

P#	Principle	KPI Title	Unit of Measure	Definition
1	Voluntary & Open Membership	Leadership representation of women	%	What is the percentage of leadership (management and board) that is comprised of women?
		Leadership representative of visible minorities	%	What is the percentage of leadership (management and board) that is comprised of visible minorities?
		Membership decline	Number	What is the number of members lost during the year?
		Membership Growth	Number	What is the number of members added during the year?
2	Democratic Member Control	Governance opportunities for members to engage outside the AGM	Number Opportunities	What are the # of democratic governance opportunities to engage outside of AGM? For example, surveys, referendum, resolutions, plebiscites, committees
		Membership attendance at annual general meeting	% of members	What is the percentage of members attending AGM?
		Membership participating in voting	%	What is the percentage of membership that participate in voting at AGM?
3	Member Economic Participation	Proportion of surplus used for indivisible reserves	% of surplus	What is the percentage of surplus used for indivisible reserves? (Indivisible: portion of surplus retained by co-operative and not distributed to members in the current year).
		Proportion of surplus used for patronage	% of surplus	What is patronage as a percentage of surplus? (Note, this would be not applicable for not-for-profit cooperatives)
		Surplus targeted for patronage	% of surplus	What is the percentage of surplus targeted/allocated/budgeted to patronage? (Note: for not-for-profit cooperatives, this would be not applicable)

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		Proportion of surplus used for other purposes	% of surplus	What is the percentage of surplus used for purposes other than indivisible reserves, reinvestment, patronage? For example, giving back to community and supporting employees.
4	Autonomy and Independence	Degree of ownership - External	% of capital	What is the percentage of capital contributed/owned by external investors?
		Degree of ownership - Internal	% of capital	What is the percentage of capital contributed/owned by members?
5	Education, Training & Information	Board of Directors Training	% of Revenue	What is the percentage of revenue spent on education, training and information on directors/board members?
		Board of directors training	\$	What is the amount of revenue spent on education, training and information on directors/board members?
		Co-operative specific education	\$	What is the amount of revenue spent on providing co-operative specific education and training for the general public.
		Employee training	Number of hours per employee	What is the average annual number of hours of education, training and information per employee?
		Employee Training	\$	What is the amount of revenue spent on education, training and information for employees?
		General public training/information	% of Revenue	What is the percentage of revenue spent on education, training and information on the general public? For example, a credit union providing money management seminars for the general public.
		General public training/education	\$	What is the amount of revenue spent on education, training and information on the general public? For example, a credit union providing money management seminars for the general public.
		Member training	% of Revenue	What is the percentage of revenue spent on education, training and information on members?
		Member training	\$	What is the amount of revenue spent on education, training and information on members?

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6	Co-operation Among Co-operatives	Business done with other co-operatives	Yes/No	Does your co-op have a policy to procure from co-operatives?
		Business done with other co-operatives	% of business	What is the percentage of business done with co-operatives as clients?
		Business done with other co-operatives	% of business	What is the percentage of business done with co-operatives as suppliers?
		Collaboration with other co-operatives	# of coops	What is the # of co-operatives your co-op works with; i.e. research, partnerships, joint projects, community projects, secondment, advice, new co-op development.
7	Concern for community	Business done with local businesses	% of procurement	What is the percentage of procurement from local businesses?
		Dollar amount donated to the community	\$	What is the annual amount donated to the community (includes cash and goods)
		Greenhouse Gas Emission Reduction	%	What is the targeted percentage reduction in greenhouse gas emissions?
		Greenhouse Gas Emissions	Year	What is the targeted year to achieve the reduction in greenhouse gas emissions?
		Responding to community needs	% of Profit	What is the percentage of pretax profit donated to community (includes cash and goods)? (For NFP coops, percentage of operating income).
		Sustainable development	Yes/No	Does your co-op have targets for greenhouse gas emission reduction?