



Office of the President of the Philippines
COOPERATIVE DEVELOPMENT AUTHORITY
Department of Finance



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Central Office

827 Aurora Blvd., Service Road, Brgy. Immaculate Conception, 1111 Cubao, Quezon City, Philippines

OFFICE OF THE NATIONAL
ADMINISTRATIVE REGISTER
(ONAR)

ADMINISTRATIVE RULES & REGULATIONS

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13 NOV 2015

MEMORANDUM CIRCULAR NO. 2015 - 09

Series of 2015

TO : **ALL CONCERNED**

SUBJECT : **REVISED GUIDELINES IMPLEMENTING THE NEW TRAINING REQUIREMENTS OF COOPERATIVE OFFICERS**

Pursuant to Article 44 of RA 9520 and Rule 7 of its Revised Implementing Rules and Regulations, the Authority hereby adopts and promulgates these revised guidelines on the implementation of the training requirements of cooperative officers.

Section 1. Title. This Memorandum Circular shall be known as the "Revised Guidelines Implementing the New Training Requirements of Cooperative Officers".

Section 2. Scope. This Memorandum Circular shall apply to the officers of the cooperative regardless of type and size, such as:

1. Board of Directors;
2. Secretary;
3. Treasurer;
4. Election Committee;
5. Audit Committee;
6. Ethics Committee;
7. Mediation and Conciliation Committee;
8. Other Committees created by the General Assembly and BOD; and
9. General Manager or Chief Executive Officer.

Section 3. Required Trainings for cooperative officers

CATEGORY OF COOP	TRAINING COURSE	NO. OF HOURS
Micro-cooperatives – cooperatives with total assets of 3 Million and below	Fundamentals of Cooperatives	8
	Governance and Management of Cooperatives	8
All other cooperatives with total assets of more than 3 million	Fundamentals of Cooperatives	16
	Governance and Management of Cooperatives	16
Additional trainings for officers of cooperatives engaged in savings and credit with at least Five Million Pesos (Php5,000,000.00) worth of deposit liabilities based on their latest Audited Financial Statement	Financial Management	8
	Risk Management	4
	Credit Management	4

Management System
ISO 9001:2008

Office of the Executive Director : (02) 725-6450
Office of the Day : (02) 725-6450

Excellence, Commitment, Integrity and Teamwork

CERTIFIED

BY: *[Signature]*

DATE: 11-13-15

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Section 4. Period of Compliance. Cooperative officers shall complete the required trainings within the first half of their term.

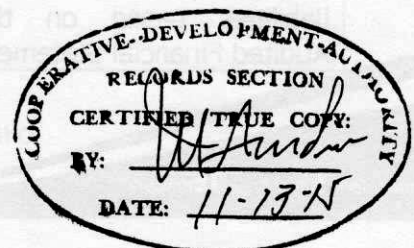
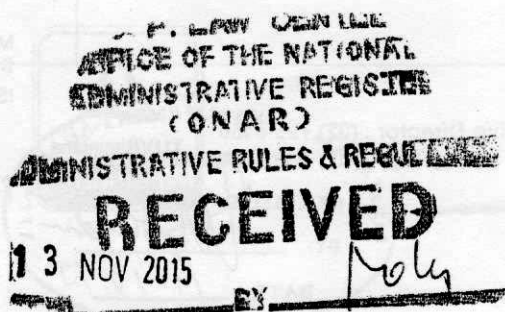
Section 5. Optional trainings for cooperative officers. Cooperative officers shall endeavor to undergo additional appropriate trainings such as but not limited to the following:

- Financial Management
- Policy Development
- Leadership and Values Re-Orientation
- Conflict Management
- Strategic Planning and Management
- Orientation on Labor and Other Related Laws
- Records Management (Financial/Non-Financial Transaction)
- Cooperative Standards
- Investment and Banking Procedures
- Basic Accounting for Non- Accountants
- Internal Control including Inventory System
- Cooperative Standards
- Audit Management
- Rules Formulation
- Human Resource Management
- Effective Communication Skills
- Entrepreneurship and Business Mgt. Skills
- Basic Computer Literacy

Section 6. Inclusion in the Cooperative Election Guidelines. Cooperatives shall include in their election guidelines the following:

- a. A policy requiring all officers to comply with the mandatory training requirements and the person responsible to ensure compliance thereof, this shall be the election committee, in case of elective officers, and in the case of appointed officers, the Board of Directors.
- b. Provision that non-compliance with the training requirements during their term shall be one of the grounds for disqualification for future election or appointment in any position in the cooperative.
- c. Provision that the cooperative shall ensure that all officers shall undertake/comply with the mandatory training during his/her half of his/her term.

