

ANNUAL REPORT 2022



MARADECA Inc.

Message from the **PRESIDENT**

Since the founding of MARADECA twenty-three years ago we have been confronting enormous challenges as we implement diverse development initiatives in the communities and delivering assistance to deserving individuals whose lives disrupted by the misgivings of circumstances neither their own choice or making but by the changing pattern of the environment. The challenges only strengthened our resolve to go beyond the successful implementation of projects by making tangible changes.

The year 2022 is a period wherein we successfully overcome the challenges of some aspect of the people culture that for so many decades regarded as hurdle in the march for development, for one is the Family Planning. Despite of the so many projects delivered by different agencies yet the unresolve controversies anchored on their cultural belief and practices rendered the noble venture into dismal failure. But when we successfully implemented the Inclusive Family Planning project we did not only implement the project but successfully overcome the barrier making the project acceptable with their commitment in pursuing the project through the organized community champion. Indeed, when we prevailed over the challenges of cultural belief and practices, we brought social change.

It is also in 2022 that MARADECA confronted the challenges of historical biases and prejudices of the non-Muslims against the Muslim and vice versa as we implement the ACCESS-TB project. And, we prevailed over those challenges when we successfully delivered the projects in non-Muslim dominated provinces as far as the whole of Visayas Region. We have shown that there is that Bangsamoro non-government organization not only capable of honestly implementing development project but can interact with people regardless of cultural and religious association. There is some change in those biases and perception otherwise we may have failed. Indeed, the change is expressed in the interfaith and intercultural engagement between us and the beneficiaries.

But all those changes we achieved in 2022 would have been an illusion without the trust and support of the funding partners, the cooperation of the beneficiaries, the support of the concern national line agencies, local governments units and all those directly or indirectly involved in making change out of the projects implemented. You all deserve our heartfelt thanks and commendation as we aspire in bringing change for the common good for our people and the nation.

SALIC B. IBRAHIM

President/Chief Executive Officer
MARADECA, INC


Message from the **OPERATIONS MANAGER**

Overseeing the implementation of 10 projects in the Mindanao and in the Visayas Islands is too tasking when compared in the previous years when we are implementing few projects in the province of Lanao del Sur and in selected provinces in Bangsamoro Autonomous region in Muslim Mindanao (BARMM) and in the selected region or province in Mindanao. Our undying commitment in Liberating the Disadvantaged keeps on reinvigorating us every time we seem to drown into frustration and confusion brought by pressures of all sorts.

Supervising a hundred staff assigned for office work and in different projects with different set of objectives trying to achieve is not easy task as it requires the numbers of working hours above the normal observed in other organizations or institutions. In particular, supervising staff assigned in project being implemented in areas with peace and security problems is emotionally stressing that requires calmness and right approach in dealing with.

But despite of all the hard task and works inherent to the position of Operation Manager the innovative skills of the staff nurtured by their exposure and experience, not to mention their academic background and achievement, in the diverse projects they have handled or assigned with somehow lessen the burden of pressures giving way in arriving the right and appropriate decision in dealing with a given situation.

The healthy relationship between the Operation Manager and staff translated into unity and cooperation akin to family working for a common good, the MARADECA family. Such a relationship is among the pillars in the successful implementation projects in 378 communities in the Mindanao and Visayas Regions. It is only befitting to commend the entire staff of MARADECA, particularly those frontline workers across the different regions of Visayas and Mindanao.



SINAB D. IBRAHIM
Operations Manager
MARADECA, INC

ABOUT US

The Maranao People Development Center (MARADECA) Inc. is a non-stock, non-profit and non-government service-oriented institution located in Barangay Poonamarantao Ragayan, Municipality of Marantao in the province of Lanao del Sur, Bangsamoro Autonomous Region in Muslim Mindanao, the Philippines. It adopts a people-centered, community-based, integrated and sustainable development framework.

MARADECA believes that development must be a concerted effort by all stakeholders, and the voice for change has to come from the communities themselves.

MARADECA Inc. was founded on June 1998, through the collective efforts of concerned individuals. It was registered with the Securities and Exchange Commission (SEC) in Cagayan de Oro City on August 26, 1999 with Registration No. H199900444. Currently, it has 99 employees and 31 interns.

It has been duly accredited by national, regional and provincial government agencies such as the Department of the Interior and Local Government (DILG), BARMM Ministry of Social Services and Development, Bangsamoro Economic Development Council and the provincial government of Lanao del Sur. In 2022, MARADECA Inc, became a member of the Stakeholders Chamber of Sustainable Development Goals of the National Economic Development Authority (NEDA).

OUR VISION

A Bangsamoro community with empowered citizenry enjoying peace, stability, resiliency and prosperity working in harmony with the other peoples and nationalities.

OUR MISSION

A pillar of community development that will continue the empowerment people regardless of religious and political belief and culture in building peaceful and resilient and prosperous communities.

OUR GOAL

A Bangsamoro resilient communities capable of self-governance guided by the ideals of participatory democracy, respect for human rights and progressive and self-sustaining economy.

OUR PROGRAMS AND SERVICES

1. **Community and Sustainable Development (CSD)**

This program focuses on sustainable community development, integrated social services, and local economic and agricultural development in the Bangsamoro. The CSD has 3 components: Sustainable Agriculture and Enterprise Development, Education and Health, and Emergency Response.

2. **Peace Building and Governance Program (PeaceGov)**

This program is a collaborative approach that facilitates peace building and good governance advocacy. It also strengthens communities in championing good governance and peace-building.

3. **Institutional Development Program (InstiDev)**

It focuses in strengthening the systems, procedures, programs and services of the institution. It provides special attention to strengthen information management system, human resource development and mechanisms for resource generation.

4. **Linkaging and Networking Program (LiNk)**

This program will establish and broaden collaboration and partnership with local, national and international organizations and institutions that work for community development.

