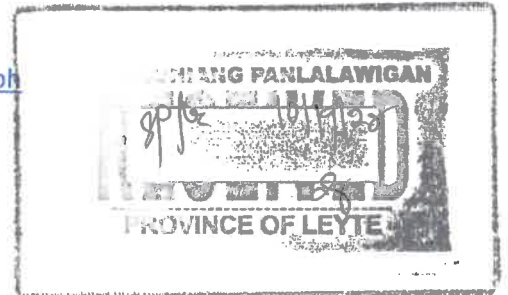




#09  
11/28/22  
Item No.: 09  
Date: 04 NOV 2022

Leyte Family Development Org Multi-Purpose Cooperative (LEFADO-MPC)  
206 P. Burgos St. Tacloban City  
Tel # (053)523-9986  
Email Address: [lefado\\_tac@yahoo.com.ph](mailto:lefado_tac@yahoo.com.ph)



Hon. Leonardo Javier Jr.  
Vice Governor  
Province of Leyte

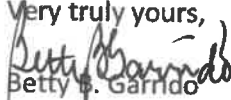
Dear Hon. Leonardo Javier Jr.

Greetings!

Respectfully submitted the following documents for accreditation as required by that office to wit:

1. Duly accomplished form for accreditation
2. Duly approved Board Resolution signifying intention for accreditation for the purpose of representation in the Local Special bodies
3. Copy certificate of accreditation
4. List of current officers (reflected in the minutes of General Assembly)
5. CY 2020 Minutes of General Assembly
6. CY 2022 Accomplishment Report
7. CY 2019 Financial Statement ( with Justification)

Hoping all documents are in order. Thank you and regards.

Very truly yours,  
  
Betty S. Garrido  
Executive Director  
LEFADO-MPC

## APPLICATION FORM FOR ACCREDITATION

Name of Organization: Leyte Family Development Organization, Multi –Purpose Cooperative

Address: 206 P. Burgos St. Tacloban City

Contact No.: 0917- 306-1364

Email address: [lefadotac@gmail.com](mailto:lefadotac@gmail.com)

Date Organized: February 12, 2009

Sector Represented: Family (Women and Children) Social Sector

### Purposes/ Objectives:

1. Family Health Program including Child Rights Governance and Social Protection

### Services that the organization provides or can participate in:

1. Children in governance participation thru membership at the BCPC
2. Community involvement of parents and children in the BDRRM
3. Health and Nutrition Education through training, advocacy campaign and child centered social accountability

### Registering Agency:

Date Registered: Feb. 12, 2009

1. Cooperative Development Authority (CDA)

### Accrediting Agency:

1. Department of the Interior and Local Government (DILG)
2. Province of Leyte (Sept. 9, 2019)

### Organizational Level:

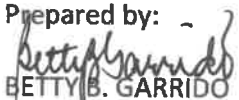
1. Affiliate of a larger organization (Identify Organization): Consortium with Affiliated Network in Social Accountability in East Asia and the Pacific (ANSA-EAP)

### Projects Implemented in the Province/ City/ municipality of (Name of LGU)

Year	Project	Cost	Financing Source Scheme	Beneficiaries	Status (Completed/Ongoing)
2020 to 2022	Kids-in-CHARGE	P4.500.000.00	Grant from Save the Children Philippines	Children in Governance and Child Rights Governance	Completed

LEYTE FAMILY DEVELOPMENT ORGANIZATION MULTI- PURPOSE COOPERATIVE (LEFADO-MPC)

NAME OF PROGRAM/PROJECT/ACTIVITY	OBJECTIVES	DURATON/DATE	STATUS (COMPLETED/ ONGOING)	BUDGET	REMARKS
Kids-in-CHARGE Project	1.Children's participation in Governance 2. Family and Child Rights Protection	Jan. 2, 2021 to June 30, 2022	Completed	P4,500,000.00	Project implemented under a Consortium led by the Affiliated Network of Social Accountability in East Asia and the Pacific

