COOPERATIVE ANNUAL

PROGRESS REPORT

COOPERATIVE ANNUAL PROGRESS REPORT SUBMISSION

The CAPRIS is a system that allows cooperatives to submit the CAPR report online. An acknowledgement receipt/letter will be generated by the system with a reference ID that will serve as basis by the cooperative in confirmation of the online submission of the CAPR.



YOU ARE HERE: / HOME / RESOURCES / DOWNLOADS / OTHER INFORMATION / 2018-2022 PHILIPPINE COOPERATIVE DEVELOPMENT PLAN (PCDP)



NEWS AND ANNOUNCEMENTS

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PCDP2018 2022jpeg

OVERVIEW, VISION, GOALS AND PRINCIPLES

Freedom of Information

business. And even as we begin to reap the fruits of economic and socio-political

Nation-building, for all the strides and struggles we have made, is an unfinished

ADVISORY

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Resources...

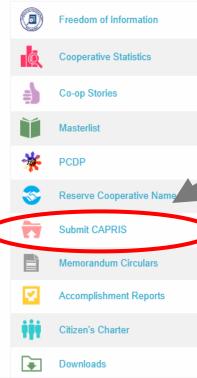
in Share



Connecting

I. Site Address: <u>http://www.cda.gov.ph</u>





OVERVIEW, VISION, GOALS AND PRINCIPLES

Nation-building, for all the strides and struggles we have made, is an unfinished business. And even as we begin to reap the forks of economic and socio-political reforms, our people would always deserve more as they look upon leaders from government and from the cooperative to lead and move them forward.

The ultimate test of good or refnance then is to free every Filipino from the persistent threats of hunger, discusse, crime and repression, environmental degredation and to nurture in every me the will, the drive and the energy to dream and achieve the vision for a just number, progressive, and secured country.

The Cooperative Development Authority (CDA), pursuant to its mandate as the lead agency for the promotion and development of cooperatives and in consonance with its function to formulate, adopt and implement integrated and comprehensive plans and programs on cooperative development consistent with the national policy on cooperatives and the overnall socio-economic development plans of the government, initiated the formulation of the 2018-2022 Philippine Cooperative Development Plan.

The plan is a result of multi-sectoral efforts. It highlights the importance of developing mutually-empowering partnerships focused on sustained efforts to address needs, problems and poverty at its roots. It attempts to address not only the lack of material resources or income, but also the absence of capabilities, opportunities and power that will allow the individual to fully assume her/his role as a member of the



Click the button

"SUBMIT CAPR"

Pay your Govern fees, dues and ch

> It's safe, si No enrollmer



For CDA





- I. General Guidelines:
- a. Recommended Browsers

Google Chrome

For **Google Chrome** browser: If you see this page, just click **Proceed anyway** button



2. Required installed applications, plug-ins and other device to print the CAPR, and other reports generated by the CAPR system:

a. PDF reader (version 10 or higher)**b. Printer**

- 3. Ensure that there is an internet connection. The recommended internet speed is **5Mbps**
- 4. Close other browsers and applications (MS Word, MS Excel, MS PowerPoint) to free system memory.
- 5. If there are problems or errors and you cannot continue on the process, please e-mail **capris@cda.gov.ph or email of extension offices indicated in the webside**

A. General Instructions:

1. All data fields are required fields and should be filled-out with appropriate information. No data field should be left unfilled.

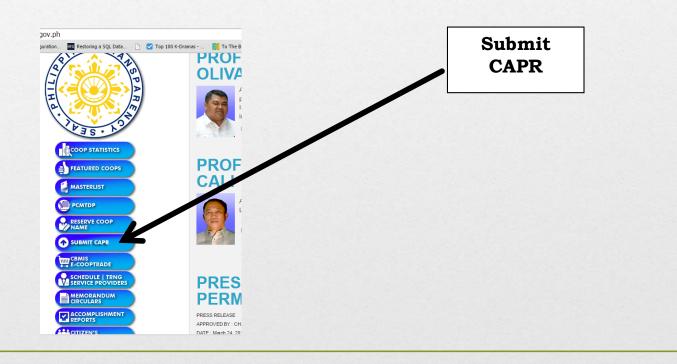
Write $\underline{\mathbf{0}}$ (zero) for none in fields requiring numerical value and $\underline{\mathbf{NA}}$ (Not Applicable) for fields requiring words/terminologies.

- 2. CAPR may only be submitted once ANNUALLY within one hundred twenty (120) days after the end of the calendar year.
- 3. Submission of CAPR shall be done electronically through http://www.cda.gov.ph in accordance to MC No. 2-14-05. Likewise, the cooperative shall submit to the Authority, through the Extension Office, one (1) copy of the encoded CAPR Form within five (5) days from the electronic submission duly signed by the Accountable Officer.
- 4. Only Authorized Representative/s of the Cooperative shall encode from the online CAPR Form.

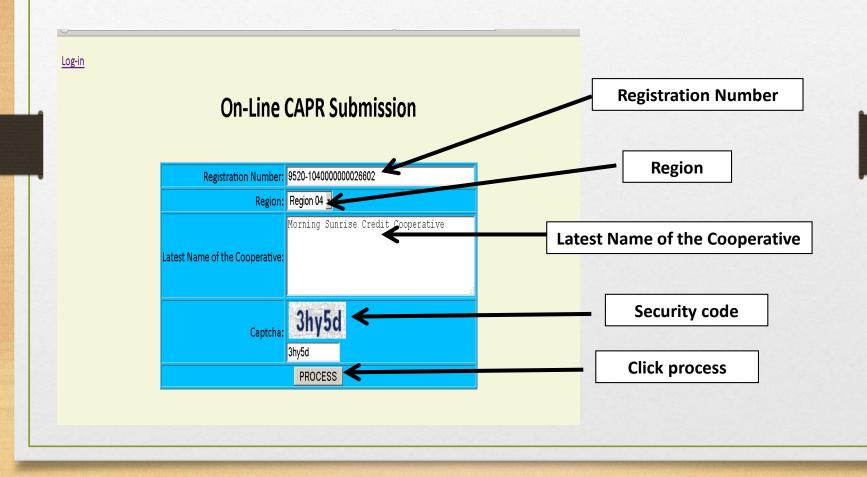
- 6. The Chairman and the General Manager shall certify to the truthfulness and correctness of the information contained herein.
- 7. Once completed, the *Cooperative Representative* shall click the SUBMIT button taking into consideration the reference ID which will certify that the submission has been done electronically.
- 8. The *Cooperative Representative* shall then save and/or print the report.
- 9. The printed CAPR from the online submission shall be submitted to their respective Extension Office where the cooperative was registered within five (5) days from the electronic submission duly signed by the Accountable Officer.

STEPS IN COOPERATIVE ANNUAL PROGRESS REPORT ON-LINE SUBMISSION

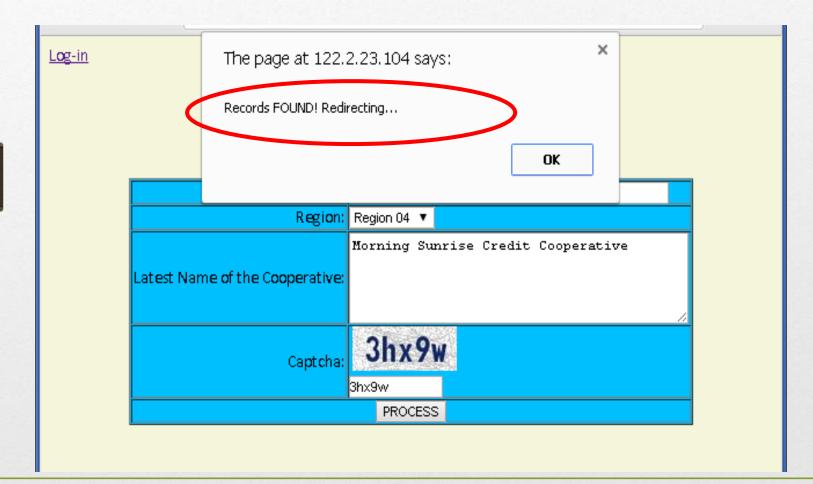
Step 1: *Client and/or cooperative* – the client and/or cooperatives may submit the Cooperative Annual Progress Report on-line through the http://www.cda.gov.ph. Click the icon/link->**Submit CAPR online.**



Step 2: The On-Line CAPR Submission Form Home Page will be loaded. Fill-out the necessary input fields, then click the **PROCESS** button.



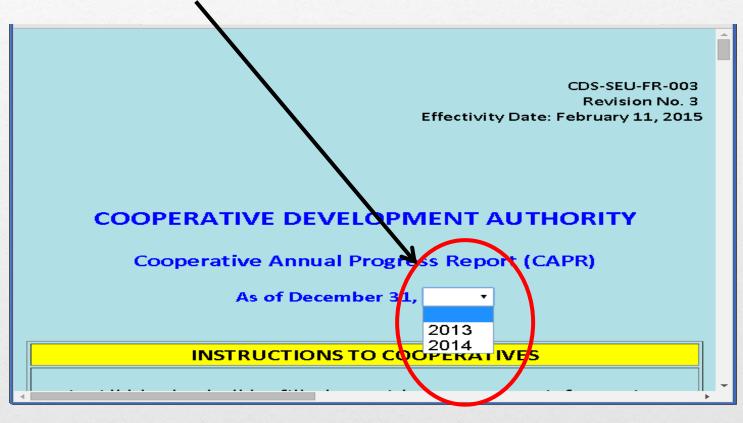
Step 3: If the all inputted credentials are correct, a confirmation pop-up box will appear, and the CAPR On-Line Form will be loaded.

