

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

|                                                | <u>Note</u> | <u>2024</u>             | <u>2023</u>             |
|------------------------------------------------|-------------|-------------------------|-------------------------|
| <b>ASSETS</b>                                  |             |                         |                         |
| <i><b>Current Assets</b></i>                   |             |                         |                         |
| Cash and Cash Equivalents                      | 4           | ₱ 330,699,805.93        | ₱ 351,824,508.63        |
| Investments                                    | 5           | 30,000.00               | 30,000.00               |
| Receivables                                    | 6           | 51,209,985.28           | 49,560,438.41           |
| Inventories                                    | 7           | 3,274,497.94            | 2,420,397.11            |
| Prepayments and Deferred Charges               | 8           | 57,698,025.19           | 62,852,318.12           |
| <b>Total Current Assets</b>                    |             | <b>442,912,314.34</b>   | <b>466,687,662.27</b>   |
| <i><b>Non-Current Assets</b></i>               |             |                         |                         |
| Property, Plant and Equipment                  | 9           | 452,816,644.68          | 346,600,209.66          |
| Intangible Assets                              | 10          | 3,000.00                | 3,000.00                |
| <b>Total Non-Current Assets</b>                |             | <b>452,819,644.68</b>   | <b>346,603,209.66</b>   |
| <b>Total Assets</b>                            |             | <b>₱ 895,731,959.02</b> | <b>₱ 813,290,871.93</b> |
| <b>LIABILITIES</b>                             |             |                         |                         |
| <i><b>Current Liabilities</b></i>              |             |                         |                         |
| Financial Liabilities                          | 11          | ₱ 117,849,247.67        | ₱ 78,305,780.38         |
| Inter-Agency Payables                          | 12          | 28,695,220.38           | 28,122,266.90           |
| Intra-Agency Payables                          | 13          | -                       | -                       |
| Trust Liabilities                              | 14          | 34,906,837.82           | 29,877,443.02           |
| Deferred Credits/Unearned Income               | 15          | 38,466,345.46           | 36,137,841.93           |
| <b>Total Current Liabilities</b>               |             | <b>219,917,651.33</b>   | <b>172,443,332.23</b>   |
| <i><b>Non-Current Liabilities</b></i>          |             |                         |                         |
| Other Payables                                 | 16          | 7,318,475.36            | 6,682,624.62            |
| <b>Total Non-Current Liabilities</b>           |             | <b>7,318,475.36</b>     | <b>6,682,624.62</b>     |
| <b>Total Liabilities</b>                       |             | <b>227,236,126.69</b>   | <b>179,125,956.85</b>   |
| <b>NET ASSETS/EQUITY</b>                       |             |                         |                         |
| Government Equity                              |             | 668,495,832.33          | 634,164,915.08          |
| <b>Total Liabilities and Net Assets/Equity</b> |             | <b>₱ 895,731,959.02</b> | <b>₱ 813,290,871.93</b> |

*See accompanying Notes to Financial Statements.*

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

|                                                 | <u>Note</u> | <u>2024</u>            | <u>2023</u>           |
|-------------------------------------------------|-------------|------------------------|-----------------------|
| <b>Revenue</b>                                  |             |                        |                       |
| Tax Revenue                                     | 17 ₱        | 11,528,266.92 ₱        | 10,871,788.41         |
| Share from Internal Revenue Collections         | 18          | 218,252,642.00         | 205,480,562.83        |
| Service and Business Income                     | 19          | 8,118,729.29           | 8,229,980.18          |
| <b>Total Revenue</b>                            |             | <b>237,899,638.21</b>  | <b>224,582,331.42</b> |
| <b>Less: Current Operating Expenses</b>         |             |                        |                       |
| Personnel Services                              | 20          | 74,992,813.97          | 69,744,988.91         |
| Maintenance and Other Operating Expenses        | 21          | 141,518,380.64         | 130,187,526.56        |
| Financial Expenses                              | 22          | 5,116,227.40           | 466,092.00            |
| Non-cash Expenses                               | 23          | 9,146,473.33           | 8,391,455.77          |
| <b>Current Operating Expenses</b>               |             | <b>230,773,895.34</b>  | <b>208,790,063.24</b> |
| <b>Surplus (Deficit) from Current Operation</b> |             | <b>7,125,742.87</b>    | <b>15,792,268.18</b>  |
| Add (Deduct):                                   |             |                        |                       |
| Transfers, Assistance and Subsidy From          | 24          | 31,900,313.27          | 15,417,285.00         |
| Transfers, Assistance and Subsidy To            | 25          | 4,689,827.93           | 7,533,317.00          |
| <b>Net Financial Assistance/Subsidy</b>         |             | <b>27,210,485.34</b>   | <b>7,883,968.00</b>   |
| <b>Other Non-Operating Income (Losses)</b>      |             |                        |                       |
| Miscellaneous Income                            | 26          | 471,323.23             | 80,745.60             |
| <b>Net Other Non-Operating Income (Losses)</b>  |             | <b>471,323.23</b>      | <b>80,745.60</b>      |
| <b>Surplus (Deficit) for the period</b>         | <b>₱</b>    | <b>34,807,551.44 ₱</b> | <b>23,756,981.78</b>  |

