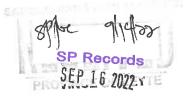
Camote Farmers Association Barangay Camote Dulag, Leyte RO800-NLFO-15-01-RWA-263 Item No.: 32

Date: 0 4 OCT 2022

Hon. Leonardo "Sandy" Javier Jr.
Provincial Vice Governor
Province of Leyte
Provincial Capitol Palo, Leyte



Dear Vice Governor Leonardo "Sandy" Javier Jr.;

In response to your notice of call for accreditation, kindly be informed that Camote Farmers Association with office address at Barangay Camote Dulag, Leyte, would like to seek for accreditation by that Sangunian.

In support of this application are the following administrative requirements,

- 1. Letter of Application
- 2. Duly accomplished Application Form for Accreditation
- 3. Duly approved Board Resolution signifying intention for accreditation for the purpose of representation in a local special body
- 4. Certificate of Registration or existing valid Certificate of Accreditation from any NGA (or in case of IPOs, certification issued by NCIP)
- 5. List of current Officers
- 6. For CSOs that have been operation for at least one (1) year, Minutes of the Annual meetings of the immediately preceding year as Certified by the organization's board secretary or Certification from the board secretary certifying the annual meeting's conduct, including the date, location, attendees, and agenda.
- 7. For CSOs that have been operation for at least one (1) year, Annual Accomplishment Report for the Immediately preceding year
- 8. For CSOs that have been operation for at least one (1) year, Financial Statement, at the minimum, signed by the executive officers of the organization, also of the immediately preceding year, and indicating therein other information such as revenue, expenses and the source(s) of funds

Thank You!

Sincerely.

Pres. Of CFA Association



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Regional Office No. VIII
NORTHERN LEYTE FIELD OFFICE
Trece Martires St., Tacloban City

Registration Certificate No. RO800-NLFO-15-01-RWA-263

KNOW ALL MEN BY THESE PRESENTS:

BY VIRTUE of the provisions of the Labor code, as amended, and its implementing rules

CAMOTE FARMERS ASSOCIATION

Brgy. Camote, Dulag, Leyte

has this day been registered as and conferred with all the rights and privileges of a legitimate workers' association established for the *MUTUAL AID and PROTECTION* of its members. It shall promote the moral, social and economic well-being of its members and shall have the right to represent them in accordance with its constitution and by-laws and for purposes not contrary to law.

This certificate of registration shall subsist unless cancelled in the manner provided for the Labor Code and its implementing rules and at all times shall be subject to compliance by said workers' association with all applicable laws and regulations relating to workers' association.

IN WITNESS WHEREOF, we hereunto affixed our signatures with the seal of Regional Office No. VIII, Tacloban City, Philippines, this Away of January, 2015.

RECOMMENDING APPROVAL:

EXEQUIEL RONIE A GUZMAN
Assistant Regional Director/Head-NLFO

APPROVED:

ELIAS A CAYANONG, CES Regional Director

Annex C: Application Form for Accreditation and Checklist of Requirements

APPLICATION FORM FOR ACCREDITATION

Name of Organization: Camote Farmers Association

Address: Brgy. Camote Dulag, Leyte

Contact No. <u>09052018445</u> Email Address: lolitaifurong41@gmail.com

Date Organized: January 27, 2015 Sector/s Represented: Municipal Agriculture Purposes/Objectives:

To establish an association that will promote mutual aid and Protection to its members

- To promote the moral social and economic well-being of all member
- To develop the sustainable livelihood thru the conduct of activities with the uplifting the
- To enhance the members knowledge and skills and equip themselves and effective and innovative way back yard piggery example Livestock Raising.

Services that the organization provides or can participate in:

- Participate attending seminars
- To invite conduct seminars for knowledge and Poultry and Swine Raising Practitioners

Registering Agency:

• Department of Labor and Employment (DOLE) Registered -January 27, 2015

Bureau of Internal Revenue (BIR) Registered

Department of Trade and Industry (DTI) Registered -June 21, 2021

Mayor's Business Permit -June 17, 2021 -January 12, 2022

Accrediting Agency:

 Department of Agriculture- Rice Competitiveness Enhancement Fund (DA-RCEP) Accredited

 Sanguniang Bayan (SB) Accredited -July 15, 2021

Agricultural Training Institute (ATI) Accredited -February 12, 2021

 Sanguniang Panlalawigan (SP) Accredited -September 17, 2021 Department of Agriculture (DA) -October 25, 2019

-On going

Organizational Level:

Barangay Level

- Barangay Development Council (BDC)
- Parents Teachers Association (PTA)
- Barangay Health Emergency Response Teams (BHERTs)
- Barangay Disaster Risk Reduction Management Committee (BDRRMC)

Projects Implemented in the Province of Leyte, Municipality of Dulag, Barangay Camote

Year	Project	Cost	Financing	Beneficiaries	Sta	tus
			Source/ Scheme		Completed	Ongoing
2019	Vegetable Production		Province	CFA members	Ongo	oing
2022	Hog Breeding		Province	CFA members	Comp	leted
2022	Chicken Layers		Province	CFA members	Comp	leted
2019	Hand Tractor with Accessories		DA Region	CFA members	Compl	eted
2021	Shredder		DA Region	CFA members	Compl	eted
2022	Multi- Cultivator		DA Region	CFA members	Compl	
2022	Brass Cutter	20,000	DA Region	CFA members	Compl	eted
2022	Swine Housing Facility and Swine Multiplier Farm	5.5 Million	DA Region	CFA members	Cow	ling The
2022	Green House	500,000	DA Municipality	CFA members	Ongo	ing

Camote Farmers Association Barangay Camote Dulag, Leyte RO800-NLFO-15-01-RWA-263

Excerpts from the minutes of the emergency meeting of the Board of Director of Camote Farmers Association of Barangay Camote Dulag Leyte held on August 31, 2022 at CFA Function Hall at 8:00 o'clock in the morning.

Present:

Jovencia B. Talaro BOD
Delia C. Oronos BOD
Leo M. Valdez BOD

Fe T. Ifurong BOD Chairman

Absent: None

Board Resolution No. 15 CY 2022

A Resolution Requesting to be Accredited by the Sanguniang Panlalawigan Province of Leyte

WHEREAS, Section 108 of the Local Government code of 1991 (RA 7160) provides for the accreditation of civil Society Association.

WHEREAS, on _____, the Department of the Interior and Local Government issued Memorandum Circular No. 2022-__on the Guidelines on the Accreditation of Civil Society Organizations and Representatives to the Local Special Bodies.

WHEREAS, the Camote Farmers Association is a civil society organization duly registered with the Local Government Unit/Mayor's Office Dulag, Leyte, DA Region VIII, Sanguniang Panlalawigan, DOLE, BIR, DARCEP.

WHEREAS, in the Camote Farmers Association Special Board Meeting held at Camote Farmers Association Function Hall on August 31, 2022 attended by the following board of Directors presented the following resolution was approved and adopted.

RESOLVED, AS IT IS HEREBY RESOLVED, to signify our intention to be an accredited civil society Association with Sanguniang Panlalawigan, pursuant to the procedures and guidelines set forth in Section 108 of the Local Government Code of 1991 and DILG Memorandum Circular 2022-___, and to apply for membership in a local special body in the Municipality of Local Government of Dulag Leyte

RESOLVED FURTHER, to forward a copy of this RESOLUTION to the Board of Directors of Camote Farmers Association requesting for Accreditation.

RESOLVED FURTHERMORE, that the following officers are authorized and directed to take any action necessary to effectuate the foregoing resolution:

ADOPTED unanimously by the Board of Directors of Camote Farmers Association this 31st of August 2022 in Barangay Camote Dulag, Leyte.

Name:		Position	Signature
1.Delia C. Oronos	-	BOD	Delia Ovonos
2.Leo M. Valdez	-	BOD	Seo Valday
3.Jovencia B. Talaro	-	BOD	Stalars
4.Fe T. Ifurong	-	BOD Chairman	Jung

Annex E: Board Resolution No. 15 - intention for Accreditation

Fe T. Ifurong **BOD Chairman**

14	1	OF	ο .	2022	
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- 3	$\boldsymbol{\nu}$	UL	1		

SUBSCRIBED AND SWORN TO before me this ___ day of ______ 2022 in ____

exhibiting to me his/her _____ with valid identification no. ____ issued on _

Doc No:

Page No:

Book No: Series of

ATTY. ASTERIO A. VILLERO

NOTARY PUBLIC until 12/31/2023

within the jurisdiction of RTC Tacloban City

Notarial Cosmission No. 2022-08-58

43 Juan Lune 3t., Tacloban City

Roll of Attorneys No. 48962

IBP No. 191734 01/12/2022 Leyte

PTR No. 1359459 01/03/2022 Tacloban City

REPUBLIKA NG PILIPINAS KAGAWARAN NG PANANALAPI KAWANIHAN NG RENTAS INDERNAS REVENUE REGION NO BE REVENUE DISTRICT NO.

