



Republic of the Philippines

Mountain Province State Polytechnic College

Bontoc, Mountain Province

RESEARCH DEVELOPMENT AND EXTENSION SERVICES

February 6, 2020

DR. REXTON F. CHAKAS

College President

Mountain Province State Polytechnic College

Bontoc, Mountain Province

RECEIVED

MPSPC-RECORDS OFFICE

BY: _____

DATE: 07 FEB 2020

Sir:

This is to transmit the activity design of the extension activity on **“Basic Cooperative Course with Highlight on Preparation of Reportorial Requirements”** by the Accountancy Department as requested by the Provincial Cooperative Office on February 20-21, 2020 at the Multi-Purpose Hall, Provincial Plaza, Bontoc, Mountain Province for your perusal and approval.

Thank you very much and we are hoping for your approval of the conduct of this activity.

Respectfully yours,

RODELINE V. YADYADOC

BSA Faculty Member

cc: VPAA (faculty and student activity design)
VPAD (staff)
VPRDE (for RDE activities)
VPRGL (for RGL activities)
GAD (for GAD appropriated activities)
SSDO (for student activities)
Record's Office (file)



Republic of the Philippines

Mountain Province State Polytechnic College

Bontoc, Mountain Province

RESEARCH DEVELOPMENT AND EXTENSION SERVICES

ACTIVITY DESIGN

I. GENERAL INFORMATION

Activity:	Basic Cooperative Course with Highlight on Preparation of Reportorial Requirements
Date & Time of Activity:	February 20-21, 2020
Venue of Activity:	Multi-Purpose Hall, Provincial Plaza, Bontoc, Mountain Province
Proponent:	Rachel F. Fagyan, Accountancy OIC-Chairperson Jayson E. Imatong, BSA Faculty Member Daniela W. Paspas, BSA Faculty Member Rodeline V. Yadyadoc, BSA Faculty Member
Facilitators:	Jayson E. Imatong, BSA Faculty Member Kris Cadwising, Accountancy Student Suzaine Gacqui, Accountancy Student Rodeline V. Yadyadoc, BSA Faculty Member PCO staff
Participants:	Members, Staff, Committees and Officers of Small and Micro Cooperative in Mountain Province
Budget:	42,910.00
Source of Fund:	31,000.00 PROVINCIAL COOPERATIVE (PCO) 11,910.00 (MPSPC)

II. RATIONALE

The Cooperative Development Authority is mandated to promote the viability and growth of the co-operatives as instruments for social justice and economic development. While there is a growing recognition of the contribution of cooperatives in national socio-economic development through the presence of billionaire cooperatives, there is a need to come up with a responsive regulatory environment to ensure that the interest of the members are protected and the privileges and incentives given by law to cooperatives are not abused. One among the regulatory activities of the authority is the monitoring of the cooperatives activities. The current reportorial tool in monitoring cooperative activities is the Cooperative Annual Performance Report (CAPR). The said report is supplemented by the Performance Audit Report, Social Audit Report, List of Training Attended/Undertaken by Co-operative Officers, and the Audited Financial Statements. It is worth mentioning that all of the aforementioned tools are uniformly applied to all cooperatives regardless of classification whether they are micro, small, medium or large cooperatives.

However, even though this monitoring tool provides the best intention of ensuring the sustainability of the cooperatives while protecting the interest of its members, there lies a gap specially to micro and small cooperatives. There is a challenge faced by these groups on the compliance of these reportorial requirements. Not all of the members of board, the officers and staff of these cooperatives assigned with the task possessed the necessary knowledge and skills to complete the task.

Thus, the Accountancy Department, in line with its extension program on the Professionalization of Cooperatives, in partnership with the Provincial Cooperative Office of Mountain Province, conducts this seminars to fill this gap.

To this end, the seminar-workshop aims to give the participants the working knowledge on the different reportorial requirements of cooperatives.

**III. OBJECTIVES**

At the end of the activity, the participants should be able to:

- identify the different reportorial requirements applicable to cooperatives;
- identify the proper individuals responsible in the preparation of these requirements; and
- acquire knowledge on the completion of these reports.

IV. EXPECTED OUTPUT

At the end of the activity, the participants should have:

- identified the different reportorial requirements applicable to cooperatives(through sharing);
- accurately identified the proper individuals responsible in the preparation of these reports (through sharing); and
- applied the acquired knowledge on the completion of these report (through workshop and sharing).

V. RESOURCE REQUIREMENTS:**A. Budgetary Requirements:**

Item	Description	Quantity	Unit Cost	Total Cost
1	Meals and Snacks (2 days)	50 pax	310.00	31,000.00
2	(PCO Counterpart) Sub-total			31,000.00
3	Meals for facilitators, and speakers (2 days)	6 pax	150.00	1,800.00
4	Snacks for facilitators, and speakers (2 days)	12 pax	80.00	1,920.00
5	Brown envelope (long)	50 pcs.	10.00	500.00
6	Stenographer Notebook)	50 pcs	25.00	1,250.00
7	Pencil	50 pcs	20.00	1,000.00
8	Epson ink #003 (one set)	1 set	1,500.00	1,500.00
9	Bond paper-long	5 reams	270.00	1,350.00
10	Whiteboard marker	10 pcs		500.00
11	Manila paper	10 pcs	10.00	100.00
12	Special paper	60 pcs	9.00	540.00
13	Rewritable CD-ROM	25 pcs	50.00	1,250.00
14	Certificate Holder	2 pcs	100.00	200.00
15	MPSPC Counterpart) Sub-total)			11,910.00
			GRAND TOTAL:	42,910.00

B. Human Resources

(Indicate committee members, coordinators, ushers/ usherettes, marshals, etc)

Committee/ Task	Number of Persons required	People Responsible/ Members
Facilitators/ Secretariats	4	PCO staff (2) Jayson E. Imatong Rodeline V. Yadyadoc



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Bontoc, Mountain Province

Documentation Committee	2	Kris Cadwising Suzaine Gacqui
Speakers	2	Rachel F. Fagyan Daniela W. Paspas

C. Supplies, Property and Equipment Requirements

Property/ Venue/ Equipment	Date to be used
One (1) Projector and Screen	February 20-21, 2020
One (1) Laptop	

VI. PROGRAM:

February 20, 2020	
Time	Activity
8:00 a.m. – 8:30 a.m.	Registration
8: 31 a.m. – 9:30 a.m.	Pambansang Awit Opening Prayer Welcome Remarks Acknowledgement of Participants Presentation of MPSPC VMGO
9:31a.m. – 12:00 noon	Seminar-Workshop Proper: Cooperative Annual Performance Report (CAPR) Preparation and Completion
12:01 noon – 1:00 pm	Lunch Break
1:01 pm – 4:00 pm	Seminar-Workshop Proper Continuation: Compliance, Organization and Management, Operation, Plans and Program – Portfolio Quality, Efficiency, Stability, Operation and Structure of Assets (COOP-PESOS)
4:01pm – 5:00pm	Workshop / Synthesis
February 21, 2020	
Time	Activity
8:00 a.m. – 8:30 a.m.	Registration
8: 31 a.m. – 9:30 a.m.	Opening Prayer Recap of the previous topics
9:31 – 12:00 noon	Seminar-Workshop Proper Continuation: Conduct of Performance Audit and Social Audit
12:01-1:00 p.m.	Lunch Break
1:01 p.m. – 3:00p.m.	Seminar-Workshop Proper Continuation: CDA Updates on Cooperative Reportorial Requirements
3:01 p.m. – 4:00 p.m.	Workshop, Open Forum and Post Evaluation
4:01 p.m. – 5:00 p.m.	Closing Activities



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Mountain Province State Polytechnic College

Bontoc, Mountain Province

Prepared by:

R. Yadyadoc

RODELINE V. YADYADOC

BSA, Faculty Member

Noted:

E. D. Pakipac

ELMER D. PAKIPAC

Director, Extension Unit

Reviewed:

V. C. Sapil 02/07/20

VILMA C. SAPIL

Coordinator, Learning and Development

Funds Available:

R. T. Damayan

REXON T. DAMAYAN

Accountant III

Recommending Approval:

A. G. F. Ekid

ANNIE GRAY F. EKID

Vice-President for Research Development and Extension

Approved:

R. F. Chakas

REXTON F. CHAKAS

College President

NOTE:

1. Funds Available portion of this form shall be initialed by the Director for Budget & Fiscal Planning before the Accountant signs.

2. For GAD appropriated activities, Noted by portion shall be initialed by the GAD Focal Person



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MOUNTAIN PROVINCE
PROVINCIAL COOPERATIVES OFFICE
Provincial Capitol, Bontoc, Mountain Province

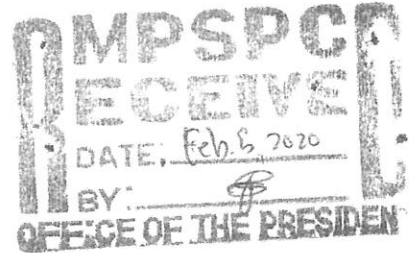


February 4, 2020

REXTON F. CHAKAS

President

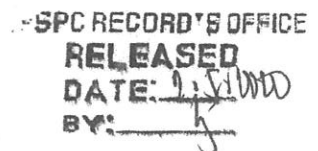
Mountain Province State Polytechnic College
Poblacion, Bontoc, Mountain Province



Attention: **RACHEL F. FAGYAN, CPA**
Department of Accountancy

DANIELA W. PASPAS

Same Department



Dear Sir,

This is to respectfully request for Ms. Rachel F. Fagyan and Ms. Daniela W. Paspas to participate as resource speakers in the two days seminar entitled as **Basic Cooperative Course with Highlight on Preparation of Reportorial Requirements** which is scheduled on February 20-21, 2020 at the Multi-Purpose Hall, Provincial Plaza, Bontoc, Mountain Province. We have high regards for their expertise.

We hope, that in the furtherance of our partnership, we can strengthen the micro and small cooperatives in the province.

Thank you and more power.

Yours truly,


ESTRELLA S. AFRICANO
Provincial Cooperatives Officer

Noted by:


BONIFACIO C. LACWASAN, JR.
Provincial Governor

Republic of the Philippines

Mountain Province State Polytechnic College

Bontoc, Mountain Province



Department of



Accountancy

Basic Cooperative Course

with Highlight on Reportorial Requirements

Poblacion, Bontoc, Mountain Province

February 20-21, 2020





Republic of the Philippines

Mountain Province State Polytechnic College

Bontoc, Mountain Province

RESEARCH DEVELOPMENT AND EXTENSION SERVICES

TERMINAL REPORT

I. GENERAL INFORMATION

Activity: **Basic Cooperative Course with Highlight on Preparation of Reportorial Requirements**

Date & Time of Activity: **February 20-21, 2020**

Venue of Activity: **Multi-Purpose Hall, Provincial Plaza, Bontoc, Mountain Province**

Proponent: **Rachel F. Fagyan, Accountancy OIC-Chairperson
Jayson E. Imatong, BSA Faculty Member
Daniela W. Paspas, BSA Faculty Member
Rodeline V. Yadyadoc, BSA Faculty Member**

Budget: **42,910.00**
Source of Fund: **31,000.00 PROVINCIAL COOPERATIVE (PCO)
11,910.00 (MPSPC)**

II. NARRATIVE REPORT

Every end of the fiscal year, a registered cooperative regardless of the size is mandated by the Cooperative Development Authority to submit reportorial requirements in exchange with a Certificate of Compliance (COC) now termed as Certificate of Good Standing (CGS). COC/CGS is being required by the BIR before the release of the Certificate of Tax Exemption (CTE). On the other hand, a cooperative with no CTE will be taxed as a corporation. They will be paying business tax based on their gross revenue and income tax based on their earnings aside from applicable local taxes and excise taxes. Further, these reports will be used by the authority in assessing the performance of each cooperatives and in crafting interventions and programs necessary to ensure the growth and sustainability of each cooperative. Given these facts, submission of the reportorial requirements then is very important. However, not all of the small and micro cooperatives were able to complete their reports satisfactorily because of the gaps on the knowledge on the preparation of these reports. Thus, in collaboration with the Provincial Local Government Unit – Provincial Cooperative Office, Basic Cooperative Course was conducted.

Before the start of the main activity, Mr. Darwin Kimakim from the PCO acknowledged the participants from the different cooperatives, and presented the overview of the two-day activities. He presented the different reports that should be accomplished by cooperatives to be able to receive their CGS. This includes Audited Financial Reports (AFS), Cooperative Annual Progress Report (CAPR), Social Audit, Performance Audit, List of Trainings Undertaken by the Cooperative Officers and the Annual Tax Incentives Report. Thus, to start with, the floor was passed to the first speaker Ms. Daniela W. Paspas.



