23 January 1992

MEMORANDUM CIRCULAR NO. 92-002 . Series of 1992

T O : ALL CDA PERSONNEL

REGISTERED AND CONFIRMED COOPERATIVES

R E : Annual Reports of Cooperatives

In line with the approved Rules and Regulations Implementing Certain Provisions of the Cooperative Code of the Philippines, "all cooperatives are required to submit a copy of their Annual Report within sixty (60) days from the end of their respective fiscal years".

All cooperatives whose fiscal year ended or ends on or before February 6, 1992 are required to file their Annual Report within the sixty-day period computed from February 6, 1992, the date of effectivity of the Rules and Regulations Implementing Certain Provisions of the Cooperative Code of the Philippines. All other cooperatives whose fiscal year ends after February 6, 1992 shall submit the Annual Report within the reglamentary period.

The Extension Offices are also instructed to reproduce and inform the cooperatives within their area of the contents of this Circular.

This Circular shall take effect immediately.

EDNA E. ABERILLA

Chairman