BIR 2303 Form No. 2303 Revised July 1997

2RC0001921911

OCN

CERTIFICATE OF REGISTRATION

CO WASTERNAT WANTED	980-954	-000	NAME CAMOTE	FARMER'S A	SSOCIATION	REGISTRATION DATE
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EMINDERS:		WIRED TAX RE	OF STREET, STR	CONTRACTOR AND ADDRESS OF THE PARTY OF THE P	OVE TAX TYPES WITH	OR WITHOUT OPERATION TO AVOID PENALTIES
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1.INCOME T	AX P	CORP/PART/ 1702Q	ASSOC (CY)	4.PERCENTAGE TA	OVE TAX TYPES WITH W-Quarterly Of the following Quarter	1601FQ - end of month after end of quarter 1604F - Annual Information Return - Ian. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMMISSION
1.INCOME T SINGLE PROF 1701Q 15T QTR	AX P' MAY 15	CORP/PART/ 1702Q 157 QTR	ASSOC. (CY)	4.PERCENTAGE TA 2551Q - 25th day of 5. WITHHOLDING	OVE TAX TYPES WITH M - Quarterly of the following Quarter TAX - EXPANDED	1601FQ — end of month after end of quarter 1604F — Annual Information Return — Jan. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMPLISHED WITHIN 30 DAYS UPON REG.
1.INCOME T SINGLE PROF 1701Q 15T QTR 2 ^{NO} QTR	MAY 15	CORP/PART/ 1702Q 150 QTR	ASSOC. (CY) MAY 30 AUG 29	2551Q - 25th day, 5. WITHHOLDING	OVE TAX TYPES WITH M Quarterly of the following Quarter TAX-EXPANDED of following month	1601FQ - end of month after end of quarter 1604F - Annual Information Return - Ian. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMMISSION
1.INCOME T SINGLE PROF 1701Q 1 ST QTR 2 ^{NO} QTR	MAY 15 AUG 15 NOV 15	CORP/PART) 1702Q 18° QTR 28D QTR	MAY 30 AUG 29 NOV 28	2551Q - 25th day of 5. WITHHOLDING 0619E - 10th of the 1604e - March 1 is	DVE TAX TYPES WITH M - Quarterly of the following Quarter TAX - EXPANDED e following month n succeeding year	1601FQ—end of month after end of quarter 1604F—Annual Information Return—lan. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMPLISHED WITHIN 30 DAYS UPON REG. *AUTHORITY TO PRINT INVOICES/RECEIPTS
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1.thcome to Single profitor 1701Q 157 QTR 270 QTR 380 QTR 1701 2.REGISTRAT	MAY 15 AUG 15 NOV 15 APR 15 RON FEE 0609	CORP/PART/ 1702Q 18° QTR 280 QTR 3°0 QTR	MAY 30 AUG 29 NOV 28	2551Q - 25th day, 2551Q - 25th day, 5. WITHHOLDING 0619E - 10th of the 1604e - March 1 is 6. WITHHOLDING	OVE TAX TYPES WITH M Quarterly of the following Quarter TAX - EXPANDED e following month n succeeding year TAX - COMPENSATION e following month	1601FQ — end of month after end of quarter 1604F — Annual Information Return — Jan. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMPLISHED WITHIN 30 DAYS UPON REG. *AUTHORITY TO PRINT INVOICES/RECEIPTS *BOOKS OF ACCOUNTS *IMMEDIATELY INFORM THIS DISTRICT OFFICE IN CASE OF TRANSFER/CESSATION OF REGISTRATION AND
1.INCOME T SINGLE PROF 1701Q 15T QTR 280 QTR 380 QTR 1701 2.REGISTRAT 3.VALUE-ADD	MAY 15 AUG 15 NOV 15 APR 15 TON FEE 0603	CORP/PART/ 1702Q 187 QTR 280 QTR 380 QTR 1702 -ON OR SERV	MAY 30 AUG 29 NOV 29 APR 15	2551Q - 25th day of 5. WITHHOLDING 0619E - 10th of the 1604e - March 1 is 6. WITHHOLDING 1601C - 10th of the	OVE TAX TYPES WITH AR - Quarterly of the following Quarter TAX - EXPANDED e following month n succeeding year TAX - COMPENSATION e following month for Return - Jan. 31	1601FQ — and of month after and of quarter 1604F — Annual Information Return — Jan. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMPLISHED WITHIN 30 DAYS UPON REG. *AUTHORITY TO PRINT INVOICES/RECEIPTS *BOOKS OF ACCOUNTS *IMMEDIATELY INFORM THIS DISTRICT OFFICE IN CASE OF TRANSFER/CESSATION OF REGISTRATION AND OTHER CONCERNED BY FILLING UP BERM 1905. *IF QUALIFIED & OPTED TO AVAIL OF THE 28
1.INCOME T SINGLE PROF 1701Q 15T QTR 2ND QTR 3ND QTR 1701 2.REGISTRAT 3.VALUE-ADD	MAY 15 AUG 15 NOV 15 APR 15 TON FEE 0603 DED TAX	CORP/PART/ 1702Q 187 QTR 280 QTR 380 QTR 1702 -ON OR SERV	ASSOC. (CY) MAY 30 AUG 29 NOV 29 APR 15 DRE JANUARY 31	2551Q - 25th day, 2551Q - 25th day, 5. WITHHOLDING 0619E - 10th of the 1604e - March 1 is 6. WITHHOLDING	OVE TAX TYPES WITH MQuarterly of the following Quarter TAX-EXPANDED e following month n succeeding year TAX-COMPENSATION e following month to Return—Jan. 31 AX-FINAL	1601FQ — end of month after end of quarter 1604F — Annual Information Return — Jan. 31 OTHERS: THE FOLLOWING SHOULD BE ACCOMPLISHED WITHIN 30 DAYS UPON REG. *AUTHORITY TO PRINT INVOICES/RECEIPTS *BOOKS OF ACCOUNTS *IMMEDIATELY INFORM THIS DISTRICT OFFICE IN CASE OF TRANSFER/CESSATION OF REGISTRATION AND

REVENUE DISTRICT OFFICER (signature over printed name)

THIS CERTIFICATE MUST BE EXHIBITED CONSPICUOUSLY IN THE PLACE OF BUSINESS

Camote Farmers Association R0800-NLFO-15-01-KWA-263 Barangay Camote Dulag Leyte

List of Officer and Members

Name	Position
Richard T. Ifurong	President
Nicolas S. Suyom Jr.	Vice President
Emily A. Silvano	Secretary
Leny Logie S. Silvano	Treasurer
Maylen S. Suyom	Auditor
Corazon S. Comora	Auditor
Ma. Conception T. Vencio	P.I.O
Beverly B. Silvano	P.I.O
Josephine L. Ibanez	Property Costodian
Anita N. Suyom	Business Manager
Delia C. Oronos	BOD
Leo M. Valdez	BOD
Jovencia B. Talaro	BOD
Fe T. Ifurong	Chairman BOD
Lolita S. Ifurong	Member
Jenelyn M. Cadion	Member
Nestor S. Suyom	Member
Felipe A. Saballe	Member
Pacifico S. Talaro	Member
Guillermo D. Tapa Sr.	Member
Archiel M. Silvano	Member
Teofilo C. Dagatan	Member
Antonio C. Talabac	Member
Vergenia C. Valdez	Member
Romeo C. Silvano	Member
Allan N. Suyom	Member
Dennis T. Silvano	Member

Emily Silvano CFA Sec.

Excerpts from the minutes of monthly meeting of Farmers Association held on September 9, 2021 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Mylen Suyom

Pambansang Awit: Beverly Silvano

Agenda:

- 1. Pasidongog
- 2. Seminar Dagami
- 3. Vegetable Garden
- 4. Attendance
- 5. Cash for Work
- 6. Treasurer report
- 1. Nagyakan hi Lolita S. Ifurong usa nga member han CFA mamber, parte han aton pasidongog nagpakiana hiya kun bug os nga member han kada grupo 1 meters pasok kita may ada na kita present an kabug usan 1,000 meters an no. han 1-20 kuha naton an kada tanum 3 an percent pasok kita. Tapos an kanan permit liwat 1-3 nga pirme pasok ghap kita. Tapos egg laying kianahanglan ngayon han iba nga brgy.
- 2. Sunod liwat an parte han seminar ha Dagami. Waray hanayon.
- 3. Vegetable Garden- kinahanglan mag report an kada grupo
- 4. Attendance han kanan pintakasi- okay na man an kanan pintakasi
- 5. Cash for work- mayda na kita kwarta an kanan unom pala ka tawo dire la anay natun labtan durunganon nala naton eton tapos ay ada na liwat kita lima katawo nga gin papaloong hin kawayan an kada usa la ibutang ha plastic.
- 6. Treasurer Report:

Cash on Hand Cash for Work

6x3250 -19,500 -1,300 -18,200 14x3250 -45,500 -1,900 <u>-43,550</u>

61,750

Pay Out 5.5x325 50x30	-1,787	53,625 8,125 325 7,800
Monthly dues Bonay Manok Isda Jocelyn/ Mano Collection No. Monthly dues Mutuary	-510 -672 -1313 -4555 -3,577 300 400	

Nahuman an meeting 12:30 an kulop. Ginsarhan ni Mylen Suyom ngan gin segundahan ni Nestor Suyom.

Brgy. Camote, Dulag, Leyte

MONTHLY ATTENDANCE SHEET

Date: 9 701

No.	Name	Position	Signature
1	Richard T- Ifamy	President	
2	Win & I Turney	Mean loves	12
3	Joyencia B. Talano	191embers	
4	Boverly p. Silvano	P-1-0	ph-
5)		10
6	Denmis T- Silvani	Member	DS
7	lenylocit s. silvimo	Treasurer	Inhans
8			
9	Emily A- silvano	Sec	Enily alo
10	Jennylin m Cachon	member	J Codiun
11	Lo Valdy	BOD	2)
12	ANTE NI SWOM	13, Managn	Organ
13	Guillarmo 7. Tapast	110000	S. T. Tara
14	Miles as 5. Super.	Vice Pros.	Steril
15	Virginia Vulda	Membir	V. Vaton
16	Coracens. Comora	Momber	C. Combia
17	Pelia C. Dronos	BOD	Pelia Opono
18	Pacepico Talaro	member	PS Toloro
19	tempe L Soonle	Member	7. Faballe
20	Mestor 8. Sugar		
21	ma. con goon - T. Venco	Pio	ma. E Vencio
22	Romeo e feliono	member	OR- feliano
23	Alan M. Suyon	memper	anom
24	Irrendia Talan	1300	Calano
25	Mayten S. Surom	Anditor	mfiza
26	Leafo C. Danda	monbor	Mark

Excerpts from the minutes of monthly meeting of Farmers Association held on October 9, 2021 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Lolita Ifurong

Pambansang Awit: Lenie Logie Silvano

Absent:

Emely Silvano
 Pacifico Talaro

Agenda:

- 1. RMO Requirements
- 2. BIR
- 3. Offer matters
- 4. Financial Report
- 1. RMO= Rice Machineries Operator
 - Ginpapasabot han CFA President Richard T. Ifurong ngadto han mga members nga interesado pag eskwela hine nga mga makinarya kinahanglan may ada hin, live birth, doploma, marriage contract kon married.
- 2. BIR- kinahanglan na magka ada na kita hin Certificate of Registration ha BIR para magka ada hin tin no. ug official reciept.
- 3. Parte tangkal kinahanglanan adlaw-adlaw nga paglimpyohan para masafe ko ig abot na an baboy nga liwan. Iginpahayag ini han Bio Security Konsehal Allan Suyom.

4.	Financial Report:			Expenses	
	Cash On Ha	nd -7,041	9/01	- Mentury	-160.00
	Maylen	-3,450	9/03	-Gasolina & Sancks	-383.00
	Jenelyn	-2,300	9/14	-Manok pintakasi	-523.00
	Binhi	-1,000		-Materials	-750.00
	Nestor	-3,450	9/17	-Diesel Feed isda	-1,740.00
	Delia	-2,350	9/21	-Raysang	-825.00
	Teofilo	-3,525	9/24	-Gasolina	-160.00
	Emily	-2,450		-Cemento Ping	-10,690
	Beverly	<u>-2,400</u>		-Feed Isda	-800.00
	1	27,906	9/28	-Gasolina	-110.00
	•	20, 011		-Raysang & Snack	-500.00

7,955

10/3 -Feed Isda

-800.00

10/4 -Feed Manok

<u>-2,570.00</u> 20,011.00

Nahuman an meeting 11:00 A.M.

Ginsarahan ngan gin segundahan ni Nestor Suyom.

Brgy. Camote, Dulag, Leyte MONTHLY ATTENDANCE SHEET
Date: 607 9 7021

No.	Name	Position	Signature
1	blita 5. Hurong	thunbos	193
2	Bererly B- Silvano	P-1.0	Pn
3	Intenda Jalan	\$ OD	Salaro
4	Dernis T. Silvano	Member	PAS
5	Delia C. Dronos	BOD	Delia Droyo
6	ANITA M. SWOM	B, Manager	Ogh
7	Lo Valdy	PoD	L
8	Coragon S. Comora	Mentar	C. Comag
9	LETY LOGIE S. SINAMO	Treatmer	Juliania
10	Pacepico Talano		
11	Meson S. Suy on		
12	Richard T. Hampay	President	Also
13	Menor 2 Super	Ville Pres	ateal
14	ma-concepcion-T. Vencio	PIO	Ma. T. Vencio
15	tempe I Soball	warper	F. Saballe
16	Virginia Vally	Membir	1/1/abs
17	Romio c' filiano	member.	& telvous
18	Mayten J. Juxom	Anditor	(anfro
19		100	1
20	Jennylin m Cadion	mem ber	1 Cadion
21	GUILLAMO TO TOPONS		2. J. Taps
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23			
24	Algan N. Sturom	mom post	atratons.
25	Links of make	Menber	Dans
26	7770 10 777		V Company

Excerpts from the minutes of monthly meeting of Farmers Association held on November 20, 2021 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Anita Suyom

Pambansang Awit: Corazon Comora

Agenda:

- 1. Pasidongog
- 2. Vegetable Garden
- 3. Baboy Tangkal
- 4. Food Processing
- 1. Igin pahamtang han Brgy. Captain nga an CFA members magartisipar hine nga pasidongog. An critiria may ada mga tanom nga utanon, fishpond ug livestock.
- 2. Gin upat nga grupo an members. An kada grupo may ada iba-iba nga tanom nga utanon mayda hira tagsa-tagsa nga record han ira gin trabaho
- 3. Baboy Tangkal- ig padayon an pag dis infect han kada tangkal par magmalimpyo (para it tiarabot nga mga baboy.
- 4. Food Processing nag feedback report hi Anita Suyom parte han ira gin attenderan nga seminar han pag himo han processed food sugad han pork tocino, langgonisa ug iba. Usa ini ngga makadugang hin hibaro ug income han aton Association

Nahuman an Meeting 11:00 A.M.