Prepared by:   
 BETTY B. GARRIDO  
 Executive Director  
 LEFADO-MPC



**Leyte Family Development Organization –  
Multi- Purpose Cooperative (LEFADO-MPC)**  
206 P. Burgos St. Tacloban City  
Tel # (053) 523-9986  
Email Address [lefado\\_tac@yahoo.com.ph](mailto:lefado_tac@yahoo.com.ph)

Board Resolution No, 03  
Series of 2022-06-03

A resolution of the Leyte Family Development Organization, Multi-Purpose Cooperative LEFADO MPC to apply for renewal of NGO Accreditation in Province of Leyte.

WHEREAS, has been duly registered with the Cooperative Development Authority wit Registry No. TAC 3374 in January 2009.

WHEREAS, The Leyte Family Development organization Multi-Purpose Cooperative has a Board of Directors composed of five members who were elected in an annual meeting last January 31, 2020

WHEREAS, the Board of Directors are aware of the visions, mission and goals of LEFADO-MPC which is to implement projects reflected to Family Health and Responsible Parenthood in order to reach out to communities and families to attain the goal services to its constituents.

Now therefore resolve as it is hereby resolved to apply for a Renewal of Accreditation of LEFADO-MPC in the Province of Leyte.

Resolved further that said person application be forwarded to Sanguniang Panlalawigan of Leyte Province to appropriate action.

Resolved further that copies of this Resolution be furnished the member of the Board of Directors.

Chairperson	MR. FREDIE MESIAS
VICE CHAIRPERSON	MS. GRACE RUTH PARENA
SECRETARY	MR. JAYSON DUMAS
TREASURER	MS. KRYZZHA PADILLO
COOPERATIVE BOARD MANAGER	MRS. BETTY GARRIDO.



**Leyte Family Development Organization –  
Multi- Purpose Cooperative (LEFADO-MPC)**  
206 P. Burgos St. Tacloban City  
Tel # (053) 523-9986  
Email Address [lefado\\_tac@yahoo.com.ph](mailto:lefado_tac@yahoo.com.ph)

### Secretary's Certificate

That the foregoing information is in accordance with record of Cooperative and Cooperative Development Authority.

That the above Resolution is valid, binding and consistent of the cooperative, its Board of Directors, officers and employee and authorized representative have the right to rely upon said resolution.

In witness whereof, I have affixed mt signature this 31<sup>st</sup> of January, 2020

Attested by:

Signed:

  
JAYSON DUMAS  
Executive Secretary

  
FREDDIE MESIAS  
Vice Chairperson BOD



REPUBLIC OF THE PHILIPPINES  
 OFFICE OF THE PRESIDENT  
 DEPARTMENT OF FINANCE  
**COOPERATIVE DEVELOPMENT AUTHORITY**

Reg.No. 9520-08013367

**CERTIFICATE OF REGISTRATION**

**TO ALL WHOM THESE PRESENTS MAY COME, GREETINGS:**

This is to certify that

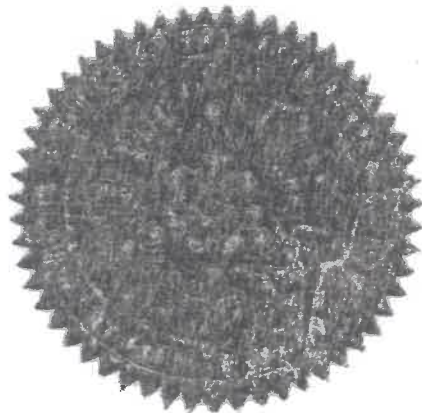
**Leyte Family Development Organization - Multi-purpose  
 Cooperative (LEFADO-MPC)**

**CIN-0104080607**

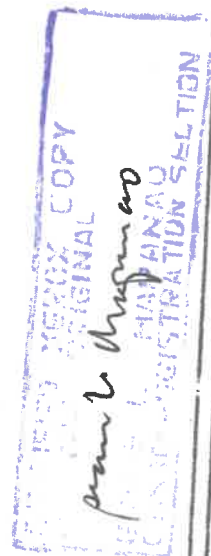
with address at 206 P. Burgos Street, Tacloban City, Leyte, duly registered with the Authority under Certificate of Registration/Confirmation No. TAC-3374 dated Jan 12, 2009 has complied with the requirements prescribed by the Authority for the issuance of New Certificate of Registration under Article 144 of RA 9520 otherwise known as the "Philippine Cooperative Code of 2008".

