

#### RESEARCH DEVELOPMENT AND EXTENSION SERVICES

February 6, 2020

RECEIVED

MPSPC-RECORDS OFFICE

DR. REXTON F. CHAKAS

College President Mountain Province State Polytechnic College Bontoc, Mountain Province

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,

DELINE 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)



#### RESEARCH DEVELOPMENT AND EXTENSION SERVICES

#### **ACTIVITY DESIGN**

#### GENERAL INFORMATION I.

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 Cooperative 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

However, even though this monitoring tool provides the best intention of ensuring the sustainability of the cooperatives while protecting the interest of its members, their 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.



# Mountain Province State Polytechnic College

## Bontoc, Mountain Province

#### III. OBJECTIVES

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

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

#### IV. EXPECTED OUTPUT

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

- a. identified the different reportorial requirements applicable to cooperatives(through sharing);
- b. accurately identified the proper individuals responsible in the preparation of these reports (through sharing); and
- c. 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	<b>Total Cost</b>
1	Meals and	50 pax	310.00	31,000.00
	Snacks (2 days)			
2		31,000.00		
3	Meals for	6 pax	150.00	1,800.00
	facilitators, and			
	speakers (2			
	days)			
4	Snacks for	12 pax	80.00	1,920.00
4	facilitators, and	12 pax	00.00	1,520.00
	speakers (2			
	days)			
5	Brown envelope	50 pcs.	10.00	500.00
Ü	(long)	or Pers		
6	Stenographer	50 pcs	25.00	1,250.00
	Notebook)			
7	Pencil	50 pcs	20.00	1,000.00
8	Epson ink #003	1 set	1,500.00	1,500.00
	(one set)			
9	Bond paper-	5 reams	270.00	1,350.00
	long			
10	Whiteboard	10 pcs		500.00
	marker			
11	Manila paper	10 pcs	10.00	100.00
12	Special paper	60 pcs	9.00	540.00
1.0	D 1/ 11 CD	05	50.00	1 050 00
13	Rewritable CD-	25 pcs	50.00	1,250.00
1.4	ROM	0	100.00	200.00
14	Certificate	2 pcs	100.00	200.00
1.5	Holder	\	th 40401)	11 010 00
15	MPSPC C	counterpart) Su		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



# Mountain Province State Polytechnic College

# 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	
One (1) Laptop	
	February 20-21, 2020

#### 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
OMS-F-038/01/February 12, 2	

Prepared by:

Myadov rodeline v. yadyadoc

BSA, Faculty Member

Noted:

ELMER D. PAKIPAC

Director, Extension Unit

Deviewed:

Maril 02/07/20 VILMA C. SAPIL

Coordinator, Learning and Development

Funds Available:

REXON T. DAMAYAN

Accountant III

Recommending Approval:

ANNIE GRAM F. EKID

Vice-President for Research Development and Extension

Approved:

REXTON F. CHAKA College President

NOTE:

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

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



# Republic of the Philippines Mountain Province State Polytechnic College

Bontoc, Mountain Province mpspc@mpspc.edu.ph

OFFICE OF THE COLLEGE PRESIDENT

## ACTION SLIP

Date	From	To	Remarks
3050 A OS	Brtc.	RF Fagyan DXY Paspus	Py1.   > on!  >

\*\*\*Original copy of the Action Slip will be submitted at the Records Office\*\*\*

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

-SPC RECORD'S OFFICE RELEASED DATE:

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,

AFRICANO

Provincial Cooperatives Officer

BONIFÁCIO C. LACWASA

Nated by:

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





# 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:

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Source of Fund:

31,000.00 PROVINCIAL COOPERATIVE (PCO)

11,910.00 (MPSPC)

#### NARRATIVE REPORT II.

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) 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.

