



OFFICE OF THE NATIONAL ADMINISTRATIVE REGISTER

Inventory of Administrative Issuances



DEPARTMENT OF FINANCE				
COOPERATIVE DEVELOPMENT AUTHORITY				
Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
17-Dec-10	10-452	MEMO.CIR.NO. 2010-10	Procedural Guidelines in the Conduct of Referendum of Electric Cooperatives (ECs) Registered with the NEA Under PD 269, as Amended, Which Opt to Register with the CDA as Provided in Article 127, 128 and 134 (2) of RA 9520	26-Oct-10
14-Dec-10	10-446	MEMO.CIR.NO. 2010-09	Guidelines on the Standardization of Certificate of Registration	08-Dec-10
1-Oct-10	10-364	MEMO.CIR.NO. 2010-06	Guidelines on the Accreditation and Revocation of Accreditation of Voluntary Arbitrators in the CDA	24-Aug-10
1-Oct-10	10-364	MEMO.CIR.NO. 2010-07	Guidelines on the Procedures for Voluntary Arbitration in the CDA	24-Aug-10
1-Oct-10	10-364	MEMO.CIR.NO. 2010-08	Guidelines on the Cancellation of Cooperatives Pursuant to Art. 144 of RA No. 9520 and Prescribing the Procedures for Their Liquidation	24-Aug-10
4-Aug-10	10-300	MEMO.CIR.NO. 2010-03	Guidelines on the Payment of Registration Fees	22-Jul-10
4-Aug-10	10-300	MEMO.CIR.NO. 2010-04	Guidelines on Cooperative Name Reservation	20-Jul-10
4-Aug-10	10-300	MEMO.CIR.NO. 2010-05	Policy Guidelines in the Mandatory Amendments of Articles of Cooperation and By-Laws of Cooperatives and Prescribing the Registration Thereof to Conform with RA 9520	22-Jul-10
17-Jun-10	10-241		Rules and Regulations Implementing Certain Provisions of the Philippine Cooperative Code 2008 (R.A. No. 9520)	16-Feb-10
17-Jun-10	10-241		Rules and Regulations Implementing the Special Provisions of the Phil. Cooperative Code 2008(RA 9520)	no date



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
21-Apr-10	10-163		Joint Rules and Regulations Implementing Articles 60, 61 and 144 of RA 9520, Philippine Cooperative Code of 2008" in Relation to RA 8424 or the National Internal Revenue Code, as Amended	05-Feb-10
21-Apr-10	10-163	JOINT IC-CDA-SEC MEMO.CIR.NO. 01-2010	Defining Government's Policy on Informal Insurance Activities	29-Jan-10
12-Nov-09	09-418	MEMO.CIR.NO. 2009-05	Simplified Guidelines in the Issuance of Certificate of Good Standing for Cooperatives that Complied with Article 144 of RA 9520	19-Oct-09
7-Oct-09	09-369	MEMO.CIR.NO. 2009-03	Guidelines for the Accreditation of Cooperative External Auditors	14-Sep-09
7-Oct-09	09-369	MEMO.CIR.NO. 2009-04	Standard Chart of Accounts for Cooperatives	14-Sep-09
1-Aug-09	09-306	MEMO.CIR.NO. 2009-02	Guidelines in the Issuance of New Certificate of Registration Under the Phil. Cooperative Code of 2008 (RA 9520)	07-Jul-09
3-Apr-09	09-130	MEMO.CIR.NO. 2009-01	Guidelines for the Re-Registration of Cooperatives	23-Mar-09
3-Apr-09	09-130	OFFICE ORD.NO. 2009-04	Procedural Guidelines in the Re-Registration of Cooperatives	23-Mar-09
16-Dec-08	08-453	MEMO.CIR.NO. 2008-11	Repeal of MC No. 99-004 Which Admits Minors as Regular Members of Cooperatives	07-Nov-08
16-Dec-08	08-453	MEMO.CIR.NO. 2008-12	Enjoining All Cooperatives to Adopt Jan. 1- Dec. 31 as Fiscal Year as Amended	24-Nov-08
27-Oct-08	08-388	MEMO.CIR.NO. 2008-09	Amendment to Section 17 of MC No. 2007-03, s. of 2007	12-Sep-08
27-Oct-08	08-388	MEMO.CIR.NO. 2008-10	Enjoining All Cooperative to Adopt Jan. 1 - Dec. 31 as Fiscal Year	17-Sep-08