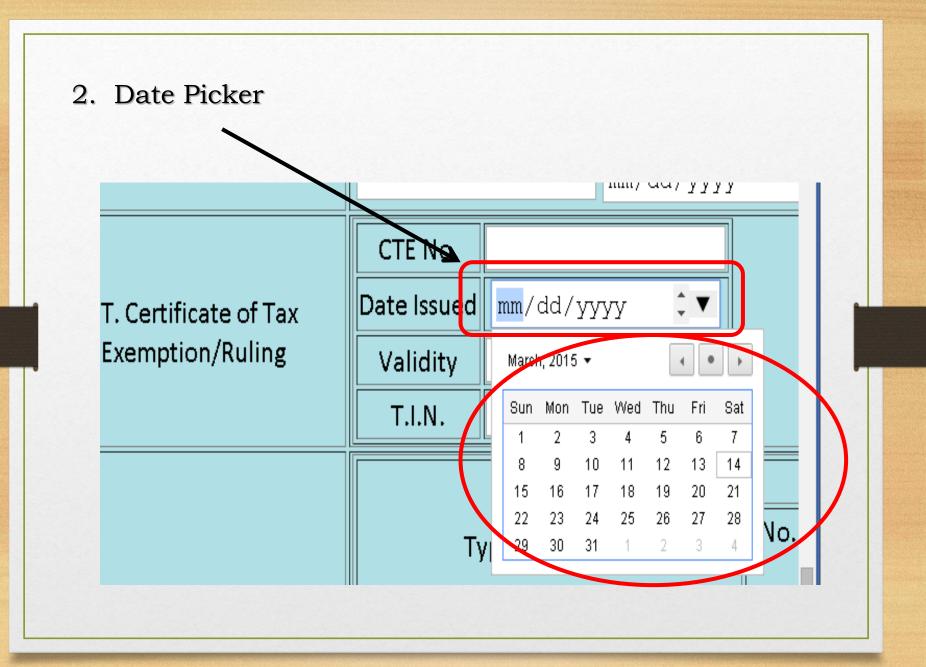


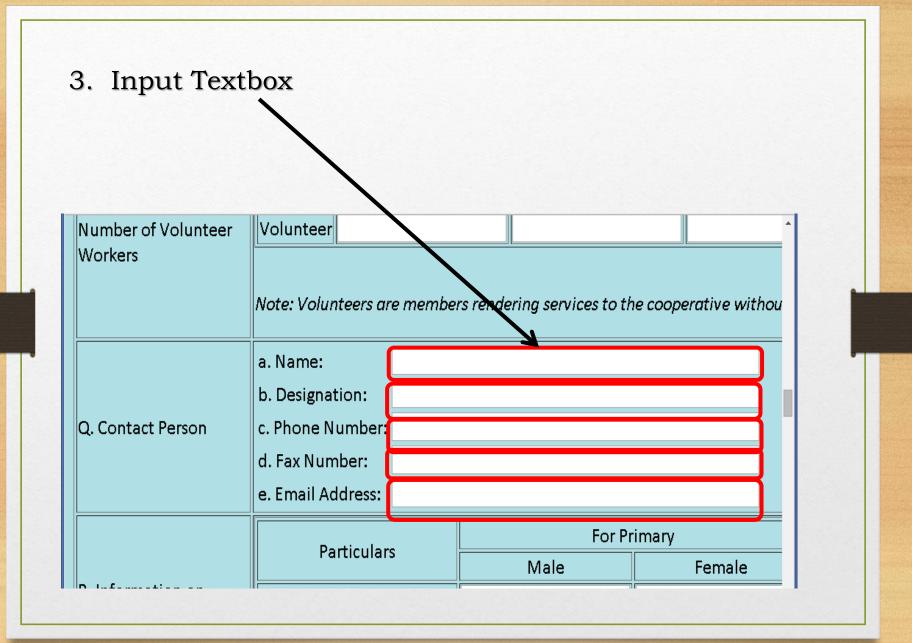
Step 4: Fill-up the necessary fields, then click Submit button

Types of Input Fields in the ON-LINE CAPR FORM:

1. Drop-down listbox







COMPLETE ON-LINE CAPR FORM

GEN	ERA	LIN	FO	RMA	TIO	
-----	-----	-----	----	-----	-----	--

A. Cooperative Identification Number (CIN): *	105160459				
B. Name of the Cooperative as of latest amendment: *	Kapit-Bisig Multi-Purpose Cooperative				
C. Present Address of Cooperative: Region: * Province: * District: * City/Municipality: * Street Address: *	NCR V V V				
D. Registration Number (under RA 9520): *	9520-16000020				
E. Date Registered: Original Registration Date under RA 6938: Registration Date under RA 9520: *	Note: The date should be the latest Registration Date prior to RA 9520 2009-09-23 Date Format: yyyy-mm-dd				
F. Business Permit					
Business Permit No.:					
Date Issued:					
Amount Paid:					
G. Category of Cooperative: *					
H. Type of Cooperative: *					
I. Asset Size of the Cooperative: *	Note: Land should be excluded from the Total Asset as per CDA MC 2007-07 dated June 5, 2007.				
J. Common Bond of Memberhip: *					
K. Date of General Assembly: *					
L. Quorum Requirement [%]: *					

M Fiscal Vaar *	- Note: From Month To Month or a Jonuary December July June					
M. Fiscal Year: *		Note: From Month To Month e.g. January - December, July - June				
N. Area of Operation: *	 Others, pls. specify 					
O. Business Activities:						
O1. Annual Volume of Business: (select on	nly business activities undertaken (maybe more	e than one) and indicate total amount per busine	ess activity)			
	Business Activity	Bases of Volume of Business	Amount			
	Consumer/Canteen & Catering	Gross Sales				
	Labor Service/deployment of members	Total Contract Price				
	Lending	Total Amount of Gross Loan Releases				
	Marketing/Trading (non-agri products)	Gross Sales				
	Production/Manufacturing	Gross Sales				
	Training Providers	Gross Receipts				
	Sale of Agricultural Products	Gross Sales				
	Provision of Services (please choose bel	ow)				
	Medical	Gross Service Revenue /Income				
	Dental	Gross Service Revenue /Income				
	Hospitalization	Gross Service Revenue /Income				
	Transportation	Gross Service Revenue /Income				
	Insurance	Gross Service Revenue /Income				
	Housing	Gross Service Revenue /Income				
	Electric	Gross Service Revenue /Income				
	U Water	Gross Service Revenue /Income				
	Communication	Gross Service Revenue /Income				
	Consultancy	Gross Service Revenue /Income				
	Rental of Equipment/Office Space	Gross Service Revenue /Income				

O2. Products/Commodities:									
	Major Products		Jse drop dowr	i to choos	e Specific Pro	ducts		Check either proc proces	
	Crops	NA 🔻	NA	٧	NA	Ţ		raw	Ÿ
	Aqua Marine	NA 🔻	NA	Ţ	NA	٣		raw	Y
	Livestocks	NA 🔻	NA	Y	NA	٧		raw	Y
	OMetal/Minerals	NA 🔻	NA	Y	NA	Ŧ		raw	Y
	Other Products & Commodities	NA	▼ NA		▼ NA		Ţ	raw	Ÿ
O3. Other Financial Services:									
	Money Transfers		🗆 Foreign E	xchange ⁻	Trading	(Bills Pa	yment	
	Remittances ATM Operations Other, pls. specify								
O4. Importation Activities, if any, identify: *									
	Import Items:								
	Volume of Importation:								
	Current Year								
				ale	F	emale			
P. Information on Number of Employees *	Number of Personnel								
	Number of Personnel received	ving Honoraria or	ly						
	Note: Honoraria - number of officers/employees receiving honoraria. Note: In case of Workers Cooperative, all workers are considered direct employees of the cooperative.								

				Semiclose of the series of subtraction of the series of th
Q. Contact Person (at the time of submission)	a. Name:			
R. Information on Membership *	Particulars M No. of Regular Members:	For Primary Iale Female	Other Juridical Persons	
	No. of Associate Members:			
R1. Membership Composition (Please sele	ct composition and indicate number of me	embers in each composition):		
	CompositionAgrarian Reform BeneficiariesDrivers/Operators/ConductorsBarangay Officials and EmployeesDifferently Abled Person/PWDElderly/Senior CitizenElderly/Senior CitizenHouseniciariesFarmersFishermen/Fisherfolks/Fish VendorsGovernment Employees and OfficialsLivestock growersIndigineous people	Number		

0	Informal Settlers	
	Military Personnel	
	Non-uniformed Military Personnel	
	Miners	
	Teachers/Educators	
	Non-teaching personnel	
	Overseas Filipino Workers	
	Private Employees	
	Professionals	
	Rebel Returnees	
	Religious Sector/Worker	
	Retired Employees/Retirees	
	Seamen/Seafarers	
	Self Employed	
	Skilled Workers	
	Students	
	Vendors	
	Others	

.

