

Item No.: 28

Date: 24 2026 MAR

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
Brgy. Sta. Elena, Tanauan, Leyte
(A Non-stock, Non-profit Organization)
SEC Registration No. CN 201734704
TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

10 March 2026

THE SECRETARIAT
Sangguniang Panlalawigan
Province of Leyte

**Sangguniang Panlalawigan
Province of Leyte
RECEIVED**

Date: MAR 12 2026
By: [Signature]

Dear Sir/Madam:

GREETINGS!!

Herewith submitted documents for **ACCREDITATION** of STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC. of Barangay Sta. Elena, Tanauan, Leyte in consonance to DILG MC No. 2022-083 & to represent in a local special body.

Anent thereto, please help check the enumerated below documents as SUBMITTED;

1. Duly accomplished Application Form for Accreditation;
2. Board Resolution;
3. Certificate of Registration issued by the Securities and Exchange Commission (SEC)
4. List of Current Officers and Members;
5. CY 2023-2024 Consolidated Accomplishment Report
6. CY 2023-2024 Consolidated Financial Statement
7. Profile indicating the purpose and objectives of our organizations;
8. Rules & By-Laws (CBL & AOI)
9. Copy of the Minutes of the CY2024 Annual General Assembly Meeting of the organization
10. 2024 Audited Financial Statements

Thank you and moving for your prompt calendar on our request.

Very Truly Yours,


TEODORO V. CINCO
President
SETLISAI

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
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**STA. ELENA
TANAUAN LEYTE
IRRIGATORS
SERVICE
ASSOCIATION, INC.
(SETLISAI)**

APPLICATION FOR ACCREDITATION

**BARANGAY STA. ELENA
TANAUAN, LEYTE**

10 MARCH 2026

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
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10 March 2026

HON. LEONARDO M. JAVIER JR.
Provincial Vice-Governor
Leyte Provincial Government Complex
West Bypass Road, Brgy. Guindapunan
6501 Palo, Leyte

Dear Vice Gov. Javier:

In response to your Notice of Call for Accreditation, kindly be informed that **STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.** with office address at Barangay Sta. Elena, Tanauan Leyte, would like to seek for an accreditation by that Sanggunian.

In support of this application are the following administrative requirements:

1. Duly accomplished Application Form for Accreditation;
2. Board Resolution;
3. Certificate of Registration issued by the Security & Exchange Commission (SEC);
4. List of Updated Officers and Members;
5. CY 2023-2024 Consolidated Annual Accomplishment Report;
6. CY 2023-2024 Consolidated Financial Statement;
7. Profile indicating the purposes and objectives of our organizations
8. Rules and By Laws
9. Copy of the Minutes of the CY2025 Meeting of the Organization

Very Truly Yours,


TEODORO V. CINCO
President
SETLISAI

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

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APPLICATION FORM FOR ACCREDITATION

| | |
|----------------------|---|
| Name of Organization | Sta. Elena Tanauan Leyte Irrigators Service Association, Inc. |
| Registered Address | Brgy. Sta. Elena, Tanauan, Leyte |
| Contact No. | +639060833353 |
| Date Organized | 05 October 2017 |
| Date Registered | 13 October 2017 |

Registering or Accrediting Agency: (Check appropriate box)

| | |
|-------------------------------------|--|
| <input type="checkbox"/> | Securities and Exchange Commission |
| <input type="checkbox"/> | Cooperative Development Authority |
| <input type="checkbox"/> | Department of Labor and Employment |
| <input type="checkbox"/> | Department of Social Welfare and Development |
| <input type="checkbox"/> | Department of Health |
| <input type="checkbox"/> | Department of Agriculture |
| <input type="checkbox"/> | Department of Agrarian Reform |
| <input type="checkbox"/> | Department of Education |
| <input type="checkbox"/> | National Commission on Indigenous People |
| <input type="checkbox"/> | National Housing Authority |
| <input type="checkbox"/> | Insurance Commission |
| <input type="checkbox"/> | Philippine Regulatory Commission |
| <input type="checkbox"/> | Housing and Land Use Regulatory Board |
| <input type="checkbox"/> | Others: (Please Specify) Sangguniang Bayan Office/LGU-Alangalang, Leyte Province |
| <input checked="" type="checkbox"/> | Sangguniang Panlalawigan, Province of Leyte |

Organizational Level: (Check appropriate box)

| | |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Barangay based |
| <input type="checkbox"/> | Chapter |
| <input type="checkbox"/> | Affiliate of a larger organization (Please identify larger organization) |
| <input type="checkbox"/> | Others (Please specify) |

Purposes/objectives (Use of additional sheets, if necessary)

- by virtue of MC No. 2013-70 of the Department of Interior and Local Government (DILG)
- Empowering small hold farmers (Rice Farmers) by virtue of RA7607 "An Act Providing a Magna Carta of Small Farmers" Chapter II Sec. 5 & 6
- In-cognizance to Implementing Rules & Regulations (IRR) of Sec. 30 of the Philippine Council for NGO Certification (PCNC) & the Philippine Tax Code
- To help the members of the association provide aids/assistance/project drawn from the Provincial Government of Leyte, either Local/National or International grants.

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- Heard and be heard on the constraints and opportunities faced by Rice farmers /Irrigators association participatory to socio-economic of small hold Rice Farmers.

CY2024 Existing Proposed Project under Government Grant

| Project | Cost | Beneficiaries | Status |
|---|-----------------|---|---------------------|
| Agri Product Trucking Transport Service | Php2,000,000.00 | Irrigators Service Members and Rice Farmers | Ongoing Application |
| Palay Buying Station | Php3,000,000.00 | SETLISAI/Rice Farmers | Ongoing Application |

Project Financing (Source/Scheme)

| |
|--|
| Department of Agriculture |
| National Irrigation Authority |
| Philippine Center for Postharvest Development and Mechanization (Philmech) |
| TINGOG Partylist |

Services the Organization provides or can participate in Sec. 17 of RA 7160

| |
|---|
| Trade Fair Event During Fiesta (Brgy. & Municipal) |
| Mechanization for Rice Farming |
| Maintenance of Irrigation within area of jurisdiction |

UPDATED LIST OF OFFICERS & BOARD OF TRUSTEES
 (Sta. Elena Tanauan Leyte Irrigators Service Association, Inc.)

| NAME | TITLE/ POSITION | FARM LOCATION |
|---------------------|---------------------|----------------------------------|
| TEODORO V. CINCO | President | Brgy. Sta. Elena, Tanauan, Leyte |
| ALVIN T. JUNTILLA | Vice President | Brgy. Sta. Elena, Tanauan, Leyte |
| NICANDRO A. CUAYZON | Corporate Secretary | Brgy. Sta. Elena, Tanauan, Leyte |
| ISAGANI A. PAUJANA | Corporate Treasurer | Brgy. Sta. Elena, Tanauan, Leyte |
| MANOLO L. TAÑA | Auditor | Brgy. Sta. Elena, Tanauan, Leyte |
| ANASTACIO R. ARCENA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| TERESO R. ARCENA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| NESTOR R. MODESTO | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| ARTEMIO H. RIPALDA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| NICOLAS V. ARCENA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| SAMUEL C. VERTUDES | BOT | Brgy. Sta. Elena, Tanauan, Leyte |

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UPDATED LIST OF MEMBERS EXCLUDING OFFICERS & BOARD OF TRUSTEES
(Sta. Elena Tanauan Leyte Irrigators Service Association, Inc.)

| | Name of Members | Home Address | Farm Location |
|-----|------------------------|-------------------------|------------------|
| 1. | ARCENA, ANDRES V | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 2. | ARCENA, ALLAN MARK T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 3. | ARCENA, MARIO MARLIN L | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 4. | ARCENA, LIEZEL V. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 5. | ARCENA, SABINO R. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 6. | ARCENA, RODOLFO J. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 7. | ARCENA, FLORDELIZA C. | BRGY. PAGO | BRGY. STA. ELENA |
| 8. | ARCENA, KENNETH C. | BRGY. SAN ISIDRO | BRGY. STA. ELENA |
| 9. | ARCENA, BRIGIDA T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 10. | ARCENA, TIRSO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 11. | ARCENA, MELECIO P. | BRGY. CABARASAN GUTI | BRGY. STA. ELENA |
| 12. | ARCENA, IRENEO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 13. | ARCENA, JERON U. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 14. | ARCENA, GREGORIO B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 15. | BACSAL, TIRSO C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 16. | BALLON, MARIA M. | BRGY. MARIBI | BRGY. STA. ELENA |
| 17. | BALMES, IMELDA M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 18. | BALMES, ROMEO M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 19. | BALMES, PATRICIO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 20. | BASAS, ERNESTO B. | BRGY. BINONG-TOAN | BRGY. STA. ELENA |
| 21. | BERDAN, NICOMEDES R. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 22. | BERDAN, NOEL L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 23. | BERDAN, CONCEPCION L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 24. | BERDAN, CLOUNEAL L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 25. | BERDAN, CLETO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 26. | BERDAN, RESTITUTA M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 27. | BINGCO, RUTH M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 28. | BINGCO, NESTOR M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 29. | BLASE, BERNARDITA B. | BRGY. BALUD | BRGY. STA. ELENA |
| 30. | BLASE, JASON P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 31. | BLASE, JIMMY P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 32. | BLASE, ERLINDA P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 33. | BLASE, MARISSA B. | BRGY. BALUD | BRGY. STA. ELENA |
| 34. | BORELA, PHILIP D. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 35. | BUALE, ANALISA C | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 36. | CAMPANERO, NOEL S. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 37. | CATAN, CHRISTIAN E. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 38. | CATAN EFREN T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 39. | CATAN, VICTORIANO S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 40. | CATAN, LUCRESIA M. | BRGY. STA. ELENA | BRGY. STA. ELENA |