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
27-Sep-08	07-341	MEMO.CIR.NO. 2007-08	Amended Guidelines on the Organization and Operations of Cooperative Development Councils at the National, Regional, Provincial, City and Municipal Levels	24-Sep-07
15-Aug-08	08-298		Manual of Rules and Regulations for Cooperatives with Savings and Credit Services in the Phil.	no date
3-Jul-08	08-241	MEMO.CIR.NO. 2008-07	Amendment to the MC Nos. 2007-03, 2007-04, and 2007-05, s. 2007	25-Jun-08
2-Jun-08	08-202	MEMO.CIR.NO. 2008-06	Standard Chart of Accounts for Producers Cooperatives and Other Cooperative with Production/Manufacturing Operation/Activities	09-May-08
2-Jun-08	08-202	MEMO.CIR.NO. 2008-04	Standard Chart of Account (SCA) for Service Cooperatives and Other Types of Cooperatives with Transport Services	09-May-08
2-Jun-08	08-202	MEMO.CIR.NO. 2008-05	Standard Chart of Accounts for Marketing Cooperatives and Other Types of Cooperatives With Marketing Operation/Activities	09-May-08
13-Mar-08	08-100	MEMO.CIR.NO. 2008-03	Amended Guidelines Governing the Issuance of Certificate of Good Standing	14-Feb-08
10-Jan-08	08-012	MEMO.CIR.NO. 2007-07-A	Revised Categorization of Cooperatives, As Amended	15-Jun-07
10-Jan-08	08-012	MEMO.CIR.NO. 2008-01	Revised Guidelines Governing the Issuance of Certificate of Good Standing	29-Nov-07
5-Dec-07	07-409	MEMO.CIR.NO. 2007-11	Guidelines in Accomplishment/Submission of Cooperative Annual Performance Report	29-Nov-07
4-Oct-07	07-348	MEMO.CIR.NO. 2007-09	Joint Guidelines for the Recognition of Cooperative Conciliator-Mediator and Recognition of ADR Trainer	23-Aug-07



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
7-Jun-07	07-215	MEMO.CIR.NO. 2007-07	Revised Categorization of Cooperatives	05-Jun-07
19-Apr-07	07-155	MEMO.CIR.NO. 2007-03	Guidelines for the Implementation of Conciliation-Mediation for Cooperative Disputes at the CDA	20-Mar-07
17-Apr-07	07-155	MEMO.CIR.NO. 2007-04	Guidelines for the Implementation of Conciliation-Mediation of Cooperative Disputes at the Union/Federations	20-Mar-07
17-Apr-07	07-155	MEMO.CIR.NO. 2007-05	Guidelines for the Implementation of Conciliation-Mediation of Cooperatives Disputes at the Primary Cooperatives	20-Mar-07
3-Apr-07	07-133	MEMO.CIR.NO. 2007-01	Institutionalizing the Conduct of Post-Inspection Conference as a Formal Feedback Mechanism on the Results of Inspection, Amending Sec. 7 of CDA Board Res. No. 199	26-Feb-07
3-Apr-07	07-133	MEMO.CIR.NO. 2007-02	Guidelines in the Implementation of the Cooperative Identification Number (CIN)	05-Mar-07
15-Nov-06	06-443	MEMO.CIR.NO. 2006-10	Guidelines for the Delisting of Cooperative Name from Registry of Cooperatives	13-Nov-06
13-Nov-06	06-442	MEMO.CIR.NO. 2006-09	Guidelines for the Registration of Amendments of Cooperatives Term of Existence	26-Oct-06
8-Nov-06	06-433	MEMO.CIR.NO. 2006-08	Amendment to MC No. 2004-01 Revised Guidelines for the Issuance of Good Standing (CGS) and Mandatory Issuance of Cert. of Operation (CO)	28-Aug-06
13-Jul-06	06-282	MEMO.CIR.NO. 2006-07	Guidelines in the Commencement of Action for Violation of Art. 124 of the Cooperative Code of the Phil.	30-Jun-06