Gin Move to Close and adjourned by Leo Valdez ug gin sadhan ni Antonio Talabac.

Brgy. Camote, Dulag, Leyte MONTHLY ATTENDANCE SHEET Date: NOV: 20, 2014

No.	Name	Position	Signature
1	Richard T. Ifwong	President	Delin
2	LEMPLOGIE S. SILUMO	Treamour	galano
3	burry B. Silvans	P-10	pm
4	Mayten S. Summ	Auditor	m
5	Dennis T. Silvano	Member	DS
6	ma, concepcion - T Vencio	P10	ma, Ivenyo
7	XMTTX N. SWYOM	B. Mannger	Oxhn
8	Coragon S. Comia	Manter	C. Comera
9			
10	Table CD again	Member .	ADmale)
11	Polita & Hutzo	there bear	138
12	Meyor J. Sugar.	1/10 Pres.	A Perox
13	do raldy	Bap	217
14	Pacefico Talaro		P 5 Toloro
15	Melator S. Suyona		1 (0)00 47
16	Virginia Valch	Member	V. Valls
17	Emily A-silvers	Sec.	Emlly silvan
18	Jennylin m Cadhan	member	Cadron
19	#enipe L. Saballe	Member	F Saballe
20	Panio C. filiano	nighten	R. filvano
21	Intencia Talara	BeD	Galass
22	Delia C. Oronos	1300	Dolia Oronos
23	Cellilletm T. Tapac.	D 0 0	2 5. Jagy
24			
25	Allan N. Sunom	MAMMBER	anne
26		11.11.11.11	17 17

Excerpts from the minutes of monthly meeting of Farmers Association held on December 11, 2021 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: By Beverly Silvano

Pambansang Awit: Jovencia Talaro

Absent:

- 1. Jenelyn Cadion
- 2. Fe Ifurong
- 3. Esterlita Silvano

Agenda:

- 1. Pasidongog
- 2. Kiwot
- 3. Open Account
- 4. X'mas Party
- 1. Utro iginpapasabot han mga members han aton Kapitana Lolita S. Ifurong parte han pasidongog nga nakagpalista na pagbulig hini nga pacontest.
- 2. Kiwot- mag-ayad hin kadugangan para magadamo, panaramnon hin maghamot ng mga bumurukad nga tanom palibot hinii nga payag.
- 3. An BOD nag himo hin resolution para pag-open accouunt ha banko. An mga signatures amo an masunod; Presidente, Treasurer, Manager, an mga may katungod pag cash in/cash out ha banko.
- 4. X'mas Party- Waray party nga maribhong tungod kay pandemic pa man. May ada sasaro pero nasunod kita han protocols nga ginpapabuhat aton. Usa ini nga higayon nga mapadayon an family ties ug pagpaangbit han mga hiagi sugadd han pagkaon.

Nahuman an meeting 11:00 A.M.

Ginsadhan ug gin sigundahan ni Teofilo Dagatan gin sigundahan ni Maylen Suyom.

Brgy. Camote, Dulag, Leyte MONTHLY ATTENDANCE SHEET Date: __DEC. || , 2014 .

No.	Name	Position	Signature
1	Richard T. Furony	C#A President	1
2	lenylogie S- silvimo	Treavare	Lan
3	Boverly B. Silvano	6.1.0	PS
4	Emily A. Silvano	Scc.	Endy Silvar
5	Maylen S. Sujom	Anditor	my silvi
6	Donnis T. Silvano	mener	PS
7	Jevencia Ialara	序即	Spolar
8	Guilletmo T. Japag.		9 5-Tage
9	Corgans, Comora	Member	Cycomina
10	ANTE N. SWOM	B. Manage	Orrox
11	So Valda	Bod	1 de
12	Romyo C fillono	member	K. Kiliano
13	Mulko Jugar	Viel Pres.	thank
14	White S. Furry	Newburg	
15	Jennylin m Codhon	Member	Taolion
16	Virginia Valda	Membir	V. Valdy
17	Mesto S Sugarn		- Constant
18			
19	Alan N. Sumbin	WEM PAR	Marin
20		VOIC	100
21	Leadels a Dagate	menbor	4. Dagele
22		,	1
23	Pacepico Talaro	nember	PS Waro
24	Felipe L- Saballe	Member	7 - Coballe
25	Delia C. Drons	B 0.10	Delia Oronos
26	ma concepcion - T. vencio	P10	Ma.T. Vencio

Excerpts from the minutes of monthly meeting of Farmers Association held on January 9, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Lenie Logie Silvano

Pambansang Awit: Beverly Silvano

Absent:

- 1. Jocelyn Silvano
- 2. Nestor Suyom
- 3. Pacifico Talaro
- 4. Josephine Lerios

Agenda:

- 1. Monthly Dues
- 2. Update ha DOLE
- 3. Baboy
- 4. Fish Pond
- 5. Other matters
- 1. Monthly dues, utro igin pahinumdum han CFA president ini nga Monthly dues ngan igin pakiana ha CFA Treasurer konn nasusunod ba an Ten Pesos (P10.00) nga gin kasarabutan. Siring han Treasuree Okay an Payment.
- 2. Pag Update para DOLE Accreditationn kinahanglan na ini maipasa.
- 3. Baboy nga tag #994 nga burod igin pasabot han atun president na para sunod nga ma duty obserbahan kay hin iinubo.
- 4. Fish pond, an Fish pond in ready naa para ig harvest an mga Telapya. Pasabuton natun an tag Fisheries para mag assester ha atun pag Harvest

An meeting natima dida ha 11:20 han aga nga gi Adjourned ni Beverly Silvano secondedd by Josephine Lerios.

Brgy. Camote, Dulag, Leyte

MONTHLY ATTENDANCE SHEET

Date: 400.9, 2022

No.	Name	Position	Signature
1	HOME N. SMOH	B. Manager	Chan
2	Richard T- Funganon	Presi den	P
3	Lakelo c Dagates	Mewber	Marin
4	LENYLOXELE S. SILVIMO	Tremener	Inham
5	Bevory B. Silvano	P-10	P
6	Emly A- silvapo	Sec.	Emily Silva
7	Colita S. Hunny	. Thew ours	- 53
8	Delia C. Dronos	BOD	Delia Draw
9	Dennis T. Silvan	Member	DS-
10	Irrenora Talaro	Bob	Stalay
11	ma-concepcion - T. Vencio		Ma. TVenci
12	Lias Walder	BOD	80
13	Major J. Jugan :	Vier Pres.	Antran -
14	Maylen F. Jutom	Anditor	anlum
15	Coragan S. Comora	Member	Comer
16	Virginia Valdy	Member	1/2 RVath
17	Alan N. Sturom	IMP M PADT	and -
18	Felipe C. Salvalle	Member	7-186due
19	Guillym7. Tapgst.		2 T. Tape
20	Romeo C- Reliano	ninken	R. phans
21	l	77	1
22			
23			***************************************
24			
25			
26			
27			

Excerpts from the minutes of monthly meeting of Farmers Association held on February 13, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Nicolas Suyom

Pambansang Awit: Maylen Suyom

Absent:

- 1. Teofilo Dagatan
- 2. Fe Ifurong

Agenda:

- 1. Monthly Dues
- 2. ASF
- 3. Other matters

Minutas:

- 1. Monthly Dues, siring han President Richard Ifurong para han Monthly dues, Padayon nga Kuliktahon para may ada kita magamit para hit aton asosasyon mga kagarastuhan.
- 2. ASF, igin pahibaro han tagsa nga membro nga yan nga oanahon may ada na ASF ha aton higrani nga Barangay, sanglit kita in maghirot nga iton aton mga alaga nga baboy dire ma apektuhan hini nga sakit kon mahimo dublihon naton it paglimpyo hit aton mga tangkal. Ngan dire na poydi in bisan la hin-o masakub. Kinahanglan sundon ta it mga igin pasunod ha aton.

Nahuman an meeting 11:46 han aga., ngan gin move to adjourned ni Maylen Suyom, gin sigundahan ni Leny Logie Silvano.



Brgy. Camote, Dulag, Leyte MONTHLY ATTENDANCE SHEET

Date: +60, 15, 2022

No.	Name	Position	Signature
1	Richard T. Flurong	President	PSil
2	LEMLOGIE S. SILVANO	Treasurer	Julano
3	Waylon S. Svyon	Auditor	1 ans
4	Emily A- Silvano	Sce.	Emply 511
5	ANITH M. SWAM	B. Manager	O Town
6	Boverly B. Silvano	P.10	Prom
7	Lo Veldy	BaD	-
8	Mesto- S. Suyon	307	:
9	ma.concepcion -T. Vencio	P10 .	Ma.T. Vencio
10	Délia C. Drons	BODI	Delia Oronos
11	Invencia Talaro	Вор	Stalaus.
12	Demis T. Silvaro	member	20
13	Jennylin m Cachion	mem ber	J cadion
14	Virginia Valda	MIMBIR	V. Naster
15	Medar 3. Buyon.	Une Pres.	The state of
16	Romes C. plians	member	Opt Fileen
17	Han N. Quyom	mamba	Sushe
18	Colita & Itarbay	Inem by	()(3)
19	Coragon S. Comag	Mentres	Cicomota
20	GUILLAS TI JOPASA	_	2. J. Japa
21			
22	Pacepico Talaro	Member	PS Taloro
23	Pacepico Talaro Felipe L. Saballe	M-ember Member	7- Soballe
24			
25			
26			
27			

Excerpts from the minutes of monthly meeting of Farmers Association held on March 12, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Allan Suyom

Pambansang Awit: Lolita Ifurong

Agenda:

- 1. Org. Structure
- 2. Manok
- 3. Pasidongog
- 4. Baboy
- 5. Deed Donation

Comments, Pacifico Talaro kailangan endorse ngadto ha BOD of CFA ngan gin kabayonan para pag endosorthotion ni President Richard T. Ifurong CFA President parti hin aton ka membro kinahanglan magpartisipate kita.

