

## Appendix

Cooperatives Performance Evaluation Form			Registration Certificate No.:		
			Registration Approval Date:		
			Cooperative Address:		
Evaluation items	Evaluation indicators	Rating criteria	Max. score	Initial score	Verified score
1. Cooperative operation (39%)	1-1 Meetings	1-1-1 Cooperative registry investigation	2		
		1-1-2 Regular election of elected personnel	2		
		1-1-3 Convening members' (representatives) general meetings and submitting the minutes for reference	2		
		1-1-4 Convening directors' and supervisors' meetings and cooperative affairs committee meetings and submitting the minutes for reference	2		
		1-1-5 Members' affiliation/disaffiliation	2		
	1-2 Registration	1-2-1 Registration of alterations to directors, supervisors, and the articles of association	3		
		1-2-2 Registration of alterations in the number of members, total share capital, and paid-in capital	3		
		1-2-3 Registration of other alterations (cooperative address, business items, organization and region, etc.)	1		
	1-3 Cooperative education and promotion	1-3-1 Participation in the cooperative education and training offered, subsidized, or commissioned by the competent authority	3		
		1-3-2 Self-implementation of cooperative education and training for members and staff	4		
		1-3-3 Cooperative promotion	1		

	1-4 Administration and management	1-4-1 Formulation and filing of administration regulations	2		
		1-4-2 Staff organization, manpower allocation, and appointment and dismissal of staff	2		
		1-4-3 Purchase, inspection and acceptance, and safekeeping and usage of public goods	2		
		1-4-4 Documentation management	2		
	1-5 Welfare service and charity	1-5-1 Members' welfare	2		
		1-5-2 Members' service	2		
		1-5-3 Social charity	2		
2. Business (28%)	2-1 Business items	2-1-1 Percentage of compliance with the provisions in the articles of association	2		
		2-1-2 Member utilization rate	4		
	2-2 Annual business plan	2-2-1Comprehensiveness of plan	3		
		2-2-2Feasibility of plan	3		
		2-2-3Developmental potential of plan	3		
		2-2-4Legality of plan	2		
	2-3 Inter-cooperative collaboration	2-3-1 Horizontal cooperation	2		
		2-3-2 Vertical cooperation	2		
	2-4 Market competitiveness	2-4-1 Modernization of business philosophy (entrepreneurial operation)	2		
		2-4-2 Sustainability of business development strategies	3		
		2-4-3 Foresight of business development strategies	2		
3. Finance (28%)	3-1 Financial management system	3-1-1 Formulation and implementation of accounting system	2		
		3-1-2 Property management	2		
		3-1-3 Remunerations for elected and appointed personnel and reimbursement of various expenses	2		
	3-2 Budgeting and final	3-2-1Comprehensiveness of budgeting	2		
		3-2-2Rationality of budgeting rationality	3		

	accounts	3-2-3 Legality of budget	3		
		3-2-4 Comprehensiveness of final accounts and reports	4		
		3-2-5 Legality of final accounts	4		
		3-2-6 Surplus allocation (deficit sharing)	1		
	3-3 Auditing	3-3-1 Internal audit system and implementation	3		
		3-3-2 Audit by competent authority (Note 1)	2		
4. Overall evaluation (5%)	Overall evaluation by competent authority (Note 2)		5		
Evaluation comments			Total score of initial evaluation	Initial grade	
			Total verified score	Verified grade	

Notes:

1. In case the competent authority has not conducted an audit within the evaluation year, the score under “3-3-2 Audit by competent authority” shall be combined with the “3-3-1 Internal audit system and implementation”, and the maximum score shall be 5.
2. Items in the overall evaluation by competent authority include: (1) Cooperatives’ compliance toward guidance provided by the competent authority and how much improvement is made after receiving guidance. (2) Rectification of defects when the evaluation result is grade C or D. (3) Compliance and degree of adaptability in regards to other affairs.

Competent unit:

Head of agency: