

Annex D: Letter of Application

May 3, 2024

Vice Governor Hon. Leonardo M. Javier, Jr.
Presiding Officer, Sangguniang [Panlalawigan/Panlungsod/Bayan]
Palo, Leyte
Province of Leyte

Dear **Vice Governor Leonardo M. Javier, Jr. :**

In response to your Notice of Call for Accreditation, kindly be informed that **GUINARONA ZONE 1 FARMER- IRRIGATOR'S ASSOCIATION INC.**, with office address at Brgy. Hinulogan Dagami, Leyte, would like to seek accreditation by the sangguniang [panlalawigan/panlungsod/bayan].

In support of this application are the following administrative requirements:

1. Duly accomplished Application Form for Accreditation;
2. Duly approved Board Resolution signifying intention for accreditation for the purpose of representation in the local special body;
3. Certificate of Registration issued by the [SEC, CDA, DOLE, DHSUD/HLURB] or existing valid Certificate of Accreditation issued by the [Name of NGA] or Certification issued by the NCIP;
4. List of Current Officers;
5. CY 2023 Minutes of the Annual Meeting;
6. CY 2023 Annual Accomplishment Report; and
7. CY 2023 Financial Statements

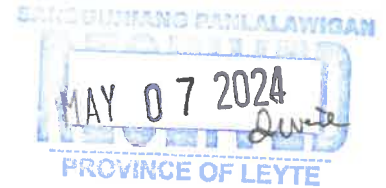
Thank you.

Sincerely,


ANA O. DOLOR
President

Item No.: 04

Date: 14 2024 MAY



GUINAYONAN ZONE I FARMER-IRRIGATORS' ASSN

Please submit five (5) copies each of the following to apply for Accreditation of your Organization:

*DAGAMI,
Leyte*

- ~~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 the case of IPOs, certification issued by NCIP)
- ~~5.~~ List of current Officers
- ~~6.~~ For CSOs that have been in 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 in operation for at least one (1) year, Annual Accomplishment Report for the immediately preceding year
- ~~8.~~ For CSOs that have been in 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

Note: Templates are available for download at <https://bit.ly/CSO-LSB-Annexes> or at the SP Records Office.

*Checked by:
Darius - SP
5-07-24*

Annex C: Application Form for Accreditation and Checklist of Requirements

APPLICATION FORM FOR ACCREDITATION

Name of Organization: GUINARONA ZONE 1 FARMER-IRRIGATOR'S ASSOCIATION INC.

Address: Brgy. Hinulogan Dagami, Leyte

Contact No.: 09505981855

Email address (optional): none

Date Organized: July 13, 2010

Sector/s Represented: Agriculture

Purposes/Objectives:

- To cooperate and eventually assume the operation and maintenance of the irrigation system or portion thereof under such terms and conditions that the National Irrigation Administration Board may impose.
- To serve as a channel for the government (National Irrigation Administration) and private agencies in providing technical and financial assistance and other essential services concerning irrigated agriculture.
- To act as the catalyze for payment of loans land amortization, Irrigation services fees of for outright sale of farm supplies intended for farmers and to facilitate similar farm transactions between the farmers and the concerning parties.
- To encourage participation of the farmer-irrigators in promoting wholesome community life.
- To promote continues group action/ cooperative work thereby enhancing the execution of farm activities to benefit the water users
- To implement planned thrift and savings program among its members and initiate fund raising activities for irrigator's association capital build-up provided authorized by existing laws.
- To promote the conduct of continuing education and training programs for irrigator's association member's officers as part of development process.
- To cooperate and federate with similar association to spearhead the growth and development process of cooperatives.

Services that the organization provides or can participate in:

1. Machinery rental (e.g combine harvester, rice planter & 4 wheeled tractor)
2. Clearing operation of GZ-1 water canals

Registering Agency:

Date Registered: July 13, 2010

- Securities and Exchange Commission (SEC)
- Cooperative Development Authority (CDA)
- Department of Labor and Employment (DOLE)
- Department of Human Settlements and Urban Development (DHSUD), formerly the Housing and Land Use Regulatory Board (HLURB)
- National Commission on Indigenous Peoples (NCIP) **certification*

Accrediting Agency (if any):

Date Accredited: _____

- Commission on Population and Development (POPCOM)
- Department of Agriculture (DA)
- Department of Public Works and Highways (DPWH)
- Department of Social Welfare and Development (DSWD)
- Department of Agriculture (DA)
- Department of the Interior and Local Government (DILG)
- Department of Labor and Employment (DOLE)
- National Commission for Culture and the Arts (NCCA)
- Presidential Commission for the Urban Poor (PCUP)
- Philippine Drug Enforcement Agency (PDEA)
- Department of Labor and Employment (DOLE)
- Others (specify): _____

Organizational Level:

- Barangay-level
- Chapter
- Affiliate of a larger organization (identify organization): _____
- Others (specify): _____


Projects Implemented in the Municipality of Dagami, Leyte

Year	Project	Cost	Financing Source/Scheme	Beneficiaries	Status	
					Completed	Ongoing
2023	Repair of dam & damaged filing of canal holes	4M	NIA	GZ-1	ongoing	
2022	Construction of Budaw Check gate	2M	NIA	GZ-1	completed	
2020	Desilting	80, 000,00	NIA	GZ-1	completed	

Depending on your organization's technical area of expertise and scope of activity, which Local Special Body are you most capable to be a member of?

- Local Development Council
- Local Health Board
- Local School Board
- Local Peace and Order Council

WE HEREBY CERTIFY to the correctness of the above information.


ANA O. DOLOR
President


NITA M. BADEO
Secretary

Annex E: Board Resolution - Intention for Accreditation

Guinarona Zone 1 Farmer-Irrigator's Association Inc.
Brgy. Hinulogan Dagami, Leyte

BOARD RESOLUTION NO. 02

WHEREAS, Section 108 of the Local Government Code of 1991 (RA 7160) provides for the accreditation of civil society organizations

WHEREAS, on June 15, 2022, the Department of the Interior and Local Government issued Memorandum Circular No. 2022-083, on the Guidelines on the Accreditation of Civil Society Organizations and Selection of Representatives to the Local Special Bodies;

WHEREAS, the Guinarona Zone 1 Farmer-Irrigator's Association Inc. is a civil society organization duly registered with the Securities and Exchange Commission and existing under Philippine laws;


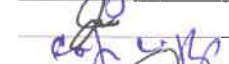


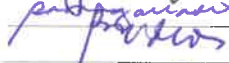



WHEREAS, the Guinarona Zone 1 Farmer-Irrigator's Association Inc. Special Board Meeting held at Brgy. Hinulogan Dagami, Leyte on April 13, 2024, attended by the following Board of Trustees present, the following resolution was approved and adopted:

RESOLVED, AS IT IS HEREBY RESOLVED, to signify our intention to be an accredited civil society organization with the Sangguniang [Panlalawigan/Panlungsod/Bayan], pursuant to the procedures and guidelines set forth in Section 108 of the Local Government Code of 1991 and DILG Memorandum Circular 2022-083, and to apply for membership in a local special body in the Province Leyte of Palo.

RESOLVED FURTHER, to forward a copy of this RESOLUTION to the Chair of the Sanggunian Committee on Accreditation, the Honorable Councilor Trinidad G. Apostol.

RESOLVED FURTHERMORE, that the following representative/s of the Organization is/are authorized and directed to take any action necessary to effectuate the foregoing resolution: Editha G. Lazarte, Nerissa N. Oronos, Cristina C. Raga, Josielene C. Mintay, Emilio S. Commendador, Josefina J. Jasmin, Rosalinda D. Magallanes & Nita M. Badeo

ADOPTED unanimously by the Board of Trustees/Directors of the Guinarona Zone 1 Irrigators Association Inc. this 3rd day of May 2024 in the Province of Leyte of Dagami.

Name	Position	Signature
Editha G. Lazarte	BOT	
Nerissa N. Oronos	BOT	
Cristina C. Raga	BOT	
Josielene C. Mintay	BOT	
Emilio S. Commendador	Vice-President	
Josefina J. Jasmin	Treasurer	
Rosalinda D. Magallanes	Auditor	
Nita M. Badeo	Secretary	

ANA O. DOLOR
President

SUBSCRIBED AND SWORN TO before me this MAY 06 2024, 2024 in Dagami, Leyte, Affiant exhibiting to me his/her National I.D with valid identification no. 3879-1261-7079-7850 issued on May 18, 2022 at Dagami, Leyte.

Doc No: 77

Page No: 13

Book No: v1 series 2024

ATTY. ALVARO P. LOPEZ JR.
Secretary Public for Province of Leyte
Under AM No. 21-06-033
Until December 31, 2024



CE028842

REPUBLIC OF THE PHILIPPINES
SECURITIES AND EXCHANGE COMMISSION
CEBU EXTENSION OFFICE
Cebu City

COMPANY REG. NO. CN201025826

CERTIFICATE OF INCORPORATION

KNOW ALL PERSONS BY THESE PRESENTS:

This is to certify that the Articles of Incorporation and By-Laws of:


GUINARONA ZONE 1 FARMERS IRRIGATORS' ASSOCIATION, INC.

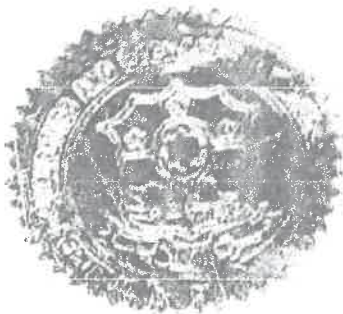
were duly approved by this Commission on this date upon the issuance of this Certificate of Incorporation in accordance with the Corporation Code of the Philippines (Batas Pambansa Blg. 68), and copies of said Articles and By-Laws are hereto attached.

This Certificate grants juridical personality to the corporation but does not authorize it to undertake business activities requiring a Secondary License from this Commission such as, but not limited to acting as broker or dealer in securities, government securities eligible dealer (GSED), investment adviser of an investment company, close-end or open-end investment company, investment house, transfer agent, commodity/financial futures exchange/ broker/ merchant, financing company, pre-need plan issuer, general agent in pre-need plans and time shares / club shares/ membership certificates issuers or selling agents thereof. Neither does this Certificate constitute as permit to undertake activities for which other government agencies require a license or permit.

As a registered corporation, it shall submit annually to this Commission the reports indicated at the back of this Certificate.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of this Commission to be affixed at Cebu City, Philippines, this 15th day of July, Two Thousand Ten.


LINDEZA ROGERO-GAVINO
Acting Director
SEC CEBU OFFICE



Annex F: List of Current Officers and Members

List of Current Officers of the Guinarona Zone 1 Farmer-Irrigator's Association Inc.
as of January 1, 2024- December 31, 2024

Name	Position
Ana O. Dolor	President
Emilio S. Commendador	Vice President
Nita M. Badeo	Secretary
Josefina J. Jasmin	Treasurer
Rosalinda D. Magallanes	Auditor
Cristina C. Raga	BOT
Nerissa N. Oronos	BOT
Editha G. Lazarte	BOT
Josielene C. Mintay	BOT

**add rows as necessary*

LIST OF MEMBERS:

No.	Name	Home Address	Farm Address
1	Roberto M. Davocol	Brgy. Tunga Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
2	Anatalio, Jr. B. Ortega	Brgy. Canlingga Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
3	Elizabeth B. Almarines	Brgy. Maragondong Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
4	Allan A. Alinsunod	Brgy. Poponton Dagami, Leyte	Brgy. Poponton Dagami, Leyte
5	Reynaldo C. Cadigoy	Brgy. Balugo Dagami, Leyte	Brgy. Sampaguita Dagami, Leyte
6	Renato, Sr. P. Mulleda	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
7	Benedicto C. Asne	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
8	Norberto B. Celis	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
9	Norberto C. Limchaypo	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
10	Libertad M. Lauzon	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
11	Marbelina M. Maquino	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
12	Gina D. Eliseo	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
13	Benidecto E. Dumduma	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
14	Romeo D. Pedrera	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte

Annex F: List of Current Officers and Members

15	Lorna P. Paquit	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
16	Lolita Superales	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
17	Ronie Tuang	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
18	Eduardo De Paz	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
19	Marissa Cajara	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
20	Nilo C. Molero	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
21	Florida R. Bertos	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
22	Elmer Atienza	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
23	Renato Jr. S. Mullada	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
24	Joselito A. Maurillo	Brgy. Bolirao Dagami, Leyte	Brgy. Bolirao Dagami, Leyte
25	Bernadette C. Verian	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
26	Jovita C. Crebillo	Brgy. Hinulogan Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
27	Ester T. Talavera	Brgy. Hinulogan Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
28	Gonzalo N. Tutona	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
29	Ruperto, Jr. C. Abrillo	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
30	Editha G. Lazarte	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
31	Leo A. Caimbre	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
32	Samson A. Dolor	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
33	Leonila S. Crebillo	Brgy. Hinulogan Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
34	Semion M. Escobar	Brgy. Paraiso Dagami, Leyte	Brgy, Guinarona Dagami, Leyte
35	Eduardo M. Escobar	Brgy. Paraiso Dagami, Leyte	Brgy, Guinarona Dagami, Leyte
36	Ana O. Dolor	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
37	Cristina C. Raga	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
38	Magdalena J. Justimbaste	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte

Annex F: List of Current Officers and Members

39	Victoria M. Dolor	Brgy. Cabuloran Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
40	Nilo J. Alibay	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
41	Lolita L. Almarines	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
42	Chona B. Almarines	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
43	Nathalie G. Almarines	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
44	Christian L. Almarines	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
45	Pablito, Jr. D. Arceño	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
46	Luceña C. Arceño	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
47	Dalton M. Bengzon	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
48	Lilian D. Calda	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
49	Epifanio, Jr. C. Callera	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
50	Wilfredo M. Enerez	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
51	Ma. Myrla M. Enerez	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
52	Salvador T. Fumar	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
53	Ariel C. Gerona	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
54	Marvin O. Almarines	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
55	Ireneo O. Quinada	Brgy. Cabuloran Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
56	Camilo M. Dolor	Brgy. Cabuloran Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
57	Carmelita S. Enero	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
58	Virgilio Partulan	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
59	Felicisimo Almarines	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
60	Bryan Cadion	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
61	Maria Paro C. Calda	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
62	Ben Crebillo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte

Annex F: List of Current Officers and Members

63	Frederick Dumduma	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
64	Alvaro Loreno	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
65	Palacio C. Bernardo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
66	Edwin M. Aurillo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
67	Ariel M. Aurillo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
68	Violeta B. Bolotaolo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
69	Salvacion M. Roa	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
70	Adelaida M. Orcado	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
71	Lolita D. Justimbaste	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
72	Rodolfo V. Busa	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
73	Sofronio, Jr. Callera	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
74	Pedro M. Garcelazo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
75	Epifania M. Garcelazo	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
76	Lucinario E. Mandreza	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
77	Rowena R. Dolor	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
78	Marissa B. Besa	Brgy. Cabuloran Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
79	Sergio V. Dazo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
80	Amelia T. Roda	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
81	Josefina J. Jasmin	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
82	Elmer A. Camposano	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
83	Orlando D. Camposano	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
84	Adolfo C. Dazo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
85	Catalino A. Dazo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
86	Eduardo D. Lamamigo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte

Annex F: List of Current Officers and Members

87	Roberto D. Lamamigo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
88	Evelyn C. Tondo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
89	Norma M. Mercades	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
90	Louie J. Jasmin	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
91	Adelina Pique	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
92	Merideth D. Camposano	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
93	Homobono Pique	Brgy. Maliwaliw Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
94	Arnulfo C. Dazo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
95	Allan A. Dazo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
96	Andre L. Pique	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
97	Anarisa S. Dazo	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
98	Nelia C. Tutona	Brgy. Maliwaliw Dagami, Leyte	Brgy. Maliwaliw Dagami, Leyte
99	Virgilia P. Galvez	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
100	Luis, Jr. B. Ganalon	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
101	Nita M. Badeo	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
102	Mario Portugal	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
103	Carlota C. Cabornida	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
104	Emilio S. Commendador	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
105	Benedicto E. Dumduma	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
106	Isidro G. Bayona	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
107	Ailyn D. Magcuro	Brgy. Cabariwan Dagami, Leyte	Brgy. Sta. Mesa Dagami, Leyte
108	Belen D. Cayanes	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
109	Lobregito D. Cayanes	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
110	Marivic M. Celebre	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte

Annex F: List of Current Officers and Members

111	Cherryll C. Villasante	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
112	Vilma G. Dumduma	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
113	Antonio Rosso C. Callera	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
114	Efren C. Renadino	Brgy. Cabariwan Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
115	Juanito B. Almenario	Brgy. Lobe Lobe East Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
116	Roann M. Tibre	Brgy. Lobe Lobe East Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
117	Edwin G. Almenario	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
118	Ferdinand P. Fabian	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
119	Lito B. Gobi	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
120	Josielene C. Mintay	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
121	Realyn D. Robo	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
122	Rogelio B. Mintay	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
123	Ernesto C. Diola	Brgy. Guinarona Dagami, Leyte	Brgy. Sampaguita Dagami, Leyte
124	Rolando Y. Moral	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
125	Dennis A. Badato	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
126	Basilio Bardillon	Brgy. Guinarona Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
127	Nelia G. Lomtong	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
128	Melanio L. Berida	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
129	Hermogenes, III A. Martinada	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
130	Gina C. Guarino	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
131	Nelia G. Lomtong	Brgy. Sampaguita Dagami, Leyte	Brgy. Sampaguita Dagami, Leyte
132	Esmeraldo M. Manasis	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
133	Enti Milo	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte
134	Lea P. Nabor	Brgy. Sampaguita Dagami, Leyte	Brgy. Guinarona Dagami, Leyte

