Municipality of Zamboanguita
Province of Negros Oriental

GENERAL FUND
Statement of Financial Position
As at December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	18,524,634.34	₱	33,847,168.01
Receivables		11,466,902.33		15,121,267.08
Inventories		1,035,905.00		2,778,440.20
Prepayments and Deferred Charges		10,179,233.70		125,000.00
Total Current Assets	₱	**41,206,675.37**	₱	**51,871,875.29**
Non-Current Assets				
Property, Plant and Equipment, net	₱	390,337,062.97	₱	346,108,456.72
Biological Assets		3,417,957.00		3,417,957.00
Total Non-Current Assets	₱	**393,755,019.97**	₱	**349,526,413.72**
Total Assets	₱	**434,961,695.34**	₱	**401,398,289.01**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	12,754,194.80	₱	11,367,119.41
Inter-Agency Payables		2,694,412.14		2,574,304.68
Intra-Agency Payables		3,091,033.87		5,575,999.99
Trust Liabilities		-		-
Deferred Credits/Unearned Income		4,430,232.11		5,341,588.59
Total Current Liabilities	₱	**22,969,872.92**	₱	**24,859,012.67**
Non-Current Liabilities				
Financial Liabilities	₱	51,304,921.17	₱	16,452,506.26
Other Payables		1,110,510.69		1,641,523.35
Total Non-Current Liabilities	₱	**52,415,431.86**	₱	**18,094,029.61**
Total Liabilities	₱	**75,385,304.78**	₱	**42,953,042.28**
NET ASSETS/EQUITY				
Government Equity	₱	359,576,390.56	₱	358,445,246.73
Total Liabilities and Net Assets/Equity	₱	**434,961,695.34**	₱	**401,398,289.01**

Appendix A.2

Municipality of Zamboanguita
Province of Negros Oriental

SPECIAL EDUCATION FUND
Statement of Financial Position
As at December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	1,017,643.94	₱	1,490,323.60
Receivables		4,440,003.64		5,355,591.40
Inventories		-		-
Prepayments and Deferred Charges		-		-
Total Current Assets	₱	**5,457,647.58**	₱	**6,845,915.00**
Non-Current Assets				
Property, Plant and Equipment, net		4,149,143.77		4,077,357.78
Total Non-Current Assets	₱	**4,149,143.77**	₱	**4,077,357.78**
Total Assets	₱	**9,606,791.35**	₱	**10,923,272.78**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	83,630.42	₱	65,806.07
Inter-Agency Payables		506,680.89		453,070.13
Intra-Agency Payables		879.06		879.06
Trust Liabilities		-		-
Deferred Credits/Unearned Income		4,426,231.50		5,341,819.89
Total Current Liabilities	₱	**5,017,421.87**	₱	**5,861,575.15**
Non-Current Liabilities				
Financial Liabilities	₱	-	₱	-
Other Payables		34,526.66		36,817.22
Total Non-Current Liabilities	₱	**34,526.66**	₱	**36,817.22**
Total Liabilities	₱	**5,051,948.53**	₱	**5,898,392.37**
NET ASSETS/EQUITY				
Government Equity	₱	4,554,842.82	₱	5,024,880.41
Total Liabilities and Net Assets/Equity	₱	**9,606,791.35**	₱	**10,923,272.78**

Appendix A.3

Municipality of Zamboanguita
Province of Negros Oriental

TRUST FUND
Statement of Financial Position
As at December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	15,630,050.16	₱	18,117,580.11
Receivables		6,532,043.08		3,742,534.79
Inventories		-		146,000.00
Prepayments and Deferred Charges		293,955.40		296.86
Total Current Assets	₱	**22,456,048.64**	₱	**22,006,411.76**
Non-Current Assets				
Property, Plant and Equipment, net	₱	26,177,432.93	₱	13,218,424.32
Biological Assets		196,300.00		196,300.00
Total Non-Current Assets	₱	**26,373,732.93**	₱	**13,414,724.32**
Total Assets	₱	**48,829,781.57**	₱	**35,421,136.08**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	1,000.00	₱	1,000.00
Inter-Agency Payables		35,289,009.78		21,337,491.03
Intra-Agency Payables		2,980,836.23		2,565,988.59
Trust Liabilities		8,454,561.49		10,728,276.70
Deferred Credits/Unearned Income		12,461.95		12,461.95
Total Current Liabilities	₱	**46,737,869.45**	₱	**34,645,218.27**
Non-Current Liabilities				
Financial Liabilities	₱	-	₱	-
Other Payables		2,091,912.12		775,917.81
Total Non-Current Liabilities	₱	**2,091,912.12**	₱	**775,917.81**
Total Liabilities	₱	**48,829,781.57**	₱	**35,421,136.08**
NET ASSETS/EQUITY				
Government Equity	₱	**-**	₱	**-**
Total Liabilities and Net Assets/Equity	₱	**48,829,781.57**	₱	**35,421,136.08**

