

## ED MEMO NO. 006 FY 2025-2026

**DATE:** July 30, 2025

TO: The Members of PICPA

RE: Clarification on the ED Memo No. 002 FY 2025-2026 on Member's Reinstatement Program

This is to formally inform you that the National Board of Directors has approved Board Resolution No. 2025-07-008, Series of 2025–2026, which clarifies the reinstatement fee structure applicable to delinquent members under the current Reinstatement Program.

## Board Resolution No. 2025-07-008 Series of 2025-2026

Clarification on the Reinstatement Program

"RESOLVED, AS IT IS HEREBY RESOLVED, that the following reinstatement fee structure for delinquent members be approved and adopted:

A reinstatement fee of ₱2,000 shall be charged to members with two or more years of arrears, comprising ₱2,000 as a flat reinstatement amount, plus ₱1,000 for the current fiscal year dues;

For members with only one year of unpaid dues, ₱1,000 for the missed year and ₱1,000 for the current fiscal year shall be paid;

**FURTHER RESOLVED,** that this policy shall take effect immediately and be properly communicated to all concerned members and chapters."

All chapter officers are enjoined to disseminate this clarification accordingly and to update your membership records and collection processes in line with the above resolution.

Garaldine H. Aposto Executive Director

Cc. Pres Gerard B. Sanvictores
VPO Henry M. Tan
Members of the National Board of Directors
National Committee Chairs and Co-Chairs
Regional Sectoral Representatives
Chapter Presidents