Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF FINANCIAL POSITION
General Fund
As at December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	138,477,344.67	₱	144,332,519.67
Receivables		16,985,774.30		15,864,206.04
Inventories		46,799,607.12		32,603,633.33
Prepayments and Deferred Charges		2,061,284.06		1,241,322.01
Total Current Assets		**204,324,010.15**		**194,041,681.05**
Non-Current Assets				
Receivables		420,204.75		574,816.19
Property, Plant and Equipment		488,831,094.65		422,795,089.60
Biological Assets		0.00		589,350.00
Total Non-Current Assets		**489,251,299.40**		**423,959,255.79**
Total Assets	₱	**693,575,309.55**	₱	**618,000,936.84**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	17,731,038.38	₱	12,389,055.02
Inter-Agency Payables		2,379,015.02		4,182,509.49
Intra-Agency Payables		4,730,199.70		6,388,075.17
Trust Liabilities		1,745,586.17		2,488,350.62
Total Current Liabilities		**26,585,839.27**		**25,447,990.30**
Non-Current Liabilities				
Deferred Credits/Unearned Income		8,575,539.39		7,600,029.00
Other Payables		517,959.41		533,127.55
Total Non-Current Liabilities		**9,093,498.80**		**8,133,156.55**
Total Liabilities		**35,679,338.07**		**33,581,146.85**
NET ASSETS/EQUITY				
Government Equity		657,895,971.48		584,419,789.99
Total Liabilities and Net Assets/Equity	₱	**693,575,309.55**	₱	**618,000,936.84**

Province of Negros Oriental

Municipality of Ayungon

STATEMENT OF FINANCIAL POSITION

Special Education Fund

As at December 31, 2024

(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	427,210.52	₱	547,140.24
Receivables		8,577,183.30		7,600,029.40
Inventories		353,127.30		104,966.80
Prepayments and Deferred Charges		0.00		0.00
Total Current Assets		**9,357,521.12**		**8,252,136.44**
Non-Current Assets				
Receivables		0.00		0.00
Property, Plant and Equipment		1,371,532.31		1,561,577.81
Biological Assets		0.00		0.00
Total Non-Current Assets		**1,371,532.31**		**1,561,577.81**
Total Assets	₱	**10,729,053.43**	₱	**9,813,714.25**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	190,280.62	₱	248,725.95
Inter-Agency Payables		615.90		165,113.21
Intra-Agency Payables		63,303.06		2383.37
Trust Liabilities		0.00		0.00
Total Current Liabilities		**254,199.58**		**416,222.53**
Non-Current Liabilities				
Deferred Credits/Unearned Income		8,575,539.39		7,600,029.00
Other Payables		60.60		60.60
Total Non-Current Liabilities		**8,575,599.99**		**7,600,089.60**
Total Liabilities		**8,829,799.57**		**8,016,312.13**
NET ASSETS/EQUITY				
Government Equity		1,899,253.86		1,797,402.12
Total Liabilities and Net Assets/Equity	₱	**10,729,053.43**	₱	**9,813,714.25**

Province of Negros Oriental

Municipality of Ayungon

STATEMENT OF FINANCIAL POSITION

Trust Fund

As at December 31, 2024

(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	40,464,408.93	₱	57,059,649.13
Receivables		5,754,531.65		7,465,325.92
Inventories		0.00		0.00
Prepayments and Deferred Charges		0.00		786,111.69
Total Current Assets		**46,218,940.58**		**65,311,086.74**
Non-Current Assets				
Receivables		4,282,737.69		0.00
Property, Plant and Equipment		0.00		0.00
Biological Assets		0.00		0.00
Total Non-Current Assets		**4,282,737.69**		**0.00**
Total Assets	₱	**50,501,678.27**	₱	**65,311,086.74**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	0.00	₱	1,000.00
Inter-Agency Payables		26,799,260.52		37,026,708.68
Intra-Agency Payables		2,420,883.11		1,915,851.09
Trust Liabilities		21,008,508.65		26,159,022.96
Total Current Liabilities		**50,228,652.28**		**65,102,582.73**
Non-Current Liabilities				
Other Payables		273,025.99		208,504.01
Total Non-Current Liabilities		**273,025.99**		**208,504.01**
Total Liabilities		**50,501,678.27**		**65,311,086.74**
NET ASSETS/EQUITY				
Government Equity		0.00		0.00
Total Liabilities and Net Assets/Equity	₱	**50,501,678.27**	₱	**65,311,086.74**

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF FINANCIAL PERFORMANCE
General Fund
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	7,112,600.59	₱	8,555,701.20
Share from Internal Revenue Collections		223,681,503.00		210,536,953.11
Service and Business Income		5,802,686.51		5,211,384.51
Shares, Grants and Donations		0.00		50,000.00
Total Revenue		**236,596,790.10**		**224,354,038.82**
Less: Current Operating Expenses				
Personnel Services		70,420,275.73		69,911,277.73
Maintenance and Other Operating Expenses		113,641,214.83		111,638,142.00
Non-cash Expenses		33,674,071.98		32,806,101.92
Current Operating Expenses		**217,735,562.54**		**214,355,521.65**
Surplus (Deficit) from Current Operation		**18,861,227.56**		**9,998,517.17**
Add (Deduct):				
Transfers, Assistance and Subsidy From		49,808.12		0.00
Transfers, Assistance and Subsidy To		4,980,831.30		11,225,320.57
Net Financial Assistance/Subsidy		**(4,931,023.18)**		**(11,225,320.57)**
Other Non-Operating Income (Losses)				
Miscellaneous Income		824,056.71		529,020.95
Net Other Non-Operating Income (Losses)		**824,056.71**		**529,020.95**
Surplus (Deficit) for the period	₱	**14,754,261.09**	₱	**(697,782.45)**

Province of Negros Oriental

Municipality of Ayungon

STATEMENT OF FINANCIAL PERFORMANCE

Special Education Fund

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

	2024	2023
Revenue		
Tax Revenue	₱ 1,334,682.39	₱ 1,354,825.81
Share from Internal Revenue Collections	0.00	0.00
Service and Business Income	718.78	962.09
Shares, Grants and Donations	0.00	0.00
Total Revenue	**1,335,401.17**	**1,355,787.90**
Less: Current Operating Expenses		
Personnel Services	358,600.00	800,550.00
Maintenance and Other Operating Expenses	694,271.69	693,384.36
Non-cash Expenses	190,045.50	185,836.37
Current Operating Expenses	**1,242,917.19**	**1,679,770.73**
Surplus (Deficit) from Current Operation	**92,483.98**	**(323,982.83)**
Add (Deduct):		
Transfers, Assistance and Subsidy From	0.00	0.00
Transfers, Assistance and Subsidy To	0.00	0.00
Net Financial Assistance/Subsidy	**0.00**	**0.00**
Other Non-Operating Income (Losses)		
Miscellaneous Income	36.01	79.12
Net Other Non-Operating Income (Losses)	**36.01**	**79.12**
Surplus (Deficit) for the period	**₱ 92,519.99**	**₱ (323,903.71)**

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF FINANCIAL PERFORMANCE
Trust Fund
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	0.00	₱	0.00
Share from Internal Revenue Collections		0.00		0.00
Service and Business Income		0.00		0.00
Shares, Grants and Donations		0.00		0.00
Total Revenue		**0.00**		**0.00**
Less: Current Operating Expenses				
Personnel Services		957,245.20		1,038,744.71
Maintenance and Other Operating Expenses		40,360,766.45		12,025,768.60
Current Operating Expenses		**41,318,011.65**		**13,064,513.31**
Surplus (Deficit) from Current Operation		**(41,318,011.65)**		**(13,064,513.31)**
Add (Deduct):				
Transfers, Assistance and Subsidy From		41,318,011.65		13,064,513.31
Transfers, Assistance and Subsidy To		0.00		0.00
Net Financial Assistance/Subsidy		**41,318,011.65**		**13,064,513.31**
Other Non-Operating Income (Losses)				
Miscellaneous Income		0.00		0.00
Net Other Non-Operating Income (Losses)		**0.00**		**0.00**
Surplus (Deficit) for the period	₱	**0.00**	₱	**0.00**

Province of Negros Oriental
Municipality of Ayungon
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, January 1	₱ 584,419,789.99	₱ 560,490,134.45
Add (Deduct)		
Change in Accounting Policy	0.00	0.00
Prior Period Errors	(537,362.92)	(5,091,187.74)
Restated Balance	583,882,427.07	555,398,946.71
Add (Deduct) Changes in Net Assets/Equity during the year		
Adjustments recognized directly in Net Assets/Equity	59,259,283.32	29,718,625.73
Surplus (Deficit) for the period	14,754,261.09	(697,782.45)
Total reconized revenue and expenses for the period	74,013,544.41	29,020,843.28
Balance, December 31	**₱ 657,895,971.48**	**₱ 584,419,789.99**

Province of Negros Oriental
Municipality of Ayungon
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, January 1	₱ 1,797,402.12	₱ 2,516,012.84
Add (Deduct)		
Change in Accounting Policy	0.00	(394,707.01)
Prior Period Errors	9,331.75	0.00
Restated Balance	1,806,733.87	2,121,305.83
Add (Deduct) Changes in Net Assets/Equity during the year		
Adjustments recognized directly in Net Assets/Equity	0.00	0.00
Surplus (Deficit) for the period	92,519.99	(323,903.71)
Total reconized revenue and expenses for the period	92,519.99	(323,903.71)
Balance, December 31	**₱ 1,899,253.86**	**₱ 1,797,402.12**