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Bontoc, Mountain Province

RESEARCH DEVELOPMENT AND EXTENSION SERVICES

Ms. Paspas started the first day lecture with the preparation of the CAPR. She presented the step-by-step process while discussing the proper accomplishment of the form. She even discussed the contents of the form and the related necessary information. After which she discussed the COOP-PESOS as a tool in understanding the performance of the cooperative. This tool will aid the cooperative in assessing their performance to be able to highlight their strength and weaknesses needed in policy formulation for the improvement of their performance. After which, workshop was done by group then presentation follows. Open forum and consultation was also undertaken during the break. It was noted however that most queries during the consultation was on accounting for cooperative transactions.

The second day was started through a recap provided by the participants. After which, Ms. Rachel F. Fagyan proceeded to discuss the other reportorial requirements. Procedures were provided, the source of information was reminded, and the importance of the reports was reiterated. To ensure that the participants would be able to accomplish the forms when they go home, workshop were reinforced. Social audit was done as a whole, performance audit was done per group, and filling up of the list of seminars undertaken and Annual Tax Incentive Report was presented using dummy figure. Towards the end of the seminar, the speaker reminded the “WHO” of the reports. The CAPR should be filed by the bookkeeper online noted by the Chairman of the Board and the Manager, Social Audit and Performance Audit should be done by accredited auditor. Unfortunately, up to now, there were no accredited social and performance auditor yet thus the audit should be conducted by the cooperative’s audit committee together with the list of seminars undertaken and the ATIR. Finally, updates on cooperatives (highlighting new issuances affecting cooperative compliance) were presented.

After the second speaker, the floor was passed to the CDA Field Officer Ms. Mirasol Laoyan for some reminders and additional information. She encourage the practice of the “Big Brother – Small Brother” concept to increase the compliance of micro and small cooperatives. This may include adoption of some small cooperative by big cooperatives in completing necessary trainings and/or helping small cooperatives on their compliance. After which, the short talk was followed by awarding of the certificates to the participants and speakers and finally awarding of tokens to the speakers. To finally end the two-day activity, Provincial Cooperative Officer Ms. Estrella Africano delivered the closing remarks thanking the loyal participants who religiously joined the activity till the end, the speakers for their effort in sharing their knowledge and their support staff for their effort contributing to the success of the said activity. With these words, the activity was adjourned.



