



International
Co-operative
Alliance



General Assembly

Official Meeting Documentation

13 November 2015
Antalya, Turkey



Venue

HALL B

Conference Center
Maritim Pine Beach

Ileribasi Mevkii 5
Parsel
07525 Belek

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Agenda

From 09.00 to 10.30

Opening & appointment of the Bureau	Dame Pauline Green, President
Approval of the Agenda	Dame Pauline Green, President
Approval of the Minutes of the General Assembly of 6 October 2014	Dame Pauline Green, President
President's Report	Dame Pauline Green, President
Director-General's Report	Charles Gould, Director-General
Ratification of Vice-Presidents and Regional Rules	Dame Pauline Green, President
Ratification of Sectoral Organisation Elections	Dame Pauline Green, President
Presentation of the candidates for President	Coordination: Dame Pauline Green, President
Election for President	

From 11.00 to 12.30

Approval of 2014 accounts	Kathy Bardswick, Chair of the Audit & Control Committee
Ratification of the actions of the Board	Dame Pauline Green, President
Presentation & approval of amendments to the subscription formula	Kathy Bardswick, Chair of the Audit & Risk Committee
Presentation & approval of other proposed amendments to Articles & Bylaws	Dame Pauline Green, President

From 14.00 to 17.00

Presentation of the Guidance Notes to the Statement on Co-operative Identity	Jean-Louis Bancel, Chair of the Principles Committee
Proposals for the International Day of Co-operatives 2016	Ed Mayo, Chair of the Communications Committee Rodrigo Gouveia, Director of Policy
Invitation to the 2017 General Assembly in Malaysia	Mr. Dato' Hj. Abdul Fattah Hj. Abdullah, President of Angkasa
Results of the Elections	Dame Pauline Green, President

Appointment of the bureau

Bylaws – Standing orders for the General Assembly procedures:

DECISION	
COMPOSITION OF THE BUREAU	
PRESIDENT	Dame Pauline Green
SECRETARY	
VOTING SURVEYOR	
VOTING SURVEYOR	

Article 29 - § 4

“The President appoints a secretary, who is not necessarily a member. The General Assembly appoints two voting surveyors. The President or her/his substitute, the secretary and the voting surveyors together constitute the bureau. If the number of members present is limited, the composition of a bureau is not necessary.”

Approval of the minutes of the General Assembly of 6 October 2014 – Québec, Canada

Draft minutes

Bureau:

DAME PAULINE GREEN – PRESIDENT

SOZICK MENAIS – SECRETARY

DIRK LEHNHOFF – NOMINATED MEMBER

PETAR STEFANOV – NOMINATED MEMBER

Dame Pauline noted that this is the first ‘annual meeting’ of members, as required by Belgian law. Its primary purpose is to approve the annual accounts of the past financial year and to vote the discharge of the members of the Board and the auditor. We will also take the opportunity to conduct any other necessary business, but will normally save action items and reports for the biennial General Assembly, which will next meet in Antalya, Turkey, 10–13 November 2015. Normally we would expect most votes at the annual meetings to be by proxy, as we would not expect members to routinely travel for a short meeting. We will hold the meetings in conjunction with other Alliance meetings, where practical, to allow for maximum member participation. This year, many members are in Québec for the 2nd International Summit and so we chose this opportunity to convene this year’s annual meeting. The meeting must be between 1 September and 30 November under our Articles.

All members have received information and materials thirty days prior to this meeting. The documentation is available in English, French and Spanish.

APPROVAL OF THE AGENDA

The agenda was unanimously approved.

APPROVAL OF THE MINUTES

The minutes from the General Assembly, 4 November 2013, Cape Town, South Africa were unanimously approved.

APPROVE THE ANNUAL AUDITED ACCOUNTS FOR 2013 FOR THE DISSOLVED SWISS ENTITY AND DISCHARGE THE AUDITOR. APPROVE THE CLOSING OF THE DISSOLUTION OF THE SWISS ENTITY ON 31 DECEMBER 2013 AND RATIFICATION OF ACTIONS OF THE MEMBERS OF THE BOARD.

Dame Pauline reminded the members that at the Extraordinary General Assembly in Manchester in October 2012, the Assembly resolved 'to wind up and liquidate the ICA, the association organised as a corporate body regulated by the Swiss Civil Code in Articles 60–79 and to appoint the Director-General as liquidator to (i) pay-off current liabilities, (ii) transfer or terminate existing contracts and (iii) transfer the net assets to the Belgian entity' and mandated 'the Director-General (i) to take all the necessary actions to establish the Belgian entity and (ii) to arrange for the transfer of the Members to the Belgian entity.' That action has now been taken, the Belgian entity was established effective 23 May 2013.

Kathy Bardswick, Chair of the Audit & Risk Committee, clarified that the accounts did not reflect the full 2013 activity of the association, as they cover only the Swiss accounts. With the move of the headquarters to Brussels in 2013, some activity occurred there. The first Belgian audit will cover from the period from August 2013 to December 2014 and will be presented at our 2015 General Assembly.

The Swiss audit shows a net income of CHF 353,419, which equated, at year-end 2013, to EUR 294,516. When the results of the Belgian entity, Cooperatives Europe, and the Dot-Coop Alliance are considered, the total net income for 2013 was EUR 76,787.

This motions passed unanimously.

APPOINT THE AUDITOR FOR A TERM OF THREE YEARS UNTIL THE GENERAL ASSEMBLY OF 2017 APPROVES THE ANNUAL ACCOUNTS OF 2016

Kathy Bardswick reminded the members of the concerns expressed during the previous General Assembly about the selection of the auditor. At our General Assembly in Cape Town, South Africa last November, the Board had proposed the appointment of KPMG as auditor for the new Belgian entity. Some members expressed concerns over the suitability of KPMG as our auditor. Whilst recognising the issues raised, the General Assembly agreed to select KPMG with the understanding that the new Board, elected in Cape Town, would review the decision and bring their proposal to the next General Assembly. The Audit Committee has reviewed five additional audit firms following the Cape Town meeting. It has recommended to the Board, and the Board recommends today to the Members Meeting, the selection of RSM Belgium as auditor.

On behalf on the Board, she recommended to choose RSM, a second tier firm by size. Dame Pauline asked members to cast their ballots.

This motion passed by a vote of 409 in favour, 32 opposed, and 4 abstentions.

HOLD AN ELECTION TO THE BOARD OF DIRECTORS FOLLOWING THE RESIGNATION OF LEN WARDLE (UK)

Dame Pauline announced that there were 539 eligible votes. 205 of those were represented by proxy. She asked members to cast their ballots for the vacancy on the Board.

The Chair of the Election Committee gave the results of the votes (482 valid votes on 539 eligible):

Mr Aditya Yadav (India):	136 votes
Mr Joseph Adeleke Ojeyemi (Nigeria):	72 votes
Prof. Valentín Medrano (Dominican Republic):	66 votes
Mr Ismail Kamarudin (Malaysia):	65 votes
Mr Janusz Paszkowski (Poland):	65 votes
Mr Vivian Stanley Woodell (UK):	48 votes
Mr Hervé Guider (Europe):	18 votes
Mr Zakaria Motevalli (Iran):	12 votes

MOTION	
APPROVAL OF THE MINUTES	
FOR	
AGAINST	
ABSTENTION	
PROPOSED AMENDMENTS	

Mr Aditya Yadav, nominated by Indian Farmers Fertiliser Co-operative Ltd. (IFFCO), was elected board member.

There being no further business, the President adjourned the meeting.

Annual Report

MOTION	
APPROVAL OF THE ANNUAL REPORT	
FOR	
AGAINST	
ABSTENTION	

Available from the Alliance website:

<http://ica.coop/en/annual-report>

Ratification of Vice-Presidents and Ratification of Changes in Articles of the Alliance Regions

Co-operatives of the Americas -
Reelection of Mr. Ramón Imperial at
the Regional Assembly – Cartagena,
Columbia, 6 November 2014.

MOTION	
RATIFICATION OF THE REELECTION OF MR. RAMÓN IMPERIAL, VICE-PRESIDENT FOR THE AMERICAS	
FOR	
AGAINST	
ABSTENTION	

Changes to the Articles of Cooperatives Europe – Approved by the Regional Assembly on 3-4 April 2014

The main changes are:

- Single President would replace two Co-Presidents
- Election of maximum four Vice-Presidents amongst the members of the Board
- Discontinuation of the Executive Committee
- Clarification of relationship between EUCC and Board

Articles changed as follows:

Article 12 (Legal Competencies)	
PREVIOUS	NEW
<p>The General Assembly has responsibility in particular for: [...]</p> <p>3. the election of the co-presidents one of whom is the Vice-President of ICA for the European Region, and the other the Chair of the EU Coordination Committee;</p>	<p>The General Assembly has responsibility in particular for: [...]</p> <p>3. the election of the President who will also act as Vice- President of ICA for the European Region and as Chair of the EU Coordination Committee;</p>

Article 15 (Register of Decisions)	
PREVIOUS	NEW
<p>The decisions signed by the co-presidents and the director must be presented in a report and classified in the General Assembly's register.</p>	<p>The decisions signed by the President and the Director must be presented in a report and classified in the General Assembly's register.</p>

Article 16 (Composition)	
PREVIOUS	NEW
<p>The association is managed by a Board composed of:</p> <ul style="list-style-type: none"> • the co-presidents • at least 7 members and a maximum 13 members elected by the General Assembly amongst the full members of the association • If the President of a European sectoral organisation is not elected, this European sectoral organisation may have a representative in the Board. Such nomination has to be ratified by the General Assembly. 	<p>The association is managed by a Board composed of:</p> <ul style="list-style-type: none"> • the President • unchanged • In addition to the elected maximum 13 members of the Board, a European sectoral organisation has the right to nominate an elected member of its own Board as representative of its sector. Such nominations have to be ratified by the General Assembly.

Article 17 (Convocation – Quorum – Vote)	
PREVIOUS	NEW
<p>The Board is convened by both co-presidents.</p>	<p>The President convenes the Board. At the request of a minimum 1/3 of the members of the Board, the President convenes the Board within 2 weeks.</p>

Article 19 (Powers)

PREVIOUS	NEW
<p><i>The Board is competent for the administration and the management of the association. Any competence, which is not expressly reserved by law or by statutes for the General Assembly will be delegated to the Board.</i></p> <p><i>The Board shall exercise the following powers in particular:</i></p> <ol style="list-style-type: none"> <i>1. to develop a global strategic multi-annual programme which will be submitted to the General Assembly for approval;</i> <i>2. to implement and monitor global strategy for the European Region;</i> <i>3. to make recommendations on all membership applications and related issues to the Board of the ICA and shall submit such recommendations to the General Assembly for its ratification;</i> <i>4. to propose and monitor Cooperatives Europe's budget;</i> <i>5. to take decisions on investments, borrowing, mortgages and buying and selling of real estate;</i> <i>6. to present the annual accounts to the General Assembly;</i> <i>7. to receive reports from the Audit and Control committee prior to their submission to the General Assembly;</i> <i>8. to appoint and dismiss in consultation with the General Director of ICA, a Director who will serve as the Regional director of the ICA and decide his/her competencies and his/her salary, and inform the General Assembly;</i> <i>9. to appoint and dismiss a deputy director on the proposal of the director and inform the General Assembly;</i> <i>10. to establish working groups where appropriate, defining their mandates and members.</i> 	<p><i>The Board is competent for the administration and the management of the association. Any competence, which is not expressly reserved by law for the General Assembly or by statutes for the Presidency will be delegated to the Board. The Board shall exercise the following powers in particular:</i></p> <ol style="list-style-type: none"> <i>1. to elect a maximum of four Vice-Presidents amongst its members, out of whom at least once Vice-President should be a woman cooperator,</i> <i>2. to adopt a global annual and multi-annual strategic programme proposed by the Presidency and to be approved by the General Assembly,</i> <i>3. to implement and monitor global strategy for the European Region;</i> <i>4. to make recommendations on all membership applications and related issues to the Board of the ICA and shall submit such recommendations to the General Assembly for its ratification;</i> <i>5. to adopt & monitor the annual and multi-annual budget proposed by the Presidency and to be approved by the General Assembly,</i> <i>6. to take decisions on investments, borrowing, mortgages and buying and selling of real estate;</i> <i>7. to present the annual accounts to the General Assembly;</i> <i>8. to receive reports from the Audit and Control committee prior to their submission to the General Assembly;</i> <i>9. to propose the Presidency to establish working groups where appropriate;</i> <i>10. to appoint and dismiss in consultation with the General Director of ICA, a Director who will also serve as the Regional Director of the ICA and decide his/her competencies and his/her salary and inform the General Assembly;</i> <i>11. to appoint and dismiss a Deputy Director on the proposal of the Director and inform the General Assembly.</i>

Article 21 (Executive Committee)

Abolished

Chapter 5: Presidency Article 25 (Co-Presidents)	
PREVIOUS	NEW
<p><i>The General Assembly elects two co-presidents, one representative of a national co-operative organisation and the other one on the proposal of the EU Coordination Committee. The first will be the Vice-president of ICA for the region; the other will be the Chair of the EU Coordination Committee.</i></p> <p><i>Co-presidents</i></p> <ol style="list-style-type: none"> 1. <i>will co-chair the General Assembly and the Board;</i> 2. <i>shall meet twice a year with the Audit and Control Committee to review the finances of the association;</i> 3. <i>shall provide the policy and organisational leadership of Cooperatives Europe, in collaboration with the Board and assisted by the director.</i> <p><i>In case of vacancy of one of the co-presidents, the Board will nominate one of the vice-presidents who will undertake the task until the elections at the next General Assembly.</i></p>	<p><i>The President elected by the General Assembly and the Vice-President(s) elected by the Board constitute the Presidency. The President will chair the General Assembly, the Board and the EUCC.</i></p> <p><i>The Presidency has the following powers:</i></p> <ol style="list-style-type: none"> 1. <i>shall provide the policy and organisational leadership of Cooperatives Europe, in collaboration with the Board and assisted by the Director.</i> 2. <i>to propose a global annual & multi-annual strategic programme and budget to be accepted by the Board and to be approved by the General Assembly;</i> 3. <i>to establish working groups where appropriate, defining their mandates and members.</i> 4. <i>The Presidency may propose its own standing orders to clarify its operating procedures, which need to be adopted by the Board.</i> <p><i>In case of vacancy of the President, the Board will nominate one of the Vice-Presidents, who will undertake the President's tasks until the elections at the next General Assembly.</i></p>

Article 26: EU Coordination Committee	
PREVIOUS	NEW
<p><i>Cooperatives Europe's EU Coordination Committee is composed of representatives of:</i></p> <ul style="list-style-type: none"> • <i>European sector organisations,</i> • <i>national inter-sectoral co-operative organisations coming from European Union and EFTA member countries,</i> • <i>national inter-sectoral co-operative organisations coming from candidates countries under accession negotiations with the EU.</i> <p><i>The EU Coordination Committee, on the basis of the principles of subsidiarity and complementarity, will be responsible for all aspects concerning the preparation, analysis, decision-making and communication related to the consultation process vis-à-vis the European Union's institutions, particularly the legislative programme and funding regimes. The recommendations, decisions and positions it adopts are binding and shall be notified to the Board.</i></p>	<p><i>Cooperatives Europe's EU Coordination Committee is composed of representatives of:</i></p> <ul style="list-style-type: none"> • <i>European sector organisations,</i> • <i>national inter-sectoral co-operative organisations coming from European Union and EFTA member countries,</i> • <i>national inter-sectoral co-operative organisations coming from candidates countries under accession negotiations with the EU.</i> <p><i>European Members, not mentioned above, from non-EU countries, have the right to participate in EUCC meetings as observers.</i></p> <p><i>The EU Coordination Committee has a mandate from the Board to take positions vis-à-vis EU institutions, in order to influence EU institutions in favour of policies supportive of cooperative enterprises. This mandate is exerted within the strategies and guidelines decided by the Board.</i></p> <p><i>If no strategy of the Board is known or the EU Coordination Committee wants to deviate from the strategy of the Board, it has to consult the Board first. The EU Coordination Committee reports to the Board about its activities.</i></p>

Chapter 8: Daily Management and Representation
Article 28

PREVIOUS	NEW
<p><i>The Director is responsible for the daily management of the association and the implementation of the working programme.</i></p> <p><i>He/she shall:</i></p> <ol style="list-style-type: none"> 1. <i>submit a written report to the Board at each meeting about the activities carried out by the association under its direction;</i> 2. <i>make proposals to the Executive Committee concerning administrative and personnel issues. A confidential report on personnel issues will be given to the Board as appropriate;</i> 3. <i>submit to the approval of the Co-presidents any proxy to third parties;</i> 4. <i>maintain relations with the members of Cooperatives Europe; inform them on all issues received from the European Institutions in order to elaborate a punctual position of the association and to submit regular reports on membership issues to the Board;</i> 5. <i>submit to the Board an annual budget and programme of activities, prepared in the framework of the global multi annual strategic programme.</i> 	<ol style="list-style-type: none"> 1. <i>- to the Presidency and Board...</i> 2. <i>...to the Presidency...</i> 3. <i>... of the President...</i> 5. <i>To develop a multi-annual and annual budget and programme of activities for suggestion to Presidency</i>

Article 29 (Signature)

PREVIOUS	NEW
<p><i>The daily acts of service, transactions in existing accounts or in accounts to be opened, the accounting documents are signed by one of two co-Presidents, or by the Director. These acts may bind the association to an amount not exceeding € 10,000. To properly bind the association for an amount exceeding € 10,000, commitments by agreement of the Board shall bear two signatures, namely those of:</i></p> <ul style="list-style-type: none"> • <i>the two co-Presidents ;</i> • <i>the Director and one of the two co-Presidents ;</i> • <i>or, in case of absence, those of two members of the Board. The Board may delegate the signature to send and receive registered mails to the Director and/or to an employee of the association.</i> 	<p><i>The daily acts of service, transactions in existing accounts or in accounts to be opened, the accounting documents are signed by the President or one of the Vice-Presidents, or by the Director. These acts may bind the association to an amount not exceeding € 10,000. To properly bind the association for an annual commitment amount between € 10,001 and €50.000 by agreement of the Presidency and exceeding € 50.000 by agreement of the Board, shall bear two signatures, namely those of:</i></p> <ul style="list-style-type: none"> • <i>the President and 1 Vice-President;</i> • <i>two Vice-Presidents;</i> • <i>the Director and the President or the Director and one of the Vice-Presidents;</i> <p><i>The Board may delegate the signature to send and receive registered mails to the Director and/or to an employee of the association.</i></p>

Chapter 12: Any other Measures Article 31	
PREVIOUS	NEW
<i>The General Assembly shall elect an Audit & Control Committee composed of three to 5 members</i>	<i>...2-3 members</i>

Article 33	
PREVIOUS	NEW
<i>The President of ICA has the right to attend the meeting of Cooperatives Europe entities, that is to say, General Assembly, Board and Executive Committee.</i>	<i>The President of ICA has the right to attend the meeting of Cooperatives Europe entities, that is to say, General Assembly, Board and the Presidency.</i>

MOTION	
RATIFICATION OF THE CHANGES TO THE ARTICLES OF COOPERATIVES EUROPE	
FOR	
AGAINST	
ABSTENTION	

Ratification of Sectoral Organisation Elections

MOTION	
RATIFICATION OF SECTORAL ORGANISATION ELECTIONS	
FOR	
AGAINST	
ABSTENTION	

The Alliance General Assembly must ratify any elections of sectoral presidents; as well as sectoral Board / Executive Committee elections if a quorum was not present at their meeting.

As certain sectoral elections are occurring just prior to the General Assembly, necessary ratifications will be announced at the General Assembly

Presentation of the candidates for President

Below are photos and brief biographies of each candidate. Candidates will be making a short presentation during the General Assembly. Detailed biographies can be found at <http://ica.coop/en/elections-office-president-international-co-operative-alliance-2015-2017>



Argentina - Ariel GUARCO, nominated by Confederación Cooperativa de la República Argentina Ltda - COOPERAR

Ariel Guarco is a Vet, Magister in Agricultural Economy and has postgraduate studies in Social Economy. He started in the cooperative movement over 20 years ago in his home town Electric Cooperative, holding different positions until the presidency, which he holds since 2007. He is also President of the Buenos Aires Electric Cooperative Federation – FEDECOBA – since 2008. President of the Co-operative Confederation of the Argentine Republic since 2001. Member of the International Co-operative Alliance’s Global Board since 2013. Deputy Vice-President of Cooperatives of the Americas since 2014.



Brazil – Eudes DE FREITAS AQUINO, nominated by the Brazilian Cooperatives Organisation – OCB

Dr. Eudes de Freitas Aquino is Nephrologist graduated at Medicine College of Ribeirão Preto city in São Paulo State. Post graduated in Advanced Health Business Management at the Faap in São Paulo. President of Unimed Piracicaba from 1992 to 1997. CEO of Intra-Federative Center Paulista for two periods. At São Paulo Federation member of the Board Administration Council for two periods; Director for Educative and Assistant Programs and CEO as well. Representative of health sector to the Organisation of Cooperatives of the State of São Paulo (Osesp). In 2009, elected President of Unimed do Brasil for two periods of four years. Vice-President of IHCO. Main Deputy of Board of ACI America and now Vice President of the ACI region Americas and Board member of ICA Global.



Canada – Monique LEROUX, nominated by Co-operatives and Mutuals Canada

Monique F. Leroux is the Chair of the Board, President and CEO of Desjardins Group, the leading cooperative financial group in Canada. She is a member of numerous cooperatives boards such as the Alliance, EACB, CIBP and the founder and chair of the board of the Quebec International Summit of Cooperatives. Ms. Leroux received numerous honours, including the Order of Canada, the Chevalier of the Légion d’Honneur (France), and the Woodrow Wilson Award (USA). Committed to public policy, she advises the Canadian Prime Minister and participates to the G7/B7 and B20. She also supports a host of not-for-profit organisations and chairs the Desjardins Foundation dedicated to young people education.