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| | | | |
|-----|--------------------------|-------------------|------------------|
| 41. | CATAN, EDSEL T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 42. | CATUDIO, RUEL G. | BRGY. MABINI | BRGY. STA. ELENA |
| 43. | CINCO, VAL B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 44. | CINCO, RONDIO V. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 45. | COBACHA, DOMINGO P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 46. | COBACHA, HELEN P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 47. | CORNEJO, AQUILINO B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 48. | CORNEJO, MYRNA N. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 49. | CORNEJO, RUDOLFO B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 50. | CORNEJO, RAMEIL B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 51. | CREER, MA. DOLORES C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 52. | CREER, JULIUS C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 53. | CREER, PERPETUA C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 54. | CREER, ROSANNA B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 55. | CUMPIO, MYLENE C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 56. | CUMPIO, ANGELINE S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 57. | CUSTODIO, ARLINA P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 58. | DACILLO, GLENN B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 59. | DACUYAN, FELIX U. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 60. | DACUYAN, LEOMAR A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 61. | DACUYAN, ARIEL S. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 62. | DE VEYRA, BERNARD O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 63. | DE VEYRA, LEMUEL O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 64. | DE VEYRA, MARIA MENDA O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 65. | DIANING, MARILOU C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 66. | DUMA, JENET C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 67. | ELONA, ARMANDO O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 68. | ELONA, MICHELLE D. | BRGY. ATIPOLO | BRGY. STA. ELENA |
| 69. | ELONA, TERESITA O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 70. | FLORES, ARNEL M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 71. | FLORES, NOLE S. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 72. | GEREZ, GLAIZA V. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 73. | LAPATAN, RICARDO C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 74. | LINDE, DIORICO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 75. | LIPAYON, RAFAEL C. JR. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 76. | LOS BAÑOS JUDITH A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 77. | MANLIGUEZ, ARMANDO O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 78. | MAS, RONNIE M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 79. | MAS, WINCESLAO R. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 80. | MENDIGO, REYNANTE S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 81. | MODESTO, CALORIA T. | BRGY. BINONGTO-AN | BRGY. STA. ELENA |
| 82. | ONIDA, DENNIS G. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 83. | ORINO, GLEN C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 84. | PALET, AUGUSTO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 85. | PANZO, DANILO Z. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 86. | PEDROSA, ELMER B. | BRGY. STA. ELENA | BRGY. STA. ELENA |

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| | | | |
|------|-------------------------|------------------|------------------|
| 87. | PEREZ, BRENDA L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 88. | PEREZ, JIMMY A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 89. | PEREZ, JOHNSON G. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 90. | PUMANES, WILFREDA M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 91. | RIPALDA, ARTEMIO H. | BRGY. SAN ISIDRO | BRGY. STA. ELENA |
| 92. | ROYERAS, DEN MARK D. | BRGY. BALUD | BRGY. STA. ELENA |
| 93. | SABONGAN, MISCHEL C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 94. | SALES, WILSON P. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 95. | SALES, ILDEFONSO P. | BRGY. BALUD | BRGY. STA. ELENA |
| 96. | SALES, RAMONA S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 97. | SOLIS, BENJAMIN A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 98. | TAÑA, MARY ANN A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 99. | TAÑA, GLORIA C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 100. | TAÑA, ALFREDO F. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 101. | TAÑA, NENA O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 102. | TAÑA, LIZA B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 103. | TOLIBAS, EMALYN D. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 104. | TOLIBAS, EFREN P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 105. | TUPAZ, YOLANDA P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 106. | VERTUDES, MARVIN A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 107. | VERTUDES, SOTERO N. JR. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 108. | VERTUDES, TITO C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 109. | VERTUDES, RAMONOTO S. | BRGY. STA. ELENA | BRGY. STA. ELENA |

I attest and certified to the correctness & veracity of the foregoing.


NICANDRO A. CUAYZON
Corporate Secretary

Concurred & Attested:


TEODORO V. CINCO
President

SUBSCRIBED AND SWORN TO before me this 12 day of March 2026,
affiant/s exhibit/s to me (ID No. _____) issued on _____ issued at
TANAUAN, LEYTE.

NOTARY PUBLIC

Doc. No. 173
Page no. 36
Book No. X
Series of 2026


ATTY. MIAMOR D. NATIVIDAD
Notary Public

Notarial Commission No. 2025-2-97 until Dec. 31, 2026
Attorney's Roll No. 83077
MCLE Exemption No. VIII-BEP002475
IBP No. 482514; 12/11/2024; Leyte Chapter
PTR No. 0020504; 01/02/2025; Tanauan, Leyte
Don Guillermo St., Canramos, Tanauan, Leyte

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EXCERPT FROM THE MINUTES OF THE SPECIAL BOARD MEETING OF STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC. (SETLISAI) OF BARANGAY STA. ELENA, TANAUAN, LEYTE, HELD AT THEIR PRINCIPAL OFFICE ON THE 28th OF FEBRUARY 2026 ON THE MATTER OF ACCREDITATION OF THE AFOREMENTIONED IRRIGATORS ASSOCIATION IN REPLY TO NOTICE OF CALL FOR ACCREDITATION OF THE SANGGUNIANG PANLALAWIGAN OFFICE OF THE PROVINCE OF LEYTE PURSUANT TO DILG MEMORANDUM CIRCULAR NO. 2022-083.

BOARD RESOLUTION NO. 06
Series of 2026

“A BOARD RESOLUTION HUMBLY REQUESTING THE SANGGUNIANG PANLALAWIGAN, PROVINCE OF LEYTE FOR ACCREDITATION OF STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC. (SETLISAI) THROUGH THE GOOD HONORABLE PRESIDING OFFICER VICE GOVERNOR LEONARDO M. JAVIER JR. IN CONSONANCE TO DILG MC NO. 2022-083 & TO REPRESENT IN A LOCAL SPECIAL BODY”

WHEREAS, the Sta. Elena Tanauan Leyte Irrigators Service Association, Inc. is a duly registered association of the Securities and Exchange Commission (SEC) dated October 13, 2017 with Registration No. CN201734704;

WHEREAS, this Association received the Notice of Call for registration/accreditation of all existing Municipal Civil Service Organization (CSO) from LGU Official/SBO this Municipality in consonance to MC No. 2022-083 of the Department of Interior & Local Government (DILG) and to represent in a local special body;

WHEREAS, the Sta. Elena Tanauan Leyte Irrigators Service Association, Inc. convened to register/accredit the SETLISAI with the Sangguniang Panlalawigan, Leyte Province;

WHEREAS, this Irrigators Association by virtues of the above-stated Memorandum Circular Order of the DILG is humbly & respectfully requesting for an ACCREDITATION from the Sangguniang Panlalawigan Office, Province of Leyte, through the good Honorable Vice Gov. Leonardo M. Javier Jr. and to represent in a local special body.

NOW THEREFORE, with all the board members present, the board here for adapted to:

RESOLVED, to authorize the president of the Sta. Elena Tanauan Leyte Irrigators Service Association, Inc. (SETLISAI) to submit pertinent required documents for Accreditation to the Sangguniang Panlalawigan Office, Province of Leyte;

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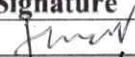
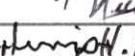
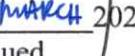
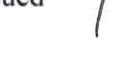
RESOLVED FURTHER, to forward copy of this board resolution to the Office of the Sangguniang Panlalawigan, Province of Leyte thru the humble Vice Governor and Presiding Officer Hon. Leonardo M. Javier Jr. for their perusal and positive action on our request.

APPROVED IN UNANIMOUS QUORUM BY THE BOARD.

I hereby certify the veracity & correctness of the foregoing board resolution.


NICANDRO A. CUAYZON
 Corporate Secretary

Concurred:

| Name of Officers | Designation | Valid ID NO. | Signature |
|---------------------|----------------|---------------------|---|
| TEODORO V. CINCO | President | 2546-5190-6798-5923 |  |
| ALVIN T. JUNTILLA | Vice-President | 5806-4918-6176-2596 |  |
| NICANDRO A. CUAYZON | Secretary | 2675-1049-3462-7830 |  |
| ISAGANI A. PAUJANA | Treasurer | 5018-7408-1290-3694 |  |
| MANOLO L. TAÑA | Auditor | 5195-2687-2057-8607 |  |
| ANASTACIO R. ARCENA | BOT | 402-06-003181 |  |
| TERESO R. ARCENA | BOT | 5341-2832-9570-9764 |  |
| NESTOR R. MODESTO | BOT | 4503-8421-3610-4825 |  |
| ARTEMIO H. RIPALDA | BOT | 3073-5693-6132-4319 |  |
| NICOLAS V. ARCENA | BOT | 6507-1279-3014-0297 |  |
| SAMUEL C. VERTUDES | BOT | 4837-9075-6104-1340 |  |

SUBSCRIBED AND SWORN TO before me this 12 day of MARCH 2026,
 affiant/s exhibit/s to me (ID No. _____) issued on _____ issued
 at TANAUAN, LEYTE.

