MEMORANDUM CIRCULAR NO. 2013 - 43
Series of 2013

TO : All Concerned

SUBJECT : REVISED COOPERATIVE ANNUAL PERFORMANCE REPORT (CAPR) TEMPLATE

DATE : February 25, 2013

The Authority hereby prescribes for the adoption of the attached revised CAPR template as approved by the Board of Administrators under BOA Res. No. 056, S-2013 dated February 7, 2013, duly stamped by the Office of National Administrative Registrar (ONAR) dated February 15, 2013 consisting of five (5) pages.

Section 1. Legal Basis. Article 53 of RA 9520 provides, "(1) Every cooperative shall draw up regular reports x x x. These reports shall be filed with the Authority within one hundred twenty (120) days from the end of the calendar year. The form and contents of the reports shall be prescribed by the rules of the Authority. x x x"

Likewise, Section 2 Rule 8 implementing certain provisions of RA 9520 provides, "The following reports shall be submitted to the Authority: 1. Cooperative Annual Performance Report (CAPR); x x x"

Section 2. Coverage. This template shall apply to all types and categories of cooperative to be implemented this calendar year 2013 covering the 2012 cooperative operation.

Section 3. Information Dissemination. All Extension Offices of the Authority shall conduct information campaign and employ strategies for the mandatory submission of the said statutory report by all cooperatives.

Section 4. Effectivity. This Circular shall take effect immediately.

For the Board of Administrators

By:

EMMANUEL M. SANTIAGUEL, Ph.D
Chairman
February 14, 2013

ATTY. VINCENT YAMBAO, JR.
Director
Office of the Administrative Register (ONAR)
University of the Philippines Law Center
Room 208, 2/F Bocobo Hall, UP Law Complex
Dilliman, Quezon City

Dear Director Yambao:

In compliance with administrative rules and regulations and consistent with your communication dated November 12, 2003, we are filing herewith copies of CDA reporting template, entitled "Cooperative Annual Performance Report (CAPR)", which is one of the mandatory reports required under Section 2(1) Rule 8 Implementing Certain Provision of Republic Act No. 9520.

The above reporting template was approved by the CDA Board of Administrators during its regular board meeting held on February 7, 2013 under BOA Res. No. 056, S-2013.

Please acknowledge receipt hereof.

[Signature]
ATTY. NIEL A. SANTILLAN
Executive Director

Attachments:

1. Three Certified True Copies of the above template
2. One CD consisting copy of the above CAPR
3. Minimal Fee
Cooperative Development Authority

Cooperative Annual Performance Report (CAPR) Form
As of December 31, 20__

BOX 1: To be filled up by CDA Staff only

Received by: __________________________  Date Received: __________________________
Validated by: __________________________  Date Validated: __________________________
Encoded by: ____________________________  Date Encoded: ____________________________
Verified/Reviewed by: _________________  Date Verified/Reviewed: _________________

INSTRUCTIONS TO COOPERATIVES

1. The CAPR Form shall be uniformly used by ALL COOPERATIVES.
2. All blanks shall be filled-up with appropriate information.
3. The submission of the duly accomplished CAPR Form shall be done ANNUALLY within One Hundred Twenty (120) days after the end of the Calendar year.
4. Submission to CDA shall be done through registered mail, electronic mail or hand-carried to concerned CDA Extension Offices in accordance with Rule 8 IRR and MC No.2011-06. The reports shall be typewritten or handwritten (print).
5. The Accountant/Bookkeeper/Compliance Officer shall fill-up the CAPR Form.
6. The Chairman of the Board and General Manager shall certify to the truthfulness and correctness of the information contained herein.
7. This form shall be submitted in three (3) copies; 1 for EO, 1 for CDS & 1 for coop.

GENERAL INFORMATION

A. Cooperative Identification Number (CIN): __________________________
B. Name of Cooperative as of latest amendment: __________________________
C. Registration Number (under RA 9520): __________________________
D. Date Registered:
   Original Date of Registration: __________________________
   Registration Date under RA 9520: __________________________
E. Present Address of Cooperative: __________________________
F. Category of Cooperative:  [ ] Primary  [ ] Secondary  [ ] Tertiary
G. Type of Cooperative: __________________________
H. Business Activities:

- Financial Intermediation
- Mining and Quarrying
- Construction
- Transport, Storage & Communication
- Real Estate, Renting & Business Activities
- Education
- Agriculture, Hunting & Forestry
- Manufacturing
- Hotel & Restaurants
- Wholesale & Retail Trade; Repairs of Motor Vehicles, Motorcycles, and Personal & Household Goods
- Health & Social Work
- Fishing
- Electricity, Gas & Water supplies
- Funeral
- Others, Specify ______________

H1. Products/Commodities ____________________________

H2. Services Rendered (please specify) ____________________________

H3. Annual Volume of Business (Amount in Php):

H3.a For Credit, Loans granted ____________________________

H3.b For Service, Gross receipt ____________________________

H3.c For Consumer/Marketing/Sales ____________________________

I. Information on Number of Employees

<table>
<thead>
<tr>
<th>Number of Employees</th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Male</td>
</tr>
<tr>
<td>Full-time</td>
<td></td>
</tr>
<tr>
<td>Part-Time</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

Note: In case of Workers Cooperative, all workers are considered direct employees of the cooperative.