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF CASH FLOWS
General Fund
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	₱ 9,573,113.77	₱ 11,050,263.81
Share from Internal Revenue Allotment	223,681,503.00	210,536,953.11
Receipts from business/service income	3,215,587.90	2,572,700.18
Interest Income	126,585.43	144,121.72
Other Receipts	159,347,384.13	182,700,965.54
Total Cash Inflow	395,944,174.23	407,005,004.36
Cash Outflows:		
Payment of expenses		
Payments to suppliers and creditors	107,083,250.46	143,578,148.91
Payments to employees	73,257,553.11	72,877,056.21
Other Expenses	183,389,870.01	182,562,029.20
Total Cash Outflow	363,730,673.58	399,017,234.32
Net Cash from Operating Activities	**32,213,500.65**	**7,987,770.04**
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Sale/Disposal of Property, Plant & Equipment	0.00	0.00
Total Cash Inflow	0.00	0.00
Cash Outflows:		
Purchase/Construction of Property, Plant & Equipment	37,892,425.65	53,018,133.07
Grant of Loans	181,250.00	0.00
Total Cash Outflow	38,073,675.65	53,018,133.07
Net Cash from Investing Activities	**(38,073,675.65)**	**(53,018,133.07)**
Cash Flows from Financing Activities:		
Cash Inflows:		
Proceeds from Loans	5,000.00	0.00
Total Cash Inflow	5,000.00	0.00
Cash Outflows:		
Payment of Loan Amortization	0.00	0.00
Total Cash Outflow	0.00	0.00
Net Cash from Financing Activities	**5,000.00**	**0.00**
Total Cash Provided by Operating, Investing & Financing Activities	**(5,855,175.00)**	**(45,030,363.03)**
Cash, Beginning of the Period	144,332,519.67	189,362,882.70
Cash, at the end of the Period	**₱ 138,477,344.67**	**₱ 144,332,519.67**

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF CASH FLOWS
Special Education Fund
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	₱ 1,334,682.39	₱ 1,354,825.81
Share from Internal Revenue Allotment	0.00	0.00
Receipts from business/service income	0.00	0.00
Interest Income	718.78	962.09
Other Receipts	2,089,368.49	2,965,369.18
Total Cash Inflow	**3,424,769.66**	**4,321,157.08**
Cash Outflows:		
Payments to suppliers and creditors	854,427.26	1,366,207.26
Payments to employees	335,526.00	884,153.00
Other Expenses	2,354,746.12	2,463,019.89
Total Cash Outflow	3,544,699.38	4,713,380.15
Net Cash from Operating Activities	**(119,929.72)**	**(392,223.07)**
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Sale/Disposal of Property, Plant & Equipment	0.00	0.00
Total Cash Inflow	0.00	0.00
Cash Outflows:		
Purchase/Construction of Property, Plant & Equipment	0.00	229,300.00
Grant of Loans	0.00	0.00
Total Cash Outflow	0.00	229,300.00
Net Cash from Investing Activities	**0.00**	**(229,300.00)**
Cash Flows from Financing Activities:		
Cash Inflows:		
Proceeds from Loans	0.00	0.00
Total Cash Inflow	0.00	0.00
Cash Outflows:		
Payment of Loan Amortization	0.00	0.00
Total Cash Outflow	0.00	0.00
Net Cash from Financing Activities	**0.00**	**0.00**
Total Cash Provided by Operating, Investing & Financing Activities	**(119,929.72)**	**(621,523.07)**
Cash, Beginning of the Period	547,140.24	1,168,663.31
Cash, at the end of the Period	**₱ 427,210.52**	**₱ 547,140.24**

Province of Negros Oriental

Municipality of Ayungon

STATEMENT OF CASH FLOWS

Trust Fund

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	₱	0.00	₱	0.00
Share from Internal Revenue Allotment		0.00		0.00
Receipts from business/service income		0.00		0.00
Interest Income		25,718.43		19,460.90
Other Receipts		150,722,603.02		75,629,608.17
Total Cash Inflow		**150,748,321.45**		**75,649,069.07**
Cash Outflows:				
Payments to suppliers and creditors		167,343,561.65		72,332,736.18
Payments to employees		0.00		0.00
Other Expenses		0.00		0.00
Total Cash Outflow		167,343,561.65		72,332,736.18
Net Cash from Operating Activities		**(16,595,240.20)**		**3,316,332.89**
Cash Flows from Investing Activities:				
Cash Inflows:				
Proceeds from Sale/Disposal of Property, Plant & Equipment		0.00		0.00
Total Cash Inflow		0.00		0.00
Cash Outflows:				
Purchase/Construction of Property, Plant & Equipment		0.00		0.00
Grant of Loans		0.00		0.00
Total Cash Outflow		0.00		0.00
Net Cash from Investing Activities		**0.00**		**0.00**
Cash Flows from Financing Activities:				
Cash Inflows:				
Proceeds from Loans		0.00		0.00
Total Cash Inflow		0.00		0.00
Cash Outflows:				
Payment of Loan Amortization		0.00		0.00
Total Cash Outflow		0.00		0.00
Net Cash from Financing Activities		**0.00**		**0.00**
Total Cash Provided by Operating, Investing & Financing Activities		**(16,595,240.20)**		**3,316,332.89**
Cash, Beginning of the Period		57,059,649.13		53,743,316.24
Cash, at the end of the Period	₱	**40,464,408.93**	₱	**57,059,649.13**