NOTARY PUBLIC


ATTY. MIAMOR D. NATIVIDAD
 Notary Public

Notarial Commission No. 2025-2-97 until Dec. 31, 2026
 Attorney's Roll No. 83077
 MCLE Exemption No. VIII-BEP002475
 IBP No. 482514; 12/11/2024; Leyte Chapter
 PTR No. 0020504; 01/02/2025; Tanauan, Leyte
 Don Guillermo St., Canramos, Tanauan, Leyte

Doc. No. 133
 Page No. 36
 Book No. X
 Series of 2026

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
Brgy. Sta. Elena, Tanauan, Leyte
(A Non-stock, Non-profit Organization)
SEC Registration No. CN 201734704
TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

SEC CERTIFICATE OF INCORPORATION



SECURITIES AND EXCHANGE COMMISSION
SEC Bldg., 1101, C. Romulo St.,
City of Manila, 1000 Manila, Philippines

COMPANY REG. NO. CN201734704
COMPANY TIN 009-853-993

CERTIFICATE OF INCORPORATION

KNOW ALL PERSONS BY THESE PRESENTS:

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

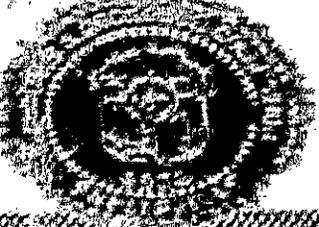
STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION
INC.

were duly approved by the Commission on this date upon the issuance of this Certificate of Incorporation in accordance with the Corporation Code of the Philippines (R.A. 6362), 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 for pre-need plans and time shares/club shares/membership certificates issuers or selling agents thereof. Neither does this Certificate constitute a 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 Pasay City, Metro Manila, Philippines, this 13th day of October, Twenty Seventeen.



Kenneth Jay A. Quimio
KENNETH JAY A. QUIMIO
Officer-in-Charge
Company Registration and Monitoring Department

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

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TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

UPDATED LIST OF OFFICERS & BOARD OF TRUSTEES
(Sta. Elena Tanauan Leyte Irrigators Service Association, Inc.)

| NAME | TITLE/ POSITION | FARM LOCATION |
|---------------------|---------------------|----------------------------------|
| TEODORO V. CINCO | President | Brgy. Sta. Elena, Tanauan, Leyte |
| ALVIN T. JUNTILLA | Vice President | Brgy. Sta. Elena, Tanauan, Leyte |
| NICANDRO A. CUAYZON | Corporate Secretary | Brgy. Sta. Elena, Tanauan, Leyte |
| ISAGANI A. PAUJANA | Corporate Treasurer | Brgy. Sta. Elena, Tanauan, Leyte |
| MANOLO L. TAÑA | Auditor | Brgy. Sta. Elena, Tanauan, Leyte |
| ANASTACIO R. ARCENA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| TERESO R. ARCENA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| NESTOR R. MODESTO | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| ARTEMIO H. RIPALDA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| NICOLAS V. ARCENA | BOT | Brgy. Sta. Elena, Tanauan, Leyte |
| SAMUEL C. VERTUDES | BOT | Brgy. Sta. Elena, Tanauan, Leyte |

UPDATED LIST OF MEMBERS EXCLUDING OFFICERS & BOARD OF TRUSTEES
(Sta. Elena Tanauan Leyte Irrigators Service Association, Inc.)

| | Name of Members | Home Address | Farm Location |
|-----|------------------------|-------------------------|------------------|
| 1. | ARCENA, ANDRES V | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 2. | ARCENA, ALLAN MARK T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 3. | ARCENA, MARIO MARLIN L | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 4. | ARCENA, LIEZEL V. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 5. | ARCENA, SABINO R. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 6. | ARCENA, RODOLFO J. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 7. | ARCENA, FLORDELIZA C. | BRGY. PAGO | BRGY. STA. ELENA |
| 8. | ARCENA, KENNETH C. | BRGY. SAN ISIDRO | BRGY. STA. ELENA |
| 9. | ARCENA, BRIGIDA T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 10. | ARCENA, TIRSO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 11. | ARCENA, MELECIO P. | BRGY. CABARASAN GUTI | BRGY. STA. ELENA |
| 12. | ARCENA, IRENEO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 13. | ARCENA, JERON U. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 14. | ARCENA, GREGORIO B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 15. | BACSAL, TIRSO C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 16. | BALLON, MARIA M. | BRGY. MARIBI | BRGY. STA. ELENA |
| 17. | BALMES, IMELDA M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 18. | BALMES, ROMEO M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 19. | BALMES, PATRICIO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 20. | BASAS, ERNESTO B. | BRGY. BINONG-TOAN | BRGY. STA. ELENA |
| 21. | BERDAN, NICOMEDES R. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 22. | BERDAN, NOEL L. | BRGY. STA. ELENA | BRGY. STA. ELENA |

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TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

| | | | |
|-----|--------------------------|------------------|------------------|
| 23. | BERDAN, CONCEPCION L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 24. | BERDAN, CLOUNEAL L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 25. | BERDAN, CLETO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 26. | BERDAN, RESTITUTA M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 27. | BINGCO, RUTH M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 28. | BINGCO, NESTOR M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 29. | BLASE, BERNARDITA B. | BRGY. BALUD | BRGY. STA. ELENA |
| 30. | BLASE, JASON P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 31. | BLASE, JIMMY P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 32. | BLASE, ERLINDA P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 33. | BLASE, MARISSA B. | BRGY. BALUD | BRGY. STA. ELENA |
| 34. | BORELA, PHILIP D. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 35. | BUALE, ANALISA C | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 36. | CAMPANERO, NOEL S. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 37. | CATAN, CHRISTIAN E. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 38. | CATAN EFREN T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 39. | CATAN, VICTORIANO S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 40. | CATAN, LUCRESIA M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 41. | CATAN, EDSEL T. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 42. | CATUDIO, RUEL G. | BRGY. MABINI | BRGY. STA. ELENA |
| 43. | CINCO, VAL B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 44. | CINCO, RONDIO V. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 45. | COBACHA, DOMINGO P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 46. | COBACHA, HELEN P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 47. | CORNEJO, AQUILINO B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 48. | CORNEJO, MYRNA N. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 49. | CORNEJO, RUDOLFO B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 50. | CORNEJO, RAMEIL B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 51. | CREER, MA. DOLORES C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 52. | CREER, JULIUS C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 53. | CREER, PERPETUA C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 54. | CREER, ROSANNA B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 55. | CUMPIO, MYLENE C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 56. | CUMPIO, ANGELINE S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 57. | CUSTODIO, ARLINA P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 58. | DACILLO, GLENN B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 59. | DACUYAN, FELIX U. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 60. | DACUYAN, LEOMAR A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 61. | DACUYAN, ARIEL S. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 62. | DE VEYRA, BERNARD O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 63. | DE VEYRA, LEMUEL O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 64. | DE VEYRA, MARIA MENDA O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 65. | DIANING, MARILOU C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 66. | DUMA, JENET C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 67. | ELONA, ARMANDO O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 68. | ELONA, MICHELLE D. | BRGY. ATIPOLO | BRGY. STA. ELENA |

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

Brgy. Sta. Elena, Tanauan, Leyte
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SEC Registration No. CN 201734704

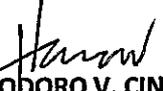
TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

| | | | |
|------|-------------------------|-------------------|------------------|
| 69. | ELONA, TERESITA O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 70. | FLORES, ARNEL M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 71. | FLORES, NOLE S. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 72. | GEREZ, GLAIZA V. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 73. | LAPATAN, RICARDO C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 74. | LINDE, DIORICO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 75. | LIPAYON, RAFAEL C. JR. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 76. | LOS BAÑOS JUDITH A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 77. | MANLIGUEZ, ARMANDO O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 78. | MAS, RONNIE M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 79. | MAS, WINCESLAO R. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 80. | MENDIGO, REYNANTE S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 81. | MODESTO, CALORIA T. | BRGY. BINONGTO-AN | BRGY. STA. ELENA |
| 82. | ONIDA, DENNIS G. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 83. | ORINO, GLEN C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 84. | PALET, AUGUSTO M. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 85. | PANZO, DANILO Z. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 86. | PEDROSA, ELMER B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 87. | PEREZ, BRENDA L. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 88. | PEREZ, JIMMY A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 89. | PEREZ, JOHNSON G. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 90. | PUMANES, WILFREDA M. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 91. | RIPALDA, ARTEMIO H. | BRGY. SAN ISIDRO | BRGY. STA. ELENA |
| 92. | ROYERAS, DEN MARK D. | BRGY. BALUD | BRGY. STA. ELENA |
| 93. | SABONGAN, MISCHEL C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 94. | SALES, WILSON P. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 95. | SALES, ILDEFONSO P. | BRGY. BALUD | BRGY. STA. ELENA |
| 96. | SALES, RAMONA S. | BRGY. GUINDAG-AN | BRGY. STA. ELENA |
| 97. | SOLIS, BENJAMIN A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 98. | TAÑA, MARY ANN A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 99. | TAÑA, GLORIA C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 100. | TAÑA, ALFREDO F. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 101. | TAÑA, NENA O. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 102. | TAÑA, LIZA B. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 103. | TOLIBAS, EMALYN D. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 104. | TOLIBAS, EFREN P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 105. | TUPAZ, YOLANDA P. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 106. | VERTUDES, MARVIN A. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 107. | VERTUDES, SOTERO N. JR. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 108. | VERTUDES, TITO C. | BRGY. STA. ELENA | BRGY. STA. ELENA |
| 109. | VERTUDES, RAMONOTO S. | BRGY. STA. ELENA | BRGY. STA. ELENA |

I attest and certified to the correctness & veracity of the foregoing.