J. Information on Number of Volunteer Workers

<table>
<thead>
<tr>
<th>Number of Volunteer Workers</th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Male</td>
</tr>
<tr>
<td>Volunteer</td>
<td></td>
</tr>
</tbody>
</table>

Note: Volunteers are members rendering services to the cooperative without salary.

K. Contact Person

a. Name: ____________________________

b. Designation: ____________________________

c. Phone Number: ____________________________

d. Fax Number: ____________________________

e. Email Address: ____________________________
L. Information on Membership

<table>
<thead>
<tr>
<th>Particulars</th>
<th>For Primary</th>
<th>For Secondary</th>
<th>For Tertiary</th>
<th>Other Juridical Persons</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Male</td>
<td>Female</td>
<td>Primary</td>
<td>Secondary</td>
</tr>
<tr>
<td>No. of Regular members</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of Associate members</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total No. of Members</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Target/Potential Membership</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

L1. Membership Composition (Indicate Number)

- a. Farmers
- b. ARBs
- c. Fisherfolk
- d. OFWs
- e. Teachers
- f. Rebel Returnees
- g. Indigenous People
- h. Differently Abled/PWD
- i. Senior Citizen
- j. Women
- k. Youth
- l. Others, specify ...

(In case of residential membership there can be multiple entries)

L2. Information on Cooperative Branches/Satellite Offices

<table>
<thead>
<tr>
<th>Branch Office</th>
<th>Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Satellite Office</td>
<td></td>
</tr>
</tbody>
</table>

L3. Details of Cooperative Branches/Satellites

<table>
<thead>
<tr>
<th>Address of Branch/Satellite</th>
<th>No. Members</th>
<th>Volume of Business (Php)</th>
<th>Paid Up Capital</th>
<th>Savings Generated</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Male</td>
<td>Female</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

M. Certificate of Good Standing (CGS)

<table>
<thead>
<tr>
<th>CGS NO.</th>
<th>Regular</th>
<th>Special</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date issued</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N. Certificate of Tax Exemption/Ruling

<table>
<thead>
<tr>
<th>Date issued</th>
<th>Validity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### O. Information on Savings Deposits

<table>
<thead>
<tr>
<th>Type of Deposits</th>
<th>Regular Members</th>
<th></th>
<th>Associate Members</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. of Members</td>
<td>No. of Accounts</td>
<td>Total Amount</td>
<td>No. of Members</td>
</tr>
<tr>
<td></td>
<td>with deposit</td>
<td></td>
<td></td>
<td>with deposit</td>
</tr>
<tr>
<td></td>
<td>accounts</td>
<td></td>
<td></td>
<td>accounts</td>
</tr>
<tr>
<td>Savings deposits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time deposits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other types of deposits, please</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>specify</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### P. Information on Capitalization

<table>
<thead>
<tr>
<th></th>
<th>Common</th>
<th>Preferred</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorized Capital</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscribed Capital</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid-up Capital</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposit for Capital Subscription</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Par Value per Share</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Q. Information on Statutory Reserves

<table>
<thead>
<tr>
<th></th>
<th>Amount utilized for the year</th>
<th>Accumulated Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Reserve Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CETF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Remitted to Federation/Union</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Development Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Optional Fund</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### R. Information on External Audit

a. Date of last audit ____________________________
b. Period of Operation Covered by the last audit ____________________________
c. Name of external auditor ____________________________
S. Ratings

I. Social Audit
   1. Organization
   2. Membership
   3. Staff
   4. Cooperation Among Cooperatives
   5. Community and Nation
   6. Network, Alliances & Linkages
      TOTAL

II. Performance Audit
   1. Organizational Aspect
   2. Social Aspect
   3. Economic Aspect
      3a. Adequacy of Internal Control
      3b. Financial Ratios
         3b.1 Profitability Performance
         3b.2 Institutional Strength
         3b.3 Structure of Assets
         3b.4 Operational Strength
      TOTAL

III. PESOS (For Credit/Multipurpose with credit operations and segregated books of account)
   1. Portfolio Quality
   2. Efficiency
   3. Stability
   4. Operations
   5. Structure of Assets
      TOTAL

Position

☐ Accountant
☐ Bookkeeper
☐ Compliance Officer

Certified True and Correct:

_________________________  __________________________
General Manager              Chairman

Revised January 2013 Per BOA Res No. 056; s-2013 dated February 7, 2013