

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
CONSOLIDATED
STATEMENT OF FINANCIAL POSITION
As of December 31, 2024
(With Comparative Figures for CY 2023)

	<i>Note</i>	<u>2024</u>	<u>2023</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	₱ 604,669,009.60	₱ 749,902,118.87
Receivables	5	34,920,694.43	43,377,242.44
Inventories	6	158,630,763.52	155,421,906.99
Prepayments and Deferred Charges		52,492,554.47	98,628,847.93
Total Current Assets		₱ 850,713,022.02	₱ 1,047,330,116.23
<i>Non-Current Assets</i>			
Property, Plant and Equipment	7	₱ 2,535,811,659.81	₱ 1,993,845,144.12
Biological Assets	8	20,213,620.95	13,148,791.05
Intangible Assets		1,963,062.50	1,970,106.25
Total Non-Current Assets		₱ 2,557,988,343.26	₱ 2,008,964,041.42
TOTAL ASSETS		₱ 3,408,701,365.28	₱ 3,056,294,157.65
LIABILITIES			
<i>Current Liabilities</i>			
Financial Liabilities	9	₱ 150,575,356.21	₱ 140,668,974.07
Inter-Agency Payables	10	53,245,580.55	63,597,082.99
Intra-Agency Payables	11	23,025.01	101,624.38
Trust Liabilities	12	74,479,925.19	33,371,750.34
Deferred Credits/Unearned Income	13	41,037,144.75	40,176,887.09
Total Current Liabilities		₱ 319,361,031.71	₱ 277,916,318.87
<i>Non-Current Liabilities</i>			
Financial Liabilities	9	₱ 415,137,992.71	₱ 202,991,136.50
Deferred Credits/Unearned Income	13	4,950,331.93	11,767,954.44
Other Payables	14	64,808,646.55	23,940,588.04
Total Non-Current Liabilities		₱ 484,896,971.19	₱ 238,699,678.98
TOTAL LIABILITIES		₱ 804,258,002.90	₱ 516,615,997.85
NET ASSETS/EQUITY			
Government Equity		2,604,443,362.38	2,539,678,159.80
TOTAL LIABILITIES AND NET ASSETS/EQUITY		₱ 3,408,701,365.28	₱ 3,056,294,157.65

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
CONSOLIDATED
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<i>Note</i>	<u>2024</u>	<u>2023</u>
Revenue			
Tax Revenue	15	₱ 44,504,199.47	₱ 39,759,383.68
Share from Internal Revenue Collection	15	875,958,786.00	826,514,976.00
Service and Business Income	16	19,372,079.10	20,073,886.84
Shares, Grants and Donations		-	240,770.00
Other Income		967,860.87	3,232,005.08
TOTAL REVENUE		₱ 940,802,925.44	₱ 889,821,021.60
Less: Current Operating Expenses			
Personnel Services	17	₱ 331,959,944.75	₱ 296,166,640.57
Maintenance and Other Operating Expenses	18	414,323,004.15	406,812,832.23
Non-Cash Expenses	19	105,736,786.69	170,823,097.70
Financial Expenses	20	1,920,795.80	2,039,975.96
Current Operating Expenses		₱ 853,940,531.39	₱ 875,842,546.46
SURPLUS (DEFICIT) FROM CURRENT OPERATION		₱ 86,862,394.05	₱ 13,978,475.14
ADD (DEDUCT)			
Transfers, Assistance and Subsidy From			
National Government Agencies		3,278,071.70	17,770,299.69
Subsidy from Local Government		12,000.00	18,000.00
Transfers, Assistance and Subsidy To			
Other Local Government Units		(23,927,978.90)	(7,086,433.34)
Project Equity Share/LGU Counterpart		(199,850.00)	-
Unspent Current Year DRRM Funds to the TF		(8,672,950.46)	(14,492,895.98)
SURPLUS (DEFICIT) FOR THE PERIOD		₱ 57,351,686.39	₱ 10,187,445.51

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
CONSOLIDATED
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>2024</u>	<u>2023</u>
Balance, January 1	₱ 2,539,678,159.80	₱ 2,464,232,461.94
Add (Deduct):		
Prior Period Errors	6,147,063.32	8,312,067.66
Changes in Accounting Policy	1,266,452.87	56,946,184.69
Restated Balance	₱ 2,547,091,675.99	₱ 2,529,490,714.29
Add (deduct) Changes in Net Assets/Equity during the year		
Adjustment of net revenue recognized directly in net assets/equity		
Surplus (Deficit) for the period	57,351,686.39	10,187,445.51
Balance at the end of the Year	₱ <u><u>2,604,443,362.38</u></u>	₱ <u><u>2,539,678,159.80</u></u>

