

**[ CDA MEMORANDUM CIRCULAR NO. 2011-06,  
February 22, 2011 ]**

**FILING OF ANNUAL REPORTS OF COOPERATIVE BY ELECTRONIC  
MEANS**

As provided under Section 4 of Rule 8 of the Rules and Regulations Implementing Certain Provisions of the Philippines Cooperative Code of 2008 ( RA 9520) " *all cooperative shall file with the Authority a copy of the required reports either through xxx **xxx or electronic means** within one hundred twenty (120) days from the end of calendar days.*"

'Electronic means' means using electronic equipment for the processing (including digital compression) and storage of data which is transmitted, conveyed and received by wire, by radio, by optical means or by other electromagnetic means (Wikipedia).

However, for this purpose, electronic means shall refer only to fax or e-mail, sent in its original form in the format prescribed by the Authority. If e-mailed, it shall be to the Authority's official e-mail address. It is deemed to have been received by the Authority from the time it is retrieved by the Authority or by its authorized representative from the designated official information system, who shall stamp on the said electronic documents the time and date of the receipt. In establishing the delay or default, the date the electronic means was sent as appearing on the copies of such electronic documents shall be considered the date of filing.

For purpose of verification, the original documents shall be sent to the Authority within five (5) days from the receipt of the electronic documents.

Failure of the concerned cooperative to send the original copy shall be considered as if the electronic documents have never been received, hence the cooperative shall be considered in delay or default in the submission. Likewise, any alterations or tampering, which made the electronic documents different from the original, shall be considered as if the electronic documents have never been received.

To reiterate, this memorandum only refer to the annual reports specified under Section 2 and 3 of Rule 8 of the Rules and Regulations Implementing Certain Provisions of the Philippine Cooperative Code of 2008 ( RA 9520).

For information and guidance.

APPROVED on February 22, 2011 per BOA Resolution No. 31-S-2011.

FOR THE BOARD OF ADMINISTRATORS