Section 7. Notice to the cooperative. Upon finding that an officer/s of a cooperative has not complied with the required training/s, the Authority shall notify in writing the cooperative of such fact and direct the cooperative to ensure that its officers comply with the required trainings within a specified period of time.



Section 8. Sanctions for non-compliance/failure to comply with the mandatory training.

8.1. *For the Cooperative Officers.* Failure of a cooperative officer to comply with the required trainings during his/her term shall be a ground for his/her disqualification as future officer of the cooperative in any position until he/she has complied with the required trainings.

8.2. *For the Cooperative.* Willful failure of the concerned cooperative to comply with the training requirements for its officers, despite notice shall be a ground for the non-issuance of the Certificate of Compliance to the cooperative for the next immediate year.

Section 9. Standard Training Curricula for Cooperative Officers. The CDA Accredited Cooperative Training Provider shall adopt the Standard Training Course Outline for Cooperative Officers (Annex A hereof) in the conduct of the training for cooperative officers.

Section 10. Submission of the required report on the List of Officers and Trainings Undertaken/ Completed. In consonance with Rule 8 of the IRR which provides for the reports to be submitted to the Authority, the cooperative shall submit an annual report which shall reflect the specific names and positions of all the incumbent officers of the cooperative and the required trainings these officers have undertaken/completed for the year being reported in compliance to training requirements for cooperative officers. The cooperative shall submit the report even if the cooperative officers have not complied or partially complied with the required trainings.

All the provisions of Rule 8 of the IRR of RA 9520 shall apply relative to the submission of the report on the Cooperative's List of Officers and Training Undertaken/Completed.

The attached standard reporting form called List of Officers and Trainings Undertaken/ Completed (Annex B) shall be used by the cooperative in the submission of the required report.

Section 11. Transitory Provision. Applicable trainings undertaken prior to the effectivity of the Revised Implementing Rules and Regulation and this Memorandum Circular shall be credited as compliance with these guidelines.

Section 12. Effectivity. This Memorandum Circular shall take effect upon approval of the CDA Board of Administrators and fifteen (15) days after filing with the Office of the National Administrative Registry (ONAR).

Approved by the CDA Board of Administrators on September 29, 2015 pursuant to Board Resolution No. 261, s-2015.

A. P. LAW CENTER
OFFICE OF THE NATIONAL
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November 13, 2015

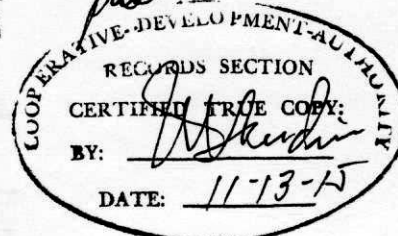
13 NOV 2015

THE BOARD OF ADMINISTRATORS

By:

ORLANDO R. RAVANERA

Chairman



STANDARD TRAINING COURSE OUTLINE

TITLE OF TRAINING	NO. OF HOURS	
	Cooperatives with total assets of more than 3 million	Micro cooperatives
FUNDAMENTALS OF COOPERATIVES	16	8
Origin, Philosophy and Concepts of Cooperatives	4	4
The Why, What and How of Cooperatives		
Cooperative Values, Principles & Practice		
The Cooperative Difference		
Cooperative Laws / Salient Provisions of Cooperative Laws (micro)	6	2
Cooperative Code of 2008 (RA 9520)		
The Cooperative Development Authority (RA6939)		
Implementing Rules & Regulations of RA 9520		
Articles of Cooperation & Bylaws		
Plans, Programs and Policies of the Cooperative	6	2
Cooperative Vision, Mission and Goals		
Cooperative Strategic Plan		
Policies and programs of the Cooperative		
GOVERNANCE & MANAGEMENT COOPERATIVE	16	8
GOVERNANCE PRINCIPLES AND PRACTICES	4	2
Principles & Practice of Good Governance in Cooperatives		
Including Definition, Benefits, Characteristics of Good Governance, the Governance Architecture, Preventing Abuses in Coop Governance		
Board-Manager Relationship		
Cooperative Structure		
Duties and Responsibilities of Officers		
Managing Successful Meetings		
OPERATION AND MANAGEMENT OF COOPERATIVE	4	2
Importance of Financial Mgt, Human Resource (Personnel Management), Marketing, Production or Technical aspects		
Allocation and distribution of net surplus		
Overview of Ethical Standards in Cooperatives		
Performance and Measurement (balance scorecard)		