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
24-May-06	06-211	MEMO.CIR.NO. 2006-06	Revised Guidelines on the Registration of Electric Cooperatives (Ecs) with the CDA Under RA 6938	18-May-06
29-Mar-06	06-142	MEMO.CIR.NO. 2006-04	The New ROP (Rules of Procedures) in the CDA	07-Mar-06
10-Mar-06	06-117	MEMORANDUM	Conciliation Procedures in the Cooperative Level (Model)	05-Jan-06
22-Feb-06	06-092	MEMO.CIR.NO. 2006-03	Guidelines in the Registration of Cooperative Federation and Union	15-Feb-06
7-Nov-05	05-431	MEMO.CIR.NO. 2005-10	Standard Chart of Accounts for Consumers Cooperatives and Those with Canteen and or Catering Services	20-Oct-05
5-Oct-05	05-399	MEMO.CIR.NO. 2005-009	Cooperative Month Celebration Guidelines	23-Sep-05
10-Feb-05	05-066	MEMO.CIR.NO. 2005-02	Guidelines for the Rehabilitation of Non-Operating Cooperatives	19-Jan-05
7-Feb-05	05-058	MEMO.CIR.NO. 2005-01	Amendment to MC 2004-01	12-Jan-05
25-Oct-04	04-350	MEMO.CIR.NO. 2004-09	Additional Guidelines for the Registration of Cooperatives Thru the Regular Lane	08-Sep-04
25-Oct-04	04-350	MEMO.CIR.NO. 2004-10	Guidelines for the Accreditation of Cooperative Trainers	10-Jun-04
17-Aug-04	04-276	MEMO.CIR.NO. 2004-08	Amendment to Board Res. No. 41, w. 2004 the Express Lane Model Articles of Cooperation and By-Laws, Applicants Guides, Verification Reservation Request and Other Forms	10-Aug-04
4-Aug-04	04-254	MEMO.CIR.NO. 2004-07	Amended Schedule of Fees and Charges of CDA	16-Jul-04
28-Jun-04	04-202		Revised Procedures for Mediation and Conciliation of Cooperatives Disputes in the CDA	10-Jun-04
29-Apr-04	04-132	MEMO.CIR.NO. 2004-03	Guidelines for Express Lane Registration	09-Jan-04



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
17-Feb-04	04-052	MEMO.CIR.NO. 2004-01	Revised Guidelines for the Issuance of Certificate of Good Standing (CGS) and Mandatory issuance of Certificate of Operation (CO)	12-Jan-04
17-Feb-04	04-052	MEMO.CIR.NO. 2004-02	Guidelines on the Registration of Electric Cooperatives with the CDA Under RA 6938	10-Feb-04
30-Apr-02	02-200	MEMO.CIR.NO. 02-03	Revised Schedule of Fees of the CDA	23-Apr-02
21-May-01	01-206	MEMO.CIR.NO. 2001-003	Amending MC No. 92-012 Issuance of Certificate of Good Standing	19-Apr-01
2-Oct-00	00-381		Revised Rules of Procedure of the CDA in the Exercise of the Quasi-Judicial Function	12-Sep-00
2-Oct-00	00-381		Revised Procedures for Mediation and Conciliation Cases in the CDA	12-Sep-00
28-Apr-99	99-143		CDA-OTC Joint Implementing Guidelines on the Organization and Registration of Public Transportation Cooperatives	10-Mar-99
20-Feb-97	97-061	MEMO.CIR.NO. 11 (BOARD RESO. NO. 356)	Revised Guidelines on the Issuance of Favorable Indorsement for the Tax and Duty Free Importation of Machineries Equipment and Spare Parts	09-Dec-96
19-Sep-96	96-239		Implementing Guidelines on the Conversion of Electric Cooperatives under RA 6938	04-Sep-96
27-Aug-96	96-215	BOARD RESO. NO. 260	Amended Implementing Guidelines and Procedures on the Utilization of Country Wide Development Funds/Congressional Initiatives for Cooperative Development	12-Aug-96
6-Aug-96	06-194	MEMO.CIR.NO. 96-07 (BOARD RESO. NO. 204)	Rules and Regulations Implementing EO 316 Devolving Certain Powers and Functions to the Autonomous Region in Muslim Mindanao	29-Jul-96