Agenda Dra. Structor

- 1. Igin paliwanag Ni CFA Treasurer Leni Suyom parti han Organizational Structure hira an board of the Director dapat kon mag-ayad an Board of Director amo it ada ha igbaw nga dapit
- 2. An mga manok na Layers an atun gin aaro ha Province in gin aprobahan na, kinahanglan kita maghimo ha hi tangkal kay amo it atun counterpart hiton an project na baboy hit Province, igin pahayagg han CFA President na kon Pwede an atun kwarta nga pundo han Baboy atun la anay gamiton. Gin kaarabuyunan han nga tanan na members.
- 3. Igin pahayag han CFA President na usa kita na napili nga asosasyon para pagsali han pasidungog ada kay kinahanglan an mga suporting paper para an ira gin kikinahanglan na mga report aton ariglaron paghimo.
- 4. Igin pasabot han atun CFA President na it atun baboy doblihon naton it pagbantay, nggan dapat sundon naton aan aton Bio Security, kinahanglan ugsa sumulodd ha baboyan kinahanglan gud kumarigo, para ma iwasan an sakit nga ASF.
- 5. Igin mosyon ni Kapitana Lolita S. Ifurong na may maabot nga project tikang han munisipyo han Dulag founded han Department of Agriculture Region VIII na may dako nga project worth of 5.5 Million piro kinahanglan hinn tuna na may ma donate para hiton na project nga dinhi hit aton assosasyon dako na paglaom nga makapasar kita hini nga project tungod kay hirayo man ha kabablayan ngan dako it atun area. Sanglit pagburublig kita pag-ampo na itun na project mahakanhi ha atun kay kami ka mag asawa andam kami pag donar hin tuna ba titindugan hiton na project para kaupayan hit atun barangay ngan dako nabulig para hit member hit assosasyon ngan makabuli liwat kita ha iba na assosasyon, ngan gin ka arabuyunan han ngatanan na member ha assosasyon parti han gin pahayag ni Lolita S. Ifurong



Natima an meeting han oras alas 12:30han kulop na gin adjourned ni Mylene Suyom ngan gin sigundahan ni Delia Oronos.

Brgy. Camote, Dulag, Leyte

MONTHLY ATTENDANCE SHEET

Date: MOYCH 12 2000

No.	Name	Position	Signature
1	Richard T. Hurory	Preside	Han
2	ma. concepcion 2 vencio	PID	mait. Vencio
3	Bevery B. Swan	P.10.	Por
4	With 8 Thursby	Them bys	(3)
5	Jovenna Jalans	BOD	Statola
6	LEMY GOOTE S. SIEVEMENT	Treamer	Julyano
7	Major J. Juyon !	Viulio.	An
8	Lo Voldy	BoD	SI
9	Maylen S. Suyom	Anditor	Magan
10	XMML N. CWYDM	B. Managu	Oxam
11	Jermylin m cadion	Member	J Codion
12	Romio C. filvario	member.	R. Elvano
13	Mertos S. Suy om		- (
14	Delia C. Ovorios	BOD	Delia Oronos
15	Demis T. Silvano	Member	DS.
16	Felipe L- soballe	member	F-saballe
17	Antonio Tolapac	Hember	Xt
18	Teof do of agaleur	Member	Togat)
19			0/
20	Han N. Sunom	MEM PATIL	akuzu
21	Tosephine Lerios	Property Custodie	(Delabos
22	Coragon & Comorg	Membas	Comora
23	Jene & Cidion	Man su	I - Cadiou
24	tet Iturria	reign/our	Harry
25	Pacrtico Talaro	feren ay	8 S Tolaro
26	GVIJ47mo T. Tapast.	Hember	I T. 900
27	Emily A. Silvo	sce.	Emily silvono

Excerpts from the minutes of monthly meeting of Farmers Association held on April 9, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M.

Prayer: Anita Suyom

Pambansang Awit: Beverly Silvano

Agenda:

- 1. Member Utang
- 2. Tangkal Manok
- 3. Baboy Duty
- 4. Other matters
- 1. Member Utang, pagpahinumdom han may utang nga membro kun hin o an waray pa naghatag tubo han utang nira. An masunod amo an waray pa mag tubo mayda gihap bago nga cash for work kanan tulo ka tawo. Adto makuha ha gawas han assosasyon. Kay waray na man pwede nga member,
 - 1. Maria Vencio
 - 2. Antonio Talabac
 - 3. Guillermo Tapa Sr.
- 2. Tangkal manok, ngan nag sapong hin labor kay nag dadalli paghuman. Kiahanglan mmahuman ini yana nga Abril. Kinahanglan nga magburubliig kita an membro para diri man ulang it trabaho hiton mga panday.

Kadugangan mga maupay nga balita an assosasyon an makadara an kanan Region Project nakantidad hin 5.4 Million.

Gin aalayunan an membro nga mag adlaw-adlaw pag pintakasi. Buroblig pag hakot hit materyales. Gin kasaaragbutan gihap nga mabutangan hin proteksyon an butangan han sim.

Reminders- an Duties diri na puydi umuli kon ada na an manok kay damo an trabahuon. Baman kon kaloy-an kita san Diyos puydi na makahatag hin insentebi ngadto han duty nga myembro.

3. Baboy duty- an Baboy para hiton kabug-usan nga myembro. Kinahanglan upayon an pagatiman labi na gud an buntol. Kinahanglan nga diri na gamiton an daan nga buntol. Iksaktuhon an paghatag han buntol para diri an baboy ma apektuhan kay nag kaka ada hin deperinsiya han lawas han baboy. Pahinomdom ghap ngadto han duty an ubligasyon hit kulop pag palaga hitonn suga, an tubig gripo kon na parong, kinahanglan maintenon an pag pakaon hit baboy ha aga, 7:00 A.M. puydi magpa snack hit udto, Kulop 4:00 pm it

pagbuntol. Kinahanglan nga an myembro amo an mag duty. An daan nga buntol para nala hit manok ngan itik.

4. Financial Report:

Expenses:

Total: 3/12 March mutuary - 140

Bayad Tindahan -2,611 Feeds Isda -790 3/18 Diesel -1,660

Deed of donation 1,500

Utan Pasidungog -480 Tangkal Manok -100,936

Hallow Blocks

An Total Expenses P188,423 An Total cash on hand: P14,528

5. Other matters - Waray

Adjournment 10:47 A.M

Gin Adjournment ni: Jovencia Talaro Gin segundahan ni Delia Oronos

Brgy. Camote, Dulag, Leyte
MONTHLY ATTENDANCE SHEET
Date: kpml q 2022

No.	Name	Position	Signature
1	Richard T- Flurgry	cf President	A Francis
2	Beverly 80. Silvanu	P-1-6	Photo I
3	ANITA N. SWYOM	B. Manager	Mm
4	Dennis A T- Silvan	Wember	DS
5	Melos 3. Siyon .	V.la Pros.	- Harry
6	LETYLOGIE S- ALVANO	Treasurer	Julian
7	Emily A silvaro	Sec.	Emily Silvon
8	ma. concepcion - T. Vencio	10	Mait Vencio
9	Romeo C. Silvania	member	p. pleani
10	Mestor S. Suyom	member	H-Suppor
11	Lio Valery	DOP	7
12	Josep C Dagater	Muselo	Almeh >
13	Solfin So Ifugony	and the same of th	1 4
14	Conagan S. Comora	Menton	C. Comorg
15	Mayfon F Sutom	Auditor	mesun
16	Jennylin m Caditan	member	1 Codion
17	Kurginia Kalab	Membin	V. Valda
18	Pacefice Talaro		P 5 Ware
19	Jotencia Taloro	Вор	Storlard
20	Delia C. Oronos	Bod	Delia Dronos
21	Feripe L. SSONIC	WENDER	=- Soballe
	Ceyill from J. Tapash	grember	J. T. Taga
23	te T thurng	Member	Thuy
24	Maria Vuicio	rejour our	tha. T. Verrid
25	Antonio Talubuc	frem lot	X 7.
26		110	()
27	Alan N. Sulom	Mompate	athuru

Excerpts from the minutes of monthly meeting of Farmers Association held on May 14, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Nicolas Suyom

Pambansang Awit: Maylen Suyom

Agenda:

- 1. Orientation
- 2. Duty grouping
- 3. Clearing Tangkal Baboy
- 4. Layers
- 5. Treasurer report
- 1. Orientation- Igin pahayag ni CFA president na magkakada hin consultative Orientation with sir Bert na taga Province nggan it schedule ipasabot ko nala ha iyyu kay matawag jhaak adto hi Sir Bert.
- 2. Duty grouping- Motion ni President na kinahanglan mag utro kita pag grupo grupo para pag duty han Baboy mahitungod nga an atun dati na grupo diri na papreho an kadamo ngan dapat it kada grupo mayda makusog kay it pag alog hit tubig hin manok Sarak on. Gin arabuyonan han ngatanan na members na mag regrouping utro, na gin sigundahan ni Allan M. Suyom
- 3. Clearing Tangkal Baboy- gin motion ni Archel Silvano CFA member na atun tangkal hit baboy masi-ot na kinahanglan na mag cleaning kita anay na tanan, gin kaarabuyonan han tanan na members na yana na kulop petsa 14 katima hit atun meeting magka ada kita pintakasi. Gin arabuyonan na tanan na mag pintakasi niyan na kulop.
- 4. Layers- gin pahayag ni CFA president na an aton layers maabot na yana nga June 18, 2022 kinahanglan nga it aton tangkal o building matima na ini kay maka arawod hit taga Province na hasta pa yana waray pa katitima. Padayon la gihap kita pagtrabaho hit atun tangkal hit manok.
- 5. Treasurer report:

	Expenses	
Cash On Hand -14,528	April Mutury	- 110.00
Vergie Utan -500	4/10 Gasolina	-785.00
Halin Maok -2,302	4/13 Sungo Lubi	-160.00
Halin Telapia <u>-600</u>	4/14 Raysang	-820.00
17,930	4/15 Cash Pinatara	-10,000.00
<u>- 16,801</u>	4/22 Lito bumba	-1,000.00
1,129.00	Material	-581.00
	4/26 Raysang	-1,022.00
	5/01 Raysang	-773.00
	5/03 Kuryente	-700.00
	5/06 Raysang	-780.00
	Snack pintakas	i <u>-70.00</u>
		P16,801.00

Nahuman an meeting an oras Alas 11:00 han aga na gin adjourned ni Felipe Saballe ngan gin sigundahan ni Beverly Silvano.

