

Republic of the Philippines
PROVINCE OF LEYTE
SAN JUAN PRIMARY MULTI- PURPOSE COOPERATIVE (SAJUPRIMCO)
Barangay San Juan, Baybay City, Leyte

Item No.: 25
Date: 02 2025 SEP

August 4, 2025

VICE GOVERNOR LEONARDO M. JAVIER, JR.
Presiding Officer, Sangguniang Panlalawigan
Province of Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: AUG 29 2025
By: J. M. Javier

Dear Vice Governor Javier, Jr.:

In response to your Notice of Call for Accreditation, kindly be informed that **SAN JUAN PRIMARY MULTI- PURPOSE COOPERATIVE (SAJUPRIMCO)**, with office address at Barangay San Juan, Baybay City, Leyte would like to seek accreditation by the Sangguniang Panlalawigan.

In support of this application are the following administrative requirements:

1. Duly accomplished Application Form for Accreditation;
2. Duly approved Board Resolution signifying intention for accreditation for the purpose of representation in the local special body;
3. Certificate of Registration issued by the CDA;
4. List of Current Officers and Members;
5. CY 2024 Minutes of the Annual Meeting;
6. CY 2024 Annual Accomplishment Report; and
7. CY 2024 Financial Statements

Thank you.

Sincerely,



ELPIDIO M. ESPERANZA
Board of Director- Chairman

APPLICATION FORM FOR ACCREDITATION

Name of Organization: SAN JUAN MULTI- PURPOSE COOPERATIVE (SAJUPRIMCO)

Address: Barangay San Juan Baybay city, Leyte

Contact No.: 09553326676

Date Organized: November 29, 1992

Sector/s Represented: FARMERS

Purposes/Objectives:

- 1.To attain increase income, savings, investment, productivity and purchasing power and promote among themselves equitable distribution of net surplus through maximum utilization of economics of scale, cost sharing and risk sharing.
- 2.To Provide optimum social and economic benefits to its member;
- 3.To teach members efficient ways of doing things in cooperative manner;
- 4.To propagate cooperative practices and new ideas in business management
- 5.To allow the lower income and less privilege groups to increase their ownership in wealth of nation
- 6.To actively support the government, other cooperative and oriented organization both local and foreign promoting cooperatives as a practical means towards sustainable socioeconomics developments under a truly just and democratic society,
- 7.To institutional a dynamic savings mobilizations and capital build up schemes to sustain its development activities and long-term investments thereby ensuring optimum economic benefits to the members, their families and general public;
- 8.To implement policy guidelines that will ensure transparency, equitable access to its resources and services, and promote interest of the members; and
- 9.To adopt such other plans as may help foster the welfare of the members, their families and the community.

Services that the organization provides or can participate in:

- 1.Supply of Basic Commodities
- 2.Provide Cash Loans to the Member
- 3.Purchase of hogs for meat (sold at SAJUPRIMCO)
- 4.Machinery

Registering Agency:

Date Registered: March 12, 1993

- Securities and Exchange Commission (SEC)
- Cooperative Development Authority (CDA)
- Department of Labor and Employment (DOLE)
- Department of Human Settlements and Urban Development (DHSUD), formerly the Housing and Land Use Regulatory Board (HLURB)
- National Commission on Indigenous Peoples (NCIP) **certification*

Accrediting Agency (if any):

Date Accredited:

- Commission on Population and Development (POPCOM)
- Department of Agriculture (DA)
- Department of Public Works and Highways (DPWH)

- Department of Social Welfare and Development (DSWD)
- Department of the Interior and Local Government (DILG)
- Department of Labor and Employment (DOLE)
- National Commission for Culture and the Arts (NCCA)
- Presidential Commission for the Urban Poor (PCUP)
- Philippine Drug Enforcement Agency (PDEA)
- Department of Labor and Employment (DOLE)
- Others (specify): LGU – BAYBAY

Organizational Level:

- Barangay-level
- Chapter
- Affiliate of a larger organization (identify organization): _____
- Others (specify): _____

Projects Implemented in the City of Baybay:

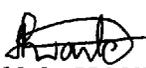
Year	Project	Cost	Financing Source/Scheme	Beneficiaries	Status	
					Completed	Ongoing
1992	Consumer Store		Members contribution/Grants	Members of the Cooperative	On -going	
2020	Lending		Coop Fund	Member of the cooperative	On-going	

Depending on your organization's technical area of expertise and scope of activity, which Local Special Body are you most capable to be a member of?