France – Jean-Louis BANCEL, nominated by Crédit Coopératif

Jean-Louis Bancel is member of the ICA Board and chairs the ICA principles committee (body in charge of keeping alive the co-operative principles). He is also President of the International Cooperative Banking Association (since 2006) and was President of the International Cooperative and Mutual Insurance Federation (2001 – 2005), both ICA sectoral organisations. He is a former civil servant of the French Ministry of Finance in various senior positions. He worked as secretary general of the Groupement des Entreprises Mutuelles d’Assurances (trade body of the non life mutual insurance sector, 1997 – 2004). He joined Crédit Coopératif in 2005 as Vice President and became Chairman in 2009.

2014 Audited Accounts and discharge of the auditor



ALLIANCE COOPERATIVE INTERNATIONALE AISBL

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STATUTORY AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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Mons and Zaventem
www.rsm-belgium.be
⁽¹⁾ *Société civile à forme commerciale*

RSM Belgium is a member of the RSM network. Each member of the RSM network is an independent accounting and advisory firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

ALLIANCE COOPERATIVE INTERNATIONALE AISBL

STATUTORY AUDITOR'S REPORT TO THE GENERAL MANAGEMENT ORGAN OF THE INTERNATIONAL ASSOCIATION ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

As required by law and the by-laws, we report to you in the context of our appointment as the international association's statutory auditor. This report includes our opinion on the annual accounts, as well as the required additional statements. The annual accounts include the balance sheet as at 31 December 2014, the income statement for the year then ended, and the disclosures.

REPORT ON THE ANNUAL ACCOUNTS – UNQUALIFIED OPINION

We have audited the annual accounts of the international association for the year ended 31 December 2014, which show a balance sheet total of € 5,473,139.33 and a loss for the year of € 322,968.44.

Responsibility of the board of Directors for the preparation of the annual accounts

The board of Directors is responsible for the preparation of annual accounts that give a true and fair view in accordance with the financial-reporting framework applicable in Belgium, and for such internal control as the board of Directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

Responsibility of the statutory auditor

Our responsibility is to express an opinion on these annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we comply with the ethical requirements and plan and perform the control to obtain reasonable assurance about whether the annual accounts are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the statutory auditor's judgment, including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the statutory auditor considers the international association's internal control relevant to the preparation of annual accounts that give a true and fair view, in order to design control procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of valuation rules used and the reasonableness of accounting estimates made by the board of Directors, as well as evaluating the overall presentation of the annual accounts.

We have obtained from the board of Directors and international association officials the explanations and information necessary for our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Unqualified opinion

In our opinion, the annual accounts of the international association give a true and fair view of the international association's equity and financial position as at 31 December 2014, and of the results of its operations for the year then ended, in accordance with the financial-reporting framework applicable in Belgium.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The board of Directors is responsible for the compliance with the Law of 27 June 1921 on non-profit organizations, international non-profit organizations and foundations, with the by-laws and with the legal and regulatory requirements regarding bookkeeping.

In the context of our mandate and in accordance with the Belgian standard which is complementary to the International Standards on Auditing (ISAs) as applicable in Belgium, our responsibility is to verify, in all material respects, compliance with certain legal and regulatory requirements.

On this basis, we make the following additional statements, which do not modify the scope of our opinion on the annual accounts:

- ▶ Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.





RSM InterAudit

Connected for Success

- ▶ There are no transactions undertaken or decisions taken in breach of the by-laws or of the Law of 27 June 1921 on non-profit organizations, international non-profit organizations and foundations that we have to report to you.

Zaventem, 21 August 2015

STATUTORY AUDITOR,

RSM INTERAUDIT CVBA-SCRL
REGISTERED AUDITORS
REPRESENTED BY
JEAN-FRANÇOIS NOBELS

201				1	EUR	
Nr.	Date of the deposition	No. 0535.539.869	PP	E.	D.	ABB-NPI 1.1

ANNUAL ACCOUNTS IN EURO (2 decimals)

NAME: **Alliance cooperative internationale**

Legal form: **International non-profit organisation**

Address: **Avenue Milcapms**

Nr.: **105**

Postal Code: **1030**

City: **Brussel 3**

Country: **Belgium**

Register of Legal Persons (RLP) - Office of the commercial court at: **Brussel, French-speaking**

Internet address * :

Company number: **0535.539.869**

DATE **7/06/2013** of the deposition of the partnership deed OR of the most recent document mentioning the date of publication of the partnership deed and the act changing the articles of association.

ANNUAL ACCOUNTS approved by the General Meeting ** of **13/11/2015**
 concerning the financial year covering the period from **7/06/2013** till **31/12/2014**
 Previous period from till

The amounts of the previous financial year are / are not *** identical to those which have been previously published.

COMPLETE LIST WITH name, first name, profession, residence-address (address, number, postal code, municipality) and position with the association or foundation, OF DIRECTORS AND AUDITORS, and where appropriate, of the representative in Belgium of the foreign association.

GREEN Pauline

Bishop Stortford , CM23 2 Hertfordshire, United Kingdom

Title : Delegated director

Mandate : 7/06/2013- 7/06/2017

BANCEL Jean-Louis

Rue de la Glacière 16 , 75013 paris, France

Title : Director

Mandate : 7/06/2013- 7/06/2017

DETILLEUX Jean-Claude

Rue de Rome 64 , 75008 Paris, France

Title : Director

Mandate : 7/06/2013- 4/11/2013

Enclosed to these annual accounts:

Total number of pages deposited: **22** Number of the pages of the standard form not deposited for not being of service: 5.1.1, 5.2.2, 5.2.3, 5.6, 8

Signature
(name and position)

Signature
(name and position)

* Optional statement.

** By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

*** Delete where appropriate.

LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

ADRIAN WARDLE Leonard

Sudeley Street 31 , BN2 1HE Kemp Town Brighton, United Kingdom

Title : Delegated director

Mandate : 7/06/2013- 7/06/2014

NDONGA Stanley Charles Muchiri

Thika 1664 , Nairobi, Kenya

Title : Director

Mandate : 4/11/2013- 4/11/2017

IMPERIAL ZUNIGA Ramon

Calle Oro 156 , La Valenciana Irapuato Guanajuato, Mexico

Title : Director

Mandate : 4/11/2013- 4/11/2017

CHUNSHENG Li

Fuxingmennei Street 45 , Xicheng District Beijing, China

Title : Director

Mandate : 4/11/2013- 4/11/2017

LENHOFF Dirk

Heidebergenstr 47 , Bonn, Germany

Title : Director

Mandate : 4/11/2013- 4/11/2017

BANZAI Akira

Ota Gosen-Shi 1-7-1 , 959-182 Niigata, Japan

Title : Director

Mandate : 4/11/2013- 4/11/2017

CHOI Won-Byung

Bihwadong-gil Angang-eup 22-6 , Gyeongju-si Gyeongsangbuk-do, South Korea

Title : Director

Mandate : 4/11/2013- 4/11/2017

DE FREITAS AQUINO Eudes

Av Sao Joao 751 , Sao Judas Piracicaba-SP, Brazil

Title : Director

Mandate : 4/11/2013- 4/11/2017

GUARCO Ariel

Rivadavia Street 1445 , Coronel Pringles Buenos Aires, Argentina

Title : Director

Mandate : 4/11/2013- 4/11/2017

LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

KUZNETSOV Evgeny

Petrovsko-Rasumovskogo 22-10 , Moscow, Russian Federation

Title : Director

Mandate : 4/11/2013- 4/11/2017

LAGO Jan Anders

Ovre Torekallgatan 31 , S-151 3 Sodertalje, Sweden

Title : Director

Mandate : 4/11/2013- 4/11/2017

LEROUX Monique

Avenue Pagnuelo 80 , Outremont Québec, Canada

Title : Director

Mandate : 4/11/2013- 4/11/2017

LOWERY Martin

Philadelphia Avenue 612 , Chicago Illinois, United States of America

Title : Director

Mandate : 4/11/2013- 4/11/2017

SANTAMAKI Anne

Laivapojankatu 3 F 1 , 00180 Helsinki, Finland

Title : Director

Mandate : 4/11/2013- 4/11/2017

SCARZANELLA Carlo

Via dei Cipressi n5 /b , 54038 Montignoso, Italy

Title : Director

Mandate : 4/11/2013- 4/11/2017

KIAN PENG Seah

Ripley Crescent 66 , 556238 Singapore, Singapore

Title : Director

Mandate : 4/11/2013- 4/11/2017

STEFANOV Petar

Planinitza Street 6 , Sofia, Bulgaria

Title : Director

Mandate : 4/11/2013- 4/11/2017

WALL Gregory

Keane Street 22 , 6011 Peppermint Grove, Australia

Title : Delegated director

Mandate : 4/11/2013- 4/11/2017

LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

GUISADO Jose Carlos

Las Rozas de Madrid 28231 , Madrid, Spain

Title : Director

Mandate : 4/11/2013- 4/11/2017

BARDSWICK Kathy

Hampton Court 3157 , L7N 1C1 Burlington Ontario, Canada

Title : Director

Mandate : 4/11/2013- 4/11/2017

ANA BUFFA Gabriela

Jualian Alvarez 247 , Ciudad Autonoma de Buenos Aires, Argentina

Title : Director

Mandate : 4/11/2013- 4/11/2017

RSM InterAudit Sc Sprl 0436.391.122

Chaussée de Waterloo 1151 , 1180 Brussel 18, Belgium

Title : Auditor

Mandate : 7/06/2013- 7/06/2016

Represented by:

Nobels Jean-François

, , Belgium

Number of membership: A01360

BALANCE SHEET

	Notes	Codes	Period	Previous period
ASSETS				
FIXED ASSETS		20/28	44.585,03	_____
Formation expenses.....		20		
Intangible fixed assets	5.1.1	21		
Tangible fixed assets	5.1.2	22/27	31.438,72	
Land and buildings.....		22		
Owned by the association or foundation in full property		22/91		
Other		22/92		
Plant, machinery and equipment		23	289,50	
Owned by the association or foundation in full property		231	289,50	
Other		232		
Furniture and vehicles		24	31.149,22	
Owned by the association or foundation in full property		241	31.149,22	
Other		242		
Leasing and other similar rights		25		
Other tangible fixed assets.....		26		
Owned by the association or foundation in full property		261		
Other		262		
Assets under construction and advance payments		27		
Financial fixed assets	5.1.3/ 5.2.1	28	13.146,31	
CURRENT ASSETS		29/58	5.428.554,30	_____
Amounts receivable after more than one year		29		
Trade debts		290		
Other amounts receivable		291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate		2915		
Stocks and contracts in progress		3		
Stocks.....		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	2.747.966,41	
Trade debts		40	2.486.699,38	
Other amounts receivable		41	261.267,03	
of which non interest-bearing amounts receivable or with an abnormally low interest rate		415		
Current investments	5.2.1	50/53	253.274,43	
Cash at bank and in hand		54/58	2.264.980,38	
Deferred charges and accrued income		490/1	162.333,08	
TOTAL ASSETS		20/58	5.473.139,33	

	Notes	Codes	Period	Previous period
LIABILITIES				
EQUITY		10/15	1.060.682,69	
Association or foundation funds		10	1.383.651,13	
Opening equity		100	1.383.651,13	
Permanent financing		101		
Revaluation surpluses		12		
Allocated funds	5.3	13		
Accumulated positive (negative) result(+)/(-)		14	-322.968,44	
Investment grants		15		
PROVISIONS	5.3	16	286.107,85	
Provisions for liabilities and charges		160/5	286.107,85	
Provisions for repayable grants and legacies and for gifts with a recovery right		168		
AMOUNTS PAYABLE		17/49	4.126.348,79	
Amounts payable after more than one year	5.4	17	8.063,95	
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		179	8.063,95	
Interest-bearing		1790		
Non interest-bearing or with an abnormally low interest rate		1791	8.063,95	
Cash deposit		1792		
Amounts payable within one year		42/48	1.506.884,55	
Debts payable after one year falling due within one year ...	5.4	42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	112.227,45	
Suppliers		440/4	112.227,45	
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	70.288,50	
Taxes		450/3	17.326,18	
Remuneration and social security		454/9	52.962,32	
Other amounts payable		48	1.324.368,60	
Debentures and matured coupons, repayable grants and cash deposit.....		480/8		
Miscellaneous interest-bearing amounts payable		4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate		4891	1.324.368,60	
Accrued charges and deferred income		492/3	2.611.400,29	
TOTAL LIABILITIES		10/49	5.473.139,33	

INCOME STATEMENT

	Notes	Codes	Period	Previous period
Operating income and charges				
Gross operating margin.....(+)/(-)		9900	1.323.299,02	
Operating income*.....		70/74		
Turnover *.....		70		
Contributions, gifts, legacies and grants *.....		73		
Raw materials, consumables, services and other goods *.....		60/61		
Remuneration, social security costs and pensions ...(+)/(-)	5.5	62	1.628.010,19	
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets.....		630	15.028,81	
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs)(+)/(-)		631/4	97.076,70	
Provisions for risks and charges: appropriations (uses and write-backs)(+)/(-)		635/8		
Other operating charges.....		640/8	8.208,49	
Operation charges carried to assets as restructuring costs.....(-)		649		
Positive (negative) operating result(+)/(-)		9901	<u>-425.025,17</u>	<u> </u>
Financial income.....	5.5	75	129.180,85	
Financial charges.....	5.5	65	165.516,15	
Positive (negative) result on ordinary activities (+)/(-)		9902	<u>-461.360,47</u>	<u> </u>
Extraordinary income.....		76	147.068,33	
Extraordinary charges.....		66	8.676,30	
Positive (negative) result for the period.....(+)/(-)		9904	<u>-322.968,44</u>	<u> </u>

APPROPRIATION ACCOUNT

	Codes	Period	Previous period
Positive (negative) result to be appropriated(+)/(-)	9906	-322.968,44	
Positive (negative) result to be appropriated for the period(+)/(-)	9905	-322.968,44	
Accumulated positive (negative) result for the previous period(+)/(-)	14P		
Deduction from equity	791/2		
from association or foundation funds	791		
from allocated funds	792		
Addition to allocated funds	692		
Positive (negative) result to be carried forward(+)/(-)	(14)	-322.968,44	

	Codes	Period	Previous period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxxx	
Movements during the period			
Acquisitions, including produced fixed assets	8169	226.048,82	
Sales and disposals	8179		
Transfers from one heading to another(+)/(-)	8189		
Acquisition value at the end of the period	8199	226.048,82	
Revaluation surpluses at the end of the period			
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transferred from one heading to another(+)/(-)	8249		
Revaluation surpluses at the end of the period	8259		
Depreciations and amounts written down at the end of the period			
Movements during the period			
Recorded.....	8279	15.028,81	
Written back	8289		
Acquisitions from third parties	8299	179.581,29	
Cancelled owing to sales and disposals	8309		
Transferred from one heading to another(+)/(-)	8319		
Depreciations and amounts written down at the end of the period	8329	194.610,10	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	31.438,72	
WHERE OF			
Owned by the association or foundation in full property	8349	31.438,72	

FINANCIAL FIXED ASSETS

	Codes	Period	Previous period
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxxx	
Movements during the period			
Acquisitions	8365	13.146,31	
Sales and disposals	8375		
Transferred from one heading to another(+)/(-)	8385		
Other movements(+)/(-)	8386		
Acquisition value at the end of the period	8395	13.146,31	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded.....	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another(+)/(-)	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded.....	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another(+)/(-)	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxxxxxxx	
Movements during the period(+)/(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	13.146,31	

INFORMATION RELATING TO PARTICIPATING INTERESTS**PARTICIPATING INTERESTS AND OTHER RIGHTS IN OTHER COMPANIES**

List of both companies in which the association or foundation holds a participating interest (recorded in the heading 28 of assets) and other companies in which the association or foundation holds rights (recorded in the headings 28 and 50/53 of assets) in the amount of at least 10% of the capital issued.

NAME, full address of the REGISTERED OFFICE and for the company governed by Belgian law, the COMPANY NUMBER	Shares held by			Information from the most recent period for which annual accounts are available			
	directly		subsidiaries	Financial statement	Monetary unit	Capital and reserves	Net result
	Number	%	%			(+) or (-) (in monetary units)	
ICA SUPPORT SERVICES LIMITED FC The Old Music Hall, Cowley Road 106-1 OXQ1JE Oxford United Kingdom		100,00	0,00	31/12/2014	EUR	123.565	75.215
DOMAINS.COOP LIMITED FC The Old Music Hall, Cowley Road 106-1 OX41KE OXFORD United Kingdom		100,00	0,00	31/12/2014	EUR	114.395	57.683
/		100,00	0,00				
Universidad Fundepos Alma Mater FC Frente al Puente Juan Pablo II 1 2000 San JOSE Costa Rica		2,45	0,00		EUR	0	0

STATEMENT OF ALLOCATED FUNDS AND PROVISIONS**STATEMENT OF ALLOCATED FUNDS**

Valuation rules to calculate allocated funds (*heading 13 of liabilities*)

Les fonds affectes pourront être constitués par prélèvement sur les résultats et utilisés sur base de proposition du conseil d'administration.

PROVISIONS

Allocation of the heading 160/5 ("Other liabilities and charges") of liabilities if amount is considerable.

Provision pension

Allocation of the heading 168 ("Provisions for repayable grants and legacies and for gifts with a recovery right") of liabilities if amount is considerable.

Period
286.107,85

STATEMENT OF AMOUNTS PAYABLE

	Codes	Period
ALLOCATION OF THE AMOUNTS PAYABLE INITIALLY PAYABLE AFTER MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL TERM		
Debts payable after more than one year, not more than one year	(42)	
Debts payable after more than one year, between one and five years	8912	8.063,95
Debts payable after more than one year, over five years	8913	
AMOUNTS PAYABLE (<i>headings 17 and 42/48 of liabilities</i>)		
Amounts payable guaranteed by Belgian public authorities		
Financial debts	8921	
Credit institutions, leasing and other similar obligations	891	
Other loans	901	
Trade debts	8981	
Suppliers	8991	
Bills of exchange payable	9001	
Advance payments received on contracts in progress	9011	
Remuneration and social security	9021	
Other amounts payable	9051	
Total amounts payable guaranteed by Belgian public authorities	9061	
Amounts payable guaranteed by real guarantees given or irrevocably promised by the association or foundation on its own assets		
Financial debts	8922	
Credit institutions, leasing and other similar obligations	892	
Other loans	902	
Trade debts	8982	
Suppliers	8992	
Bills of exchange payable	9002	
Advance payments received on contracts in progress	9012	
Taxes, remuneration and social security	9022	
Taxes	9032	
Remuneration and social security	9042	
Other amounts payable	9052	
Total amounts payable guaranteed by real guarantees given or irrevocably promised by the association or foundation on its own assets	9062	
AMOUNTS PAYABLE FOR TAXES, REMUNERATION AND SOCIAL SECURITY (<i>heading 45 of liabilities</i>)		
Amount taxes due	9072	
Amounts due in respect of the National Office of Social Security	9076	

RESULTS**PERSONNEL AND PERSONNEL CHARGES**

Employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the general personnel register

Total number at the closing date 9086 5
 Average number of employees calculated in full-time equivalents 9087 4,3
 Number of actual worked hours 9088 100.166

Personnel costs

Remuneration and direct social benefits 620 1.175.278,34
 Employers' social security contributions 621 328.519,53
 Employers' premiums for extra statutory insurances 622 29.197,73
 Other personnel costs 623 95.014,59
 Pensions 624

FINANCIAL RESULTS

Intercalary interests recorded as assets 6503

Amount of the discount borne by the association or foundation as a result of negotiating amounts receivable 653

Balance of accounts, provisions of a financial nature formed (used or reversed) (+)/(-) 656

Codes	Period	Previous period
9086	5	
9087	4,3	
9088	100.166	
620	1.175.278,34	
621	328.519,53	
622	29.197,73	
623	95.014,59	
624		
6503		
653		
656		

RELATIONS WITH AFFILIATED ENTITIES, DIRECTORS AND AUDITOR(S)

AFFILIATED ENTITIES

Amount receivable
 Guarantees provided in their favour
 Other significant commitments undertaken in their favour

DIRECTORS AND INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR FOUNDATION DIRECTLY OR INDIRECTLY WITHOUT BEING AFFILIATED, OR OTHER ENTITIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS

Conditions on amounts receivable from these persons
 Rates and terms to the outstanding amounts receivable
 Guarantees provided in their favour
 Other significant commitments undertaken in their favour

Codes	Period
9291	1.547,50
9294	
9295	
9500	
9501	
9502	

AUDITORS OR PEOPLE THEY ARE LINKED TO

Mandat 6.050 EUR

TRANSACTIONS WITH RELATED PARTIES OUTSIDE NORMAL MARKET CONDITIONS

Transactions directly or indirectly contracted between the non profit institution or foundation and the members of directive, supervisory or administrative body

Period

SOCIAL REPORT

Numbers of joint industrial committees competent for the association or foundation:

EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS SUBMITTED A DIMONA DECLARATION OR ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total of full-time equivalents (FTE) (period)	3P.Total (T) or total of full-time equivalents (FTE) (previous period)
During the period and the previous				(VTE)	(VTE)
Average number of employees	100			(T)	(T)
Number of hours actually worked	101			(T)	(T)
Personnel costs	102			(T)	(T)

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
At the closing date of the period				
Number of employees	105	4	1	4,1
By nature of the employment contract				
Contract for an indefinite period	110	4	1	4,1
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to the gender and by level of education				
Men	120	2	1	2,1
primary education	1200			
secondary education	1201			
higher education (non-university)	1202			
university education	1203	2	1	2,1
Women	121	2		2,0
primary education	1210			
secondary education	1211			
higher education (non-university)	1212			
university education	1213	2		2,0
By professional category				
Management staff	130			
Employees	134	4	1	4,1
Workers	132			
Other	133			

TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR

ENTRIES

The number of employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register

DEPARTURES

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	4	4	5,8
305		3	1,9

INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD

Total number of official advanced professional training projects at company expense

- Number of participating employees
- Number of training hours
- Net costs for the association or foundation
- of which gross costs directly linked to the training
- of which paid contributions and deposits in collective funds
- of which received subsidies (to be deducted)

Total number of less official and unofficial advance professional training projects at expense of the employer

- Number of participating employees
- Number of training hours
- Net costs for the association or foundation

Total number of initial professional training projects at expense of the employer

- Number of participating employees
- Number of training hours
- Net costs for the association or foundation

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

VALUATIONS RULES

I) OFF-BALANCE-SHEET COMMITMENTS

1. OFF-BALANCE-SHEET COMMITMENTS

The property made available free of charge to the association of which the association is not the full owner but only has a right to use said property shall be recognised as off-balance-sheet rights and commitments.

