



COOPERATIVE DEVELOPMENT AUTHORITY

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659-108



MEMORANDUM CIRCULAR NO. 2023 - 10
Series of 2023

SUBJECT : GUIDELINES ON THE RELEASE OF LAPTOP/DESKTOP COMPUTER TO COCONUT FARMER COOPERATIVES (CFCs) IN THE IMPLEMENTATION OF COCONUT FARMERS ORGANIZATION AND EMPOWERMENT THROUGH COOPERATIVES

Section 1. LEGAL BASIS

- a. Sec.4(g), RA 11524 mandates the Philippine Coconut Authority (PCA) to prepare the Coconut Farmers and Industry Development Plan (Plan) which shall, among others, take into account the distribution of the annual allocation of the trust fund to organization and empowerment of coconut farmers organizations and their cooperatives, to be implemented by the Cooperative Development Authority (CDA) for farmers cooperatives and Local Government Units (LGUs) for coconut farmer organizations;
- b. Executive Order No. 172, issued on June 02, 2022, approved the Plan which provides, among others, national programs: (i) for the establishment of community-based enterprises; (ii) on the provision of social protection for coconut farmers, farmworkers, and their families; (iii) on the organization and development of coconut farmers; (iv) on the conduct of innovative research on coconut processing, production, and distribution, all for the purpose of developing the domestic coconut industry; and (v) on the integrated processing of coconut and downstream products;
- c. RA No. 11364, Section 4. *Powers, Functions and Responsibilities.* -The Authority shall have the following powers and functions:
 - (b) Formulate, adopt and implement integrated and comprehensive plans and programs on cooperative development consistent with the national policy on cooperatives and establish an integrated framework on cooperative development for all government agencies;
 - (m) Administer all grants and donations exclusively intended for cooperatives coursed through the Authority for cooperative development, without prejudice to the right of cooperatives to directly receive and administer such grants and donations upon agreement with the grantors and donors thereof;
- d. Board Resolution No. 963, S-2022 dated November 16, 2022 approving the allocation of laptop/desktop computers per region for distribution to Coconut Farmer Cooperatives.

Section 2. QUALIFIED BENEFICIARIES

The beneficiaries of the program shall have the following minimum qualifications:

1. Cooperative accredited by the PCA;
2. With a Valid Certificate of Compliance (COC) from the CDA;
3. Belongs to the micro cooperative category; and



4. With no unliquidated accounts with the CDA

The Extension Office shall identify the beneficiaries from the list of PCA Accredited Coconut Farmer Cooperatives

Section 3. PURPOSE

The laptop/desktop computer unit shall be utilized by the cooperative primarily for their business and office operations, and for compliance with the reporting requirements to be submitted via electronic means.

Section 4. DOCUMENTARY REQUIREMENTS

The following documents shall be submitted by the Cooperative:

1. Letter request duly signed by the Chairman and/or Chief Executive Officer/General Manager of the cooperative addressed to the CDA Extension Office thru its Regional Director which has jurisdiction to the cooperative;
2. Resolution of the Board of Directors of the Cooperative approving the request for laptop/desktop computer unit to the CDA; and
3. PCA Accreditation Certificate.

Section 5. PROCEDURES FOR THE RELEASE OF THE LAPTOP/DESKTOP COMPUTER UNIT

1. The CDA Regional Office verifies whether the cooperative is eligible as recipient of the laptop/desktop computer unit;
2. Once verified, the CDA shall prepare a Memorandum of Agreement between the CDA and the cooperative, for signing by the CDA Regional Director and the Chairman or the duly authorized representative of the cooperative;
3. The CDA shall also release the laptop/desktop computer to the cooperative beneficiary and issue an Acknowledgment Memorandum Receipt for the beneficiary to sign.

Section 6. RECORDING OF THE LAPTOP/DESKTOP COMPUTER

The CDA shall record the release of laptops/desktop to the beneficiary cooperatives. The following is the illustrative journal entry:

Debit	Credit		
Subsidies-Others	Property, Plant and Equipment (PPE) account or Asset account used/debited when laptops/desktop were paid and delivered	XX	XX

Section 7. EFFECTIVITY

This Guidelines shall take effect after fifteen (15) days following the completion of its publication in the Official Gazette or the filing of the copy thereof with the Office of the National Administrative Register.

Approved by the CDA Board of Directors on April 12, 2023 per Board Resolution No. 297, S-2023.

Issued this 8th day of May 2023.

For the Board of Directors:

USEC. JOSEPH B. ENCABO
Chairman



Attached:

1. Proforma Memorandum of Agreement
2. Acknowledgement Receipt

MEMORANDUM OF AGREEMENT

KNOW ALL PERSONS BY THESE PRESENTS:

This Memorandum of Agreement ("Agreement") entered into this _____ day of _____ 20__ at _____ Philippines by and between:

The COOPERATIVE DEVELOPMENT AUTHORITY _____ EXTENSION OFFICE, a government agency created by virtue of Republic Act No. 6939 as amended by Republic Act 11364 with principal address at _____, herein represented by its Regional Director, _____, hereinafter referred to as the **CDA**.

and

The _____ a duly organized cooperative and existing by virtue of Republic Act No. 9520 with address at _____ represented its incumbent Chairman, _____ and hereinafter referred to as the **Cooperative**.