*See accompanying Notes to Financial Statements.*

Province of Negros Oriental  
**Municipality of Manjuyod**  
**Statement of Changes in Net Assets/Equity**  
For the Year Ended December 31, 2024  
*(With Comparative Figures for CY 2023)*

|                                                            | <u><b>2024</b></u>                    | <u><b>2023</b></u>                    |
|------------------------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Balance, January 1</b>                                  | ₱ 634,164,915.08                      | ₱ 613,552,234.75                      |
| Add (Deduct)                                               |                                       |                                       |
| Change in Accounting Policy                                | -                                     | -                                     |
| Prior Period Errors                                        | (476,634.19)                          | (3,144,301.45)                        |
| Restated Balance                                           | <u><b>633,688,280.89</b></u>          | <u><b>610,407,933.30</b></u>          |
| Add (Deduct) Changes in Net Assets/Equity during the year  |                                       |                                       |
| Adjustments recognized directly in Net Assets/Equity       | -                                     |                                       |
| Surplus (Deficit) for the period                           | 34,807,551.44                         | 23,756,981.78                         |
| <b>Total reconized revenue and expenses for the period</b> | <u><b>34,807,551.44</b></u>           | <u><b>23,756,981.78</b></u>           |
| <b>Balance, December 31</b>                                | <u><u><b>₱ 668,495,832.33</b></u></u> | <u><u><b>₱ 634,164,915.08</b></u></u> |

Province of Negros Oriental  
**Municipality of Manjuyod**  
**STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2024  
*(With Comparative Figures for CY 2023)*

|                                                                               | <u>Note</u> | <u>2024</u>                           | <u>2023</u>                           |
|-------------------------------------------------------------------------------|-------------|---------------------------------------|---------------------------------------|
| <b>Cash Flows from Operating Activities:</b>                                  |             |                                       |                                       |
| Cash Inflows:                                                                 |             |                                       |                                       |
| Collection from Taxpayers                                                     | P           | 11,528,266.92                         | P 10,871,788.41                       |
| Share from Internal Revenue Allotment                                         |             | 218,252,642.00                        | 205,480,562.83                        |
| Receipts from business/service income                                         |             | 7,976,059.54                          | 8,070,328.25                          |
| Interest Income                                                               |             | 142,669.75                            | 159,651.93                            |
| Other Receipts                                                                |             | 59,628,494.07                         | 24,324,168.04                         |
| Total Cash Inflow                                                             |             | <u>297,528,132.28</u>                 | <u>248,906,499.46</u>                 |
| Cash Outflows:                                                                |             |                                       |                                       |
| Payment of expenses                                                           |             | 17,377,624.86                         | 54,675,919.78                         |
| Payments to suppliers and creditors                                           |             | 110,542,507.00                        | 117,051,009.37                        |
| Payments to employees                                                         |             | 77,057,001.61                         | 72,252,051.10                         |
| Interest Expenses                                                             |             | 4,838,125.90                          | -                                     |
| Other Expenses                                                                |             | 28,847,028.31                         | 85,228,097.44                         |
| Total Cash Outflow                                                            |             | <u>238,662,287.68</u>                 | <u>329,207,077.69</u>                 |
| Net Cash from Operating Activities                                            | 27          | <u><b>58,865,844.60</b></u>           | <u><b>(80,300,578.23)</b></u>         |
| <b>Cash Flows from Investing Activities:</b>                                  |             |                                       |                                       |
| Cash Inflows:                                                                 |             |                                       |                                       |
| Proceeds from Sale/Disposal of Property, Plant & Equipment                    |             | -                                     | -                                     |
| Total Cash Inflow                                                             |             | <u>-</u>                              | <u>-</u>                              |
| Cash Outflows:                                                                |             |                                       |                                       |
| Purchase/Construction of Property, Plant & Equipment                          |             | 115,334,618.35                        | 63,809,457.18                         |
| Total Cash Outflow                                                            |             | <u>115,334,618.35</u>                 | <u>63,809,457.18</u>                  |
| Net Cash from Investing Activities                                            |             | <u><b>(115,334,618.35)</b></u>        | <u><b>(63,809,457.18)</b></u>         |
| <b>Cash Flows from Financing Activities:</b>                                  |             |                                       |                                       |
| Cash Inflows:                                                                 |             |                                       |                                       |
| Proceeds from issuance of bonds                                               |             | -                                     | -                                     |
| Proceeds from Loans                                                           |             | 35,344,071.05                         | 60,625,243.45                         |
| Total Cash Inflow                                                             |             | <u>35,344,071.05</u>                  | <u>60,625,243.45</u>                  |
| Cash Outflows:                                                                |             |                                       |                                       |
| Payment of Loan Amortization                                                  |             | -                                     | -                                     |
| Total Cash Outflow                                                            |             | <u>-</u>                              | <u>-</u>                              |
| Net Cash from Financing Activities                                            |             | <u><b>35,344,071.05</b></u>           | <u><b>60,625,243.45</b></u>           |
| <b>Total Cash Provided by Operating, Investing &amp; Financing Activities</b> |             | <u><b>(21,124,702.70)</b></u>         | <u><b>(83,484,791.96)</b></u>         |
| Cash, Beginning of the Period                                                 |             | 351,824,508.63                        | 435,309,300.59                        |
| <b>Cash, at the end of the Period</b>                                         | 4           | <u><u><b>P 330,699,805.93</b></u></u> | <u><u><b>P 351,824,508.63</b></u></u> |