II) BALANCE SHEET

2. FIXED ASSETS

Purchases of EUR 500 which are used for the company's operations for a period of more than one year shall be considered fixed assets. Depreciation shall be on a straight-line basis and shall begin on the first day of the month of purchase.

2.1 START-UP COSTS

Start-up costs shall be fully amortised.

2.2. INTANGIBLES

Intangibles purchased from third parties shall be valued at their purchase price and the others at cost. If they are used for limited periods, they shall be amortised on a straight-line basis at the following rates:

- Research and development expenses: 33.33%
- Concessions, patents, licences, know-how, brands and similar rights: 33.33%
- Goodwill: 33.33%

2.3. TANGIBLES

Tangibles shall be valued at their purchase price, at cost, including related expenses. However, if batches of components that are not significant are purchased, they shall be valued at the overall value of the batch.

Tangibles used for limited periods shall be depreciated on a straight-line basis, beginning on the first day of the month of their purchase, at the following rates:

- Buildings: 5%
- Facilities: 10% - 20%
- Furniture and office equipment: 33.33%
- Rolling stock: 20%
- Improvements to premises: 20%

In-process assets (e.g. constructions) shall be depreciated beginning on the financial year in which they are completed.

Unused tangibles or tangibles that are no longer assigned durably to the operation of the business shall be depreciated on an exceptional basis to bring their value into line with their probable realizable value.

3. ASSETS PROVIDED FREE OF CHARGE AND VOLUNTEER SERVICES

The assets provided which the association can use for valuable consideration shall be valued at market value or use value.

The volunteer services shall be valued at probable resale value.

Volunteer services related to an asset that generates a profit shall be valued at market or use value.

4. LONG-TERM INVESTMENTS

Equity interests and claims shall be recognised at their purchase price minus any amounts not called. However, an individual valuation of each equity interest shall be performed based on the various criteria such as location, profitability and the prospects of the association in which an equity interest is held.

Systematic reductions in value shall be applied in the event of capital losses or durable impairment.

Claims and guarantees shall be recognised at their nominal value. Their value shall be reduced if their repayment when due is uncertain or compromised in part or in whole.

5. CLAIMS DUE IN MORE THAN ONE YEAR AND NO MORE THAN ONE YEAR

Claims shall be recognised at their nominal value.

The value of claims shall be marked down if there are risks of non-collection, losses or probable impairment. The markdowns shall be written back if they prove to be unwarranted.

Yearly dues that have not been paid shall be marked down in value by 50%. Unpaid dues for prior years shall be written off in full.

Where it appears that a claim is definitely uncollectible, said loss shall be recognised directly to the income statement.

6. IN-PROCESS INVENTORY AND ORDERS

Comments: said articles are only assigned values if they are likely to be completed

a) Supplies (raw materials and supplies): N/A

b) In-process manufacturing: N/A

c) Finished products and/or goods: Goods shall be valued at their purchase price or market price on the balance sheet date if the latter is lower.

Finished products shall be valued at cost or market price on the balance sheet date if the latter is lower.

Inventory outflows are recognised in inventory up to the purchase value of the outflows. For assets whose technical or legal characteristics are the same, the inventory outflow value is determined using the FIFO method.

d) In-process orders: N/A

e) Impairment: It is applied to old or obsolescent inventory.

7. CASH AND CASH EQUIVALENTS

The components of said line items are recognised at their nominal value.

Cash and cash equivalents are marked down for impairment when their realizable value on the balance sheet date is lower than their purchase price.

8. PREPAID EXPENSES AND PREPAID INCOME

These accounts include expenses to be carried forward and earned income; they are recognised either at the nominal amounts of the percentage of the expenses already paid or invoiced but that are related to future financial years or at the amount of the percentage of the revenues that are related to the financial year but which have not been received.

9. ASSOCIATION OR FOUNDATION FUNDS

Shareholders' equity consists of the beginning assets of the association. It may be enhanced by permanent resources (gifts, contributions in kind or in cash) received by the association and intended to durably sustain the operations of the association.

APPROPRIATED EARNINGS: appropriated earnings can be made up by withdrawal from profits and used on the basis of a proposal from the Board of Directors.

10. GAIN FROM REVALUATION OF ASSETS

Gains from revaluation of assets are recognised as per accounting statutes.

11. CAPITAL CONTRIBUTIONS**CAPITAL CONTRIBUTIONS RECOGNISED IN THE BALANCE SHEET:****Incorporation contributions or expansion contributions (association funds):**

Cash contributions are recognised at their nominal value. In-kind contributions are recognised at market or use value.

Contributions for the purchase of assets (capital contributions)

Cash contributions are recognised at their nominal value. In-kind contributions are recognised at market or use value.

Capital contributions are recognised at the value of the amounts received. Scheduled mark-downs are written back as the depreciation and amortisation for the purchase of which the said contributions were obtained is recognised, where applicable, up to the balance in the event of the resale or decommissioning of said assets.

12. PROVISIONS FOR CONTINGENCIES AND LOSSES

Provisions for contingencies and losses are individualised and factor in foreseeable contingencies. They are written back if at the end of the financial year they exceed the current assessment of contingencies and losses on which they were based.

The provisions are increased by provisions for gifts with write-back rights as applicable.

13. LOANS MATURING IN MORE THAN ONE YEAR AND IN NO MORE THAN ONE YEAR

Loans and liabilities are valued at their nominal value. They are increased where applicable by late interest or other penalties owed.

14. PREPAID INCOME

These accounts include expenses to be charged and income to be carried forward: they are recognised at: either the nominal amount of the percentage of the expenses related to the financial year but whose supporting documentation has not yet been reviewed or the nominal amounts of the percentage of the income already invoiced or received but that is related to the next financial year.

15. FOREIGN EXCHANGE

Claims, liabilities, rights and commitments denominated in foreign exchange are translated into euros based on the official exchange rates on the day of the transaction or date near to it. Foreign exchange differences are recognised as income or as a loss.

On the balance sheet date, accounts in foreign currencies are revalued at the exchange rate on the balance sheet date and unrealized gains and losses are offset by currency. Unrealized losses are charged and unrealized gains are credited (to liabilities). Unrealized gains and losses on cash and cash equivalents in foreign currencies are immediately charged to the income statement.

III) INCOME STATEMENT**16. DONATIONS AND GIFTS****The donations and gifts referred to below are recognised in the income statement (#73)**

Cash donations and gifts for setting up or expanding operations for the purchase of assets or cash and cash equivalents are valued at the nominal value of the payment.

In-kind donations and gifts for setting up or expanding operations for use as assets or to support working capital are valued at market or use value.

In-kind donations and gifts received for the purpose of resale are valued at the probable realizable value at the time they are counted.

Donations and gifts intended to be distributed free of charge are not valued.

17. SUBSIDIES RECOGNISED IN THE INCOME STATEMENT**Operating subsidies**

Cash subsidies are recognised at their nominal value. In-kind subsidies are recognised at market value.

18. SUBSIDIARIES

Financial information of subsidiaries (ICA ASIA – AFRICA and AMERICAS) is included in the Belgian accounts of Alliance coopérative internationale AISBL.

MOTION	
APPROVAL OF THE 2014 ACCOUNTS	
FOR	
AGAINST	
ABSTENTION	

MOTION	
DISCHARGE OF THE AUDITOR	
FOR	
AGAINST	
ABSTENTION	

Actions of the Board

MOTION	
RATIFICATION OF THE ACTIONS OF THE BOARD	
FOR	
AGAINST	
ABSTENTION	

Approval of amendments to the subscription formula

Background

At the November 2013 General Assembly in Cape Town, South Africa, the Chair of the Audit & Risk Committee, Kathy Bardswick, apprised members that the Board was planning to review the global subscription formula with the intent of bringing proposed revisions to the 2015 General Assembly for implementation beginning in 2016 or 2017.

The primary reason we are reviewing the subscription formula is to address an inherent problem in the design, which would have resulted in large increases for a number of members. The Board imposed a 10% cap on subscription increases as a temporary measure until further recommendations could be made to the General Assembly.

Following that, the Global Board's Audit & Risk Committee and Membership Committee held a series of joint meetings to review possible revisions. The Alliance retained the services of its accountants in Brussels - BDO - to provide advice on this matter and to prepare simulations showing the effect of various approaches.

The specific nature of the changes we are proposing are explained in some detail on the accompanying document, but in general we are proposing to replace the tables used in the current formula with a methodology based on the comparison of each member's figures to the average for all members.

The key advantage of the proposed system is that it smooths out the adjustments a member should experience to its subscription over time. Increases would occur to the extent that the number of individuals a member represents is increasing faster than the average for all members, or if its country's GDP increases faster than the world average.

The Board received a report on this preliminary work and at its meeting in Quebec in November 2014, agreed that advice from members should be sought regarding the tentative direction in which this work was proceeding.

The survey asked member feedback on two distinct aspects of this issue - support for the overall approach and specific items related to design and implementation. Comments were generally supportive of the overall direction.

Members also were largely supportive of replacing the World Bank Country Income Index we currently use with the GDP. Based on the feedback we received, we propose keeping

in place the current minimum and maximum factors for each of the two components of our formula (representation and economic factors), and continuing with the maximum country subscription as at present. We believe that the new approach would maintain consistency with the basic principles in the current formula, while correcting a significant problem in its application.

The Board received a detailed report on member feedback at its March 2015 meeting in Singapore and agreed a specific proposal at that meeting.

To minimize the impact on existing members, and yet begin to smooth the system, the Board is proposing to build into the formula a 10% maximum increase for any given member for each four-year period. The Board is further proposing that there would be no subscription decreases during the initial period of implementation. The cap would be subject, however, to any further periodic inflationary increases the Board might authorise from time to time, as present.

A simulation was calculated with the above assumptions and sent again to members for further feedback in May 2015, with a request for feedback by 20 June, but welcoming comments following that date, as well. A summary of feedback was provided to the Board at its 2015 July meeting in Buenos Aires.

Some members requested further discussion. The Board agreed that the General Assembly in Antalya would provide an opportunity for such discussion. With a proposed implementation date of 1st January 2017, there would be time for further information following the Antalya meeting and ultimate adoption in Quebec in October 2016 if required.

Specifically, the proposal involves the following:

Replace the representation table in the current subscription with a representation factor calculated as the ratio of the member's individual members relative to the average number of individuals represented by all members. Maintain the current minimum factor of .25 and maximum of 20.

For purposes of the economic portion of the formula, replace the World Bank Country Index Income reference with the World Bank's Gross Domestic Product (Purchasing Power Parity) reference. Calculate the economic factor as a ratio of the member's country's GDP relative to the world average GDP.

Do not impose a minimum or maximum subscription on the calculation, other than that computed by the application of the formula, and subject to the current country maximum of CHF 275,000.

Compute the base fee by applying the above formula and seeking an overall budget-neutral goal of CHF 2.8 million. In computing the base fee, impose a cap of 10% on any individual member's increase.

Following the computation of the base fee, adjust the calculation to prevent any subscription decreases.

The calculated subscriptions would be effective for a four-year period. They would first take effect on 1 January 2017 and would be based on 2015 representation and GDP data, to be collected in 2016.

The 10% cap on subscriptions would be subject to review by the Board in the next four-year cycle (2021-2024), with a presumption that a further 10% cap would be applied at that time. The 10% cap is a cap for a four-year period; not an annual cap.

Our current Belgian Bylaws state the subscriptions in Swiss francs (CHF), as a stable globally referenced currency. This would continue in the amended Bylaws.

The Board would retain the authority under the Bylaws to impose annual or periodic increases as it deems appropriate, and these would apply even to members otherwise subject to the 10% cap.

Associate members

For Associate members (non-governmental), the subscription is determined by the World Bank Country Income Index:

WBCII Low	CHF 515
WBCII Lower middle, Upper middle, High	CHF 3,000

The Board recommended raising this subscription to CHF 750 and CHF 3,500 respectively.

For Governmental Associate members, the subscription is:

WBCII Low	CHF 3,090
WBCII Low middle	CHF 5,150
WBCII Upper middle	CHF 7,210
WBCII High	CHF 10,300

Since this is a relatively new category of membership, the Board is not recommending an increase.

International members, which are full voting members, pay:

Members in one region	CHF 7,210
Members in more than one region	CHF 10,300

Since this subscription category was increased recently, the Board is not recommending a further increase at this time.

ICMIF members

According to the Report on Restructuring adopted by the Extraordinary General Assembly in Rome in 2008, ICMIF was the one sectoral organisation that was not brought into the consolidated at that time:

“that the view of “global membership” of ICA be the only one applicable with the corresponding single global dues’ contribution (with the exception of ICMIF members, until further recommendations are tabled) and that a defined period of transition be provided”.

The Membership Committee reviewed several options and determined that a flat fee for ICMIF members would be appropriate:

WBCII CATEGORY	IN CHF
Low	1,200
Low Middle	3,600
Upper Middle	7,200
High	12,000

This flat fee would only be applicable to organisations that are:

- eligible as full members,
- are primarily in the insurance sector (at their core they are predominantly insurance), and
- are not international or supranational.

Each member that falls under this agreement would be entitled to two (2) votes.

Explanation of the proposed revision

At the Extraordinary General Assembly in Rome in 2008, members agreed, among other significant restructuring proposals, to a new subscription formula, which took effect 1 January 2009. That formula established a global annual subscription payment for each member entitling them to participate in relevant global, regional and sectoral activities.

The global formula was devised at that time to encompass two key multipliers:

- a Representation multiplier, to reflect the number of individuals the member represents
- an Economic multiplier, to reflect the development of the economy in which the member worked

The subscription fee for each member was determined by multiplying a base fee times the member's Representation multiplier times the member's Economic multiplier. The resulting fee would determine the member's annual subscription for a four-year period. At the end of the four years, each member's multipliers would be recalculated if a change had occurred, and the annual subscription would be set for the next four-year period.

The first four-year period ended in 2012 and the Alliance set about to recalculate subscriptions for the period from 2013 through 2016. At that time, certain particularities in the system became apparent that resulted in substantial increases for a number of members. The specific anomaly is that the Representation multiplier and the Economic multiplier are determined in accordance with respective tables that each have a limited number of tiers. The spread between the tiers varies and the change in multipliers from one tier to the next can have a deceptively large impact.

The Representation table, for example, is stated below:

Number of individual members	Multiplier
Less than or equal to 2,500 individual members	0.25
Greater than 2,500 and lower than 50,000	0.50
Equal to or greater than 50,000 and lower than 100,000	0.75
Equal to or greater than 100,000 and lower than 500,000	1.00
Equal to or greater than 500,000 and lower than 1,000,000	1.25
Equal to or greater than 1,000,000 and lower than 1,500,000	1.50
Equal to or greater than 1,500,000 and lower than 2,000,000	1.75
Equal to or greater than 2,000,000 and lower than 3,000,000	2.00
Equal to or greater than 3,000,000 and lower than 5,000,000	3.00
Equal to or greater than 5,000,000 and lower than 10,000,000	7.00
Equal to or greater than 10,000,000 and lower than 30,000,000	8.00
Equal to or greater than 30,000,000	20.00

As seen, the range differs from tier to tier, i.e. one range may include a spread of 500,000 individuals (e.g. 'greater than 1,000,000 and lower than 1,500,000'), while another range may include 1 million, 5 million, or 20 million individuals. In addition, the change in multipli-

ers from one tier to the next is not consistent in size or percentage, and is not proportional to the change in the number of individuals.

None of this is necessarily inappropriate and it was carefully considered at the time of its adoption. The specific challenge arises when the new multiplier is applied. While the change from .25 to .50 might seem small at first look, it is a 100% increase. When applied in the formula, it results in a member's subscription doubling. Similarly, moving from 5 million individual to 5.1 million individuals changes the multiplier from 3 to 7, and so the subscription increases 133%.

An increase can also occur in the four-year recalculation if the member's Economic multiplier changed. The Economic multiplier is based on the World Bank Country Income Index (WBCII) for the member's country. There are four WBCII multipliers in the World Bank's system: low income; lower middle income; upper middle income; and high income. The World Bank Index then assigns each country to one of these four levels.

Our Economic table uses the following multipliers:

WBCII Category	Multiplier
Low (L)	0.50
Lower middle (LM)	0.75
Upper middle (UM)	2.00
High (H)	5.00

A similar inconsistency in the size of the multiplier occurs here, with a change of .25 from the first tier to the second (50%); 1.25 from the second to the third tier (166%); and 3 from the third to the fourth tier (150%). Again, there is nothing necessarily inappropriate about these tiers, but they create significant increases when a member's country moves, typically up, in the World Bank's Index.

Further exacerbating this challenge is the multiplying effect of the formula. If a member changes Representation multipliers and also experiences a World Bank Index change, the result is cumulative and can result in 200% or 300% increases in subscription.

For example, if a member represented 2.9 million individuals and their country was lower middle income when the subscription formula was launched, but at the next four-year recalculation, that member represented 3.1 million individuals and their country was at the upper middle income level, the change in formula would be:

Earlier subscription: (Base fee of EUR 2,575) X (Membership multiplier of 2.00) X (WBCII multiplier of .75) = EUR 3,862.50

New subscription: (Base fee of EUR 2,575) X (Membership multiplier of 3.00) X (WBCII multiplier of 2.00) = EUR 15,450

Percentage increase = 300%.

The Board's response to the four-year adjustments

When the scale of the changes resulting from the recalculation of subscriptions was realised at the end of the first four-year period (2012), the Board agreed that increases of this magnitude were not envisioned by the membership when the system was adopted in 2008. Accordingly the Board decided to cap the increased subscription a member would

be assessed at 10% annually over the prior subscription, until the formula could be revisited. This cap was first imposed on subscriptions for 2013.

A member who had not yet reached their full subscription under the formula in 2013, due to the 10% cap, would be subject to a further 10% cap for 2014. The Board has determined to apply the same 10% cap for 2015, for any member not yet at the full subscription under the formula.

The Board believes that indefinite 10% annual caps on increases that might be as high as 300% is not ideal. Further, the next four-year period when subscriptions are again recalculated will end in 2016 and so the organisation will face this problem again and again (in fact, every four years), presumably further compounding the number of members subject to sizeable increases.

Given this prospect, the Board asked the Audit & Risk Committee and the Membership Committee to meet jointly to consider whether revisions to the formula should be proposed to members. The two Committees have held a series of meetings in 2013 and 2014 and, with the advice of BDO, have reviewed several approaches. They made a preliminary recommendation to the Board on a preferred approach in October 2014, for which the Board sought member feedback in November 2014.

Based on the feedback received from members, the Board reviewed alternative simulations, including: regionally based calculations: weighting one component higher than the other in the formula; and basing member factors on comparison to a percentage of the mean rather than to the mean average itself.

Also taking into consideration feedback from members, the Board is recommending a system that maintains the existing minimum and maximum factors for both the representation and the economic components of the calculation. It does not establish a specific minimum subscription amount, other than that which results from the application of the formula. It maintains the existing country maximum subscription.

The general approach under consideration

The Board believes that the scope of the review should be focused on limiting the size of the increases that members typically experience over time, and not on revisiting the principles that underpin the system and which were thoroughly discussed when it was adopted in 2008. Consequently, the direction the review is taking is to retain the basic structure of the formula: a base fee times a Representation multiplier times an Economic multiplier.

The key change in the system would be to replace the tables with a proportional system. Under the proportional system, each member would be measured against an average figure and a multiplier would be calculated for that member.

For the Representation multiplier, the average number of individuals that are represented by each of the Alliance's members would first be determined (currently approximately 2.5 million individuals). Each member would then be compared to that average in order to set its Representation multiplier. For example, if the average number of individuals represented by the Alliance's members is 2.5 million and the member in question represents 5 million individuals, its multiplier would be 2 (5 million divided by 2.5 million). If the member in question represents 1.25 million individuals, its multiplier would be .50 (1.25 million divided by 2.5 million).

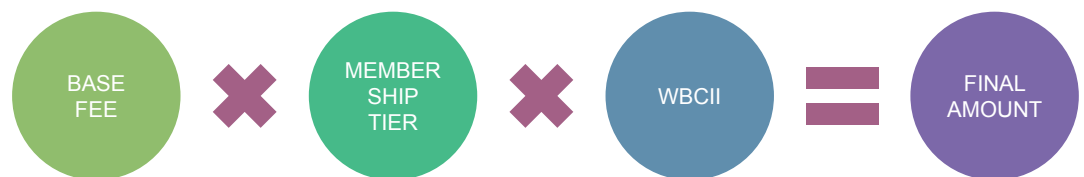
The perceived advantage to this system is that it would result in modest changes over time to the member's multiplier, which would only change to the extent that the member is gaining or losing individual members at a faster or slower rate than the average member.