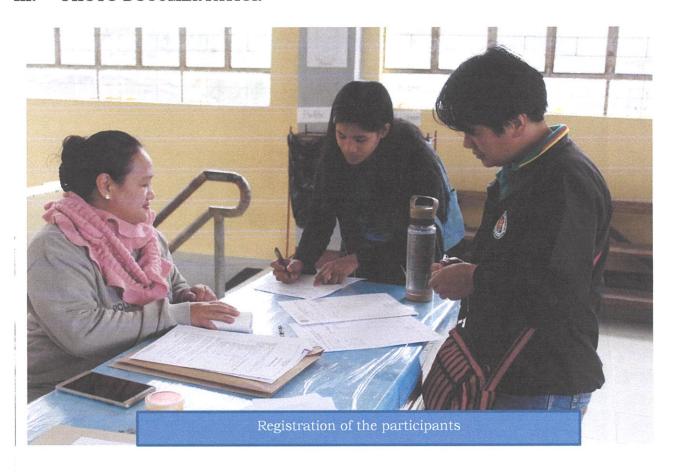


# Mountain Province State Polytechnic College

Bontoc, Mountain Province

## RESEARCH DEVELOPMENT AND EXTENSION SERVICES

### III. PHOTO DOCUMENTATION







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### RESEARCH DEVELOPMENT AND EXTENSION SERVICES





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RESEARCH DEVELOPMENT AND EXTENSION SERVICES





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### RESEARCH DEVELOPMENT AND EXTENSION SERVICES



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:

Noted by:

RODELINE V. YADYADOC

BSA, Faculty Member

Director, Extension Unit

MPSPC-QMS-F-028/00/Sept. 3, 2018 Page **6** of **6** 



# Mountain Province State Polytechnic College

Bontoc, Mountain Province

#### DEPARTMENT OF ACCOUNTANCY

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3. POMINUA OPTIZ  4. JONOLYN T. SIGCOP  5. GLORIA A. FAKAT  6. AGENKING MARISA A.  7. Annielyn L. Chunao-el  8. Innula W. Pospao  9. LOEY P. DAVID  10. Melani T. Tanbagan  11. JENNITTON A. GATAC  12. LASON TON-ING  13. DOVA B. ELPADA  14. VICINISO SAWATI  15. ALNIES MI. WANGODALI  16. WILLIAM CHICAM  17. Annie C. Samada  8. JUANHITA Q. LONGEY  9. Presto Lotaga  18. JUANHITA Q. LONGEY  9. Presto Lotaga  18. DOMINGA ESPESO  18. DAMINGA ESPESO  18. DAMINGA ESPESO  18. DAMINGA COMINGA  18. D	2.		/				
4. Jonelyn T. Sigop  5. GLORIA A. FAKAT  6. AGUAKING, MARISA A.  7. Annielyn L. Chinad-el  8. Valgurat  9. JOEY P. DAVID  10. Melani T. Tanaran  11. JENDIFER A. GATAC  12. LASON TON-ing  13. DOUK B. ECPADA  14. VICTURESA SAWAT  15. ALMES MI. WAHGDALI  16. WILLIAM CHICAM  17. Apple C. Samada  18. JUAHITA Q. LONGEY  19. PRINCE  10. PRINCE  10. PRINCE  11. DOMINGA ESPELD  12. DOMINGA CAPAL  13. Reinaldo Valdopra  14. SALAR B. KHTORK  15. DOMINGA G. BANGO  16. SAMAGA  17. Apple C. Samada  18. JUAHITA Q. LONGEY  19. PRINCESCO LANGSI  10. TRANCOSCO LANGSI  11. DOMINGA ESPELD  12. Domini Limakin  13. Reinaldo Valdopra  14. SALAR B. KHTORK  15. Julisita G. Bangdo  16. Bangdo  16. Bangdo  16. Bangdo  16. Bangdo  16. Bangdo  16. Bangdo  17. Apple C. Bangdo  18. LCC  18. Bangdo	3.	ROMINGA ORTZ	/			1 20	
6. AGDAKING, MARISA A.  7. Annielyn L. Chinao-el - SMMPC Himoo II  8. Annielyn L. Chinao-el - SMMPC Himoo II  10. Melanii T. Tanlarga - OFMPC III  11. JENDIFEN A. GALAS - OT. Annies From  12. Lison Tow-ing - St. ONNer Townson  13. DOUK B. ESPADA DELLO HIMOO II  14. VIETNIESO SAWATI - BOTICCO III  15. ANNES NI. WANGODLI - BBTICCO DIMONIALI  16. WILLIAM CHICAM - ITTSC HIMOO II  17. Annie C. Samadaa - ANTS MPC III  18. JUANITA Q. LONGEY - HPFML BBTS C III  19. Preido Lorgy & BBTS C III  10. TRANCOSO LANISI II  11. DOMINGA ESPADO - MS L CC III  12. SALAM B. KHTOPH III  13. ANNIE C. Bangdo LANISI III  14. VIETNIESO LANISI III  15. JUIISTA G. BANGdo LANISI III  16. LCC BANGGO	4.		-			PCO	
Annelyn L. Chinao-el - SMMPC Himoo II  8. Janual W. Pagaso - MPSPC This  9. JOEY P. DAVID OFMPC OFMPC  10. Melani T. Taularan - OFMPC Millour  11. JENNIFER A. GALAS - OT. Annes  12. Jason Tow-ing - St. ONNES P.  13. DOVA B. FOPDA DA DECCO UNDAN  14. VICTURES SAWAR - BBTICCO UNDAN  15. ALMES NI. WAHLDALI - BBTICCO UNDAN  16. VILLITHA CHICAM - ITTSC HIM  17. Annie C. Samadca - ANTS MPC UNDAN  18. JUANITA Q. LONGEY - HPFML BTSC DAN  19. PRENCO TANISI DINGER SAMADO - MSICCO UNDAN  11. DOMINGA ESPESO - MSICCO SMMPC  2. Domin Kimakin JACO SMMPC  3. Revisaldo Waddopua - SMMPC  15. Julista G. Bangdo LCC Bangdo  16. VILLISTA G. Bangdo LCC Bangdo	5.	GLORIA A. FAKAT	/			PCO	
10. Melani T. Embaga  11. JENNIFER A. GALAS  12. Lason Tow-ing  13. DONK B. ESPADA  14. VICTURES Sawas  16. WILLIAM CHICAM  16. WILLIAM CHICAM  17. Apple C. Samada  18. JUALITA Q. LONGEY  19. Presto Lorgy  10. PRINCED LORGY  11. DOMINGA ESPESIO  22. Dominia Limakin  33. Revivablo Watdoma  4. CALAA G. Bangdo  10. Wand Capit  10. Samada  11. Dominga Capit  12. LCC  13. Wand  14. LCC  15. Samada  16. Wand  16. Wand  17. Apple C. Samada  18. JUALITA Q. LONGEY  19. Presto Lorgy  10. PRINCED LORGY  11. Dominga Espesio  12. Dominia Limakin  13. Revivablo Watdoma  14. CALAA B. KHTPRI  15. Julisita G. Bangdo  16. Wand  16. LCC  16. Wand  17. LCC  18. Wand  18. Wand  18. LCC  18. Wand  18. Wand  18. LCC  18. Wand  18. Wand  18. Wand  19. LCC  18. Wand  19. LCC  18. Wand  19. LCC  19. Wand  10. W	6.	AGEAKING, MARISA A.	/			Valquat	agwaking
9. JOEY P. DAVID 10. Melani T. Temberge - OFMPC Milear 11. JENDITOR A. GATAS - OT. Annes FRD 12. Jason Tow-ing 13. DONA B. ECPADA DECCO JUBA 14. VICINISSO SOLVER - BOTICCO JUBA 15. ADNIES MI. WANGDALI - BBTICCO DIMONDALI 16. WILLIAM - ITTEC JUBA 17. Aprile C. Samudea - ANTS MPC CAR 18. JUANTITA D. LONGEY - HPFMC BBTS C JUBA 19. PRESED LOTING AND SETS C JUBA 10. PRANCISCO LANISI JUBA 11. DOMINEA ESPESO - MS L CC 12. Domin Limothin Juant 13. Revivaldo Woodopra Juant 14. OALPA B. KHTOPH 15. Julisita G. Bangdo LCC Boargdo	7.		-			SMMPC	Hhiao -w