NICANDRO A. CUAYZON
Corporate Secretary

Concurred & Attested:


TEODORO V. CINCO
President

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

Brgy. Sta. Elena, Tanauan, Leyte
 (A Non-stock, Non-profit Organization)
 SEC Registration No. CN 201734704

TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

CY 2023 - 2024 CONSOLIDATED ANNUAL ACCOMPLISHMENT REPORT

| Name of Program & Activity Projects | Objectives | Time allocation | Status | Remarks |
|--|--|---|--|--|
| Maintaining operation of irrigation canal | To fix & store the irrigation water flow to reach the farmed areas | 2023 & 2024 pre & post rice farming or planting | Ongoing Seasonal | Irrigated water needed by rice farmers equally distributed according to usage |
| Dredging & Structuring of check gates | To facilitate free flow of irrigated water distributing to rice farm land | Annually | Ongoing inspection of irrigation gates | Referred to NIA when severe damages of irrigation gates occurred |
| Mechanization of post harvest rice farm through Harvester & rotavator | Deliberately eases the harvest of rice plant & pre-planting preps | As needed | Operational | Rice farmer prefer the use of mechanical facilities to ease pre & post harvest rice farming activities |
| Distribution of palay seedlings & fertilizers from the Department of Agriculture | To avail free palay seedlings & fertilizer granted by the government through the Department of Agriculture | Planting season/calendar | Completed | Availment of free palay seedlings like hybrid equally distributed to SETLISAI members |

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CY2024 FINANCIAL STATEMENT

THE AUDITED FINANCIAL STATEMENTS OF

**STA. ELENA TANAUAN LEYTE
IRRIGATOR'S SERVICE
ASSOCIATION, INC.**

Sta. Elena, Tanauan, Leyte

**AUDITOR'S REPORT AND FINANCIAL STATEMENTS
As of and for the year ended December 31, 2024
(With comparative figures as of and for the year ended December 31, 2023)**

| | |
|---|------|
| <i>Auditor's Opinion</i> | 2-3 |
| <i>Report of Independent CPA</i> | 4 |
| <i>Statement of Financial Condition</i> | 5 |
| <i>Statement of Financial Operation</i> | 6 |
| <i>Statement of Changes in Fund Balance</i> | 7 |
| <i>Statement of Cash Flows</i> | 8 |
| <i>Notes to Financial Statements</i> | 9-14 |
| <i>Statement of Management Responsibility</i> | |

00/02 17, 2024
last Saturday December

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
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• Talisay, Libagon, Southern Leyte • CS Arriola Auditing Services • csarriolaauditingervices@gmail.com
• (+63) 953-2213-856 / (+63) 953-3767-228

REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

To the Members and Board of Trustees
STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC.
Sta. Elena, Tanauan, Leyte

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC. which comprise the statements of financial position as at December 31, 2024 and 2023 and the statements of financial operation, statements of fund balance and statements of cash flows for the years 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 STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC. as at December 31, 2024 and 2023 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 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 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 PFRS for SEs, 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity'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

Page | 2

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TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

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 entity'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 entity'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 entity 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 11/06/24; effective until 01/31/27

PR No. 0593711 - issued on 01/08/25 for calendar year 2025, Maasin City

TIN: 101-146-244-000

Talisay, Libagon, Southern Leyte
February 11, 2025

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
Brgy. Sta. Elena, Tanauan, Leyte
(A Non-stock, Non-profit Organization)
SEC Registration No. CN 201734704
TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com



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

To the Members and Board of Trustees
STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC.
Sta. Elena, Tanauan, Leyte

I have audited the financial statements of STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC. for the calendar year ended December 31, 2024, on which I have rendered the attached report dated February 11, 2025.

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 December 31, 2024 is shown in the notes to financial statements.
2. That I am not related by consanguinity or affinity to the management and members of the Board of Trustees;
3. That I, as the External Auditor of C.S. ARRIOLA AUDITING SERVICES, has no financial interest to the Association or any family relationships with its management.

CONCESO S. ARRIOLA, CPA

Board Certificate No. 75760

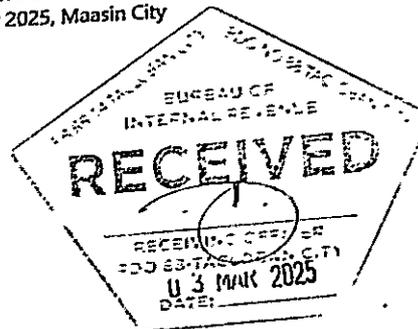
BIR Accreditation No. 14-000015-1-2024 - Issued on 02/01/24; effective until 02/01/27

BOA Accreditation No. 5403 - Issued on 11/06/24; effective until 01/31/27

PR No. 05/37/11 - Issued on 01/08/25 for calendar year 2025, Maasin City

TIN: 101-166-144-000

Talisay, Libagon, Southern Leyte
February 11, 2025



STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
 Brgy. Sta. Elena, Tanauan, Leyte
 (A Non-stock, Non-profit Organization)
 SEC Registration No. CN 201734704
 TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

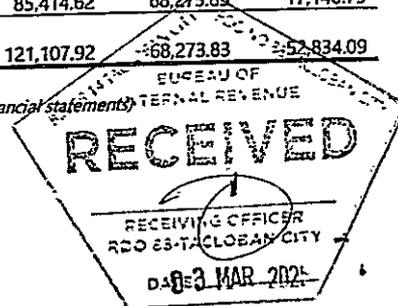


STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC.
 Sta. Elena, Tanauan, Leyte
 (A Non-stock, Non-profit Organization)
 SEC Registration No.: CN201734704
 TIN: 009-853-993-000

STATEMENT OF FINANCIAL CONDITION
 As of December 31, 2024
 (Amounts in Philippines Pesos)
 (With comparative figures of 2023)

| | Notes | 2024 | 2023 | Variance |
|--------------------------------------|-------|-------------------|------------------|-------------------|
| ASSETS | | | | |
| <i>CURRENT ASSETS</i> | | | | |
| Cash and Cash Equivalents | 3 | 109,107.92 | 50,273.83 | 58,834.09 |
| Total Current Assets | | 109,107.92 | 50,273.83 | 58,834.09 |
| <i>NON-CURRENT ASSETS</i> | | | | |
| Properties and Equipment, net | 4 | 12,000.00 | 18,000.00 | (6,000.00) |
| Total Non-Current Assets | | 12,000.00 | 18,000.00 | (6,000.00) |
| TOTAL ASSETS | | 121,107.92 | 68,273.83 | 52,834.09 |
| LIABILITIES AND FUND | | | | |
| LIABILITIES | | | | |
| <i>CURRENT LIABILITIES</i> | | | | |
| Operations and Maintenance Fund | 5 | 35,693.30 | - | 35,693.30 |
| Total Current Liabilities | | 35,693.30 | - | 35,693.30 |
| <i>NON-CURRENT LIABILITIES</i> | | | | |
| Other Non-Current Liabilities | | - | - | - |
| Total Non-Current Liabilities | | - | - | - |
| TOTAL LIABILITIES | | 35,693.30 | - | 35,693.30 |
| FUND | | | | |
| Reserve Fund | SFB | 85,414.62 | 68,273.83 | 17,140.79 |
| TOTAL FUND | | 85,414.62 | 68,273.83 | 17,140.79 |
| TOTAL LIABILITIES AND FUND | | 121,107.92 | 68,273.83 | 52,834.09 |

(See accompanying notes to financial statements)



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STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

Brgy. Sta. Elena, Tanauan, Leyte
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TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com



STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC.

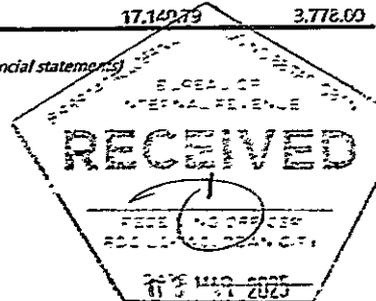
Sta. Elena, Tanauan, Leyte
(A Non-stock, Non-profit Organization)
SEC Registration No.: CN201734704
TIN: 009-853-993-000

STATEMENT OF FINANCIAL OPERATION

For the year ended December 31, 2024
(Amounts in Philippine Pesos)
(With comparative figures of 2023)

| | Notes | 2024 | 2023 |
|---|-------|------------------|------------------|
| REVENUES | | | |
| Income from Irrigation Operation | 6 | 44,390.50 | - |
| Income from Other Sources | 7 | 123.29 | 25,578.69 |
| Total Revenues | | 44,513.79 | 25,578.69 |
| EXPENSES | | | |
| Administrative Expenses | 8 | 27,432.00 | 21,800.00 |
| Total Expenses | | 27,432.00 | 21,800.00 |
| EXCESS OF REVENUES OVER EXPENSES | | 17,081.79 | 3,778.69 |

(See accompanying notes to financial statements)



STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
 Brgy. Sta. Elena, Tanauan, Leyte
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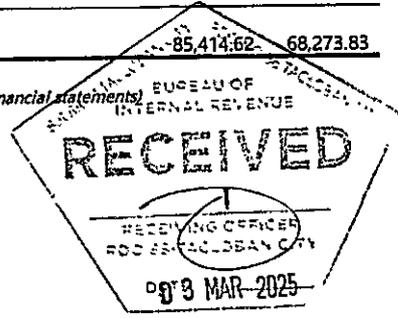


STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC.
 Sta. Elena, Tanauan, Leyte
 (A Non-stock, Non-profit Organization)
 SEC Registration No.: CN201734704
 TIN: 009-853-993-000

STATEMENT OF FUND BALANCE
 For the year ended December 31, 2024
 (Amounts in Philippine Pesos)
 (With comparative figures of 2023)

| | Notes | 2024 | 2023 |
|--|---------|-----------|-----------|
| RESERVE FUND | | | |
| Beginning Balance | | 68,273.83 | 64,495.83 |
| Less: Excess of revenues over expenses | 6, 7, 8 | 17,140.79 | 3,778.00 |
| Add: Adjustments | | - | - |
| Ending Balance | | 85,414.62 | 68,273.83 |

(See accompanying notes to financial statements)



STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
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 TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com



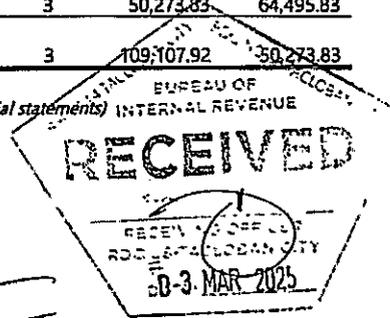
STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE ASSOCIATION, INC.