By virtue of the powers and duties vested in me by law, the Leyte Family Development Organization - Multi-purpose Cooperative (LEFADO-MPC) is hereby registered with the Cooperative Development Authority and shall continue to enjoy the rights and privileges in accordance with RA 9520 and all other laws appurtenant thereto unless this Certificate is suspended or cancelled for cause.

Given in Quezon City, Philippines, this 22nd day of March, 2010.



**LECIRA V. JUAREZ**  
 Chairperson



03/22/2010

This replaces Certificate No. TAC-3374 dated Jan 12, 2009

List of Current Officers of LEFADO as of Jan. 31, 2020

NAME	POSITION
Mr. Frenli Mesias	President
Ms. Grace Ruth E. Parena	Vice-President
Mr. Jayson Dumas	Secretary
Ms. Kryzza Rebodello	Treasurer

Minutes of LEFADO General Assembly  
January 31<sup>st</sup> 2020 @1:00 pm  
LEFADO Office

**Present:**

Mrs. Betty B. Garrido  
Ms. Grace Ruth Parena  
Mr. Danilo J. Bustillo  
Mr. Jayson Dumas  
Mr. Freddie Mesias  
Mr. Clinton De Paz  
Mr. James Lopez  
Mrs. Resurrection Gomez  
Mrs Liberty Villamor  
Mrs. Perla Luya  
Ms. Wendy De Paz  
Ms. Kryasha Rabilisto

**Agenda:**

Registration of Participants  
Lunch  
Call to order  
Roll Call  
Presentation of agenda for approval  
Reading of previous minutes  
New Business:  
    Election of Officers of the Cooperative  
    Other matters  
    Adjournment

The meeting was called to order @ 1:00 pm immediately after lunch. Roll call to determine Quorum. Agenda was presented for approval moved and seconded to approved the agenda as presented moved and seconded despende of the reading of minute as this was not available during the meeting.

Moved and seconded to prossed with the election of the cooperative.

Boards: The following was elected for the coming year.

Chairperson	Mr. Freddie Mesias
Vice-Chairperson	Ms. Grace Ruth Parena
Secretary	Mr. Jayson Dumas
Treasurer	Mrs. Kryzzha Padillo



**Committee Chairperson:**

<b>Audit Committee</b>	<b>Mr. Danilo J. Bustillo</b>
<b>Election committee</b>	<b>Clinton De Paz</b>
<b>Mediation and conciliation Committee</b>	<b>Sur Gomez</b>
<b>Ethics committee</b>	<b>Betty Villamor</b>

Moved and seconded to conduct planning and budgeting on March 31, 2020 carried. Since there was no matter for consideration the chairperson declared meeting adjourned @ 3:00 pm.

Signed .

  
**MR. JAYSON DUMAS**  
Secretary

  
**GRACE RUTH PARENA**  
Chairperson



**Leyte Family Development Organization –  
Multi- Purpose Cooperative (LEFADO-MPC)  
206 P. Burgos St. Tacloban City  
Tel # (053) 523-9986  
Email Address [lefado\\_tac@yahoo.com.ph](mailto:lefado_tac@yahoo.com.ph)**

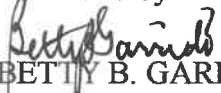
**Annual Accomplishment Report  
January 2021 to June 2022**

**Project: Kids In-charged**

The following are the accomplished report of the Leyte Family Development Organization, Multi-purpose Cooperative for January 1, 2020 to June 20, 2022