Municipality of Zamboanguita
Province of Negros Oriental

GENERAL FUND
Statement of Financial Performance
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	9,591,636.07	₱	8,998,779.17
Share from Internal Revenue Collections		139,018,613.00		130,829,552.00
Service and Business Income		12,333,520.90		12,108,796.20
Shares, Grants and Donations		76,122.33		30,170.03
Other Income		321,404.43		668,253.18
Total Revenue	₱	**161,341,296.73**	₱	**152,635,550.58**
Less: Current Operating Expenses				
Personnel Services	₱	67,324,358.99	₱	64,440,889.68
Maintenance and Other Operating Expenses		63,416,874.63		52,959,486.86
Non-cash Expenses		27,230,073.58		22,860,830.91
Financial Expenses		2,463,003.61		1,259,673.80
Total Current Operating Expenses	₱	**160,434,310.81**	₱	**141,520,881.25**
Surplus (Deficit) from Current Operation	₱	**906,985.92**	₱	**11,114,669.33**
Add (Deduct):				
Transfers, Assistance and Subsidy From		-		-
Transfers, Assistance and Subsidy To		(3,546,529.77)		(4,884,918.73)
Surplus (Deficit) for the Period	₱	**(2,639,543.85)**	₱	**6,229,750.60**

Municipality of Zamboanguita
Province of Negros Oriental

SPECIAL EDUCATION FUND
Statement of Financial Performance
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	2,106,114.57	₱	2,241,472.03
Share from Internal Revenue Collections		-		-
Service and Business Income		1,439.49		2,605.45
Shares, Grants and Donations		-		-
Other Income		-		-
Total Revenue	**₱**	**2,107,554.06**	**₱**	**2,244,077.48**
Less: Current Operating Expenses				
Personnel Services	₱	1,490,000.00	₱	1,619,992.12
Maintenance and Other Operating Expenses		1,029,719.85		888,074.22
Non-cash Expenses		57,871.80		57,871.80
Financial Expenses		-		-
Total Current Operating Expenses	**₱**	**2,577,591.65**	**₱**	**2,565,938.14**
Surplus (Deficit) from Current Operation	**₱**	**(470,037.59)**	**₱**	**(321,860.66)**
Add (Deduct):				
Transfers, Assistance and Subsidy From		-		-
Transfers, Assistance and Subsidy To		-		-
Surplus (Deficit) for the Period	**₱**	**(470,037.59)**	**₱**	**(321,860.66)**

Appendix B.3

Municipality of Zamboanguita
Province of Negros Oriental

TRUST FUND
Statement of Financial Performance
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Shares, Grants and Donations	₱	114,295.00	₱	-
Other Income		-		-
Total Revenue	**₱**	**114,295.00**	**₱**	**-**
Less: Current Operating Expenses				
Personnel Services	₱	-	₱	-
Maintenance and Other Operating Expenses		46,098,912.73		33,899,959.25
Non-cash Expenses		-		-
Total Current Operating Expenses	**₱**	**46,098,912.73**	**₱**	**33,899,959.25**
Surplus (Deficit) from Current Operation	**₱**	**(45,984,617.73)**	**₱**	**(33,899,959.25)**
Add (Deduct):				
Transfers, Assistance and Subsidy From		45,984,617.73		33,899,959.25
Transfers, Assistance and Subsidy To		-		-
Surplus (Deficit) for the Period	**₱**	**-**	**₱**	**-**

Municipality of Zamboanguita
Province of Negros Oriental

GENERAL FUND
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Balance at January 1	₱	**358,445,246.73**	₱	**375,293,432.42**
Add/Deduct:				
Change in Accounting Policy		-		-
Prior Period Errors		-		(20,374.94)
Restated Balance	₱	**358,445,246.73**	₱	**375,273,057.48**
Add (Deduct) Changes in net assets/equity during the year				
Adjustment of net revenue recognized directly in net assets/equity		-		(31,942,555.54)
Transfer of completed Projects from		-		-
Trust Funds		3,770,687.68		8,884,994.19
Surplus (Deficit) for the period		(2,639,543.85)		6,229,750.60
Total recognized revenue and expenses for the period	₱	**1,131,143.83**	₱	**(16,827,810.75)**
Balance at December 31	₱	**359,576,390.56**	₱	**358,445,246.73**

Municipality of Zamboanguita
Province of Negros Oriental

SPECIAL EDUCATION FUND
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Balance at January 1	**₱**	**5,024,880.41**	**₱**	**5,346,741.07**
Add/Deduct:				
Change in Accounting Policy		-		-
Prior Period Errors		-		-
Restated Balance	**₱**	**5,024,880.41**	**₱**	**5,346,741.07**
Add (Deduct) Changes in net assets/equity during the year				
Adjustment of net revenue recognized directly in net assets/equity	₱		₱	-
Transfer of completed Projects to Registry:				
Public Infrastructures		-		-
Surplus (Deficit) for the period		(470,037.59)		(321,860.66)
Total recognized revenue and expenses for the period	**₱**	**(470,037.59)**	**₱**	**(321,860.66)**
Balance at December 31	**₱**	**4,554,842.82**	**₱**	**5,024,880.41**