Sta. Elena, Tanauan, Leyte
 (A Non-stock, Non-profit Organization)
 SEC Registration No.: CN201734704
 TIN: 009-853-993-000

STATEMENT OF CASH FLOWS
 For the year ended December 31, 2024
 (Amounts in Philippine Pesos)
 (With comparative figures of 2023)

| | Notes | 2024 | 2023 |
|--|---------|-------------------|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Excess of Revenues over expenses | 6, 7, 8 | 17,140.79 | 3,778.00 |
| <i>Adjustment to reconcile net surplus to net cash provided by operating activities:</i> | | | |
| Depreciation | 4, 8 | 6,000.00 | - |
| <i>Operating income before changes in working capital</i> | | 23,140.79 | 3,778.00 |
| <i>Changes in assets and Liabilities</i> | | | |
| <i>Decrease(increase) in:</i> | | | |
| Other Current Assets | | - | - |
| <i>Increase(decrease) in:</i> | | | |
| Other Current Liabilities | | - | - |
| Net cash provided by(used) in operating activities | | 23,140.79 | 3,778.00 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| (Increase)Decrease in Properties and Equipment | 4 | - | (18,000.00) |
| Net Cash provided by(used) in investing activities | | - | (18,000.00) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Increase(decrease) In Operations and Maintenance Fund | 5 | 35,693.30 | - |
| Changes in Reserve Funds | | - | - |
| Net Cash provided by(used in) financing activities | | 35,693.30 | - |
| NET INCREASE(DECREASE) IN CASH | | 58,834.09 | (14,222.00) |
| ADD: CASH AND CASH EQUIVALENTS, JANUARY 1 | 3 | 50,273.83 | 64,495.83 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | 3 | 109,107.92 | 50,273.83 |

(See accompanying notes to financial statements)

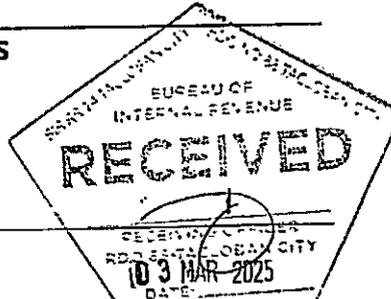


STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
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STA. ELENA TANAUAN LEYTE IRRIGATOR'S
SERVICE ASSOCIATION, INC.
Sta. Elena, Tanauan, Leyte

NOTES TO FINANCIAL STATEMENTS
December 31, 2024
(Amount in Philippine Peso)



1 ORGANIZATION

STA. ELENA TANAUAN LEYTE IRRIGATOR'S SERVICE 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 CN201734704 dated October 13, 2017. The organization is collecting service fees from the members within the area of Brgy. Sta. Elena in the Municipality of Tanauan in the Province of Leyte. The association was organized for the purpose of managing the Irrigation canals and other services in the area. The association is assisted with the National Irrigation Administration (NIA). Its principal place of business is located in Sta. Elena, Tanauan, Leyte.

The association is duly registered with the Bureau of Internal Revenue (BIR) and is assigned with a tax identification number of 009-853-993-000 dated November 22, 2017. Furthermore, the association has no certificate of tax exemption issued from the BIR.

These financial statements of the Association for the year ended December 31, 2024 were authorized for issue by the Board of Trustees on January, 2025.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

A. Statement of Compliance

The association's financial statements have been prepared in conformity with the accounting standards and reporting practices of the Philippine Financial Reporting Standards for Small Entities (PFRS for SEs) under the Securities and Exchange Commission (SEC) Memorandum Circular No. 05-2018 in line with the corporate regulator's Ease of Doing Business initiatives adopted by the Financial and Sustainability Reporting Standards Council (formerly Financial Reporting Standards Council) and approved by the Board of Accountancy and Professional Regulation Commission in 2018. The association also based some applicable practices, and rules and regulations of the industry.

The association is being classified as under Micro Entities has the option to use as their financial reporting framework either the income tax basis or the PFRS for Small Entities. A Micro Entities is classified as such if having met the criteria of a total assets and liabilities that are below P3,000,000.00, are not currently required to file financial statements under Part II of SRC Rule 68, they are not in the process of filing their financial statements for the purpose of issuing any class of instruments in a public market and finally, they are not holders of secondary licenses issued by regulatory agencies. In any event the association breaches the prescribed threshold in terms of total assets and liabilities including the other requirements subject to public accountability, the audited financial statement of the association shall be prepared in accordance with the higher framework applicable.

The PFRS for Small Entities was established in response to feedback the industries under small entities that PFRS for Small and Medium-sized Entities (PFRS for SMEs) is too complex to apply. The

Page | 9

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

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framework now has simplified accounting methods for recognition and measurement and reduced the disclosure requirements. PFRS for SEs also has reduced few accounting treatment adoptions and topics that are generally irrelevant to small entities were eliminated, these however allows small entities to comply the financial reporting requirements without undue cost of burden.

The objective of financial statements of an entity applying this Framework is to provide information about the financial position, performance and cash flows of the entity that is useful for economic decision-making by a broad range of users who are not in a position to demand reports tailored to meet their particular information needs.

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 (P), which is the association's functional and presentation currency.

Classification as Current and Non-Current

The association present current and non-current assets, and current and non-current liabilities, as separate classifications in its statement of financial condition, except when a presentation based on liquidity provides information that is reliable and more relevant.

Current assets

The association classify an asset as current when it:

- expects to realize the asset, or intends to sell or consume it, in the normal operating cycle;
- holds the asset primarily for the purpose of trading;
- expects to realize the asset within twelve months after the reporting date; or
- is cash or a cash equivalent, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

The association classify all other assets as non-current. When the cooperative's normal operating cycle is not clearly identifiable, its duration is assumed to be twelve months.

Current liabilities

The association classifies a liability as current when:

- it expects to settle the liability in the normal operating cycle;
- it holds the liability primarily for the purpose of trading;
- the liability is due to be settled within twelve months after the reporting date; or
- the cooperative does not have an unconditional right to defer settlement of the liability for at least twelve months after reporting date.

The association classifies all other liabilities as non-current.

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.



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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*.

Trade and Other Receivables

Receivables are assets that represent contractual rights of the association to receive cash or other asset from another entity. These are presented on the face of financial position as current assets. Receivables are initially recognized at fair value plus transaction cost that are directly attributable to the acquisition and subsequently measured at recoverable historical cost or the net realizable value.

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 Financial Operations for the period.

The Depreciation commences once the property and equipment are available for use and is computed on a straight-line basis over the following estimated useful lives of the assets:

| | |
|-----------------------------------|------------|
| Building and Improvements | 5-25 years |
| Furniture, Fixtures and Equipment | 3-5 years |
| Machineries, Tools and Equipment | 3-5 years |

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

Page | 11

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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 asset 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. The amortization is included as part of the interest expense in the statement of financial operation.

Trade and Other Payables

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

The members have no capital investments, being a non-stock organization.

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 the gross inflow of economic benefits during the period arising in the course of the ordinary activities of the entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants. The entity measures revenue at the fair value of the consideration received or receivable and the revenue is recognized when the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the entity.

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.



Page | 12

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

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SEC Registration No. CN 201734704

TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

3 CASH AND CASH EQUIVALENTS

This accounts consists of the following:

| | 2024 | 2023 |
|--------------|-------------------|------------------|
| Cash on Hand | 14,023.00 | - |
| Cash in Bank | 95,084.92 | 50,273.83 |
| | <u>109,107.92</u> | <u>50,273.83</u> |

Cash and cash equivalents are highly liquid assets and free from restrictions. These are valued at face amount.