For the Economic multiplier, the approach under consideration would replace the World Bank Country Income Index (WBCII), which has only four rough levels, with a more country-specific reference. A number of members have criticized the selection of the WBCII in the past. The reference being considered is the World Bank's Gross Domestic Product (GDP) data. The specific table under review is the GDP per capita table based on purchasing power parity (PPP).

The GDP table indicates a per capita figure for each country. To determine a member's Economic multiplier, its country's GDP would be compared to the World mean. For example, if the average GDP per capita for all countries is approximately USD 17,600 and the country where the member in question is located has a GDP per capita of USD 35,200, its Economic multiplier would be 2 (35,200 divided by 17,600). If the country's GDP per capita were USD 8,800, its multiplier would be .50 (8,800 divided by 17,600).

Again, the advantage of this system is that it would result in modest changes over time to the member's multiplier, which would only change to the extent that the member's country's GDP per capita were increasing or decreasing faster or slower than the World average.

CURRENT



PROPOSAL



Implementation

The base subscription amount is calculated by working backwards in the simulation. This is in order to achieve a budget-neutral subscription formula. The Alliance subscriptions were approximately 2.8 million Swiss francs in 2015 and this amount is targeted in the new formula. Therefore, the simulation calculates the two factors for each member and compute the base amount needed in order for the total subscriptions to equal 2.8 million Swiss francs.

This base subscription fee would be used for any subsequent new members, and applied to their calculated representation and economic factors. The average representation fac-

tor would not be recalculated as new members are added, but only at the time of each four-year recalculation.

There is a challenge in moving to any new formula. While adjustments are smoother once the system is implemented, moving to it requires that we effectively 'unbundle' the tiers we now have. In other words, a number of members are grouped in each existing tier. Because some of the tiers have large ranges, the members in them could have significant increases or decreases when those tiers are smoothed out and replaced with individually calculated factors.

To accommodate this challenge, the proposed formula calculations would contain a built-in 10% maximum increase for any given member for each four-year period, subject to any further discretionary increases the Board might impose from time to time, as permitted at present. This would have the effect of reducing any decreases, since the simulation is designed to achieve a budget-neutral total subscription amount for the Alliance. The Board is further proposing at any rate that there would be no subscription decreases during the period of implementation.

Subscriptions would be set for each member for a four-year period (2017-2020), subject to any inflationary increases the Board might annually or periodically impose, as permitted at present. The 2017-2020 subscriptions would be based on each member's representation in 2015, which would be gathered from members in 2016. This is consistent with the process under the current formula. This will require a calculation in 2016 that will likely result in some variance from the figures calculated with the current data. These variances are expected to be relatively modest.

Note also that the number of individuals represented by a member is further adjusted prior to the calculation to reflect any of their individuals already included for another member. This occurs when one of our members is itself a member of another of our members. The principle is that a national movement only is charged once for each individual. Accordingly, the number of individuals represented by the first member are subtracted from the number of individuals the second member represents.

Subscriptions would then be recalculated in 2020 for the 2021-2024 four-year subscriptions, using 2019 membership data, and presumably again with a built-in 10% cap. This would result in substantial delays in achieving full implementation, but the Board believes this is essential in maintaining stability for current members.

2016 Subscription fee - Example of new formula - subject to recalculation for 2017 based on then current data

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Africa	Botswana	Botswana Co-operative Association (BOCA)	Full Member	15,675.23
Africa	Cote d'Ivoire	Fédération des sociétés coopératives d'Hévéa de Côte d'Ivoire (FENASCOOPH-CI)	Full Member	3,011.93
Africa	Guinea	Fédération des Coopératives d'approvisionnement et d'alimentation générale (FECAAG)	Full Member	1,255.23
Africa	Kenya	Agri and Co-operative Training and Consultancy Services Ltd. (ATC)	Associate Member	2,264.70
Africa	Kenya	CIC Insurance Group Limited	Full Member	2,264.70
Africa	Kenya	Co-operative Bank of Kenya Ltd (CBK)	Full Member	2,264.70
Africa	Kenya	Co-operative University College of Kenya (CCK)	Associate Member	2,264.70
Africa	Kenya	Eastern Africa Farmers Federation (EAFF)	Associate Member	2,264.70
Africa	Kenya	Kenya Union of Savings & Credit Co-operatives Ltd. (KUSCCO)	Full Member	2,264.70
Africa	Kenya	National Co-operative Housing Union Ltd. (NACHU)	Full Member	2,264.70
Africa	Lesotho	Boliba Multipurpose Co-operative (BMC)	Full Member	2,585.65
Africa	Lesotho	Co-operative Lesotho (COPLES)	Full Member	2,585.65
Africa	Mauritius	The Mauritius Co-operative Union Ltd. (MCUL)	Full Member	17,199.95
Africa	Namibia	Namibia Co-operatives Advisory Board (NCAB)	Associate Member	9,684.99
Africa	Nigeria	Co-operative Federation of Nigeria (CFN)	Full Member	5,601.04
Africa	Nigeria	Federal Department of Co-operatives, Federal Ministry of Agriculture & Rural Development (FDC)	Associate Member	5,601.04
Africa	Nigeria	Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS)	Full Member	5,601.04
Africa	Zambia	Northern Province Co-operative Marketing Union Ltd. (NPCMU Ltd.)	Full Member	3,180.60
Africa	Nigeria	Odu'a Cooperative Alliance (OCA)	Full Member	5,601.04
Africa	Rwanda	Independent Institute of Lay Adventists of Kigali (INILAK)	Associate Member	1,451.75
Africa	Rwanda	National Confederation of Cooperatives Of Rwanda (NCCR)	Full Member	1,451.75
Africa	South Africa	South African National Apex Co-op (SANACO)	Full Member	12,503.69
Africa	Tanzania	Moshi Co-operative University (MoCU)	Associate Member	1,774.62
Africa	Tanzania	Tanzania Federation of Co-operatives Ltd. (TFC)	Full Member	1,774.62
Africa	Uganda	Uganda Co-operative Alliance Ltd. (UCA)	Full Member	1,410.03
Africa	Zimbabwe	Zimbabwe National Association of Housing Co-operatives (ZINAHCO)	Full Member	1,700.02
Americas	Argentina	Agricultores Federados Argentinos Sociedad Cooperativa Limitada (AFA S.C.L.)	Full Member	18,600.00
Americas	Argentina	Banco Credicoop Cooperativo Ltd. (BCCL)	Full Member	18,600.00

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	0.89	51,400	0.25	4,635.00	4,635.00	
	0.50	13,000	0.25	2,060.00	2,060.00	
	0.50	800	0.25	772.50	1,984.91	
	0.50	0	0.25	515.00	515.00	
	0.50	1,960,000	0.77	2,703.75	2,974.13	Cap at 10%
	0.50	2,900,000	1.14	3,090.00	3,399.00	Cap at 10%
	0.50	0	0.25	515.00	515.00	
	0.50	0	0.25	515.00	515.00	
	0.50	3,200,000	1.26	4,112.79	4,524.07	Cap at 10%
	0.50	590,000	0.25	1,931.26	1,984.91	
	0.50	29,422	0.25	2,060.00	2,060.00	
	0.50	90,000	0.25	2,060.00	2,060.00	
	0.98	150,000	0.25	6,180.00	6,180.00	
	0.55	0	0.25	3,090.00	3,090.00	
	0.50	5,478,000	2.15	6,169.20	6,786.12	Cap at 10%
	0.50	0	0.25	5,150.00	5,150.00	
	0.50	6,545	0.25	2,060.00	2,060.00	
	0.50	77,442	0.25	1,557.88	1,984.91	
	0.50	6,280	0.25	1,028.20	1,984.91	
	0.50	0	0.25	515.00	515.00	
	0.50	1,624,032	0.64	2,703.75	2,974.13	Cap at 10%
	0.71	56,000	0.25	4,635.00	4,635.00	
	0.50	0	0.25	515.00	515.00	
	0.50	1,380,000	0.54	2,317.50	2,549.25	Cap at 10%
	0.50	9,000	0.25	772.50	1,984.91	
	0.50	10,000	0.25	772.50	1,984.91	
	1.06	31,400	0.25	4,120.00	4,192.12	
	1.06	814,598	0.32	7,725.00	7,725.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Americas	Argentina	Confederación Cooperativa de la República Argentina Ltda. (COOPERAR)	Full Member	18,600.00
Americas	Argentina	Confederación Nacional de Cooperativas de Trabajo (CNCT)	Full Member	18,600.00
Americas	Argentina	Cooperativa de Provisión y Comercialización de Servicios Comunitarios de Radiodifusión COLSECOR Limitada (COLSECOR)	Full Member	18,600.00
Americas	Argentina	Federación Argentina de Cooperativas de Electricidad y otros Servicios Públicos (FACE)	Associate Member	18,600.00
Americas	Argentina	Instituto Movilizador de Fondos Cooperativos, Cooperativa Ltda. (IMFC)	Full Member	18,600.00
Americas	Argentina	La Segunda Cooperativa Limitada Seguros Generales	Full Member	18,600.00
Americas	Argentina	Sancor Cooperativa de Seguros Ltda	Full Member	18,600.00
Americas	Bolivia	Cooperativa de Ahorro y Crédito San Martín de Porres Ltda. (COSMart)	Full Member	6,129.56
Americas	Bolivia	Cooperativa de Telecomunicaciones Santa Cruz (COTAS Ltda.)	Full Member	6,129.56
Americas	Bolivia	Cooperativa Rural de Electrificación Ltda. (CRE)	Full Member	6,129.56
Americas	Bolivia	Cooperativa de Crédito Comunal el Buen Samaritano Santa Cruz Limitada (EBS)	Full Member	6,129.56
Americas	Bolivia	Confederación Nacional de Cooperativas de Bolivia (CONCOBOL)	Full Member	6,129.56
Americas	Brazil	Central de Cooperativas & Empreendimentos Solidários do Brasil (unisol Brasil)	Full Member	15,033.78
Americas	Brazil	Central Nacional das Cooperativas Odontológicas (Uniodonto do Brasil)	Full Member	15,033.78
Americas	Brazil	Central Nacional Unimed - Cooperativa Central (CNU)	Full Member	15,033.78
Americas	Brazil	Cooperativa de Crédito de Livre Admissao de Associados Pioneira da Serra Gaucha - Sicredi Pioneira Rs	Associate Member	15,033.78
Americas	Brazil	Organização das Cooperativas Brasileiras (OCB)	Full Member	15,033.78
Americas	Brazil	Unimed do Brasil, Confederação Nacional das Cooperativas Médicas (UNIMED)	Full Member	15,033.78
Americas	Brazil	Unimed do Estado de São Paulo - Federação Estadual Das Cooperativas Médicas (FESP)	Full Member	15,033.78
Americas	Brazil	Unimed Seguros Saúde S.A.	Full Member	15,033.78
Americas	Canada	Co-operatives and Mutuals Canada / Coopératives et mutuelles Canada (CMC)	Full Member	43,247.04
Americas	Chile	COOPEUCH Ltda. Cooperativa de Ahorro y Crédito	Full Member	21,911.30
Americas	Colombia	Asociación Colombiana de Cooperativas (ASCOOP)	Full Member	12,370.94
Americas	Colombia	Banco Cooperativa CoopCentral	Full Member	12,370.94
Americas	Colombia	Caja Coperativa CREDICOOP (CREDICOOP)	Full Member	12,370.94

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	1.06	686,000	0.27	7,725.00	7,725.00	
	1.06	3,000	0.25	4,120.00	4,192.12	
	1.06	128,717	0.25	6,180.00	6,180.00	
	1.06	0	0.25	3,090.00	3,090.00	
	1.06	396,402	0.25	6,180.00	6,180.00	
	1.06	1,314,900	0.52	9,270.00	9,270.00	
	1.06	1,648,100	0.65	10,815.00	10,845.72	
	0.50	75,000	0.25	2,060.00	2,060.00	
	0.50	100,000	0.25	2,317.50	2,317.50	
	0.50	360,900	0.25	2,317.50	2,317.50	
	0.50	22,800	0.25	2,060.00	2,060.00	
	0.50	29,550	0.25	2,060.00	2,060.00	
	0.85	30,000	0.25	4,120.00	4,120.00	
	0.85	20,000	0.25	4,120.00	4,120.00	
	0.85	73,000	0.25	4,635.00	4,635.00	
	0.85	0	0.25	3,090.00	3,090.00	
	0.85	8,252,400	3.24	18,507.56	20,358.31	Cap at 10%
	0.85	96,910	0.25	4,635.00	4,635.00	
	0.85	21,637	0.25	4,120.00	4,120.00	
	0.85	7,100,000	2.79	43,260.00	43,260.00	
	2.46	18,000,000	7.06	159,650.00	175,615.00	Cap at 10%
	1.24	472,000	0.25	6,180.00	6,180.00	
	0.70	894,598	0.35	3,855.74	3,913.59	
	0.70	1,195,006	0.47	9,270.00	9,270.00	
	0.70	11,625	0.25	2,741.86	2,786.81	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Americas	Colombia	Casa Nacional del Profesor (CANAPRO)	Full Member	12,370.94
Americas	Colombia	Confederación de Cooperativas de Colombia (CONFECOOP)	Full Member	12,370.94
Americas	Colombia	Cooperativa del Magisterio (CODEMA)	Full Member	12,370.94
Americas	Colombia	Cooperativa Médica del Valle y de Profesionales de Colombia (COOMEVA)	Full Member	12,370.94
Americas	Colombia	La Equidad Seguros	Full Member	12,370.94
Americas	Colombia	Progressa Entidad Cooperativa de Ahorro y Crédito	Full Member	12,370.94
Americas	Colombia	Serviactiva Cooperativa de Trabajo Asociado (COOPERATIVA SERVIACTIVA)	Associate Member	12,370.94
Americas	Colombia	Universidad Cooperativa de Colombia (UCC)	Associate Member	12,370.94
Americas	Costa Rica	Banco Popular y de Desarrollo Comunal (BPDC)	Full Member	13,872.46
Americas	Costa Rica	Centro de Estudios y Capacitación Cooperativa R.L. (CENECOOP)	Full Member	13,872.46
Americas	Costa Rica	Consejo Nacional de Cooperativas (CONACOOOP)	Full Member	13,872.46
Americas	Costa Rica	Cooperativa de Ahorro y Crédito Ande N° 1 R.L. (Coope Ande N°1 R.L.)	Full Member	13,872.46
Americas	Costa Rica	Federacion de Asociaciones Cooperativas de Ahorro y Crédito R.L., (FECOOPSE R.L.)	Full Member	13,872.46
Americas	Costa Rica	Instituto Nacional de Fomento Cooperativo (INFOCOOP)	Associate Member	13,872.46
Americas	Costa Rica	Sociedad de Seguros de Vida del Magisterio Nacional (SSVMN)	Full Member	13,872.46
Americas	Dominican Republic	Cooperativa de Servicios Múltiples de Profesionales de Enfermería Inc. (COOPROENF)	Full Member	11,695.78
Americas	Dominican Republic	Cooperativa Nacional de Servicios Múltiples de Los Maestros Inc. (COOPNAMA)	Full Member	11,695.78
Americas	Dominican Republic	Instituto de Desarrollo y Crédito Cooperativo (IDECOOP)	Associate Member	11,695.78
Americas	Ecuador	Coopseguros del Ecuador S.A. (Coopseguros S.A.)	Full Member	10,468.73
Americas	Ecuador	Red de Integración Ecuatoriana de Cooperativas de Ahorro y Crédito (ICORED)	Full Member	10,468.73
Americas	El Salvador	Federación de Asociaciones Cooperativas de Ahorro y Crédito de El Salvador de R.L. (FEDECACES)	Full Member	7,762.24
Americas	El Salvador	Fundación Promotora de Cooperativas (FUNPROCOOP)	Associate Member	7,762.24
Americas	Guatemala	Confederación Guatemalteca de Federaciones Cooperativas, Responsabilidad Limitada (CONFECOOP)	Full Member	7,294.80
Americas	Honduras	Cooperativa de Ahorro y Crédito 'Sagrada Familia' Ltda.	Full Member	4,591.47
Americas	Honduras	Cooperativa Mixta de Mujeres Unidas Ltda. (COMIXMUL)	Full Member	4,591.47

GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
0.70	33,000	0.25	2,741.86	2,786.81	
0.70	1,919,644	0.75	3,084.59	3,393.05	Cap at 10%
0.70	25,400	0.25	2,741.86	2,786.81	
0.70	250,176	0.25	6,180.00	6,180.00	
0.70	112,799	0.25	6,180.00	6,180.00	
0.70	22,500	0.25	2,741.86	2,786.81	
0.70	0	0.25	3,090.00	3,090.00	
0.70	0	0.25	3,090.00	3,090.00	
0.79	450,000	0.25	6,180.00	6,180.00	
0.79	225,400	0.25	6,180.00	6,180.00	
0.79	700,000	0.27	7,725.00	7,725.00	
0.79	49,562	0.25	4,120.00	4,120.00	
0.79	90,000	0.25	4,635.00	4,635.00	
0.79	0	0.25	3,090.00	3,090.00	
0.79	94,443	0.25	4,635.00	4,635.00	
0.66	8,200	0.25	2,741.86	2,741.86	
0.66	110,700	0.25	6,180.00	6,180.00	
0.66	0	0.25	3,090.00	3,090.00	
0.59	352,000	0.25	6,180.00	6,180.00	
0.59	2,610,000	1.02	5,398.04	5,937.85	Cap at 10%
0.50	136,700	0.25	2,317.50	2,317.50	
0.50	0	0.25	3,090.00	3,090.00	
0.50	1,113,200	0.44	3,476.25	3,476.25	
0.50	200,000	0.25	2,317.50	2,317.50	
0.50	18,500	0.25	2,060.00	2,060.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Americas	Honduras	Federación de Cooperativas de Ahorro y Crédito, Ltda. (FACACH)	Full Member	4,591.47
Americas	Jamaica	National Union of Co-operative Societies Ltd. (NUCS)	Associate Member	8,889.72
Americas	Jamaica	Tip Friendly Society	Full Member	8,889.72
Americas	Mexico	Caja Popular Mexicana SC de AP de RL de CV (CPM)	Full Member	16,463.39
Americas	Mexico	Confederación Nacional Cooperativa de Actividades Diversas de la República Mexicana (CNC) S.C. de R.L.	Full Member	16,463.39
Americas	Mexico	Federación de Cajas Populares ALIANZA SC de RL de CV	Full Member	16,463.39
Americas	Mexico	Federación Regional de Cooperativas de Ahorro y Préstamo Noreste S.C.L. de C.V. (FENORESTE SCL de CV)	Associate Member	16,463.39
Americas	Mexico	Federación UNISAP, S.C. DE R.L. DE C.V.	Full Member	16,463.39
Americas	Panama	Cooperativa de Servicios Múltiples Profesionales, R.L.	Full Member	19,411.48
Americas	Panama	Instituto Panameño Autónomo Cooperativo (IPACOOOP)	Associate Member	19,411.48
Americas	Paraguay	Confederación Paraguaya de Cooperativas (CONPACOOOP)	Full Member	8,043.02
Americas	Paraguay	Cooperativa Multiactiva Fernando de la Mora Ltda. (COOFEDELMO LTDA.)	Full Member	8,043.02
Americas	Paraguay	Cooperativa Universitaria Ltda.	Full Member	8,043.02
Americas	Paraguay	Federación de Cooperativas del Paraguay (FECOPAR LTDA.)	Full Member	8,043.02
Americas	Paraguay	Panal Compañía de Seguros Generales S.A. - Propiedad Cooperativa	Full Member	8,043.02
Americas	Peru	Cooperativa de Ahorro y Crédito (Crl. Francisco Bolognesi Ltda.) (C.A.C. FB)	Full Member	11,775.37
Americas	Peru	Cooperativa de Ahorro y Crédito de Trabajadores de Empresas de Luz y Fuerza Eléctrica y Afines (CREDICOOP Luz y Fuerza Ltda.)	Full Member	11,775.37
Americas	Peru	Cooperativa de Ahorro y Crédito la Rehabilitadora Ltda. N° 24 (La Rehabilitadora)	Full Member	11,775.37
Americas	Peru	Cooperativa de Ahorro y Crédito Santa María Magdalena, Ltda. (CACSM)	Full Member	11,775.37
Americas	Peru	Cooperativa de Servicios Especiales Educoop (C.S.E. EDUCOOOP)	Full Member	11,775.37
Americas	Peru	Cooperativa de Servicios Múltiples del Centro Ltda. (CENTROCOOP)	Full Member	11,775.37
Americas	Peru	Cooperativa de Ahorro y Crédito San Pedro de Andahuaylas (CAC San Pedro de Andahuaylas)	Full Member	11,775.37
Americas	Peru	Cooperativo de Ahorro y Crédito Abaco (Cooperativa Abaco)	Full Member	11,775.37
Americas	Puerto Rico	Banco Cooperativo de Puerto Rico (Bancoop)	Full Member	34,743.88