R2. Age Group of Members: *

Age Bracket	Number
18 to 30	
31 to 59	
60 and above	

R3. List of Officers - Officers as of the Reporting Period (Indicate name and address):

Position	Name	Address	
CHAIRPERSON			
VICE-CHAIRPERSON			
			Add More Board of Director

R3.b. Other Officers

Position	Name	Address	
SECRETARY			
TREASURER			
GENERAL MANAGER			Add More Other Officer

R3.c. Committees of the Cooperative

A. AUDIT COMMITTEE

Position	Name	Address	
CHAIRPERSON			
VICE-CHAIRPERSON			
SECRETARY			Add More Audit Committee Officer

B. ELECTION COMMITTEE

Position	Name	Address	
CHAIRPERSON			
VICE-CHAIRPERSON			
SECRETARY			Add More Election Committee Officer

C. MEDIATION AND CONCILIATION COMMITTEE

Position	Name	Address	
CHAIRPERSON			
VICE-CHAIRPERSON			
SECRETARY			Add More Mediation and Conciliation Committee Officer

D. ETHICS COMMITTEE

Position	Name	Address	
CHAIRPERSON			
VICE-CHAIRPERSON			
SECRETARY			Add More Ethics Committee Officer

E. EDUCATION AND TRAINING COMMITTEE

Position	Name	Address	
CHAIRPERSON			
VICE-CHAIRPERSON			
SECRETARY			Add More Education and Training Committee Officer
SECRETARY			

	F. OTHER COMMITTEE: Enter to	tal number of offic	ers for Othe	er Committee	:	Add	Other Committee	
S. Information on Cooperative	No. of Branches:							
Branches/Satellites *	No. of Satellites:							
S1. Details of Cooperative Branches *								
S2. Details of Cooperative Satellites *								
T. Laboratory Cooperative	Name and Address of the Laboratory Cooperative	Male Student No	Number of I n-Student		nale Non-Student	Recognition Number	Date Issued	Add More Lab. Coop.
T1. Activities of Laboratory Cooperative:								
	Activit	ies/Services		Add	More Lab. Coop. A	ctivities		

T2. Information on Deposit Liabilities of Lab	boratory Cooperative:			
	Type of Deposits	No. of Members with deposit accounts	No. of Accounts	Total Amount
	Savings deposits			
	Time deposits			
	Other types of deposits, please specify:			
U. Information on Number of Units Owned/Managed by Transport Cooperatives *	Units Owned by Units/Vehicles Units Owned by the Transport Coop. by Cooperative Number of Units	d		
V. Information on Transactions to Members/Non-Members *	Gross Sales/Receipts Members Amount of Gross Sales/Receipts	Non-Members		
W. Certificate of Compliance (COC)*	COC No. Date of Issue Valid	Until		

	X. Certificate of Tax Exemption/Ruling *	CTE No. Validity T.I.N.							
			Reg	gular Me	mbers		Asso	ciate Members	;
		Type of Deposits	No. of Members with deposit accounts	No. Acco		Total Amount	No. of Members with deposit accounts	No. of Accounts	Total Amount
	Y. Information on Deposit Liabilities *	Savings deposits							
		Time deposits							
		Other Types of deposits, please specify:							
					T	otal Amount			
		Taxes withheld and remitted for Emplo	yees Salary/Compe	nsation					
		Taxes withheld and remitted for Honor	arium						
and the second s	Z. Information on Actual Taxes	Expanded Withholding Taxes							
	Withheld/Remitted to BIR (Total for the whole year) *	VAT Payments / Percentage Taxes							
	,,	Income Taxes Paid							
		Other taxes, pls. specify							

	Name of Federations/Unions	Address	
AA. Affiliations *			Add More Affiliations
AA1. Information on the Utilization of CETF	- LOCAL:		
	Name of Activity/ies	Date of Activity Number of Members Benefitted	Amount Utilized
			Add More Activity
			Activity
AA2. Information on the Remittances of CE	TF to Federations/Unions:		
	Name of Federation/Union	Amount Remitted	
		Add More Activity	
AA3. Information on the Utilization of Com	nunity Development Fund:		
	Name of Activity/ies	No. of Beneficiaries Date of Activity	Amount Utilized
			Add More Activity
		· · · · · · · · · · · · · · · · · · ·	

T

	n al Francis				
AA4. Information on the Utilization of Option	nai Fund:				
	Name of Project/Activity	Date of Project/ Activity	Amount Utilized		
				Add More Project/Activity	
AB. Risk Pooling Activities (activities that cove	r protection against death, injury and illness, loss of pro	perty, and other contir	igent events.:		
	Name of Program	Partner/Insurance Provider	No. of Member Beneficiary	Amount Disbursed	Add
					More
					Program
	Prepared by: *				
	Position: *	۲			
	Certified true and co	rrect:			

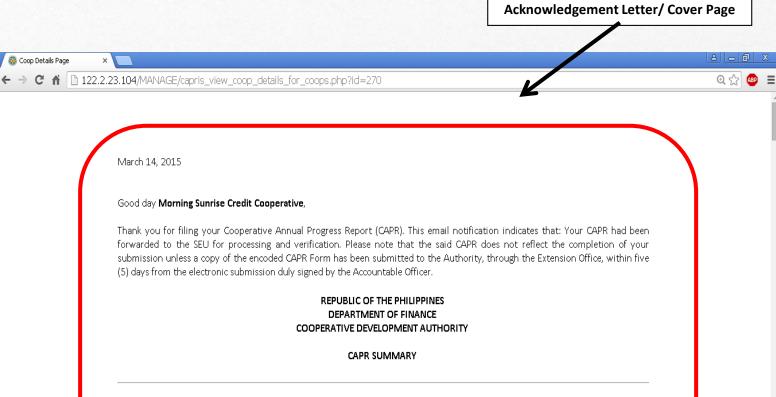
Other Information for Secondary and Tertiary Cooperatives

					TUOITOG				
	Authorized C	apital							
	Subscribed C								
AC. Information on Capitalization (For Federations	Paid-up Capi					1			
Only)		apital Subscription				1			
	Par Value pe	r Share							
	Treasury Sha	ires							
			<u>[</u>						
AD. Information on CETF	Name	of Coop-Member R	Remitting CETF	Amount	of CETF Collecte	d			
						Add M	ore Coop-Member Remitting (CETF	
AE. CETF Utilization		Nature of CETF U	tilization	Amo	unt Utilized				
						Add More	Nature of CETF Utilization		
	Activities	No. Activities Undertaken	No. of Coops B	enefitted	No. of Perso Benefitte		Total Receipts	Total Cost	
	Training								
AF. Activities Undertaken for	Consultancy							-	
Coop-Members	Monitoring								
									Add More Activities
	Advocacy								Undertaken
									for Coop- Members

						/[/[
AG. Information on Mediation/Conciliation	No. of Cases Mediated/C	Conciliated No. of Co-op	s Involved No. of C	ases Resolved	No. of Cases Issued v	with Certificate of Non-Settlemen	t
AH. Information on CDA Accredited Training Provider	CDA Accreditation No.	Date Issued	Validity Date	No. of	Trainers		
Al. Information on Investments	Type of Investments Note: Do not include Sav	Amount Invested ngs and Time Deposit.	Income Generated	rom Investments	Add More Investments	3	
		Prepared by: * Positi	ion: *	v			
		Cert	ified true and corre	st:			
	Gene	al Manager *		Chair	rperson *		

Step 5: After clicking **Submit** button, a **confirmation pop-up message will appear**, and an **on-line filled-out CAPR Form will be generated** with an **acknowledgement letter as cover page**. Print this form by pressing **CTRL-P** on the keyboard, choose the **appropriate printer** and set the **number of copies**, then **click print**.

Information on Statutory Reserves *	if the cooperative is fi	edirecting OK 658563.66 54542.22 OK 66325.55
	Prepared by: * And Position: * Acco	lylene Jezreel Arao
	Certified true	and correct: Armando Alonzo Arao
	General Manager *	Chairperson *



REG. NO.	:	9520-104000000026602
CIN	:	40201526602
NAME	:	Morning Sunrise Credit Cooperative
FILING REFERENCE NO.	:	270

After pressing CTRL-P: choose the appropriate printer, number of copies, then click Print button.

	Print Cancel	M	rch 14, 2015		
Destination	Epson LX-300+		od day Morning Sunrise Credit Cooperative, Ink you for filing your Cooperative Annual Progress Repc	rt (CAPR). This	
Destriation	Change	en SE no en	all notification indicates that: Your CAPR had been fo I for processing and verification. Please note that the s reflect the completion of your submission unless : oded CAPR Form has been submitted to the Authorit nesion Office, within five (5) days from the electronic s	warded to the aid CAPR does a copy of the y, through the	
Pages	All		ned by the Accountable Officer.	domission dury	
	🔘 e.g. 1-5, 8, 11-13		REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE COOPERATIVE DEVELOPMENT AUTHORITY		
			CAPR SUMMARY		
Copies	5 + - Collate		REG. NO. : 9520-1040000000266	02	
Layout	Portrait 🗸	http://122.2.23.104MANAGE/ca	CIN : 40201526602	3/14	
		3/14/2015	Coop Details Page NAME . Morning Sunrise Cred	it	
Color	Color 🔻		NAME Cooperative		
+ More se	ittings				
	stem dialog (Ctrl+Shift+P)				

Step 6: The printed CAPR form shall be submitted to the respective Extension Office where the cooperative was registered within *five (5) days from the electronic submission* duly signed by the Accountable Officer/s.

--End of CAPR On-Line Submission Process--

REVISED CAPR

OTHER INFORMATION FOR SPECIFIC TYPE OF COOPERATIVE

CREDIT COOPERATIVE

1. Details of Loans

Kinds of Loan Releases	No. of members who availed of loan	Total Loan Releases	Highest Interest Rate	Lowest interest rate
Providential:				
Education				
Emergency/Medical				
House Construction & Repairs				
Utilities Services				
Commodity/Appliance				
Others, pls specify				
Productive/Livelihood/Enterprise:				
Agricultural				
Trading				
Manufacturing - (non-agri)				
Service				
Others, pls specify				
Micro-finance loan				

2. Credit Coverage

No. of barangays served/covered based on the area of operation

3. Details on DOSRI (For Credit type of cooperative)

	No. of DOSRI Accounts	Total Amount Outstanding	Delinquency Rate (using PAR)	
et et				

c/o CIRS

TRANSPORT SERVICE COOPERATIVE

1. Information on Number of Units Owned/Managed by Transport Cooperative

Units/Vehicles	Units Owned by the Transport Coop	Units Owned by Members and Managed by Cooperative	Total
Number of Units			

2. Route/s Served	CPC No.	Validity Date

3. Details of Members' Classification	Number
Drivers	
Operators	
Conductors	
Allied Workers (Mechanics, carwash boy, barker, etc	

4. Accreditation/Registration with OTR/DOTR/MARINA/LGU and others

Issuing Government Agency	Accreditation No	Validity Date

LABOR SERVICE COOPERATIVE

1. Information on Labor Service Cooperative

Number of Deployed Member - Employees	No of Principal Clients	Total SSS Contribution Remitted	Total Philhealth Contribution Remitted	Total Pag-ibig Contribution Remitted
Segregate Male from Female				

2. Details of Principal Client

Name of Principal Client	Contract Price	No. of Deployed Members-Employees

3. Accreditation with DOLE

Accreditation No.

