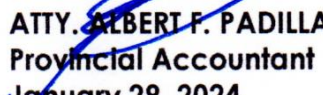



STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Management of the PROVINCIAL GOVERNMENT OF LA UNION is responsible for all the information and representations contained in the accompanying Statement of Financial Position as of December 31, 2023 and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of Changes in Net Assets/Equity and the Notes to the Financial Statements for the year then ended. The Financial Statements have been prepared in conformity with the International Public Sector Accounting Standards and reflect amounts that are based on best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.



ATTY. ALBERT F. PADILLA, CPA
Provincial Accountant
January 29, 2024



RAPHAELLE VERONICA ORTEGA-DAVID
Provincial Governor,
January 29, 2024