*See accompanying Notes to Financial Statements.*

**Municipality of Manjuyod, Negros Oriental**  
Statement of Comparison of Budget and Actual Amounts  
**All Funds**  
For the Year Ended December 31, 2024  
(With comparative figures for CY 2023)

| Particulars                                              | Budgeted Amounts      |                       |                       |                       | Difference                |                 | Actual Amounts        |                       | Difference              |                       |
|----------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------|-----------------|-----------------------|-----------------------|-------------------------|-----------------------|
|                                                          | Original              |                       | Final                 |                       | Original and Final Budget |                 |                       |                       | Final Budget and Actual |                       |
|                                                          | 2024                  | 2023                  | 2024                  | 2023                  | 2024                      | 2023            | 2024                  | 2023                  | 2024                    | 2023                  |
| <b>Revenue</b>                                           |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| <b>A. Local Sources</b>                                  |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| 1. Tax Revenue                                           |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| a. Tax Revenue - Property                                | 5,700,000.00          | 5,677,508.00          | 5,700,000.00          | 5,677,508.00          | -                         | -               | 6,103,031.71          | 5,911,388.68          | (403,031.71)            | (233,880.68)          |
| b. Tax Revenue - Goods and Services                      | 3,500,000.00          | 3,399,611.00          | 3,500,000.00          | 3,399,611.00          | -                         | -               | 4,977,572.38          | 4,476,105.66          | (1,477,572.38)          | (1,076,494.66)        |
| c. Other Local Taxes                                     | 560,000.00            | 555,168.00            | 560,000.00            | 555,168.00            | -                         | -               | 447,662.83            | 484,294.07            | 112,337.17              | 70,873.93             |
| Total Tax Revenue                                        | 9,760,000.00          | 9,632,287.00          | 9,760,000.00          | 9,632,287.00          | -                         | -               | 11,528,266.92         | 10,871,788.41         | (1,768,266.92)          | (1,239,501.41)        |
| 2. Non-Tax Revenue                                       |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| a. Service Income                                        | 3,850,000.00          | 3,637,731.00          | 3,850,000.00          | 3,637,731.00          | -                         | -               | 4,037,801.64          | 4,814,751.22          | (187,801.64)            | (1,177,020.22)        |
| b. Business Income                                       | 2,865,000.00          | 3,133,599.00          | 2,865,000.00          | 3,133,599.00          | -                         | -               | 4,080,927.65          | 3,415,228.96          | (1,215,927.65)          | (281,629.96)          |
| c. Other Income and Receipts                             | 144,000.00            | 143,606.00            | 144,000.00            | 143,606.00            | -                         | -               | 471,323.23            | 80,745.60             | (327,323.23)            | 62,860.40             |
| Total Non-Tax Revenue                                    | 6,859,000.00          | 6,914,936.00          | 6,859,000.00          | 6,914,936.00          | -                         | -               | 8,590,052.52          | 8,310,725.78          | (1,731,052.52)          | (1,395,789.78)        |
| <b>B. External Sources</b>                               |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| 1. Share from the National Internal Revenue Taxes (NIRA) | 218,251,055.00        | 205,415,923.00        | 218,251,055.00        | 205,415,923.00        | -                         | -               | 218,252,642.00        | 205,480,562.83        | (1,587.00)              | (64,639.83)           |
| 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                              | -                     | -                     | -                     | -                     | -                         | -               | -                     | -                     | -                       | -                     |
| <b>Total Revenue and Receipts</b>                        | <b>234,870,055.00</b> | <b>221,963,146.00</b> | <b>234,870,055.00</b> | <b>221,963,146.00</b> | <b>-</b>                  | <b>-</b>        | <b>238,370,961.44</b> | <b>224,663,077.02</b> | <b>(3,500,906.44)</b>   | <b>(2,699,931.02)</b> |
| <b>Expenditures</b>                                      |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| <b>Current Appropriations</b>                            |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| <b>General Public Services</b>                           |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| Personal Services                                        | 48,102,471.95         | 46,907,368.69         | 45,788,405.63         | 50,342,550.00         | 2,314,066.32              | (3,435,181.31)  | 44,306,980.59         | 44,957,707.40         | 1,481,425.04            | 5,384,842.60          |