Validity Date

ADVOCACY COOPERATIVE

1. Details on Activities/Services Engaged

Activities/Services Engaged

AGRARIAN REFORM BENEFICIARIES COOPERATIVE

1. Details on ARB Cooperative

No. of ARBs	Total Land area awarded to ARBs	CLOA no. if communally owned

2. Agri-Venture Agreement

Types of Agri Venture Agreement (AVA)	Contracting Party/ies	Term of Agreement
Joint Venture Agreement		
Product/Contract Growing/Growership/Marketing Contract		
Lease Agreement		
Management Contract		
Service Contract		

COOPERATIVE BANKS

Information on the Shareholders/Shareholdings

Shareholders	No. of Shareholders	Total Amount of Shares	
		Common	Preferred
Cooperatives:			
Registered Cooperatives			
Cancelled/Delisted Cooperatives			
Samahang Nayon			
Individual Members			
Other Juridical Entity			
Cooperative Development Authority			

EDUCATION COOPERATIVE

Name of School	Accreditation with DEP-ED/CHED No.	Validity Date

Level of Educational Services Offered



• Secondary



ELETRIC COOPERATIVE

1. Share Certificate Issued to Member-Consumer-Owner (MCOs)

Number of Member-Consumer-Owner (MCO)	Number of MCOs issued with Share Certificates

2. Nature of Operation (Please tick)

Distribution

Power Generation

Both Power Generation and Distribution

Sub-transmission

3. Franchise

Franchise Area to Operate	Validity Period

AGRICULTURE COOPERATIVE

1. Assistance Availed from other Institutions

Name of Project	Kind of Assistance	Name of Sponsoring Institution

2. Inventory of Existing Machineries, Farm Equipments	Please check
Tractors	
Rice/Corn Mill	
Rice/Corn Thresher	
Dryer	
Harvester	
Planter	
Working Animal	
Hauling Trucks	
Warehouse	
Others, please specify	

 Land Area owned by the Cooperative owned leased

managed in behalf of the members

total land area

HOUSING COOPERATIVE

- 1. Ownership of Property
 - Communally owned
 - Individually owned

2. Housing Projects Undertaken

Name of Project	Project Site	Name of Partner Institution
Land Development		
 Construction 		
 Management of Housing Projects 		

If Construction: (please tick)

- Condominium
- Subdivision Type
- Both Condominium and Subdivision

Management of Housing Projects

- Unit Selling
- Utility Management
- Property Management
- Others, specify

License to Sell of Property

- with License to Sell
- without License to Sell

LTS No. Reason:

INSURANCE COOPERATIVE

			Life	Non-Life	нмо	Micro-Insurance
No. of Cooperative Clients						
Certificate of Authority No. (fr	rom IC)				Validity Period	
WATER SERVICE COOPERATIVE						
Information on Certificate of Public	Convenience (CPC)				
CPC No.				Validity Peri	od	
Service Area						
HEALTH SERVICE COOPERATIVE						
DOH PERMIT			VALIDITY DAT	E		
INFORMATION ON MEMBERSHIP	Da	aular			Associate	
Membership	Male	gular Female	Total	Male	Female	Total
 Doctors 	Marc	. emare		intele	- choic	1000
Medical Workers						
Non-Medical Workers						
Community						

SMALL SCALE MINING

Permit to Operate from Mines-GeoScience

Small Scale Mining Permit	Area	Validity dAte

WORKERS COOPERATIVE

NAME OF CLIENT	PRODUCT/SERVICE	TOTAL CONTRACT PRICE	VALIDITY

FOR SECONDARY AND TERTIARY COOPERATIVES

AD. Information On CETF

Name of Coop-Members	Registration Number of Coop- Members	Amount of CETF Collected
		TOTAL

AF. Activities Undertaken for Coop-Members

Activities	No. of Activities Undertaken	No. of Co-op Members Benefitted	No. of Persons Benefitted	Total Receipt	Total Cost
1. Training					
2. Consultancy					
3. Mentoring					
4. Advocacy					
5. Others, pls. specify (add lines)					

TOTAL

AG. Accredited Mediator/Conciliator	yes	no	
No. of Cases Mediated/Conciliated	No. of Co-ops Involved	No. of Cases Resolved	No. of Cases Issued with Certificate of Non-Settlement

AH. Information as CDA Accredited Training P	rovider	yes no	
CDA Accreditation No.	Date Issued	Validity Date	No. of Trainers

COOPERATIVE AUDITED FINANCIAL STATEMENT INFORMATION SYSTEM

(i x	M Inbox (* 🗙 M BDO O: 🗙 😹 Cooper 🗴 🛞 CAPR D 🗙 🚳 CA	PR - 🗙 🚳 CAPR P 🗙 🚳 Coop D 🗙 🚳 CAPI	R D 🗙 🛛 🔮 Landba 🗙 🏻
cure	coopris.cda.gov.ph/MANAGE/capris_choose_report_to_be_submitted_201	7.php	
	On-Line CAP	R Submission	
	Submit Cooperative Annual Progress Report (CAPR)	Fiscal Year: 2000 ▼	Go!
	Submit Attachment - Auditted Financial Statements (AFS)	Filing Reference Number: CAPR-	Go!
	Submit Attachment - ?????	Filing Reference Number: CAPR-	Go!
	Submit Attachment - ?????	Filing Reference Number: CAPR-	Go!
	Submit Attachment - ?????	Filing Reference Number: CAPR-	Go!

-

COOPERATIVE DEVELOPMENT AUTHORITY

Cooperative Annual Progress Report (CAPR) Audited Financial Statements (AFS)

COOPERATIVE PROFILE

CAPR FILING REFERENCE NUMBER:	33050	
NAME OF THE COOPERATIVE:	Pines Progressive Credit Coo	operative
ADDRESS:	Corner Abanao St., Magsays	ay Avenue, Baguio City, Baguio City, CAR
REGISTRATION NUMBER:	9520-1015000000025464	
TIN:		
EMAIL ADDRESS:		
CONTACT NO.:		
CEA NO.:		

MANAGE/Capris_data_entry_page_ais_zor7.prip

STATEMENT OF I	FINANCIAL CON	DITION
ASSETS		
Current Assets		
Cash and Cash Equivalent	(<u>schedule 1</u>)	
Loans and Receivable	(<u>schedule 2)</u>	
Financial Assets	(<u>schedule 3)</u>	
Inventories	(<u>schedule 4</u>)	
Biological Assets	(<u>schedule 5</u>)	
Other Current Assets	(<u>schedule 6)</u>	
Total Current Assets		
Non-Current Assets		
Financial Assets - Long Term	(<u>schedule 7)</u>	
Invesment in Subsidiaries		
Investment in Associates		
Investment in Joint Venture		
Investment Property	(<u>schedule 8)</u>	
Property, Plant and Equipment	(<u>schedule 9)</u>	
Biological Assets	(schedule 10)	
Intangible Assets	(schedule 11)	
Other Non-Current Assets	(schedule 12)	
Total Non-Current Assets		
Total Assets		

LIABILITIES	
Current Liabilities	
Deposit Liabilities	(schedule 13)
Trade and Other Payables	(schedule 14)
Accrued Expenses	(schedule 15)
Other Current Liabilities	(schedule 16)
Total Current Liabilities	
Non-Current Liabilities	
Loans Payable	(schedule 17)
Bonds Payable	(schedule 18)
Revolving Capital Payable	
Retirement Fund Payable	
Finance Lease Payable - Long Term	
Other Non-Current Liabilities	(schedule 19)
Total Non-Current Liabilities	
Total Liabilities	

MEMBERS' EQUITY		
Paid-up Capital, Common	(<u>schedule 20)</u>	
Paid-up Capital, Preferred	(<u>schedule 21)</u>	
Deposit for Share Capital Subscription		
Statutory Funds	(<u>schedule 22</u>)	
Donations and Grants		
Revaluation Surplus		
Total Members' Equity		
Total Liabilities and Members' Equity		

STATEMENT OF OPERATION

REVENUES		
Income from Credit Operations	(schedule 23)	
Income from Service Operations	(schedule 24)	
Income from Marketing Operations	(schedule 25)	
Income from Consumers/Catering Operations	(schedule 26)	
Income from Production Operations	(schedule 27)	
Other Income	(schedule 28)	
TOTAL REVENUES		
EXPENSES		
Financing Cost	(schedule 29)	
Selling/Marketing Cost	(schedule 30)	
Administrative Cost	(schedule 31)	
TOTAL EXPENSES		
NET SURPLUS Before Other Items		
OTHER ITEMS	(schedule 32)	
NET SURPLUS (FOR ALLOCATION) / (NET LOSS)		
Allocation:	% of Net Surplus	

NET SURPLUS (FOR ALLOCATION) / (NET LOSS)		
Allocation:	% of Net Surplus	
Reserve Fund		
Coop. Education & Training Fund		
CETF - LOCAL		
DUE TO CETF		
Community Development Fund		
Optional Fund		
Total Statutory Reserves		
Interest on Share Capital		
Patronage Refund		
Total		

Encoded by:

Complete Name:	
Position:	

SUBMIT

SCHEDULES		
CURRENT ASSETS		
Schedule 1 - Cash and Cash Equivalents		
Cash on Hand:		
Checks & Other Cash Items (COCI):		
Cash in Bank:		
Cash in Cooperative Federation:		
Petty Cash Fund:		
Revolving Fund:		
Change Fund:		
ATM Fund:		
Total Cash and Cash Equivalents:		
Back		