Municipality of Ayungon, Negros Oriental
Statement of Comparison of Budget and Actual Amounts
General Fund
For the Year Ended December 31, 2024
(With comparative figures for CY 2023)

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue - Property	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	-	-	919,480.91	944,947.21	480,519.09	455,052.79
b. Tax Revenue - Goods and Services	10,430,000.00	6,225,000.00	10,430,000.00	6,225,000.00	-	-	8,653,632.86	10,105,316.60	1,776,367.14	(3,880,316.60)
c. Other Local Taxes					-	-			-	-
Total Tax Revenue	11,830,000.00	7,625,000.00	11,830,000.00	7,625,000.00	-	-	9,573,113.77	11,050,263.81	2,256,886.23	(3,425,263.81)
2. Non-Tax Revenue										
a. Service Income	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	-	-	1,066,819.90	649,041.36	33,180.10	450,958.64
b. Business Income	1,840,000.00	2,130,000.00	1,840,000.00	2,130,000.00	-	-	2,148,768.00	1,923,658.82	(308,768.00)	206,341.18
c. Other Income and Receipts	290,000.00	120,000.00	290,000.00	120,000.00	-	-	950,642.14	673,142.67	(660,642.14)	(553,142.67)
Total Non-Tax Revenue	3,230,000.00	3,350,000.00	3,230,000.00	3,350,000.00	-	-	4,166,230.04	3,245,842.85	(936,230.04)	104,157.15
B. External Sources										
1. Share from the National Internal Revenue Taxes (IRA)	223,676,373.00	210,625,663.00	223,676,373.00	210,625,663.00	-	-	223,681,503.00	210,536,953.11	(5,130.00)	88,709.89
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	-	-	10,392,120.74	16,192,338.95	(10,392,120.74)	(16,192,338.95)	10,392,120.74	16,192,338.95	-	-
6. Capital /Investment Receipts	-	-	-	-	-	-	-	-	-	-
a. Sale of Capital Assets					-	-			-	-
b. Sale of Investments					-	-			-	-
c. Proceeds from Collections of Loan Receivables					-	-			-	-
C. Receipts from Borrowings	-	-			-	-			-	-
Total Revenue and Receipts	**238,736,373.00**	**221,600,663.00**	**249,128,493.74**	**237,793,001.95**	**(10,392,120.74)**	**(16,192,338.95)**	**247,812,967.55**	**241,025,398.72**	**1,315,526.19**	**(3,232,396.77)**
Expenditures										
Current Appropriations										
General Public Services										
Personal Services	60,830,147.45	60,338,229.36	55,235,487.25	57,220,397.44	5,594,660.20	3,117,831.92	54,883,742.20	56,163,749.04	351,745.05	1,056,648.40
Maintenance and Other Operating Expenses	43,544,035.61	43,233,374.34	57,921,688.89	56,567,244.87	(14,377,653.28)	(13,333,870.53)	55,078,481.47	49,605,637.04	2,843,207.42	6,961,607.83
Capital Outlay	770,000.00	2,860,000.00	1,627,439.00	3,164,683.00	(857,439.00)	(304,683.00)	1,509,209.00	3,153,426.00	118,230.00	11,257.00
Education					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses	6,326,000.00	2,200,000.00	6,371,690.00	2,270,000.00	(45,690.00)	(70,000.00)	4,452,598.04	2,226,283.85	1,919,091.96	43,716.15
Capital Outlay	230,000.00		184,310.00	-	45,690.00	-			184,310.00	-
Health, Nutrition and Population Control					-	-			-	-
Personal Services	9,701,843.64	9,730,720.48	8,150,643.45	7,828,899.04	1,551,200.19	1,901,821.44	8,074,109.43	7,588,719.55	76,534.02	240,179.49
Maintenance and Other Operating Expenses	9,886,000.00	7,112,000.00	10,082,200.00	7,112,000.00	(196,200.00)	-	9,232,175.65	6,989,324.70	850,024.35	122,675.30
Capital Outlay	60,000.00		149,800.00		(89,800.00)	-	-		149,800.00	-
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	2,529,938.15	2,630,080.54	2,209,855.00	1,434,114.54	320,083.15	1,195,966.00	1,955,087.88	1,311,219.53	254,767.12	122,895.01
Maintenance and Other Operating Expenses	9,567,000.00	6,349,388.00	9,770,750.00	7,724,466.18	(203,750.00)	(1,375,078.18)	9,557,936.25	8,006,143.00	212,813.75	(281,676.82)
Capital Outlay	70,000.00		6,250.00	40,000.00	63,750.00	(40,000.00)	-	40,000.00	6,250.00	-
Economic Services					-	-			-	-
Personal Services	6,967,660.98	6,847,138.58	5,311,982.92	4,870,529.94	1,655,678.06	1,976,608.64	5,268,339.87	4,847,589.61	43,643.05	22,940.33
Maintenance and Other Operating Expenses	20,848,470.00	16,978,260.00	20,131,843.90	15,395,734.00	716,626.10	1,582,526.00	17,896,209.92	13,561,312.32	2,235,633.98	1,834,421.68
Capital Outlay	1,289,000.00	600,000.00	2,085,626.10	2,582,526.00	(796,626.10)	(1,982,526.00)	1,948,471.10	2,563,929.49	137,155.00	18,596.51

Appendix E.1

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Other Purposes:					-	-			-	-
Debt Service					-	-			-	-
Financial Expense	-	-			-	-			-	-
Amortization					-	-			-	-
LDRRMF					-	-			-	-
Maintenance and Other Operating Expenses	5,529,417.30	5,910,739.71	5,529,417.30	8,540,428.52	-	(2,629,688.81)	5,529,417.30	6,057,165.57	-	2,483,262.95
Capital Outlay	7,168,640.37	5,850,000.00	7,168,640.37	3,350,000.00	-	2,500,000.00		523,262.95	7,168,640.37	2,826,737.05
20% Development Fund					-	-			-	-
Maintenance and Other Operating Expenses	18,000,000.00		10,229,023.00	5,000,000.00	7,770,977.00	(5,000,000.00)	2,229,023.00	5,000,000.00	8,000,000.00	-
Capital Outlay	26,735,274.60	42,125,132.60	34,506,251.60	44,136,507.03	(7,770,977.00)	(2,011,374.43)	3,644,921.51	12,332,322.72	30,861,330.09	31,804,184.31
Share from National Wealth					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Allocation for Senior Citizens and PWD					-	-			-	-
Maintenance and Other Operating Expenses	2,539,611.53	2,268,147.94	6,464,811.53	7,232,274.54	(3,925,200.00)	(4,964,126.60)	6,071,565.00	6,233,275.00	393,246.53	998,999.54
Capital Outlay		84,000.00		-	-	84,000.00			-	-
Others					-	-			-	-
Personal Services	555,586.40	543,586.40	239,199.40	895.20	316,387.00	542,691.20	238,996.35	-	203.05	895.20
Maintenance and Other Operating Expenses	20,176,469.65	18,553,739.71	23,940,024.29	20,761,739.71	(3,763,554.64)	(2,208,000.00)	20,585,899.35	17,650,268.28	3,354,124.94	3,111,471.43
Capital Outlay	636,057.67	1,000,256.63	716,277.67	3,303,627.77	(80,220.00)	(2,303,371.14)	546,170.00	431,555.00	170,107.67	2,872,072.77
Total Current Appropriations	253,961,153.35	235,214,794.29	268,033,211.67	258,536,067.78	**(14,072,058.32)**	**(23,321,273.49)**	**208,702,353.32**	**204,285,183.65**	**59,330,858.35**	**54,250,884.13**
Continuing Appropriations					-	-				
General Public Services					-	-				
Capital Outlay	649,662.51	6,865,214.10	649,662.51	1,153,751.00	-	5,711,463.10	364,670.00	731,414.00	284,992.51	422,337.00
Education					-	-			-	-
Capital Outlay					-	-		-	-	-
Health, Nutrition and Population Control					-	-			-	-
Capital Outlay					-	-		-	-	-
Labor and Employment					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Capital Outlay					-	-			-	-
Economic Services					-	-			-	-
Capital Outlay					-	-			-	-
Other Purposes:					-	-			-	-
Capital Outlay	92,581,113.49	116,384,540.32	88,901,175.91	101,582,028.15	3,679,937.58	14,802,512.17	34,982,417.04	52,571,924.91	53,918,758.87	49,010,103.24
Total Continuing Appropriations	93,230,776.00	123,249,754.42	89,550,838.42	102,735,779.15	**3,679,937.58**	**20,513,975.27**	**35,347,087.04**	**53,303,338.91**	**54,203,751.38**	**49,432,440.24**
Total Appropriations	347,191,929.35	358,464,548.71	357,584,050.09	361,271,846.93	**(10,392,120.74)**	**(2,807,298.22)**	**244,049,440.36**	**257,588,522.56**	**113,534,609.73**	**103,683,324.37**