- Local Development Council
- Local Health Board
- Local School Board
- Local Peace and Order Council

WE HEREBY CERTIFY to the correctness of the above information.


ELPEDIO M. ESPERANZA
 Board of Director Chairman


LUCENA L. MANLA
 Secretary

**SAN JUAN-MULTI PURPOSE COOPERATIVE (SAJUPRIMCO)
BARANGAY SAN JUAN BAYBAY CITY, LEYTE**

BOARD RESOLUTION NO. 02

Series of 2025

A RESOLUTION RESPECTFULLY REQUESTING THE SANGGUNIANG PANLALAWIGAN OF LEYTE TO ACCREDIT THE SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE (SAJUPRIMCO)

WHEREAS, Section 108 of the Local Government Code of 1991 (RA 7160) provides for the accreditation of civil society organizations

WHEREAS, on June 23, 2025, the Department of the Interior and Local Government issued Memorandum Circular No. 2025-060, on the Guidelines on the Accreditation of Civil Society Organizations and Selection of Representatives to the Local Special Bodies;

WHEREAS, the San Juan Primary Multi-Primary Cooperative (SAJUPRIMCO) is a civil society organization duly registered with the Cooperative Development Authority, and existing under Philippine laws;

WHEREAS, in the San Juan Multi- Purpose Cooperative (SAJUPRIMCO) Officers' Meeting held at San Juan C00p Building, Barangay San Juan Baybay City, Leyte on June 3, 2025, the following resolution was approved and adopted:

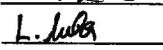
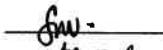
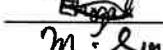
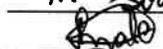
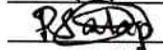
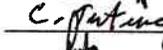
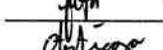
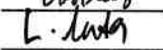
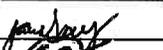
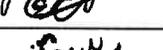
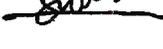
RESOLVED, AS IT IS HEREBY RESOLVED, to signify our intention to be an accredited civil society organization with the Sangguniang Panlalawigan of Leyte, pursuant to the procedures and guidelines set forth in Section 108 of the Local Government Code of 1991 and DILG Memorandum Circular 2025-060, and to apply for membership in a local special body in the Province of Leyte.

RESOLVED FURTHER, to forward a copy of this RESOLUTION to the Chairman of the Sanggunian Committee on Accreditation, the Honorable Board Member Ronnan Christian M. Reposar.

RESOLVED FURTHERMORE, that the following representative of the Organization is authorized and directed to take any action necessary to effectuate the foregoing resolution:

Name	Position	Signature
ELPIDIO M. ESPERANZA	Chairman	

ADOPTED unanimously by the Officers of the SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE (SAJUPRIMCO) this 3rd day of June 2025 in the City of Baybay.

Name	Position	Signature
ELPIDIO M. ESPERANZA	Chairman	
LILIBETH A. LUTA	Vice Chairman	
MERALUNA M. VILLABER	BOD Member	
ENRIQUITA I. NUGAL	BOD Member	
MELANIE N. SON	BOD Member	
LUCENA L. MANLA	Secretary	
PRESIANA L. SALAPI	Treasurer	
CORAZON M. TUTING	Manager	
MARITES C. ESPERANZA	Audit Committee	
CONEY N. ARTIAGA	Election Committee	
LILIBETH A. LUTA	Educ and Training	
EUGENIO C. CAGOL	Mediation/Conciliation	
JENIFER A. UMBAY	Ethics Committee	
MERALUNA M. VILLABER	Gender & Development	

SUBSCRIBED AND SWORN TO before me this 3rd day of March, 2025 in BAYBAY CITY, LEYTE, Affiant exhibiting to me his/her _____ with valid identification no. _____ issued on _____ at _____.

Notary Public

Doc No: 6
Page No: 2
Book No: XXXXIII
Series of NMS


ATTY. VIVIAN C. ENARIO-VIDALLON
Notary Public
Roll No. 62930
NC No. B 23-12-06 until December 31, 2025
PTR No. BC 0326352, 1/2/25, Baybay City, Leyte
IBP No. 495374, 1/2/25, Leyte
MCLE Compliance No. VIII-0014132



REPUBLIC OF THE PHILIPPINES
 OFFICE OF THE PRESIDENT
 DEPARTMENT OF FINANCE
 COOPERATIVE DEVELOPMENT AUTHORITY

Reg. No. 9520-08001170

CERTIFICATE OF REGISTRATION

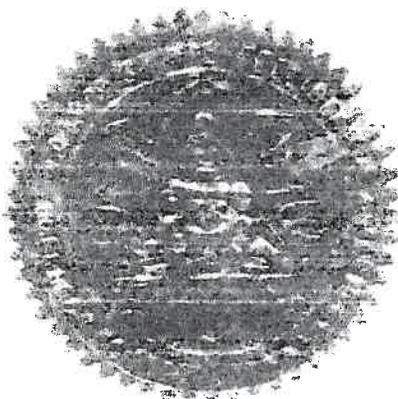
[Faint text, likely identifying the cooperative]

CIN-0104086414

with address at Barangay San Juan, Baybay City, Leyte, duly registered with the Authority under Certificate of Registration/Confirmation No. TAC-350 dated Mar 12, 1993 has complied with the requirements prescribed by the Authority for the issuance of New Certificate of Registration under Article 144 of RA 9520 otherwise known as the "Philippine Cooperative Code of 2008".

By virtue of the powers and duties vested in me by law, the San Juan Primary Multi-purpose Cooperative is hereby registered with the Cooperative Development Authority and shall continue to enjoy the rights and privileges in accordance with RA 9520 and all other laws appurtenant thereto unless this Certificate is suspended or cancelled for cause.

Given in Quezon City, Philippines, this 26th day of October, 2009



[Signature]
LECIRA V. JUAREZ
 Chairperson

10/27/2009

This replaces Certificate No. TAC 350 dated Mar 12, 1993

CERTIFIED PHOTOCOPY OF THE ORIGINAL
[Signature]
 GRACE L. MARINAO
 Director, CCS - REGISTRATION SECTION

**List of Current Officers and Members of the
SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE (SAJUPRIMCO)
as of December 31, 2024**

Name	Position
ELPIDIO M. ESPERANZA	CHAIRMAN
LILIBETH A. LUTA	VICE-CHAIRMAN
MERALUNA M. VILLABER	BOARD MEMBER
ENRIQUITA N. NUGAL	BOARD MEMBER
MELANIE M. SON	BOARD MEMBER
MARITES S. ESPERANZA	AUDIT NCOMMITTEE-CHAIRMAN
JENICEL T. TUTING	AUDIT COMMITTEE-VICER-CHAIRMAN
VERONICA A. TUTOR	AUDIT COMMITTEE-SECRETARY
CONEY N. ARTIAGA	ELECTION COMMITTEE-CHAIRMAN
ELENITA N. VILLABER	ELECTION COMMITTEE-VICE-CHAIRMAN
NILO M. ZURITA	ELECTION COMMITTEE-SECRETARY
LUCENA L. MANLA	SECRETARY
PRESIANA L. SALAPI	TREASURER
EUGENIO C. CAGOL	MEDIATION AND CONCILIATION COMMITTEE-CHAIRMAN
EVELYN E. MARQUEZ	MEDIATION AND CONCILIATION COMMITTEE-VICE-CHAIRMAN
JAIME C. TUTING	MEDIATION AND CONCILIATION COMMITTEE-SECRETARY
CRISTITA M. NUGAL	CREDIT COMMITTEE-CHAIRMAN
ISABEL S. AREDIANO	CREDIT COMMITTEE-VICE-CHAIRMAN
ERLINDA D. GUTAS	CREDIT NCOMMITTEE-SECRETARY
JENIFER A. UMBAY	ETHICS COMMITTEE-CHAIRMAN
CARLITO C. GONZAGA	ETHICS COMMITTEE-VICE-CHAIRMAN
MARILOU C. ESPERANZA	ETHICS COMMITTEE-SECRETARY
LILIBETH A. LUTA	EDUCATION AND TRAINING COMMITTEE-CHAIRMAN
SATURNITO M. RAPAS	EDUCATION AND TRAINING COMMITTEE-VICE-CHAIRMAN
ANGIELICA A. DIBDIB	EDUCATION AND TRAINING COMMITTEE-SECRETARY
MERALUNA M. VILLABER	GAD COMMITTEE-CHAIRMAN
GENITA D. DUPAL	GAD COMMITTEE-VICE-CHAIRMAN
ALMA L. CARTA	GAD COMMITTEE-SECRETARY
CORAZON M. TUTING	MANAGEMENT STAFF
LYN L. NAPOLES	BOOKEEPER
CRISTINE B. PABIA	SALES LADY
APOLINARIA ABALORA	MEMBER
JENNY BALBARINO	MEMBER
ALMA BENIGA	MEMBER
ANALYN E. CARTA	MEMBER
GENITA DAJAO	MEMBER
EUFRECIANA IBANEZ	MEMBER
AMALIA LUNA	MEMBER
ELPEDIO M. ESPERANZA	MEMBER
CARLITO GONZAGA	MEMBER
LUCENA L. MANLA	MEMBER
ATANACIO LUNA	MEMBER
LIZA IBANEZ	MEMBER
NERIO IBANEZ	MEMBER
ERLINDA GUTAS	MEMBER
JUSTIANO DUPAL	MEMBER
RUFINA CARTA	MEMBER
SUSANA M. ESPERANZA	MEMBER
ESTRELLITA C. ESPERANZA	MEMBER
ISABEL S. AREDAINO	MEMBER
MARIFE B. PABIA	MEMBER

FELISA P. AMANCIO	MEMBER
CONCEPTION CARTA	MEMBER
MICHELLE S. MARQUEZ	MEMBER
ROSELYN M. MILLAPEZ	MEMBER
ELLY BENIGA	MEMBER
ELLY N. VILLABER	MEMBER
HEREMIAS BALBERO	MEMBER
PATROCINO MILLAPEZ	MEMBER
EVELYN MARQUEZ	MEMBER
SATURNITO RAPAS	MEMBER
REINO SARABOSING	MEMBER
JUSTINA SILAGAN	MEMBER
ERMIMG SUGANOB	MEMBER
MERLINDA TANAID	MEMBER
CELSO VARRON	MEMBER
ELIZABETH BENIGA	MEMBER
VICK VILLABER	MEMBER
LOVELLE MARIE SALAS	MEMBER
CONCEPTION SUGANOB	MEMBER
MARCELINA SON	MEMBER
LUCENA F. MANLA	MEMBER
ARIEL NGOHO	MEMBER
JOMAR ESPERANZA	MEMBER
FELISA AMANCIO	MEMBER
JUNREY I. NUGAL	MEMBER
ROSALINA ABANERA	MEMBER
RODERICK FLORES	MEMBER
JETRO FLORES	MEMBER
RUBIELYN ESPERANZA	MEMBER
AMELITA TEJANO	MEMBER
GERALDINE GOMEZ	MEMBER
MARILOU ESPERANZA	MEMBER
ARLENE ESPERANZA	MEMBER
BERNADETH SALUDES	MEMBER
ARNOLD ESPERANZA	MEMBER
VERGINIA MONDAL	MEMBER

SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE (SAJUPRIMCO)

Barangay San Juan, Baybay City, Leyte

MINUTES OF THE ANNUAL GENERAL ASSEMBLY MEETING OF THE SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE HELD AT SAJUPRIMCO OFFICE ON MARCH 16, 2025

PRESENT: 43 Members

ABSENT: 30 Members

ORDER OF BUSINESS:

1. Approval of the Agenda
2. Readings, Corrections, and Approval of the Previous Minutes
3. Financial Report
4. Cooperative Store Report
5. Accomplishment Report
6. Other Matters

PROCEEDINGS:

The meeting was officially called to order at exactly 1:00 pm in the afternoon by the Chairman, Mr. Elpidio M. Esperanza. The session commenced with an opening prayer led by, Mrs. Meraluna M. Villaber. A roll call was then conducted by the secretary to verify the attendance of members.

The meeting proceeded with a welcome address delivered by Mr. Elpedio M. Esperanza. This was followed by opening remarks from Mrs. Corazon M. Tuting, setting a positive tone for the assembly. A message was delivered by Mrs. Maria Linda P. Odicta, which uplifted and motivated all those present.

I. APPROVAL OF THE AGENDA

Ms. Marife Esperanza moved for the approval of the agenda, and the motion was duly seconded by Mr. Patrocinio Millapez

II. READING, CORRECTIONS AND APPROVAL OF THE PREVIOUS MINUTES

Since there were no correction, the minutes of the previous meeting were approved as they were presented.

III. FINANCIAL REPORT

SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE

Barangay San Juan, Baybay City, Leyte

CDA Certificate of Registration No. 9520-08001170

STATEMENT OF FINANCIAL CONDITION

As of December 31, 2024

	ASSETS		Current Year		Prior Year
Current Assets					
	Cash and cash equivalents	P	183,461.00	P	23,805.37
	Trade Receivables		149,228.75		268,887.07
	Inventories		486,205.21		268,230.15
	Total Current Assets		818,894.96		560,922.59
Property, Plant & Equipment					
	Property and Equipment		77,150.00		77,150.00
	Less: Accu. Depreciation		15,793.00		13,545.00
	Total Non-Current Assets		61,357.00		63,605.00
	TOTAL ASSETS	P	880,251.96	P	624,527.59
LIABILITIES					
Current Liabilities					
	Deposit Liabilities	P	512.50	P	512.50
	Trade and non-trade payables		215,861.00		206,750.50
	Due to Union/Federation		9,124.81		6,173.16
	Accrued Expenses		11,806.61		9,509.31
	Interest on Share Capital Payable		20,661.56		13,313.03
	Patronage Refund Payable		20,661.56		13,313.03
	Total Liabilities		278,628.04		249,571.53
	TOTAL LIABILITIES		278,628.04		249,571.53
EQUITY					
Members' Equity					
	Authorized Capital @ 100 par value		1,827,600 @ 100		1,827,600 @ 100 par value
	Subscribed Capital-Common		456,900.00		456,900.00
	Less: Subscription Receivable-Common		164,000.00		113,351.75
	Total Paid-Up Share Capital-Common		292,900.00		343,548.25
Grants & Grants					
	Grants - LGU		250,000.00		
	Total Members' Equity		542,900.00		343,548.25
Statutory Funds					
	Reserve Fund		18,791.62		12,888.32
	Education & Training Fund (Local)		9,124.81		6,173.16
	Optional Fund		12,774.74		8,642.43
	Community Development Fund		5,474.89		3,703.90
	Total Statutory Funds		46,166.07		31,407.81
	TOTAL EQUITY		589,066.07		374,956.06
	TOTAL LIABILITIES & EQUITY	P	867,694.11	P	624,527.59

SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE

San Juan, Baybay City, Leyte

CIN-0104080414

STATEMENT OF OPERATION

For the Year Ended, December 31, 2024

REVENUES			Current Year		Prior Year
TOTAL SALES		P	2,902,446.59	P	1,775,273.63
Less: Cost of Sales					
	Beginning Inventory		268,230.15		278,346.00
	Purchases		2,781,992.86		1,432,467.93
	Freight		28,586.00		24,638.00
	Total Cost of Goods Available for Sale		3,078,809.01		1,735,451.93
	Less: Inventory End		486,205.21		268,230.15
	Cost of Sales		2,592,603.80		1,467,221.78
GROSS PROFIT		P	309,842.79	P	308,051.85
EXPENSES					
SELLING AND MARKETING COSTS					
	Salaries & Wages	P	43,300.00	P	42,000.00
	Store Supplies		4,991.97		4,112.00
	Spoilage		2,068.25		7,042.50
	Total Selling and Marketing Costs		50,360.22		53,154.50
ADMINISTRATIVE COSTS					
	Officers Honorarium and Allowances		98,000.00		95,987.25
	Power, Light & Water		29,360.00		28,754.20
	Travel & Transportation		17,890.00		14,676.00
	Taxes, Fees & Charges		7,800.00		42,064.86
	Professional Fees		10,000.00		13,640.00
	Representation		2,000.00		1,873.00
	Miscellaneous Expenses		11,786.00		3,337.00
	Depreciation		2,248.00		2,248.00
	Fines, Penalties & Surcharges		137.15		2,052.00
	Trainings/Seminars		0.00		2,718.50
	GA meeting Expenses		4,225.00		0.00
	Office Supplies		1,930.50		0.00
	Total Administrative Costs		183,017.90		207,350.81
Total Expenses			233,378.13		260,505.31
Net Income on Trading			70,839.65		47,546.54
Less:					
	Income Tax Expense		11,806.61		9,509.31
TOTAL NET SURPLUS (For Allocation)		P	59,033.04	P	38,037.23
ALLOCATION					
	Reserve Fund 10%	P	5,903.30	P	3,803.72
	Education & Training Fund (Local) 5%		2,951.65		1,901.86
	Due to CETF (Apex) 5%		2,951.65		1,901.86
	Optional Fund 7%		4,132.31		2,662.61
	Community Development Fund 3%		1,770.99		1,141.12
	Interest on Capital Payable		20,661.56		13,313.03
	Patronage Refund Payable		20,661.56		13,313.03
Total Net Surplus (As Allocated)			59,033.04		38,037.23