OUR PARTNERS



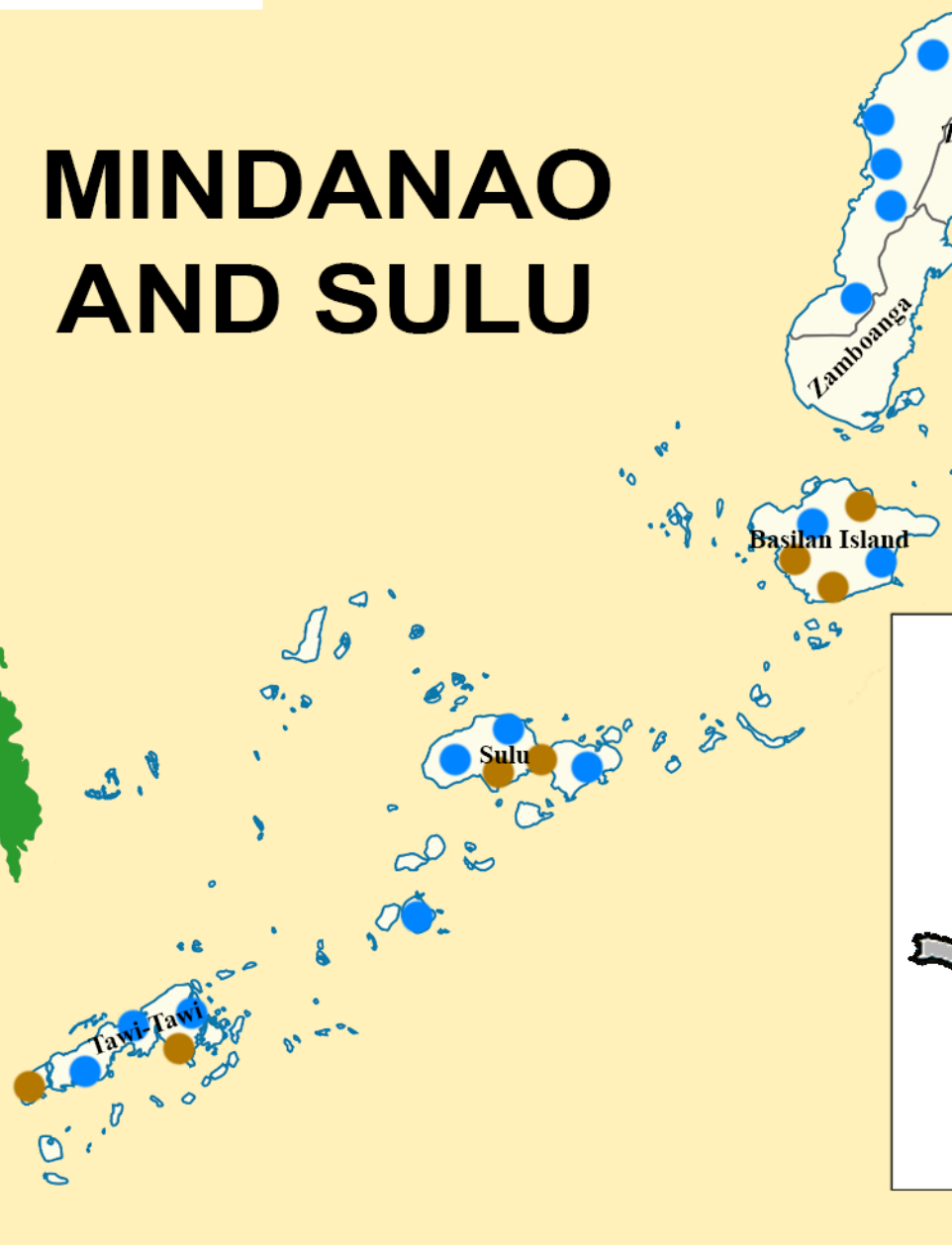
PROJECT LEGEND

Municipalities covered for 2022

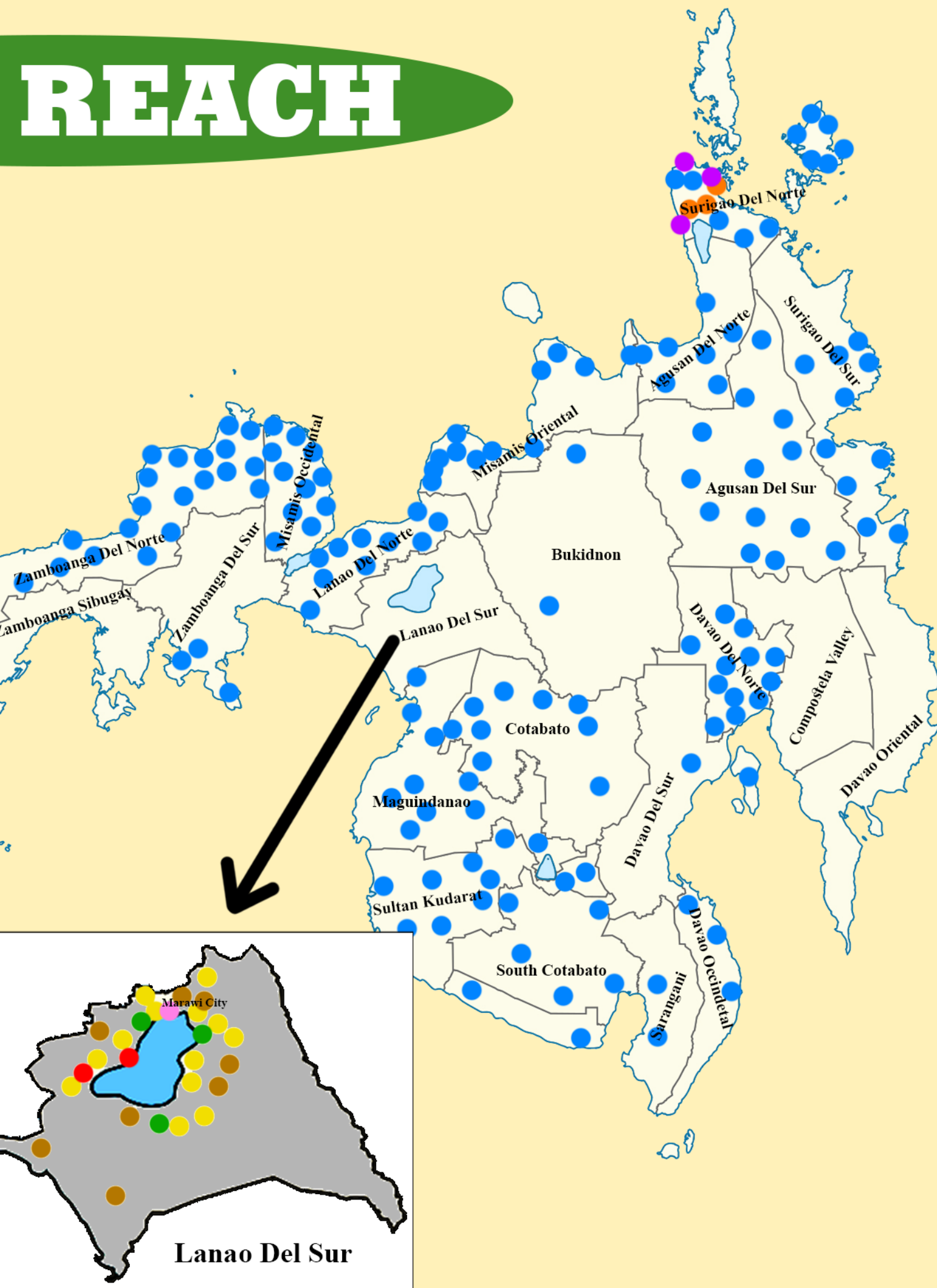
-  ACCESS TB
-  I-ACCESS TO K TO 3
-  INCLUSIVE FAMILY PLANNING
-  INTEGRATED SEXUAL REPRODUCTIVE HEALTH AND GBV RESPONSE
-  MULTI SECTORAL RESPONSE BY ST ODETTE
-  MARAWI RESPONSE PROJECT
-  UPGRADE GENDER MAINSTREAMING, PROGRAMMING AND POLICIES OF MARADECA
-  YES Bangsamoro