Appendix E.2

Municipality of Ayungon, Negros Oriental
Statement of Comparison of Budget and Actual Amounts
Special Education Fund
For the Year Ended December 31, 2024
(With comparative figures for CY 2023)

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue - Property	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	-	-	1,334,682.39	1,354,825.81	165,317.61	145,174.19
b. Tax Revenue - Goods and Services					-	-			-	-
c. Other Local Taxes					-	-			-	-
Total Tax Revenue	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	-	-	1,334,682.39	1,354,825.81	165,317.61	145,174.19
2. Non-Tax Revenue										
a. Service Income					-	-			-	-
b. Business Income	-	-	-	-	-	-			-	-
c. Other Income and Receipts	-	-		-	-	-	754.79	1,041.21	(754.79)	(1,041.21)
Total Non-Tax Revenue	-	-	-	-	-	-	754.79	1,041.21	(754.79)	(1,041.21)
B. External Sources										
1. Share from the National Internal Revenue Taxes (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 /Investment Receipts	-	-	-	-	-	-	-	-	-	-
a. Sale of Capital Assets					-	-			-	-
b. Sale of Investments					-	-			-	-
c. Proceeds from Collections of Loan Receivables					-	-			-	-
C. Receipts from Borrowings					-	-			-	-
Total Revenue and Receipts	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**-**	**-**	**1,335,437.18**	**1,355,867.02**	**164,562.82**	**144,132.98**
Expenditures										
Current Appropriations										
General Public Services										
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Education					-	-			-	-
Personal Services	422,400.00	877,000.00	422,400.00	877,000.00	-	-	358,600.00	800,550.00	63,800.00	76,450.00
Maintenance and Other Operating Expenses	1,177,949.27	900,548.93	1,177,949.27	900,548.93	-	-	942,432.19	733,377.36	235,517.08	167,171.57
Capital Outlay		230,000.00		230,000.00	-	-		229,300.00	-	700.00
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					-	-			-	-

Appendix E.2

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
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					-	-			-	-
Total Current Appropriations	1,600,349.27	2,007,548.93	1,600,349.27	2,007,548.93	**-**	**-**	**1,301,032.19**	**1,763,227.36**	**299,317.08**	**244,321.57**
Continuing Appropriations					-	-				
General Public Services					-	-				
Capital Outlay					-	-			-	-
Education					-	-			-	-
Capital Outlay					-	-			-	-
Health, Nutrition and Population Control					-	-			-	-
Capital Outlay					-	-			-	-
Labor and Employment					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Capital Outlay					-	-			-	-
Economic Services					-	-			-	-
Capital Outlay					-	-			-	-
Other Purposes:					-	-			-	-
Capital Outlay					-	-			-	-
Total Continuing Appropriations	-	-	-	-	**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations	1,600,349.27	2,007,548.93	1,600,349.27	2,007,548.93	**-**	**-**	**1,301,032.19**	**1,763,227.36**	**299,317.08**	**244,321.57**

Municipality of Ayungon
Schedule of Property, Plant, and Equipment
CY 2024

Land	
Land	2,965,303.54
Sub-total:	**2,965,303.54**
Land Improvements	
Other Land Improvements	4,059,557.36
Sub-total:	**4,059,557.36**
Infrastructure Assets	
Road Networks	207,275,066.34
Flood Control Systems	36,417,326.81
Water Supply Systems	39,278,190.64
Power Supply Systems	18,253,287.19
Parks, Plazas and Monuments	1,279,877.06
Other Infrastructure Assets	15,523,145.31
Sub-total:	**318,026,893.35**
Buildings and Other Structures	
Buildings	24,414,663.64
School Buildings	15,658,787.45
Hospital and Health Centers	13,218,470.73
Markets	4,845,556.64
Other Structures	56,399,027.71
Sub-total:	**114,536,506.17**
Machinery and Equipment	
Machinery	3,687,750.00
Office Equipment	12,821,917.77
Information and Communication Technology	18,923,083.63
Agriculture and Forestry Equipment	3,376,740.00
Marine and Fishery Equipment	41,864.00
Communication Equipment	2,339,296.13
Construction and Heavy Equipment	45,784,500.00
Disaster Response and Rescue Equipment	4,862,654.50
Military, Police and Security Equipment	3,955,443.50
Medical Equipment	11,141,754.66
Sports Equipment	682,418.40
Technical and Scientific Equipment	806,275.89
Other Machinery and Equipment	9,544,648.91
Sub-total:	**117,968,347.39**

Transportation Equipment	
Motor Vehicles	49,689,795.10
Watercrafts	482,928.46
Sub-total:	**50,172,723.56**
Furniture, Fixtures and Books	
Furniture and Fixtures	5,209,977.52
Books	466,760.73
Sub-total:	**5,676,738.25**
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	6,170,969.56
Sub-total:	**6,170,969.56**
TOTAL	**619,577,039.18**
Less: Accumulated Depreciation	241,620,542.52
NET BOOK VALUE	**377,956,496.66**