Brgy. Camote, Dulag, Leyte MONTHLY ATTENDANCE SHEET

Date: U07 4, 2022

No.	Name	Position	Signature
1	Alicakes J. Suyan	Vill Pros	Florida
2	Richard T. Hurony	President	
3	Jennylm m Cadion	member	· J Cadvin
4	XNITA H. EWYOM	13, Managu	Ozm
5	Beverly B. Silvano	P-1-0	PJ
6	LETYLOGIE S- SINJAMO	Treasurer	giliano
7	Coracon S. Cornora	Member	Comon
8	WAS & Farry.	Munberg	33_
9	Delia C. Dvonos	BOD.	Delia Oronos
10	Lo Valley	Bap	Lo
11	Pacepiro Talaro	nember	PS labores
12	Maylon S. Surom	Auditor	mfrom
13	Emily 12- >11vano	Seci	Enily Silve
14	Romes C. Shono	member	K. fellono
15	Markelo Nagota	men her	ADapate
16	mg. concepcion-t. Vencio	P10	ma 3/yencio
17	teripe U- Sabare	Menber	4. 8000 Hr
18	Alan N. Suyan	1 MEN BOR	Lynn
19	Virginia Valde	Membin	V. Kalles
20	Intencia Talaro	BOD	Statari
21	Cevillymo J. Tagash		St. T. Tapa
22	Meson S. Suy for Dennis T. Silvano		D.S
23	Dennis T. Silvano	Meber	P.S
24			3
25			
26			
27			

Excerpts from the minutes of monthly meeting of Farmers Association held on June 11, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Deliia Oronos

Pambansang Awit: Maria Vencio

Agenda:

- 1. Manok Clearing
- 2. Meeting
- 3. Grass Cutter
- 4. Treasurer Report
- 1. Sunod manokan may ada na kita nanaman by groupings niyan nga kulop 2:00 pm (6-11-22) tangkal tapos pala focus kita tangkal manok maulpot petsa 18 sabado meeting every Friday yana hi Lolita ifurong meeting kada semana tapos kun pira an halin an Bonay may ada record book an bonay kada adlaww kun mahimo may ada kita DTR. Parti gehap an utanon waray kita kapital waray kita pa kwarta para han Labor ngan para han lapos para tanan kita mahibaro ngadto it July 1 tanan kita nagyakan hi President Richard ifurong nga an grass cutter maulpot an June 7, 2022 an naghatag Regional Office Tacloban City.
- 2. Teasurer Report:

		Expenses		
Cash on Hand	-1,629.00	Mutury	-220.00	
Maria Interest	-700	Chalk	-50.00	
Felipe Interest	-300	Sabon Ariel	-28.00	
Vergie Isda	-600	Feeds Isda	-1,050.00	
Maylen	-300	Raysang	-55.00	
Ping	<u>-350</u>	Gasolina	-345.00	
	3,879	Diesel	-250	
		Fee	- 20	
			2,018	

Cash on Hand – 1,861.00

Brgy. Camote, Dulag, Leyte

MONTHLY ATTENDANCE SHEET

Date: __Jume 11 , 2022

No.	Name	Position	Signature
1	Medes o. ouyon.	Till Pros.	they .
2	parely B. Silvan	P.10	PLT
3	LETYLOCETE S. SILVAND	Treasurer	Juliano
4	Meson S. Suy om		
5	Jennylin m Coalon	Member	1 Cadion
6	MOWZ . M STIME	B. Manager	Ogen
7	Dennis T- Silvan	member	D.S
8	Ferre L- Saballe	MEMBEL	F- Caballe
9	Lo Valdre	BOD	5-
10	Guil 4-mo Titaga St		9 J- Jaga
11	Romeo C Feliano	prember	R. Jelian
12	Congon S Compa	Mamba.	Comon
13	Richard T. Huwng	President	23
14	Virginia Voldy	MIMBIR	V. Valle
15	Intencia Talara	Bap	Stalan
16	With S. Furory	Membro 3	13
17	Emdy A-5111-ano	Secr	Emy SIlvano
18	J.		1 (1)
19	Ma, concepción - T. Vencio	PIO	Ma.T. Vencio
20			0
21	Teofile a Dagge	monted	1 Daget
22	///		1
23			K
24	Alan N. Sunom	water BAL	gruzu
.25	Mayten J. Surjom	Muditor	O Supra
26	Delia C Ovonos	BDD	Delia Danos
27	Pacefico Talaro	member	P S Talare

Excerpts from the minutes of monthly meeting of Farmers Association held on July 9, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Mylen Suyom

Pambansang Awit: Beverly Silvano

Absent:

- 1. Pacifico Talaro
- 2. Guillermo Tapa Sr.
- 3. Nicolas Suyo

Agenda:

- 1. Monthly Dues/Treasurer report
- 2. Baboy/ Manok
- 3. Corazon Comora
- 4. Other Matters
- 1. Treasurer Report- nasalin na cash on hand P918.00
- Corazon Comora- pakiana kan Corazon Comora kon willing pa ba hiya magpa membro han CFA mahitungod nga waray na man pag aatender. Willing pa mag attender o mag pa membro pero dire kaya pa mag trabaho tungod na operahan, kinahanglan regular makanhi bisan dire magtrabaho la anay.
- 3. Duty baboy ngan manok- bahin han baboy , nagyakan an President han assosasyon ha pag duty kinahanglan suundon an pag disinfect , ngan an atun buntol didto nga an daan e mix ha bag- nga buntol. Hi lolita ifurong nagpahinumdom an daan nga buntol an may ada baboy nga tagan hira kay daan na man adto.
 - Bahin liwat han manok nagyakn hi President nga an pag harvest an kadacage grupo 1-4, amo it mag haharvest it iya ite. Maghahatag hin insentive han pag record han attendance han pag atiman han bonay han kada grupo an kan president kwarta.
- 4. Other matters- an balde nga surudlan han tubig ngan han supsupan han manok kinahanglan limpyohan. Nagyaan an CFA member nga hi Allan Suyom nga kinahanglan magka may ada internal rules nga pirmado han kada members han gin kasabutan han BOD nga gin sgundahan liwat an BOD Chairman Fe Ifurong nga Okay itun nga iternal rules. Kinahanglan an duty tutok dinhi ha Farm. Nagyakan hi Lolita Ifurong an 3 nga cash for work karawat han kada tagsa 3,250 an total 9,750, gin bahinan hin 1,500 an beneficiary.

Tapos gin palit hin jetmatic pump and accessories <u>6,468</u>
Labor <u>2,500</u>
Total 8,968

Human na an meeting 1:14 han kulop. Gin adjournd ni Delia Oronos ngan gin segundahan ni Jenelyn Cadion

Brgy. Camote, Dulag, Leyte MONTHLY ATTENDANCE SHEET

Date: July 9, 2022

No.	Name	Position	Signature
1	Richard T. Ifuvong	President	THE STATE OF THE S
2	With S Farmy	Menbers	My
3	Relia C. Dvonos	BOD	Delia Ovonos
4	KHITH N. SWYOM	B. Manager	Organ
5	Boverty B. Swans	P-1.6	PS-,
6	LOTTOGIE S. SILVAND	Treasurer	Juliano
7	Jennyin m Cadion	Member	/) Caption
8	Demis T. Silvan	Member.	D8-
9	Sio voldy	BaD	8
10			
11	Evyly A- Silvano	sce.	Emdy Silve
12	Ma. concepcio. T. V encio	P10	Mateunco =
13	Irrencia Talan	Bob	Galaro
14	Felipe L. Sabalte	Member	F. Saballe
15	Virginia Vuldy	Membir	V. Valda
16	Corason S. Comora	Member	Clomora
17	Romes C. gelions	member	R. Selvano
18			
19			
20	Tentela chandin	Member	Danala
21	A. C.	or of season from t	10
22	Allan N Suyon	mem 1364	grunn
23			
24	Metor 5- Sugar		
25	Maylen C. Turom	Auditor	Mfryon
26			

Republic of the Philippines
Province of Leyte
Municipality of Dulag
Barangay Camote
Camote Farmers Association

Excerpts from the minutes of monthly meeting of Farmers Association held on August 8, 2022 at Camote Association Center at 9:00 in the Morning.

Call to Order: at 9:00 A.M. Prayer: Anita Suyom

Pambansang Awit: Beverly Silvano

Agenda

- 1. Manok
- 2. Inventory Bonay
- 3. Baboy ATI
- 4. Silhig
- 5. BIR
- 6. Other matters
- 1. Nagyakan hi Lolita S. Ifurong parte han manok kay an iba nagpapatay kay danay waray tubig. Tapos nakialayon ako nga paglimpyo han mga balde ngan hugasan kay damo it baras. Tapos an mga daluyan han tubig han manoka e-check.
- 2. Inverntory Bonay- nagyakn hi Kapitana Lolita Ifurong parte han bonay han pag inventory ha pagka yana an na deliver 1,416 tapos yana an total 739 tanan. Tapos an total han nabaligya tikang han july 14, 10,160 kutob han August 13, 23,002, Total 31,180.
- 3. Ngan utro nagyakan hi Kapitana parte han ATI, gintagan kita hin 150,000 nga cash pero adto ha banko.
 - Tapos mapalit kita hin baboy, nga patining tapos an paliton nga baboy 45,000 ngan kan Sarah Honor 29,000 tapos 5,000 ngan BIR 2,000.
- 4. Silhig- nagyakan hi Ricahard Ifurong parte Silhig nga an kada usa magka may ada silhig para ngadto ha baboyan, kay waray kita silhig, tapos sunod liwat pag ayad hin tangkal han baboy, aratdun natun kun puydi matikang kita hit Lunes. Nagyakan hi Archiel Silvano nga hiya nala it mag- ayad tapos na mga babaye mag limpyo nala.
- 5. BIR- nagyakan hi Kapitana parte han BIR naka renew na kita.
- 6. Other matters- Nagyakan hi Allan Suyom parte han [ag Vitamins han manokan kada usa ka semana nala an pag Vitamins ngan hira nla nga grupo an ma Vitamins

Nahuman an meeting 1:04

Nga ginsadhan ni Mylen Suyom ngan gin segundahan ni Dinnis Silvano

Emily Silvano

CFA Secretary

Brgy. Camote, Dulag, Leyte

MONTHLY ATTENDANCE SHEET

Date: 446 8 7072

No.	Name	Position	Signature
1	Richard 7. Eurong	President	PROM
2	Maylen J. Suyon	Auditor	man
3	Barady B. Silvarin	P. 1.0	AT.
4	LETYLOGIE S. SILVAND	Treasurer	Inhans
5	Dennis T. Silvan	Member	DS
6	White 5. Hurry	(numbers	1 Oca
7	Gestela Dagate	manber	1. Donales
8	7710		1 100
9	Intendia Talana	: BOD	Stalan
10	Lo Valaly	Bas	2
11	Mula 5. Jupa	Ville PNOS.	Stone
12	Romes C. feliation.	nembu	R. Millani
13	Guilfron 7. Topast		St. T. Tapa
14	Coragan S. Comora	Member	Glomora
15	MOND IN STIMA	B. Manager	Otgan
16	Virginia Valda	MIMber	V. Valdy
17	Jennylin m Cadion	Mem ber	1 Cadion
18	Mesor S. Suyom		
19	Delis C. Oronas	B00.	Delia Dronos
20	Felipe L- Soballe	Manber	7 - saballe
21	Pacepico Talaro		P S Talano
22			
23	Emily A.silvno	50c.	Endy Silvano
24	ma.concepcon-I Vencio	Plo	ma, Evencio
25			
26	Alan M. Suyon	MEMBER	denous
27	(()

ANNUAL ACCOMPLISHMENT REPORT 2021

Income Generating Project:

In the year 2019, a re-established Camote Farmer's Association has a new set of officers and new members headed by Richard T. Ifurong the President. Every second Saturday of the month we held our meeting. In the midst of the year we are duly registered in Local and Provincial Government. Municipal and Provincial Department of Agriculture is always there to lean on. Technicians are supporting us on vegetable production. The members of the organization undergo seminars to enhanced our production.

We are proud that we are now accredited by ATI and DOLE as learning site. We continue to enhanced our vegetable and swine production. Unluckily, African swine fever affected our swine livestock. The swine production ended because of the African swine fever. The month of February to April was the peck of pandemic. On the other hand, even we experienced this kind of situation our officers and members are resourceful, the Provincial government replaced us 15 gilts and 1 boar. Luckily one (1) gilt gave birth of nine (9) piglets and eleven (11) gilts are pregnant. In line with this our swine production slowly cope up.

We received chicken layer from Provincial Governor Leopoldo Dominico L. Petilla thru MIC program. We established building for chicken layer from our standing fund ₱46,914.99.

(Human Relation)

The month of December will be our sharing period of ideas and goods. Socialization is one way of family bonding in relation to our co-members. We have an exchange gifts, certificate of appreciation to our desirable members. The most worth seeking will be given cash and in kind of beneficial and satisfaction. This is the first time that we have this kind of event in our association in the barangay.