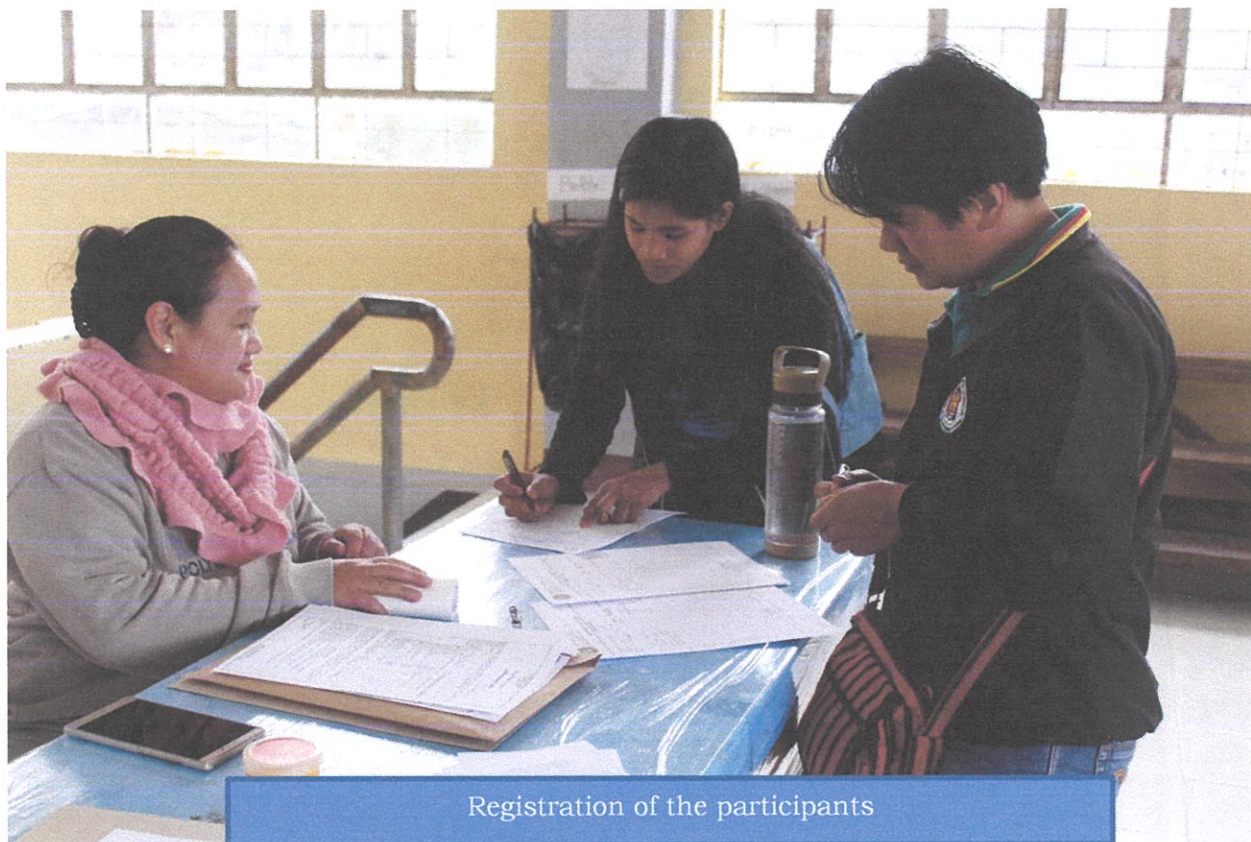
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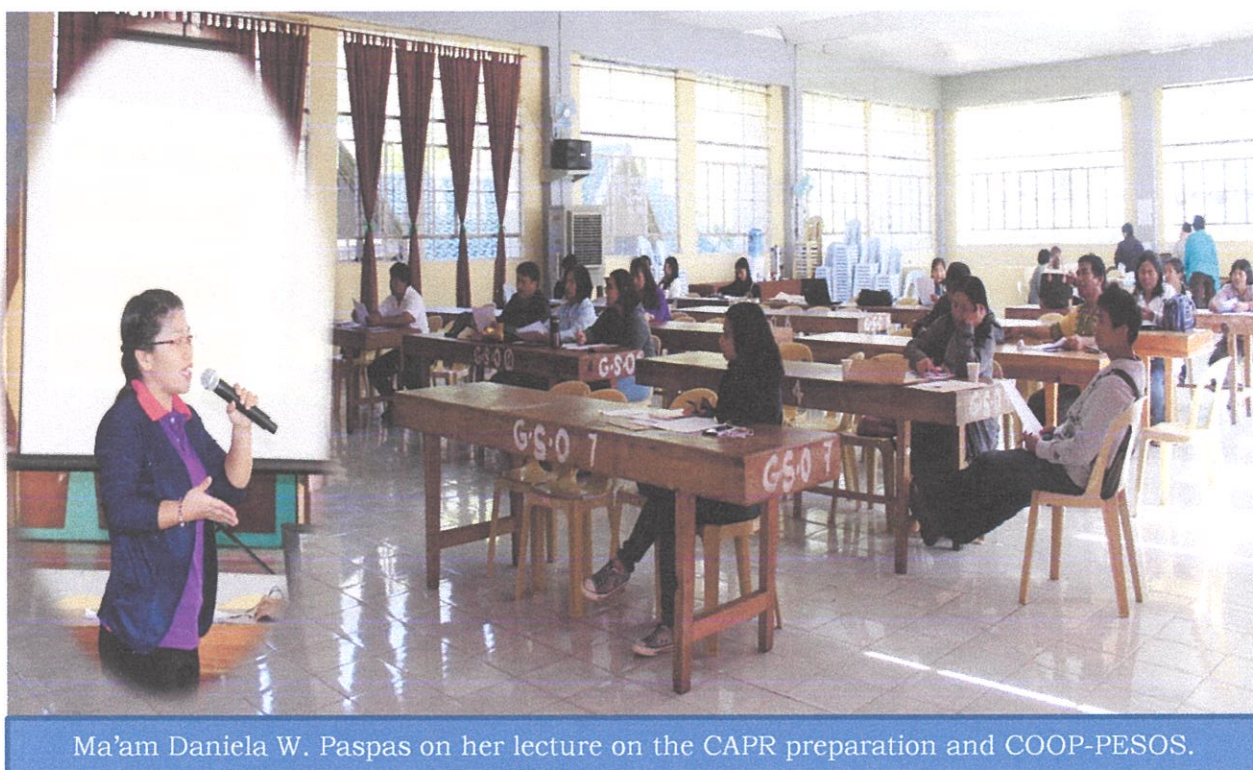
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III. PHOTO DOCUMENTATION