1. Able to conduct awareness raising to parents in the covered municipalities of Dulag & Mayorga:
  - # of parents = 400 total reach
  - # of children = 1,200 total reach
  - # of barangay = 45 barangay Dulag  
= 16 barangay of Mayorga
2. Federation of CSO and Youth
  - # of CSO = 9
  - # of youth = 10
3. Able to orient all barangay of Dulag & Mayorga on child participation in governance
  - a. Dulag league of barangay issued a resolution for children membership in BDC
  - b. All barangay issued accreditation to children's participation in the BCPC
4. Children Activities and involvement in children organization from municipalities to province.
  - a. Representative to the RCWC of province and region
  - b. Representative to the Provincial Youth Development Council
  - c. Representatives to various children and youth seminars at the National Level
5. Trained the organized youth membership on Social Accountability Approached
6. Trained on DRRM Response during calamity.

Submitted by:

  
BETTY B. GARRIDO  
Executive Director

**EDMUND L. AMPLAYO**  
**Certified Public Accountant**

Block 1, Lot 25, Loita Village, Calanipawan, Tacloban City, Leyte, Philippines  
Contact Number (053) 327-5600

PRC Reg. 56956; BOA Accreditation No. 1096

BIR Accreditation No. 14-003212-001-2018; PTR No. 3493197 S 2020; TIN 115-759-896

**INDEPENDENT AUDITOR'S REPORT**

**LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) /  
SAVE THE CHILDREN PHILIPPINES, INC. (SCP)**  
P. Burgos Street, Tacloban City

**Report on the Audit of the Financial Statements**

*Opinion*

I have audited the accompanying financial statements of the **LEYTE FAMILY DEVELOPMENT ORGANIZATION -MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) / SAVE THE CHILDREN PHILIPPINES, INC.'s (SCP) joint project entitled, CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2** which comprise the statement of asset, liabilities and fund balances as at December 31, 2019 and 2018, and the statements of grants, supports, costs and expenses, statement of changes in fund balances, and statement 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 asset, liabilities and fund balances of the **LEYTE FAMILY DEVELOPMENT ORGANIZATION -MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) / SAVE THE CHILDREN PHILIPPINES, INC.'s (SCP) joint project entitled, CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2** as at December 31, 2019 and 2018 and its financial performance and its cash flows for the years then ended in accordance with Philippine generally accepted accounting principles and on the conditions and requirements set forth under the Partner Sub-Award Agreement.

*Basis for Opinion*

I conducted my audit in accordance with the International Standards on Auditing applicable to the Philippines. My responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Statements* section of my report. I am independent of the project 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 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 the Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the generally accepted accounting principles and on the specific instructions of the Partner Sub-Award Agreement, and for such internal control management determined 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 project'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 project or to cease operations, or has no realistic alternative but to do so.

27

Those charged with governance are responsible for overseeing the project'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 PSA will always detect a material misstatement when it exists. Misstatement 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 decision of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing applicable to the Philippines, 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 my 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 project'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 project's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, further events or conditions may cause the project 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.

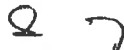
I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during my audit.

*Other Matter*

The project, **CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2**, is a partnership agreement between SCP and LEFADO-MPC (the implementing agency). Project CHARGE Phase 2 started in January 2017 and ended on December 31, 2019.

24 February 2020

Tacloban City

  
**EDMUND L. AMPLAYO**  
CPA License No. 56956  
BOA Accreditation No. 1096 valid until 12/09/22  
CDA CEA No. 068 valid until 07/16/20  
BIR Accreditation No. 14-003-212-001-2015 valid until 08/31/21  
PTR No. 3493197 S 2020  
TIN 115-759-896

**LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE  
(LEFADO-MPC) /SAVE THE CHILDREN PHILIPPINES, INC.  
Burgos Street, Tacloban City**

**CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-CIVIL  
SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2**


**STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS**

The management of LEYTE FAMILY DEVELOPMENT ORGANIZATION -MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) / SAVE THE CHILDREN PHILIPPINES, INC.'s joint project entitled, **CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2** is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the year ended December 31, 2019, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

The management is responsible for overseeing the project's financial reporting process.