CASH IN BANK consists of the following:

| | | |
|---------------|------------------|------------------|
| Cash in bank- | 95,084.92 | 50,273.83 |
| | <u>95,084.92</u> | <u>50,273.83</u> |

The cash in bank earns interest at the respective bank deposit rates. Total interest income earned on this deposit is reported under income from other sources (Note No. 7)

4 PROPERTIES AND EQUIPMENT

This accounts consists of the following:

| | 2024 | 2023 |
|--------------------------------|------------------|------------------|
| Building Improvement | 18,000.00 | 18,000.00 |
| Less: Accumulated Depreciation | (6,000.00) | - |
| | <u>12,000.00</u> | <u>18,000.00</u> |

5 OPERATIONS AND MAINTENANCE FUND

This accounts consists of the following:

IRRIGATION

| | 2024 | 2023 |
|----------------------------|------------------|----------|
| Beginning Balance | - | - |
| Add: Receipts for the Year | 32,173.30 | - |
| Less: Utilization | (11,000.00) | - |
| | <u>21,173.30</u> | <u>-</u> |

MACHINERIES AND EQUIPMENT

| | 2024 | 2023 |
|----------------------------|------------------|----------|
| Beginning Balance | - | - |
| Add: Receipts for the Year | 14,750.00 | - |
| Less: Utilization | (230.00) | - |
| | <u>14,520.00</u> | <u>-</u> |

These are received from the National Irrigation Association (NIA) and are not considered an income of the association. The fund will be utilized as compensation for canal clearing, maintenance and other related activities including the repairs and maintenance of the donated properties and build up of reserve for future acquisition of new machineries and equipment.

6 INCOME FROM IRRIGATION OPERATION

This accounts consists of the following:

| | 2024 | 2023 |
|-------------------------|------------------|----------|
| Association Service Fee | 44,390.50 | - |
| Less: Cost of Service | | |
| Incentives | - | - |
| Total Cost of Service | <u>-</u> | <u>-</u> |
| | <u>44,390.50</u> | <u>-</u> |

Page | 13

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.
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SEC Registration No. CN 201734704
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**STA. ELENA TANAUAN LEYTE
IRRIGATORS SERVICE
ASSOCIATION, INC.**

**RULES & BY-LAWS
(SEC REGISTERED)**

STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC.

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TIN: 009-853-993-000 Email: barangaystaelenaia@outlook.com

“EXCERPT FROM THE MINUTES OF THE STA. ELENA TANAUAN LEYTE IRRIGATORS SERVICE ASSOCIATION, INC. (SETLISAI) GENERAL ASSEMBLY MEETING HELD ON THE 27th DAY OF DECEMBER 2025 AT THEIR PRINCIPAL OFFICE IN BARANGAY STA. ELENA, TANAUAN, LEYTE

| | |
|---------------------|--|
| Venue | General Headquarter |
| Business of the Day | General Assembly Meeting & other relevant matters citing SETLISAI Policies & Guidelines, Programs & Projects |
| Date | 27 December 2025 |
| Participants | SETLISAI Members & Officers |
| Time Started | 10:00 a.m |
| Time Ended | 12:00 nn |

1. Call to Order

The meeting was called @ 10:00 am presided by Mr. Teodoro V. Cinco, president of SETLISAI, attended by more or less 100 members inclusive of SETLISAI officers followed by National Anthem & Prayers.

2. Lobbying Business of the Day

The good President of SETLISAI lobbied the business of the day citing the relevant matters relative to SETLISAI Policies & Guidelines, Projects & Programs. He reiterated the CBL and its roots towards the success of the organization. Likewise, he expressed his leniency towards inefficiency of the officers as common denominators since everyone is a family personages.

Citing the programs and activities, he cited the need for the cooperation in de-clogging irrigation canal for its proper flows to attain distribution into the farm lands.

However, the project for PALAY BUYING STATION was also mentioned as waiting status as it has been UNDER STUDIED subject for approval through the office of the Department of Agriculture.

Follow up with the projects, enhanced understanding for the rental and operation of the harvester and rotavator since some operation the machine needs to be submit for mechanical maintenance checking due to its faulty operation.

He also cited pending status on the release of some requested machinery with the Philmech for its Mechanized rice farming program and assistance for its repairs.

The good standing status amongst government attached agencies was elaborated by the president for them to come up with good projects and assistance from thereto agencies.

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3. Adjournment

Since it is already lunch time the president adjourned the meeting at 12:00 nn after asking the attendees for any comment's suggestions or recommendations and complaints. Since there was none, the meeting adjourned.

I attest and certify the correctness & veracity of the foregoing.

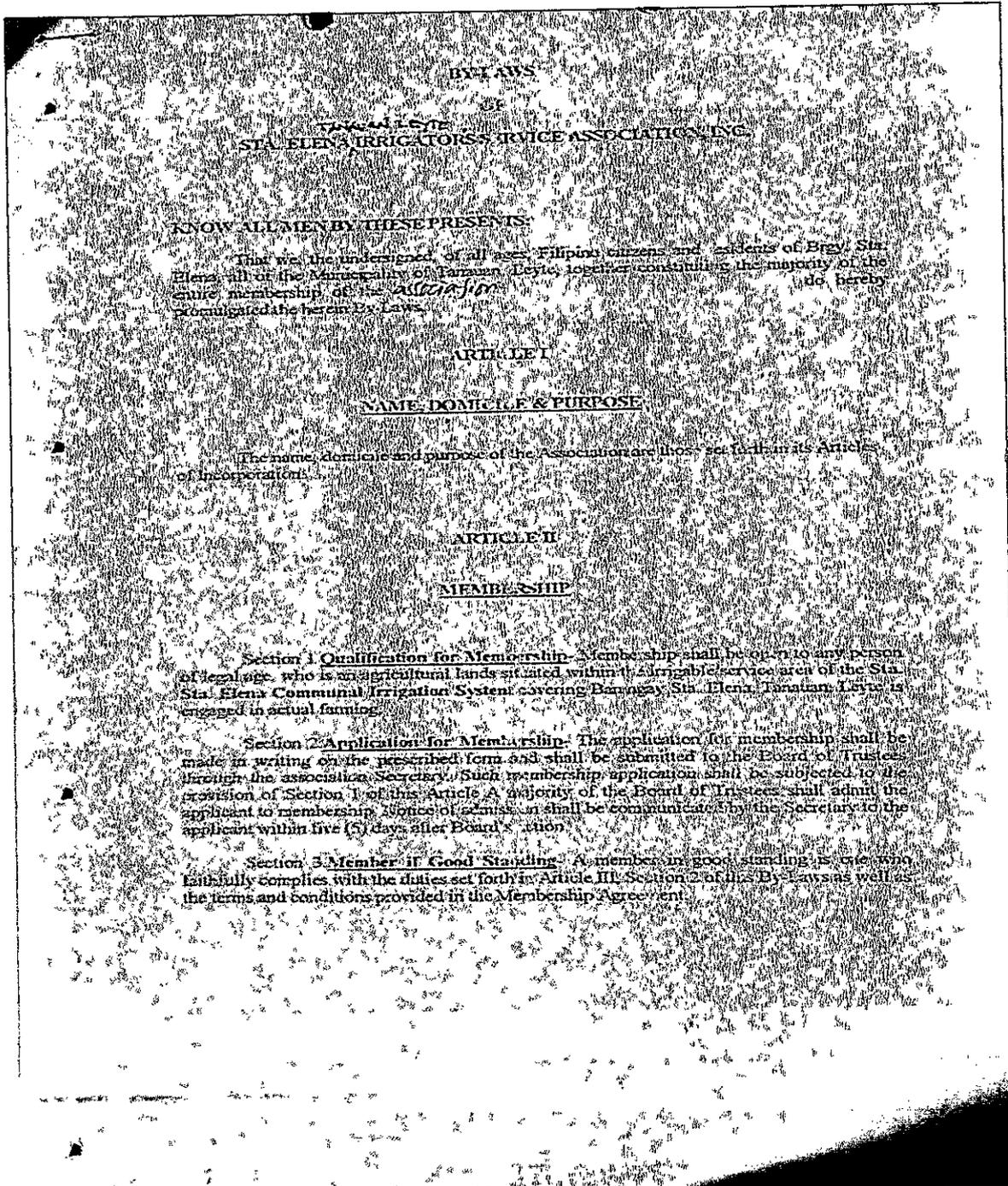

NICANDRO A. CUAYZON
Secretary

Concurred & Attested:


TEODORO V. CINCO
President

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CONSTITUTION AND BY-LAWS
(SETLISAI)



BY-LAWS

STA. ELENA IRRIGATORS SERVICE ASSOCIATION, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, of all ages, Filipino citizens and residents of Brgy. Sta. Elena, all of the Municipality of Tanauan, Leyte, together constituting the majority of the entire membership of the Association, do hereby promulgated the herein By-Laws.

ARTICLE I

NAME, DOMICILE & PURPOSE

The name, domicile and purpose of the Association are those set forth in its Articles of Incorporation.

ARTICLE II

MEMBERSHIP

Section 1. Qualification for Membership: Membership shall be open to any person of legal age, who is an agricultural lands situated within the irrigable service area of the Sta. Elena Communal Irrigation System covering Barangay Sta. Elena, Tanauan, Leyte, is engaged in actual farming.

Section 2. Application for Membership: The application for membership shall be made in writing on the prescribed form and shall be submitted to the Board of Trustees through the association Secretary. Such membership application shall be subjected to the provision of Section 1 of this Article. A majority of the Board of Trustees shall admit the applicant to membership. Notice of admission shall be communicated by the Secretary to the applicant within five (5) days after Board's action.

Section 3. Member in Good Standing: A member in good standing is one who faithfully complies with the duties set forth in Article III, Section 2 of this By-Laws as well as the terms and conditions provided in the Membership Agreement.

