

QAU Memo No. 8, s2019



In this issue:

The Professional Regulations Commission issued the following resolutions in 2019.

- **Professional Regulations Commission** Resolution 2019-1146 took effect on March 1, 2019, amending relevant provisions of Resolution No. 1032 (s. 2017) otherwise known as the “Implementing Rules and Regulations (IRR) of Republic Act No. 10912, known as the Continuing Professional Development (CPD) Act of 2016
- **Professional Regulations Commission** resolution 2019-1197 or the Guidelines on Self-Directed Learning Creditable Activities that took effect on October 1, 2019.

In addition, the results of the October 2019 CPA Licensure Examination was released last October 21, 2019 with a 14.32% passing percentage.

R.S. BERNALDO & ASSOCIATES

TAKING YOU FURTHER

Professional Regulations Commission Resolution 2019-1146: Amending Relevant Provisions of Resolution No. 1032 (s. 2017) otherwise known as the “Implementing Rules and Regulations (IRR) of Republic Act No. 10912, known as the Continuing Professional Development (CPD) Act of 2016

The **New Implementing Rules and Regulations (IRR) of the Republic Act 10912 or the Continuing Professional Development Law** took effect on **March 1, 2019**.

Republic Act No. 10912 or the “CPD Act of 2016” was enacted to promote and upgrade the practice of the professions in the country and institute measures that will continuously improve the competence of the professionals in accordance with the international standards of practice, thereby, ensuring their contribution in uplifting the general welfare, economic growth and development of the nation.

However, with the subsequent enactment of Republic Act (R.A.) No. 10968 or the “Philippine Qualifications Framework (PQF) Act” there is a need to review the IRR of the CPD Act of 2016 and institutionalize the *Career Progression and Specialization* in all professions as part of CPD for the transfer or award of Credit Units to upgrade professional qualification levels.

As a result of the consultations with various stakeholders, the Commission recognized the need to address issues and concerns by revisiting the pertinent provisions of the IRR of the CPD Act of 2016.

Among the significant provisions under the new IRR include:

- ✓ CPD is still a mandatory requirement for the renewal of the PRC ID of all registered and licensed professionals;
- ✓ Significant decrease in the number of required CPD units for the renewal of professional license. From the required 45 units down to a minimum of 15 units every three years; and
- ✓ A transition period will be implemented while the PRC is working with CPD councils to fulfill the “pre-conditions” required from them.

The implementation of the provision shall provide a transition period to develop the necessary standards, processes, capacity, and infrastructure while minimizing the cost and inconvenience to professionals covered by the requirement.

The Board of Accountancy is yet to issue new operating guidelines in relation to the revised CPD Act. Hence, CPAs are covered by the transition period under which:

- Professionals working overseas are not covered by the CPD requirement.
- Newly licensed CPAs are not covered by the CPD requirement for their first renewal cycle after obtaining their license.
- All other CPAs renewing their Professional ID Card will need a minimum 15 CPD units of training (can be under any competence area).
- CPAs getting BoA accreditation will still need 120 units of CPD training.

Provided, however, that the following shall not be covered during this transition period:

- a. Where Professional Regulatory Laws (PRLs) of covered professions require compliance with specific number of CPD Credit units for the renewal of the PIC.
- b. Where the professional intends to practice the profession in countries covered by bilateral, regional or international agreements in which CPD is a recognition and eligibility requirement, such as the ASEAN Mutual Recognition Agreements (MRAs).

This resolution shall take effect after fifteen (15) days following its publication in the Official Gazette or in a newspaper of general circulation.

Republic Act No. 10968 or the “Philippine Qualifications Framework (PQF) Act

In recognition of the important role of education and training in national development, the Philippine Qualifications Framework (PQF) encourage lifelong learning of individuals to provide employees specific training standards and qualifications aligned with industry standards, and to ensure that training and educational institutions comply with specific standards and are accountable for achieving corresponding learning outcomes, and provide government with a common taxonomy and qualifications typology as bases for recognizing education and training programs as well as the qualifications formally awarded and their equivalents.

PQF is established as the levels of educational qualifications and sets the standards for qualification outcomes. It is a quality assured national system for the development, recognition and award of qualifications based on standards of knowledge, skills and value acquired in different ways and methods by learners and workers of the country.

The PQF shall have the following objectives:

- To adopt national standards and levels of learning outcomes of education;
- To support the development and maintenance of pathways and equivalencies that enable access to qualifications and to assist individuals to move easily and readily between these sectors and the labor market; and
- To align domestic qualifications and supporting the mobility of Filipinos students and workers.

Professional Regulations Commission Resolution 2019-1197: Guidelines on Self-Directed Learning Creditable Activities

The Commission provided guidelines on self-directed learning creditable activities for implementation.

Requirements for Accreditation of Self-Directed Learning Activities

1. Duly Accomplished application form;
2. Proof of attendance/participation; and
3. Program of activity or a narrative report on what has been learned.

All applications for Self-Directed Learning (SDL) shall be submitted to the CPD Council at least fifteen (15 days) before the expiration of the Professional Identification Card (PIC) or during the renewal process.

Only a maximum of 30% SDL CPD Units (Non-formal activities) of the total required for compliance may be credited for renewal of the PIC.

Matrix of CPD-SDL Activities for CPD Units

SDL activities may be categorized as either professional activity or volunteer engagement.

Granting of CPD Credit Units using credit hours or notional learning hours is left to the discretion of the CPD Council, to include such other activities as may be approved by the CPD Council.

NATURE OF ACTIVITY	CREDITABLE ACTIVITY	HOURS	SUPPORTING DOCUMENTS
Professional Activity (Participation or Attendance)	Conference	Credit Hours	Certificate of Attendance and Program or Narrative Report
	Seminar/Workshop/Colloquium		
	In-service Training		
	Webinar, Tutorial		
	Study tour/Plant Visit		
	Exhibit	Notional Learning hours	Certificate of Participation and Narrative Description of Activity, including results (if applicable)
	Poster presentation		
	Program/Module Development		
	Publication		
	Invention		
	Consultancy		
	Recognition/Award/Title		
	Medical Mission/Outreach Program		
Volunteer Engagement (Socio-Civic)	Environmental Initiative		
	Livelihood Program		
	Disaster/Calamity Assistance		
	Services to worthy projects		
	CSR projects		

This resolution shall take effect after fifteen (15) days following its publication in the Official Gazette.

Results of October 2019 CPA Licensure Examination

The Professional Regulation Commission (PRC) announces that 2,075 out of 14,492 passed the Certified Public Accountant Licensure Examination given by the Board of Accountancy in the cities of Manila, Baguio, Cagayan De Oro, Cebu, Davao, Iloilo, Legazpi, Lucena, Tacloban and Tuguegarao this October 2019.

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Comments and suggestions are welcome.

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