



# COOPERATIVE DEVELOPMENT AUTHORITY

827 Aurora Blvd., Service Road, Brgy. Immaculate Conception, 1111 Cubao, Quezon City, Philippines  
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MEMORANDUM CIRCULAR NO. 2020-08  
Series of 2020

T O : **ALL CONCERNED**

SUBJECT : **ACCREDITATION OF COOPERATIVE EXTERNAL AUDITORS AND COOPERATIVE TRAINING PROVIDERS DURING COMMUNITY QUARANTINE PERIOD**

Pursuant to Proclamation 929, Declaring A State of Calamity Throughout the Philippines Due to Corona Virus Disease 2019, Executive Order No. 112 was issued on April 30, 2020, entitled "Imposing an Enhanced Community Quarantine in High-Risk Geographic Areas of the Philippines and a General Community Quarantine in the Rest of the Country from 01 to 15 May 2020, Adopting the Omnibus Guidelines on the Implementation Thereof, and for Other Purposes", Section 4 of which states that "(a) departments, agencies and instrumentalities of the government, including state colleges and universities, government-owned or controlled corporations, government financial institutions, and LGUs are directed to render full assistance to and cooperation with each other and mobilize necessary resources for the implementation of the ECQ and GCQ pursuant to this Order", the following guidelines are hereby issued:

1. **Application for accreditation of external auditors and training providers.**

- a) Applicants may submit their applications and the corresponding documents to the CDA Regional Offices through E-MAIL;
- b) Scanned copies of the documents must be sent to the following emails:

Region	Regional Office	Email Address
CAR	CAR Regional Office	car@cda.gov.ph
I	Dagupan Regional Office	r1@cda.gov.ph
II	Tuguegarao Regional Office	r2@cda.gov.ph
III	Pampanga Regional Office	r3@cda.gov.ph
NCR	Manila Regional Office	ncr@cda.gov.ph
IV-A	Calamba Regional Office	calabarzon@cda.gov.ph
IV-B	MIMAROPA Regional Office	mimaropa@cda.gov.ph
V	Naga Regional Office	r5@cda.gov.ph
VI	Iloilo Regional Office	r6@cda.gov.ph
VII	Cebu Regional Office	r7@cda.gov.ph

Office of the Chairman : (02) 8721-5325  
(02) 8721-5324

Office of the Executive Director : (02) 8725-6450  
Officer of the Day : (02) 8725-3764



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VIII	Tacloban Regional Office	<a href="mailto:r8@cda.gov.ph">r8@cda.gov.ph</a>
IX	Pagadian Regional Office	<a href="mailto:r9@cda.gov.ph">r9@cda.gov.ph</a>
X	Cagayan de Oro Regional Office	<a href="mailto:r10@cda.gov.ph">r10@cda.gov.ph</a>
XI	Davao Regional Office	<a href="mailto:r11@cda.gov.ph">r11@cda.gov.ph</a>
XII	Kidapawan Regional Office	<a href="mailto:r12@cda.gov.ph">r12@cda.gov.ph</a>
XIII	CARAGA Regional Office	<a href="mailto:caraga@cda.gov.ph">caraga@cda.gov.ph</a>

2. ***Conduct of mandatory training for cooperative officers.***

- a) The accredited cooperative training providers (ATPs) may conduct trainings online or through virtual format.
  - b) ATPs may choose to adopt web-based trainings, webinars or other available virtual platforms, or a combination of virtual and homework, whichever is/are most effective in the delivery of trainings for cooperative officers.
  - c) ATPs shall still comply with the required contents and minimum number of hours per training by submitting documentary evidence proving compliance thereto.
  - d) ATPs shall submit periodic reports through the CDA Regional Offices' email addresses.
3. As to the other requirements, CEAs and ATPs may refer to Memorandum Circular (MC) No. 2019-10, Revised Guidelines on the Accreditation of Cooperative External Auditors; MC No. 2015-10, Revised Guidelines on the Accreditation of Cooperative Training Providers; and MC No. 2015-09, Revised Guidelines Implementing the New Training Requirements of Cooperative Officers.

This Order shall take effect immediately.

Approved per CDA BOD Resolution No. 121, S-2020 dated May 13, 2020.

For the Board of Directors:



**ORLANDO R. RAVANERA**  
Chairperson