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ARTICLE III

RIGHTS AND DUTIES OF MEMBERS

Section 1. **Rights of Members:**

1. To exercise the right to vote all matters affecting and related to the Association;
2. To be eligible to any elective position of the Association which he/she is qualified;
3. To participate in all deliberation during membership meetings, and to express his/her opinions or ideas on any matter under discussions;
4. To make use of any assistance, services, and benefits of the Association upon compliance with the conditions and requirements therein; and
5. To thoroughly examine the records of the Association on reasonable time in any business day.

Section 2. **Duties of Members:**

1. To faithfully obey and comply with the By-Laws and such other rules and regulations as maybe promulgated by the Board of Trustees and/or by competent authority;
2. To regularly attend all meetings, conferences, training and seminars that maybe called by the Board of Trustee and/or any government agency engaged in food production;
3. To promptly pay irrigation service fee and other duties;
4. To voluntarily contribute personal services for the welfare of the association;
5. To work jointly with co-irrigator's in proper management, operation, use and maintenance of terminal irrigation facilities and other appurtenant structures within the Association's jurisdiction;
6. To religiously adopt and apply modern and proven farm techniques as maybe suggested, taught and directed by government technicians engaged in food production;
7. To comply with the agreed decisions of duly constituted authority and the Board regarding the type/measure of crops to be planted, the area to be planted as well as the timing of planting;
8. To wilfully participate in the procurement, processing and marketing of farm products that maybe initiated by the Association; and
9. To closely coordinate and assist in other related group activities on irrigation matters.

ARTICLE IV

TERMINATION AND SUSPENSION OF MEMBERSHIP

Section 1. Any member may be expelled or terminated by the following grounds:
a. Loss of citizenship or title of Residency of the Land with respect to which he has been declared as member in the Association.
b. Willful failure to pay irrigation service fee and other dues for three (3) consecutive times without justifiable cause.
c. Failure to comply with any of the terms of the membership.
d. Failure to comply with the terms and conditions of the Membership Agreement.
e. Acts or omissions prejudicial to the affairs of the Association, i.e. destruction of irrigation canal, farm ditches and other structures preventing the free and smooth conveyance of water, and
f. Violation of any of the provisions of the By-laws and other rules and regulations promulgated by the Board. Any member who has resigned, was suspended or terminated shall be excluded or intervene in any operational activities of the Association.

ARTICLE V

SOURCES OF FUNDS

Section 1. Membership Fee. Every prospective member of the Association shall pay the amount of P100.00 membership fee. No membership fee shall be returned if any member who withdraws or whose membership has been terminated.

Section 2. Irrigation Service Fee (ISF). Every member of the Association shall pay Irrigation Service Fee (ISF) per hectare of lands irrigated by the Board, amount to be collected shall be formed part of the fund.

Section 3. Monthly Dues. A monthly due of P100.00 shall be paid by every member every last Saturday of the month.

Section 4. Contributions. The Association may raise funds through contributions or donations from member irrigators and non-member citizen in the form of cash, labor or in kind and through benefit program considered appropriate and legal for the purpose.

Section 5. General Fund. All penalties or fines paid by the member as well as donations and contributions shall be part of the general fund of the Association.

Section 6. Use and Distribution of Association Funds. Funds derived by the Association in the form of required fees, dues and other contributions from other entities considered legal for the purpose shall be used for:

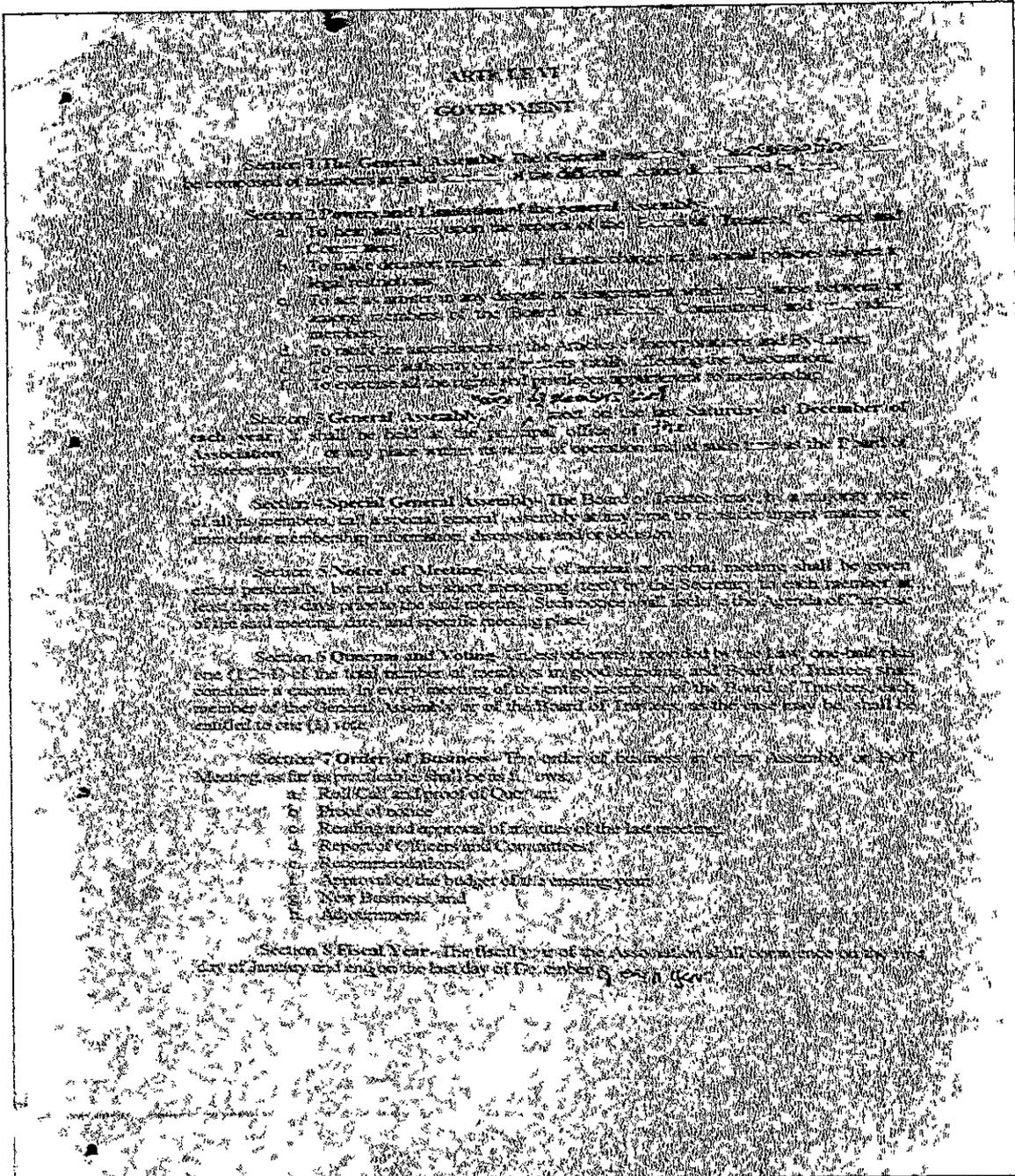
- a. Payment to charges and obligations of the Association;
- b. Payment of the cost of system maintenance and repair; and
- c. Payment of such other expenses that may arise in the conduct of operation & management activities of the irrigation system.

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ARTICLE VII

BOARD OF TRUSTEE

Section 1 Number of Trustees, Qualification & Disqualification: The affairs and business of the Association shall be administered by the Board of Trustees of at least five (5) members. The number of Trustees may be increased according to the need and in accordance with the law and the approval of the Securities and Exchange Commission. The Board of Trustees shall possess the following qualifications:

1. He must be a member of good standing.
2. He must have known to read and write.
3. He must be of good moral character and reputable in the community.
4. He must be engaged in actual farming within the area of operation of the association.

Disqualification:

1. Holding an elective position in the government higher than the Barangay Captain.
2. Absent for three (3) consecutive Board meetings without being excused.
3. Full-time employee of the Association.
4. Having been convicted of any crime involving moral turpitude, gross negligence, or gross misconduct in the performance of his duties and responsibilities.

Section 2 Election and Term of Office: Trustees shall be elected at the General Assembly Meeting on the 1st Saturday of December by secret ballot or by two (2) voice. Elected Board of Trustees shall hold office for a term of one (1) year until the election and qualification of the successor. No Board of Trustees shall be elected for more than three (3) consecutive terms.

Section 3 Election of Officers: The Board of Trustees immediately after the election shall meet the elect from among themselves by secret ballot or by two (2) voice the President, Vice President, Secretary, Treasurer and Auditor. Each of whom shall hold office until the election and qualification of their successor or unless sooner removed by cause.

Section 4 Vacancies: Whenever vacancy occurs in the position of the Board of Trustees through death, resignation, or removal, the members of the Association shall meet the elect of the successor who shall serve only the unexpired term, provided that such vacancy occur within 2 months immediately preceding the next regular election of Board of Trustees, and vacancy shall be filled on the next regular election.