IV. COOPERATIVE STORE REPORT

The chairman addressed the members regarding the existing debts incurred from both the store and the lending services. He emphasized that one of the key proposals for discussion was the improvement and development of the store, which would necessitate the active cooperation and collective support of all members of the cooperative.

V. ACCOMPLISHMENT REPORT

The cooperative received financial assistance from the Local Government Unit (LGU) amounting to ₱200,000, intended to augment its capital. Additionally, the cooperative has successfully complied with the requirements for tax exemption from the Bureau of Internal Revenue (BIR), which is valid for a period of five years.

VI. OTHER MATTERS

A request for approval is being made for the installation of Wi-Fi, the purchase of a mobile phone and the installation of a CCTV system. These initiatives are essential to enhance the cooperative's operations, improve communication, ensure security and support its continued growth and development. Ms. Lilibeth Luta moved for approval seconded by Ms. Enriquita Nogal. The motion was approved by all members present.

ADJOURNMENT

As there were no matters to be discussed, Mr. Jaime C. Tuting moved to adjourn the meeting seconded by Mrs. Melanie M. Son. The meeting was formally adjourned at 4:00 pm in the afternoon.


LUCENA L. MANLA
Secretary

Attested by:

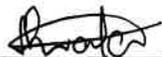

ELPIDIO M. ESPERANZA
President

SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE(SAJUPRIMCO)
Barangay San Jaun, Baybay City, Leyte

Name of Program/Project/Activity	Objective/s	Duration/Date	Status		Budget	Remarks
			Completed	Ongoing		
Consumer Store	To provide members with the basic commodities needed; To provide feeds for livestock, poultry and fisheries.	2017-up to present		✓	P300,000.00 (initial)	Member received interest on capital and patronage refunds
Lending	To provide members with provident and production loan	2020- up to present		✓	P50,000.00	Only members of the cooperative can avail the loan

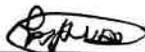
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Prepared by:



LUCENA L. MANLA
Secretary-General

Noted by:



ELPIDIO M. ESPERANZA
Board of Director, Chairman

SAN JUAN PRIMARY MULTI- PURPOSE COOPERATIVE (SAJUPRIMCO)

Brgy. San Juan Baybay City, Leyte

FINANCIAL STATEMENT FOR CY 2024

INFLOW (Income)		
SOURCE	AMOUNT	REMARKS
City LGU	200,000	Puhunan sa Tindahan
Donor 2		
Monthly Dues / Membership Fees		
Income Generating Project 1		
Income Generating Project 2		
TOTAL		
OUTFLOW (Expenses)		
PARTICULARS	AMOUNT	REMARKS
Project 1		
Project 2		
Meeting Expenses		
Office Supplies		
Logistics / Transportation		
Administrative and Personnel		
TOTAL		
TOTAL FUND BALANCE (Total Inflow – Total Outflow)		

Noted by:


ELPIDIO M. ESPERANZA
 [President]


LILIBETH A. LUTA
 [Vice President]


PRESIANA L. SALAPI
 [Treasurer]


LUCENA L. MANLA
 [Secretary]


MARITES S. ESPERANZA
 [Auditor]

SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE

Brgy. San Juan, Baybay City, Leyte

STATEMENT OF FINANCIAL CONDITION

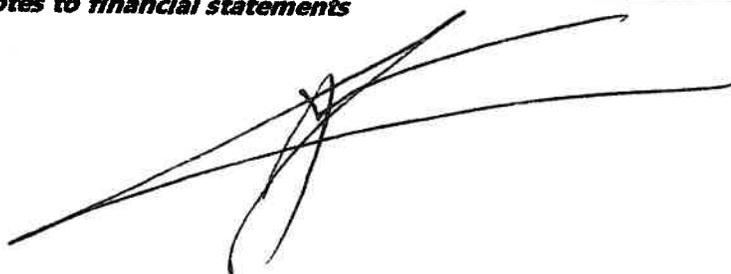
As of December 31, 2024

(Amounts in Philippine Pesos)

(with comparative figures of 2023)

	Notes	2024	2023	Variance
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	5	183,461.00	23,805.37	159,655.63
Inventories	7	635,433.96	537,117.22	98,316.74
Total Current Assets		818,894.96	560,922.59	257,972.37
NON-CURRENT ASSETS				
Property and Equipment, net	8	61,357.00	63,605.00	(2,248.00)
Total Non-Current Assets		61,357.00	63,605.00	(2,248.00)
TOTAL ASSETS		880,251.96	624,527.59	255,724.37
LIABILITIES AND EQUITY				
LIABILITIES				
CURRENT LIABILITIES				
Deposit Liabilities	9	512.50	512.50	-
Trade and Other Payables	10	205,292.80	206,750.50	1,457.70
Accrued Expenses	11	11,806.61	9,509.31	2,297.30
Interest on Share Capital Payable	12	32,749.59	13,313.03	19,436.56
Patronage Refund Payable	13	32,749.59	13,313.03	19,436.56
Due to Union/Federation	14	8,949.81	6,173.16	2,776.65
Total Current Liabilities		292,060.90	249,571.53	42,489.37
NON-CURRENT LIABILITIES				
Other Non-Current Liabilities		-	-	-
Total Non-Current Liabilities		-	-	-
TOTAL LIABILITIES		292,060.90	249,571.53	42,489.37
EQUITY				
Share Capital				
<i>Auth. Capital, common @ P100 par</i>		1,827,600.00	1,827,600.00	-
Subscribed Capital, common		456,900.00	456,900.00	-
Subscription Receivable		164,000.00	113,351.75	50,648.25
Paid-up Capital	SCE	292,900.00	343,548.25	(50,648.25)
Donations and grants	SCE	250,000.00	-	250,000.00
Statutory Funds	15	45,291.06	31,407.81	13,883.25
TOTAL EQUITY		588,191.06	374,956.06	213,235.00
TOTAL LIABILITIES AND EQUITY		880,251.96	624,527.59	255,724.37

See accompanying notes to financial statements



SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE

Brgy. San Juan, Baybay City, Leyte

STATEMENT OF OPERATIONS

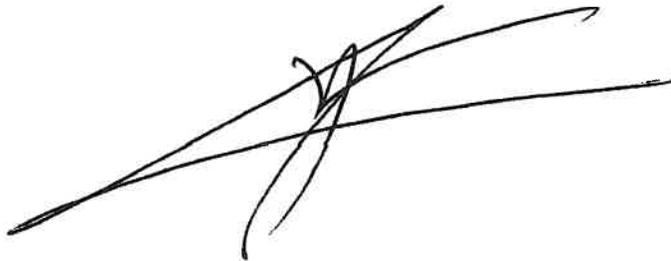
For the year ended December 31, 2024

(Amounts in Philippine Pesos)

(With comparative figures of 2023)

	Notes	2024	2023
REVENUES			
Income from Consumer Operations	16	309,842.79	308,051.85
Total Revenues		309,842.79	308,051.85
EXPENSES			
Selling Costs	17	50,360.22	53,154.50
Administrative Costs	18	192,142.94	216,860.12
Total Expenses		242,503.16	270,014.62
Net Surplus before other items		67,339.63	
Less: Income tax		(11,806.61)	
NET SURPLUS FOR ALLOCATION		55,533.02	38,037.23
DISTRIBUTED AS FOLLOWS:			
Reserve Fund	10%	5,553.30	3,803.72
Education and Training Fund-local	5%	2,776.65	1,901.86
Due to Union/Federation	5%	2,776.65	1,901.86
Community Development Fund	3%	1,665.99	1,141.12
Optional Fund	7%	3,887.31	2,662.61
Interest on Share Capital Payable	35%	19,436.56	13,313.03
Patronage Refund Payable	35%	19,436.56	13,313.03
NET SURPLUS AS DISTRIBUTED	100%	55,533.02	38,037.23