| Maintenance and Other Operating Expenses                 | 45,234,595.24         | 42,972,744.60         | 61,172,381.35         | 61,723,277.72         | (15,937,786.11)           | (18,750,533.12) | 56,725,823.53         | 56,683,642.45         | 4,446,557.82            | 5,039,635.27          |
| Capital Outlay                                           | 1,130,000.00          | 500,000.00            | 1,733,500.00          | 1,874,500.00          | (603,500.00)              | (1,374,500.00)  | 387,620.00            | 178,913.00            | 1,345,880.00            | 1,695,587.00          |
| <b>Education</b>                                         |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| Personal Services                                        | 1,155,100.00          | 1,566,424.00          | 1,347,100.00          | 1,566,424.00          | (192,000.00)              | -               | 1,224,770.60          | 1,509,421.49          | 122,329.40              | 57,002.51             |
| Maintenance and Other Operating Expenses                 | 1,294,900.00          | 2,074,994.14          | 2,167,939.81          | 2,074,994.14          | (873,039.81)              | -               | 1,949,014.47          | 1,881,720.53          | 218,925.34              | 193,273.61            |
| Capital Outlay                                           | 350,000.00            | 950,000.00            | 615,000.00            | 950,000.00            | (265,000.00)              | -               | 104,716.00            | -                     | 510,284.00              | 950,000.00            |
| <b>Health, Nutrition and Population Control</b>          |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| Personal Services                                        | 10,415,392.01         | 10,948,283.79         | 10,572,690.15         | 11,301,783.79         | (157,298.14)              | (353,500.00)    | 9,958,387.31          | 10,024,793.21         | 614,302.84              | 1,276,990.58          |
| Maintenance and Other Operating Expenses                 | 10,578,000.00         | 9,001,000.00          | 11,508,000.00         | 10,329,500.00         | (930,000.00)              | (1,328,500.00)  | 10,357,397.01         | 9,227,452.19          | 1,150,602.99            | 1,102,047.81          |
| Capital Outlay                                           | 900,000.00            | -                     | 900,000.00            | -                     | -                         | -               | 445,251.00            | -                     | 454,749.00              | -                     |
| <b>Labor and Employment</b>                              |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| Personal Services                                        | -                     | -                     | -                     | -                     | -                         | -               | -                     | -                     | -                       | -                     |
| Maintenance and Other Operating Expenses                 | -                     | -                     | -                     | -                     | -                         | -               | -                     | -                     | -                       | -                     |
| Capital Outlay                                           | -                     | -                     | -                     | -                     | -                         | -               | -                     | -                     | -                       | -                     |
| <b>Housing and Community Development</b>                 |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| Personal Services                                        | 1,506,931.00          | 1,517,888.65          | 1,327,165.40          | 1,693,888.65          | 179,765.60                | (176,000.00)    | 1,320,810.96          | 1,389,307.43          | 6,354.44                | 304,581.22            |
| Maintenance and Other Operating Expenses                 | 2,720,000.00          | 2,730,900.00          | 4,225,000.00          | 4,643,280.00          | (1,505,000.00)            | (1,912,380.00)  | 4,506,835.02          | 4,131,862.55          | (281,835.02)            | 511,417.45            |
| Capital Outlay                                           | -                     | -                     | -                     | -                     | -                         | -               | -                     | -                     | -                       | -                     |
| <b>Social Services and Social Welfare</b>                |                       |                       |                       |                       |                           |                 |                       |                       |                         |                       |
| Personal Services                                        | 1,684,757.40          | 1,664,757.40          | 2,987,833.17          | 1,774,757.40          | (1,303,075.77)            | (110,000.00)    | 1,563,674.75          | 1,559,782.70          | 1,424,158.42            | 214,974.70            |
| Maintenance and Other Operating Expenses                 | 8,352,000.00          | 7,720,383.12          | 7,972,000.00          | 14,147,083.12         | 380,000.00                | (6,426,700.00)  | 8,539,900.66          | 13,707,437.16         | (567,900.66)            | 439,645.96            |
| Capital Outlay                                           | 50,000.00             | -                     | 50,000.00             | 3,848,500.00          | -                         | (3,848,500.00)  | 50,000.00             | -                     | -                       | 3,848,500.00          |