10. Melani T. Tankaran - OFMPC Inflorm  11. JENNIFER A. CATAS - OT Annes FAR  12. Jason Tow-ing - St. onper Town  13. DONA B. ESPADA DELLO JUAN  14. VICINISCO SALVORI - BBTICCO OMMANDANI  16. WILLIAM CHICAM - ITTSC  17. Anne G. Samaka - ANTS MPC CAR  18. JUANITA Q. LONGEY - HPFML  19. Presto Lorgy A BBTSC  10. PRANCISCO LANISI  1. DOMINGA ESPOSIO - MS L CC  2. Domin Limakin S. Remaldo Woldowa - SMMPC  2. Domin Limakin S. Remaldo Woldowa - SMMPC  4. CALPAR B. KHOPM  11. JENNIFER - OF Bangdo - LCC  Domingo Junakin Janagdo - LCC  Bornado	8.	Daniela W. Paspas	_			MPSPC	della
11. JENDITER A. GATAS  12. Jason Tow-ing  13. DONA B. ESPADA  14. Viennesa Sawaii - BBTICCO MA  15. Abnes Mi. WANGDALI  16. WILLIAM C. Samaka - HITS MPC COPP  18. JUANHITA D. LONGEY - HPFMC  19. Breido Lorgan X BETS C  10. PRINCES LANGE AND SEP  11. DOMINGA ESPADO - MS L CC  22. Damin Limakin  33. Remaldo Waddoma  44. CALMA B. KHIPM  15. Julisita G. Bangdo  16. Warnedo Localdoma  17. LCC  18. Bangdo  18. LCC  18. Bangdo  18. LCC  18. Bangdo  18. LCC  18. Bangdo  18. LCC  18. Bangdo	9.		-		/	OFMPC	
12. Lason Tow-ing 13. DONK B. ESPADA  14. Viennesa Sawari  15. Abnies Mi. WANGDALI  16. WILLIAM - ITTEC  17. Annie Ce. Samaka  18. JUANHITA Q. LONGEY - HPFML  19. Prendo Lorgy - BBTS C  10. PANOSCO LANIS  1. DOMINGA ESPADO - MS L CC  2. Domin Limaking  3. Reinaldo Wardonya  4. OALMA B. KHTOM  15. Julisita G. Bangdo  16. VILLO  17. Annie Ce. Samaka  18. JUANGSO LANIS  18. LCC  18. Bangdo  18. LCC  18. Bangdo  18. Julisita G. Bangdo	10.	Melani T. Rubarger	-			OFMPC	Milar
13. DONK B. ELPS DA  14. VIENNESO SOLVOZI  15. ABNIES MI. WAHGDALI  16. WILLIAM - ITTSC  17. AMNE C. SUNICO  18. JUANHITA D. LONGEY  19. PRENCO LOTAGE  10. PRANCISCO LANISI  1. DOMINGA ESPESO  2. Domin Limakin  3. Reinaldo Woldopra  4. OALMA B. KHIPM  14. OALMA B. KHIPM  15. Julisita G. Bangdo  16. Dominga Changdo  16. Dominga Changdo  16. Dominga Changdo  16. Dominga Changdo  17. Dominga Changdo  18. Dominga Changdo  19. Dom	11.		-			OT. Knnes	Sing
14. VICHUSA SAWATI  15. NONIES MI. WANDORLI  16. WILLIAM CHICAM  17. Appie C. Samudea  18. JUANITA Q. LONGEY  19. Prendo Lorgy  10. FRANCISCO LANISI  1. DOMINGA ESpesio  2. Domin Limakin  3. Reinaldo Waddopua  4. CALMA B. KHTOM  5. JUlisita G. Bangdo  15. Julisita G. Bangdo  16. Bangdo  17. Appie C. Sawata  18. MITS MPC  1	12.	Lason Tow-ing			_	st-onnes	AN!
15. AbNES NI. WAHGDALI  16. WILLIAM - ITTSC WHITTS MPC CHE  17. Apple G. Samda - AUTS MPC CHE  18. JUANITA D. LONGEY - HPFMC B  19. PRECO LOTAGEY - BBTSC B  10. PRINCESO LANISI W LTSC  1. DOMINGA ESPESS - MSICCO SMMPC  2. Demin Limentin SMMPC SMMPC  3. Remaldo Waldopra - SMMPC SMMPC  4. SALPA B. KHTOPH  5. Julisita G. Bangdo LCC Bornado	13.	DONA B. ECPADA				DECCO	Junan
16. WIMINH CHICAM  - 175 Apple Co. Sumudea  18. JUANHITA D. LONGEY  9. Breto Lorgan  10. PRINCESCO CANISI  11. DOMINGA ESpelo  22. Damin Limakin  3. Remaldo Waldopra  4. CALMA B. KHAPM  5. Julisita G. Bangdo  LCC Boundado  - Sumanda		Vienusa Sawati	_			BBTICCO	1k
Annie Ce. Samidea  Auts Mpc Chi  B. Juantita D. Longey  Prendo Lorged  ABTS  BBTS  BBTS  TTSC  MSICC  MSICC  Domina Limakin  Reinaldo Woodoma  ACALMA B. KHTOM  LICC  Borngdo  AUTS Mpc  HPFMC  BBTS		AbNES MI. WANGDALI	_			BBTICCO	amonglati'
8. JUAHITA Q. LONGEY  9. Bredo Lorgad  10. TRANOSCO RANISI  11. DOMINGA ESpesso  22. Danin Kimakin  33. Revisaldo Wordopa  44. SALMA B. KHTOM  55. Julisita G. Bangdo  1 HPFMC  1 BBTSC  1 BBTSC	16.	1		_		14480	At "
9. Breido Lorgad  10. TRANOSCO LANISI  11. DOMINGA ESpesio  12. Danvin Kinakin  13. Revivaldo Woldopa  14. CALMA BIKHAPA  15. Julisita G. Bangdo  16. Julisita G. Bangdo  17. Bangdo  18. Bangdo  18. Bangdo  18. Bangdo  18. Bangdo						AWTS MPC	CAR
1. DOMINZA ESPESO - MSICO ANTSI  2. Danvin Linakin - PCO SMMPC  3. Remaldo Woodopra - SMMPC Number  4. SALMA B. KHTOM - LAKAWA CRANT Pa  5. Julisita G. Bangdo - LCC Bangdo			-				
1. DOMINEA ESPESO  2. Domin Lingkin  3. Revivable Woldegra  4. SALMA B. KHAPM  5. Julisita G. Bangdo  LCC Bangdo	+				1	BBTSC	
2. Danvin Limakin 3. Reinaldo Wordopra — 5MMPC MAR 4. SALMA B. KHTOPH — LAKAWA CRANT Pa 5. Julisita G. Bangdo — LCC Bangdo		THINGSOD CANTSI		St.		LTSC '	
3. Remaldo Waldopra			/			Mscce	A Section of the sect
4. SALMA B. KHAPA  5. Julisita G. Bangdo  LCC Bangdo		Danin Kunakin				PCO	
5. Julisita G. Bangdo LCC Bangdo	-	,					Just
5. Julisita G. Bangdo LCC Bangdo			_			LASANA CRENT	(a)
CERTIFICATION	5.	Julisita G. Bangdo				LCC	Bangdo