Municipality of Zamboanguita
Province of Negros Oriental

GENERAL FUND
Statement of Cash Flows
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from taxpayers	₱	9,591,636.07	₱	8,998,779.17
Share from Internal Revenue Allotment		139,018,613.00		130,829,552.00
Receipt from business/service income		12,193,831.54		11,960,339.47
Interest Income		139,689.36		148,456.73
Other Receipts		3,340,197.16		1,771,076.48
Total Cash Inflows	₱	**164,283,967.13**	₱	**153,708,203.85**
Cash Outflows				
Payment of expenses	₱	63,416,874.63	₱	47,045,747.29
Payments to suppliers and creditors		6,984,000.27		10,530,728.31
Payment to employees		67,164,638.17		64,123,551.24
Interest Expense		2,463,003.61		1,259,673.80
Other Expenses		3,597,651.15		7,147,383.36
Total Cash Outflows	₱	**143,626,167.83**	₱	**130,107,084.00**
Net Cash Flows from Operating Activities	₱	**20,657,799.30**	₱	**23,601,119.85**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱	-	₱	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-		-
Proceeds from Sale of Non-Current Investments		-		-
Collection of Principal on loans to other entities		-		-
Total Cash Inflows	₱	-	₱	-
Cash Outflows				
Purchase/Construction of Investment Property	₱	-	₱	-
Purchase/Construction of Property, Plant and Equipment		75,999,690.65		40,366,127.91
Investment		-		-
Purchase of Bearer Biological Assets		-		-
Purchase of Intangible Assets		-		-
Grant of Loans		-		-
Total Cash Outflows	₱	**75,999,690.65**	₱	**40,366,127.91**
Net Cash Flows from Investing Activities	₱	**(75,999,690.65)**	₱	**(40,366,127.91)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from Issuance of Bonds	₱	-	₱	-
Proceeds from Loans		42,909,000.00		-
Total Cash Inflows	₱	42,909,000.00	₱	**-**
Cash Outflows				
Payment of Long-Term Liabilities	₱	-	₱	-
Retirement/Redemption of debt securities		-		-
Payment of loan amortization		2,889,642.32		2,334,956.88
Total Cash Outflows	₱	**2,889,642.32**	₱	**2,334,956.88**
Net Cash Flows from Financing Activities	₱	**40,019,357.68**	₱	**(2,334,956.88)**
Total Cash Provided by Operating, Investing and Financing Activities	₱	**(15,322,533.67)**	₱	**(19,099,964.94)**
Add: Cash at the Beginning of the period		33,847,168.01		52,947,132.95
Cash Balance at the End of the period	₱	**18,524,634.34**	₱	**33,847,168.01**

Municipality of Zamboanguita
Province of Negros Oriental

SPECIAL EDUCATION FUND
Statement of Cash Flows
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from taxpayers	₱	2,106,114.57	₱	2,241,472.03
Share from Internal Revenue Allotment		-		-
Receipt from business/service income		-		-
Interest Income		1,439.49		2,605.45
Other Receipts		77,194.92		122,581.44
Total Cash Inflows	₱	**2,184,748.98**	₱	**2,366,658.92**
Cash Outflows				
Payment of expenses	₱	1,029,719.85	₱	888,074.22
Payments to suppliers and creditors		8,050.37		388,988.98
Payment to employees		1,490,000.00		1,619,992.12
Interest Expense		-		-
Other Expenses		0.63		556.90
Total Cash Outflows	₱	**2,527,770.85**	₱	**2,897,612.22**
Net Cash Flows from Operating Activities	₱	**(343,021.87)**	₱	**(530,953.30)**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱	-	₱	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-		-
Proceeds from Sale of Non-Current Investments		-		-
Collection of Principal on loans to other entities		-		-
Total Cash Inflows	₱	**-**	₱	**-**
Cash Outflows				
Purchase/Construction of Investment Property	₱	-	₱	-
Purchase/Construction of Property, Plant and Equipment		129,657.79		1,591,058.40
Investment		-		-
Purchase of Bearer Biological Assets		-		-
Purchase of Intangible Assets		-		-
Grant of Loans		-		-
Total Cash Outflows	₱	**129,657.79**	₱	**1,591,058.40**
Net Cash Flows from Investing Activities	₱	**(129,657.79)**	₱	**(1,591,058.40)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from Issuance of Bonds	₱	-	₱	-
Proceeds from Loans		-		-
Total Cash Inflows	₱	**-**	₱	**-**
Cash Outflows				
Payment of Long-Term Liabilities	₱	-	₱	-
Retirement/Redemption of debt securities		-		-
Payment of loan amortization		-		-
Total Cash Outflows	₱	**-**	₱	**-**
Net Cash Flows from Financing Activities	₱	**-**	₱	**-**
Total Cash Provided by Operating, Investing and Financing Activities	₱	**(472,679.66)**	₱	**(2,122,011.70)**
Add: Cash at the Beginning of the period		1,490,323.60		3,612,335.30
Cash Balance at the End of the period	₱	**1,017,643.94**	₱	**1,490,323.60**

