



Tanggapan ng Kalihim
Office of the Secretary

FEB 08 2005

DepED MEMORANDUM
No. 30, s. 2005

SEMINAR WORKSHOP ON THE DEVELOPMENT OF A STANDARD CHART
OF ACCOUNTS FOR TEACHERS' CONSUMER COOPERATIVES

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Directors of Services/Centers and Heads of Units
Regional Directors
Schools Division/City Superintendents

1. The Department of Education (DepED), through the Employees Welfare and Benefits Division (EWBD), in coordination with the Cooperative Development Authority (CDA) and the Philippine Federation of Teachers and Employees Cooperatives (PFTEC), shall conduct a series of Seminar Workshops on the Development of a Standard Chart of Accounts for Teachers' Consumer Cooperatives on the following schedules:

	Dates	Venue
Phase I – Technical Working Group	February 22-23, 2005	Days Hotel, Tagaytay City
Phase II – Consultation with the Teachers Cooperative Sector		
Cluster I (Regions I, II, III, IV-A, IV-B, V, CAR and NCR)	April 2-3, 2005	Legenda Suites, Subic Bay, Olongapo City
Cluster II (Regions VI, VII, VIII, IX, X, XI, XII and CARAGA)	April 28-29, 2005	Cebu Business Hotel, Cebu City

2. The main objective of the seminar workshop is to develop and finalize a standard chart of accounts (SCA) for teachers' consumer cooperatives, especially those operating school canteens, in order to standardize the preparation of financial statements. The SCA will also ensure that these cooperatives are observing sound business practices and achieving financial performance standards that will sustain their viability.

3. Participants to the seminar workshops are as follows:

Phase I

- 15 Cooperative auditors (accredited CPAs of the CDA providing internal and external audit for cooperatives)
- 15 Teachers' Cooperative managers/bookkeepers
- 6 Consumer Cooperative managers/bookkeepers

Phase II

- Representatives from teachers/consumers' cooperatives
 - Cluster I > 10 pax each from Regions I, II, III, IV-A, IV-B, V, NCR and CAR
 - Cluster II > 10 pax each from Regions VI, VII, VIII, IX, X, XI, XII and CARAGA

These participants shall be identified and nominated by the CDA and PFTEC resource persons and facilitators will be representatives from the CDA, PFTEC and EWBD while support services will be provided by selected staff of the EWBD and other offices in the DepED Central Office.

4. Expenses for the board and lodging of participants and staff, transportation of participants (Phase I only), resource speakers, facilitators and secretariat staff, supplies and other related training expenses shall be drawn from the fund allocation for the formation of teachers' cooperatives included in the DepED budget for FY 2004 under Item No. A.II.i.4 (continuing appropriation). Travel expenses of participants from the teachers' cooperatives and consumers' cooperatives during the Phase II seminar workshop shall be charged to local funds. However, participants who are not organic personnel of DepED shall charge their travel expenses against the cooperative's funds.

5. Enclosed is the schedule of activities for the seminar.

6. Immediate dissemination of this Memorandum is desired.


FLORENCIO B. ABAD
Secretary

Encl.: As stated

Reference: DepED Memorandum: No. 117, s. 2003

Allotment: 1—(D.O. 50-97)

To be indicated in the Perpetual Index
under the following subjects:

COOPERATIVES
SEMINARS
WORKSHOPS

**SEMINAR WORKSHOP ON THE DEVELOPMENT OF STANDARD
CHART OF ACCOUNTS FOR TEACHERS' CONSUMER COOPERATIVES
(PHASE I - TECHNICAL WORKING GROUP)**

February 22-23, 2005 Days Hotel, Tagaytay City

PROGRAM OF ACTIVITIES

Day / Time	Activity / Topic for Discussion
Day 1 - February 21, 2005	
3:00 - 5:00	Arrival / Registration
5:30 - 6:30	Opening Program / Briefing and Orientation
7:00	Dinner
Day 2 - February 22, 2005	
7:00 - 8:00	Breakfast
8:00 - 9:00	Rationalization Program on Standardization and Establishment of the Framework for Effective Regulation
9:00 - 10:00	Presentation of the Recommended Draft of Standard Chart of Accounts for Consumers Cooperatives
10:00 - 10:30	Break
10:30 - 12:00	SCA Workshop I: Statement of Financial Condition
12:00 - 1:30	Lunch Break
1:30 - 4:00	Workshop I Continued
4:00 - 4:30	Break
4:30 - 6:30	SCA Workshop II: Statement of Operation
7:00	Dinner
Day 3 - February 23, 2005	
7:00 - 8:00	Breakfast
8:00 - 10:00	Workshop II Continued
10:00 - 10:30	Break
10:30 - 12:00	Recommendation/Resolution
12:00 - 1:30	Lunch Break
1:30 Onwards	Departure

**SEMINAR WORKSHOP ON THE DEVELOPMENT OF STANDARD
CHART OF ACCOUNTS FOR TEACHERS' CONSUMER COOPERATIVES
(PHASE II - CONSULTATION WITH TEACHERS' COOPERATIVE SECTOR)**

Cluser I - Legenda Suites, Subic Bay, Olongapo City

Cluser II - Cebu Business Hotel, Cebu City

PROGRAM OF ACTIVITIES

Day / Time	Activity / Topic for Discussion
Day 0 - April 1, 2005 (Cluster I); April 27, 2005 (Cluster II)	
4:00 - 6:00	Arrival / Registration
7:00	Dinner
Day 1 - April 2, 2005 (Cluster I); April 28, 2005 (Cluster II)	
7:00 - 8:00	Breakfast
8:00 - 9:00	Opening Program / Briefing and Orientation
9:00 - 10:00	Presentation of Consolidated Output on the Development of Standard Chart of Accounts for Consumers Cooperatives
10:00 - 10:30	Break
10:30 - 12:00	SCA Workshop I: Statement of Financial Condition
12:00 - 1:30	Lunch Break
1:30 - 3:00	Workshop I Continued
3:00 - 3:30	Break
3:30 - 6:30	SCA Workshop II: Statement of Operation
7:00	Dinner
Day 2 - April 3, 2005 (Cluster I); April 29, 2005 (Cluster II)	
7:00 - 8:00	Breakfast
8:30 - 10:00	Plenary Session
10:00 - 10:30	Break
10:30 - 12:00	Recommendation/Conclusion
12:00 - 1:30	Lunch
1:30 Onwards	Departure