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
6-Aug-96	06-194	MEMO.CIR.NO. 06 (BOARD RESO. NO. 150)	Procedural Guidelines on the Inspection of Cooperatives	12-Jul-96
6-Aug-96	06-194	MEMO.CIR.NO. 05 (BOARD RESO. NO. 73)	Simplified Guidelines on Merger and Consolidation of Cooperatives	12-Jul-96
6-Aug-96	06-194	MEMO.CIR.NO. 05 (BOARD RESO. NO. 50)	Guidelines on the Issuance of Favorable Indorsement for the Tax and Duty Free Importation of Machineries, Equipment and Spare Parts	26-Feb-96
6-Aug-96	06-194	MEMO.CIR.NO. 01	Guidelines on the Formulation of Articles of Cooperation and By-Laws for Indigenous People's Cooperatives	11-Dec-96
6-Aug-96	06-194	CDA-NEA JOINT MEMO.CIR.NO. 001	Procedural Guidelines on the Importation of Machineries, Equipment and Spare Parts for the Exclusive Use of the Electric Cooperatives	24-Oct-96
2-Aug-95	95-189	BOARD RESO. NO. 162	Lending Guidelines and Policies on Cooperative Rehabilitation Development Loan Fund	20-Apr-95
2-Aug-95	95-189	RESO.NO. 217	Modification of Sec. 7 No.2 of the Landing Guidelines and Policies Approved Pursuant to Reso.No. 162, s. 1995	09-Jun-95
14-Nov-94	94-328	OFFICE CIR. NO. 94-001 (BOARD RESO. NO. 130)	Board Res. No. 130 - Policy on Leave of Absence	14-Apr-94
14-Nov-94	94-328	MEMO.CIR.NO. 94-006	Guidelines for the Implementation of the Savings Mobilization and Capital Build-Up Program by the Extension Offices and the Central Office of the CDA	29-Mar-94
14-Nov-94	94-328	MEMO. CIR.NO. 94-009 (BOARD RESO. NO. 328)	Board Reso. No. 328 - Policy on the Cancellation/ Suspension of the Certificate of Registration of Cooperative	19-Sep-94



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
23-Nov-93	93-281	BOARD RESO. NO. 39	Cooperative Support (SNSP) Policies and Procedures	19-Feb-93
23-Nov-93	93-281	BOARD RESO. NO. 111	Implementing Guidelines on the Utilization of Countrywide Development Fund for Cooperative Development	13-Jun-93
23-Nov-93	93-281	BOARD RESO. NO. 164	Guidelines on the Cooperative Development Councils	17-Aug-93
23-Nov-93	93-281	BOARD RESO. NO. 165	Guidelines for the National Coordinating Committee on Cooperative Promotion and Development (as Amended by Reso. No. 198 dated 9/10/93)	17-Aug-93
23-Nov-93	93-281	BOARD RESO. NO. 233	DOTC-CDA Implementing Guidelines on the Organization and Registration of Public Transportation and Telecommunications Service Cooperatives	30-Sep-93
14-Jun-93	93-135	BOARD RESO.NO. 70	CDA Loan Fund Policies and Procedures	18-Nov-91
14-Jun-93	93-135	BOARD RESO. NO. 57	Procedures for Mediation and Conciliation Cases	23-Sep-91
14-Jun-93	93-135	BOARD RESO. NO. 57	System and Procedures for the Register of Cooperatives	23-Sep-91
14-Jun-93	93-135	BOARD RESO. NO. 120	Cooperative Marketing Project Fund Policies in Lending, Guarantee, and Trust Fund	22-May-92
14-Jun-93	93-135	BOARD RESO. NO. 194	Implementing Guidelines for Public Bidding, Procedures of the Bidding and Bid Forms	29-Jul-92
14-Jun-93	93-135	BOARD RESO. NO. 36	Countrywide Development Fund Policies and Procedures	19-Feb-93
12-Apr-93	93-095	MEMO.CIR.NO. 93-004	Authority to Suspend or Revoke Certificate of Registration of Cooperatives	06-Oct-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-004	Revised Registration Fees and Other Fees to be Charged by the Authority	30-Apr-92