Municipality of Zamboanguita
Province of Negros Oriental

TRUST FUND
Statement of Cash Flows
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Grants and Donations	₱	114,295.00	₱	-
Other Receipts		63,163,950.90		41,255,609.54
Total Cash Inflows	**₱**	**63,278,245.90**	**₱**	**41,255,609.54**
Cash Outflows				
Payment of expenses	₱	46,098,912.73	₱	33,899,959.25
Payments to suppliers and creditors		-		501,000.27
Payment to employees		-		-
Other Expenses		2,789,508.29		-
Total Cash Outflows	**₱**	**48,888,421.02**	**₱**	**34,400,959.52**
Net Cash Flows from Operating Activities	**₱**	**14,389,824.88**	**₱**	**6,854,650.02**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱	-	₱	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-		-
Total Cash Inflows	**₱**	**-**	**₱**	**-**
Cash Outflows				
Purchase/Construction of Investment Property	₱	-	₱	-
Purchase/Construction of Property, Plant and Equipment		16,877,354.83		8,965,294.29
Total Cash Outflows	**₱**	**16,877,354.83**	**₱**	**8,965,294.29**
Net Cash Flows from Investing Activities	**₱**	**(16,877,354.83)**	**₱**	**(8,965,294.29)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from Issuance of Bonds	₱		₱	-
Proceeds from Loans				-
Total Cash Inflows	**₱**	**-**	**₱**	**-**
Cash Outflows				
Payment of Long-Term Liabilities	₱		₱	-
Retirement/Redemption of debt securities				-
Payment of loan amortization				-
Total Cash Outflows	**₱**	**-**	**₱**	**-**
Net Cash Flows from Financing Activities	**₱**	**-**	**₱**	**-**
Total Cash Provided by Operating, Investing and Financing Activities		**(2,487,529.95)**		**(2,110,644.27)**
Add: Cash at the Beginning of the period		18,117,580.11		20,228,224.38
Cash Balance at the End of the period	**₱**	**15,630,050.16**	**₱**	**18,117,580.11**

