GUIDELINES FOR THE EXERCISE OF THE RIGHTS OF INSPECTION AND EXAMINATION OF COOPERATIVES BY COOPERATIVE DEVELOPMENT AUTHORITY

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Pursuant to Article 53 of the Cooperative Code, the Authority hereby promulgates these guidelines to govern the inspection and examination of the CDA hereinafter referred to as the Authority.

SECTION 1. Visitorial Power, Defined — Visitorial power shall refer to the inherent power of the Authority to inspect and examine the books and other documents the cooperatives are required to keep as mandated by Article 53 of the Cooperative Code of the Philippines; Provided, however, that representatives of the Authority are also authorized to conduct routine visits to cooperatives from time to time in order to check on the viability, growth and on-going projects of the cooperative.

SECTION 2. Exercise of Visitorial Power by the Authority — (a) The Authority shall exercise such visitorial power on the cooperative through its duly authorized personnel, hereinafter referred to as the "representative".

b. The representative shall have the following documents with him whenever a visit is conducted:

1. A special order instructing him to conduct the visit; and

2. A letter addressed to the Board of Directors, and manager of the cooperative informing them of the visit.

SECTION 3. Contents of the Special Order — The special order shall state the full name and position of the representative, the name and address of the cooperative, and the reasons for the visit. It shall be signed either by a member of the Board of Administrators, the Executive Director, the Director of the Legal and Registration Department for the Central Office, area director for the extension office or in his absence his OIC.

SECTION 4. Contents of the Letter — The letter shall state the actual purpose of the visit, the name and position of the representative authorized to undertake the visit, and a statement to make the books and other documents of the cooperative available to the representative.

SECTION 5. Visit, When Conducted — An annual visit to a cooperative may be made not more than once a year by such representative of the Authority; Provided, however, That if the cooperative, its officers and members are parties to a petition or complaint filed with the Authority, a special visit may be conducted to ascertain the true facts of the controversy.

SECTION 6. Visit, How Conducted — (a) Visit shall be conducted during the normal business operating hours of the cooperative.

b. Upon arrival of the representative in the office of a cooperative, he shall present the document stated in Section 2(b) hereof to the highest ranking officer(s) of the cooperative present, together with his identification card. If the cooperative cannot be located at its official address, the representative may go to the office or residence of a member and inquire as to the whereabouts of the cooperative's office. The cooperative's official address shall be that stated in its articles of cooperation unless the Authority has been informed of such change of address prior to

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the visit. Such fact of change of address shall be noted by the representative.

c. Should the officer or employee refuse to receive or acknowledge the credentials of the representative or refuse to produce such books and documents required by the representative, such refusal and the reasons for the refusal shall be noted by the representative.

d. Upon production of such books and documents, the representative shall note down the first transaction following the previous inspection and the last entry of the books prior to the visit.

e. After the inspection and examination of the books and documents, the representative shall place in the first page of every book the words "inspected and verified", and shall sign such notation over his printed name and the date of the visit.

SECTION 7. Reports Necessary — (a) The representative shall fill out a "Report Visit" in triplicate which shall contain all the information required in the previous section.

b. A copy of the report shall be provided the cooperative for its files, while the original shall be forwarded to the officer requesting such visit.

SECTION 8. Effectivity — These guidelines shall take effect upon approval.

Adopted: 29 July 1992

(Sgd.) EDNA E. ABERILLA
Chairman
Board of Administrators

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