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
1-Apr-93	93-086	MEMO.CIR.NO. 92-006	Amendment of MC No. 92-004	16-Jun-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-010	Creation of Coop Import, Evaluation and Monitoring Teams within the Authority	20-Oct-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-011	Board Res. No. 228, s. 92 - Cases Pending in the Legal Division	20-Oct-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-012	Issuance of Certificate of Good Standing	20-Oct-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-013	Courses of Action on the Failure to Submit the Required Annual Report	17-Nov-92
1-Apr-93	93-086	MEMO.CIR.NO. 93-001 (BOARD RESO.NO. 10)	Resolution No. 10, s. 93 - Revised Policies, on Financial, Assistance for Cooperative Training, Information, Research and Other Related Developmental Activities	13-Jan-93
1-Apr-93	93-086	MEMO.CIR.NO. 93-002 (BOARD RESO. NO. 23)	Board Res. No. 23 - Promotion and Development of Apex Organizations	18-Feb-93
1-Apr-93	93-086	MEMO.CIR.NO. 93-003 (BOARD RESO. NO. 44)	Board Res. No. 44 - Additional Guidelines for the Registration of Amendments to the Articles of Cooperation and By-Laws of Cooperatives	23-Mar-93
1-Apr-93	93-086	BOARD RESO.NO. 24	CDA Signing/Delegation Authority	06-Apr-91
1-Apr-93	93-086	BOARD RESO.NO. 30	Revised Policies on Financial Assistance for Cooperative Training, Information, Research and Other Related Developmental Activities, as Amended	19-Feb-93
1-Apr-93	93-086	BOARD RESO.NO. 34	Procedures on Registration of Cooperatives	19-Feb-93
1-Apr-93	93-086	BOARD RESO.NO. 57	Guidelines for the Recognition of Non-Government Organizations	23-Sep-91
1-Apr-93	93-086	BOARD RESO.NO. 57	Systems and Procedures for the Register of Cooperatives	23-Sep-91
1-Apr-93	93-086	BOARD RESO. NO. 57	Procedures for Mediation and Conciliation Cases	23-Sep-91