Registration of the participants



Ma'am Daniela W. Paspas on her lecture on the CAPR preparation and COOP-PESOS.



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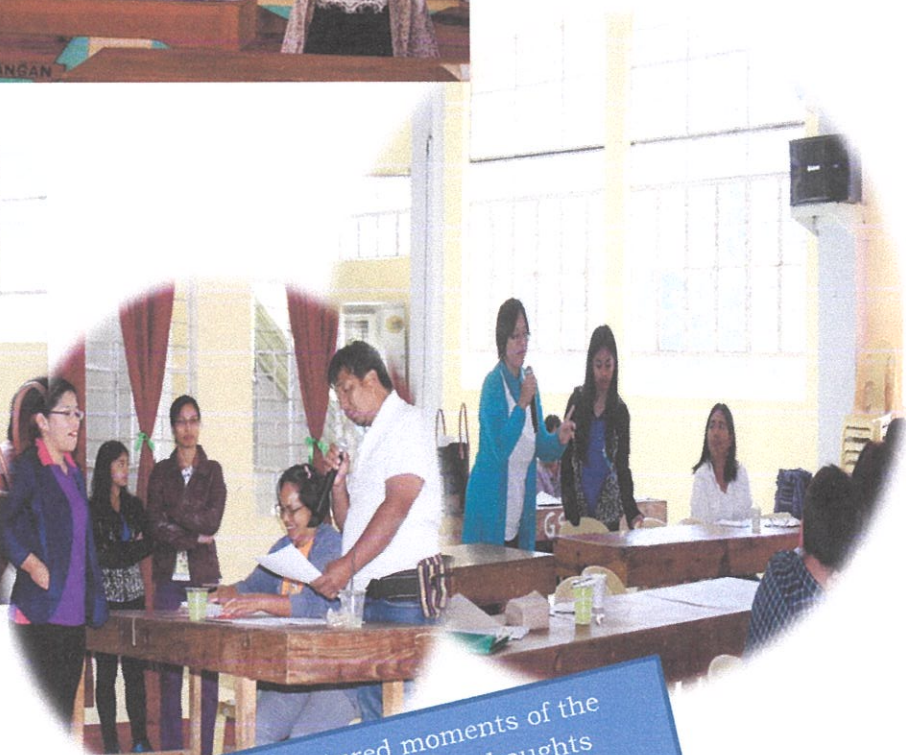
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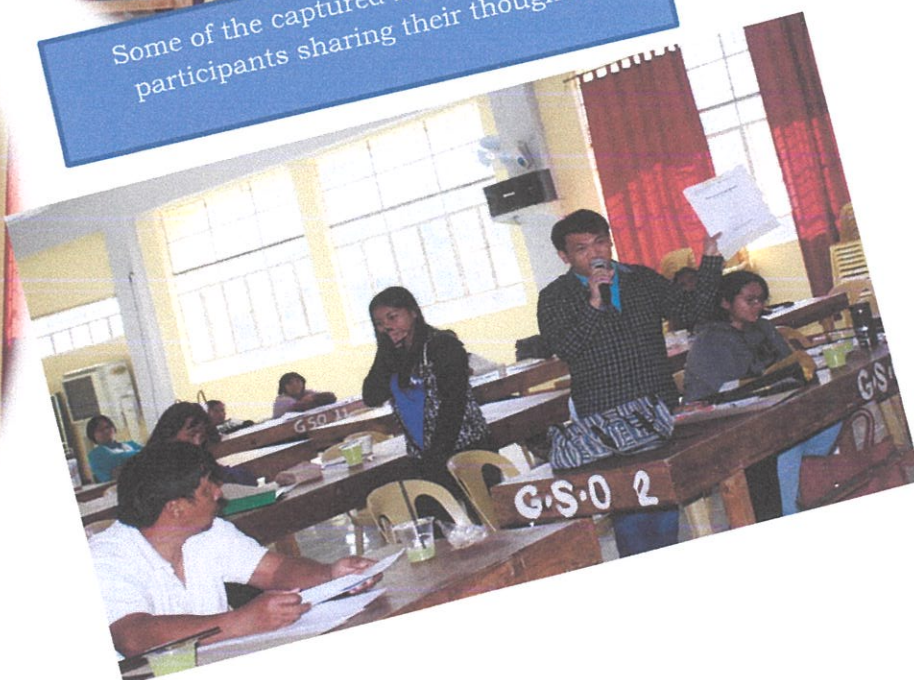
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Ma'am Rachel F. Fagyan on discussing other reportorial requirements of cooperatives