OUR

MINDANAO AND SULU



REACH

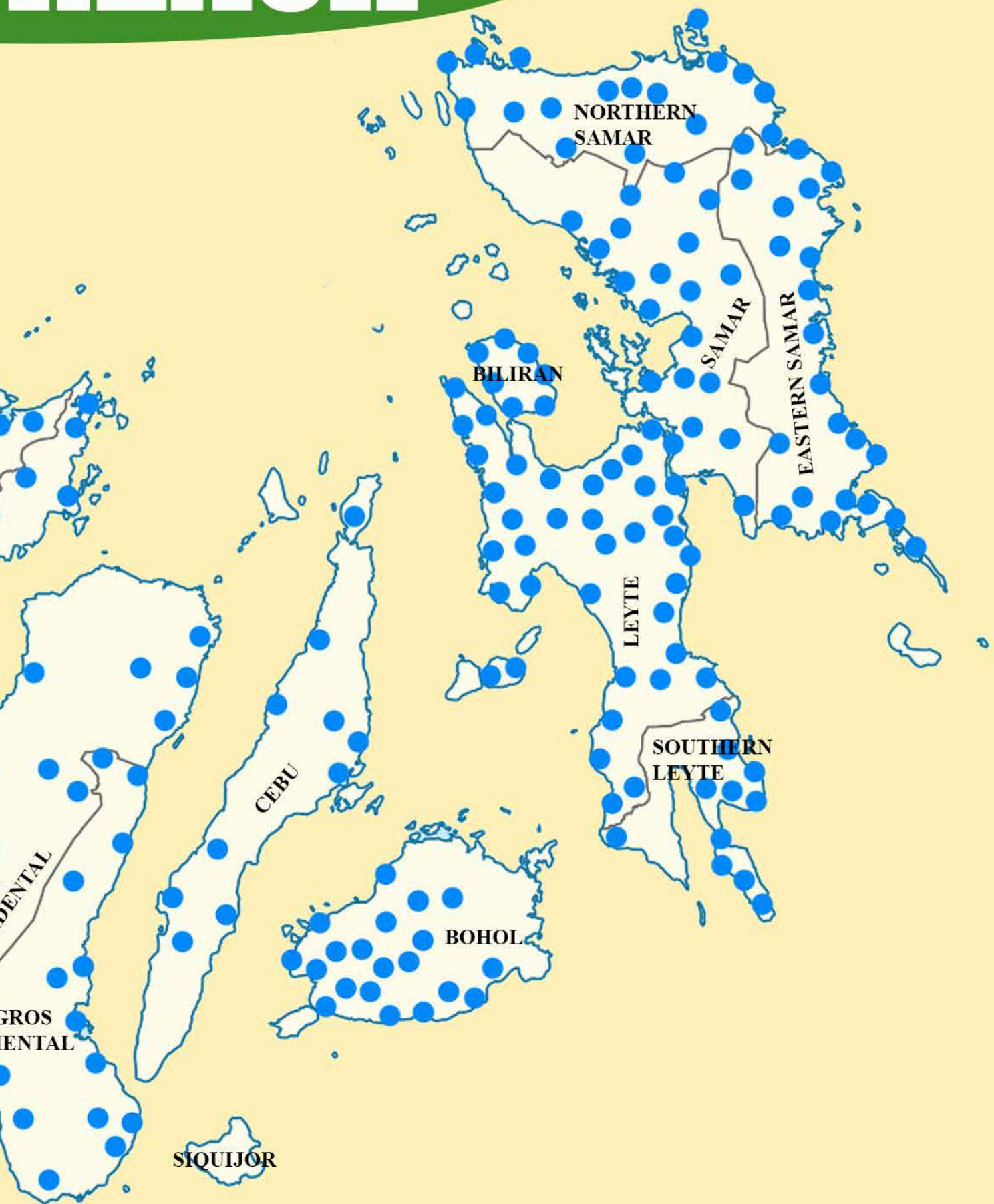


● ACCESS TB

VISAYAS



REACH



DATA SNAPSHOTS



378 barangays served across 43 provinces.