Schedule 2 - Loans And Receivable	
Loans Receivable	
Loans Receivable - Current:	
Loans Receivable - Past Due (based on PAR):	
1 - 30 days:	
31 - 360 days:	
over 360 days:	
Total Past Due Loans:	
Loans Receivable Restructured:	
Loans Receivable - Loans in Litigation:	
Less: Unearned Isterests and Discounts:	
Less: Allowance for Probable Losses on Loans:	
Net, Loans Receivable:	
Accounts Receivable	
Accounts Receivables Trade - Current:	
Accounts Receivables Trade - Past Due:	
Accounts Receivables Trade - Restructured:	
Accounts Receivables Trade - in Litigation:	
Less: Allowance for Probable Losses on Accounts Receivable Trade:	
Net, Accounts Receivable:	

Installment Receivable		
Installment Receivables - Current:		
Installment Receivables - Past Due:		
Installment Receivables - Restructured:		
Installment Receivables - in Litigation:		
Less: Allowance for Probable Losses on Installment Receivables:		
Unrealized Gross Margin:		
Sales Contract Receivable:		
Less: Allowance for Probable Losses - Sales Contract Receivables:		
Net, Sales Contract Receivable:		
Accounts Receivable - Non Trade:		
Advances to Officers, Employees and Members:		
Due from Accountable Officers and Employees:		
Finance Lease Receivable:		
Less: Allowance for Impairment - Finance Lease Receivable:		
Other Current Receivables:		
Total Loans and Receivables:		
Back		

Schedule 3 - Financial Assets			
Financial Asset at Fair Value through Profit or Loss:			
Financial Asset at cost:			
Total Financial Assets:			
Back			
Schedule 4 - Inventories			
Merchandise Inventory:			
Repossessed Inventories:			
Spare Parts/Materials and Other Goods Inventory:			
Raw Materials Inventory:			
Work in Process Inventory:			
Finished Goods Inventory:			
Inventory - Agricultural Produce:			
Equipment for Lease Inventory:			
Less: Allowance for Impairment - Inventory:			
Total Inventories:			
<u>Back</u> ●			

REVENUE ITEMS		
Schedule 23 - Income from Credit Operations		
Interest Income from Loans		
Service Fees		
Filing Fees		
Fines, Penalties, Surcharges		
Total Income from Credit Operations		
Back		
Schedule 24 - Gross Revenue from Service Operations		
Service Income		
Interest Income from Lease Agreement		
Total Revenues		
Less: Cost of Services		
Gross Revenue from Service Operation		
Less Operating Expenses		
Income from Service Operation		
Back		

PEFORMANCE AUDIT REPORT **(GOVERNANCE AND MANAGEMENT AUDIT REPORT FOR COOPERATIVES** MC NO. 05-2017) Series of 2017

Legal Basis

1. Article 53 of R.A. 9520, otherwise known as the Philippine Cooperative Code of 2008, to wit:

"Every cooperative shall draw up regular reports of its program of activities, including those in pursuance of their socio-civic undertakings, showing their progress & achievements at the end of every fiscal year. xxx"

2. Article 80 of the same Code states:

"Cooperatives registered under this Code shall be subject to an annual financial, performance, and social audit. xxx"

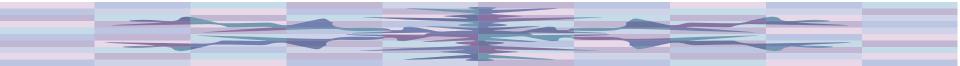
Rule 8, Section 2 (b) of the Implementing Rules and Regulations of R.A. 9520 specifies Performance Audit Report as one of the mandatory reports to be submitted to the Authority.



Purpose

To measure the financial and non-financial performance of the cooperative. Specifically, the report will serve as:

- **a. regulatory and supervisory tool** of CDA in programming the roadmap of developmental intervention for management and governance of cooperatives; and
- **b. management tool** of cooperative to identify problem areas in its governance and management practices.



Coverage

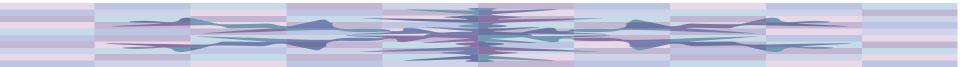
This Guideline shall govern and cover all registered cooperatives, regardless of types and categories.

Parts of the Performance Audit Report

1. Governance and Management Report

The Governance and Management Report comprises the nonfinancial component of the Performance Audit Report. To prepare this report, a Governance and Management Working Paper shall be used. The remarks portion should indicate findings in the document whether it is not in the possession by the right person, found to be incomplete in substance, or the document is not duly signed by responsible officers.

There are two (2) major components in the working paper. The 1st component is the Governance Reports while the 2nd component is the Management Report/Records.

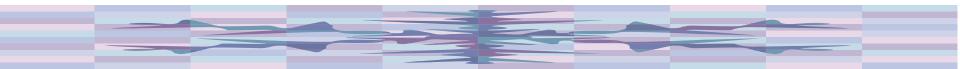


2. Financial Performance Standards for Cooperatives

This report reflects the financial performance of the cooperative using its Stability, Turn-Over Ratio, Efficiency, Profitability and Structure of Assets (STEPS) as indicators.

The STEPS is computed based on the selected formulas or ratios, data of which will be sourced from the Audited Financial Statements, Notes to Financial Statement and Cooperative Annual Progress Report.

The indicators under the STEPS are composed of major categories with a corresponding formula/ratio.



3.Performance Audit Report

This report contains the overall summary of the observations and findings gathered from the Governance and Management Report – Part I. It contains the strong areas of the cooperative and the areas to be improved or for compliance.

The cooperative shall provide the actions needed and timelines for each areas to be improved or for compliance.

The result of the Financial Performance (STEPS) and the overall rating for the non-financial and financial component is also shown in this report.

Only this report can be printed, duly signed by the Cooperative's Audit Committee Chairperson or Internal Auditor and approved by the Chairperson or General Manager.



A. GOVERNANCE and MANAGEMENT REPORT



			_
OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.1 Gen	eral Assembly		
	 Presence of approved development plan/strategic plan Approval of annual plans and budget 		
	3. Acceptance/approval/confirmation/ratification of the following reports of the Board (including Board Resolutions) and Committees		
	3.1 Board Report 3.2 Committee Reports		
	3.3 Management Report		
	4. Documents showing the engagement of the External Auditors		
	5. Conduct of election of officers		

OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.1 Gen	eral Assembly		
	 Presentation/Acceptance/Approval of Required Reports prepared and submitted/to be submitted to CDA 		
	For Primary Cooperatives		
	a. Cooperative Annual Progress Report		
	b. Audited Financial Statement		
	c. List of Officers and Mandatory Trainings Undertaken/Completed		
	d. Performance Audit Report		
	 Semi-annual report on mediation and conciliation 		
	f. Social Audit Report		
	Additional report for Secondary and Tertiary		
	 g. List of affiliates and cooperatives which have re their CETF 	mitted	
	h. Business Consultancy Assistance including the nature, cost and the use of CETF		
	 Other training activities undertaken specifying therein the nature, participants and cost of 		

OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.1 Gen	eral Assembly		
	6. Written policies/rules and procedures in conducting the general assembly meeting		
	7. Other Resolutions /Policies, requiring approval of the general assembly, including amendments of Articles of Cooperation and By-Laws, if any		

OFFICERS	DOCUMENTS	Please check if available	REMARKS	
A.2 Board of Directors				
	1. Duly signed Oath of Office			
	2. Compilation of the minutes of the Board of Director's Meeting			
	3. Copies of the following documents submitted at least 5 days before the meeting or as provided in the policy			
	3.1 Management Report			
	3.2 Committee Reports			
	3.3 Chairperson's Report			
	3.4 Treasurer's Report			
	3.5 Proposal			
	3.6 Reference materials or attachments			
	3.7 CDA Assessment/Examination/ Investigation Reports			
	3.8 Risk Review or Assessment Reports			

OFFICERS	DOCUMENTS	Please check if available	REMARKS		
A.2 Board of Directors					
	4. Copies of minutes of meeting with discussions on the following:				
	4.1 Management Reports including the periodic financial statement				
	4.2 Budget				
	4.3 Policy formulation				
	4.4 Policy Review and monitoring				
	4.5 Product/Service review				
	4.6 Discussion of audit findings or recommendations (internal and external)				
	4.7 All unresolved issues identified in the examination/audit/assessment/ investigation reports are resolved by the Board of Directo within the prescribed period.				