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.





# Mountain Province State Polytechnic College

Bontoc, Mountain Province

#### DEPARTMENT OF ACCOUNTANCY

	ATT	ENDANCE SHE	ET					
Title of Activity: BASIC COOPERATIVE COURSE								
Date	: & Time: FEBRUARY 20-21, 2020							
	Venue: MULTI-PUKROSE ITAL, BONTOC MOUNTAIN PROVINCE							
No.	NAME	GENI		UNIT/OFFICE/ DEPARTMENT	SIGNATURE			
	1	F LGBO	QT M					
26.	JANE B. NAMACIG	-		LCC	Mangario			
27.	Analyn Daman	~		vec-	Great			
28.	Sunshine 12- Gapakon			MSL CC	125			
29.	REUNDLOO B. COINWARY	/		ITTER	A July			
30.	AITREDD MADCHAWING			TITSe	afree			
31.	anta A-Calqua			BGH BOGH	PAUL			
32.	dona Ciga	-		635)	A STONE			
33.	FAITH A. DULAY	/		VAC	Accela			
34.	MRAGAZ L- MOMAN			CUA	Shull			
35.	FLORFINX PHYONGAN			HEIFER	Try			
36.	Estalla African			PZO	09/			
37.	Mary Joy Balutdan D.			LCC	MyBerlundan			
38.	Chirty B. Fine	_		Lcc	Sp has			
39.	Benita W. Banaken			LCC	Boul			
40.	Emilda P. Balusdano	/		1-10	- spalunda			
41.	MAY-ANN D. BAWIYAN	V		WALXWAT C				
42.	MAPRIFES A. LUCANEY	/		HPFMC	ny			
43.	PERLA H PRADO			BGHMPC	Brigge			
44.	SAMUEL CALLETAN		/	BOPCC	Jaleston			
45.	ELSIE CHAOB	/		Doceangun	Clair tryph			
46.	foreta bematet			ELLTEPAM	/ /1			
47.	Maragoay			ITISC	Arr			
48.	Charlette Cargilli	/		DECCO	Co,			
19.	Roger Torrasi		/	BBTSC	Poly			
50.	lbrma takat		/	BDC	Max			

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.





# Mountain Province State Polytechnic College

Bontoc, Mountain Province

### DEPARTMENT OF ACCOUNTANCY

	ATTENI	DANCI	SHE	ET		
Title	of Activity: BASIC COOPERATIVE COURSE					
Date	& Time: FEBRUARRY 20-21, 2020			-		
Venu	IE: MULTI-PURPORT HALL, BONTOC MOUNTAIN	inov	INCE			
No.	NAME		GENI		UNIT/OFFICE/ DEPARTMENT	SIGNATURE
		F	LGB	QT M	DEFINITION	
51.	WILLIAM YOMANY				Hace	Task Am
52. '	Marcial Colahagos				2000 LOOP	mannen
53.	Jovelin Cabannag					1
54.	Tracy Takat	~		X	Prontoc ASCO -	
55.	CORAZON FANSEN	/			ASCC0	#
56.	Rodeline v. gadyadoc	~			ASCCOMP	et gla
57.	Raches F. Fagyan	~			MPSPC	Charles Pagyon
58.						0 1 3
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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