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	0.50	764,258	0.30	2,896.87	2,896.87	
	0.51	0	0.25	3,090.00	3,090.00	
	0.51	18,000	0.25	4,120.00	4,120.00	
	0.94	1,725,300	0.68	10,815.00	10,815.00	
	0.94	55,000	0.25	4,635.00	4,635.00	
	0.94	337,000	0.25	6,180.00	6,180.00	
	0.94	0	0.25	3,090.00	3,090.00	
	0.94	362,600	0.25	6,180.00	6,180.00	
	1.10	8,000	0.25	4,120.00	4,374.73	
	1.10	0	0.25	3,090.00	3,090.00	
	0.50	720,000	0.28	2,896.88	2,896.88	
	0.50	11,750	0.25	2,060.00	2,060.00	
	0.50	90,200	0.25	2,060.00	2,060.00	
	0.50	114,009	0.25	2,305.50	2,305.50	
	0.50	1,779,600	0.70	4,055.63	4,461.19	Cap at 10%
	0.67	14,500	0.25	2,741.86	2,741.86	
	0.67	7,000	0.25	2,741.86	2,741.86	
	0.67	11,000	0.25	2,741.86	2,741.86	
	0.67	88,044	0.25	2,741.86	2,741.86	
	0.67	16,526	0.25	4,120.00	4,120.00	
	0.67	5,700	0.25	2,741.86	2,741.86	
	0.67	42,910	0.25	2,741.86	2,741.86	
	0.67	9,540	0.25	4,120.00	4,120.00	
	1.97	27,016	0.25	4,120.00	4,532.00	Cap at 10%

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Americas	Puerto Rico	Cooperativa de Ahorro y Crédito "Dr. Manuel Zeno Gandía"	Full Member	34,743.88
Americas	Puerto Rico	Cooperativa de Ahorro y Crédito de Arecibo (COOPACA)	Full Member	34,743.88
Americas	Puerto Rico	Cooperativa de Seguros de Vida de Puerto Rico (COSVI)	Full Member	34,743.88
Americas	Puerto Rico	Cooperativa de Seguros Múltiples de Puerto Rico	Full Member	34,743.88
Americas	Puerto Rico	Liga de Cooperativas de Puerto Rico (LIGACOOP)	Full Member	34,743.88
Americas	United States	CHS Inc.	Full Member	53,142.89
Americas	United States	Credit Union National Association, Inc. (CUNA)	Full Member	53,142.89
Americas	United States	National Cooperative Bank (NCB)	Full Member	53,142.89
Americas	United States	National Cooperative Business Association (NCBA)	Full Member	53,142.89
Americas	United States	National Cooperative Grocers Association (NCGA)	Full Member	53,142.89
Americas	United States	National Rural Electric Co-operative Association (NRECA)	Full Member	53,142.89
Americas	United States	National Society of Accountants for Co-operatives (NSAC)	Associate Member	53,142.89
Americas	United States	Nationwide Mutual Insurance Company	Full Member	53,142.89
Americas	Uruguay	Cámara Uruguaya de Cooperativas de Ahorro y Crédito and Capitalización (CUCACC)	Associate Member	19,589.58
Americas	Uruguay	Confederación Uruguaya de Entidades Cooperativas (CUDECOOP)	Full Member	19,589.58
Americas	Uruguay	Cooperativa Policial de Ahorro y Crédito (COPAC)	Full Member	19,589.58
Americas	Uruguay	Cooperativas Nacionales Financieras Aliadas en Red (CONFIAR)	Full Member	19,589.58
Americas	Uruguay	Instituto Nacional del Cooperativismo (INACOOOP)	Associate Member	19,589.58
Americas	Venezuela, RB	Cooperativa SEFIREL R.L.	Full Member	18,193.92
Asia + Pacific	Australia	Capricorn Society Ltd.	Full Member	43,550.08
Asia + Pacific	Australia	Co-operative Bulk Handling Limited (CBH Group)	Full Member	43,550.08
Asia + Pacific	Bangladesh	National Co-operative Union of Bangladesh (Bangladesh Jatiya Samabaya Union-BJSU)	Full Member	2,557.41
Asia + Pacific	Bhutan	Department of Agricultural Marketing and Cooperatives (DAMC)	Associate Member	7,669.24
Asia + Pacific	China	All China Federation of Handicraft & Industrial Co-operatives (ACFHIC)	Full Member	11,903.60
Asia + Pacific	China	All China Federation of Supply and Marketing Co-operatives (ACFSMC)	Full Member	11,903.60
Asia + Pacific	China	Coop Global Sourcing Limited (CGS)	Associate Member	11,903.60
Asia + Pacific	China	International Committee for the Promotion of Chinese Industrial Co-operatives (ICIC)	Associate Member	11,903.60

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	1.97	33,700	0.25	4,120.00	4,532.00	Cap at 10%
	1.97	82,300	0.25	4,635.00	5,098.50	Cap at 10%
	1.97	266,338	0.25	6,180.00	6,798.00	Cap at 10%
	1.97	270,400	0.25	6,180.00	6,798.00	Cap at 10%
	1.97	2,923	0.25	4,120.00	4,532.00	Cap at 10%
	3.02	0	0.25	0.00	0.00	Country option
	3.02	0	0.25	0.00	0.00	Country option
	3.02	0	0.25	0.00	0.00	Country option
	3.02	0	0.25	275,000.00	275,000.00	Country option
	3.02	0	0.25	0.00	0.00	Country option
	3.02	0	0.25	0.00	0.00	Country option
	3.02	0	0.25	0.00	0.00	Country option
	3.02	0	0.25	0.00	0.00	Country option
	1.11	0	0.25	3,090.00	3,090.00	
	1.11	825,000	0.32	7,725.00	7,725.00	
	1.11	23,697	0.25	4,120.00	4,414.43	
	1.11	51,698	0.25	4,635.00	4,635.00	
	1.11	0	0.25	3,090.00	3,090.00	
	1.03	0	0.25	4,120.00	4,120.00	
	2.47	16,000	0.25	7,725.00	8,497.50	Cap at 10%
	2.47	4,323	0.25	7,725.00	8,497.50	Cap at 10%
	0.50	30,000,000	11.77	16,451.16	18,096.28	Cap at 10%
	0.50	0	0.25	5,149.99	5,150.00	
	0.68	800,000	0.31	3,859.85	3,859.85	
	0.68	160,000,000	20.00	61,691.85	67,861.04	Cap at 10%
	0.68	0	0.25	3,090.00	3,090.00	
	0.68	0	0.25	3,090.00	3,090.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Asia + Pacific	India	Buldana Urban Co-operative Credit Society Ltd. (BUCCS)	Full Member	5,410.29
Asia + Pacific	India	Co-operative House Building & Finance Corporation Ltd.	Full Member	5,410.29
Asia + Pacific	India	Indian Farm Forestry Development Co-operative Ltd. (IFFDC)	Full Member	5,410.29
Asia + Pacific	India	Indian Farmers Fertiliser Co-operative Ltd. (IFFCO)	Full Member	5,410.29
Asia + Pacific	India	Krishak Bharati Co-operative Ltd. (KRIBHCO)	Full Member	5,410.29
Asia + Pacific	India	National Agricultural Co-operative Marketing Federation of India (NAFED)	Full Member	5,410.29
Asia + Pacific	India	National Co-operative Agricultural & Rural Development Banks Fed. Ltd. (NCARDBF)	Full Member	5,410.29
Asia + Pacific	India	National Co-operative Consumers Federation Ltd. (NCCF)	Full Member	5,410.29
Asia + Pacific	India	National Co-operative Development Corporation (NCDC)	Associate Member	5,410.29
Asia + Pacific	India	National Co-operative Union of India (NCUI)	Full Member	5,410.29
Asia + Pacific	India	National Federation of Farmers Procurement, Processing & Retailing Cooperatives of India Ltd. (NACOF)	Full Member	5,410.29
Asia + Pacific	India	National Federation of Fishermen's Cooperatives Ltd. (FISHCOPFED)	Full Member	5,410.29
Asia + Pacific	India	National Federation of State Co-operative Banks Ltd. (NAFSCOB)	Full Member	5,410.29
Asia + Pacific	Indonesia	Indonesian Co-operative Council (DEKOPIN)	Full Member	9,558.79
Asia + Pacific	Iran, Islamic Rep.	Central Organization for Rural Co-operatives of Iran (CORC)	Full Member	15,586.34
Asia + Pacific	Iran, Islamic Rep.	Central Union of Rural & Agricultural Co-operatives of Iran (CURACI)	Full Member	15,586.34
Asia + Pacific	Iran, Islamic Rep.	Central Union of Iran Animal Farmers (CUIAF)	Full Member	15,586.34
Asia + Pacific	Iran, Islamic Rep.	Iran Central Chamber of Co-operatives (ICC)	Full Member	15,586.34
Asia + Pacific	Iran, Islamic Rep.	Iran Oilseeds & Vegetable Oil Processing Factories Co-operative (Farda Co-op)	Full Member	15,586.34
Asia + Pacific	Iran, Islamic Rep.	Pishgaman Kavir Cooperative Company (PKYCC)	Full Member	15,586.34
Asia + Pacific	Iran, Islamic Rep.	Tose'e Ta'avon Bank (T.T. Bank)	Associate Member	15,586.34
Asia + Pacific	Israel	Co-op Israel	Full Member	32,760.41

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	0.50	382,454	0.25	2,317.50	2,317.50	
	0.50	12,490	0.25	1,028.20	1,984.91	
	0.50	28,287	0.25	1,028.20	1,984.91	
	0.50	55,000,000	20.00	41,127.90	45,240.69	Cap at 10%
	0.50	2,800,000	1.10	4,635.00	5,098.50	Cap at 10%
	0.50	4,500,000	1.77	6,169.19	6,786.10	Cap at 10%
	0.50	1,580,325	0.62	3,598.69	3,958.56	Cap at 10%
	0.50	2,164,588	0.85	4,112.79	4,524.07	Cap at 10%
	0.50	0	0.25	685.48	754.02	Cap at 10%
	0.50	23,459,317	9.21	16,451.16	18,096.28	Cap at 10%
	0.50	80,200	0.25	2,060.00	2,060.00	
	0.50	97,682	0.25	1,542.30	1,984.91	
	0.50	3,381,299	1.33	4,112.79	4,524.07	Cap at 10%
	0.54	30,000,000	11.77	24,676.74	27,144.41	Cap at 10%
	0.89	442,278	0.25	3,084.59	3,393.05	Cap at 10%
	0.89	5,000,000	1.99	21,592.15	23,751.37	Cap at 10%
	0.89	1,350,000	0.53	4,626.89	5,089.58	Cap at 10%
	0.89	25,000,000	9.81	24,676.74	27,144.41	Cap at 10%
	0.89	23	0.25	2,741.86	3,016.05	Cap at 10%
	0.89	15,000	0.25	2,741.86	3,016.05	Cap at 10%
	0.89	0	0.25	3,090.00	3,090.00	
	1.86	13,000	0.25	7,725.00	7,725.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Asia + Pacific	Israel	Kibbutz Movement	Full Member	32,760.41
Asia + Pacific	Japan	Central Union of Agricultural Co-operatives (JA-ZENCHU)	Full Member	36,315.45
Asia + Pacific	Japan	IE-NO-HIKARI Association (Association for Education and Publications on Agricultural Co-operatives)	Full Member	36,315.45
Asia + Pacific	Japan	Japan Co-operative Insurance Association Inc. (JCIA)	Associate Member	36,315.45
Asia + Pacific	Japan	Japan Workers' Co-operative Union (Jigyodan) (JWCU)	Full Member	36,315.45
Asia + Pacific	Japan	Japanese Consumers' Co-operative Union (JCCU)	Full Member	36,315.45
Asia + Pacific	Japan	Japanese Health and Welfare Co-operative Federation (HeW Co-op Japan)	Full Member	36,315.45
Asia + Pacific	Japan	National Association of Labour Banks (NALB)	Full Member	36,315.45
Asia + Pacific	Japan	National Federation of Agricultural Co-operative Associations (ZEN-NOH)	Full Member	36,315.45
Asia + Pacific	Japan	National Federation of Fisheries Co-operatives Associations (JF ZENGYOREN)	Full Member	36,315.45
Asia + Pacific	Japan	National Federation of Forest Owners' Co-operative Associations (ZENMORI-REN)	Full Member	36,315.45
Asia + Pacific	Japan	National Federation of University Co-operative Associations (NFUCA)	Full Member	36,315.45
Asia + Pacific	Japan	National Federation Of Workers & Consumers Insurance Co-operatives (ZENROSAI)	Full Member	36,315.45
Asia + Pacific	Japan	National Mutual Insurance Federation of Agricultural Co-operatives (ZENKYOREN)	Full Member	36,315.45
Asia + Pacific	Japan	The Japan Agricultural News (NIHON-NOGYO-SHIMBUN)	Full Member	36,315.45
Asia + Pacific	Japan	The Norinchukin Bank	Full Member	36,315.45
Asia + Pacific	Kazakhstan	Union of Consumer Societies of the Republic of Kazakhstan	Full Member	23,205.64
Asia + Pacific	Korea, Rep.	Dure Consumer's Cooperative Union (DCCU)	Associate Member	33,139.58
Asia + Pacific	Korea, Rep.	iCOOP Korea	Full Member	33,139.58
Asia + Pacific	Korea, Rep.	Korea University Cooperative Federation (KUCF)	Associate Member	33,139.58
Asia + Pacific	Korea, Rep.	Korean Federation of Community Credit Co-operatives (KFCC)	Full Member	33,139.58
Asia + Pacific	Korea, Rep.	Korean National Federation of Fisheries Co-operatives (NFFC)	Full Member	33,139.58
Asia + Pacific	Korea, Rep.	National Agricultural Co-operative Federation (NACF)	Full Member	33,139.58

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	1.86	137,000	0.25	14,973.75	14,973.75	
	2.06	0	0.25	5,500.00	5,500.00	Country option
	2.06	0	0.25	5,500.00	5,500.00	Country option
	2.06	0	0.25	2,754.00	2,754.00	
	2.06	0	0.25	5,500.00	5,500.00	Country option
	2.06	0	0.25	57,638.00	57,638.00	Country option
	2.06	0	0.25	5,500.00	5,500.00	Country option
	2.06	0	0.25	7,000.00	7,000.00	Country option
	2.06	0	0.25	49,669.00	49,669.00	Country option
	2.06	0	0.25	9,000.00	9,000.00	Country option
	2.06	0	0.25	6,500.00	6,500.00	Country option
	2.06	0	0.25	5,500.00	5,500.00	Country option
	2.06	0	0.25	10,102.00	10,102.00	Country option
	2.06	0	0.25	49,669.00	49,669.00	Country option
	2.06	0	0.25	5,500.00	5,500.00	Country option
	2.06	0	0.25	49,668.00	49,668.00	Country option
	1.32	16,700	0.25	4,120.00	4,532.00	Cap at 10%
	1.88	0	0.25	3,090.00	3,090.00	
	1.88	155,705	0.25	10,281.98	10,281.98	
	1.88	0	0.25	3,090.00	3,090.00	
	1.88	1,369,035	0.54	23,175.00	23,175.00	
	1.88	158,000	0.25	10,281.98	10,281.98	
	1.88	2,400,000	0.94	30,900.00	30,900.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Asia + Pacific	Korea, Rep.	National Credit Union Federation of Korea (NACUFOK)	Full Member	33,139.58
Asia + Pacific	Korea, Rep.	National Forestry Co-operatives Federation (NFCF)	Full Member	33,139.58
Asia + Pacific	Kuwait	Union of Consumer Co-operative Societies State of Kuwait (KUCCS)	Full Member	86,274.33
Asia + Pacific	Malaysia	Co-operative College of Malaysia (CCM)	Associate Member	23,297.63
Asia + Pacific	Malaysia	Malaysian National Cooperative Movement (ANGKASA)	Full Member	23,297.63
Asia + Pacific	Malaysia	National Land Finance Co-operative Society Ltd.	Full Member	23,297.63
Asia + Pacific	Mongolia	Mongolian Co-operative Alliance (MNCA)	Full Member	9,432.66
Asia + Pacific	Mongolia	National Association of Mongolian Agricultural Co-operatives (NAMAC)	Full Member	9,432.66
Asia + Pacific	Myanmar	Union Of Myanmar Central Co-operative Society Ltd. (CCS)	Full Member	1,700.00
Asia + Pacific	Nepal	National Co-operative Bank Ltd. (NCBL)	Full Member	2,244.25
Asia + Pacific	Nepal	National Co-operative Development Board (NCDB)	Associate Member	2,244.25
Asia + Pacific	Nepal	National Co-operative Federation of Nepal (NCF)	Full Member	2,244.25
Asia + Pacific	Nepal	Nepal Agricultural Co-operative Central Federation Limited (NACCFL)	Full Member	2,244.25
Asia + Pacific	New Zealand	Cooperative Business New Zealand	Full Member	34,825.63
Asia + Pacific	Pakistan	Karachi Co-operative Housing Societies Union Ltd.	Full Member	4,698.89
Asia + Pacific	Papoua New guinea	Office of Co-operative Societies of Papua New Guinea (OCS PNG)	Associate Member	2,538.46
Asia + Pacific	Philippines	Co-operative Union of the Philippines Inc. (CUP)	Full Member	6,532.58
Asia + Pacific	Philippines	National Confederation Of Co-operatives (NATCCO)	Full Member	6,532.58
Asia + Pacific	Philippines	Victo National Co-operative Federation And Development Center (victo National)	Full Member	6,532.58
Asia + Pacific	Singapore	Singapore National Co-operative Federation Ltd. (SNCF)	Full Member	78,744.13
Asia + Pacific	Sri Lanka	Kotikawatta Thrift and Credit Co-operative Society Ltd. (KTCCS)	Full Member	9,735.74
Asia + Pacific	Sri Lanka	National Co-operative Council of Sri Lanka (NCCSL)	Full Member	9,735.74
Asia + Pacific	Sri Lanka	National Fisheries Federation (NFF)	Associate Member	9,735.74

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	1.88	1,240,000	0.49	23,175.00	23,175.00	
	1.88	50,000	0.25	10,281.98	10,281.98	
	4.90	444,753	0.25	15,450.00	16,995.00	Cap at 10%
	1.32	0	0.25	3,090.00	3,090.00	
	1.32	5,764,413	2.26	24,676.74	27,144.41	Cap at 10%
	1.32	54,757	0.25	4,635.00	5,098.50	Cap at 10%
	0.54	47,036	0.25	2,060.00	2,127.82	
	0.54	108,000	0.25	2,317.50	2,317.50	
	0.50	1,085,692	0.43	2,317.50	2,549.25	Cap at 10%
	0.50	6,100	0.25	772.50	1,984.91	
	0.50	0	0.25	515.00	515.00	
	0.50	3,200,000	1.26	3,084.59	3,393.05	Cap at 10%
	0.50	343,400	0.25	1,545.00	1,984.91	
	1.98	385,000	0.25	15,450.00	15,450.00	
	0.50	921,999	0.36	1,028.20	1,984.91	
	0.50	1	0.25	5,150.00	5,150.00	
	0.50	3,200,000	1.26	6,952.50	7,647.75	Cap at 10%
	0.50	1,500,000	0.59	4,055.63	4,461.19	Cap at 10%
	0.50	500,000	0.25	2,896.87	2,896.87	
	4.47	1,400,000	0.55	23,175.00	25,492.50	Cap at 10%
	0.55	2,783	0.25	2,060.00	2,195.31	
	0.55	3,000,000	1.18	6,169.19	6,786.10	Cap at 10%
	0.55	0	0.25	3,090.00	3,090.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Asia + Pacific	Sri Lanka	National Institute Of Co-operative Development (NICD)	Associate Member	9,735.74
Asia + Pacific	Sri Lanka	Federation of Thrift & Credit Co-operative Societies Ltd. in Sri Lanka (SANASA)	Full Member	9,735.74
Asia + Pacific	Sri Lanka	Sri Lanka Consumer Co-operative Societies Federation Ltd. (Coopfed)	Full Member	9,735.74
Asia + Pacific	Thailand	The Co-operative League of Thailand (CLT)	Full Member	14,390.01
Asia + Pacific	Vanuatu	Office of the Registrar of Cooperatives and Business Development Services (ORCBDS)	Associate Member	2,991.03
Asia + Pacific	Vietnam	Vietnam Co-operative Alliance (VCA)	Full Member	5,293.18
Asia + Pacific	West Bank and Gaza	Economic and Social Development Center of Palestine (ESDC)	Associate Member	4,575.96
Europe	Armenia	"Farm Credit Armenia" Universal Credit Organization Commercial Cooperative (FCA UCO CC)	Full Member	7,774.38
Europe	Austria	Oesterreichischer Verband gemeinnütziger Bauvereinigungen - Revisionsverband (gbv)	Full Member	44,149.21
Europe	Belarus	Belarussian Republican Union of Consumer Societies (BELKOOPSOYUZ)	Full Member	17,615.46
Europe	Belgium	Febecoop	Full Member	40,338.15
Europe	Bulgaria	Central Cooperative Bank Plc (CCB)	Full Member	15,940.54
Europe	Bulgaria	Central Co-operative Union (CCU)	Full Member	15,940.54
Europe	Bulgaria	National Union of Workers Producers Co-operatives of Bulgaria (NUWPCB)	Full Member	15,940.54
Europe	Cyprus	Co-operative Central Bank Ltd. (CCB)	Full Member	29,450.09
Europe	Cyprus	Cyprus Turkish Co-operative Central Bank Ltd. (KoopBank)	Full Member	29,450.09
Europe	Cyprus	Pancyprian Co-operative Confederation Ltd.	Full Member	29,450.09
Europe	Czech Republic	Co-operative Association of the Czech Republic (CACR)	Full Member	27,344.27
Europe	Denmark	Kooperationen	Full Member	42,763.76
Europe	Finland	Pellervo, Confederation of Finnish Co-operatives	Full Member	38,250.66
Europe	Finland	SOK Corporation	Full Member	38,250.66
Europe	France	Confédération Générale des Scop (CGSCOP)	Full Member	36,907.27
Europe	France	Confédération Nationale du Crédit Mutuel	Full Member	36,907.27
Europe	France	COOP de France	Full Member	36,907.27
Europe	France	Coop FR	Full Member	36,907.27
Europe	France	Crédit Coopératif	Full Member	36,907.27
Europe	France	Fédération Nationale des Coopératives de Consommateurs (FNCC)	Full Member	36,907.27
Europe	Georgia	Agricultural and Industrial Co-operative Society of Georgia (Union of Co-operatives - IBERIA)	Full Member	7,164.58