| Particulars                                     | Budgeted Amounts      |                       |                       |                       | Difference                |                        | Actual Amounts        |                       | Difference              |                       |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
|                                                 | Original              |                       | Final                 |                       | Original and Final Budget |                        |                       |                       | Final Budget and Actual |                       |
|                                                 | 2024                  | 2023                  | 2024                  | 2023                  | 2024                      | 2023                   | 2024                  | 2023                  | 2024                    | 2023                  |
| <b>Economic Services</b>                        |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Personal Services                               | 7,540,793.65          | 7,505,195.20          | 7,709,159.91          | 8,111,295.20          | (168,366.26)              | (606,100.00)           | 7,195,772.24          | 7,560,764.79          | 513,387.67              | 550,530.41            |
| Maintenance and Other Operating Expenses        | 17,502,000.00         | 16,965,264.28         | 23,780,518.00         | 21,489,857.28         | (6,278,518.00)            | (4,524,593.00)         | 21,533,853.13         | 20,103,735.10         | 2,246,664.87            | 1,386,122.18          |
| Capital Outlay                                  | 740,000.00            | 160,000.00            | 740,000.00            | 1,000,000.00          | -                         | (840,000.00)           | 378,506.00            | -                     | 361,494.00              | 1,000,000.00          |
| <b>Other Purposes:</b>                          |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Debt Service                                    |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Financial Expense                               |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Amortization                                    |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| <b>LDRRMF</b>                                   |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Maintenance and Other Operating Expenses        | 5,320,565.93          | 9,063,593.00          | 5,320,565.93          | 9,063,593.00          | -                         | -                      | 5,320,565.93          | 2,057,275.50          | -                       | 7,006,317.50          |
| Capital Outlay                                  | 6,282,936.82          | 1,900,000.00          | 6,282,936.82          | 1,900,000.00          | -                         | -                      | -                     | -                     | 6,282,936.82            | 1,900,000.00          |
| <b>20% Development Fund</b>                     |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Maintenance and Other Operating Expenses        |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 43,650,211.00         | 41,104,927.40         | 55,150,211.00         | 94,423,787.80         | (11,500,000.00)           | (53,318,860.40)        | 8,375,652.31          | 9,459,829.37          | 46,774,558.69           | 84,963,958.43         |
| <b>Share from National Wealth</b>               |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Maintenance and Other Operating Expenses        |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| <b>Allocation for Senior Citizens and PWD</b>   |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Maintenance and Other Operating Expenses        | 2,130,136.95          | 3,242,155.00          | 2,130,136.95          | 3,372,718.60          | -                         | (130,563.60)           | 2,071,735.00          | 2,829,235.00          | 58,401.95               | 543,483.60            |
| Capital Outlay                                  | 190,563.60            | 1,005,809.97          | 190,563.60            | 875,246.37            | -                         | 130,563.60             | -                     | 169,729.00            | 190,563.60              | 705,517.37            |
| <b>Others</b>                                   |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Personal Services                               | 1,946,686.15          | 1,940,281.90          | 2,010,954.46          | 2,080,281.90          | (64,268.31)               | (140,000.00)           | 2,002,444.25          | 2,029,211.89          | 8,510.21                | 51,070.01             |
| Maintenance and Other Operating Expenses        | 14,162,013.30         | 7,569,000.00          | 14,987,463.30         | 9,358,342.42          | (825,450.00)              | (1,789,342.42)         | 13,011,741.37         | 7,054,918.43          | 1,975,721.93            | 2,303,423.99          |
| Capital Outlay                                  | 1,930,000.00          | -                     | 5,630,000.00          | 270,000.00            | (3,700,000.00)            | (270,000.00)           | 250,000.00            | 86,999.00             | 5,380,000.00            | 183,001.00            |
| <b>Total Current Appropriations</b>             | <b>234,870,055.00</b> | <b>219,010,971.14</b> | <b>276,299,525.48</b> | <b>318,215,661.39</b> | <b>(41,429,470.48)</b>    | <b>(99,204,690.25)</b> | <b>201,581,452.13</b> | <b>196,603,738.19</b> | <b>74,718,073.35</b>    | <b>121,611,923.20</b> |
| <b>Continuing Appropriations</b>                |                       |                       |                       |                       |                           |                        |                       |                       |                         |                       |
| <b>General Public Services</b>                  |                       |                       |                       |                       |                           |                        |                       |                       |                         |                       |
| Capital Outlay                                  | 16,554,214.89         | 21,261,017.89         | 13,574,913.17         | 21,261,017.89         | 2,979,301.72              | -                      | 1,393,554.60          | 6,402,390.00          | 12,181,358.57           | 14,858,627.89         |
| <b>Education</b>                                |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 4,253,875.00          | 4,647,821.58          | 3,673,875.00          | 4,647,821.58          | 580,000.00                | -                      | 1,507,359.00          | 1,343,946.50          | 2,166,516.00            | 3,303,875.08          |
| <b>Health, Nutrition and Population Control</b> |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 5,752,970.03          | 6,047,870.03          | 5,752,970.03          | 6,047,870.03          | -                         | -                      | -                     | 294,900.00            | 5,752,970.03            | 5,752,970.03          |
| <b>Labor and Employment</b>                     |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| <b>Housing and Community Development</b>        |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 489,552.60            | 489,552.60            | 489,552.60            | 489,552.60            | -                         | -                      | -                     | -                     | 489,552.60              | 489,552.60            |
| <b>Social Services and Social Welfare</b>       |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 13,366,704.44         | 13,366,704.44         | 13,366,704.44         | 13,366,704.44         | -                         | -                      | -                     | 5,006,921.50          | 13,366,704.44           | 8,359,782.94          |
| <b>Economic Services</b>                        |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 10,631,261.50         | 12,601,259.50         | 9,529,261.50          | 12,601,259.50         | 1,102,000.00              | -                      | 2,118,995.05          | 2,969,998.00          | 7,410,266.45            | 9,631,261.50          |
| <b>Other Purposes:</b>                          |                       |                       |                       |                       | -                         | -                      |                       |                       | -                       | -                     |
| Capital Outlay                                  | 243,075,313.26        | 188,198,317.79        | 227,875,313.26        | 188,198,317.79        | 15,200,000.00             | -                      | 98,823,964.39         | 37,895,830.81         | 129,051,348.87          | 150,302,486.98        |
| <b>Total Continuing Appropriations</b>          | <b>294,123,891.72</b> | <b>246,612,543.83</b> | <b>274,262,590.00</b> | <b>246,612,543.83</b> | <b>19,861,301.72</b>      | <b>-</b>               | <b>103,843,873.04</b> | <b>53,913,986.81</b>  | <b>170,418,716.96</b>   | <b>192,698,557.02</b> |
| <b>Total Appropriations</b>                     | <b>528,993,946.72</b> | <b>465,623,514.97</b> | <b>550,562,115.48</b> | <b>564,828,205.22</b> | <b>(21,568,168.76)</b>    | <b>(99,204,690.25)</b> | <b>305,425,325.17</b> | <b>250,517,725.00</b> | <b>245,136,790.31</b>   | <b>314,310,480.22</b> |