2,555 families given relief packs (food and non-food) and cash assistance in the aftermath of Typhoon Odette



173,702 beneficiaries served.
97,138 of which are women.



Facilitated **292** livelihood grant and social cohesion support.



10 projects implemented



300 peoples group organized and assisted.

A Glimpse of 2022

The 2022 was politically-charged, challenges, and hope-packed year. It was a year that saw the accession to power of Ferdinand R. Marcos, Jr. after winning in the May 9 National Election, whose father was unceremoniously ousted as the 10th president whose presidency run through a period of twenty- one (21) long years. Alongside the national election was the local election that also brought changes to local leadership in some of the municipalities. It was also the same year that the new set of members of the Bangsamoro Transitional Authority (BTA) were appointed as provided by Republic Act No. 11593 resetting the first regular elections in the Bangsamoro Autonomous Region in Muslim Mindanao.

Although MARADECA has no political inclination in terms of candidates and political party preferences but its participation in elections as monitoring body is crucial in safeguarding the peoples' right of suffrage. And, in the performance of its sacred duty it exposed itself into tremendous pressures of the politicians using unconventional means in trying to gain or regain advantage or edge at the expense of fair and honest electoral processes, including the restricting of monitoring bodies access to information.

The change of leadership in some of the local governments units (LGUs) as a result of the election and the appointment of new members of the BTA necessitates lot of adjustments for MARADECA in the approaches in dealing with the new leadership and their new sets of

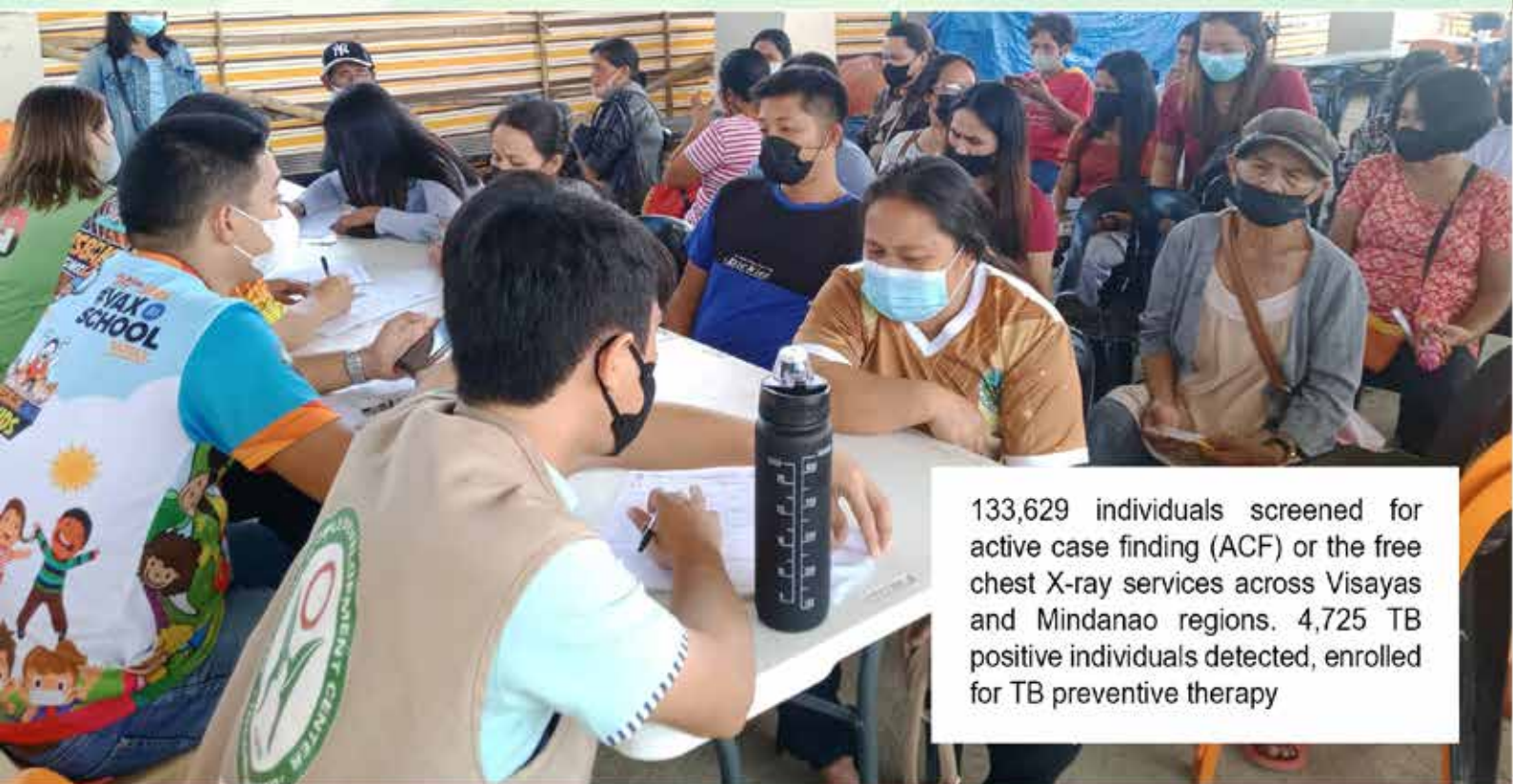
development agenda. But our long years of experiences and openness in adapting emerging political environment even more strengthen our resolve in filling the gaps in the delivery of socio-economic services of the government.

The year 2022 also saw the displacement of 513,000 families or 1,947,000 individuals from Southern Leyte and the Caraga region due to typhoon Odette that hit the country on December 16, 2021 while in Mindanao alone 382,000 is reported to have been displaced due to conflict or natural disaster. In all the disasters it expanded the reach of MARADECA to as far as the Surigao provinces delivering relief and assistance, both material and financial. Even psycho-social services to deserving women and children were provided by MARADECA, thanks to the financial support of humanitarian organizations.