See accompanying notes to financial statements



SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE

Brgy. San Juan, Baybay City, Leyte

STATEMENT OF CHANGES IN EQUITY

For the year ended December 31, 2024

(Amounts in Philippine Pesos)

(With comparative figures of 2023)

	2024	2023
SHARE CAPITAL-COMMON		
Beginning Balance	343,548.25	456,900.00
Add: Additional Capital	-	(113,351.75)
Less: Withdrawal	(50,648.25)	-
Ending Capital	292,900.00	343,548.25
DONATIONS AND GRANTS		
Beginning Balance		-
Add: Donations and Grant Received	250,000.00	
Less: Utilization	-	
Ending capital	250,000.00	-
STATUTORY FUNDS		
RESERVE FUNDS		
Beginning Balance	12,888.32	9,084.60
Add: Allocation from Net Surplus	5,553.30	3,803.72
Less: Utilization	-	-
Ending Balance	18,441.62	12,888.32
EDUCATION AND TRAINING FUND		
Beginning Balance	6,173.16	4,271.30
Add: Allocation from Net Surplus	2,776.65	1,901.86
Less: Utilization		
Ending Balance	8,949.81	6,173.16
COMMUNITY DEVELOPMENT FUND		
Beginning Balance	3,703.90	2,562.78
Add: Allocation from Net Surplus	1,665.99	1,141.12
Less: Utilization		-
Ending Balance	5,369.89	3,703.90
OPTIONAL FUND		
Beginning Balance	8,642.43	5,979.82
Add: Allocation from Net Surplus	3,887.31	2,662.61
Less: Utilization	-	
Ending Balance	12,529.74	8,642.43
TOTAL STATUTORY FUNDS	45,291.06	31,407.81
TOTAL EQUITY	588,191.06	374,956.06



SAN JUAN PRIMARY MULTI-PURPOSE COOPERATIVE

Brgy. San Juan, Baybay City, Leyte

STATEMENT OF CASH FLOWS

For the year ended December 31, 2024

(Amounts in Philippine Pesos)

	Notes	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Surplus(Loss)	SFO	55,533.02	38,037.23
<i>Adjustment to reconcile net surplus to net cash provided by operating activities:</i>			
Depreciation	18	2,248.00	2,248.00
Provision for Probable Loss	18		
<i>Operating income before changes in Working Capital</i>		57,781.02	40,285.23
Changes in assets and Liabilities			
Decrease(increase) in:			
Loans and Receivables			75,621.93
Inventories	7	(98,316.74)	16,691.85
Increase(decrease) in:			
Trade and Other Payables	10	(1,457.70)	(71,136.50)
Accrued Expenses	11	2,297.30	(11,846.69)
Remittances to Union/Federation	14		-
Net cash provided by(used) in operating activities		(39,696.12)	49,615.82
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments to acquire Properties and Equipment	8		
Net Cash provided by(used) in investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments from(for) Deposit Liabilities	9	-	945.50
Payments of Interest on Share Capital	12		(29,899.10)
Payments of Patronage Refund	13		(29,899.10)
Increase(Decrease) in Non-Current Liabilities	0		-
Net proceeds from issuance of Share Capital	SCE	(50,648.25)	26,564.25
Receipts, net of utilization of Donation and Grants	SCE	250,000.00	
Utilization of Statutory Funds	SCE	-	
Net Cash provided by(used in) financing activities		199,351.75	(34,179.45)
NET INCREASE(DECREASE) IN CASH		159,655.63	15,436.37
ADD: CASH AND CASH EQUIVALENTS, JANUARY 1	5	23,805.37	8,369.00
CASH AND CASH EQUIVALENTS, DECEMBER 31		183,461.00	23,805.37
<i>See accompanying notes to financial statements</i>			