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	0.55	0	0.25	3,090.00	3,090.00	
	0.55	5,000,000	1.99	16,060.27	17,467.48	
	0.55	4,050,000	1.59	6,952.50	7,647.75	Cap at 10%
	0.82	10,552,839	4.14	21,592.15	23,751.36	Cap at 10%
	0.50	0	0.25	5,150.00	5,150.00	
	0.50	6,500,000	2.55	14,394.77	15,834.24	Cap at 10%
	0.50	0	0.25	3,090.00	3,090.00	
	0.50	1,133	0.25	2,060.00	2,060.00	
	2.51	477,000	0.25	15,450.00	15,450.00	
	1.00	1,300,000	0.51	4,626.90	5,089.59	Cap at 10%
	2.29	40,000	0.25	7,725.00	8,497.50	Cap at 10%
	0.91	5,796	0.25	4,119.60	4,119.60	
	0.91	153,362	0.25	6,180.00	6,180.00	
	0.91	50,000	0.25	4,635.00	4,635.00	
	1.67	625,982	0.25	19,312.50	19,312.50	
	1.67	122,332	0.25	15,450.00	15,450.00	
	1.67	0	0.25	7,210.00	7,210.00	
	1.55	722,205	0.28	19,312.50	19,312.50	
	2.43	4,803	0.25	7,725.00	8,497.50	Cap at 10%
	2.17	2,179,000	0.86	15,422.96	16,965.26	Cap at 10%
	2.17	2,032,781	0.80	30,900.00	30,900.00	
	2.10	38,004	0.25	9,000.00	9,000.00	
	2.10	7,300,000	2.86	60,000.00	66,000.00	Cap at 10%
	2.10	300,000	0.25	15,000.00	15,000.00	
	2.10	7,928,345	3.11	17,000.00	18,700.00	Cap at 10%
	2.10	31,634	0.25	9,000.00	9,000.00	
	2.10	2,000,000	0.78	10,000.00	11,000.00	Cap at 10%
	0.50	3,000	0.25	2,060.00	2,060.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Europe	Germany	Dgrv - Deutscher Genossenschafts- Und Raiffeisenverband E. V.	Full Member	43,331.70
Europe	Germany	GdW Bundesverband deutscher Wohnungs- und Immobilienunternehmen e.V.	Full Member	43,331.70
Europe	Germany	Zentralverband deutscher Konsumgenossenschaften e.V. (ZdK)	Associate Member	43,331.70
Europe	Hungary	AFEOSZ / COOP SZOVETSEG	Full Member	22,877.51
Europe	Hungary	National Federation of Agricultural Co-operators and Producers (MOSZ)	Full Member	22,877.51
Europe	Ireland	NABCO	Full Member	43,304.25
Europe	Italy	Associazione Generale Cooperative Italiane (A.G.C.I. Nazionale)	Full Member	34,302.63
Europe	Italy	Confederazione Cooperative Italiane (CONFCOOPERATIVE)	Full Member	34,302.63
Europe	Italy	European Research Institute on Cooperative and Social Enterprises (EURICSE)	Associate Member	34,302.63
Europe	Italy	Lega Nazionale delle Cooperative e Mutue (Legacoop)	Full Member	34,302.63
Europe	Lithuania	Lithuanian Union of Co-operative Societies (LITCOOPUNION)	Full Member	25,416.70
Europe	Malta	Koperattivi Malta	Full Member	30,213.07
Europe	Moldova	Central Union of Consumer Co-operatives of the Republic of Moldova (MOLDCOOP)	Full Member	4,669.23
Europe	Netherlands	Oikocredit - Ecumenical Development Co-operative Society U.A.	Full Member	43,403.72
Europe	Norway	Coop Norge SA	Full Member	65,461.17
Europe	Norway	Federation of Norwegian Agricultural Co-operatives (Norsk Landbrukssamvirke)	Full Member	65,461.17
Europe	Norway	The Co-operative Housing Federation of Norway (NBBL)	Full Member	65,461.17
Europe	Poland	Auditing Union of Housing Co-operatives	Full Member	23,274.80
Europe	Poland	National Association of Co-operative Saving and Credit Unions (NACSCU)	Full Member	23,274.80
Europe	Poland	National Auditing Union of Workers' Co-operatives (NAUWC)	Full Member	23,274.80
Europe	Poland	National Co-operative Council – NCC	Full Member	23,274.80
Europe	Poland	National Supervision Union of Spolem Consumer Co-operatives	Full Member	23,274.80
Europe	Portugal	Confecoop - Confederação Cooperativa Portuguesa, CCRL	Full Member	25,899.53
Europe	Portugal	Confederação Nacional de Cooperativas Agrícolas e do Crédito Agrícola de Portugal, Ccrl (CONFAGRI)	Full Member	25,899.53
Europe	Portugal	Cooperativa António Sérgio para a Economia Social - Cooperativa de Interesse Público de Responsabilidade Limitada (CASES)	Full Member	25,899.53

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	2.46	500,000	0.25	19,312.50	19,312.50	
	2.46	2,827,727	1.11	30,900.00	33,990.00	Cap at 10%
	2.46	0	0.25	3,090.00	3,090.00	
	1.30	45,000	0.25	7,725.00	7,725.00	
	1.30	40,000	0.25	5,483.72	5,483.72	
	2.46	1,500	0.25	7,210.00	7,931.00	Cap at 10%
	1.95	404,603	0.25	15,450.00	15,450.00	
	1.95	3,166,150	1.24	41,127.90	41,127.90	
	1.95	0	0.25	3,090.00	3,090.00	
	1.95	8,984,780	3.53	108,150.00	109,014.48	
	1.44	40,058	0.25	4,120.00	4,532.00	Cap at 10%
	1.72	4,606	0.25	7,725.00	7,725.00	
	0.50	200,200	0.25	2,317.50	2,317.50	
	2.46	50,000	0.25	10,281.98	10,281.98	
	3.72	1,300,000	0.51	23,175.00	25,492.50	Cap at 10%
	3.72	188,238	0.25	15,450.00	15,450.00	
	3.72	841,140	0.33	19,312.50	19,478.47	
	1.32	1,100,000	0.43	23,175.00	23,175.00	
	1.32	2,315,000	0.91	14,394.77	15,834.24	Cap at 10%
	1.32	6,200	0.25	5,483.72	5,483.72	
	1.32	8,100,000	3.18	24,676.74	27,144.41	Cap at 10%
	1.32	73,000	0.25	8,225.58	8,225.58	
	1.47	500,000	0.25	7,819.62	7,819.62	
	1.47	500,000	0.25	7,819.62	7,819.62	
	1.47	6	0.25	7,210.00	7,210.00	

Region	Country	ORGANISATION NAME	Status	GDP 2013 in USD
Europe	Romania	National Union of Handicraft and Production Co-operatives of Romania (UCECOM)	Full Member	18,634.80
Europe	Russian Federation	Central Union of Consumer Societies of the Russian Federation	Full Member	24,120.29
Europe	Russian Federation	Moscow Regional Union of Consumer Societies	Full Member	24,120.29
Europe	Slovak Republic	Co-operative Union of the Slovak Republic (Družstevná Únia Slovenskej Republiky)	Full Member	26,114.49
Europe	Spain	Confederació de Cooperatives de Catalunya (CCC)	Full Member	32,103.48
Europe	Spain	Confederación Empresarial Española de la Economía Social (CEPES)	Full Member	32,103.48
Europe	Spain	Confederación Española de Cooperativas de Trabajo Asociado (COCETA)	Full Member	32,103.48
Europe	Spain	Fundación Espriu	Full Member	32,103.48
Europe	Spain	KONFEKOOP - Confederación de Cooperativas de Euskadi	Full Member	32,103.48
Europe	Sweden	Coompanion - Kooperativ Utveckling Sverige	Associate Member	43,533.48
Europe	Sweden	Hsb Riksförbund (Swedish National Tenant-owner Cooperative Housing Association)	Full Member	43,533.48
Europe	Sweden	Kooperativa Förbundet (KF) (The Swedish Co-operative Union)	Full Member	43,533.48
Europe	Sweden	Riksbyggen (Co-operative Housing Union)	Full Member	43,533.48
Europe	Switzerland	Allgemeine Baugenossenschaft Zürich (ABZ)	Full Member	53,671.86
Europe	Turkey	Central Union of The Agricultural Credit Cooperatives of Turkey	Full Member	18,975.46
Europe	Turkey	National Co-operative Union of Turkey (NCUT)	Full Member	18,975.46
Europe	Turkey	The Central Union of Turkish Forestry Co-operatives (ORKOOP)	Full Member	18,975.46
Europe	Turkey	Turkish Co-operative Association	Full Member	18,975.46
Europe	Turkey	Union of Sugar Beet Growers' Production Co-operative (Pankobirlik)	Full Member	18,975.46
Europe	Ukraine	Central Union of Consumer Societies of Ukraine (UKOOPSPILKA)	Full Member	8,787.83
Europe	United Kingdom	Co-operatives UK	Full Member	36,196.72
Europe	United Kingdom	Plunkett Foundation	Associate Member	36,196.72
Europe	United Kingdom	Women in Informal Employment Globalizing and Organizing (WIEGO)	Associate Member	36,196.72
Supranational	Americas	Confederación Latinoamericana de Cooperativas de Ahorro y Crédito (COLAC)	Full Member	#N/A
Supranational	Asia Pacific	Association of Asian Confederations of Credit Unions (ACCU)	Full Member	#N/A
Supranational	Europe	European Association of Co-operative Banks (EACB)	Full Member	#N/A
Supranational	International	World Council of Credit Unions (WOCCU)	Full Member	#N/A

	GDP Multiplier	Individual members	Individual member Multiplier	2015 subscription CHF	2016 Subscription new formula CHF	Comment
	1.06	16,184	0.25	4,120.00	4,200.06	
	1.37	3,900,000	1.53	18,540.00	20,394.00	Cap at 10%
	1.37	40,000	0.25	4,120.00	4,532.00	Cap at 10%
	1.48	233,204	0.25	10,281.98	10,281.98	
	1.82	173,780	0.25	10,281.98	10,281.98	
	1.82	99,000	0.25	11,587.50	11,587.50	
	1.82	96,000	0.25	11,587.50	11,587.50	
	1.82	181,980	0.25	15,450.00	15,450.00	
	1.82	38,088	0.25	7,725.00	7,725.00	
	2.47	0	0.25	3,090.00	3,090.00	
	2.47	554,475	0.25	19,312.50	19,312.50	
	2.47	3,237,000	1.27	46,350.00	49,865.71	
	2.47	170,000	0.25	15,450.00	15,450.00	
	3.05	10,000	0.25	7,725.00	8,497.50	Cap at 10%
	1.08	466,196	0.25	6,180.00	6,180.00	
	1.08	566,589	0.25	7,725.00	7,725.00	
	1.08	306,728	0.25	6,180.00	6,180.00	
	1.08	500	0.25	4,120.00	4,275.49	
	1.08	411,517	0.25	6,180.00	6,180.00	
	0.50	482,700	0.25	2,317.50	2,317.50	
	2.06	10,019,000	3.93	123,600.00	128,306.01	
	2.06	0	0.25	3,090.00	3,090.00	
	2.06	0	0.25	3,090.00	3,090.00	
	#N/A	1	0.25	7,210.00	7,210.00	
	#N/A	1	0.25	7,210.00	7,210.00	
	#N/A	1	0.25	7,210.00	7,210.00	
	#N/A	2	0.25	10,300.00	10,300.00	

Subscription Formula & Bylaws Amendments

SUBSCRIPTION FORMULA – ARTICLE 15

CURRENT

All subscriptions are invoiced in Swiss Francs, or in such other currency as determined by the Board.

ICA calculates the subscriptions of its Members and Associate Members on a four-year cycle based on membership data provided for the year that is two years prior to year one of the subscription cycle (e.g. 2011 data for 2013-2016 subscriptions). All Members and Associate Members are nonetheless required to provide the Global Office annually with updated membership data including the number of members that they have or represent as well as an update on affiliations with other ICA Members and Associate Members.

Subscription fees remain at the same level during the four-year subscription cycle, but may be indexed for inflation. The General Assembly provides the ICA Board with the power to add an annual percentage to cover inflation.

The subscription formula for Members is calculated as follows:

BASE FEE (CH 3,000) **x** **MEMBERSHIP TIER MULTIPLIER** (Table 1) **x** **WORLD BANK COMMUNITY INCOME INDEX (WBCII) MUTIPLIER** (Table 2)

However, if the amount does not reach the minimum dues based on the WBCII category of the Member (Table 3), the appropriate minimum dues apply.

ICA calculates Member dues on the basis of the number of individual members that they have or represent, as well as affiliations to other ICA Members (“members of Members”) two years previous to the year of payment. Failing to obtain the required membership data, the ICA will use the data it can find or evaluate the organisation to the best of its knowledge.

Tiers of membership	Number of individual members	Multiplier
1	Less than or equal to 2,500 individual members (750 CHF or minimum dues)	0.25
2	Greater than 2,500 and lower than 50,000	0.50
3	Equal to or greater than 50,000 and lower than 100,000	0.75
4	Equal to or greater than 100,000 and lower than 500,000	1.00
5	Equal to or greater than 500,000 and lower than 1,000,000	1.25
6	Equal to or greater than 1,000,000 and lower than 1,500,000	1.50
7	Equal to or greater than 1,500,000 and lower than 2,000,000	1.75
8	Equal to or greater than 2,000,000 and lower than 3,000,000	2.00
9	Equal to or greater than 3,000,000 and lower than 5,000,000	3.00
10	Equal to or greater than 5,000,000 and lower than 10,000,000	7.00
11	Equal to or greater than 10,000,000 and lower than 30,000,000	8.00
12	Equal to or greater than 30,000,000	20.00

Table 2 - World Bank Country Income Index (WBCII) Multiplier	
WBCII Category	Multiplier
Low (L)	0.50
Lower middle (LM)	0.75
Upper middle (UM)	2.00
High (H)	5.00

Table 3 - Minimum dues based on the WBCII category	
WBCII Category	Minimum dues (CHF)
Low (L)	750
Lower middle (LM)	2,000
Upper middle (UM)	4,000
High (H)	7,000

The subscription formula for Associate Members is based on World Bank Country Income Index as set out below:

ICA Subscription Fee for Non-governmental Associate Members

WBCII Low	500 CHF
WBCII Lower middle, Upper middle and High	3,000 CHF

ICA Subscription Fee for Governmental Associate Members

WBCII Low	3,000 CHF
WBCII Lower middle	5,000 CHF
WBCII Upper middle	7,000 CHF
WBCII High	10,000 CHF

ICA uses the World Bank Country Income Index (WBCII) one year preceding the year of payment.

For Members with international or supra-national status in one region, the subscription fee is 7,000 CHF, and, for members with such status in more than one region, the subscription fee is 10,000 CHF.

In countries where there is more than one Member and/or Associate Member, the affiliations between ICA Members in that country will be established. The formula is then first applied to primary co-operative(s) that are Members of the ICA to avoid any double counting of individual members. Their respective membership is thereafter subtracted from that of the other Members of the ICA in that country to which they are affiliated. The dues for other organisations in ICA membership are thereafter calculated on the remainder of members they represent.

Members of a given country may enter into an institutional arrangement with the ICA under which they determine how the aggregate subscription fees will be paid in accordance with the articles of association.

275,000 CHF are the maximum dues paid by country. In cases where the sum of the individual dues of all Members in a country exceeds the maximum dues limit, the contribution from Members in that country is proportionally allocated or redefined on the basis of a particular institutional arrangement as described above.

The General Assembly provides the ICA Board, acting through its Membership Committee, with discretionary power to modify a specific dues' contribution (reduced or increased) to take into account circumstantial elements that are of an exceptional nature — i.e. special treatment (see article 14, sec. 3)

Subscriptions will be redistributed between Global Office, the Regions and Sectoral Organisations according to modalities established by the ICA Board.

SUBSCRIPTION FORMULA – ARTICLE 15

NEW

All subscriptions are invoiced in Swiss Francs, or in such other currency as determined by the Board.

ICA calculates the subscriptions of its Members and Associate Members on a four-year cycle based on membership data provided for the year that is two years prior to year one of the subscription cycle (e.g. 2011 data for 2013-2016 subscriptions). All Members and Associate Members are nonetheless required to provide the Global Office annually with updated membership data including the number of members that they have or represent as well as an update on affiliations with other ICA Members and Associate Members.

Subscription fees remain at the same level during the four-year subscription cycle, but may be indexed for inflation. The General Assembly provides the ICA Board with the power to add an annual percentage to cover inflation.

The subscription formula for Members is calculated as follows:

Base fee multiplied by Representation factor multiplied by Economic factor

The Representation factor is calculated as the ratio of the member's individual members relative to the average number of individual members represented by all members at the beginning of each four-year cycle. The minimum Representation factor is .25 and the maximum is 20.

The Economic factor is calculated as a ratio of the member's country's GDP (with reference to the World Bank's Gross Domestic Product Purchasing Power Parity) relative to the world's average GDP. The GDP figures used would be from the tables published the year prior to the beginning of the four-year cycle. The minimum Economic factor is .50.

The Base fee effective 1 January 2017 is determined by the ICA's accountants, applying the above subscription formula to each member, subject to a 10% increase above the member's full 2016 subscription. In applying the formula for the four-year cycle beginning 1 January 2017, no reductions to subscriptions are permitted from the 2016 full subscription for each member.

ICA calculates Member dues on the basis of the number of individual members that they have or represent, as well as affiliations to other ICA Members ('members of Members') two years previous to the year of payment. Failing to obtain the required membership data, the ICA will use the data it can find or evaluate the organisation to the best of its knowledge.

The subscription formula for Associate Members is based on World Bank Country Income Index as set out below:

ICA Subscription Fee for Non-governmental Associate Members

WBCII Low	500 CHF
WBCII Lower middle, Upper middle and High	3,000 CHF

ICA Subscription Fee for Governmental Associate Members

WBCII Low	3,000 CHF
WBCII Lower middle	5,000 CHF
WBCII Upper middle	7,000 CHF
WBCII High	10,000 CHF

ICA uses the World Bank Country Income Index (WBCII) one year preceding the year of payment.

For Members with international or supra-national status in one region, the subscription fee is 7,000 CHF, and, for members with such status in more than one region, the subscription fee is 10,000 CHF.

For Members that are full members of ICMIF (International Co-operative and Mutual Insurance Federation), the subscription fee is as follows:

WBCII Low	1,200 CHF
WBCII Low middle	3,600 CHF
WBCII Upper middle	7,200 CHF
WBCII High	12,000 CHF

This fee is applicable only to organisations that are: eligible as full members of the Alliance; are primarily in the insurance sector; and are not international or supranational organisations.

In countries where there is more than one Member and/or Associate Member, the affiliations between ICA Members in that country will be established. The formula is then first applied to primary co-operative(s) that are Members of the ICA to avoid any double counting of individual members. Their respective membership is thereafter subtracted from that of the other Members of the ICA in that country to which they are affiliated. The dues for other organisations in ICA membership are thereafter calculated on the remainder of members they represent.

Members of a given country may enter into an institutional arrangement with the ICA under which they determine how the aggregate subscription fees will be paid in accordance with the articles of association.

275,000 CHF are the maximum dues paid by country. In cases where the sum of the individual dues of all Members in a country exceeds the maximum dues limit, the contribution from Members in that country is proportionally allocated or redefined on the basis of a particular institutional arrangement as described above.

The General Assembly provides the ICA Board, acting through its Membership Committee, with discretionary power to modify a specific dues' contribution (reduced or increased) to

take into account circumstantial elements that are of an exceptional nature — i.e. special treatment (see article 14, sec. 3)

Subscriptions will be redistributed between Global Office, the Regions and Sectoral Organisations according to modalities established by the ICA Board.

VOTING RIGHTS – ARTICLE 28

CURRENT

The basis for calculating the number of votes that each Member has in the General Assembly is based on the number of individual members or individual members represented and in accordance with the following scales:

Tiers of membership	Number of individual members	Votes
1	Less than or equal to 2,500	1
2	Greater than 2,500 and lower than 50,000	2
3	Equal to or greater than 50,000 and lower than 100,000	3
4	Equal to or greater than 100,000 and lower than 500,000	4
5	Equal to or greater than 500,000 and lower than 1,000,000	5
6	Equal to or greater than 1,000,000 and lower than 1,500,000	6
7	Equal to or greater than 1,500,000 and lower than 2,000,000	7
8	Equal to or greater than 2,000,000 and lower than 3,000,000	8
9	Equal to or greater than 3,000,000 and lower than 5,000,000	9
10	Equal to or greater than 5,000,000 and lower than 10,000,000	10
11	Equal to or greater than 10,000,000 and lower than 30,000,000	11
12	Equal to or greater than 30,000,000	12

Each Member or group of Members from one country is entitled to at least one vote for each complete payment of their total subscription, with a maximum of 25 votes per country, as laid down in the articles of association.

The President of the ICA has only one vote, as laid down in the articles of association.

In countries where there is more than one Member, the votes are divided proportionally among Members. The ICA also permits Members in a given country to voluntarily agree to distribute votes among themselves on condition that no Member holds more than twelve votes. Any cases of dispute will be decided by the Board, subject to appeal to the General Assembly.

Members have the right to entrust votes to one or more representatives from the same country, provided that no physical person holds more than twelve votes.

All Members have the right to send observers to the meeting.

Observers from non-Members, unless invited by the ICA, are only admitted by a decision of the Director-General.

Members shall pay a registration fee, determined by the Board, for each representative, associate and observer present at the meeting of the General Assembly.

Members with international or supra-national status in one region are entitled to one vote.

Members with such status in more than one region are entitled to two votes.