Finally, the year 2022 is a year of continuing recovery for the displaced residents from the 24 Barangays of Marawi City, who were displaced due to the 153 days of the siege of the city. In all these years, from 2017 to 2022, MARADECA have been consistently providing assistance through various projects to the internally displaced persons (IDPs). It is also a year of recovery from the COVID-19 pandemic that almost strangle the economy of the nation into halt. Again, despite of all the risks MARADECA found itself braving the unexpected dangers if only to serve the deserving communities in their attempts of recovering from the pandemic.

OUR ACCOMPLISHMENTS IN CSD PROGRAM

Organized community solidarity groups (CSG): 151 women's groups, 96 men's groups, 38 youth groups and 13 mixed groups. Facilitated pre-entry activities (assessment, profiling, validation, prioritization, concept role development) in 105 barangays. Provided soft and hard skills training related to economic development. Facilitated 119 livelihood grant delivery to CSGs.



133,629 individuals screened for active case finding (ACF) or the free chest X-ray services across Visayas and Mindanao regions. 4,725 TB positive individuals detected, enrolled for TB preventive therapy



Provided cash grants, water kits to 1,400 families affected by Typhoon Odette in CARAGA Region

Trained 48 social workers, officers of the community organizations, and volunteers on Mental Health and Psychosocial Support (MHPSS) and psychological first aid

Production and distribution of IEC materials on GBV referral pathways



Provided 935 relief packs (food and non-food items) to families severely affected by Typhoon Odette in 9 barangays of the municipality of Ditsaan Ramin, Lanao del Sur



Provided 220 relief packs (food and non-food items) to families affected by Typhoon Odette in the municipality of Bubong

Established 2 learning centers (4 classrooms per center) in 2 barangays through facility repair and renovation. A total of 150 children learners (73 boys, 77 girls) are enrolled in the 2 centers.



Organized, trained and mobilized 60 IDPs from among the survivors of Typhoon Odette in CARAGA to be Women Friendly Space (WFS) facilitators. WFS facilitators provided roll-out orientation and awareness-raising seminars to 5,404 women/girls and 9,944 men/boys. Provided cash for work to WFS facilitators. Organized a multidisciplinary team that supported GBV victims to fast-track in filing their cases. Seventeen GBV survivors were assisted for psychosocial evaluation and therapy. Posted 125 tarpaulins on GBV Referral pathways to support the institutionalization of GBV in emergencies with the LCAT-VAWC.

Organized, trained and mobilized 90 community champions in the 3 municipalities of Lanao del Sur. They reached out to 4,154 individuals from 675 families in the family conversation and community masuwara on Family Planning and Reproductive Health. Conducted series of community-based monthly meetings and peer counselling in 45 barangays. Conducted the first Family Planning Summit in the province which was attended by 122 stakeholders and 416 individual-receptors of family planning.



OUR ACCOMPLISHMENTS IN PEACE-GOV PROGRAM



Federated 5 sectoral groups (women, youth farmers, workers). Facilitated the registration of the groups to the Cooperative Development Authority (CDA) and linked them to their respective LGU.



Facilitated the provision of 173 social cohesion grants across 102 barangays in Lanao del Sur.



Conducted series of group discussions on vulnerability risk assessment and mapping in the provinces of Lanao del Sur, Tawi-Tawi and Sulu.

OUR ACCOMPLISHMENTS IN INSTIDEV PROGRAM



MARADECA have upgraded its gender mainstreaming, program and policies with the support from WPHF and UN Women

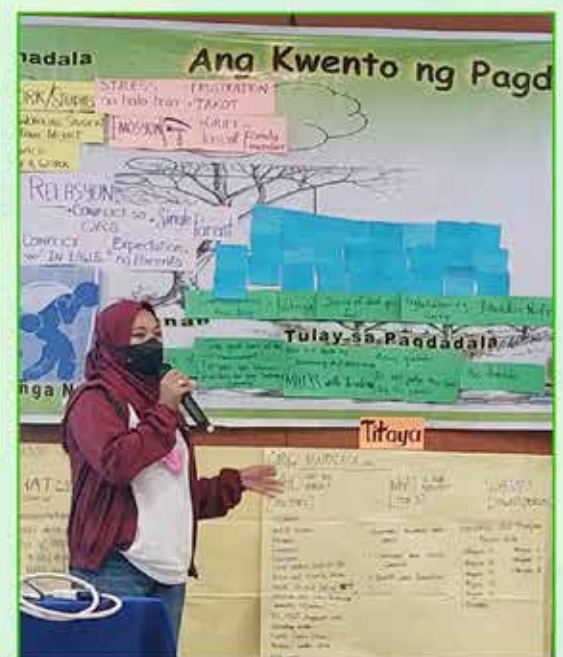


FGD with MARADECA staff during the Gender Audit

Provided Gender Orientation to 99 MARADECA personnel from Management, Project Officers, Staff, Support staff and volunteers.



Hired 8 community-based learning facilitators (LF) for kindergarten to Grade 3. LF were sent to a monthly refresher course training.



MARADECA staff have attended 15 various extensive trainings this year.



LF Monthly refresher course training



Accommodated 32 on-the-job trainees from different disciplines from Mindanao State University and other colleges.



MARADECA provided scholarship grants to 9 staff for post-graduate studies in Community Development and Public Administration at Mindanao State University (MSU)-Main, Marawi City.



Organized staff as technical working group on proposal development for MARADECA.



2022 Organizational Year End Assessment

OUR ACCOMPLISHMENTS IN LINK PROGRAM



MARADECA becomes a member of the Stakeholders Chamber of Sustainable Development Goal. Participated in the 1st Sustainable Development Goals (SDG) Summit in the Philippines held at Pasig City on November 22-23, 2022



Renewal of MARADECA's Provincial Accreditation. Together with Hon. Vice Governor Mohammad Khalid "Mujam" R. Adiong.

Renewal of City accreditation together with Sangguniang Bayan of Marawi.





Duly accredited by the DILG National office in the implementation of the Preventing and Countering Violent Extremism in the Philippines. Also, MARADECA received commendation from the DILG on its contribution to NAP-PCVE.



Participated in the International Conference on Cohesive Societies (ICCS) in Singapore, on September 6-8, 2022.

MARADECA as lead convener of Mindanao Emergency Response Network (MERN) Ranao Cluster.



Because she thought that it was against Islam when a woman adapts family planning, all her life was about giving birth almost every year and going to the hospital is not in her list.

Even in 2021 when she faced health risk during her last pregnancy, Rakimah Odi Bantasan, 34 years old, hesitated to be admitted to the hospital.

After that last pregnancy, Bantasan considered adapting family planning, especially with growing family of seven children, when the nurse from the Rural Health Unit recommended it to her during a house-to-house visit.

She eventually disregarded the nurse's advice because she thought it went against Islamic teaching. She said she gave birth at home with a komadrona (traditional hilot).

Bantasan is a fulltime housewife while her husband work as a farmer in Barangay Madaya, Lumbatan Lanao del Sur.

Things changed lately though. When MARADECA introduced family planning, its Islamic perspective, and conducted a series of activities like peer counseling and family conversation, she was enlightened.

She became active in the seminars and decided to take part in family planning, along with her husband. She became an acceptor of family planning under the project Inclusive Family Planning in partnerships with BARMM Health.

"Before, I hardly ever went to family gatherings or community events because of my yearly pregnancies, but now I am much better able to do other jobs besides housework, like helping my husband on the farm, fulfilling social obligations and more time taking care of my children unlike before. I'm grateful to MARADECA for enlightening me on the importance of family planning," Bantasan said.



Rakimah O. Bantasan, one of the acceptor of Family Planning from Municipality of Lumbatan



Community Masuara on Family Planning



Family Conversation session with mothers

"Thank you for the unwavering support to the marginalized families." -Chairperson Abinal.

Mr. Casar Abinal, Chairperson of Barangay Mantapoli, Marantao, Lanao del Sur



Roll-out training on GBV



Training on Bread and Pastries production



Dressmaking training to women CSGs.

What MARADECA Inc. did in the aftermath of the terrorist attack in Marawi City in 2017 would find deep inspiration among the barangay officials of Mantapoli, in the municipality of Marantao in Lanao del Sur.

Mantapoli Barangay Chairperson Casar Abinal said he would not forget the comfort and convenience to his constituents the things that MARADECA Inc. gave them as part of the help project of the organization.

"I wanted to continue what MARADECA Inc. has started in our barangay, It has been my partner in the development of my community," he said.

Barangay Mantapoli, 19 kilometers southwest of Marawi City, was one of the barangays provided assistance by the Marawi Response Project of MARADECA Inc., which was carried out from 2018 to 2022. This project was in collaboration with Plan International.

MARADECA Inc. was among the humanitarian organizations that responded to the impact of the armed siege of Marawi City mounted by the Maute Group and Abu Sayyaf from May to October of 2017. MARADECA and other humanitarian responders offered relief aid to

the affected people in Lanao del Sur.

"We thought that its [MARADECA] support would eventually come to an end," Abinal said. Rather, it was just the beginning of our barangay partnerships, he added.

"On behalf of my constituents, I expressed my warmth gratitude to MARADECA Inc. and its partner donor for the various trainings provided and the community facility grant support given to us," Abinal said.

He said the assistance brought "significant change" to the people of Mantapoli. "The community facilities like chairs, tables, sounds systems were utilized in every community meetings, gatherings like weddings and settling barangay conflicts," Abinal said.

Some of these assistances were bakery items and sewing machines, given as grant as income generating project to help the daily needs of the beneficiary families.

"Thank you so much to MARADECA for the unwavering assistance and support to the marginalized families of Barangay Mantapoli," Abinal said.



Delivery of community grant support to MBYO



Community Clean Up Drive one of the social cohesion activity of MBYO



Ms. Norlailah Abdulgani and Ms. Anady M. Kiram, Officers of Youth Organization

Changed lives

From timid, shy and introvert individuals, members of the Maranao Bolayoka Youth Organization (MBYO) have blossomed into more confident youth to lead outreach programs and interact with the communities in need.

“We never thought that the grant support we have received will change our lives as individual and as a group,” said Norlaila Abdulganie, 33 years old, and president of MBYO.

Before the intervention provided by MARADECA Inc. to the organization and the community, Abdulganie admitted she was timid and aloof. But as she has to lead the organization to interact with other youth and the community, “my self-esteem was developed and I can now confidently lead the group”.

“Thank you so much to MARADECA for this lifelong opportunities and experience,” she added.

The MBYO interacts and deals with other youth through the series of seminars and as members of the MBYO were also trained earlier for capacity development.

“I am a typical youth in the barangay that my daily routine was house-school person and I barely mingle with the other youth,” said Anady M. Kiram, the 30-year-old secretary of the organization.

But because of MARADECA and the series of trainings, “I gained self-confidence and develop leadership as I was chosen as MBYO secretary”

Abdulganie and Kiram said they want their group to

expand their income-generation activities to event organizing, like weddings, “so that we can recruit more members and help out more youth in their barangays”.

The MBYO is located in Barangay Sugod, Madalum, Lanao del Sur. It is one of the 300 youth and Community Solidarity Groups (CSGs) that Maradecca Inc. organized under the Marawi Response Project. This was undertaken with Plan International.

MBYO has 22 members, with the youngest member at 16 years old and the oldest at 33 years old. The group was organized during the siege of Marawi City by local terror groups in 2017. Many MBYO members are evacuees, or internally displaced persons, or host IDPs. They were given a series of capacity development trainings and in the year 2020 they received their community facility grants support such as chairs, tables, tent and whiteboard.

The items were soon utilized by the communities for activities like meetings and Islamic seminar. Later on they used the donated items to generate income for their organization, as they tapped potential clients from neighboring barangays.