OFFICERS	DOCUMENTS	Please check if available	REMARKS				
A.2 Boar	d of Directors						
	 Copies of Board Resolutions embodying all major decisions of the BOD 						
	6. Board Resolutions specifying the regular schedule of meetings of the Board and the Committees						
	 Presence of an independent advisors or resource persons to assist in its deliberations, when deemed appropriate. (This would be dependent on the profi knowledge, skills or expertise of existing BOD. For example, if no BOD has expertise on IT, then invite an IT expert.) 						
	8. Written Policies/ Rules and Procedures on the follo	wing:					
	8.1 Conduct of meeting						
	8,2 BOD attendance including sanctions for absend tardiness and proper decorum	ces,					
	8.3 Membership acceptance, termination, determin members entitled to vote	ation of					
	8.4 Orientation of New Board Members and Other	Officers					

OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.2 Boar	d of Directors		
	8.6 Submission and handling of audits/inspectIon/ risk review/examination reports to the BOD		
	8,7 Investments		
	8.8 Borrowings		
	8.9 Product/Service Review, Evaluation and Assess	sment	
	8.10 Performance Assessment of the BOD, Officers Management and Staff	; ,	
	8.11 Promotions, Incentives and Rewards		
	8.12 Survey, Feedback Mechanisms		
	9. Succession Program of Officers and Management		
	 The Disciplinary Actions on Late/Absences of the B decorum are implemented 	OD and J	oroper
	 The board does not interfere in the day-to-day oper cooperative 	ations of	the
	 The new BOD members and other officers have un ACBL and other regulations, coop policies and pro 	•	Orientation on
	 The board has acted on the result of feedbacks what action. 	nich requi	re prompt
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OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.2 Boar	d of Directors		
	14. The Board implements and imposes sanctions in violation of the Confidentiality Agreement Policy.		
	15. The election related protest or complaint filed with the cooperative are appropriately acted upon.		
	 The Board of Director's are aware of their duties & responsibilities under the following: 16.1 RA9520 		
	16.2 Truth in Lending Act		
	16,3 Consumer Protection Law 16.4 Taxation		
	16.5 Trade Practices Act		
	16.6 Environmental Protection		
	16.7 Workplace Health and Safety Act		
	16.8 Labor Law – Minimum Wage		
	16.9 Banking Laws		
	16.10 Anti-Money Laundering Act		
	16.11 Credit information System Act		
	16.12 Data Privacy Act		
	16.13 Magna Carta for Women, Solo Parent Act, Senior C	itizens and	d PWD

OFFI	CER	s		DO	CUMENTS	5		Please check if available	REMA	ARKS
A.3	Ele	ction C	committe	e						
		-	ition of th ommend		es and C	Committe	e Reports			
	2. I	Duly sig	ned Oath	of Offic	e					
	3.	Duly ap	proved e	lection r	ules and	d guidelir	nes			
			d List of ned by th		s entitleo	d to vote	as			
	5.	Results	of Electi	on						
									-	

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.4 Au	udit Committee		
	1. Compilation of the Minutes and Committee Reports and Recommendations		
	2. Duly signed Oath of Office		
	3. Audit manual		
	4. Audit program		
	5. Internal Audit Report/ Audit Committee Report		
	6. Monitoring report on the compliance of internal and audit recommendations		

OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.5 Ed	ucation Committee		
	1. Compilation of the Minutes and Committee Reports and Recommendations		
	2. Board Resolution appointing the members of the education committee		
	3. Duly signed oath of office		
	4. Capacity Building Program/Training Plan/Program with budget		
	5. Training Report		
	6. Training modules conducted by the coop e.g. PMES, Ownership Seminar		
	7. Compilation of Training materials/ paraphernalia		

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.6 G/	D Committee		
	1. Compilation of the Minutes and Committee Reports and Recommendations		
	2. Written duties and responsibilities		
	3. Board Resolution appointing the members of the GAD committee		
	4. Duly Signed Oath of Office		
	5. GAD Plan with Budget		
	6. Sex disaggregated data of members, officers and staff		
	7. GAD Assessment Report		

OFFICERS	Deceminit	Please check if available	REMARKS
A.7 Me	diation and Conciliation Committee (M	edCon)	
	 Compilation of the Minutes and Committee Reports and Recommendations Written duties and responsibilities 		
	 Written duties and responsibilities Board Resolution appointing the members of the committee 		
	4. Duly Signed Oath of Office		
	5. Conflict resolution policies and procedures		
	6. Medcon Plan/program		
	7. Pool of Mediators/Conciliators, if any		
	8. Medcon Semi-annual Report submitted to CDA		

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.8 Eth	ics Committee		
	1. Compilation of the Minutes and Committee Reports and Recommendations		
	2. Board Resolution appointing the members of the Ethics committee		
	3. Duly Signed Oath of Office		
	4. Code of Governance and Ethical Standards (CGES)		
	5. Policies and procedures in the conduct of investigation/inquiry involving violation of CGES		
	6. Ethics Committee Plans and Programs		

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.9 Otł	ner Committees, specify:		
	1. Compilation of the Minutes and Committee Reports and Recommendations		
	2. Written duties and responsibilities		
	3. Board Resolution creating the committee/s as prescribed in its by-laws		
	4. Board Resolution appointing the members of the other committee/s		
	4. Duly Signed Oath of Office		
	6. Program of Work		
	7. Accomplishment Report		

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.10	Secretary		
	1. Book of Minutes of meetings of General Assembly and the Board of Directors		
	2. Appointment Paper/Renewal of Appointment supported by Board Resolution		
	3. Duly signed Oath of Office		
	4. Registry of Members		
	5. Share and transfer book		
	6. Cooperative copy of Certificate of Registration, Articles of Cooperation, By-Laws, Certificate of Compliance		
	7. Compilation of Board Resolutions		
	8 Treasurer's and other periodic reports		
	9. Certified list of members entitled to vote as determined by the BOD		
	10. Cooperative Seal		
	11. BOD's decision disseminated in written form within 7 days or as stated in the policy		

			_
OFFICERS	DOCUMENTS	Please check if available	REMARKS
A.11	Freasurer		
	 Appointment Paper/Renewal of Appointment supported by Board Resolution Durk signed Oath of Office 		
	2. Duly signed Oath of Office		
	3. Cash Book		
	4. Bank Books		
	5. Cooperative securities (investment, titles, and other negotiable instruments)		
	6. Cash Position Report		
	7. Petty Cash Book		

OFFICERS	DOCUMENTS	Please check if available	REMARKS
	eneral Manager / C.E.O. / Its Equivalent		
	1. Appointment paper		
	2. Policy Implementation Files		
	3. Monthly/Quarterly/Semi-Annual/ Annual Management Report		
	 4. Implementation of the following: a. Board's Decision b. Risk Management Plan c. Communication Protocol 		

B. MANAGEMENT REPORTS/ RECORDS

OFFICERS	DOCUMENTS	Please check if available	REMARKS
	rganizational/Operational tructure		
	1. Organizational Chart		
	2. Management Functional Chart		
	3. Functional Statements of each unit/departments/sections		

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
B.2 Sys	stems and Procedures		
	1. Complete BIR registered books of accounts or loose leaf or computerized accounting system		
	2. Internal Control		
	2.1 Codified Approving and Signing Authority		
	2.2 Imprest System		
	2.3 Bond of Accountable Officers		
	2.4 Record Preservation (Maintenance and Disposal/Archiving Plan		
	2.5 Risk Assessment plan		

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OFFICERS	DOCUMENTS	Please check if available	REMARKS
B.2 Sys	stem and Procedures		
	 Manual of Operation and Policies, which included among others, the following: 3.1 Business Operation Manual 		
	3.2 Accounting Manual		
	3.3 Human Resource Policy Manual		
	3.4 Access to documents/books/records as required under Art. 52 and 83 of RA9520 by the members		
	Copies of Guidelines implementing the approved policies		
	5. Business Continuity/Contingency Manual		
	6. Communication and Feedback Mechanism		

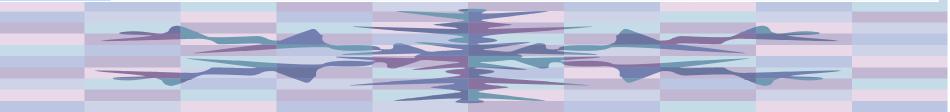
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OFFICERS	DOCUMENTS	Please check if available	REMARKS
B.3 H	uman Resource Records		
	1. Contract/Certificates of Employment		
	2. Job Description		
	3. Qualification Standards		
	4. Personnel File		

OFFICERS	DOCUMENTS	Please check if available	REMARKS
B.4 Pe	erformance Evaluation		
	1. Standards of Measurement		
	2. Rating of All Management Staff		

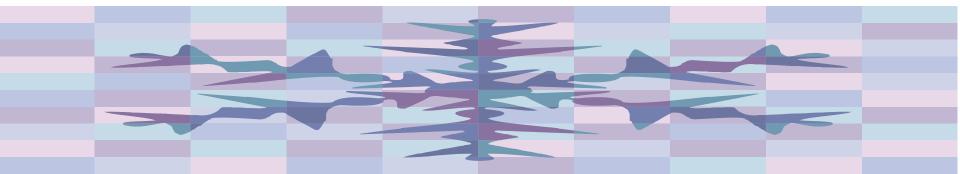
OFFICERS	DOCUMENTS	Please check if available	REMARKS
B.5 Coi	mpensation and Benefits		
	1. Salary Scaling Program		
	2. Incentives and Reward Program		
	3. Leave Incentives Program		
	4. Retirement Plan/Program Package		



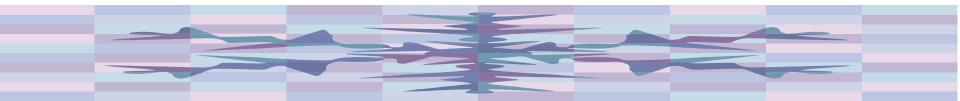
OFFICERS	DOCUMENTS	Please check if available	REMARKS
B.6 Con	npliance to Government Requirements		
	1. Certificate of Compliance – COC (CDA)		
	2. Certificate of Tax Exemption – CTE (BIR)		
	3. Annual Registration with BIR		
	4. Registration (SSS)		
	5. Registration (Philhealth)		
	6. Registration with (PAGIBIG)		
	7. Business Permit (LGU)		
	8. Registration/Certificate of Exemption (DOLE)		

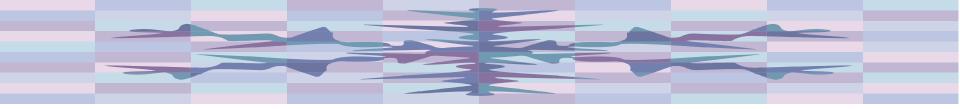


OFFICERS	DOCUMENTS	Please check if available	REMARKS
C. Partn	ership, Networking and Linkaging		
	1. The cooperative is a member of the following;		
	a. Cooperative federations/union		
	b. Local special bodies		
	c. Cooperative Development Councils		
	2. The board participates and supports the activities of the cooperative federation/un local special bodies (LGU) and Civic Organizations or Peoples Organizations	nion/	



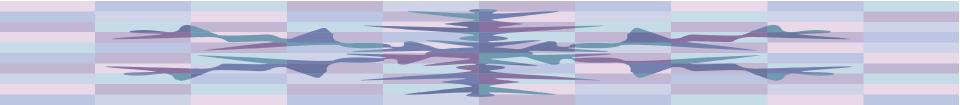
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OFFICERS	DOCUMENTS	Please check if available	REMARKS
C. Mem	bership Participation		
	1. Presence of at least 10% in new set of officers yearly		
	2. At least 50% of the total membership attended/participated in the activities of the cooperative, except GA Meetings.		