The management reviews and approves the financial statements including the schedules attached therein, and submits the same to interested parties.

EDMUND L. AMPLAYO, CPA, the independent auditor appointed by the management, has audited the financial statements of the project in accordance with the International Standards on Auditing applicable to the Philippines, and in his report to the management, has expressed his opinion on the fairness of presentation upon completion of such audit.

  
**FRIENS MESIAS**  
Chairman, LEFADO MPC

  
**BETTY B. GARRIDO**  
Executive Director

Signed this 24<sup>th</sup> day of February, 2020.

LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) /  
 SAVE THE CHILDREN PHILIPPINES, INC. (SCP)

D. Burgos Street, Tarlacan City

CDA Registration No. 9520-08013367; CIN-0104080607

CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-  
 CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2

STATEMENT OF ASSET, LIABILITIES AND FUND BALANCES  
 As at the Years Ended December 31, 2019 and 2018

<i>(All Amounts in Philippine Peso)</i>	<u>Notes</u>	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash in Bank	3	18,108.61	8,047.14
<b>Total Current Assets</b>		<b>18,108.61</b>	<b>8,047.14</b>
<b>Non-Current Assets:</b>			
Property and Equipment	4, 7, 14	29,804.40	39,739.20
<b>Total Non-Current Assets</b>		<b>29,804.40</b>	<b>39,739.20</b>
<b>TOTAL ASSETS</b>		<b>47,913.01</b>	<b>47,786.34</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current Liabilities:</b>			
Accounts Payable and Other Current Liabilities	5	18,108.61	8,047.14
Due to LEFADO MPC	6	100,000.00	-
<b>Total Current Liabilities</b>		<b>118,108.61</b>	<b>8,047.14</b>
<b>Total Liabilities</b>		<b>118,108.61</b>	<b>8,047.14</b>
<b>Fund Balances:</b>			
Designated Fund	2, 7		
Auxiliary Fund	7, 8	(100,000.00)	-
Equipment Fund	7	-	-
	4, 7, 14	29,804.40	39,739.20
<b>Total Fund Balances</b>		<b>(70,195.60)</b>	<b>39,739.20</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>		<b>47,913.01</b>	<b>47,786.34</b>

See accompanying Notes to Financial Statements

LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) /  
 SAVE THE CHILDREN PHILIPPINES, INC. (SCP)  
 P. Burgos Steet, Tacloban City  
 CDA Registration No. 9520-08013367; CIN-0104080607

CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-  
 CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2

STATEMENT OF GRANTS, SUPPORTS, COSTS AND EXPENSES  
 For The Years Ended December 31, 2019 and 2018

<i>(All Amounts in Philippine Peso)</i>	Notes	2019	2018
<b>DESIGNATED FUND:</b>	1, 2, 7		
<b>GRANTS AND SUPPORTS</b>			
Grants	8	1,203,440.00	1,468,440.00
Support from LEFADO		2,000.00	
<b>Total Grants and Supports</b>		<b>1,205,440.00</b>	<b>1,468,440.00</b>
<b>COSTS OF SERVICES</b>	2		
Personnel Costs	9	467,848.34	481,040.00
<i>Sub-Total</i>		<del>467,848.34</del>	<del>481,040.00</del>
Project Implementation Costs			
Project Activities - Outcomes	10	180,745.00	215,050.00
Monitoring and Evaluation Costs		150,813.00	48,914.34
Organizational Capacity Development Costs		10,000.00	10,000.00
Monitoring Costs of Save the Children		-	-
<i>Sub-Total</i>		<b>341,558.00</b>	<b>273,964.34</b>
Others			
Innovation Project - SIDA CSO Program	11	-	308,840.00
<i>Sub-Total</i>		-	<b>308,840.00</b>
<b>Total Costs of Services</b>		<b>809,406.34</b>	<b>1,063,844.34</b>
<b>EXPENSES</b>	2		
General and Administrative Expenses	12	396,033.66	404,595.66
Management Fee		100,000.00	-
<b>Total Expenses</b>		<b>496,033.66</b>	<b>404,595.66</b>
<b>Total Costs and Expenses</b>		<b>1,305,440.00</b>	<b>1,468,440.00</b>
<i>Total Excess (Deficiency) - Designated Fund</i>		<del>(100,000.00)</del>	-
<b>AUXILIARY FUND</b>	1, 2, 7		
Grant/ Support	7	-	95,000.00
Costs of Services - Other Project Costs	13	-	(95,000.00)
<i>Total Excess (Deficiency) - Auxillary Fund</i>		-	-
<b>EQUIPMENT FUND</b>	1, 2, 7		
Depreciation Expense	4, 14	(9,934.80)	(9,934.80)
<i>Total Excess (Deficiency) - Equipment Fund</i>		<b>(9,934.80)</b>	<b>(9,934.80)</b>
<b>Total Excess (Deficiency) of Grants and Supports Over Costs and Expenses</b>		<b>(109,934.80)</b>	<b>(9,934.80)</b>