NEW PROVISION

Members who join the Alliance under the special subscription provision for joint membership with ICMIF are entitled to two (2) votes.

MOTION	
Requires 2/3 of votes cast, excluding abstentions	
APPROVAL OF THE AMENDMENTS TO THE SUBSCRIPTION FORMULA	
FOR	
AGAINST	
ABSTENTION	

Proposed amendments to Articles & Bylaws

Context

When the Alliance changed its headquarters to Belgium there was the need to draft new articles and Bylaws in line with Belgium requirements. At that time, there was a recognition that some of the rules would need to be changed and adapted to better reflect the current functioning of the organisation or simply because they were outdated. This was not done at that moment because the focus was only to comply with Belgian rules and there was an agreement that the rules would be revisited by the next General Assembly.

The Governance Committee reviewed the Articles and Bylaws and provided guidance to the Board related to what rules should be amended, bearing in mind that this exercise is a refinement of the current rules and that members have not asked or are anticipating structural changes to the organisation.

After discussion, the Board recommended the following amendments.

Changes to the Articles

ASSOCIATE MEMBER CATEGORY (ARTICLE 6, 2, I)

CURRENT

“Organisations entitled in principle to member status, but that are not ready to apply for membership may be accorded associate member status for a three-year period to be reviewed and extended to a maximum of five years to enable them to participate in ICA, mainly at the regional and sectoral level before applying for membership.”

This article was inserted as a transition measure after the restructuring of the Alliance in Rome in 2008 to ensure a transition of sectoral organisation’s members towards full membership of the Alliance. This transition period has ended.

PROPOSED WORDING

“Organisations entitled in principle to member status, but that are not ready to apply for membership, may be accorded associate member status for a one or two-year period to

enable them to participate in the Alliance, mainly at the regional and sectoral level, before applying for membership.”

VACANCY IN THE BOARD (NEW PARAGRAPH IN ARTICLE 15)

PROPOSED WORDING

“In case of a vacancy in the Board, the place should be filled by direct elections to be held at the next General Assembly.”

REMOVAL AUTHORITY (ARTICLE 15, § 8)

CURRENT

“Board members may be removed during their term of office, in the case of action contrary to the interests of the ICA, by non-compliance with the ICA Board Standing Orders and Code of Governance or by vote of two-thirds of the votes cast at the General Assembly.”

PROPOSED WORDING

“The Board may remove one or more of its members during their term of office, in the case of action contrary to the interests of the Alliance or non-compliance with the Alliance Board Standing Orders and Code of Governance, following recommendation provided by the Governance Committee. Board members may also be removed during their term of office by a vote of two-thirds of the votes at the General Assembly.”

RATIFICATION OF APPOINTMENT OF THE DIRECTOR-GENERAL BY THE GENERAL ASSEMBLY (ARTICLE 21, F)

The Board is responsible for the appointment and removal of the Director-General (article 17, g).

The Alliance Articles specify that the General Assembly has the power to “ratify the appointment and removal of the Director-General on the recommendation of the Board.”

The Board believes that this creates an uncertain situation in terms of labour practices and eventually in terms of liability for the Alliance for the time between the appointment by the Board and the ratification by the General Assembly.

It is proposed that this article 21, f be deleted.

Changes to the Bylaws

OFFICIAL LANGUAGES (ARTICLE 3)

CURRENT

“English, French, German, Russian and Spanish are the official languages of ICA. The Board will decide to what extent each language is used.”

PROPOSED WORDING

“The Alliance recognizes the cultural and linguistic diversity of its members and will use at least three working languages. The Board will determine which and to what extent different languages are used, taking into consideration the balance between diversity and resources available.”

Conforming amendments to:

STANDING ORDERS FOR THE GENERAL ASSEMBLY PROCEDURES – BYLAWS, ARTICLE 29, § 8

CURRENT

“The business of the General Assembly is carried on in such of the official languages – English, French, German, Russian and Spanish – as the Board decides. Any representative who is unable to use one of the official languages of the ICA may be assisted by a delegation interpreter.”

If Article 3 of the Bylaws is amended, this provision would be changed to delete the words ‘—English, French, German, Russian and Spanish —’.

SECTORAL ORGANISATIONS – BYLAWS, ARTICLE 34, 6

Change from “International Co-operative Housing Organisation (ICA Housing)” to “Co-operative Housing International (CHI)”.

TRANSITIONAL PROVISION – ARTICLES ARTICLE 32

CURRENT

By way of transitional provision, and by way of derogation from article 15 of the articles of association, the first Board shall be composed of only 4 members, nominated by the founders, and who, acting collectively, shall have all the powers conferred upon the Board. The Board thus composed shall have the right to co-opt additional Board Members in order to conform to article 15 of the article of association before the next General Assembly to be held in Cape Town on November 4, 2013, which will proceed to their definite appointment.

It is proposed that this article 32 be deleted as no longer applicable.

MOTION	
Requires 2/3 of votes cast, excluding abstentions	
APPROVAL OF THE AMENDMENTS TO ARTICLES & BYLAWS	
FOR	
AGAINST	
ABSTENTION	

Notes to the Statement on Co-operative Identity

The International Co-operative Alliance is the global steward of the Statement of Co-operative Identity – the Values and Principles of the co-operative movement – and is responsible for ensuring that the seven Principles that underpin co-operative enterprise can be appropriately interpreted. In that context, this document is long overdue.

In recent years, much to the delight of co-operators, the Principles have gained in recognition and acknowledgement around the world. They are now quoted in public policy documents, United Nations and International Labour Organisation texts, and are appended or integral to national legislation in many countries. When in 2011 the Americas Region of the Alliance proposed that consideration be given to amending the 7th Principle, the impact this would have globally became plain to see.

The debate in 2011 led us to recognise two things. Firstly, that a process for amending the Principles was required. We established the Principles Committee – a group of Alliance Directors and expert advisers appointed by the Alliance Board – to consider and advise on any future proposal to amend the Principles. The 2012 Extraordinary General Assembly agreed that process: a process that is lovingly wrapped in care and time for thought. It respects the importance of the Principles that have been the globally recognised core of co-operative philosophy since 1844.

Secondly, we recognised the need for more detailed updated guidance on the application of the Principles to the governance and operation of co-operatives in the 21st century, and tasked the Principles Committee with supervising its preparation. After three years of detailed and painstaking work by the Principles Committee, its expert advisors and the Editor - painstaking work that has engaged the diverse voices of co-operators around the world - I am delighted to present that guidance to you in these Guidance Notes. They are 'living' in that they are specifically intended to be kept up to date over time as societies change, environmental concerns evolve, and as commercial and financial regulation and demands ebb and flow. They allow co-operatives themselves to fully grasp just what it means to be a co-operative in the world in which they are now working. They also provide guidance to those who have the task of registering, regulating, or supervising co-operatives in the local, national, and regional economies of the world.

Co-operators believe that the people of the world should not be subjected to threat from the global economy, such as that of 2007. Furthermore, they believe that a more diversified and pluralistic global economy is one way of ensuring that any future threat of this sort will be minimised.

As part of its stewardship of the Statement of Co-operative Identity, the Alliance is determined that a constructive and interactive dialogue should be encouraged between public authorities and co-operatives in support of that greater diversification through the healthy growth of co-operative enterprises at every level of the global economy.

We trust that this document will be the catalyst for this dialogue now and in the future.

DAME PAULINE GREEN
PRESIDENT OF THE INTERNATIONAL CO-OPERATIVE ALLIANCE

It has been my responsibility and pleasure to chair the Alliance's Principles Committee that has overseen the drafting and publication of these Guidance Notes on the Co-operative Principles.

The Principles are an integral part of the Alliance's Statement of the Co-operative Identity and must be understood within its context. The Co-operative identity is two dimensional. The first is that a co-operative is an association of persons united voluntarily to meet their common economic, social and cultural needs and aspirations. The second is that these needs and aspirations are met through a jointly owned and democratically controlled enterprise.

The seven Co-operative Principles are the internationally agreed foundational principles that, when applied to the day-to-day governance and management of co-operative enterprises, enables them achieve the objective of meeting their members' needs and aspirations. The Principles are not inscribed in stone, nor are they rigid rules to be followed; they are the sound ethical principles to be applied with vision and proportionately according to the national economic, cultural, social, legal and regulatory context and particularities within which each co-operative enterprise operates. A co-operative is the only form of entrepreneurship organization with such an international agreed and recognized definition, values and principles. The Principles make a valuable difference.

These Guidance Notes give detailed guidance and advice on the practical application of the Principles to co-operative enterprise. Their primary audience is the upcoming generation of co-operative leaders: the Notes aim to encapsulate the knowledge and expertise of the current generation of co-operators for the benefit of the next. They aim to help co-operative members, leaders and managers to run their co-operatives more efficiently and effectively. We also hope that they will be a world-wide resource for co-operative educators and learners and for others seeking to understand how the Principles are to be applied in practice.

The process the Principles Committee oversaw to produce the Guidance Notes has been an exhaustive and collaborative one. We first asked international experts to produce discussion drafts for each Principle. These were considered in depth by the Principles Committee with David Rodgers, former President of Co-operative Housing International, who we commissioned to edit the drafts in the light of the Principles Committee's discussions and to ensure that each Note was consistent in structure, style and use of language. Following consideration by the Alliance's Board, Regional Offices, and Sectoral Organisations, revised drafts were published for wide global consultation with Alliance members and others who wished to comment. This was a genuine consultation exercise; every response was duly considered and, where appropriate, further amendments made to produce the Guidance Notes in this book.

These Guidance Notes too are not inscribed in stone or set in aspic. They are a statement of our understanding of the Principles now, but they are living documents, not static. The Principles and our guidance on their application may evolve again as the co-operative movement evolves and meets new challenges and opportunities. These guidance Notes aim to state our understanding of the application of the Principles in contemporary terms for the 21st century.

I trust that you will gain understanding and inspiration from them.

JEAN-LOUIS BANCEL
CHAIR OF THE PRINCIPLES COMMITTEE

Proposals for the International Day of Co-operatives 2016

Co-ops for 2030: A global sustainable development partnership

BACKGROUND

The International Day of Co-operatives (IDC) is an annual global awareness-raising opportunity for the co-operative movement, as well as an advocacy opportunity to bring co-operatives to the attention of government authorities and decision-makers. The United Nations, government officials and co-operatives around the world celebrate the IDC, focusing on an annual theme and slogan selected for its relevance to current events.

While various countries do take advantage of the IDC to build awareness for co-operatives, we have not had a concerted global effort to-date. The Alliance's Communications Committee has suggested that the IDC presents an opportunity for us to align our communications and our policy strategies.

The 2016 IDC will take place during the first phase of implementation of the post-2015 development agenda, which is composed of seventeen Sustainable Development Goals (SDGs), and during the beginning of the second phase of the Blueprint for a Co-operative Decade. The Blueprint is a global strategy for the co-operative business model to be by 2020 the acknowledged leader in economic, social, and environmental sustainability; the model preferred by people; and the fastest growing form of enterprise.

The Alliance has identified the implementation of the UN SDGs as the most important opportunity in 2016 to use the IDC to further its advocacy work, by uniting its members as partners with global, national, regional, and local institutions to achieve sustainable development, while contributing to the Blueprint goals.

OBJECTIVES

The Alliance aims to:

- Position co-operatives as key partners for achieving the post-2015 development agenda,
- Unite co-operatives under a common advocacy and communications campaign and
- Raise awareness among intergovernmental, regional, national and local institutions about the importance of co-operatives to achieving sustainable development.

POSSIBLE DELIVERABLES

An online platform would allow co-operatives to learn more about the SDGs, commit to pledges to contribute to achieving sustainable development and report their progress. The pledges and progress reported on the website could be used by the Alliance as a global advocacy tool for co-operatives and as a benchmarking tool for the objectives laid out in the Blueprint.

An event for the IDC (July 2016) to launch this online platform globally, held at United Nations Headquarters in New York and jointly organised with the Committee for the Promotion and Advancement of Co-operatives (COPAC), of which the Alliance is current chair.

Launch of the platform would be accompanied by communications to key stakeholders.

WHAT WOULD BE REQUIRED BY MEMBERS

The Alliance would ask members to present commitments towards the implementation of sustainable development goals. These would not have to be new initiatives, necessarily, but could be current commitments in line with the members' priorities. The Alliance would create a simple matrix identifying the most relevant targets by type of co-operative, where members could easily see the types of initiatives that are in line with the UN SDGs. In the Annex you can find examples of this.

To make the campaign work well, members would need to be pro-active in supporting it, not only by engaging in initiatives but also by reporting back to the Alliance on their results.

DISCUSSION QUESTIONS

1. Should the Alliance use the opportunity of the International Day to rally its members in a global campaign?
2. Do members agree that Sustainable Development Goals is the biggest opportunity for the co-operative movement in 2016, or are there other topics the Alliance should be addressing?
3. Are members willing to commit and be pro-active in supporting this initiative?

EXAMPLES OF POSSIBLE COMMITMENTS

SDG #	UN Indicator	Type of co-operative	Commitment (examples only)
1. No Poverty	By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters	Insurance	By 2017, increase by x% the number of low cost policies to vulnerable members

2. Zero Hunger	By 2030, ensure sustainable food production systems and implement resilient agricultural practices	Agriculture	By 2016 implement a project on sustainable irrigation

3. Good health and well-being	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services	Health	By 2018 achieve quality certification for all co-op sites

4. Quality Education	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	School	By 2018 increase by x% the number of students

5. Gender Equality

Etc.

General information

The General Assembly will take place at the Maritim Pine Beach Resort located at Ileribasi Mevkii 5 – Parsel – 07525 Belek (Antalya, Turkey)

When you arrive at the convention center, the meeting room will be displayed on the signage board onsite.

Delegates are required to register with the Alliance in order to pick up their badge and official meeting documentation. Registration desks will be open as follow:

10 November:	From 14.00 to 21.00
11 November:	from 08.00 to 21.00
12 November:	from 08.00 to 21.00
13 November:	from 08.00 to 10.00

Voting material can be collected from the Registration Desk during normal hours of registration.

Simultaneous translation during the General Assembly will be provided in English, French, Spanish, Italian, Portuguese, Turkish, Japanese and Korean. Delegation interpreters for other languages will need to register with their delegation.

The following publications contain information relevant to the 2015 General Assembly. Participants are encouraged to bring these documents with them to the meeting:

- Alliance articles & Bylaws/elections procedures: <http://ica.coop/en/basics/ica-rules-by-laws>

Motions & Resolutions

Amendments to a motion must be submitted in writing to the Director-General 7 (seven) days before the discussion upon the motion begins, and are considered in the order in which they occur. At the close of the discussion, each amendment is put to the vote before the original motion.

Order of Debate

Members and their representatives desiring to speak on any subject must indicate their wishes to the President, who calls upon them in the order in which their requests are received.

All speeches must be addressed to the President and directed to the subject under discussion, or to a question of procedure.

As a general rule, speakers are asked by the President to adhere to specific time limitations.

A “Request to speak form” will be distributed along with the voting materials. Members and their representatives may submit this form when they arrive at the General Assembly meeting if they would like to speak to a specific topic. They may alternatively request to be recognized during the meeting. Those who have submitted a form will be called upon first.

Voting Procedures

The meeting room will have designated seating for voters and their interpreters. This seating will be assigned by country. All other persons who wish to observe the Assembly should sit behind this designated area.

For members attending the meeting, paper ballots and voting cards will be distributed according to their voting rights. For ballot votes, representatives will be asked to deposit their ballot papers in boxes located in front of the podium in the meeting room. The motions and resolutions will be approved by a show of voting cards.

For members not attending the meeting, a proxy-voting system has been established and is outlined in the “proxies” section below.

When picking up the voting materials, the designated delegates will be asked to:

- Present a legal form of identification, preferably passport
- Check that the number of votes and voting materials that their organisation has been given is correct. Once the designated delegate has signed his or her name and left the booth where the voting materials are distributed, no more changes are possible
- Sign for voting materials.

Proxies

If your organisation will not be attending the General Assembly, your organisation may attend the meeting by proxy. A proxy voting has been sent to all members along with this official meeting documentation that includes detailed instructions on how to use it.

Members can designate other members, or the Chair of the Audit & Control Committee, to either vote on their behalf or to follow the instructions on how to cast their votes on the proxy form

The Alliance recommends that you designate your votes to Mrs. Kathy Bardswick, Chair of the Audit & Control Committee of the Global Board, who will formally cast your votes according to your instructions. If you do not wish to designate your votes to Mrs. Bardswick, you may designate them to another member of your choice. Proxy holders do not need to be a member from your country.

List of Member Votes & Eligibility (provided in good standing)

ORGANISATION NAME	COUNTRY	STATUS	VOTES
AFRICA			
Botswana Co-operative Association (BOCA)	Botswana	Member	3
Fédération des sociétés coopératives d'Hévéa de Côte d'Ivoire (FENASCOOPH-CI)	Côte d'Ivoire	Member	2
Fédération des Coopératives d'Approvisionnement et d'Alimentation Générale (FECAAG)	Guinea	Member	1
Agri and Co-operative Training and Consultancy Services Ltd. (ATC)	Kenya	Associate	0
CIC Insurance Group Limited	Kenya	Member	6
Co-operative Bank of Kenya Ltd (CBK)	Kenya	Member	8
Co-operative University College of Kenya (CCK)	Kenya	Associate	0
Eastern Africa Farmers Federation (EAFF)	Kenya	Associate	0
Kenya Union of Savings & Credit Co-operatives Ltd. (KUSCCO)	Kenya	Member	9
National Co-operative Housing Union Ltd. (NACHU)	Kenya	Member	2
Boliba Multipurpose Co-operative (BMC)	Lesotho	Member	2
Co-operative Lesotho (COPLES)	Lesotho	Member	3
The Mauritius Co-operative Union Ltd. (MCUL)	Mauritius	Member	4
Associação Moçambicana de Promoção do Cooperativismo MODermo (AMPCM)	Mozambique	Associate	0
Namibia Co-operatives Advisory Board (NCAB)	Namibia	Associate	0
Co-operative Federation of Nigeria (CFN)	Nigeria	Member	10
Federal Department of Co-operatives, Federal Ministry of Agriculture & Rural Development (FDC)	Nigeria	Government	0
Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS)	Nigeria	Member	2
Odu'a Cooperative Alliance (OCA)	Nigeria	Member	2
Office of Co-operative Societies of Papua New Guinea (OCS PNG)	Papua New Guinea	Government	0
Independent Institute of Lay Adventists of Kigali (INILAK)	Rwanda	Associate	0
National Confederation of Cooperatives Of Rwanda (NCCR)	Rwanda	Member	7
South African National Apex Co-op (SANACO)	South Africa	Member	3
Moshi Co-operative University (MoCU)	Tanzania, United Republic of	Associate	0
Tanzania Federation of Co-operatives Ltd. (TFC)	Tanzania, United Republic of	Member	6
Uganda Co-operative Alliance Ltd. (UCA)	Uganda	Member	2
Northern Province Co-operative Marketing Union Ltd. (NPCMU Ltd.)	Zambia	Member	3
Zambia Co-operative Federation (ZCF)	Zambia	Member	5
Zimbabwe National Association of Housing Co-operatives (ZINAHCO)	Zimbabwe	Member	2

ORGANISATION NAME	COUNTRY	STATUS	VOTES
AMERICAS			
Agricultores Federados Argentinos Sociedad Cooperativa Limitada (AFA S.C.L.)	Argentina	Member	1
Banco Credicoop Cooperativo Ltd. (BCCL)	Argentina	Member	3
Confederación Cooperativa de la República Argentina Ltda. (COOPERAR)	Argentina	Member	3
Confederación Nacional de Cooperativas de Trabajo (CNCT)	Argentina	Member	1
Cooperativa de Provisión y Comercialización de Servicios Comunitarios de Radiodifusión COLSECOR Limitada (COLSECOR)	Argentina	Member	1
Federación Argentina de Cooperativas de Consumo (FACC)	Argentina	Member	3
Federación Argentina de Cooperativas de Electricidad y otros Servicios Públicos (FACE)	Argentina	Associate	0
Instituto Movilizador de Fondos Cooperativos, Cooperativa Ltda. (IMFC)	Argentina	Member	1
La Segunda Cooperativa Limitada Seguros Generales	Argentina	Member	5
Sancor Cooperativa de Seguros Ltda	Argentina	Member	7
Cooperativa Boliviana de Cemento, Industrias y Servicios (COBOCE LTDA)	Bolivia	Member	2
Cooperativa de Ahorro y Crédito San Martín de Porres Ltda. (COSMart)	Bolivia	Member	3
Cooperativa de Crédito Comunal el Buen Samaritano Santa Cruz Limitada (EBS)	Bolivia	Member	2
Cooperativa de Telecomunicaciones Santa Cruz (COTAS Ltda.)	Bolivia	Member	4
Cooperativa Rural de Electrificación Ltda. (CRE)	Bolivia	Member	4
Central De Cooperativas & Empreendimentos Solidários do Brasil (UNISOL Brasil)	Brazil	Member	1
Central Nacional das Cooperativas Odontológicas (Uniodonto do Brasil)	Brazil	Member	1
Central Nacional Unimed - Cooperativa Central (CNU)	Brazil	Member	1
Cooperativa de Crédito de Livre Admissao de Associados Pioneira da Serra Gaucha - Sicredi Pioneira Rs	Brazil	Associate	0
Organização das Cooperativas Brasileiras (OCB)	Brazil	Member	10
Unimed do Brasil, Confederação Nacional das Cooperativas Médicas (UNIMED)	Brazil	Member	1
Unimed do Estado de São Paulo - Federação Estadual das Cooperativas Médicas (FESP)	Brazil	Member	1
Unimed Seguros Saúde S.A.	Brazil	Member	10
Co-operatives and Mutuals Canada / Coopératives et mutuelles Canada (CMC)	Canada	Member	11
COOPEUCH Ltda. Cooperativa de Ahorro y Crédito	Chile	Member	4
Asociación Colombiana de Cooperativas (ASCOOP)	Colombia	Member	4
Banco Cooperativa CoopCentral	Colombia	Member	6
Caja Coperativa Credicoop (CREDICOOP)	Colombia	Member	1