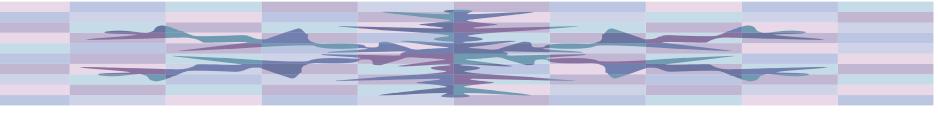




Part II

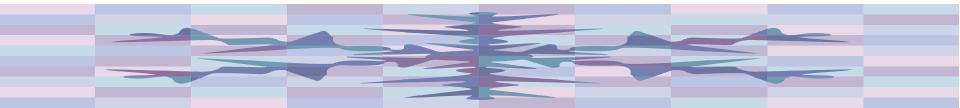
Financial Performance Standards

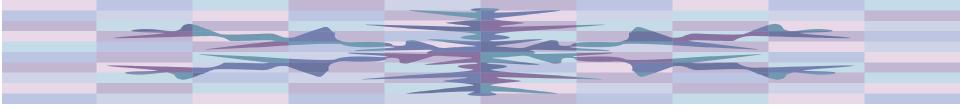




S – STABILITY

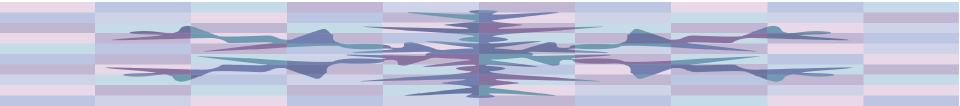
- ✓ Liquidity
- ✓ Quick Asset Ratio
- ✓ Solvency
- ✓ Net Institutional Capital
- ✓Capital Adequacy Ratio





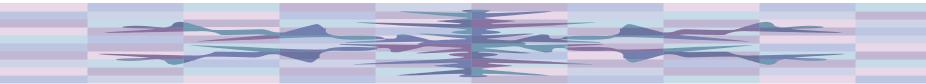
T – TURN-OVER RATIO

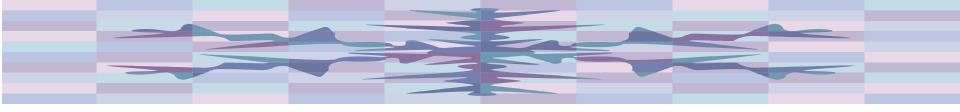
- ✓ Asset Turn-Over
- ✓ Receivable Turn-Over
 - Accounts Receivable Turn-over
 - Loans Receivable Turn-over
 - Service Receivable Turn-over



E – EFFICIENCY

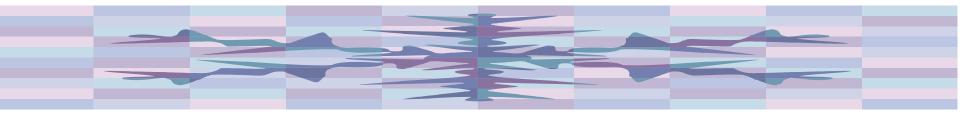
- ✓ Administrative Efficiency
- ✓ Cost Borrowing Rate
- ✓ Cost per Volume of Business
- ✓ Extent of Volume of Business
- ✓ Growth in members' contribution
- ✓ Delinquency Rate
- ✓ Adequacy of Provisioning of APLL
 - Over 12 months past due
 - 1-12 months past due

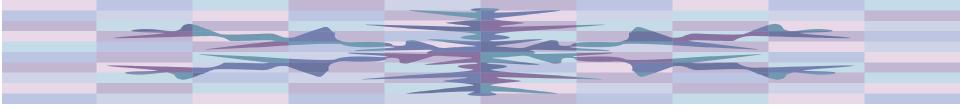




P – PROFITABILITY

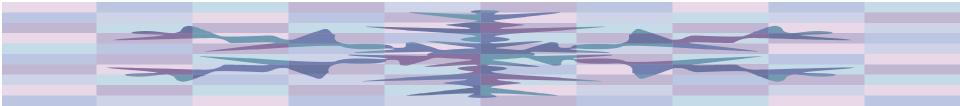
- ✓ Return on Assets
- ✓ Return on Member's Share
- ✓ Rate of Net Surplus

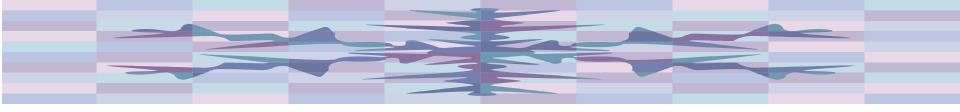




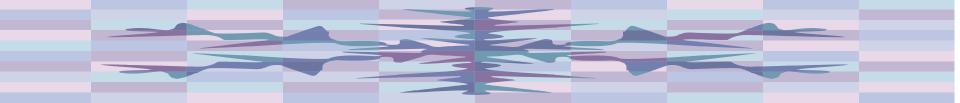
S – STRUCTURE OF ASSETS

- Percentage of Non-Earning Asset over total assets
- ✓ Percentage of Investment
- \checkmark Extent of Assets financed by obligations
- ✓ Extent of External Borrowings
- Extent of Assets financed by members' share capital





	TOTAL POINTS
GOVERNANCE &	
MANAGEMENT	X 40%
FINANCIAL	
(STEPS)	X 60%
TOTAL	100%





Revised Guidelines on Social Audit of Cooperatives

Memorandum Circular 2018-01

Cooperative's social development services, the Social Audit of cooperatives is consist of two (2) phases, namely:

- Social Performance Assessment; and
- Social Impact Assessment

This Guidelines, however, covers only the first phase of the Social Audit process. A separate Guidelines for Social Impact Assessment shall be set forth in a separate memorandum circular which has yet to be issued

Article 80 -

Article 53 (1)

Republic Act 9520

 Cooperatives registered under the Code shall be subject to an annual financial, performance and social audit.

 Every cooperative shall draw up regular reports of its program of activities, including those in pursuance of their socio-civic undertakings, showing their progress and achievements at the end of every fiscal year.

Coverage

All registered cooperatives regardless of type or category shall be subject to social audit as herein contemplated.

Objectives of the Circular

- To guide the cooperative in the assessment of its social performance;
- To require the cooperative to use the prescribed tools and format in the preparation and submission of social audit report; and
- To provide the manner and period of submitting social audit report to the CDA.



 clear statement of acceptable and desirable future social conditions that provide direction for the things that the cooperative wants to achieve

Social Goals

Social Devt Plan & Budget

 annual programs, projects and activities with corresponding resources approved by both the Board of Directors and the General Assembly set of activities and projects that the cooperative implements to achieve its social goals

> Social Devt Program

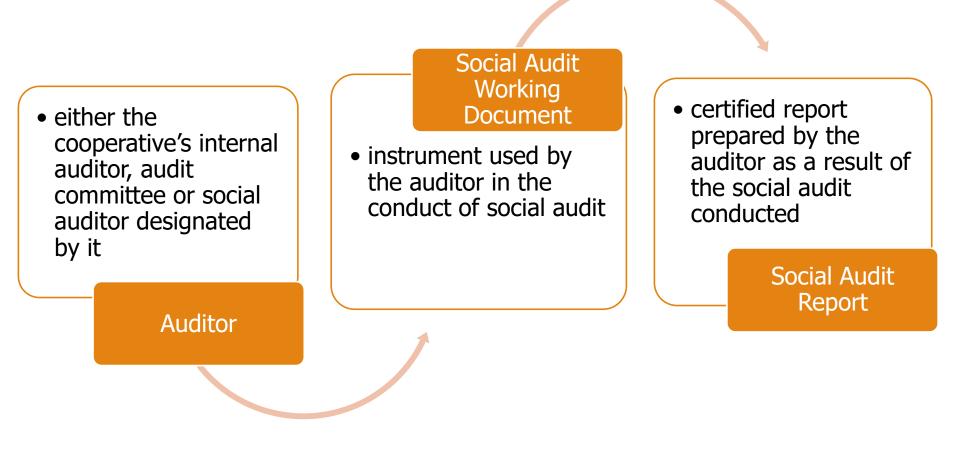
 effective translation of a cooperative's mission into practice in line with accepted social values or simply making a cooperative's social mission a reality

> Social Performance

Mgt. Social Performance Report

 report on the accomplishment of the cooperative's social development plan review of the performance of the cooperative vis-àvis its social development plans and budget

> Social Performance Assessment





process of monitoring, analyzing, and evaluating the intended and unintended social outcome/result, both positive and negative as well as the planned interventions and social change processes involved in said interventions

Key Areas in Social Performance Assessment

In the conduct of audit, the following key areas shall be looked into:

1. Vision, Mission, Core Values and Social Goals;

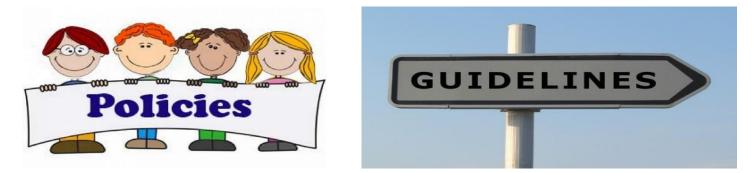
CORE VALUES Competence, Accountability, Reliability, Excellence and Service (CARES) MISSION We commit to deliver excellent programs and services and promote cooperativism as a way of life.