Brgy. Camote, Dulag, Leyte

AUDITED FINANCIAL STATEMENTS

As of and for the Period Ended December 31, 2021

(With Comparative Figures for 2020)

By

ALBERT B. BACLEA-AN

CPA Cert. No. 0114856 PTR No. 6094201 Issued at Palo, Leyte Issued on January 20, 2022 BOA Accreditation No. 6648 Valid Until March 31, 2024

CDA Accreditation No. 1342 Valid Until September 2024

BIR Accreditation No. 14-000025-1-2021 Valid Until October 21, 2024

Brgy. Camote, Dulag, Leyte

August 5, 2022

MR. ALBERT B. BACLEA-AN External Auditor Guindapunan, Palo, Leyte

Sir:

This representation letter is provided in connection with your audit of the financial statements of CAMOTE FARMERS ASSOCIATION for the year ended December 31, 2021 for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of CAMOTE FARMERS ASSOCIATION as of December 31, 2021, the results of its operations, and cash flows for the year then ended in accordance with generally Philippine Financial Reporting Standards applicable to Small and Medium Entities (SMEs).

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with Philippine Financial Reporting Standards applicable to SMEs.

We confirm, to the best of our knowledge and belief, the following representations:

- There have been no irregularities involving management or employees who
 have a significant role in the accounting and internal control systems or that
 could have a material effect on the financial statements.
- We have made available to you all books of accounts and supporting documentation.
- We confirm the completeness of the information provided regarding the identification of related parties.
- The financial statements are free of material misstatements, including omissions.
- The entity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of noncompliance. There has been no noncompliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of noncompliance.
- We have no plans or intentions that may materially after the carrying value or classification of assets and liabilities reflected in the financial statements.
- The entity has satisfactory title to all assets and there are no liens or encumbrances on the company's assets.

- We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent.
- There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

There are no formal or informal compensating balance arrangements with any
of our cash and investment accounts.

RICHARD TAFURONG

LENYLOGIE S. SILVANO Treasurer

Brgy. Camote, Dulag, Leyte

STATEMENT OF MANAGEMENT RESPONSIBILTY FOR ANNUAL INCOME TAX RETURN

The management of CAMOTE FARMERS ASSOCIATION is responsible for all information and representations contained in the Annual Income Tax Return for the calendar year ended December 31, 2021. The management is likewise responsible for all information and representations contained in the financial statements accompanying the (Annual Income Tax Return or Annual Information Return) covering the same reporting period. Furthermore, the management is responsible for all information and representations contained in all the other tax returns filed for the reporting periods, including, but not limited, to the value added tax and/or percentage tax returns, withholding tax returns, documentary stamp tax returns, and any and all other tax returns.

In this regard, the management of CAMOTE FARMERS ASSOCIATION affirms that the attached audited financial statements for the year ended 2021, and the accompanying Annual Income Tax Return are in accordance with the books and records of CAMOTE FARMERS ASSOCIATION, complete and correct in all material respects. The management likewise affirms that:

- a) The Annual Income Tax Return has been prepared in accordance with the provisions of the National Internal Revenue Code, as amended, and pertinent tax regulations and other issuances of the Department of Finance and the Bureau of Internal Revenue:
- b) Any disparity of figures in the submitted reports arising from the preparation of financial statements pursuant to financial accounting standards and the preparation of the income tax return pursuant to tax accounting rules has been reported as reconciling items and maintained in the company's books and records in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances.
- c) CAMOTE FARMERS ASSOCIATION has filed all applicable tax returns, reports and statements required to be filed under Philippine tax laws for the reporting period, and all taxes and other impositions shown thereon to be due and payable have been paid for the reporting period, except those contested in good faith.

Signed this ____ day of ____ 2022

RICHARD TAFURONG

LONYLOGIE S. SILVANO
Treasurer



Page 1 of 1

"Passion for Service"

STATEMENT REQUIRED BY SECTION 8-A, REVENUE REGULATION NO. V-20

The General Assembly and Officers of CAMOTE FARMERS ASSOCIATION Brgy. Camote, Dulag, Leyte

I have audited the financial statements of **CAMOTE FARMERS ASSOCIATION** covering the year ended December 31, 2021, on which I have rendered my report dated August 6, 2022.

In compliance with Revenue Regulations V-20, I am stating the following:

- That the taxes and licenses paid or accrued by the Association for the year ended December 31, 2021 are shown in the notes to the financial statements.
- 2. That I am not related by consanguinity or affinity to the General Assembly, Officers, or Principal Members of the Association; and
- 3. That I have no financial interest in the Association or any family relationships with its officers/management.

ALBERT B. BACLEA-AN

CPA No. 0114856 PTR No. 6094201 Issued at Palo, Leyte Issued on January 20, 2022 BOA Accreditation No. 6648 Valid Until March 31, 2024 CDA Accreditation No. 1342 Valid Until September 2024 BIR Accreditation No. 14-000025-1-2021

Valid Until October 21, 2024

Brgy. Camote, Dulag, Leyte

STATEMENT OF MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The management of CAMOTE FARMERS ASSOCIATION is responsible for all information and representations contained in the Statement of Assets, Liabilities, and Fund Balances of CAMOTE FARMERS ASSOCIATION as of December 31, 2021, and the related Statement of Revenues and Expenses, Cash Flows, Changes in Fund Balances, and the summary of significant accounting policies therein for the year ended December 31, 2021. The financial statements were prepared in accordance with the generally accepted accounting principles in the Philippines and reflect amounts that are based on the best estimates and informed judgment of management with appropriate consideration to materiality.

In this regard, the management of CAMOTE FARMERS ASSOCIATION maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized. The management likewise discloses to its external auditor: (i) all significant deficiencies in the design or operation of internal controls that could adversely affect its ability to record, process and report financial data; (ii) material weaknesses in the internal controls; and (iii) any fraud that involves management or other employees who exercise significant roles in internal controls.

Albert B. Baclea-an, the independent auditor appointed by the Officers of CAMOTE FARMERS ASSOCIATION, have examined the financial statements of the entity in accordance with the Philippine Standards in Auditing and has expressed his opinion on the fairness of presentation upon completion of such examination, in his report to CAMOTE FARMERS ASSOCIATION dated August 6, 2022.

Signed this of 2022:

RICHARD T FURONG

LENYLOGIE S. SILVANO
Treasurer



Page 1 of 1

"Passion for Scroice

STATEMENT OF REPRESENTATION

August 6, 2022

TO THE REGULATORS:

In connection with my examination of the financial statements of **CAMOTE FARMERS ASSOCIATION** covering the year ended December 31, 2021 that are herewith submitted to the regulators, I hereby represent the following:

- That I am in the active practice of the accounting profession and duly registered with the Board of Accountancy (BOA);
- 2. That I am a duly accredited external auditor by the Cooperative Development Authority;
- 3. That said financial statements herewith were prepared and presented in conformity with the Philippine Financial Reporting Standards (PFRS) for SMEs and are based on the pertinent standard chart of accounts; in case of any departure from such standards or any limitation in the scope of my examination, I shall indicate the nature of the departure and the extent of the limitation, the reasons therefore and the effects thereof on the expression of an opinion or which may necessitate the negation of an expression of an opinion;
- That in the conduct of my audit, I adhered to the Philippine Standards in Auditing (PSA) and the Standards Audit System for Cooperatives (SASC) as required by the Cooperative Development Authority;
- That I am qualified to perform the audit as provided for in the Code of Ethics for Professional Accountants in the Philippines, the Philippine Accountancy Act of 2004 and Article 80 of R.A. 9520 (The Philippine Cooperative Code of 2008);
- That relative to the expression of my opinion on the said financial statements, I shall
 not commit any acts discreditable to the profession as provided under Code of
 Professional Ethics for CPAs.
- 7. That I make these representations in my individual capacity as CPA practitioner duty accredited with the Board of Accountancy.

(8)

ALBERT B. BACLEA-AN

CPA No. 0114856
PTR No. 6094201
Issued at Palo, Leyte
Issued on January 20, 2022
BOA Accreditation No. 6648
Valid Until March 31, 2024
CDA Accreditation No. 1342
Valid Until September 2024
BIR Accreditation No. 14-000025-1-2021
Valid Until October 21, 2024



Page 1 of 3

Passion for Source

INDEPENDENT AUDITOR'S REPORT

The General Assembly and Officers of **CAMOTE FARMERS ASSOCIATION** Brgy. Camote, Dulag, Leyte

Report on the Audit of Financial Statements

Opinion

I have audited the financial statements of CAMOTE FARMERS ASSOCIATION ("the Company"), which comprise the statements of assets, liabilities, and fund balances as of December 31, 2021, and the statements of revenues and expenses, statements of changes in fund balances, statements of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. The prior years' financial statements were NOT audited by the undersigned external auditor.

In my opinion, except for Cash on Hand which I was unable to verify nor apply alternative audit procedures, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Philippine Financial Reporting Standards (PFRSs) for Small and Medium Entities (SMEs).

Basis for Opinion

I conducted my audits in accordance with Philippine Standards on Auditing (PSAs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics for Professional Accountants in the Philippines (Code of Ethics) together with the ethical requirements that are relevant to my audit of the financial statements in the Philippines, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial **Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRS for SMEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either (v) intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.





Passion for Service

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of
 expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Page 3 of 3

"Passion for Scruice"

Report on the Supplementary Information Required Under Revenue Regulation No. 15-2010

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on taxes presented in Note 1 of the notes to the financial statements is presented for the purpose of filing with the Bureau of Internal Revenue and is not required part of the financial statements. Such information is the responsibility of the management and has been subjected to the auditing procedures applied in my audit of the basic financial statements. In my opinion, the supplementary information present fairly in all material respect in relation to the basic financial statements taken as whole.