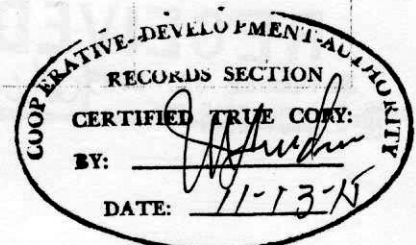
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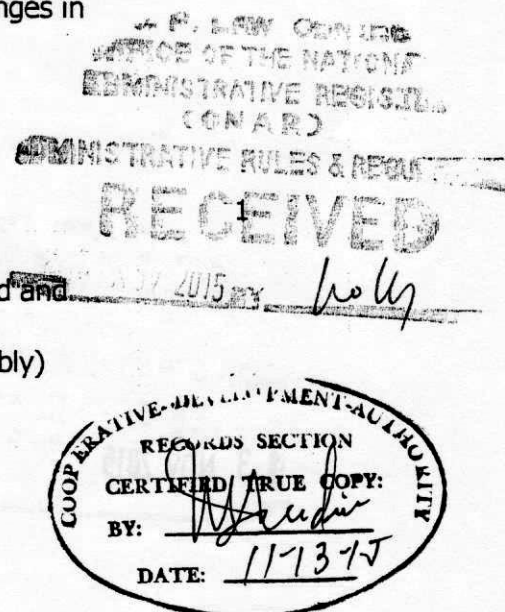
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TRAINING	NO. OF HOURS	
	Cooperatives with net assets of more than 3 million	Micro cooperatives
RELEVANT LAWS AFFECTING COOPERATIVES	4	2
Labor law (Social security; Philhealth; Pag-Ibig; Income Tax; Retirement Act)		
LGU permits, business permits, fees and charges		
Administrative compliance		
CDA reportorial requirements		
Certificate of Tax Exemption		
Compliance with Anti- Sexual Harassment Law (Committee on Decorum and Investigation)		
Secondary Licenses (BSP, IC, LTFRB, NWRB, NHA etc)		
Other laws affecting specific type of cooperative (e.g. Housing, insurance, banks, transport, water service, labor service, etc), if applicable		
OVERVIEW OF SOCIAL AND ECONOMIC STANDARDS FOR COOPERATIVES	4	2
Social Audit of Cooperatives		
Economic (Performance Audit)		

Additional trainings for officers of cooperatives engaged in savings and credit with at least Five Million Pesos (Php5,000,000.00) worth of deposit liabilities based on their latest Audited Financial Statement

TITLE OF TRAINING	NO. OF HOURS
FINANCIAL MANAGEMENT	8
CONCEPTS OF COOPERATIVE FINANCIAL MANAGEMENT	1
Scope of Financial Management	
Sources & Uses of Funds	
FINANCIAL STANDARDS	6
Reading and understanding of Statement of Operation, Statement of Financial Condition, Cash Flow Statement, Statement of Changes in Equity and Notes to Financial Statements	
Tools and Techniques of Financial Analysis	
Monitoring Financial Performance for Sustainability	
P.E.S.O.S and P.I.S.O.: Meaning & Interpretation	
ANNUAL PLANS AND BUDGET	1
Scope of Budgeting	
Budgeting Process (Including Roles & Responsibility of Board and GM)	
Approval of Plans and Budget (Powers of the General Assembly)	
Implementation and Monitoring of the Plans and Budget	



TITLE OF TRAINING**NO. OF
HOURS****RISK MANAGEMENT****4**

Principles of Risk Management

Types of Risks

Assessing/Identifying Risks

Risk Management Plan

Adaptation and Mitigation of Risks

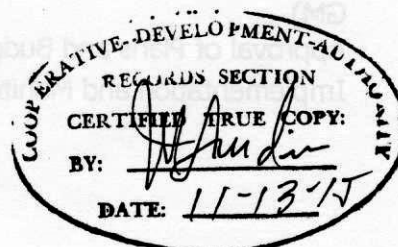
CREDIT MANAGEMENT**4**

Concepts and Principles of savings and credit

Elements of Credit/Lending Policy

Effective Credit/Lending Process

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LIST OF OFFICERS AND TRAININGS UNDERTAKEN/COMPLETED

As of _____

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ADMINISTRATIVE REGISTER
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COOPERATIVE DEVELOPMENT AUTHORITY
RECORDS SECTION
CERTIFIED TRUE COPY:

BY: _____

DATE: 11-13-15

NAME OF COOPERATIVE: _____

ADDRESS: _____

ASSETS OF THE COOPERATIVE: _____

NAME OF OFFICERS	POSITION/ DESIGNATION IN THE COOPERATIVE	TERM OF OFFICE (inclusive year)	MANDATORY TRAINING UNDERTAKEN/ COMPLETED	DATE/ SCHEDULE OF TRAINING	TRAINING PROVIDER	ACCREDITATION NUMBER	REMARKS
JUAN DELA CRUZ	Chairperson, BOD	e.g. 2015 - 2017	Cooperative Mgt. & Governance	November 28 - 29, 2015	ABC Federation	CTPRO 001	

Prepared by: _____

Certified True and Correct: _____

EDUCATION & TRAINING COMMITTEE

GENERAL MANAGER

CHAIRPERSON