SOCIAL GOALS To increase access to social services of public school students in selected municipalities VISION Most trusted cooperative with united and empowered members

Key Areas in Social Performance Assessment

In the conduct of audit, the following key areas shall be looked into:

2.Policies and Guidelines on Social Development;



Policies and guidelines on the Utilization of Community Development Fund for environment, community, health and sanitation, education and other programs

- Define the objectives of the policies and guidelines
- Provide clear information and guide on how things should be executed and implemented
- Responsive

Key Areas in Social Performance Assessment

In the conduct of audit, the following key areas shall be looked into:

3. Social Development Program for the Cooperative and the Community; and



TIME FRAME 2ND Quarter of 2019

BUDGET 200,000.00

SOURCE CDF

RESPONSIBLE UNIT

SOCIAL GOALS

To increase access to social services of public school students in selected municipalities

PROGRAMS AND ACTIVITIES

Implement Adopt a School Program through Distribution of school supplies to 500 students in 5 Public schools in Municipalities A & B.

EXPECTED OUTCOME

Target students will be provided with school supplies; increase in number of students to pursue basic education is

SOCIAL DEVELOPMENT PROGRAMS

Key Areas in Social Performance Assessment

In the conduct of audit, the following key areas shall be looked into:

4.Utilization of Community Development Fund.



COMMUNITY DEVELOPMENT FUND (CDF)

AMOUNT ALLOCATED IN 2016 Php000,000.00

AMOUNT UTILIZED IN 2017 Php000,000.00



Management Social Performance Report Social Audit Working Paper Social Audit Report

MANAGEMENT SOCIAL PERFORMANCE REPORT

SOCIAL DEVELOPMENT PLAN	ACTUAL ACCOMPLISHMENT	VARIANCE	REMARKS
Adopt a school program through distribution of school supplies for the public students in Municipality A & A	500 students in Municipality A & B received school supplies in June 2018		The activities were implemented as targeted.

Prepared by:

Reviewed by:

MANAGEMENT STAFF

GENERAL MANAGER

Approved by:

CHAIRMAN

Management Social Performance Report

- At the end of year, the management shall prepare a Management Social Performance Report (Annex C) which presents the accomplishments of the cooperative's social development plan.
- This could be used as reference by the auditor in the conduct of audit but shall only be kept or retained at the level of the cooperative.

Annex A

SOCIAL AUDIT WORKING DOCUMENT FOR THE YEAR 2018

A. BASIC INFORMATION OF THE COOPERATIVE

NAME:ABC MULTIPURPOSE COOPERATIVEADDRESS:BALARA, QUEZON CITYREGISTRATION NO.:9520-16000020DATE REGISTERED: 1998

B. STATEMENT OF:

VISION: Most trusted cooperative with united and empowered members

MISSION: We commit to deliver excellent programs and services and promote cooperativism as a way of life.

CORE VALUES: Competence, Accountability, Reliability, Excellence and Service (CARES)

SOCIAL GOALS: To increase access to social services of public school students in selected municipalities

C. POLICIES AND GUIDELINES ON SOCIAL DEVELOPMENT

TITLE/DESCRIPTION	SOURCE OF	BOD/GA	DATE
OF POLICY/ GUIDELINES	DOCUMENT	RESOLUTION NO.	APPROVED
Policy on the utilization	Minutes of	BOD RESO	January
of CDF for	meetings;	NO. 1234	2018
environment,	Board resolution		
community, health and sanitation, education			
Policy for the provision	Minutes of	BOD RESO	February
of health and medical	meetings;	NO. 1235	2018
benefits for members	Board resolution		
Policy on mutual aid	Minutes of	BOD RESO	February
	meetings;	NO. 1236	2018
	Board resolution		

-

D. SOCIAL DEVELOPMENT PROGRAM

The social development program of the cooperative focuses on two (2) areas: a) for the cooperative itself; and b) for the community. The source of fund for the first area may vary from Cooperative Education and Training Fund (CETF), optional fund or outright expense; while the second area is exclusive from the Community Development Fund (CDF).

D.1. Cooperative

D.1.a. Members

KEY AREAS	SPECIFIC	NO. OF	NO. O	F BENEFIC	CIARIES	AMOUNT	SOURCE
	ACTIVITIES	ACTIVITIES	MALE	FEMALE	TOTAL	UTILIZED	OF
							FUND
Education;	Livelihood	2	20	30	50	5,000.00	CETF
Scholarship;	training for						
training	members						
	Free	1	15	25	40	20,000.00	Members
	Laboratory						Benefits
Health program	services						Fund/
	through						expense
	partner Labs						
Social events/							
gatherings							
Social							
protection (insurance and							
mutual benefits)							
Disaster Risk							
Reduction &							
Management							
Gender equality							
and women							
empowerment							
Others, specify							
Subtotal							

D.1.b.Officers

KEY AREAS	SPECIFIC	NO. OF	NO. OF BENEFICIARIES		AMOUNT	SOURCE	
	ACTIVITIES	ACTIVITIES	MALE	FEMALE	TOTAL	UTILIZED	OF FUND
Education; Scholarship;							
training							
Health program							
Social events							
/gatherings							
Social protection							
(insurance and mutual							
benefits)							
Disaster Risk Reduction							
& Management							
Gender equality and							
women empowerment							
Others, specify							
Subtotal							

D.1.c. Staff

KEY AREAS	SPECIFIC	NO. OF	NO. O	F BENEFIC	IARIES	AMOUNT	SOURCE
	ACTIVITIES	ACTIVITIES	MALE	FEMALE	TOTAL	UTILIZED	OF FUND
Education; Scholarship;							
training							
Health program							
Social							
events/gatherings							
Social protection							
(insurance and mutual							
benefits)							
Disaster Risk Reduction							
& Management							
Gender equality and							
women empowerment							
Others, specify							
Subtotal							

D.2. Community

KEY AREAS	SPECIFIC	NO. OF		BENEFICIA		AMOUNT
	ACTIVITIES	ACTIVITIES	MALE	FEMALE	TOTAL	UTILIZED
Education, training,						
seminar for non-						
members						
Environment						
conservation and						
protection						
Health and sanitation						
Partnership and						
community groups						
Sports, Cultural and						
religious activities						
Disaster Risk Reduction						
& Management						
Gender equality and						
women empowerment						
Inclusivity (Membership						
expansion)						
Support to the vulnerable						
sector of society						
Children and Youth	Adopt a	2	150	140	290	300,000.00
	School					
	Program					
	 Distribution 					
	of school					
	supplies in					
	Municipality					
	A & B					
Person with Disabilities						
Elderly						
Indigenous people						
Others specify						
Sub Total						

E. COMMUNITY DEVELOPMENT FUND (CDF)

Accumulated Amount of CDF	Amount Utilized for Cooperative Social	Percentage of Utilization
	Activities	
13.5Million	7.2Million	

Accomplished by:

SOCIAL AUDITOR/AUDIT COMMITTEE/INTERNAL AUDITOR

PROFORMA SOCIAL AUDIT REPORT

ABC Multipurpose Cooperative is a duly registered cooperative with the Cooperative Development Authority (CDA) under Registration no. <u>9520-16000020</u> on 1998. Its registered office address is Balara, Quezon City.

We have audited the social performance of the XYZ Multipurpose Cooperative on ______ (date) covering the CY 2018 to validate the adherence of the cooperative to the seventh cooperative principle, the "Concern for Community" and determines whether the cooperative works for the community's sustainable development through policies and programs approved by their members.

This Social Audit is in compliance with Rule 11 of the Revised Implementing Rules and Regulations of RA 9520 and Memorandum Circular No. 2018-01 issued by the CDA.

Hereunder are the Auditor's report on the comments/recommendations in major key areas of social performance:

KEY AREAS	COMMENTS AND RECOMMENDATIONS (SOCIAL DEVELOPMENT PERSPECTIVE)
A. STATEMENT OF VISION, MISSION, CORE	The Vision, Mission, Core Values and Social Goals are
VALUES & SOCIAL GOALS	clearly stated.
B. POLICIES AND GUIDELINES ON SOCIAL	Policies, procedures and guidelines are available but need
DEVELOPMENT	review and updating.
C. SOCIAL DEVELOPMENT PROGRAMS	
	Social Development programs for members are provided
	in the Social Development Plan and are fully implemented;
COOPERATIVE	For officers and staff; SDP is not included in the plan
	SDP for the community is defined in the Plan, however,
	social goals of each program have to be indicated inorder
COMMUNITY	to measure its effectiveness
D. ALLOTMENT AND UTILIZATION OF	CDF Allotment in 2016 is within the required percentage;
COMMUNITY DEVELOPMENT FUND	underutilization of the CDF for the year 2017
E. OTHERS, SPECIFY	

Based on the above information, the following are the recommended action/s to enhance the social performance of the cooperative to achieve its social goals:

AREAS FOR IMPROVEMENT	RECOMMENDED ACTION/S	MANAGEMENT COMMITMENT		
Policy review and improvement	Updating of required policies periodically; Periodic review shall be defined in the guidelines	policies and recommend to the		
Defining the social goals of the program	existing SDP and identify the social goals for each program;	SDPs if still responsive to the needs of the community;		
	Social goals should be measureable.	Recommend revised/new SDPs with defined social goals		

Prepared by:

SOCIAL AUDITOR/AUDIT COMMITTEE/ INTERNAL AUDITOR

Conforme:

GENERAL MANAGER

CHAIRPERSON

Social Audit Working Paper & Social Audit Report

- The Social Audit Report shall consist of:
 - 1. narrative report (Annex B) on the comments/observations, including recommendations, and
 - 2. The accomplished Social Audit Working Document (Annex A) which shall be attached to the Cooperative Annual Progress Report (CAPR).
- The Report shall be typewritten or printed in a form prescribed by the Authority and prepared by cooperative's internal auditor, audit committee or social auditor designated by the cooperative. The Chairperson and the General Manager shall conform to the audit report.