Appendix E.1

Municipality of Zamboanguita
Province of Negros Oriental

General Fund
Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2024

Particulars	**Budgeted Amounts**				**Difference**				**Difference**	
	Original		**Final**		**Original and Budget**		**Actual Amounts**		**Final Budget and Actual**	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue-Property	4,790,880.40	6,662,982.10	4,790,880.40	6,662,982.10	-	-	1,534,085.67	1,599,517.80	3,256,794.73	5,063,464.30
b. Tax Revenue-Goods and Services	4,641,525.00	4,641,525.00	4,641,525.00	4,641,525.00	-	-	5,270,727.51	4,973,088.05	(629,202.51)	(331,563.05)
c. Other Local Taxes	542,166.75	542,166.75	542,166.75	542,166.75	-	-	2,636,016.97	2,232,513.50	(2,093,850.22)	(1,690,346.75)
Total Tax Revenue	**9,974,572.15**	**11,846,673.85**	**9,974,572.15**	**11,846,673.85**	**-**	**-**	**9,440,830.15**	**8,805,119.35**	**533,742.00**	**3,041,554.50**
2. Non Tax Revenue										
a. Service Income	5,931,097.60	5,931,097.60	5,931,097.60	5,931,097.60	-	-	4,908,217.88	5,490,212.81	1,022,879.72	440,884.79
b. Business Income	5,630,714.25	5,630,714.25	5,630,714.25	5,630,714.25	-	-	7,285,613.66	6,470,126.66	(1,654,899.41)	(839,412.41)
c. Other Income and Receipts	129,250.00	129,250.00	129,250.00	129,250.00	-	-	611,899.71	1,010,369.73	(482,649.71)	(881,119.73)
Total Non-Tax Revenue	**11,691,061.85**	**11,691,061.85**	**11,691,061.85**	**11,691,061.85**	**-**	**-**	**12,805,731.25**	**12,970,709.20**	**(1,114,669.40)**	**(1,279,647.35)**
B. External Sources										
1. Share from the National Internal Revenue (IRA)	139,018,613.00	130,829,556.00	139,018,613.00	130,829,556.00	-	-	139,018,613.00	130,829,552.00	-	4.00
2. Share from GOCCs	135,000.00	135,000.00	135,000.00	135,000.00	-	-	76,122.33	30,170.03	58,877.67	104,829.97
3. Other Shares from National Tax Collections										
a. Share from Ecozone	-	-	-	-	-	-	-	-	-	-
b. Share from EVAT	-	-	-	-	-	-	-	-	-	-
c. Share from National Wealth	-	-	-	-	-	-	-	-	-	-
d. Share from Tobacco Excise Tax	-	-	-	-	-	-	-	-	-	-
4. Other Receipts										
a. Grants and Donations	-	-	-	-	-	-	-	-	-	-
b. Other Subsidy Income	-	-	-	-	-	-	-	-	-	-
5. Inter-local Transfer	-	-	-	-	-	-	-	-	-	-
6. Capital/Investement Receipts										
a. Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
b. Sale of Investments	-	-	-	-	-	-	-	-	-	-
c. Proceeds from Collections of Loan Receivable	-	-	-	-	-	-	-	-	-	-
C. Receipts from Borrowings	33,000,000.00	-	43,000,000.00	153,000,000.00	(10,000,000.00)	(153,000,000.00)	-	-	43,000,000.00	153,000,000.00
D. Beginning Balance-Surplus/Reserves	18,776,028.37	29,070,287.06	48,132,686.13	38,860,211.82	(29,356,657.76)	(9,789,924.76)	48,132,686.13	38,860,211.82	-	-
Total Revenues and Receipts	**212,595,275.37**	**183,572,578.76**	**251,951,933.13**	**346,362,503.52**	**(39,356,657.76)**	**(162,789,924.76)**	**209,473,982.86**	**191,495,762.40**	**42,477,950.27**	**154,866,741.12**
Expenditures										
General Public Services										
Personal Services	52,528,160.03	52,209,335.86	52,556,592.28	51,801,558.78	(28,432.25)	407,777.08	51,679,881.65	52,014,209.57	876,710.63	(212,650.79)
Maintenance and Other Operating Expenses	29,745,827.49	29,743,606.90	43,016,620.24	43,687,305.15	(13,270,792.75)	(13,943,698.25)	37,943,104.35	38,874,837.34	5,073,515.89	4,812,467.81
Capital Outlay	1,624,250.00	4,273,500.00	1,570,900.00	6,100,352.87	53,350.00	(1,826,852.87)	469,910.00	4,248,467.00	1,100,990.00	1,851,885.87
Education										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-