Annex F: List of Current Officers and Members

135	Danilo L. Parado	Brgy. Talinhugon Dagami, Leyte	Brgy. Sampao East Dagami, Leyte
136	Ruben T. Magallon	Brgy. Sampao East Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
137	Aldrin C. Gerona	Brgy. Sampao East Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
138	Lyndon B. Lucinario	Brgy. Sampao East Dagami, Leyte	Brgy. Cabariwan Dagami, Leyte
139	Paul Harry R. Lobrigo	Brgy. Sampao East Dagami, Leyte	Brgy. Hinulogan Dagami, Leyte
140	Frederick U. Dumduma	Brgy. Lusad Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
141	Leopoldo, Jr. C. Cabioc	Brgy. Lusad Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
142	Servinia T. Rejondio	Brgy. Lusad Dagami, Leyte	Brgy. Cabuloran Dagami, Leyte
143	Alejandro V. De Paz	Brgy. Sta Mesa Dagami, Leyte	Brgy. Sta Mesa Dagami, Leyte
144	Pelagio L. Tajarros	Brgy. Sta Mesa Dagami, Leyte	Brgy. Sta Mesa Dagami, Leyte
145	Jaime Y. Berino	Brgy. Sta Mesa Dagami, Leyte	Brgy. Sta Mesa Dagami, Leyte

Prepared by


NITA M. BADEO
 Secretary

Noted by:


ANA O. DOLOR
 President

Annex G: Minutes of Annual Meetings

Guinarona Zone 1 Farmer-Irrigator's Association Inc.

Activity:

- GZ-1 General Assembly Meeting 2023

Participants:

- 75

Date and Time:

- December 17, 2023

Expectations for the Activity:

- Obtain atleast 70-100% attendees
- Generate more policies for the improvement of the association
- Encourage non-members to register as member of the association

General Objective: To provide update to the members of the association regarding activities for the 2023 cropping calendar


Specific Objectives:

- To elect new sets of officers
- To provide updates on the financial status of the association
- To discuss policies regarding water canal maintenance


Agenda:

1. Election of Officers
 - Election were postponed due to limited number of attendees/ not quorum
 - Officers will still assume their respective positions until the next election
2. Presentation of Financial Report
 - Treasurer provided the detailed financial status of the association
 - No arguments raised after the presentation
3. Water Canal maintenance
 - Schedule of water canal clearing will be done every after 45 days
4. President's report
 - Application for RCEF machineries

Prepared by:


NITA M. BADEO
Secretary

Noted by:


ANA O. DOLOR
President

Annex H: Annual Accomplishment Report

Guinarona Zone 1 Farmer-Irrigator's Association Inc.

Name of Program/Project/Activity	Objective/s	Duration/Date	Status		Budget	Remarks
			Completed	Ongoing		
Monthly Clearing operation	To ensure that water canals are free from waste.	Monthly	/	/	4,000	Some farmer-members are not helping during clearing operations
Desilting	To remove pile of debris in the irrigation dam	Quarterly	/	/	none	Lack of funds to continue annual operation
Lubrication of check gates/bearing	To prevent from corrosion/ loose thread	Quarterly	/	/	2,000	Implemented regularly
Quarterly monitoring of canals	To repair dikes/water canals that has been damaged due to crossing/passing of heavy machineries such as combine harvester/tractor/	Quarterly	/	/	1,500 per quarter	Implemented regularly

**add rows as necessary*

Prepared by:


NITA M. BADEO
 Secretary

Noted by:


ANA O. DOLOR
 President

GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION, INC.

Brgy. Hinulogan, Dagami, Leyte
 (A Non-stock, Non-profit organization)
 SEC Registration No.: 20105826
 TIN: 412-370-443-000

STATEMENT OF FINANCIAL CONDITION

As of December 31, 2023
 (Amounts in Philippines Pesos)
 (with comparative figures of 2022)

	Notes	2023	2022	Variance
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	3	66,523.25	63,830.37	2,692.88
Total Current Assets		66,523.25	63,830.37	2,692.88
NON-CURRENT ASSETS				
Other Non-Current Assets		-	-	-
Total Non-current assets		-	-	-
TOTAL ASSETS		66,523.25	63,830.37	2,692.88
LIABILITIES AND FUND				
LIABILITIES				
CURRENT LIABILITIES				
Other Current Liabilities		-	-	-
Total Current Liabilities		-	-	-
NON-CURRENT LIABILITIES				
Other Non-Current Liabilities		-	-	-
Total Non-Current Liabilities		-	-	-
TOTAL LIABILITIES		-	-	-
FUND				
Reserve Fund	SFB	66,523.25	63,830.37	2,692.88
TOTAL FUND		66,523.25	63,830.37	2,692.88
TOTAL LIABILITIES AND FUND		66,523.25	63,830.37	2,692.88

See accompanying notes to financial statements



THE AUDITED FINANCIAL STATEMENTS OF

**GUINARONA ZONE I
FARMERS IRRIGATORS
ASSOCIATION INC.**

Hinulogan, Dagami, Leyte

AUDITOR'S REPORT AND FINANCIAL STATEMENTS
As of and for the year ended December 31, 2023
(With comparative figures as of and for the year ended December 31, 2022)

<i>Auditor's Opinion</i>	1-2
<i>Report of Independent CPA</i>	3
<i>Statement of Financial Condition</i>	4
<i>Statement of Financial Operation</i>	5
<i>Statement of Changes in Fund Balance</i>	6
<i>Statement of Cash Flows</i>	7
<i>Notes to Financial Statements</i>	8-11
<i>Statement of Management Responsibility</i>	

REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

To the Members and Board of Trustees
GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.
Hinulogan, Dagami, Leyte

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of **GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.**, which comprise the statements of financial position as at December 31, 2023 and 2022 and the statements of operation, statements of changes in equity and statements of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.** as at December 31, 2023 and 2022 and its financial performance and its cash flows for the years then ended in accordance with Philippine Financial Reporting Standards for small entities.

Basis for Opinion

I conducted the audits in accordance with Philippine Standards on Auditing (PSAs). My responsibility 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 association 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 PFRSs, 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. 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 our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. Our 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.

CONCESO S. ARRIOLA, CPA

Board Certificate No. 75760

BIR Accreditation No. 14-000015-1-2024 - issued on 02/01/24; effective until 02/01/27

BOA Accreditation No. 5403 - issued on 11/23/23; effective until 11/23/26

PTR No. 9754602 - issued on 12/12/23 for calendar year 2024, Maasin City

TIN 101-146-844-000

Talisay, Libagon, Southern Leyte

February 16, 2024

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT
TO ACCOMPANY INCOME TAX RETURN**

TO THE GENERAL ASSEMBLY
THRU THE BOARD OF DIRECTORS
GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.
Hinulogan, Dagami, Leyte

I have audited the financial statements of **GUINARONA ZONE 1 ASSOCIATION INC.** for the calendar year ended December 31, 2023, on which is attached report dated February 16, 2024.

In compliance with Section 8-A, Revenue Regulations V-20, I am stating the following:

1. That the taxes paid or accrued by the above taxpayer for the year ended 2023 are shown in the notes to financial statements.
2. That I am not related by consanguinity or affinity to the manager or member of the Board of Directors;
3. That I, as the External Auditor of **C.S. ARRIOLA AUDITING SERVICE**, am not related to the cooperative or any family relationships with its management.

CONCESO S. ARRIOLA, CPA

Board Certificate No. 75760

BIR Accreditation No. 14-000015-1-2024 - issued on 02/01/24; effective until 02/01/26

BOA Accreditation No. 5403 - issued on 11/23/23; effective until 11/23/26

CDA CEA No. 988 - issued on 11/08/23; effective until 11/08/28

PTR No. 9754602 - issued on 12/12/23 for calendar year 2024, Maasin City

TIN 101-146-844-000

GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION, INC.

Brgy. Hinulogan, Dagami, Leyte
(A Non-stock, Non-profit organization)
SEC Registration No.: 20105826
TIN: 412-370-443-000

STATEMENT OF CASH FLOWS
For the year ended December 31, 2023
(Amounts in Philippine Pesos)
(With comparative figures of 2022)

	Note	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Excess of Revenues over expenses	SFO	2,692.88	(12,248.39)
<i>Adjustment to reconcile net savings to net cash provided by operating activities:</i>			
Depreciation		-	-
<i>Operating income(loss) before changes in working capital</i>			
Changes in assets and Liabilities			
Decrease(increase) in:			
Other Current Assets		-	-
Increase(decrease) in:			
Other Current Liabilities		-	-
Net cash provided by(used) in operating activities		2,692.88	(12,248.39)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments to acquire Non-Current Assets		-	-
Net Cash provided by(used) in investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Changes in principal funds		-	-
Net Cash provided by(used in) financing activities		-	-
NET INCREASE(DECREASE) IN CASH		2,692.88	(12,248.39)
ADD: CASH AND CASH EQUIVALENTS, JANUARY 1	3	63,830.37	76,078.76
CASH AND CASH EQUIVALENTS, DECEMBER 31	3	66,523.25	63,830.37
<i>See accompanying notes to financial statements</i>			



GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.

Hinulogan, Dagami, Leyte

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

(Amounts in Philippine Peso)

1 ORGANIZATION

GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC. is a duly organized and registered organization with the Government of the Philippines as a non-profit, non-stock association under SEC registration number CN20105826 registered last July 13, 2020. The organization is collecting service fee from the members within the area of Dagami, Leyte. The association was organized for the purpose of managing the irrigation canals in the area. Its office is located in Hinulogan, Dagami, Leyte.

These financial statements of the Association for the year ended December 31, 2023 were authorized for issue by the Board of Trustees on February, 2024.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

A. Statement of Compliance

The Association's financial statements have been prepared in conformity with accounting standards and reporting practices of association in the Philippines and the applicable practices, and rules and regulations of the industry. The accompanying financial statements have been prepared under the historical cost convention.

B. Functional & Presentation Currency

Items included in the association financial statement are measured using the currency of the primary economic environment in which the entity operates (the functional currency). The financial statements are presented in Philippine Peso (₱), which is the association functional and presentation currency.

Financial Assets

Financial Assets includes Cash and other financial instruments. These are classified into current assets and non-current assets. Current Asset is an asset on the Statement of Financial Condition date which is expected to be sold or otherwise use up in the near future, usually within one year or one business cycle whichever is longer. Non-current asset is an asset which is not readily convertible to cash or not expected to become cash within the next year.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and in bank that are highly liquid, readily convertible to known amounts of cash and available for unrestricted use. These accounts are valued *at face amount*.

Other Current Assets

This account refers to any other current assets not classified above which are expected to be realized, consumed or used within the year. Other current assets consist of prepaid expenses and the cost of supplies at hand at the end of the year. They are recognized in the financial statements when it is

probable that the future economic benefits will flow to the entity and the asset has a cost or value that can be measured reliably.

Properties, Plant and Equipment

Property and equipment are carried at cost less accumulated depreciation and impairment in value. Depreciation is computed using the straight-line method over the estimated useful lives of the properties.

The cost of an asset comprises its purchase price and directly attributable costs of bringing the asset to working condition for its intended use. Expenditures for additions, major improvements and renewals are capitalized; expenditures for repairs and maintenance are charged to expense as incurred. When assets are sold, retired or otherwise disposed of, their cost and related accumulated depreciation and impairment losses are removed from the accounts and any resulting gain or loss is reflected in the Statement of Operations for the period.

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of operations in the year the asset is derecognized.

Impairment of Assets

The carrying amounts of the Association's non-current assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indications exist, the asset's recoverable amount is estimated. The impairment loss is recognized whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount.

Estimated Useful Lives

The useful life of each of the Association's property or equipment is estimated based on the period over which the asset is expected to be available for use. Such estimation is based on a collective assessment of industry practice, internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets. It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above.

Financial Liabilities

The substance of the contractual arrangement results in the Association's issued financial instruments are classified as financial liabilities having obligation either to deliver cash or another financial assets to the holder or lender. These are initially measured at the transaction price including transaction costs, if any. Financial Liabilities are subsequently measured at amortized cost using effective interest method. Amortized cost is calculated by taking into account any discount or premium on the issue and fees that are integral part of the effective interest rate. Th amortization is included as part of the interest expense in the statement of financial operation.

Trade and Other Payable

This account refers to obligations or indebtedness of the Association to suppliers for purchase of goods and services which are intended for sale treated as trade accounts payable. For indebtedness not intended for sale are non-trade.

Capital

Members have no capital investments

Donations and Grants

This account refers to any assistance received by another entity or the Government which is in the form of a transfer of resources to the Association in return for past or future compliance with specified conditions relating to the operating activities of the Association.

Reserve Fund

The reserve fund is a minimum fund needed for unrestricted resources in a nonprofit organization. This account for all revenues and expenditures that are not accounted for in another fund.

Revenue Recognition

Revenue is recognized under PAS 18 & 39 to the extent that is probable that the economic benefits will flow to the Association and the revenue can be measured reliably. Income is recognized upon receipt of cash or in kind.

Expense Recognition

Expenses are recognized when incurred and measured reliably. Estimates and judgments are used to measure other expenses which are continually evaluated and are based on historical experience and other factors, including expectations of future events.

Events After the Reporting Period

Post-year-end events that provide additional information about the Association's position at the reporting date (adjusting events), are reflected in the financial statements. Post-year-end events that are not adjusting events, if any, are disclosed when material in the notes to the financial statements.

3 CASH AND CASH EQUIVALENTS

This accounts consists of the following:

	2023	2022
Cash on Hand		
Cash in Bank	13,813.88	12,600.63
Total Cash and Cash Equivalents	52,709.37	51,229.74
	66,523.25	63,830.37

These are highly liquid assets. Cash and cash equivalents are valued to face amount.

Cash in banks are not restricted, this earns interest at the respective bank deposit rates. Total interest income earned on these deposits are reported under other income (Note No. 5)

CASH IN BANK consists of the following:

Cash in Bank-Land Bank of the Philippines	52,709.37	51,229.74
Total Cash in Bank	52,709.37	51,229.74

4 INCOME FROM SERVICE OPERATION

This accounts consists of the following:

	2023	2022
Association Service Fee	1,755.00	365.00
Income from Service Operation	1,755.00	365.00



5 INCOME FROM OTHER SOURCES

This accounts consists of the following:

	2023	2022
Interest Income on Deposits	25.58	22.80
Subsidy Income	86,620.05	82,970.18
Membership Fee	300.00	3,000.00
Total Income from Other Sources	86,945.63	85,992.98

6 ADMINISTRATIVE EXPENSES

This accounts consists of the following:

	2023	2022
Honorarium and Allowances	30,500.00	33,900.00
Travel and Transportation	7,300.00	2,950.00
Supplies Used	419.75	2,324.37
Repairs and Maintenance	10,200.00	10,001.00
Taxes and Licenses	2,227.00	1,350.00
Meetings and Conferences	1,061.00	1,816.00
Professional Fees	5,250.00	800.00
Miscellaneous	10,150.00	8,365.00
General Assembly Expenses	18,900.00	37,100.00
Total Administrative Expenses	86,007.75	98,606.37



STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of **GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.** is responsible for the preparation and fair presentation of the financial statements, including the schedules attached therein, for the year 2023 ended December 31, 2023, in accordance with the prescribed financial reporting framework indicated therein, 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 intends to liquidate the Company or to cease operation, or has no realistic alternative but to do so.

The Board of Trustees is responsible for overseeing the Company's financial reporting process.

The Board of Trustees reviews and approves the financial statements including the schedules attached therein, and submits the same to the members.

Conceso S. Arriola, CPA, the independent auditor appointed by the stockholders, has audited the financial statements of the company in accordance with Philippine Standards on Auditing, and in its report to the members, has expressed its opinion on the fairness of presentation upon completion of such audit.

ANA O. DOLOR
President


JOSEFINA J. JASMIN
Treasurer

Signed this 5th day of February, 2024.

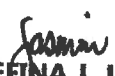
STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR ANNUAL INCOME TAX

The management of **GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.** of Hinulogan, Dagami, Leyte is responsible for all information contained in the Annual Income Tax Return for the year ended, December 31, 2023. Management is likewise responsible for all information and representations contained in the financial statements accompanying Annual Income Tax 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 period, including, but not limited, to the value added tax and/or percentage tax returns, withholding tax returns, and any all-other tax returns.

In this regard, the Management affirms that the attached financial statements for the year ended December 31, 2023 and the accompanying Annual Income Tax Return are in accordance with the books and records of **GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.**, complete and correct in all material respects. 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.) **GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION INC.** 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.


ANA O. DOLOR
President


JOSEFINA J. JASMIN
Treasurer

Signed this 5th day of February, 2024.

GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION, INC.

Brgy. Hinulogan, Dagami, Leyte
 (A Non-stock, Non-profit organization)
 SEC Registration No.: 20105826
 TIN: 412-370-443-000

STATEMENT OF FINANCIAL OPERATION

For the year ended December 31, 2023
 (Amounts in Philippine Pesos)
 (with comparative figures of 2022)

	Notes	2023	2022
REVENUES			
Income from Service Operation	4	1,755.00	365.00
Income from Other Sources	5	86,945.63	85,992.98
Total Revenues		88,700.63	86,357.98
EXPENSES			
Administrative Expenses	6	86,007.75	98,606.37
Total Expenses		86,007.75	98,606.37
EXCESS OF REVENUES OVER EXPENSES		2,692.88	(12,248.39)

See accompanying notes to financial statements



GUINARONA ZONE 1 FARMERS IRRIGATORS ASSOCIATION, INC.

Brgy. Hinulogan, Dagami, Leyte
(A Non-stock, Non-profit organization)
SEC Registration No.: 20105826
TIN: 412-370-443-000

STATEMENT OF FUND BALANCE
For the year ended December 31, 2023
(Amounts in Philippine Pesos)
(With comparative figures of 2022)

	2023	2022
RESERVE FUND		
Beginning Balance	63,830.37	76,078.76
Less: Excess of revenues over expenses	2,692.88	(12,248.39)
Add: Adjustments	-	-
Ending Balance	66,523.25	63,830.37