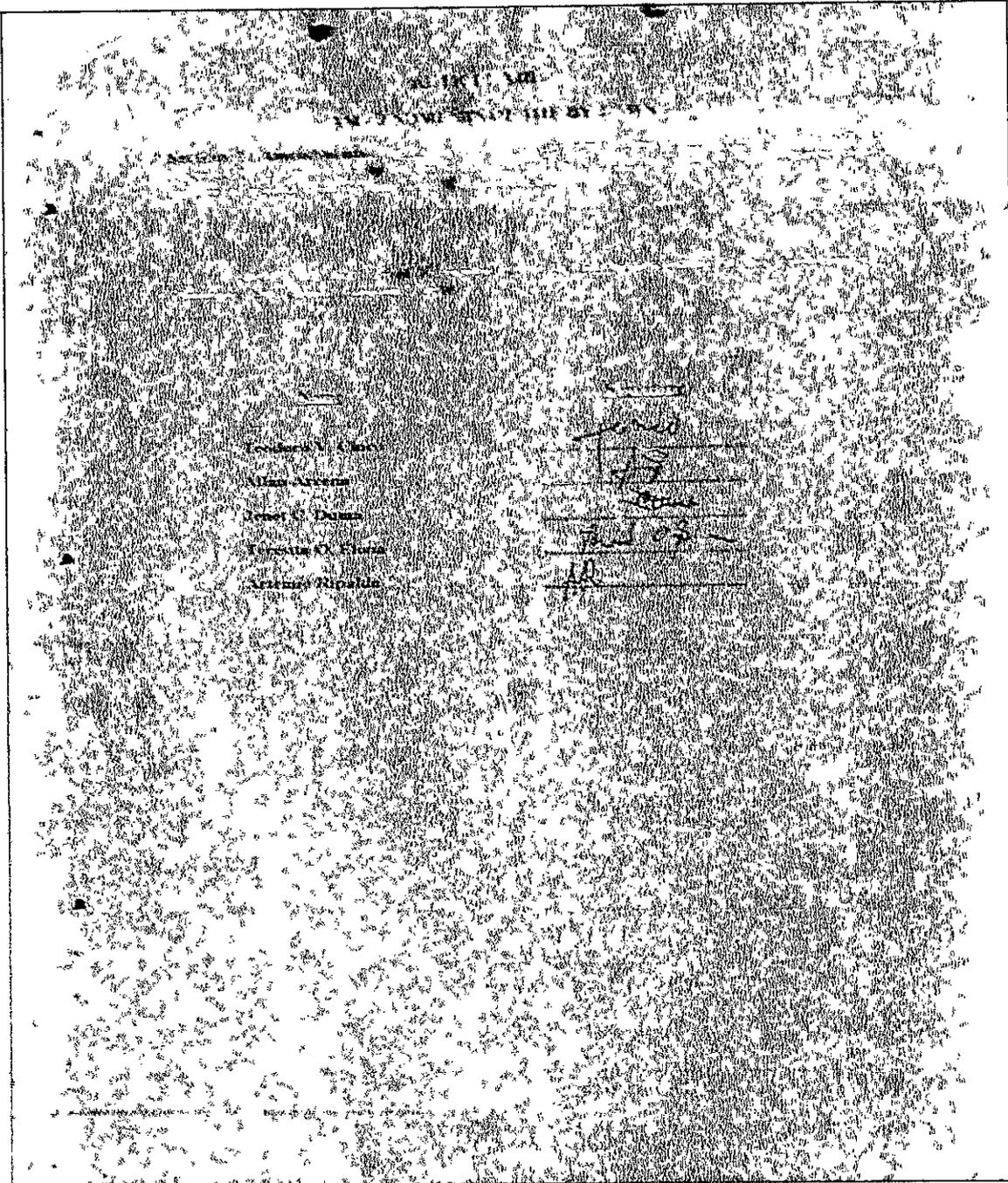
Section 5 Removal of Board of Trustees: Any member of the Association may bring charges against a Board of Trustees by filing the same in writing with the Secretary of the Association together with a petitioned by at least 5 members in good standing of the Association. The Board of Trustees must call a special sector meeting of the Association to reconsider the removal. The Affirmative vote of two-thirds (2/3) of the entire membership entitled to vote shall be necessary to remove the Board of Trustees in question. The Board of Trustees against whom charges have been brought, shall be informed in writing of the charges against him at least ten (10) days before meeting, and shall have an opportunity to be heard in person or in by counsel and to present witnesses during the hearing. The member who complained shall have the same opportunity.

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ARTICLE OF INCORPORATION
(SETLISAI)

DECLARATION OF INCORPORATION

I, the undersigned, do hereby declare that the undersigned have adopted the foregoing Article of Incorporation and the By-Laws of the Sta. Elena Tanauan Leyte Irrigators Service Association, Inc. and voluntarily set up and organized the same.

| Name | TIN No. |
|------------------------|-------------|
| 1. Teodoro V. Circo | 287 276 172 |
| 2. Allan Arcena | 448 724 442 |
| 3. Jemel C. Duma | 182 401 261 |
| 4. Teresita O. Elora | 124 401 012 |
| 5. Aricelio H. Rinalda | 077 238 639 |

IN WITNESS WHEREOF, I and the undersigned have hereunto set our hands and affixed the seal of the Association at the place first above written.

Doc No. 183
Date of Issuance: 11/15/2017
Page No. 01/01

CLAY RICHARD P. GARCIA
DIRECTOR
OF THE SEC
SECURITY AND INVESTMENT CENTER
1601 MANILA AVENUE, SUITE 1000
MANILA, PHILIPPINES 1000

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ARTICLES OF INCORPORATION
TANAUAN LEYTE
STA. ELENA IRRIGATORS SERVICE ASSOCIATION, INC.

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KNOW ALL MEN BY THESE PRESENTS

The undersigned incorporators of Sta. Elena Irrigators Service Association, Inc. who are residing in the Municipality of Tanauan, Province of Leyte, Philippines, and that are duly qualified to form a non-stock and non-profit association under the laws of the Republic of the Philippines

THAT WE HEREBY CERTIFY

FIRST: The name of the said association shall be

TANAUAN LEYTE
STA. ELENA IRRIGATORS SERVICE ASSOCIATION, INC.

SECOND: That the purpose for which such association is incorporated is:

1. To initially serve as a basic foundation in strengthening agrarian reform and cooperative development programs of the government.
2. To cooperate and eventually assume the operation and maintenance of the irrigation system of a portion thereof under such terms and condition that the National Irrigation Administration (NIA) Board may impose.
3. To serve as a channel for the government and private agencies in providing technical and financial assistance and other essential services concerning irrigated agriculture.
4. To act as a catalyzer for payment of loans, land amortization, credit services, etc. for outright sale of farm produce to predetermined buyers, as well as distribution of farm supplies intended for farmers and to facilitate similar farm transactions between the farmers and concerned parties.
5. To encourage participation of the farmer-irrigator on promoting wholesome community life.
6. To promote continuous group action/cooperation work thereby enhancing the efficiency in farm activities to benefit the water users.
7. To implement planned thrift and savings program among its members and initiate fund raising activities for Irrigator's Association (IA) capital build-up.
8. To promote the conduct of continuing and training programs for IA members/officers as part of the development process, and
9. To cooperate or federate with similar Association to spearhead the growth and development process of cooperatives.

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THIRD: That the place where the principal office of the association is established is:

Barangay: Sta. Elena
Town: Tanauan P.O. Code: 6512
Province: Leyte

FOURTH: That the term for which the association is to exist is fifty (50) years from and after the date of issuance of Certificate of Incorporation.

FIFTH: That the names, nationalities and residences of the incorporators of the association are follows:

| Name | Nationality | Residence |
|----------------------|-------------|----------------------------------|
| 1. Teodoro V. Cinco | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 2. Allan Arcena | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 3. Jenet C. Duma | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 4. Teresita O. Elona | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 5. Artemio Ripalda | Filipino | Brgy. San Isidro, Tanauan, Leyte |

SIXTH: That the number of the Board of Trustees of the association shall be FIVE (5) and that the names, nationalities and residences of the trustees of the association are as follows:

| Name | Nationality | Residence |
|----------------------|-------------|----------------------------------|
| 1. Teodoro V. Cinco | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 2. Allan Arcena | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 3. Jenet C. Duma | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 4. Teresita O. Elona | Filipino | Brgy. Sta. Elena, Tanauan, Leyte |
| 5. Artemio Ripalda | Filipino | Brgy. San Isidro, Tanauan, Leyte |

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SEVENTH: That the capital of the association was contributed by the incorporators and the original members of the association as follows:

| | Name | Contribution |
|----|-------------------|--------------|
| 1. | Teodoro V. Gingo | 100 |
| 2. | Allan Arcena | 100 |
| 3. | Jenel C. Duma | 100 |
| 4. | Teresito O. Elona | 100 |
| 5. | Artemio Ripalda | 100 |
| | | 500 |

EIGHT: That no part of the income which the association may obtain as an incident to its operation shall be distributed as dividends to its members, trustees or officers, subject to the provision of the Corporation Code of this country. Any profit shall be for the association as a result of its operation, whenever necessary for repair shall be used for the furtherance of the purposes enumerated in Article II, subject to the provisions of Title Six of the Corporation Code of the Philippines.

NINTH: That MRS. TERESITA O. ELONA has been elected by the members as treasurer of the association for the first year. She is a duly elected and qualified in accordance with the By-Laws, and was as such treasurer. She has been authorized to receive for and in the name and for the benefit of the Association all fees, dues, contributions or donations paid or given by the members and to issue the corresponding receipts in its name.

TENTH: That the incorporators undertake to change the name of the corporation immediately upon receipt of notice in writing from the Securities and Exchange Commission that another corporation or person has acquired a prior right to the use of the name has been declared as misleading, deceptive, confusing similar to a registered name, or contain its initials, partial name or public policy.

ELEVENTH: That the Association shall comply with the requirements for non-stock corporation in accordance with the Corporation Code of the Philippines.

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