Appendix E.1

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Budget				Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Health, Nutrition and Population Control										
Personal Services	9,298,529.14	8,102,327.55	8,988,483.98	7,645,579.13	310,045.16	456,748.42	8,896,558.99	7,641,105.08	91,924.99	4,474.05
Maintenance and Other Operating Expenses	2,490,080.00	3,907,920.00	5,344,080.00	4,604,840.00	(2,854,000.00)	(696,920.00)	5,082,280.40	4,566,586.89	261,799.60	38,253.11
Capital Outlay	-	-	150,000.00	-	(150,000.00)	-	-	-	150,000.00	-
Labor and Employment										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Housing and Community Development										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Social Services and Social Welfare										
Personal Services	2,128,761.90	2,122,839.23	1,957,703.15	1,894,005.55	171,058.75	228,833.68	1,956,906.92	1,882,125.57	796.23	11,879.98
Maintenance and Other Operating Expenses	10,446,324.91	3,866,468.00	13,447,324.91	4,273,598.00	(3,001,000.00)	(407,130.00)	11,187,309.34	4,250,474.89	2,260,015.57	23,123.11
Capital Outlay	3,470,000.00	160,000.00	3,445,000.00	160,000.00	25,000.00	-	1,988,559.73	76,008.00	1,456,440.27	83,992.00
Economic Services										
Personal Services	4,495,643.34	4,002,555.74	4,793,372.04	3,799,210.90	(297,728.70)	203,344.84	4,791,011.43	2,903,449.46	2,360.61	895,761.44
Maintenance and Other Operating Expenses	5,198,220.00	4,940,520.00	5,043,020.00	4,043,360.00	155,200.00	897,160.00	4,856,276.01	4,294,486.47	186,743.99	(251,126.47)
Capital Outlay	450,000.00	635,000.00	450,000.00	525,000.00	-	110,000.00	99,800.00	307,571.50	350,200.00	217,428.50
Other Purposes										
Debt Service	-	-	-	-	-	-	-	-	-	-
Financial Expense	2,463,003.61	1,066,502.42	2,463,003.61	1,259,673.80	-	(193,171.38)	2,463,003.61	1,259,673.80	-	-
Amortization	2,889,642.32	2,196,307.08	2,889,642.32	2,334,956.88	-	(138,649.80)	2,889,642.32	2,334,956.88	-	-
LDRRMF										
Maintenance and Other Operating Expenses	4,940,962.35	4,454,229.95	4,940,962.35	4,580,479.95	-	(126,250.00)	4,940,962.35	4,580,479.95	-	-
Capital Outlay	3,100,000.00	3,000,000.00	7,315,422.82	3,000,000.00	(4,215,422.82)	-	5,806,124.82	1,394,427.00	1,509,298.00	1,605,573.00
20% Development Fund										
Maintenance and Other Operating Expenses	5,000,000.00	1,600,000.00	5,000,000.00	2,000,000.00	-	(400,000.00)	2,100,000.00	2,000,000.00	2,900,000.00	-
Capital Outlay	18,941,649.44	20,912,640.30	39,411,649.44	174,091,449.46	(20,470,000.00)	(153,178,809.16)	26,965,272.50	18,652,482.84	12,446,376.94	155,438,966.62
Share from National Wealth										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses	1,533,192.47	1,375,845.99	1,458,192.47	1,375,845.99	75,000.00	-	1,210,936.75	1,366,215.75	247,255.72	9,630.24
Capital Outlay	75,000.00	115,000.00	150,000.00	115,000.00	(75,000.00)	-	-	-	150,000.00	115,000.00
Others										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Continuing Approprations (Capital Outlay)										
General Public Services	10,451,112.41	14,082,001.97	6,326,047.56	14,082,001.97	4,125,064.85	-	3,438,120.77	4,557,255.27	2,887,926.79	9,524,746.70
Education	-	-	-	-	-	-	-	-	-	-
Health, Nutrition and Population Control	-	-	-	-	-	-	-	-	-	-
Labor and Employment	-	-	-	-	-	-	-	-	-	-
Housing and Community Development	-	-	-	-	-	-	-	-	-	-
Social Services and Social Welfare	2,856,136.05	3,504,181.10	2,856,136.05	3,504,181.10	-	-	2,263,440.45	643,675.45	592,695.60	2,860,505.65
Economic Services	38,468,779.91	11,484,103.99	38,377,779.91	11,484,103.99	91,000.00	-	37,313,530.68	10,039,217.27	1,064,249.23	1,444,886.72
Total	**212,595,275.37**	**177,754,886.08**	**251,951,933.13**	**346,362,503.52**	**(39,356,657.76)**	**(168,607,617.44)**	**218,342,633.07**	**167,887,705.98**	**33,609,300.06**	**178,474,797.54**
Surplus (Deficit) for the period	**-**	**5,817,692.68**	**-**	**-**	**-**	**5,817,692.68**	**(8,868,650.21)**	**23,608,056.42**	**8,868,650.21**	**(23,608,056.42)**

Appendix E.1.1

Reconciliation between actual amounts on the comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024

	Income		Personal Services		MOOE		Financial Expenses		Capital Outlay	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
Comparison Statement of Budget and Actual	209,473,982.86	191,495,762.40	67,324,358.99	64,440,889.68	67,320,869.20	59,933,081.29	5,352,645.93	3,594,630.68	78,344,758.95	39,919,104.33
Entity Differences	-	-	-	-	-	-	-	-	-	-
Basis Differences:										
Income not considered budgetary items										
Non-cash income	-	-	-	-	-	-	-	-		
Gain on Sale of Assets										
Receipts not considered as income			-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-	-	-		
Borrowings	-	-	-	-	-	-	-	-		
Prior year's surplus/reserve	(48,132,686.13)	(38,860,211.82)	-	-	-	-	-	-		
Non-cash expenses:										
Depreciation	-	-	-	-	-	-	-	-		
Amortization - Intangible Assets	-	-	-	-	-	-	-	-		
Impairment Loss	-	-	-	-	-	-	-	-		
In Kind Donation			-	-	-	-	-	-		
Debt Service (Loan Amortization, Retirement										
of debt Instruments)			-	-			(2,889,642.32)	(2,334,956.88)		
Interest Expenses capitalized							-	-		
Capital Expenditures	-	-	-	-	(2,100,000.00)	(2,210,000.00)			(78,344,758.95)	(39,919,104.33)
Transfers, Assistance and Subsidy	-	-	-	-	(3,546,529.77)	(4,884,918.73)	-	-	-	-
Timing Differences:	-	-	-	-	-	-				
Prepayments charged to current										
appropriations	-	-	-	-	-	-				
Unconsumed Inventories charged to current										
appropriations	-	-	-	-	(1,035,905.00)	(781,809.70)				
Consumed Inventories and deferred charges										
charged to prior period appropriations					2,778,440.20	903,134.00				
Per Statement of Financial Performance	**161,341,296.73**	**152,635,550.58**	**67,324,358.99**	**64,440,889.68**	**63,416,874.63**	**52,959,486.86**	**2,463,003.61**	**1,259,673.80**	**-**	**-**