Property, Plant and Equipment (Note 9)

| Property, Plant and Equipment                             | January 1, 2023       | Additions            | Disposals | Transfers/<br>Adjustments | December<br>31, 2023  | Additions             | Disposals | Transfers/<br>Adjustments | December<br>31, 2024  |
|-----------------------------------------------------------|-----------------------|----------------------|-----------|---------------------------|-----------------------|-----------------------|-----------|---------------------------|-----------------------|
| <b>Land</b>                                               |                       |                      |           |                           |                       |                       |           |                           |                       |
| Land                                                      | 1,982,663.45          |                      |           |                           | 1,982,663.45          | 565,903.50            |           |                           | 2,548,566.95          |
| <b>Land Improvements</b>                                  |                       |                      |           |                           |                       |                       |           |                           |                       |
| Land Improvements - Aquaculture Structures                | 4,695,975.67          |                      |           |                           | 4,695,975.67          |                       |           |                           | 4,695,975.67          |
| Other Land Improvements                                   | 474,848.42            |                      |           |                           | 474,848.42            |                       |           |                           | 474,848.42            |
| <b>Infrastructure Assets</b>                              |                       |                      |           |                           |                       |                       |           |                           |                       |
| Road Networks                                             | 28,693,168.99         | 21,677,787.46        |           |                           | 50,370,956.45         | 25,438,078.19         |           | (34,859,715.57)           | 110,668,750.21        |
| Flood Control System                                      | 89,788.00             | 3,190,170.59         |           |                           | 3,279,958.59          | 4,476,171.22          |           | (4,385,039.10)            | 12,141,168.91         |
| Water Supply Systems                                      | 12,320,053.48         | 1,440,570.21         |           |                           | 13,760,623.69         | 4,724,209.18          |           |                           | 18,484,832.87         |
| Power Supply Systems                                      | 1,881,808.91          | 566,666.00           |           |                           | 2,448,474.91          | 834,514.65            |           |                           | 3,282,989.56          |
| Parks, Plazas and Monuments                               | 337,167.10            |                      |           |                           | 337,167.10            |                       |           |                           | 337,167.10            |
| Other Infrastructure Assets                               | 110,684.96            |                      |           |                           | 110,684.96            | 648,326.00            |           |                           | 759,010.96            |
| <b>Buildings and Other Structures</b>                     |                       |                      |           |                           |                       |                       |           |                           |                       |
| Buildings                                                 | 3,371,604.51          |                      |           |                           | 3,371,604.51          |                       |           |                           | 3,371,604.51          |
| School Buildings                                          | 2,594,989.65          | 237,070.00           |           |                           | 2,832,059.65          | 1,239,626.00          |           |                           | 4,071,685.65          |
| Hospitals and Health Centers                              | 46,183.85             |                      |           |                           | 46,183.85             |                       |           | (1,496,090.37)            | 1,542,274.22          |
| Markets                                                   | 1,268,884.95          | 479,000.00           |           |                           | 1,747,884.95          |                       |           |                           | 1,747,884.95          |
| Other Structures                                          | 11,619,241.89         | 3,231,681.59         |           |                           | 14,850,923.48         | 701,907.02            |           | (8,811,132.63)            | 24,363,963.13         |
| <b>Machinery and Equipment</b>                            |                       |                      |           |                           |                       |                       |           |                           |                       |
| Machinery                                                 | 594,195.00            |                      |           |                           | 594,195.00            |                       |           |                           | 594,195.00            |
| Office Equipment                                          | 2,118,081.58          | 470,050.00           |           |                           | 2,588,131.58          | 287,999.00            |           |                           | 2,876,130.58          |
| Information and Communication Technology Equipment        | 12,180,041.95         | 2,393,334.00         |           |                           | 14,573,375.95         | 2,085,555.00          |           |                           | 16,658,930.95         |