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
CONSOLIDATED
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities		
<i>Cash Inflows</i>		
Collection from Taxpayers	₱ 63,487,752.24	₱ 59,331,436.87
Share from Internal Revenue Collections	875,958,786.00	826,514,976.00
Interest Income	388,526.33	501,833.65
Other Receipts	334,722,818.53	113,616,055.80
Total Cash Inflows	₱ 1,274,557,883.10	₱ 999,964,302.32
<i>Cash Outflows</i>		
Payment of Expenses		
Payment to Suppliers and Creditors	₱ 422,995,954.61	₱ 421,305,728.21
Payment to Employees	331,959,944.75	296,166,640.57
Other Expenses	155,625,918.64	182,390,609.42
Total Cash Outflows	₱ 910,581,818.00	₱ 899,862,978.20
Net Cash Flow from Operating Activities	₱ 363,976,065.10	₱ 100,101,324.12
Cash Flows from Investing Activities		
<i>Cash Inflows</i>		
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	-	-
<i>Cash Outflows</i>		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	₱ 698,973,942.15	₱ 297,249,486.80
Investment	-	-
Purchase of Bearer Biological Assets	5,990,889.90	5,652,567.50
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
Total Cash Outflows	₱ 704,964,832.05	₱ 302,902,054.30
Net Cash from Investing Activities	₱ (704,964,832.05)	₱ (302,902,054.30)
Cash Flows from Financing Activities		
<i>Cash Inflows</i>		
Proceeds from issuance of bonds	-	-
Proceeds from Loans	₱ 212,146,856.21	₱ 202,991,136.50
Total Cash Inflows	₱ 212,146,856.21	₱ 202,991,136.50
<i>Cash Outflows</i>		
Payment of Long-Term Liabilities	-	-
Retirement/Redemption of Debt Securities	-	-
Payment of Loan Amortization	₱ 16,391,198.53	₱ 30,249,491.44
Total Cash Outflows	₱ 16,391,198.53	₱ 30,249,491.44
Net Cash from Financing Activities	₱ 195,755,657.68	₱ 172,741,645.06
Total Cash Provided by Operating, Investing and Financing Activities	₱ (145,233,109.27)	₱ (30,059,085.12)
Add: Cash at the Beginning of the year	749,902,118.87	779,961,203.99
Cash Balance at the End of the Year	₱ 604,669,009.60	₱ 749,902,118.87

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
CONSOLIDATED
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
For the Year Ended December 31, 2024

Particulars	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
	Original	Final			
Revenue					
<i>A. Local Sources</i>					
1. Tax Revenue					
a. Tax Revenue- Property	17,820,000.00	17,820,000.00	0.00	14,382,422.42	3,437,577.58
b. Tax Revenue – Goods and Services	16,075,100.00	16,075,100.00	0.00	29,853,436.39	(13,778,336.39)
c. Other Local Taxes	600,000.00	600,000.00	0.00	268,340.66	331,659.34
Total Tax Revenue	34,495,100.00	34,495,100.00	0.00	44,504,199.47	(10,009,099.47)
2. Non-Tax Revenue					
a. Service Income	3,552,100.00	3,552,100.00	0.00	5,705,644.05	(2,153,544.05)
b. Business Income	8,976,000.00	8,976,000.00	0.00	13,654,517.37	(4,678,517.37)
c. Other Income and Receipts	255,000.00	255,000.00	0.00	979,778.52	(724,778.52)
Total Non-Tax Revenue	12,783,100.00	12,783,100.00	0.00	20,339,939.94	(7,556,839.94)
<i>B. External Sources</i>					
1. Share from the National Internal Revenue Taxes (IRA)	877,792,837.00	877,792,837.00	0.00	875,958,786.00	1,834,051.00
2. Share from GOCCs	0.00	0.00	0.00	0.00	0.00
3. Other Shares from National Tax Collections					
a. Share from Ecozone	0.00	0.00	0.00	0.00	0.00
b. Share from EVAT	0.00	0.00	0.00	0.00	0.00
c. Share from National Wealth	0.00	0.00	0.00	0.00	0.00
d. Share from Tobacco Excise Tax	0.00	0.00	0.00	0.00	0.00
4. Other Receipts					
a. Grants and Donations	0.00	0.00	0.00	0.00	0.00
b. Other Subsidy Income (Subsidy from General Fund/Other Special Accounts)	0.00	0.00	0.00	0.00	0.00
5. Inter-local Transfer	0.00	0.00	0.00	0.00	0.00
6. Capital /Investment Receipts					
a. Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
b. Sale of Investments	0.00	0.00	0.00	0.00	0.00
c. Proceeds from Collections of Loans Receivable	0.00	0.00	0.00	0.00	0.00
7. Receipts from Borrowings	0.00	0.00	0.00	0.00	0.00
External Sources	877,792,837.00	877,792,837.00	0.00	875,958,786.00	1,834,051.00
Total Revenues and Receipts	925,071,037.00	925,071,037.00	0.00	940,802,925.41	(15,731,888.41)
Expenditures					
General Public Services					
Personnel Services	239,783,438.60	238,277,244.96	1,506,193.64	229,012,104.70	9,265,140.26
Maintenance and Other Operating Expenses	157,081,362.68	292,402,773.48	(135,321,410.80)	274,429,964.10	17,972,809.38
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Capital Outlay	13,701,000.00	14,568,220.00	(867,220.00)	10,873,930.00	3,694,290.00
Education					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	5,184,154.22	7,250,979.81	(2,066,825.59)	5,714,825.76	1,536,154.05
Capital Outlay	415,845.78	3,415,845.78	(3,000,000.00)	413,883.47	3,001,962.31