For example, their Tables and Chairs Rental generated P144,000 income. From their income, they were able to donate 10 chairs to the madrasah school of their barangay. They also conducted clean-up drives in collaboration with the barangay local government, and conducted Islamic seminar every Ramadhan and provided free of use of their tables and chair in every community activity.



Mr. Alican Condaraan, shows the rented rice field he's farming



During the rice harvest using the thresher received by their group



Farmers meeting

Alican Condaraan, 55 years old, is the first to use the thresher that his organization was able to receive in donation when it was formed in Barangay Sapinit, Municipality of Piapao, Lanao del Sur.

“As a member of Salapidao ko Masa, I was the first to use the rice thresher during my farm harvest and it helped me a lot to lessen my farm input expenses like equipment rental instead spending food for the table of my Family.” Alican said.

A landless farmer, he said farming without adequate farm tools and equipment was difficult. I “have to spend a lot of money renting threshers from other barangays,” he said. Aside from that, he rents the farm he is tilling, on a 1/3-2/3 sharing in favor of the farmer.

When it was formed into a farmers organization - the Salapidao ko Masa received a thresher from MARADECA Inc. “I am incredibly grateful to MARADECA and its partner donor for its assistance with the farm equipment grant.

While he waits for the farm's harvest, which

typically occurs three months after planting, Alican occasionally works as a carpenter to add to his primary source of income, which is rice farming. He recently harvested his two hectares of a rented farm field and harvested 50 bags of rice. (Under the sharing scheme, Alican should get 2/3 of the earning. Each sack is 35 kilos and sold at P18 a kilo, for a total of P31,500. Alican gets P21,000 while the landlord gets P10,500).

From his farm earnings, Alican donated P4,000 to the cooperative, which will be used for their organization's income-generating project. The organization has a policy that each member will contribute money for each time agricultural machinery is used. The fund will be used for equipment maintenance and possible income generating projects. “I am happy to share to my groups what I have earned and looking forward our group will flourish and have procure more equipments or farm animals like Carabao, which are crucial for the member farmers' farm work,” Alican said.



One of the children of Mr. Alulung mentoring by her learning facilitator



Mr. and Mrs. Alulung together with their three children enrolled in the learning center.



Mr. and Mrs. Abdulbasit Alulung, one of the parents of the learners enrolled in Gadongan Learning Center

PATHWAYS TO CHANGE

Before, the children of Abdulbasit M. Alulung, 50, years old, would rather help him in the farm in Barangay Gadongan, in the municipality of Madalum in Lanao del Sur, than go to school. This was because the nearest school was in the next barangay Pagayawan, about one kilometer away. Their residence and their farm is in a mountainous area that makes it doubly difficult for his children to chose school on a daily basis.

Abdulbasit is married to Norkisah Ampaso, 49 years old, and they have six children in their 20 years of marital union.

Living in the mountainous area has also made it difficult for the family to avail of basic services and whatever trickle the basic services would come were often seen as luxury. They eke out a living through farming and sometimes, he would do extra work as a carpenter.

It came as a blessing for the family, and other residents as well of the village, with the Barangay Gadongan was identified as one of the recipients of the project of MARADECA Inc. and Pathways-Palladium. The project was entitled Increase Access of Marginalized Children to Kto3 Education through Community Support, or

I-ACCESS to Kindergarten Education.

The project involved the construction of a learning center in the identified barangay.

“As a parent of 4 learners, I am grateful for the learning center and the continuous support of MARADECA and its partner funder to deliver quality and accessible education to our children,” he said in the vernacular.

His wife, Norkisah, said she was more assured now of the education of his children with the establishment of the learning center “since the children were also provided with school uniform, school supply and other materials which has eased our burden as parents”.

Abdulbasit said he appreciated the time, care and commitment of the teachers to the learners every day. Although money was tight, he said he was still able to send his children to school although they have to stop due to the distance of the school from their residence, and the financial difficulty.

“Education is worth pursuing. The ability to learn is a gift, a responsibility and not to take it for granted,” he said.

REPORT OF INDEPENDENT AUDITOR

The Board of Trustees

Maranao People Development Center (MARADECA), Inc
Barangay Ragayan, Marantao, Lanao del Sur, Philippines

Auditor's Opinion

I have audited the financial statement of Maranao People Development Center (MARADECA), Inc. hereinafter known as the Entity, which comprise the statement of financial position as of December 31, 2022 and the statement of comprehensive income, statement of change in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion the accompanying financial statement present fairly, in all material respect, the financial position of the Entity as of December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with the Philippine Financial Reporting Standards for small and Medium-Sized Entities (PFRS for SMEs)

Basic for Opinion

I conducted my audit in accordance with Philippine standards on auditing (PSAs). My responsibilities under those standards are further described in auditor's responsibilities for the audit of the financial statement section of my report. I am independent of the entity in accordance with the Philippine Ethics Standard Board for accountants(PESBA Code) together with the ethical requirements that are relevant to my audit of the financial statement in the Philippine, the code of ethics for professional accountants in the Philippines, and I have fulfilled my other ethical responsibilities in accordance with this requirements, I believe that the audit evidence I have obtain is sufficient and appropriate to provide basis of my opinion.

Responsibility of management and those charged with governance for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with Philippine financial reporting standards for small and Medium-Sized Entities (PFRS for SMEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 intendeds to liquidate the Entity or to cease operation, 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 responsibility for the audit of the financial statement

My objective are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or errors, and to issue an auditor's report that include my opinion. Reasonable PSAs will always detect material misstatement when it exist. 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 judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of materials misstatement of the financial statements, whether due to fraud or errors, 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, ,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 internal control of Maranao People Development Center (MARADECA), Inc.
- 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 audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Entity's ability to continue as a going concern. If I conclude that a material uncertainty exist, I am required to draw attention in my auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtain 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 identify during my audit.
- I also provide those charged with governance with the statement that I have complied with relevant ethical requirements regarding independence, and the communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matter communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditors report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected outweigh the public interest benefits.