| Agricultural and Forestry Equipment                       | 187,000.00            |                      |           |                           | 187,000.00            |                       |           |                           | 187,000.00            |
| Marine and Fishery Equipment                              | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Communication Equipment                                   | 1,886,678.48          |                      |           |                           | 1,886,678.48          |                       |           |                           | 1,886,678.48          |
| Construction and Heavy Equipment                          | 40,141,398.30         |                      |           |                           | 40,141,398.30         | 2,495,000.00          |           |                           | 42,636,398.30         |
| Disaster Response and Rescue Equipment                    | 3,012,940.00          |                      |           |                           | 3,012,940.00          | 887,900.00            |           |                           | 3,900,840.00          |
| Military, Police and Security Equipment                   | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Medical Equipment                                         | -                     |                      |           |                           | -                     | 152,000.00            |           |                           | 152,000.00            |
| Sports Equipment                                          | 108,885.00            |                      |           |                           | 108,885.00            |                       |           |                           | 108,885.00            |
| Technical and Scientific Equipment                        | 143,627.00            |                      |           |                           | 143,627.00            |                       |           |                           | 143,627.00            |
| Other Machinery and Equipment                             | 8,672,540.05          | 114,950.00           |           |                           | 8,787,490.05          |                       |           |                           | 8,787,490.05          |
| <b>Transportation Equipment</b>                           |                       |                      |           |                           |                       |                       |           |                           |                       |
| Motor Vehicles                                            | 51,736,692.38         | 6,691,430.00         |           |                           | 58,428,122.38         | 5,761,000.00          |           |                           | 64,189,122.38         |
| Watercrafts                                               | 2,193,266.04          |                      |           |                           | 2,193,266.04          |                       |           |                           | 2,193,266.04          |
| Other Transportation Equipment                            | 2,290,000.00          |                      |           |                           | 2,290,000.00          |                       |           |                           | 2,290,000.00          |
| <b>Furniture, Fixtures, and Books</b>                     |                       |                      |           |                           |                       |                       |           |                           |                       |
| Furniture and Fixtures                                    | 2,403,609.94          | 328,593.00           |           |                           | 2,732,202.94          | 268,251.00            |           |                           | 3,000,453.94          |
| Books                                                     | 176,706.85            |                      |           |                           | 176,706.85            |                       |           |                           | 176,706.85            |
| <b>Construction in Progress</b>                           |                       |                      |           |                           |                       |                       |           |                           |                       |
| Construction in Progress - Land Improvements              | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Construction in Progress - Infrastructure Assets          | 142,555,757.35        | 17,345,505.33        |           |                           | 159,901,262.68        | 11,302,428.76         |           | 45,260,067.53             | 125,943,623.91        |
| Construction in Progress - Buildings and Other Structures | 23,515,505.08         |                      |           |                           | 23,515,505.08         | 50,474,948.83         |           | 4,291,910.14              | 69,698,543.77         |
| <b>Other Property, Plant and Equipment</b>                |                       |                      |           |                           |                       |                       |           |                           |                       |
| Work/Zoo Animals                                          | 102,000.00            |                      |           |                           | 102,000.00            |                       |           |                           | 102,000.00            |
| Other Property, Plant and Equipment                       | 4,627,623.20          | 5,642,649.00         |           |                           | 10,270,272.20         | 2,990,800.00          |           |                           | 13,261,072.20         |
| <b>Total</b>                                              | <b>368,133,612.03</b> | <b>63,809,457.18</b> | <b>-</b>  | <b>-</b>                  | <b>431,943,069.21</b> | <b>115,334,618.35</b> | <b>-</b>  | <b>-</b>                  | <b>547,277,687.56</b> |