The **CDA** and **Cooperative** may hereafter be referred to individually as a "**Party**" or collectively as the "**Parties**".

WITNESSETH

WHEREAS, the **CDA** is mandated by the Constitution to promote the viability and growth of cooperatives as instruments of equity, social justice and economic development;

WHEREAS, Executive Order No. 172, issued on June 02, 2022, approved the Coconut Farmers and Industry Development Plan (CFIDP) which provides, among others the organization and development of coconut farmers through cooperatives;

WHEREAS, the CFIDP under the Organization and Development of Coconut Farmers through Cooperatives provides the implementation of support mechanism for cooperative development such as provision of financial assistance, livelihood assistance and computers for their business operation;

WHEREAS, the **CDA** Board of Directors has approved the purchase of laptop/desktop computers for the coconut farmers cooperatives through Board Resolution No. 963, S-2022 dated November 16, 2022;

WHEREAS, the **Cooperative** which belongs to the micro/small category is an accredited cooperative by the Philippine Coconut Authority (PCA) and is need of a laptop/desktop computer for its business operation;

NOW, THEREFORE, for and in consideration of the foregoing premises, the **Parties** do hereby agree and bind themselves to the following terms and conditions:

1. RESPONSIBILITIES OF THE PARTIES

1.1. The **CDA** shall have the following responsibilities:

- 1.1.1. Issue the laptop/desktop to qualified beneficiary of the Coconut Farmers and Industry Development Plan (CFIDP);
- 1.1.2. Record the issuance of the laptop/desktop appropriately in the books of the **CDA**;

1.2. The **Cooperative** shall have the following responsibilities:

- 1.2.1. Receive and use the laptop/desktop computer for the improvement of their business operation and other related cooperative undertakings;
- 1.2.2. Ensure the maintenance of the laptop/desktop to keep this in good running condition;
- 1.2.3. Record the receipt of the laptop/desktop in the inventory of the **Cooperative**;
- 1.2.4. The obligations of the **Cooperative** shall survive even after the termination of this Agreement.

2. FORCE MAJEURE

- 2.1. Either **Party** shall not be liable for its failure to comply with the obligations under this Agreement due to a fortuitous event, provided that the **Party** invoking the fortuitous event is not negligent or in delay.

3. SETTLEMENT OF DISPUTES

- 3.1. The **Parties** shall make every effort to resolve amicably by negotiations any disagreement or dispute arising between them under this Agreement. Any and all disputes arising from the implementation of this Agreement shall be submitted to arbitration, in accordance with R.A. No. 876 (Arbitration Law) and R.A. No. 9285 (Alternative Dispute Resolution Act of 2004). The **Parties** may agree in writing to resort to other alternative modes of dispute resolution by mutual agreement.

4. AMENDMENT/MODIFICATION OF MOA

- 4.1. The **Parties** hereto may, upon mutual consent, amend or modify this Agreement, in writing at any time through addendum duly signed and executed by both **Parties**.

5. EFFECTIVITY AND TERMINATION

- 5.1. This Agreement shall take effect upon signing hereof by the **Parties** and shall remain valid and binding until the issuance of the laptop/desktop to the Cooperative, unless earlier terminated by either **Party**. Either **Party** may terminate this Agreement, by serving a written notice of termination to the other **Party**, at least thirty (30) days before the effectivity of the termination.

IN WITNESS WHEREOF, the Parties have hereunto signed this Agreement this _____ day of _____ 20____ at _____, Philippines.

COOPERATIVE DEVELOPMENT
AUTHORITY

COOPERATIVE BENEFICIARY

By: _____
Regional Director

By: _____
Authorized Signatory

SIGNED IN THE PRESENCE OF

WITNESS

WITNESS

ACKNOWLEDGEMENT

REPUBLIC OF THE PHILIPPINES)
City of _____) S.S.

BEFORE ME, a Notary Public for and in the above jurisdiction this _____
personally appeared the following:

Name	Proof of Identification	Date and Place Issued

known to me and to me known to be the same persons who executed the foregoing Memorandum of Agreement and they acknowledged to me that the same is made of their free will and voluntary act and deed as well as that of the corporations herein represented.

WITNESS MY HAND AND SEAL in this _____ day of _____,
_____, Philippines.

Notary Public

Doc. No. _____
Page No. _____
Book No. _____
Series of 202__

**COOPERATIVE DEVELOPMENT AUTHORITY
REGION ____ EXTENSION OFFICE**

ACKNOWLEDGEMENT RECEIPT

QUANTITY	UNIT	DESCRIPTION	DATE ACQUIRED	AMOUNT
<p>RECEIVED BY:</p> <p>SIGNATURE OVER PRINTED NAME</p> <p>_____</p> <p>Position or designation/Office</p> <p>_____</p> <p>Date</p>			<p>ISSUED BY:</p> <p>SIGNATURE OVER PRINTED NAME</p> <p>_____</p> <p>Position or designation/Office</p> <p>_____</p> <p>Date</p>	