ALBERT B. BACLEA-AN FIRM

By:

ALBERT B. BACLEA-AN

CPA No. 0114856
PTR No. 6094201
Issued at Palo, Leyte
Issued on January 20, 2022
BOA Accreditation No. 6648
Valid Until March 31, 2024
CDA Accreditation No. 1342
Valid Until September 2024
BIR Accreditation No. 14-000025-1-2021
Valid Until October 21, 2024

August 6, 2022 Palo, Leyte, Philippines

Statement of Assets, Liabilities, and Fund Balances

As of December 31, 2021

(With Comparative Figures for 2020)

	Note		2021		2020
ASSETS					
Current Assets					
Cash	2.4 & 4	P	46,914.99	P	189,475.00
Loans Receivable - Net	2.5 & 5		82,000.00		-
Supplies	2.6 & 7		78,500.00		60,000.00
Total Current Assets		P	207,414.99	P	249,475.00
Noncurrent Assets					
Property and Equipment - Net	2.7 & 6	P	650,356.93	P	-
Biological Assets	2.8 & 7		515,000.00		360,000.00
Total Noncurrent Assets		P	1,165,356.93	P	360,000.00
TOTAL ASSETS		P	1,372,771.93	P	609,475.00
LIABILITIES AND FUND BALANC	ES				
Current Liabilities					
Culter Liabilités					
Loans Payable - Short Term	2.10	P	_	P	82,342.0
Loans Payable - Short Term	2.10	P	-	P	
	2.10		-		
Loans Payable - Short Term Total Current Liabilities Noncurrent Liabilities	2.10				82,342.00
Loans Payable - Short Term Total Current Liabilities Noncurrent Liabilities	2.10				82,342.00 82,342.00
Loans Payable - Short Term Total Current Liabilities Noncurrent Liabilities Fund Balances		P	-	P	82,342.00 - 107,133.00
Loans Payable - Short Term Total Current Liabilities Noncurrent Liabilities Fund Balances Unrestricted Fund	2.11	P	281,938.60	P	82,342.00

See Accompanying Notes to Financial Statements

Statement of Revenues and Expenses

As of December 31, 2021

(With Comparative Figures for 2020)

	Note		2021		2020
REVENUES					
Sales Revenue	2.3	P	303,342.00	P	98,591.00
Other Income	2.3 & 9		4,190.00		4,580.00
TOTAL REVENUES		P	307,532.00	P	103,171.00
COST OF SALES	2.3 & 8		30,049.00		4,628.00
GROSS INCOME		P	277,483.00	P	98,543.00
EXPENSES					
Supplies Expense	2.3	P	12,933.00	P	_
Taxes & Licenses	2.3		29,878.00		1,129.00
Representation Expense	2.3		8,002.00		231.00
Utilities Expense	2.3		00.008		-
Gas & Oil	2.3		22,422.00		50.00
Depreciation Expense	2.7 & 6		23,787.40		-
Miscellaneous Expense	2.3		4,855.00		-
TOTAL OPERATING EXPENSES		P	102,677.40	P	1,410.00
EXCESS OF REVENUE OVER EXPENSES		P	174,805.60	P	97,133.00

See Accompanying Notes to Financial Statements

Statement of Cash Flows

As of the Year Ended December 31, 2021

(With Comparative Figures for 2020)

	Note		2021		2020
CASH FLOW FROM OPERATING ACTIVITIES					
Excess of Revenue Over Expenses		P	174,805.60	P	97,133.00
Add: Depreciation Expense	2.7 & 6		23,787.40		-
Add/(Deduct): Working Capital Changes					
(Increase)/Decrease in Supplies			(18,500.00)		-
(Increase)/Decrease in Loans Receivables			(82,000.00)		-
NET CASH PROVIDED FROM OPERATING ACTIVITIES		P	98,093.00	P	97,133.00
Additions to Property, Plant & Equipment		P	(315,644.34)	P	
NET CASH PROVIDED/(USED) FROM INVESTING ACTIVITIES		P	(315,644.34)	P	
CASH FLOW FROM FINANCING ACTIVITIES Cash Subsidy		P	180,000.00	P	-
Borrowings			-		82,342.00
Loan Payments			(82,342.00)		-
Additions/(Charges) to Donated Capital			(22,666.67)		_
NET CASH USED FROM FINANCING ACTIVITIES		7	74,991.33	P	82,342.00
Net Increase/(Decrease) in Cash		P	(142,560.01)	P	470 475 00
Add: CASH BALANCE, BEGINNING		F	189,475.00	•	179,475.00 10,000.00
,			100,110.00		10,000.00
CASH BALANCE, ENDING		P	46,914.99	P	189,475,00

Statement of Changes in Fund Balances
As of the Year Ended December 31, 2021

(With Comparative Figures for 2020)

As of December 31, 2021:

	Note		Unrestricted Fund	Donated Capital
December 31, 2020 Balance		P	107,133.00	420,000.00
Excess of Revenues over Expenses for 2021			174,805.60	-
Adjustments			-	-
Additions			_	693,500.00
Charges			-	(22,666.67)
Balances, December 31, 2021		P	281,938.60	1,090,833.33

As of December 31, 2020:

	Note		Unrestricted Fund	Donated Capital
December 31, 2019 Balances		P	10,000.00	_
Excess of Revenues over Expenses for 2020			97,133.00	-
Adjustments			-	•
Additions/(Charges)			-	420,000.00
Balances, December 31, 2020		P	107,133.00	420,000.00

See Accompanying Notes to Financial Statements

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

NOTE 1 - GENERAL INFORMATION

CAMOTE FARMERS ASSOCIATION (CFA) is a duly registered farmers association with the Department of Labor of Employment (DOLE) pursuant to the provisions of the Labor Code on January 27, 2015, per Registration Certificate No. RO800-NLFO-15-01-RWA-263.

On June 21, 2021, CFA obtained its Certificate of Registration (COR) with the Bureau of Internal Revenue (BIR) RDO 088 per COR No. OCN2RC0001921911 and Tax Identification No. (TIN) 778-980-956-000.

As a duly registered Association, CFA is supposed to be exempted from paying income and other taxes pursuant to the provisions of Section 30 of the National Internal Revenue Code, as amended. However, the Association is still in the process of applying for a Certificate of Tax Exemption.

The Association was organized for the following objectives and purpose:

- 1. To establish an association that will promote mutual aid and protection to members;
- To promote moral, social, and economic well-being of all members;
 To develop a sustainable livelihood thru the conduct of activities with the aim of uplifting the economic condition of the member.
- 4. To provide the members knowledge and skills and equip themselves an effective and innovative way _(example: livestock raising); BACK YARD PIGGERY_
- 5. To work with non-government organization entities in the promotion and development of the association and carrying out government policies.

The Association's principal place of business is at Brgy. Carnote, Dulag, Leyte.

For financial reporting, the Association adopts a calendar year ending December 31.

The financial statements for the year ended December 31, 2021 were authorized for issue by the General Assembly on August 8, 2022.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Presentation

Statement of Compliance

The financial statements of CAMOTE FARMERS ASSOCIATION are prepared in accordance with the Philippine Financial Reporting Standards (PFRS) for Small and Medium Entities.

Basis of Measurement and Presentation

The financial statements have been prepared on the historical cost basis.

Functional and Presentation Currency

The financial statements of the Association are measured using the currency of the economic environment in which the entity operates. The financial statements are presented in Philippine Peso, which is also the Association's functional currency.

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

Use of Judgments and Estimates

The preparation of the financial statements in conformity with PFRS for SMEs requires management to make judgments, estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The estimates and assumptions used in the financial statements are based on management's evaluation of relevant facts and circumstances as of the date of the financial statements. Actual results could differ from such estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

The following presents a summary of these significant estimates and assumptions:

Financial assets and liabilities

The Association carries certain financial assets and liabilities at fair value, which requires extensive use of accounting estimates and judgment. While significant components of fair value measurement were determined using verifiable objective evidence (i.e. interest rates), the amount of changes in fair value would differ if the Association utilized a different valuation methodology. Any changes in fair value of these financial assets and liabilities would affect net surplus and fund balances.

Estimated allowance for uncollectible accounts

The Association evaluates its loans and other receivables based on available facts and circumstances, including, but not limited to, the length of relationship with the member-borrower, member-borrower's credentials on hand, the member-borrower's payment history, and collection experience.

Estimated useful lives of property and equipment

The Association annually reviews the estimated useful lives of property and equipment based on the period over which the assets are expected to be available for use and revised if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned. A reduction in the estimated useful lives of property and equipment would increase the recorded depreciation and amortization expenses and decrease noncurrent assets.

The estimated useful lives of property and equipment are as follows:

	Number of Years
Building	15 – 30
Machineries	5-10

Estimated asset impairment

PFRS requires that an impairment review be performed when certain impairment indicators are present. Determining the value of property and equipment, which requires the determination of future cash flows expected to be generated from the continued use and ultimate disposition of such assets, requires the Association to make estimates and assumptions that can materially affect its assets, liabilities and equity. Future events could cause the Association to conclude that the property and equipment are impaired. Any resulting impairment loss shall be charged to operations.

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

The Association reviews property and equipment for impairment of value. This includes considering certain indications of impairment such as significant changes in assets' usage, significant decline in assets' market value, and obsolescence or physical damage of assets. As of and for the period ended December 31, 2021, the Association did not recognize any impairment loss on its property and equipment.

2.2 Changes in Accounting Policies

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the preparation of the Association's annual financial statements as of and for the period ended December 31, 2021.

New Standards and Amendments to Standards in 2007 and 2008 Not Adopted

- Amendment to Philippines Accounting Standards (PAS) 1, Presentation of Financial Statements —
 Capital Disclosures, introduces disclosure about the entity's objectives, policies and processes of
 managing capital; quantitative data about what the entity regards as capital; whether the entity
 has complied with any capital requirements; and if it has not complied, the consequences of such
 non-compliance.
- Amendment to PAS 1, Amendment on Statement of Comprehensive Income. This amendment
 will be effective for financial years beginning on or after January 1, 2009. In accordance with the
 amendment to PAS 1, the statements of changes in fund balances or reserves shall include only
 transactions with members, while all non-members changes will be presented in fund balances or
 reserves as a single line with details included in a separate statement.

In addition, the amendment to PAS 1 provides for the introduction of a new statement of comprehensive income that combines all items of income and expenses recognized in the statements of income together with "other comprehensive income". The revisions specify what is included in other comprehensive income, such as gains and losses on available-for-sale assets, actuarial gains and losses on defined benefit pension plans and changes in the assets revaluation reserve. Entities can choose to present all items in one statement, or to present two linked statements, a separate statement of income and a statement of comprehensive income. The Association does not expect this amendment to have a significant impact on the financial statements.

Amendment to PAS 23, Borrowing Costs. This amendment will become effective for financial
years beginning on or after January 1, 2009. It requires the capitalization of borrowing costs when
such costs relate to a qualifying asset. A qualifying asset is an asset that necessarily takes a
substantial period of time to get ready for its intended use or sale. In accordance with the
transitional requirements in the standard, the change should be accounted for prospectively.

Accordingly, borrowing costs will be capitalized on qualifying assets with a commencement date after January 1, 2009. The amendment has no significant effect on the Association's financial statements.

2.3 Accrual Basis

CAMOTE FARMERS ASSOCIATION's financial statements; particularly its income and expenses are accounted for under the accrual basis of accounting. Revenue is recognized when it is probable that the economic benefits associated with the transactions will flow to the Association and the amount of the revenue can be measured reliably.

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NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

Contributions, membership and other fees, as well as miscellaneous income and gains, are recognized as income over the corresponding accounting period or term; when the service is being rendered. However, interest and fines on loans are recognized as income when collected to reflect a more reliable and relevant measurement of its income.

Income and other fees collected in advance pertaining to the subsequent accounting period are shown under uneamed income account in the current liability section of the balance sheet. Interest income from bank deposits is recognized on a time proportion bases on the principal outstanding at the rate applicable. Related costs and expenses are recognized as incurred.

2.4 Cash

Cash includes cash on hand and in banks. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three months or less and are subject to an insignificant risk of changes in value. The Association has no items of cash equivalents as of December 31, 2021.

2.5 Financial Assets and Liabilities

Date of Recognition

The Association recognizes a financial asset or a financial liability in the balance sheet when it becomes a party to the contractual provisions of the instrument. In the case of a regular way purchase or sale of financial assets, recognition and derecognition, as applicable, is done using settlement date accounting.

Financial Asset or Financial Liabilities at Fair Value through Profit and Loss (FVPL)

This category consists of financial assets or financial liabilities that are held for trading or designated by management as FVPL on initial recognition.

Financial assets or financial liabilities at FVPL are recorded in the balance sheet at fair value, with changes in fair value being recorded in the statement of operations.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are not entered into with the intention of immediate or short-term resale and are not designated as AFS or financial asset at FVPL. Loans and receivables are carried at cost or amortized cost, less impairment in value. Amortization is determined using the effective interest method. Gains and losses are recognized in income when the loan and receivables are derecognized or impaired, as well as through amortization process. Loans Receivables are carried at their outstanding balances reduced by an allowance for probable losses based on a predetermined figure as proposed by the management and approved by the General Assembly through the ratified annual budget. Bad accounts are written off when identified.