Appendix E.2

Municipality of Zamboanguita
Province of Negros Oriental

Special Education Fund
Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2024

Particulars	Budgeted Amounts				Difference				Difference	
	Original		Final		Original and Budget		Actual Amounts		Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue-Property	2,241,552.60	4,331,672.35	2,241,552.60	4,331,672.35	-	-	2,106,114.57	2,241,472.03	135,438.03	2,090,200.32
b. Tax Revenue-Goods and Services	-	-	-	-	-	-				
c. Other Local Taxes	-	-	-	-	-	-			-	-
Total Tax Revenue	**2,241,552.60**	**4,331,672.35**	**2,241,552.60**	**4,331,672.35**	**-**	**-**	**2,106,114.57**	**2,241,472.03**	**135,438.03**	**2,090,200.32**
2. Non Tax Revenue										
a. Service Income	-	-	-	-	-	-			-	-
b. Business Income	-	-	-	-	-	-			-	-
c. Other Income and Receipts	-	-	-	-	-	-	1,439.49	2,605.45	(1,439.49)	(2,605.45)
Total Non-Tax Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**1,439.49**	**2,605.45**	**(1,439.49)**	**(2,605.45)**
B. External Sources										
1. Share from the National Internal Revenue (IRA)	-	-	-	-	-	-	-	-	-	-
2. Share from GOCCs	-	-	-	-	-	-	-	-	-	-
3. Other Shares from National Tax Collections										
a. Share from Ecozone	-	-	-	-	-	-	-	-	-	-
b. Share from EVAT	-	-	-	-	-	-	-	-	-	-
c. Share from National Wealth	-	-	-	-	-	-	-	-	-	-
d. Share from Tobacco Excise Tax	-	-	-	-	-	-	-	-	-	-
4. Other Receipts										
a. Grants and Donations	-	-	-	-	-	-	-	-	-	-
b. Other Subsidy Income	-	-	-	-	-	-	-	-	-	-
5. Inter-local Transfer	-	-	-	-	-	-	-	-	-	-
6. Capital/Investement Receipts										
a. Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
b. Sale of Investments	-	-	-	-	-	-	-	-	-	-
c. Proceeds from Collections of Loan Receivable	-	-	-	-	-	-	-	-	-	-
C. Receipts from Borrowings	-	-	-	-	-	-	-	-	-	-
D. Beginning Balance-Surplus/Reserves	396,854.05	308,334.85	1,105,334.05	356,662.50	(708,480.00)	(48,327.65)	1,105,334.05	308,334.85	-	48,327.65
Total Revenues and Receipts	**2,638,406.65**	**4,640,007.20**	**3,346,886.65**	**4,688,334.85**	**(708,480.00)**	**(48,327.65)**	**3,212,888.11**	**2,552,412.33**	**133,998.54**	**2,135,922.52**
Expenditures										
General Public Services										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Education										
Personal Services	805,520.00	1,625,727.35	1,514,000.00	1,300,000.00	(708,480.00)	325,727.35	1,490,000.00	1,619,992.12	24,000.00	(319,992.12)
Maintenance and Other Operating Expenses	1,228,640.00	1,233,760.00	1,228,640.00	1,724,038.00	-	(490,278.00)	1,029,719.85	888,074.22	198,920.15	835,963.78
Capital Outlay	207,392.60	1,472,185.00	207,392.60	1,355,962.00	-	116,223.00	129,657.79	1,362,612.40	77,734.81	(6,650.40)

Appendix E.2

Particulars	Budgeted Amounts				Difference				Difference	
	Original		Final		Original and Budget		Actual Amounts		Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Health, Nutrition and Population Control										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Labor and Employment										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Housing and Community Development										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Social Services and Social Welfare										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Economic Services										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Purposes										
Debt Service	-	-	-	-	-	-	-	-	-	-
Financial Expense	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-
LDRRMF										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
20% Development Fund										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Share from National Wealth										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Others										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Continuing Approprations (Capital Outlay)										
General Public Services	-	-	-	-	-	-	-	-	-	-
Education	396,854.05	308,334.85	396,854.05	308,334.85	-	-	-	228,446.00	396,854.05	79,888.85
Health, Nutrition and Population Control	-	-	-	-	-	-	-	-	-	-
Labor and Employment	-	-	-	-	-	-	-	-	-	-
Housing and Community Development	-	-	-	-	-	-	-	-	-	-
Social Services and Social Welfare	-	-	-	-	-	-	-	-	-	-
Economic Services	-	-	-	-	-	-	-	-	-	-
Total	**2,638,406.65**	**4,640,007.20**	**3,346,886.65**	**4,688,334.85**	**(708,480.00)**	**(48,327.65)**	**2,649,377.64**	**4,099,124.74**	**697,509.01**	**589,210.11**
Surplus (Deficit) for the period	**-**	**-**	**-**	**-**	**-**	**(0.00)**	**563,510.47**	**(1,546,712.41)**	**(563,510.47)**	**1,546,712.41**

Reconciliation between actual amounts on the comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024

