



COOPERATIVE DEVELOPMENT AUTHORITY

827 Aurora Blvd., Service Road, Brgy. Immaculate Conception, 1111 Cubao, Quezon City, Philippines

<http://www.cda.gov.ph> helpdesk@cda.gov.ph [CDA](#) [@CDAPhils](#) [PH Cooperatives](#)



MEMORANDUM

TO : ALL REGIONAL DIRECTORS

FROM : THE ACTING ADMINISTRATOR

SUBJECT : SUBMISSION OF REQUIRED REPORTS BY COOPERATIVES COVERING CY2020 OPERATION/TRANSACTION

DATE : April 22, 2021

For the information and guidance of all concerned, the CDA Board of Directors, has approved the extension of submission of required reports by cooperatives covering CY 2020 operation ,except for Annual Tax Incentive Report (ATIR), until June 30, 2021 . Relative thereto, please be guided by the following:

1. All types and categories of cooperatives, except micro cooperatives ,shall submit the required reports covering CY 2020 operations based on Section 7, items (7.2), (7.3), (7.4) and (7.5) of the CDA Memorandum Circular No. 2016-07, S-2016 titled “*Amended Guidelines Governing the Issuance of Certificate of Compliance (COC)*”.
2. Micro cooperatives shall be guided by the provision of Section 4 of the CDA Memorandum Circular No. 2019-04, S-2019 titled “*Guidelines Governing the Submission of Required Reports for Micro Cooperatives*”.
3. In lieu of Governance and Management Report (GMR), Performance Audit Report (PAR) for Cooperatives guided by MC 2021-04 shall be submitted manually.
4. For the submission of Annual Tax Incentives Report by the cooperatives covering Taxable Year 2020, the revised “Annex A” in editable softcopy shall be used and shall be distributed/sent to cooperatives. This should be submitted by the cooperative in editable Excel format and in PDF format.

Likewise the Revised “Annex B” form shall be used for the purposes of consolidating the submitted “Annex A” by the cooperatives.

5. The submission of the required reports including Annex “A” by all cooperatives shall be in the following manner:



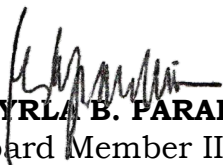
After the online submission using the Cooperative Annual Progress Report Information System (CAPRIS), all duly signed reports may be submitted through any of the following means:

- a. Personally, in the case of areas under modified general community quarantine (MGCQ), provided precautionary measures are observed; or
- b. Through registered mail or courier services; or
- c. Through electronic mail (email) in PDF except for TIMTA Annex A accompanied by a Declaration form to be sent to the official email addresses of the regional office concerned.

For email submission, hard copies of reports are still required to be submitted prior to issuance of the Original Certificate of Compliance..

6. Please be reminded that issuance of COC shall be done only upon acceptance of all complete reports including online submission of CAPR and AFS.

For your information, implementation, and compliance.


ASEC. MYRLA B. PARADILLO
Board Member III ✓