Some of the captured moments of the participants sharing their thoughts





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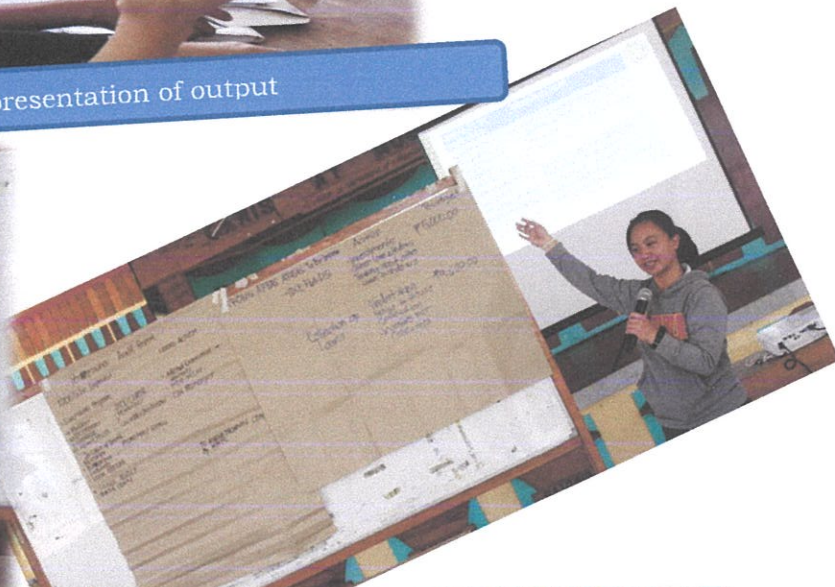
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Workshop and presentation of output





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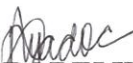
Awarding of token to speakers and certificates to all survivors with Provincial Cooperative Officer Ma'am Estrella Africano and CDA Field Officer Ma'am Mirasol Laoyan!!!



IV. ATTACHMENTS

(Attendance sheet, Lecture notes, Summary of evaluation and Approved Activity Design)

Prepared by:


RODELINE V. YADYADOC
BSA, Faculty Member

Noted by:


ELMER D. PAKIPAC
Director, Extension Unit



Republic of the Philippines

Mountain Province State Polytechnic College

Bontoc, Mountain Province

DEPARTMENT OF ACCOUNTANCY

ATTENDANCE SHEET

Title of Activity: BASIC COOPERATIVE COURSE						
Date & Time: 8:00 am, FEBRUARY 20 th , 2020						
Venue: MULTI PURPOSE HALL, BONTOC						
No.	NAME	GENDER			UNIT/OFFICE/DEPARTMENT	SIGNATURE
		F	LGBTQ	M		