The Association's loans receivables and other receivables are included in this category. This consists of

(1) Loans Receivable - Active account, which pertains to receivables from member-borrowers properly classified as current, past due, restructured and under litigation;

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

(2) Advances to Officers and Employees account, if any, which pertains to receivables from officers and employees for cash advances made against funds which are subject for liquidation;

Held-to Maturity Investments (HTM)

HTM investments are quoted non-derivative financial assets with fixed or determinable payments and fixed maturities for which the Association's management has the positive intention and ability to hold to maturity. Where the Association sells other than an insignificant amount of HTM investments, the entire category would be tainted and classified as AFS investments.

After initial measurement, these investments are measured at amortized cost using the effective interest method, less impairment in value. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees that are an integral part of the effective interest rate. Gains and losses are recognized in the interim statements of operations when HTM investments are derecognized or impaired, as well as through the amortization process.

The Association did not hold any investments in this category during the current year.

Available-for-Sale investments (AFS)

AFS investments are non-derivative financial assets that are designated in this category or are not classified in any of the categories. Subsequent to initial recognition, AFS investments are carried at fair value in the balance sheet. Changes in the fair value of such assets are reported in the equity section of the balance sheet until the investment is derecognized or the investment is determined to be impaired. On derecognition or impairment, the cumulative gain or loss previously reported in equity is transferred to the interim statement of revenue and expenses.

The Association did not hold any investments in this category during the current year.

Financial Liabilities

This category pertains to financial liabilities that are not held for trading or not designated as at FVPL upon the inception of the liability. These include liabilities arising from operations or borrowings.

These are recognized when the Association becomes a party to the contractual agreements of the instrument. The financial liabilities are recognized initially at fair value and are subsequently carried at amortized cost, taking into account the impact of applying the effective interest method of amortization (or accretion) for any related premium, discount and any directly attributable transaction costs.

Included in this category are the Association's accounts payable, accrued expenses, deposit liabilities and other liabilities.

Trade payables are recognized at their nominal value.

Financial liabilities are derecognized from the balance sheet only when the obligations are extinguished either through discharge, cancellation or expiration.

2.6 Inventories

This account represents items held for sale in the ordinary course of business whose cost is determined using the First-in, First-out Method. PAS 2, Inventories, require that these items be measured on the balance sheet at lower of cost or net realizable value method.

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

2.7 Property and Equipment

Property and equipment are carried at cost less accumulated depreciation and amortization, as well as impairment losses, if any.

Property and equipment are initially measured at cost, which comprises their purchase prices, as well as other expenditures directly attributable in bringing the assets to working condition. Subsequent costs are capitalized as part of property and equipment only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. The costs of day-to-day servicing of an asset are recognized as an expense in the period in which they are incurred.

Depreciation is charged to the statements of operations on a straight-line basis over the useful lives of the property and equipment

The useful life and depreciation method are reviewed periodically to ensure that the period and method of depreciation are consistent with the expected pattern of economic benefits from items of property and equipment.

When property and equipment is disposed of, or permanently withdrawn from use, and no future economic benefits are expected from its disposal or retirement, the cost and related accumulated depreciation or amortization, as well as impairment losses, if any, are removed from the accounts, and the resulting gains or losses arising from the disposals or retirement are reflected in the results of current operations.

2.8 Biological Assets

The Association recognizes a biological asset only when the entity controls the asset as a result of past events, it is probable that future economic benefits will flow to the entity, and the fair value or cost of the asset can be measured reliably.

Biological assets within the scope of PAS 41 are measured on initial recognition and at subsequent reporting dates at fair value less estimated costs to sell, unless fair value cannot be reliably measured.

All costs related to biological assets that are measured at fair value are recognized as expenses when incurred, other than costs to purchase biological assets.

2.9 Asset impairment

Financial Assets

Alakanda Film

A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of the asset.

Financial assets are reviewed for impairment at each balance sheet date. For financial assets carried at amortized cost, whenever it is probable that the Association will not collect all amounts due according to the contractual terms of receivables, an impairment loss is recognized in the statement of operations. Reversal of an impairment loss previously recognized is recorded when the decrease can be objectively related to an event occurring after the write-down. Such reversal is recorded in the statement of operations.

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NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

However, the increased carrying amount is only recognized to the extent it does not exceed what amortized cost would have been had the impairment not been recognized. For the year ended December 31, 2021, no impairment loss or reversal had been recognized.

Non-financial Assets

An assessment is made at the balance sheet date to determine whether there is any indication that an asset may be impaired, or whether there is any indication that an impairment loss previously recognized for an asset in prior periods may no longer exist or may have decreased. If any such indication exists and when the carrying value of an assets exceeds its estimated recoverable amount, the asset or cash generating unit to which the asset belongs is written down to its recoverable amount. The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use. Recoverable amounts are estimated for individual assets or, if it is not possible, for the cash generating unit to which the asset belongs. For impairment loss on specific assets, the recoverable amount represents the fair value less cost to sell.

An impairment loss is recognized whenever the carrying amount of an assets or its cash generating unit exceeds its recoverable amount. An impairment loss is charged against operations in the period in which it arises. A previously recognized impairment loss is reversed only if there has been a change in estimate used to determine the recoverable amount of an asset, however, not to an amount higher than the carrying amount that would have been determined (net of depreciation and amortization) had no impairment loss been recognized for the asset in prior periods. A reversal of an impairment loss is credited to current operations.

2.10 Provisions and Contingencies

Provisions are recognized when the Association has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as an interest expense.

Contingent tiabilities are not recognized in the financial statements but are disclosed in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statement but are disclosed in the notes to the financial statements when an inflow of economic benefits is probable.

2.11 Equity

Unrestricted Funds

This represents the accumulated net surplus of the Association that can be used for its working capital requirements.

Donated Capital

These are cash and non-cash assets received as grant by the Association from various donor entities.

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

2.12 Events after the Balance Sheet Date

Post year-end events that provide additional information about the Association's financial position at the balance sheet date (adjusting events) are recognized in the financial statement. Post year-end events that are not adjusting events are disclosed in the notes to the financial statements when material.

NOTE 3 - FINANCIAL INSTRUMENTS

Included in this account are:

Circurial assain	2021	2020
Financial assets measured at amortized cost less impairment Financial liabilities measured at amortized cost less impairment	10,000.38	P

NOTE 4 - CASH

Included in this account are:

Cock on the d		2021		2020
Cash on Hand	Р	36,914.61	D	100 475 00
Cash in Bank	•		-	189,475.00
TOTAL CASH		10,000.38		_
IVIAL CASH	P	46,914.99	P	189,475,00

Note 4.1

Cash in Bank earns interest at the respective savings or special demand deposit rates. Short-term deposits are made by varying periods of up to three months, depending on the immediate cash requirements of the Association, and earn interest at the respective short-term deposit rates.

NOTE 5 - LOANS AND OTHER RECEIVABLES - NET

This account includes:

Laser Branch Library		2021		2020
Loans Receivable - Current Loans Receivable - Past Due	Р	82,000.00	P	
Total Loans Receivable		82,000.00		
Less: Allowance for Probable Loan Losses		-		•
LOANS AND OTHER RECEIVABLES - NET	P	82,000.00	P	

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

NOTE 6 - PROPERTY AND EQUIPMENT (NET)

This account is composed of:

Pigpen Building		2021		2020
Machineries	P	356,811.00	P	
Total Property and Equipment		340,000.00		
Less: Accumulated Depreciation	P	696,811.00 (46,454.07)	P	
PROPERTY AND EQUIPMENT - NET	P	650,356.93	D	

Note 6.1 The Association recognized Depreciation of P46,454.07 for 2021 as shown as part of the:

Expenses	2	
Deduction against Donated Capital	P	23,787.40
Total Depreciation		22,666.67
Total Depreciation		46,454,07

There were no impairment losses recognized during the same period. The movements in the accounts as of and for the period ended December 31, 2021 are shown below:

As of Year Ending December 31, 2021:

Property and Equipment

Property	December 31, 2020 Balances	Additions	Disposals/	December 31, 2021 Balances	
Pigpen Building					
Machineries	-	356,811.00		356,811.00	
TOTAL	-	340,000.00		340,000.00	
TOTAL	-	696,811.00		696,811.00	

Accumulated Depreciation and Impairment Loss

Property	December 31, 2020 Balances	2021 Depreciation	Disposals/	December 31,
Pigpen Building	To building	Pri o o racio 11	Adjustments	2021 Balances
Machineries		23,787.40		23,787.40
TOTAL		22,666.67	-	22,666,67
TOTAL	-	46,454.07		46,454.07

NOTE 7 - DONATED CAPITAL

This account is composed of:

Biological assets		2021		2020
Cash Subsidy	P	515,000.00	Р	360,000,00
Machineries		180,000.00		-
Supplies		340,000.00		_
Total Donated Capital		78,500.00		60,000.00
Less: Deduction for depreciation of machineries (6.1)	P	1,113,500.00	P	420,000.00
DONATED CAPITAL		(22,666.67)		
DOINTED OWLIIME	P	1,090,833.33	P	420,000.00

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

NOTE 8 - COST OF SALES

This account is composed of:

		2021		2020
Inventory, beginning	P	-	P	_
Purchases		30,049.00		4,628.00
Cost of Goods Available for Sale Inventory, ending	P	30,049.00	P	4,628.00
COST OF SALES	Р	30,049.00	P	4.628.00

NOTE 9 - OTHER INCOME

This account is composed of:

A.F. (1) . G.		2021		2020
Monthly Dues	P	3,240.00	P	3,240.00
Rental Income		_	•	1.340.00
Interest Income		3,260.00		1,040.00
TOTAL OTHER INCOME	Р	6,500.00	Р	4,580,00

NOTE 10 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Association's financial instruments comprise of financial assets in the form of loans other receivables, as well as held-to-maturity investments. The financial liabilities comprise of Loans Payable and other liabilities. Hence, the Association is exposed to a variety of financial risks which result from both its operating and investing activities.

The Association's risk management is coordinated with the General Assembly which actively secures the Association's short-to-medium cash flows. The Association has no activity in terms of trading financial assets for speculative purposes nor does it write options. The most significant financial risks to which the Association is exposed to are described below:

Market Risk

The Association's market risk (the risk of loss to future earnings, to fair values or to futures cash flows that may result from changes in the price of a financial instrument) originates from its debt securities and equities with cooperatives, financial institutions and government entities which it intends to hold until maturity. The value of a financial instrument may change as a result of changes in interest rates, foreign exchange rates, equity prices and other market changes.

The Association manages market risk by carefully choosing (usually through a thorough discussion with the Board of Directors) the establishments where these investments will be places. It also diversifies its investments based on maturity period, reputation of the investee and the interest rate offered to help minimize market risk.

Brgy. Camote, Dulag, Leyte

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021 (With Comparative Figures for 2020)

Foreign Currency Risk

The Cooperative does not have significant exposure to foreign currency risk since its transactions are denominated in Philippine Peso, its functional currency.

NOTE 11 - RELATED PARTY TRANSACTIONS AND DISCLOSURES

In the ordinary course of its operations, the Association has, as its related party, the members of its key management personnel. PAS 24 defines key management personnel as those persons having authority and responsibility for planning, directing and controlling the activities of an entity, either directly or indirectly and include directors (executives or otherwise) of that entity.