ORGANISATION NAME	COUNTRY	STATUS	VOTES
Casa Nacional del Profesor (CANAPRO)	Colombia	Member	1
Confederación de Cooperativas de Colombia (CONFECOOP)	Colombia	Member	7
Cooperativa del Magisterio (CODEMA)	Colombia	Member	1
Cooperativa Médica del Valle y de Profesionales de Colombia (COOMEVA)	Colombia	Member	2
La Equidad Seguros	Colombia	Member	2
Progressa Entidad Cooperativa de Ahorro y Crédito	Colombia	Member	1
Serviactiva Cooperativa de Trabajo Asociado (COOPERATIVA SERVIACTIVA)	Colombia	Associate	0
Universidad Cooperativa de Colombia (UCC)	Colombia	Associate	0
Banco Popular y de Desarrollo Comunal (BPDC)	Costa Rica	Member	4
Centro de Estudios y Capacitación Cooperativa R.L. (CENECOOP)	Costa Rica	Member	4
Consejo Nacional de Cooperativas (CONACOOOP)	Costa Rica	Member	5
Cooperativa de Ahorro y Crédito Ande N° 1 R.L. (Coope Ande N°1 R.L.)	Costa Rica	Member	2
Federacion de Asociaciones Cooperativas de Ahorro y Crédito R.L., (FECOOPSE R.L.)	Costa Rica	Member	3
Instituto Nacional de Fomento Cooperativo (INFOCOOP)	Costa Rica	Associate	0
Sociedad de Seguros de Vida del Magisterio Nacional (SSVMN)	Costa Rica	Member	3
Cooperativa de Servicios Múltiples de Profesionales de Enfermería Inc. (COOPROENF)	Dominican Republic	Member	2
Cooperativa Nacional de Servicios Múltiples de Los Maestros Inc. (COOPNAMA)	Dominican Republic	Member	4
Fundacion Dominicana para el Desarrollo Social y Cooperativo (FUNDESCOOP)	Dominican Republic	Associate	0
Instituto de Desarrollo y Crédito Cooperativo (IDECOOP)	Dominican Republic	Associate	0
Cooperativa de Ahorro y Crédito Policia Nacional (CPN)	Ecuador	Member	3
Coopseguros del Ecuador S.A. (Coopseguros S.A.)	Ecuador	Member	4
Red de Integración Ecuatoriana de Cooperativas de Ahorro y Crédito (ICORED)	Ecuador	Member	8
Federación de Asociaciones Cooperativas de Ahorro y Crédito de El Salvador de R.L. (FEDECACES)	El Salvador	Member	4
Fundación Promotora de Cooperativas (FUNPROCOOP)	El Salvador	Associate	0
Confederación Guatemalteca de Federaciones Cooperativas, Responsabilidad Limitada (CONFECOOP)	Guatemala	Member	6
Cooperativa de Ahorro y Crédito 'Sagrada Familia' Ltda.	Honduras	Member	4
Cooperativa Mixta de Mujeres Unidas Ltda. (COMIXMUL)	Honduras	Member	2
Federación de Cooperativas de Ahorro y Crédito, Ltda. (FACACH)	Honduras	Member	5
National Union of Co-operative Societies Ltd. (NUCS)	Jamaica	Associate	0
Tip Friendly Society	Jamaica	Member	2
Caja Morelia Valladolid de A.P. de R.L. de C.V. (CMV)	Mexico	Member	4
Caja Popular Mexicana SC de AP de RL de CV (CPM)	Mexico	Member	7

ORGANISATION NAME	COUNTRY	STATUS	VOTES
Confederación Nacional Cooperativa de Actividades Diversas de la República Mexicana (CNC) S.C. de R.L.	Mexico	Member	3
Federación de Cajas Populares ALIANZA SC de RL de CV	Mexico	Member	4
Federación Regional de Cooperativas de Ahorro y Préstamo Noreste S.C.L. de C.V. (FENORESTE SCL de CV)	Mexico	Associate	0
Federación UNISAP, S.C. DE R.L. DE C.V.	Mexico	Member	4
Cooperativa de Servicios Múltiples Profesionales, R.L.	Panama	Member	2
Instituto Panameño Autónomo Cooperativo (IPACCOOP)	Panama	Associate	0
Confederación Paraguaya De Cooperativas (CONPA-COOP)	Paraguay	Member	5
Cooperativa Multiactiva Fernando de la Mora Ltda. (COOFEDELMO LTDA.)	Paraguay	Member	2
Cooperativa Universitaria Ltda.	Paraguay	Member	3
Federación de Cooperativas del Paraguay (FECOPAR LTDA.)	Paraguay	Member	4
Panal Compañía de Seguros Generales S.A. - Propiedad Cooperativa	Paraguay	Member	7
Cooperativa de Ahorro y Crédito (Crl. Francisco Bolognesi Ltda.) (C.A.C. FB)	Peru	Member	2
Cooperativa de Ahorro y Crédito de Trabajadores de Empresas de Luz y Fuerza Eléctrica y Afines (CREDICOOP Luz y Fuerza Ltda.)	Peru	Member	2
Cooperativa de Ahorro y Crédito La Rehabilitadora Ltda. N° 24 (La Rehabilitadora)	Peru	Member	2
Cooperativa de Ahorro y Crédito Santa María Magdalena, Ltda. (CACSM)	Peru	Member	3
Cooperativa de Servicios Especiales Educoop (C.S.E. EDUCOOP)	Peru	Member	2
Cooperativa de Servicios Múltiples del Centro Ltda. (CENTROCOOP)	Peru	Member	2
Cooperativo de Ahorro y Crédito Abaco (Cooperativa Abaco)	Peru	Member	2
Banco Cooperativo de Puerto Rico (Bancoop)	Puerto Rico	Member	2
Cooperativa de Ahorro y Crédito "Dr. Manuel Zeno Gandía"	Puerto Rico	Member	2
Cooperativa de Ahorro y Crédito de Arecibo (COOPACA)	Puerto Rico	Member	3
Cooperativa de Ahorro y Credito Vega Alta (VEGACOOOP)	Puerto Rico	Member	2
Cooperativa de Seguros de Vida de Puerto Rico (COSVI)	Puerto Rico	Member	4
Cooperativa de Seguros Múltiples de Puerto Rico	Puerto Rico	Member	4
Liga de Cooperativas de Puerto Rico (LIGACOOOP)	Puerto Rico	Member	2
CHS Inc.	United States	Member	3
Credit Union National Association, Inc. (CUNA)	United States	Member	3
National Co-op Grocers (NCG)	United States	Member	3
National Cooperative Bank (NCB)	United States	Member	3
National Cooperative Business Association (NCBA)	United States	Member	9
National Rural Electric Co-operative Association (NRECA)	United States	Member	4

ORGANISATION NAME	COUNTRY	STATUS	VOTES
National Society of Accountants For Co-operatives (NSAC)	United States	Associate	0
Nationwide Mutual Insurance Company	United States	Member	0
Cámara Uruguaya de Cooperativas de Ahorro y Crédito and Capitalización (CUCACC)	Uruguay	Associate	0
Confederación Uruguaya de Entidades Cooperativas (CUDECOOP)	Uruguay	Member	5
Cooperativa Policial de Ahorro y Crédito (COPAC)	Uruguay	Member	2
Cooperativas Nacionales Financieras Aliadas en Red (CONFIAR)	Uruguay	Member	3
Federacion Unificadora de Cooperativas de Vivienda por Ayuda Mutua (FUCVAM)	Uruguay	Member	2
Instituto Nacional del Cooperativismo (INACOOOP)	Uruguay	Associate	0
ASIA-PACIFIC			
Capricorn Society Ltd.	Australia	Member	2
Co-operative Bulk Handling Limited (CBH Group)	Australia	Member	2
National Co-operative Union of Bangladesh (Bangladesh Jatiya Samabaya Union-BJSU)	Bangladesh	Member	12
Department of Agricultural Marketing and Cooperatives (DAMC)	Bhutan	Government	0
All China Federation of Handicraft & Industrial Co-operatives (ACFHIC)	China	Member	5
All China Federation of Supply and Marketing Co-operatives (ACFSMC)	China	Member	12
Coop Global Sourcing Limited (CGS)	China	Associate	0
International Committee for the Promotion of Chinese Industrial Co-operatives (ICCIC)	China	Associate	0
Buldana Urban Co-operative Credit Society Ltd. (BUCCS)	India	Member	1
Co-operative House Building & Finance Corporation Ltd.	India	Member	1
Indian Farm Forestry Development Co-operative Ltd. (IFFDC)	India	Member	1
Indian Farmers Fertiliser Co-operative Ltd. (IFFCO)	India	Member	12
Krishak Bharati Co-operative Ltd. (KRIBHCO)	India	Member	1
National Agricultural Co-operative Marketing Federation of India (NAFED)	India	Member	1
National Co-operative Agricultural & Rural Development Banks Fed. Ltd. (NCARDBF)	India	Member	1
National Co-operative Consumers Federation Ltd. (NCCF)	India	Member	1
National Co-operative Development Corporation (NCDC)	India	Associate	0
National Co-operative Union of India (NCUI)	India	Member	3
National Federation of Farmers Procurement, Processing & Retailing Cooperatives of India Ltd. (NACOF)	India	Member	1
National Federation of Fishermen's Cooperatives Ltd. (FISHCOPFED)	India	Member	1
National Federation of State Co-operative Banks Ltd. (NAFSCOB)	India	Member	1

ORGANISATION NAME	COUNTRY	STATUS	VOTES
Indonesian Co-operative Council (DEKOPIN)	Indonesia	Member	12
Central Organization for Rural Co-operatives of Iran (CORC)	Iran, Islamic Republic of	Associate	0
Central Union of Iran Animal Farmers (CUIAF)	Iran, Islamic Republic of	Member	3
Central Union of Rural & Agricultural Co-operatives of Iran (CURACI)	Iran, Islamic Republic of	Member	6
Iran Central Chamber of Co-operatives (ICC)	Iran, Islamic Republic of	Member	11
Iran Oilseeds & Vegetable Oil Processing Factories Co-operative (Farda Co-op)	Iran, Islamic Republic of	Member	1
Pishgaman Kavir Cooperative Company (PKYCC)	Iran, Islamic Republic of	Member	2
Supervision and Coordination Central Union of Rural and Agricultural Co-operatives of Iran (SCURA)	Iran, Islamic Republic of	Member	2
Tose'e Ta'avon Bank (T.T. Bank)	Iran, Islamic Republic of	Associate	0
Co-op Israel	Israel	Member	2
Kibbutz Movement	Israel	Member	4
Central Union of Agricultural Co-operatives (JA-ZENCHU)	Japan	Member	3
IE-NO-HIKARI Association (Association for Education and Publications on Agricultural Co-operatives)	Japan	Member	1
Japan Co-operative Insurance Association Inc. (JCIA)	Japan	Associate	0
Japan Workers' Co-operative Union (Jigyodan) (JWCU)	Japan	Member	1
Japanese Consumers' Co-operative Union (JCCU)	Japan	Member	4
Japanese Health and Welfare Co-operative Federation (HeW Co-op Japan)	Japan	Member	1
National Association of Labour Banks (NALB)	Japan	Member	1
National Federation of Agricultural Co-operative Associations (ZEN-NOH)	Japan	Member	3
National Federation of Fisheries Co-operatives Associations (JF ZENGYOREN)	Japan	Member	1
National Federation of Forest Owners' Co-operative Associations (ZENMORI-REN)	Japan	Member	1
National Federation of University Co-operative Associations (NFUCA)	Japan	Member	1
National Federation of Workers & Consumers Insurance Co-operatives (ZENROSAI)	Japan	Member	1
National Mutual Insurance Federation of Agricultural Co-operatives (ZENKYOREN)	Japan	Member	3
The Japan Agricultural News (NIHON-NOGYO-SHIM-BUN)	Japan	Member	1
The Norinchukin Bank	Japan	Member	3
Union of Consumer Societies of the Republic of Kazakhstan	Kazakhstan	Member	2
Dure Consumer's Cooperative Union (DCCU)	Korea, Republic of	Associate	0

ORGANISATION NAME	COUNTRY	STATUS	VOTES
iCOOP KOREA	Korea, Republic of	Member	2
Korea University Cooperative Federation (KUCF)	Korea, Republic of	Associate	0
Korean Federation of Community Credit Co-operatives (KFCC)	Korea, Republic of	Member	6
Korean National Federation of Fisheries Co-operatives (NFFC)	Korea, Republic of	Member	2
National Agricultural Co-operative Federation (NACF)	Korea, Republic of	Member	8
National Credit Union Federation of Korea (NACUFOK)	Korea, Republic of	Member	6
National Forestry Co-operatives Federation (NFCF)	Korea, Republic of	Member	1
Union of Consumer Co-operative Societies State of Kuwait (KUCCS)	Kuwait	Member	4
Co-operative College of Malaysia (CCM)	Malaysia	Associate	0
Malaysian National Cooperative Movement (ANGKASA)	Malaysia	Member	10
National Land Finance Co-operative Society Ltd.	Malaysia	Member	3
Maldives Fishermen's Association (MFA)	Maldives	Associate	0
Mongolian Co-operative Alliance (MNCA)	Mongolia	Member	2
National Association of Mongolian Agricultural Co-operatives (NAMAC)	Mongolia	Member	4
Union of Myanmar Central Co-operative Society Ltd. (CCS)	Myanmar	Member	6
National Co-operative Bank Ltd. (NCBL)	Nepal	Member	2
National Co-operative Development Board (NCDB)	Nepal	Associate	0
National Co-operative Federation of Nepal (NCF)	Nepal	Member	9
Nepal Agricultural Co-operative Central Federation Limited (NACCFL)	Nepal	Member	4
Cooperative Business New Zealand	New Zealand	Member	4
Karachi Co-operative Housing Societies Union Ltd.	Pakistan	Member	5
Economic and Social Development Center of Palestine (ESDC)	Palestinian Territory, Occupied	Associate	0
Co-operative Union of the Philippines Inc. (CUP)	Philippines	Member	9
National Confederation of Co-operatives (NATCCO)	Philippines	Member	4
Philippine Co-operative Center (PCC)	Philippines	Member	9
Victo National Co-operative Federation And Development Center (VICTO National)	Philippines	Member	3
Singapore National Co-operative Federation Ltd. (SNCF)	Singapore	Member	6
Federation of Thrift & Credit Co-operative Societies Ltd. in Sri Lanka (SANASA)	Sri Lanka	Member	5
Kotikawatta Thrift and Credit Co-operative Society Ltd. (KTCCS)	Sri Lanka	Member	2
National Co-operative Council of Sri Lanka (NCCSL)	Sri Lanka	Member	9
National Fisheries Federation (NFF)	Sri Lanka	Associate	0
National Institute of Co-operative Development (NICD)	Sri Lanka	Associate	0

ORGANISATION NAME	COUNTRY	STATUS	VOTES
Sri Lanka Consumer Co-operative Societies Federation Ltd. (Coopfed)	Sri Lanka	Member	9
The Co-operative League of Thailand (CLT)	Thailand	Member	11
Office of the Registrar of Cooperatives and Business Development Services (ORCBDS)	Vanuatu	Government	0
Vietnam Co-operative Alliance (VCA)	Viet Nam	Member	10
EUROPE			
“Farm Credit Armenia” Universal Credit Organization Commercial Cooperative (FCA UCO CC)	Armenia	Member	1
Oesterreichischer Verband Gemeinnütziger Bauvereinigungen - Revisionsverband (GBV)	Austria	Member	4
Belarussian Republican Union of Consumer Societies (BELKOOPSOYUZ)	Belarus	Member	6
Febecoop	Belgium	Member	2
Central Co-operative Union (CCU)	Bulgaria	Member	4
Central Cooperative Bank Plc (CCB)	Bulgaria	Member	2
National Union of Workers Producers Co-operatives of Bulgaria (NUWPCB)	Bulgaria	Member	3
Co-operative Central Bank Ltd. (CCB)	Cyprus	Member	5
Cyprus Turkish Co-operative Central Bank Ltd. (Koop-Bank)	Cyprus	Member	4
Pancyprian Co-operative Confederation Ltd.	Cyprus	Member	1
Co-operative Association of the Czech Republic (CACR)	Czech Republic	Member	5
Kooperationen	Denmark	Member	2
Pellervo, Confederation of Finnish Co-operatives	Finland	Member	8
SOK Corporation	Finland	Member	8
Confédération Générale des Scop (CGSCOP)	France	Member	1
Confédération Nationale du Crédit Mutuel	France	Member	4
Coop de France	France	Member	1
Coop FR	France	Member	3
Crédit Coopératif	France	Member	1
Fédération Nationale des Coopératives de Consommateurs (FNCC)	France	Member	1
Agricultural and Industrial Co-operative Society of Georgia (Union of Co-operatives - IBERIA)	Georgia	Member	2
Dgrv - Deutscher Genossenschafts- Und Raiffeisenverband E. V.	Germany	Member	5
Gdw Bundesverband Deutscher Wohnungs- Und Immobilienunternehmen E.v.	Germany	Member	8
Zentralverband deutscher Konsumgenossenschaften e.V. (ZdK)	Germany	Associate	0
AFEOSZ / COOP SZOVETSEG	Hungary	Member	2
National Federation of Agricultural Co-operators and Producers (MOSZ)	Hungary	Member	2
NABCO	Ireland	Member	1

ORGANISATION NAME	COUNTRY	STATUS	VOTES
Associazione Generale Cooperative Italiane (A.G.C.I. Nazionale)	Italy	Member	4
Confederazione Cooperative Italiane (CONFCOOPERATIVE)	Italy	Member	9
European Research Institute on Cooperative and Social Enterprises (EURICSE)	Italy	Associate	0
Lega Nazionale delle Cooperative & Mutue (LEGACOOOP)	Italy	Member	10
Lithuanian Union of Co-operative Societies (LITCOOPUNION)	Lithuania	Member	2
Koperattivi Malta	Malta	Member	2
Central Union of Consumer Co-operatives of the Republic of Moldova (MOLDCOOP)	Moldova	Member	4
Oikocredit - Ecumenical Development Co-operative Society U.A.	Netherlands	Member	3
Coop Norge SA	Norway	Member	6
Federation of Norwegian Agricultural Co-operatives (Norsk Landbrukssamvirke)	Norway	Member	4
The Co-operative Housing Federation of Norway (NBBL)	Norway	Member	5
Auditing Union of Housing Co-operatives	Poland	Member	4
National Association Of Co-operative Saving and Credit Unions (NACSCU)	Poland	Member	6
National Auditing Union of Workers' Co-operatives (NAUWC)	Poland	Member	2
National Co-operative Council - NCC	Poland	Member	10
National Supervision Union of Spolem Consumer Co-operatives	Poland	Member	3
Confecoop - Confederação Cooperativa Portuguesa, CCRL	Portugal	Member	5
Confederação Nacional de Cooperativas Agrícolas & do Crédito Agrícola de Portugal, Ccrl (CONFAGRI)	Portugal	Member	5
Cooperativa António Sérgio para a Economia Social - Cooperativa de Interesse Público de Responsabilidade Limitada (CASES)	Portugal	Member	1
National Union of Handicraft and Production Co-operatives of Romania (UCECOM)	Romania	Member	2
Central Union of Consumer Societies of the Russian Federation	Russian Federation	Member	9
Moscow Regional Union of Consumer Societies	Russian Federation	Member	2
Co-operative Union of the Slovak Republic	Slovakia	Member	4
Confederació de Cooperatives de Catalunya (CCC)	Spain	Member	4
Confederación Empresarial Española de la Economía Social (CEPES)	Spain	Member	3
Confederación Española de Cooperativas de Trabajo Asociado (COCETA)	Spain	Member	3
Fundación Espriu	Spain	Member	4
KONFEKOOP - Confederación de Cooperativas de Euskadi	Spain	Member	2

ORGANISATION NAME	COUNTRY	STATUS	VOTES
Coompanion - Kooperativ Utveckling Sverige	Sweden	Associate	0
Hsb Riksförbund (Swedish National Tenant-owner Cooperative Housing Association)	Sweden	Member	5
Kooperativa Förbundet (KF) (the Swedish Co-operative Union)	Sweden	Member	9
Riksbyggen (Co-operative Housing Union)	Sweden	Member	4
Allgemeine Baugenossenschaft Zürich (ABZ)	Switzerland	Member	2
Central Union of The Agricultural Credit Cooperatives of Turkey	Turkey	Member	4
National Co-operative Union of Turkey (NCUT)	Turkey	Member	4
The Central Union of Turkish Forestry Co-operatives (ORKOOP)	Turkey	Member	4
Turkish Co-operative Association	Turkey	Member	1
Union of Sugar Beet Growers' Production Co-operative (Pankobirlik)	Turkey	Member	4
Central Union of Consumer Societies of Ukraine (UKOO-PSPILKA)	Ukraine	Member	4
Co-operatives UK	United Kingdom	Member	11
Plunkett Foundation	United Kingdom	Associate	0
Women in Informal Employment Globalizing and Organizing (WIEGO)	United Kingdom	Associate	0
INTERNATIONAL			
Association of Asian Confederations of Credit Unions (ACCU)	Asia-Pacific	International	1
Confederación Latinoamericana de Cooperativas de Ahorro y Crédito (COLAC)	Americas	International	1
European Association of Co-operative Banks (EACB)	Europe	International	1
World Council of Credit Unions (WOCCU)	International	International	2





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