**PH HAIYAN ADVOCACY INC.**
*"An Advocacy Group on Climate Change Adaptation and Mitigation"*
No. 1 Beta Bayview Homes Subd. Barangay 88, San Jose Tacloban City
Email: phhaiyanadvocacy6500@gmail.com Website: phhaiyan.org
Tel. No. 053-832-5179 / Mobile no: +639 17-846-1299 / +639 54-179-3532

22 October 2026

**HON. ALFRED S. ROMUALDEZ**
City Mayor, Tacloban City

**SUBJECT: SUPPLEMENTAL REQUEST FOR VERIFICATION OF CY 2025 COA FINDINGS, IN RELATION TO OUR LETTER DATED 8 OCTOBER 2026**

**Dear Mayor Romualdez:**

As a native and resident of Tacloban City, and as Chairman/President of PH Haiyan Advocacy, Inc., an organization advocating disaster preparedness, environmental protection, and climate resilience, I have a direct interest in matters affecting our city's development and public welfare.

Consistent with Article XI, Section 1 of the 1987 Constitution, which declares that **"Public office is a public trust,"** public officials are accountable to the people for the faithful discharge of their duties. This principle underscores the public's right to seek clear and verifiable information on how government funds are utilized and whether the projects intended for their benefit have been implemented.

Our letter dated 8 October 2026 sought clarification on the actual status of the thirty-three (33) unimplemented development projects and the disposition of ₱70.985 million in prior-year disaster fund appropriations identified in COA's CY 2024 report. Our principal concern is whether these projects have since been implemented and the corresponding funds properly accounted for.

In this context, COA's Annual Audit Report for CY 2025 provides additional findings relevant to our earlier inquiry, particularly on infrastructure projects carried over from CY 2024, continuing implementation delays, and the utilization of disaster funds. These findings warrant further verification to establish what has been accomplished and what remains outstanding.

COA reported that, as of 31 December 2025, twenty-seven (27) infrastructure projects remained incomplete, while eight (8) others were unimplemented. Of these, fourteen (14) projects were identified under CY 2024, comprising twelve (12) that had started but remained incomplete and two (2) that remained unimplemented.

This indicates that some of the thirty-three (33) projects questioned in CY 2024 had progressed but remained unfinished in CY 2025. However, the status of the other

nineteen (19) projects cannot be established from the CY 2025 lists alone, making further verification necessary.

On disaster funds, COA reported that only 19.59% of the CY 2025 Local Disaster Risk Reduction and Management Fund (LDRRMF) appropriation was utilized. While the Quick Response Fund remained unused due to the absence of a declared state of calamity, COA also noted delays in implementing planned disaster-preparedness and mitigation activities.

We acknowledge that the City incorporated the ₱70.985 million in prior-year continuing appropriations questioned in CY 2024 into its updated CY 2025 LDRRMF Investment Plan, and that COA classified the corresponding recommendation as implemented. However, this does not necessarily establish that the funds were actually spent or that the intended projects and activities were completed.

Accordingly, as a supplement to our earlier request, we respectfully seek the following clarifications and certified supporting records:

**1. Actual Status of Infrastructure Projects -** A project-by-project reconciliation of the thirty-three (33) projects questioned in CY 2024, identifying which were completed, remain unfinished, were cancelled, or were reprogrammed, including the fourteen (14) projects appearing in the CY 2025 findings and the remaining nineteen (19) whose status requires verification.

The report should indicate each project's appropriation, contract amount, actual payments, percentage of completion, present status, and supporting completion, acceptance, cancellation, or reprogramming records.

For drainage and flood-control projects, we also request clarification on their relationship to the City's proposed Comprehensive Flood Control Master Plan and any overlapping DPWH-funded projects, consistent with our earlier correspondence.

**2. Verification of Disaster Fund Utilization** - A certified accounting of the ₱70.985 million in prior-year continuing LDRRMF appropriations questioned in CY 2024, identifying the specific programs and projects covered, actual expenditures, and remaining balances.

We also request clarification on how these amounts relate to the continuing appropriations and Special Trust Fund balances reported in CY 2025, including any approved transfers, reversions, or reprogramming, to avoid double-counting.

The reconciliation should be supported by the updated LDRRMF Investment Plans for CY 2025 and 2026, fund utilization reports, and relevant financial and implementation records.

**3. Verification of Corrective Actions** - Confirmation of the measures undertaken to address COA's findings on project planning, engineering, site readiness, procurement delays, and disaster fund utilization, supported by records showing the actions taken and their actual results.

For these matters, we respectfully request a formal written response supported by certified financial and project records from the concerned City offices, reflecting their status as of 30 September 2026 or the latest available reporting date.

We emphasize that this request does not presume misuse or misappropriation of public funds. Rather, our objective is to establish which projects and fund-utilization concerns raised in our 8 October 2026 letter have been resolved, which remain outstanding, and whether the appropriated funds have resulted in completed projects and actual benefits for the people of Tacloban.

Consistent with the constitutional right to information on matters of public concern, we respectfully request access to the relevant records, subject to applicable laws and disclosure requirements.

We would appreciate receiving the requested documents electronically, together with your Office's formal written response. This request supplements, and does not replace, our outstanding letter dated 8 October 2026, and is respectfully submitted in good faith and in the public interest.

Thank you for your attention and cooperation

Very truly yours,

**PETRONILO L. ILAGAN**
Chairman/President

**Copy Furnished:**
H.E. Ferdinand R. Marcos Jr., President
Hon. Jonvic C. Remulla, Secretary, DILG
Hon. Vince B. Dizon, Secretary, DPWH
Hon. Gamaliel A. Cordoba, Chairperson, COA
Hon. Enriquito A. Bulos, Regional Director, COA VIII
Hon. Edgar B. Tabacon, Regional Director, DPWH VIII
Hon. Martin Romualdez, Representative, 1st District of Leyte
Hon. Raymund S. Romualdez, Vice Mayor/Sangguniang Panlungsod