1.	Janine A. Bondad	/			ST. PAUL'S CREDIT COOP	
2.	Aira K. Bataclao	/			BLESSED Service Coop	
3.	DOMINICA OPTIZ	/			PCO	
4.	Jocelyn T. Sigcop	-			PCO	
5.	GLORIA A. FAKAT	/			PCO	
6.	AGLAKING, MARISA A.	/			Valawant	
7.	Annielyn L. chunao-el	-			SMMPC	
8.	Daniela W. Panpan	-			MPSPC	
9.	JOEY P. DAVID			/	OFMPC	
10.	Melanie T. Ruban	-			OFMPC	
11.	JENNIFER A. GARAS	-			St. Annes	
12.	Jason Taw-ing			/	St. Onnes	
13.	DONA B. ESPADA				DELO	
14.	Vicmesa Sawati	-			BBTICCO	
15.	ABNIES MI. WANGDALI	/			BBTICCO	
16.	WILLIAM CHICAM		-		ITSC	
17.	Annie G. Samalca	/			ANTS MPC	
18.	JUANITA Q. LONGEY	-			HPFMC	
19.	Breko Longey		/		BBTSC	
20.	FRANCISCO (ANIS)		/		ITSC	
21.	DOMINICA Espado	/			MSLCC	
22.	Domin Kimakin			/	PCO	
23.	Reinaldo Wadapwa			/	SMMPC	
24.	SALMA B. KHTOM	-			LAWA CREDIT	
25.	Jullisita G. Bangdo	/			LCC	

CERTIFICATION

This is to CERTIFY that the above is the true and correct attendance list of the participants/facilitators/secretariat of the above-mentioned activity.

This is to CERTIFY that the meals/snacks claimed for payment by the caterer was served to the above participants.

End - User



Republic of the Philippines

Mountain Province State Polytechnic College

Bontoc, Mountain Province

DEPARTMENT OF ACCOUNTANCY

ATTENDANCE SHEET

Title of Activity: BASIC COOPERATIVE COURSE

Date & Time: FEBRUARY 20-21, 2020

Venue: MULTI-PURPOSE HALL, BONTOC MOUNTAIN PROVINCE

No.	NAME	GENDER			UNIT/OFFICE/ DEPARTMENT	SIGNATURE
		F	LGBTQ	M		

26.	JANE B. NAMASIG	-			LCC	
27.	Analyn Damian	✓			LCC	
28.	Sunshine P. Gapokan	✓			MSL CC	
29.	REYNALDO B. SINGAY	✓			ITSC	
30.	ALFREDO MADCHAWING				ITSC	
31.	Amata A. Calang	-			BGH BGGH	
32.	Lena Cuya	-			GSD	
33.	FAITH A. DULAY	✓			VAC	
34.	MARCEL L. VAMAN	✓			CWA	
35.	FLORFINA DUYONGAN	✓			HEIFER	
36.	Estrella African	✓			PZO	
37.	Mary Joy Baludan D.	✓			LCC	
38.	Shirley B. Pime	-			LCC	
39.	Benita W. Banakan	✓			LCC	
40.	Emilda P. Baludan	✓			LCC	
41.	MAY-ANN D. BAWIXAN	✓			VALXOXT	
42.	MARIFEE A. LUCANEN	✓			HPFMC	
43.	PERLA N PRADO	✓			BGHMPC	
44.	SAMUEL CALIGTAN			✓	BOPOC	
45.	ELSIE CUNOB	✓			DacDangan	
46.	Loreta Samat				KILTERAM	
47.	CRUZELDA MARAGCAY				ITISC	
48.	Charlette Cargilli	✓			DECCO	
49.	Roger Torngsi			✓	BBTSC	
50.	Norma Fakat			✓	BDC	

CERTIFICATION

This is to CERTIFY that the above is the true and correct attendance list of the participants/facilitators/secretariat of the above-mentioned activity.

This is to CERTIFY that the meals/snacks claimed for payment by the caterer was served to the above participants.

End User



Republic of the Philippines
Mountain Province State Polytechnic College
Bontoc, Mountain Province

DEPARTMENT OF ACCOUNTANCY

ATTENDANCE SHEET

Title of Activity: BASIC COOPERATIVE COURSE

Date & Time: FEBRUARY 20-21, 2020

Venue: MULTI-PURPOSE HALL, BONTOC MOUNTAIN PROVINCE

No.	NAME	GENDER			UNIT/OFFICE/ DEPARTMENT	SIGNATURE
		F	LGBT	Q		

51.	WILLIAM YOMANY				ITSCC	[Signature]
52.	Marcial Codangoc				Sagada Coop	[Signature]
53.	Joelyn Cabanag					
54.	Tracy Takat	✓			Bontoc ASCO	[Signature]
55.	CORAZON FANSEN	✓			ASCCO	[Signature]
56.	Rodeline V. Gadyadoc	✓			ASCCO	[Signature]
57.	Rachel F. Fagyan	✓			MDPC	[Signature]
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CERTIFICATION

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[Signature]

End - User