See accompanying Notes to Financial Statements

LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) /  
 SAVE THE CHILDREN PHILIPPINES, INC. (SCP)  
 D. Burgos Street, Tacloban City  
 CDA Registration No. 9520-08013367; CIN-0104080607

CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-  
 CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2

STATEMENT OF CHANGES IN FUND BALANCES  
 For the Years Ended December 31, 2019 and 2018

Year 2019					
<i>(All Amounts in Philippine Peso)</i>	Notes	Designated Fund	Auxiliary Fund	Equipment Fund	Total Fund Balances
Fund Balances, Beginning 01/01/2019		-	-	39,739.20	39,739.20
Return of Excess Fund to SCP		-			-
Excess (Deficiency) of Grants and Supports Over Costs and Expenses	2	(100,000.00)	-	(9,934.80)	(109,934.80)
Acquisition of Office Equipment	4, 7, 14		-	-	-
<b>Fund Balances, Ended 12/31/2019</b>		<b>(100,000.00)</b>	<b>-</b>	<b>29,804.40</b>	<b>(70,195.60)</b>
Year 2018					
<i>(All Amounts in Philippine Peso)</i>	Notes	Designated Fund	Auxiliary Fund	Equipment Fund	Total Fund Balances
Fund Balances, Beginning 01/01/2018		37,637.78	-	49,674.00	87,311.78
Return of Excess Fund to SCP		(37,637.78)			(37,637.78)
Excess (Deficiency) of Grants and Supports Over Costs and Expenses	2	-	-	(9,934.80)	(9,934.80)
Acquisition of Office Equipment	4, 7		-	-	-
<b>Fund Balances, Ended 12/31/2018</b>		<b>0.00</b>	<b>-</b>	<b>39,739.20</b>	<b>39,739.20</b>

See accompanying Notes to Financial Statements

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**LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) /  
 SAVE THE CHILDREN PHILIPPINES, INC. (SCP)  
 D. Burgos Street, Tacloban City  
 CDA Registration No. 9520-08013367; CIN-0104080607**

**CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-  
 CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2**

**STATEMENT OF CASH FLOWS  
 For the Years Ended December 31, 2019 and 2018**

<i>(All Amounts in Philippine Peso)</i>	Notes	2019	2018
<b>Cash flows from Operating Activities:</b>			
Net Excess (Deficiency)		(9,934.80)	(9,934.80)
Add: Depreciation Expense	4, 7, 14	9,934.80	9,934.80
<b>Working Capital Changes:</b>			
Increase/(Decrease) in Accounts Payable and Other Current Liabilities	5	10,061.47	(11,073.56)
Increase/(Decrease) in Due to LEFADO MPC	6	100,000.00	
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>		<b>110,061.47</b>	<b>(11,073.56)</b>
<b>Cash Flows from investing Activities:</b>			
Acquisition of Property and Equipment		-	-
<b>Net cash Inflows/(Outflows) from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>Cash Flows from Financing Activities:</b>			
Return of Excess Fund to SCP Designated Fund	7, 8	-	(37,637.78)
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>		<b>(100,000.00)</b>	<b>(37,637.78)</b>
<b>Net Cash inflows/(Outflows)</b>		<b>10,061.47</b>	<b>(48,711.34)</b>
Cash in Banks, beginning		8,047.14	56,758.48
<b>Cash in Banks, ending</b>	<b>3</b>	<b>18,108.61</b>	<b>8,047.14</b>