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
CONSOLIDATED
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
For the Year Ended December 31, 2024

Particulars	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
	Original	Final			
Health, Nutrition and Population Control					
Personnel Services	75,450,460.40	54,511,866.08	20,938,594.32	49,073,766.01	5,438,100.07
Maintenance and Other Operating Expenses	24,300,000.00	27,986,987.39	(3,686,987.39)	25,045,984.11	2,941,003.28
Capital Outlay	800,000.00	929,800.00	(129,800.00)	797,758.00	132,042.00
Labor and Employment					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Housing and Community Development					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare					
Personnel Services	6,925,066.96	6,784,211.00	140,855.96	6,015,973.01	768,237.99
Maintenance and Other Operating Expenses	46,146,653.37	84,387,305.86	(38,240,652.49)	74,556,132.66	9,831,173.20
Capital Outlay	18,129,826.85	18,129,826.85	0.00	8,713,907.50	9,415,919.35
Economic Services					
Personnel Services	69,912,638.52	50,887,699.47	19,024,939.05	47,846,101.03	3,041,598.44
Maintenance and Other Operating Expenses	35,078,760.00	39,427,529.64	(4,348,769.64)	38,717,720.53	709,809.11
Capital Outlay	1,435,000.00	2,176,125.00	(741,125.00)	1,086,166.90	1,089,958.10
Other Purposes:					
Debt Service	0.00	0.00	0.00	0.00	0.00
Financial Expense	50,058,567.40	50,058,567.40	0.00	30,481,848.57	19,576,718.83
Amortization	0.00	0.00	0.00	0.00	0.00
LDRRMF					
Maintenance and Other Operating Expenses	18,363,551.85	18,949,082.60	(585,530.75)	18,949,082.60	0.00
Capital Outlay	27,610,000.00	27,610,000.00	0.00	26,104,800.00	1,505,200.00
20% Development Fund					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	125,500,000.00	204,870,312.58	(79,370,312.58)	111,307,716.22	93,562,596.36
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Share from National Wealth					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Allocation for Senior Citizens and PWD					
Maintenance and Other Operating Expenses	8,944,710.37	11,692,316.52	(2,747,606.15)	11,229,750.47	462,566.05
Capital Outlay	250,000.00	250,000.00	0.00	142,550.00	107,450.00

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 Province of Negros Oriental
 CITY OF TANJAY
 CONSOLIDATED
 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
 For the Year Ended December 31, 2024

Particulars	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
	Original	Final			
Others					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Total Expenditures (Current)	925,071,037.00	1,154,566,694.42	(229,495,657.42)	970,513,965.64	184,052,728.78
Continuing Appropriations (Capital Outlay)					
General Public Services	20,419,481.00	18,219,361.47	2,200,119.53	15,327,404.26	2,891,957.21
Education	3,888,255.70	3,888,255.70	0.00	1,603,868.00	2,284,387.70
Health, Nutrition and Population Control	2,392,212.50	273,805.75	2,118,406.75	273,805.75	0.00
Labor and Employment	0.00	0.00	0.00	0.00	0.00
Housing and Community Development	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare	60,936,817.47	231,124.00	60,705,693.47	0.00	231,124.00
Economic Services	745,398,726.73	666,026,929.15	79,371,797.58	366,324,494.99	299,702,434.16
Others	60,030,482.89	60,030,482.89	0.00	43,340,287.46	16,690,195.43
Total	1,818,137,013.29	1,903,236,653.38	(85,099,640.09)	1,397,383,826.10	505,852,827.28
Surplus (Deficit) for the period	(893,065,976.29)	(978,165,616.38)	85,099,640.09	(456,580,900.69)	(521,584,715.69)