Report on Legal and Other Regulatory Requirements

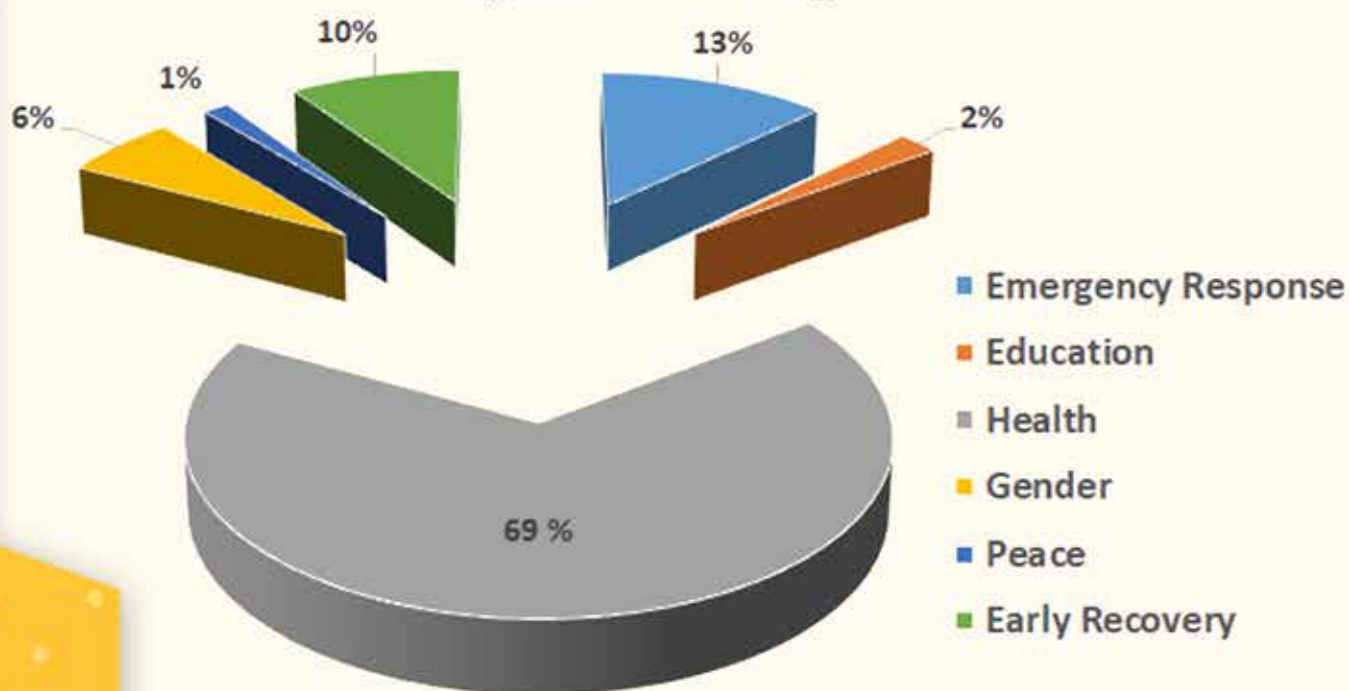
My audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole the supplementary information in the notes to the financial statements is presented for purpose of filing with the bureau of Internal Revenue and is not a required part of basic financial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


VICTOR L. CHIU, CPA

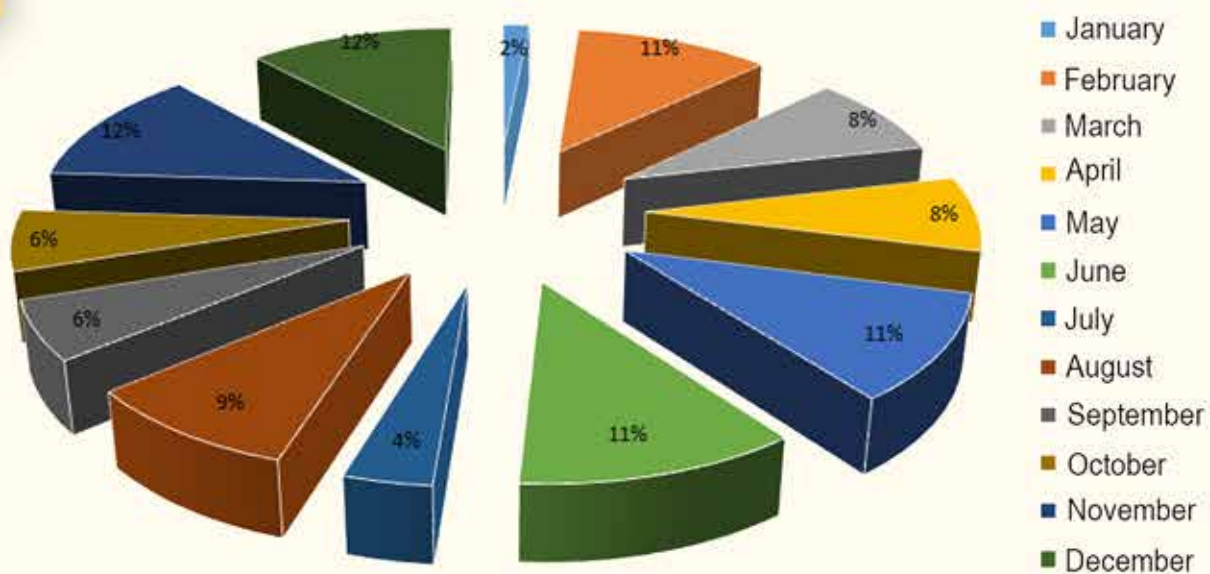
BOA Accreditation No. 297 (September 30, 2025)
CDA Accreditation No. 095 (Renewal on Process)

TIN 157-170-936, PTR No. 1049425, Jan. 3, 2023
PRC License No. 34133 (Expiry. Sept. 3, 2025)
BIR Accreditation No. 16-005519-001-2012
February 28, 2023

Distribution of Annual Expenditures



2022 Monthly Breakdown of Expenditures





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