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
1-Apr-93	93-086	BOARD RESO. NO. 65	Rules and Regulations Implementing Certain Provisions of the Cooperative Code of the Philippines	04-Nov-91
1-Apr-93	93-086	BOARD RESO. NO. 70	Cooperative Development Loan Fund Policies and Procedures	18-Nov-91
1-Apr-93	93-086	BOARD RESO. NO. 04	Guidelines on Personnel Movements Within the CDA	08-Jan-92
1-Apr-93	93-086	BOARD RESO. NO. 21	Countrywide Development Fund Loan Outlay Lending Policies	30-Jan-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-003 (BOARD RESO. NO. 40)	Legal Interpretation of Articles 28 (2) and 43 of the Cooperative Law	17-Mar-92
1-Apr-93	93-086	BOARD RESO. NO. 41	Guidelines for the Registration of New Cooperatives	16-Mar-92
1-Apr-93	93-086	BOARD RESO. NO. 45	Guidelines on the Books and Documents of Cooperatives and the Inspection Thereof	17-Mar-92
1-Apr-93	93-086	BOARD RESO. NO. 53	Addressing of Cooperative Officers Whose Positions Are Under Dispute	17-Mar-92
1-Apr-93	93-086	MEMO.CIR.NO. 92-004 (BOARD RESO. NO. 78)	Revised Registration Fees and Other Fees to be Charged by the Authority	24-Apr-92
1-Apr-93	93-086	BOARD RESO. NO. 81	Approval of Proposed Guidelines on CDA Employees Who Engage in Other Activities After Office Hours	24-Apr-92
1-Apr-93	93-086	BOARD RESO. NO. 116	Guidelines for the Registration of Amendments to the Articles of Cooperation and By-Laws of Cooperative	21-May-92
1-Apr-93	93-086	BOARD RESO NO. 120	Cooperative Marketing Project Fund Policies in Lending, Guarantee and Trust Fund	22-May-92
1-Apr-93	93-086	BOARD RESO. NO. 124	Guidelines on the Acquisition of Property and the Repair or Construction Thereon	22-May-92



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1-Apr-93	93-086	BOARD RESO. NO. 143	Amendment of Memorandum Circular No. 92-004, otherwise known as the Revised Registration Fees and Other Fees to be Charged by the Authority	16-Jun-92
1-Apr-93	93-086	BOARD RESO. NO. 172	Procedural Guidelines on the Conversion of Samahang Nayons and Pre-Cooperative Into Cooperatives Under RA 6938	28-Jul-92
1-Apr-93	93-086	BOARD RESO. NO. 194	Implementing Guidelines for Public Bidding, Procedures of the Bidding and Bid Forms	29-Jul-92
1-Apr-93	93-086	BOARD RESO. NO. 198	Guidelines for the Use of Share Books and Other Issuance of Share Capital Certificates	29-Jul-92
1-Apr-93	93-086	BOARD RESO. NO. 199	Guidelines for the Exercise of the Rights of Inspections and Examination of Cooperatives by Cooperative Development Authority	29-Jul-92
1-Apr-93	93-086	BOARD RESO. NO. 200	Procedure for the Preparation of Contracts and Memoranda of Agreement	29-Jul-92
1-Apr-93	93-086	BOARD RESO. NO. 215	Guidelines on Provisional Registration of Rural Electric Cooperatives	25-Aug-92
1-Apr-93	93-086	BOARD RESO. NO. 288	Policy on Cooperative Cases, Disputes, Controversies and Litigations	09-Sep-92
1-Apr-93	93-086	BOARD RESO. NO. 236	Rules on Creation and Procedures of Grievance Machinery	10-Sep-92
1-Apr-93	93-086	BOARD RESO. NO. 242	Creation of Cooperative Import, Evaluation and Monitoring Team within the Authority	06-Oct-92
1-Apr-93	93-086	BOARD RESO. NO. 244	Rules on Procedure of the CDA in the Exercise of Its Quasi-Judicial Function	06-Oct-92
1-Apr-93	93-086	BOARD RESO. NO. 246	Issuance of Certificate of Good Standing	20-Oct-92
1-Apr-93	93-086		Decentralized Guidelines for Collection of Loans	no date



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Date Filed	Ref. No.	Subject No.	Subject Title	Date Adopted
10-Jul-92	IPD 534	MEMO.CIR.NO. 92-003	Legal Interpretation of Articles 28 (2) and 43 of the Cooperative Law	17-Mar-92
10-Jul-92	IPD 534	MEMO.CIR.NO. 92-004	Revised Registration Fees and Other Fees to be Charged by the Authority	30-Apr-92
10-Jul-92	IPD 534	MEMO.CIR.NO. 92-005	Amendment to CDA M.C. No. 92-001	01-Jul-92
10-Jul-92	IPD 534		Rules and Regulations Implementing Certain Provisions of the Cooperative Code of the Philippines	no date
11-Feb-92	IPD 450		Rules and Regulations Implementing Certain Provisions of the Cooperative Code of the Philippines	no date