See accompanying Notes to Financial Statements

LEYTE FAMILY DEVELOPMENT ORGANIZATION - MULTI-PURPOSE COOPERATIVE (LEFADO-MPC) /  
SAVE THE CHILDREN PHILIPPINES, INC. (SCP)

P. Burgos Street, Tacloban City

CDA Registration No. 9520-08013367; CIN-0104080607

CHAMPIONING CHILDREN'S RIGHTS IN REHABILITATION THROUGH GOVERNMENT-  
CIVIL SOCIETY-CHILDREN'S ENGAGEMENT (PROJECT CHARGE) PHASE 2

NOTES TO FINANCIAL STATEMENTS

December 31, 2109

(All amounts in Philippine Peso)

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**1 Project Information and Purpose**

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Save the Children Philippines (SCP) has been working and operating in the Philippines for over three decades, protecting and supporting children in need. As part of its continuing response in helping children affected by Typhoon Yolanda in November 2013, SCP entered into a contractual agreement with Leyte Family Development Organization - Multi-Purpose Cooperative (LEFADO-MPC) (the implementing agency) to implement the project, Championing Children's Rights in Rehabilitation through Government-Civil Society-Children Engagement (Project CHARGE).

Project CHARGE's goal is for the local government units of Dulag and Mayorga to have improved policy coordination and child-centered programs/services where civil society and children/ youth are active participants in the local government's disaster risk reduction and rehabilitation processes.

The first phase of Project Charge was implemented from April 15, 2015 to September 2016 with SCP grant of Php 2,600,000.00.

Project CHARGE Phase 2, with SCP fund grant of Php 4,450,000.00, started in January 2017 and will end in December 2019. The goal of Project CHARGE Phase 2 is that child-responsive policies, programs and services institutionalized by the Local Government Units of Dulag and Mayorga, both in the Province of Leyte.

Project CHARGE Phase 2 implementation ended in December 31, 2019.

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**2 Summary of Significant Accounting Policies**

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**Basis of Preparation**

The financial statements have been prepared on a historical cost basis. The financial statements are presented in Philippine Peso, the Project CHARGE Phase 2's functional and presentation currency.

**Statement of Compliance**

The financial statements have been prepared in accordance with Philippines generally accepted accounting principles.

The partner sub-award agreement between SCP and LEFADO-MPC requires that the implementation of Project CHARGE Phase 2 be carried-out in accordance with the conditions and requirements as laid-out in the agreement. The financial statements have been prepared in accordance with the Partner Sub-Award Agreement.

**Funds**

To ensure the observance of limitations and restrictions placed on the use of resources available to

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the project, separate fund accounts of the project are maintained based on its sources and purposes and for accounting and reporting purposes.

**Grants and Supports**

Grants and supports are recognized in the period received and reported as revenues of the fund for which they are intended.

**Costs and Expenses**

Costs and expenses are decreases in economic benefits during the accounting period in the form of outflows or decrease of assets or incurrence of liabilities that result in decreases in fund balance. Costs and expenses are recognized when incurred.

**Functional Expenses**

The statement of functional expenses reports costs and expenses by their functional classification and by the nature or type of expense.

**3 Cash and Cash Equivalents**

The restricted bank account represents the SCP's grant fund used to implement the project.