	Income		Personal Services		MOOE		Financial Expenses		Capital Outlay	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
Comparison Statement of Budget and Actual	3,212,888.11	2,552,412.33	1,490,000.00	1,619,992.12	1,029,719.85	888,074.22	-	-	129,657.79	1,591,058.40
Entity Differences	-	-	-	-	-	-	-	-	-	-
Basis Differences:										
Income not considered budgetary items										
Non-cash income	-	-	-	-	-	-	-	-		
Gain on Sale of Assets										
Receipts not considered as income			-	-	-	-	-	-		
Sale of capital assets	-	-	-	-	-	-	-	-		
Borrowings	-	-	-	-	-	-	-	-		
Prior year's surplus/reserve	(1,105,334.05)	(308,334.85)	-	-	-	-	-	-		
Non-cash expenses:										
Depreciation	-	-	-	-	-	-	-	-		
Amortization - Intangible Assets	-	-	-	-	-	-	-	-		
Impairment Loss	-	-	-	-	-	-	-	-		
Losses			-	-	-	-	-	-		
Debt Service (Loan Amortization, Retirement										
of debt Instruments)			-	-			-	-		
Interest Expenses capitalized							-	-		
Capital Expenditures	-	-	-	-	-	-			(129,657.79)	(1,591,058.40)
Transfers, Assistance and Subsidy	-	-	-	-	-	-	-	-	-	-
Timing Differences:	-	-	-	-	-	-				
Prepayments charged to current										
appropriations	-	-	-	-	-	-				
Unconsumed Inventories charged to										
current appropriations	-	-	-	-	-	-				
Consumed Inventories and deferred charges										
charged to prior period appropriations					-	-				
Per Statement of Financial Performance	**2,107,554.06**	**2,244,077.48**	**1,490,000.00**	**1,619,992.12**	**1,029,719.85**	**888,074.22**	**-**	**-**	**-**	**-**

Appendix 1

Republic of the Philippines
MUNICIPALITY OF ZAMBOANGUITA
Office of the Treasurer

CERTIFIED LIST OF ALL REAL PROPERTY TAX DELIQUENCIES

As of December 31, 2024

Barangay Name	Assessed Value			Annual Tax	Year	BASIC			SEF			Grand Total (9+12)	Remarks
	Land	Imp.	Mach.			Tax	Penalty	Sub-total (7+8)	Tax	Penalty	Sub-total (10+11)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	0.00	0.00	0.00	0.00	2024	61.30	0.00	61.30	0.00	0.00	0.00	61.30	
1. Poblacion	7,017,500.00	23,444,870.00	1,337,400.00	635,995.40	2024	905,438.99	593,040.36	1,498,479.35	905,438.99	593,040.36	1,498,479.35	2,996,958.70	
2. Basak	3,216,280.00	2,675,710.00	0.00	117,458.80	2024	249,222.22	171,335.18	420,557.40	249,218.92	171,332.80	420,551.72	841,109.12	
3. Calango	6,606,270.00	2,654,120.00	0.00	185,207.80	2024	584,275.00	375,238.41	959,513.41	584,275.00	375,224.63	959,499.63	1,919,013.04	
4. Lutoban	2,015,040.00	209,620.00	0.00	44,493.20	2024	115,824.90	73,098.51	188,923.41	115,824.90	73,098.51	188,923.41	377,846.82	
5. Makngcay Diot	3,397,550.00	230,760.00	0.00	72,566.20	2024	258,739.80	164,622.29	423,362.09	258,727.10	164,613.15	423,340.25	846,702.34	
6. Maluay	3,831,470.00	4,639,990.00	292,800.00	175,285.20	2024	351,871.31	223,625.42	575,496.73	351,871.31	223,625.42	575,496.73	1,150,993.46	
7. Mayabon	20,614,280.00	6,796,450.00	389,600.00	554,940.20	2024	1,830,151.27	1,216,960.82	3,047,112.09	1,830,209.71	1,217,002.88	3,047,212.59	6,094,324.68	
8. Nabago	3,218,410.00	1,048,700.00	0.00	85,342.20	2024	250,151.40	136,120.70	386,272.10	250,151.40	136,241.73	386,393.13	772,665.23	
9. Najandig	8,275,570.00	47,170.00	0.00	166,454.80	2024	623,863.94	370,034.04	993,897.98	623,840.28	370,034.04	993,874.32	1,987,772.30	
10. Nasig-id	4,583,300.00	1,422,030.00	0.00	120,106.60	2024	375,919.30	209,684.61	585,603.91	376,223.92	209,907.86	586,131.78	1,171,735.69	
TOTAL	62,775,670.00	43,169,420.00	2,019,800.00	2,157,850.40	0.00	5,545,519.43	3,533,760.34	9,079,279.77	5,545,781.53	3,534,121.38	9,079,902.91	18,159,182.68	

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Certified Correct:

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Municipal Treasurer