GUIDELINES IN ACCOMPLISHMENT/SUBMISSION OF COOPERATIVE ANNUAL PERFORMANCE REPORT (CAPR)

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Pursuant to Section 3 of Republic Act 6939 and pursuant to Board Resolution No. 93, series of 2007, dated April 26, 2007, this Authority hereby adopts and promulgates the following guidelines on the accomplishment and submission of CAPR.

SECTION 1. Title - This Memorandum Circular shall be known as the “Cooperative Annual Performance Report (CAPR).

SECTION 2. Scope - These guidelines shall apply to all types and categories of cooperatives nationwide that were issued Cooperative Identification Number (CIN).

SECTION 3. Objective - The CAPR aims to:

a. Provide relevant and updated information that will be useful in determining the status of operations and performance of the cooperative sector;

b. to simplify the administrative/reportorial requirements of cooperatives;

c. establish a reliable, progressive and updated cooperative performance information system;

d. provide relevant information in determining the status of operations and performance of the cooperative sector and cooperative’s specific information on how their operation fare vis-a-vis cooperatives in the same category.

SECTION 4. Place of Submission - All primaries and secondaries and other types of cooperatives shall submit their duly accomplished CAPR at the concerned Extension Office. Cooperatives with inter-regional coverage shall submit their CAPR to the Extension Office where the principal office of such cooperative is located. All tertiary cooperatives with national coverage, Electric Cooperatives, Cooperative Banks and Insurance Cooperatives shall submit their CAPR to the Central Office, Registration Division.

SECTION 5. General Guidelines -

1. All registered and confirmed cooperatives that were issued CIN shall only use the attached prescribed form, the CAPR FORM 01-2007[*]. This form consolidates the information requirements contained in the Annual Report, General Information Sheet and the Inspection Working Paper (IWP).

2. The accomplished CAPR Form shall be submitted to the CDA annually. The Information required in Section 1 (General Information) should be submitted to CDA within 60 days after the end of fiscal year while the information required in Section II and III (Financial Information) should be submitted to CDA within 90 days after the end of the fiscal year. The cooperative, may however submit both sections at the same time provided it does not exceed the prescribed period.

3. All cooperatives should designate and authorize an employee of the cooperative who will accomplish the report, preferably the accountant;

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4. The CAPR should be certified true and correct by either the Chairman of the Board or the Manager prior to submission to the CDA.

5. The CDS assigned in the area should check the report to ensure that the information is complete and accurate.

6. The Senior CDS for registration should review the submitted CAPR to check the completeness and consistency of information.

7. Encoding of information from CAPR shall be done at all Extension Offices into the CIS system designed for this purpose.

SECTION 6. Information Dissemination - The Cooperative Development Authority through its Cooperative Research and Training Div./Unit at Central and Extension Offices shall ensure the massive dissemination of this Memorandum Circular.

SECTION 7. Effectivity - These guidelines shall take effect starting from the Calendar Period of 2008.

Adopted: 29 Nov. 2007

For the Board of Administrators:

(SGD.) LECIRA V. JUAREZ
Chairperson

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[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City

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