**4 Property and Equipment**

The initial cost of Property and Equipment consists of its purchase price and directly attributable costs of bringing the asset to its working condition and location for its intended use. They are stated historical cost. Historical cost includes expenditures that are directly attributable to the acquisition of the items. Expenditures incurred after the assets have been put into operation such as repairs and maintenance, is normally expenses when incurred; significant renewals and betterment are capitalized

Property and Equipment are deemed to be restricted since funds used to acquire them came from grant project fund. Final disposition of these fixed assets after completion of project implementation will depend on the existing agreement between SCP and LEFADO-MPC or on final agreement at end of the project. See Note

An Equipment fund was set-up to reflect the costs of acquisitions made and presented as part of the Fund Balances of Project CHARGE Phase 2.

Depreciation on the assets is computed on a straight-line basis over their estimated useful lives of five (5) years. Depreciation charges started in January 2018 since these were acquired at end of 2017.

Total depreciation for 2019 charged to Equipment Fund amounted to Php 9,934.80.

**5 Accounts Payable and Other Current Liabilities**

This account at December 31 is composed of:

	2019	2018
Accounts Payable	108.61	-
Accrued Expense - Audit Fee	18,000.00	8,047.14
<b>Total</b>	<b>18,108.61</b>	<b>8,047.14</b>

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by SCP for its third and last year of implementation in 2019 amounted to Php 1,203,440.00. (2018: Php 1,468,440.00; 2017: Php 1,128,120.00).

**9 Personnel Costs**

This account at December 31 is composed of:

	2019	2018
Salaries	390,775.00	408,100.00
SSS/PHIC/HDMF	43,073.34	38,940.00
13 Month Pay	34,000.00	34,000.00
<b>Total</b>	<b>467,848.34</b>	<b>481,040.00</b>

**10 Project Activities - Outcomes**

This account at December 31 is composed of:

	2019	2018
Outcome 1 - Children Influence the Local Planning Processes	79,245.00	83,050.00
Outcome 2 - CSOs are Influencing the Local Planning and Budgeting Processes with Engagement with Children	61,500.00	100,000.00
Outcome 3 - LGU is Open and Responsive to Children and CSO Participation in Local Governance	40,000.00	32,000.00
<b>Total</b>	<b>180,745.00</b>	<b>215,050.00</b>

**11 Costs of Services - Others**

in 2018, LEFADO-MPC thru Project CHARGE Phase 2, received funding from SCP for an innovative project activity on rising teenage pregnancies. Total costs incurred for trainings and module development amounted to Php 308,840.00.

In 2019, no other activities were conducted by Project Charge Phase 2 except as those pre-identified project activities under their main project agreement with SCP. See Note 10.

**12 Administrative Expenses**

This account at December 31 is composed of:

	2019	2018
Salaries	211,125.00	226,000.00
SSS/PHIC/HDMF	27,861.66	33,165.00
13 Month Pay	13,333.33	18,000.00
Audit Fee	28,084.86	8,047.14
Office Supplies	34,770.00	35,954.00
Communication	3,500.00	3,500.00
Utilities	41,358.81	43,929.52
Rental	36,000.00	36,000.00
<b>Total</b>	<b>396,033.66</b>	<b>404,595.66</b>

**13 Costs of Services - Other Project Costs**

This account represents costs and expenses incurred by Project CHARGE Phase 2 from the additional funding received from SCP. Details of this account at December 31 follows:

	2019	2018
SAC Survey in 6 Barangays	-	-
Presentation of SAC Result or Interface with Dulag and Mayorga LGUs	-	-
Annual Partnership Meeting	-	-
BCPC and BDRRM Action Planning	-	-
BCPC Strengthening Training	-	95,000.00
<b>Total</b>	<b>-</b>	<b>95,000.00</b>

**14 Events After Balance Sheet Date**

Project CHARGE Phase 2 ended its implementation in December 31, 2019. Equipments acquired during project implementation have been accounted for and were turned-over to LEFADO MPC as agreed by the implementing parties. The remaining carrying values of the said fixed assets amounted to Php 29,804.40