Prepared by:

VERA V. ALJAS
Audit Team Leader

MUNICIPALITY OF AYUNGON

CERTIFIED LIST OF ALL REAL PROPERTY TAX DELINQUENCIES

As of December 31, 2024

Barangay Name	Basic Tax Due			SEF			Grand Total without Penalty	Grand Total
	Tax	Penalty	Sub-total	Tax	Penalty	Sub-total		
1. Poblacion	181,199.80	108,595.91	289,795.71	181,199.80	108,595.91	289,795.71	362,399.60	579,591.42
2. Amdus	437,385.05	266,324.29	703,709.34	437,385.05	266,324.29	703,709.34	874,770.10	1,407,418.68
3. Anibong	155,560.10	104,869.23	260,429.33	155,560.10	104,869.23	260,429.33	311,120.20	520,858.66
4. Atabay	270,788.20	132,981.28	403,769.48	270,788.20	132,981.28	403,769.48	541,576.40	807,538.96
5. Awa-an	372,203.20	126,834.94	499,038.14	372,203.20	126,834.94	499,038.14	744,406.40	998,076.28
6. Ban-ban	1,398,846.15	963,080.47	2,361,926.62	1,398,846.15	963,080.47	2,361,926.62	2,797,692.30	4,723,853.24
7.Calagcalag	192,972.70	122,747.45	315,720.15	192,972.70	122,747.45	315,720.15	385,945.40	631,440.30
8. Candana-ay	277,099.70	126,022.94	403,122.64	277,099.70	126,022.94	403,122.64	554,199.40	806,245.28
9. Carol-an	1,220,424.45	745,575.10	1,965,999.55	1,220,342.05	745,483.65	1,965,825.70	2,440,766.50	3,931,825.25
10. Gomentoc	906,726.70	606,077.45	1,512,804.15	906,726.70	606,077.45	1,512,804.15	1,813,453.40	3,025,608.30
11. Inacban	267,779.70	169,578.30	437,358.00	267,779.70	169,578.30	437,358.00	535,559.40	874,716.00
12. Iniban	172,982.84	106,564.49	279,547.33	172,982.84	106,564.49	279,547.33	345,965.68	559,094.66
13. Jandalamanon	558,900.40	355,291.63	914,192.03	558,900.40	355,291.63	914,192.03	1,117,800.80	1,828,384.06
14. Kilaban	220,304.90	126,886.30	347,191.20	220,304.90	126,886.30	347,191.20	440,609.80	694,382.40
15. Lamigan	256,534.20	156,117.24	412,651.44	256,534.20	156,055.97	412,590.17	513,068.40	825,241.61
16. Maaslum	1,163,611.10	719,345.56	1,882,956.66	1,163,611.10	719,345.56	1,882,956.66	2,327,222.20	3,765,913.32
17. Mabato	928,425.70	505,680.28	1,434,105.98	928,425.70	505,680.28	1,434,105.98	1,856,851.40	2,868,211.96
18. Manogtong	314,947.90	186,493.73	501,441.63	314,947.90	186,493.73	501,441.63	629,895.80	1,002,883.26
19. Nahbang	448,177.00	202,919.20	651,096.20	448,177.00	202,919.20	651,096.20	896,354.00	1,302,192.40
20. Tambo	1,528,146.30	969,561.74	2,497,708.04	1,528,146.30	969,561.74	2,497,708.04	3,056,292.60	4,995,416.08
21. Tampocon I	479,611.50	219,934.63	699,546.13	479,611.50	219,934.63	699,546.13	959,223.00	1,399,092.26
22. Tampocon II	316,498.67	162,356.78	478,855.45	316,498.67	162,356.78	478,855.45	632,997.34	957,710.90
23. Tibyawan	515,382.05	289,485.49	804,867.54	515,382.05	289,485.49	804,867.54	1,030,764.10	1,609,735.08
24. Tiguib	444,850.40	291,393.18	736,243.58	444,850.40	291,393.18	736,243.58	889,700.80	1,472,487.16
TOTAL	**13,029,358.71**	7,764,717.61	20,794,076.32	**13,029,276.31**	7,764,564.89	20,793,841.20	**26,058,635.02**	41,587,917.52

Prepared by:

VERA V. ALJAS
Audit Team Leader

Ayungon, Negros Oriental
Post Audit of LDRRM Utilization
CY 2024

No.	Date	DV No.	Payee	Particulars	Amount (₱)	Findings/Observations
1	none	100-2024-01-007	Meme's Catering Service/Molly Micmic	Payment for meals and snacks for 2 days Water Search and Rescue Refresheer Course Training for MDRRMO Responders	18,000.00	1. The Request for Quotation (RFQ) lacks extended totals per item, affecting the clarity of cost evaluation and computation. 2.The Purchase Request (PR) Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 3. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 4.The Acceptance and Inspection Report (AIR) lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.
2	none	100-2024-01-018	Coffers Minimart/Memesio Jabel	Payment for food ingredients used for search and retrieval operation on the reported missing person in Barangay	5,850.00	1. The attached Sales Invoice reflects the purchase of 50 bags of milled rice totaling ₱139,000, instead of the procurement of food ingredients amounting to ₱5,850 for the search and retrieval operation. 2. The RFQ lacks extended totals per item, affecting the clarity of cost evaluation and computation. 3.The PR lacks a section indicating cash availability, affecting proper budget validation prior to procurement.

No.	Date	DV No.	Payee	Particulars	Amount (₱)	Findings/Observations
2	none	100-2024-01-018	Coffers Minimart/Memesio Jabel	Payment for food ingredients used for search and retrieval operation on the reported missing person in Barangay Anibong.	5,850.00	4. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 5.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.
3	none	100-2024-04-397	Meme's Catering Service/Molly Micmic	Payment for snacks for 1st quarter National Earthquake Simultaneous Drill 2024 at the Mun. of Ayungon	10,000.00	1. The DV lacks signature from the Mun. Treasurer signifying that funds are availble for this transaction. 2. The Request for Quotation (RFQ) lacks extended totals per item, affecting the clarity of cost evaluation and computation. 3.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 4. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 5.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.

No.	Date	DV No.	Payee	Particulars	Amount (₱)	Findings/Observations
4	none	100-2024-04-408	Shoprite Marketing	Payment for basic Medical Suppies for MDRRM Office use at the Municipality of Ayungon, Neg. or,	70,000.00	1. The Request for Quotation (RFQ) lacks extended totals per item, affecting the clarity of cost evaluation and computation. 2.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 3. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 4.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.
5	none	100-2024-08-789	Meme's Catering Service/Molly Micmic	Payment for the packed lunch during the tree planting activity	15,000.00	1.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 2. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 3.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.

No.	Date	DV No.	Payee	Particulars	Amount (₱)	Findings/Observations
6	none	100-2024-09-940	Corazon 1 Catering Services	Payment for meals and snacks for 2 days statndard first aid training for MDRRMO Responders	40,000.00	1. The Request for Quotation (RFQ) lacks extended totals per item, affecting the clarity of cost evaluation and computation. 2.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 3. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 4.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.
7	none	100-2024-09-940	Corazon 1 Catering Services	Payment for snacks during coastal clean-up activity	10,000.00	1.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 2. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 3.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.

No.	Date	DV No.	Payee	Particulars	Amount (₱)	Findings/Observations
8	none	100-2024-09-976	Corazon DLS Eatery	Payment for 250 pax snacks for 2nd qtr National Earthquake Drill	10,000.00	1. The Request for Quotation (RFQ) lacks extended totals per item, affecting the clarity of cost evaluation and computation. 2.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 3. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 4.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications, and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications. 5. The activity design identified participants from various schools within the municipality; however, the actual attendance sheets reflect that all participants were LGU employees, indicating a discrepancy between the planned and actual participants.
9	none	100-2024-10-1152	Corazon 1 Catering Services	Payment for food served during the Mangrove planting at Barangay Calgcalag, Ayungon, Negros Oriental	10,000.00	1.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 2. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922.

No.	Date	DV No.	Payee	Particulars	Amount (₱)	Findings/Observations
9	none	100-2024-10-1152	Corazon 1 Catering Services	Payment for food served during the Mangrove planting at Barangay Calgcalag, Ayungon, Negros Oriental	10,000.00	3.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications., and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications. Finally the AIR lacks the signature of the Municipal Treasurer and the Municipal Accountant. 4. The activity design projected 150 participants; however, the actual attendance sheets show that only 100 participants were present during the activity, indicating a variance of 50 participants from the planned number.
10	none	100-2024-11-1242	Corazon 1 Catering Services	Payment for 500 pax snacks fir 3rd quarter national Simultaneous Earthquake Drill use at the Mun. of Ayungon	10,000.00	1.The Purchase Request Form lacks a section indicating cash availability, affecting proper budget validation prior to procurement. 2. The Disbursement Voucher (DV) had no date, which compromises the accuracy of documentation and the proper tracking of the transaction timeline. Furthermore the DV and its supporting documents were not stamped paid as mandated by Section 2.Q of COA Circular 92-389 dated November 3, 1922. 3.The AIR lacks critical information, including the date of acceptance and inspection. It also fails to indicate whether the acceptance was complete or partial in terms of quality and specifications., and whether the items were properly recorded in the property inventory. Furthermore, the inspection section does not confirm if the items were inspected, verified, and found compliant with the required quantity and specifications.

Prepared by:

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