| Accumulated Depreciation                                                      | January 1, 2023       | Additions            | Disposals | Transfers/<br>Adjustments | December<br>31, 2023  | Additions             | Disposals | Transfers/<br>Adjustments | December<br>31, 2024  |
|-------------------------------------------------------------------------------|-----------------------|----------------------|-----------|---------------------------|-----------------------|-----------------------|-----------|---------------------------|-----------------------|
| Accumulated Depreciation - Other Land Improvements                            | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Road Networks                                      | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Flood Control System                               | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Water Supply Systems                               | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Power Supply Systems                               | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Parks, Plazas and Monuments                        | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Other Infrastructure Assets                        | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Buildings                                          | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - School Buildings                                   | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Hospitals and Health Centers                       | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Markets                                            | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Other Structures                                   | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Machinery                                          | 533,290.50            |                      |           |                           | 533,290.50            |                       |           |                           | 533,290.50            |
| Accumulated Depreciation - Office Equipment                                   | 440,170.32            | 51,038.07            |           |                           | 491,208.39            | 85,315.16             |           |                           | 576,523.55            |
| Accumulated Depreciation - Information and Communication Technology Equipment | 8,067,225.73          | 910,162.91           |           |                           | 8,977,388.64          | 1,121,509.54          |           |                           | 10,098,898.18         |
| Accumulated Depreciation - Agricultural and Forestry Equipment                | 168,300.00            | 28,290.00            |           |                           | 196,590.00            |                       |           | 28,290.00                 | 168,300.00            |
| Accumulated Depreciation - Marine and Fishery Equipment                       | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Communication Equipment                            | 1,460,963.66          | 1,336.50             |           |                           | 1,462,300.16          | 1,336.50              |           |                           | 1,463,636.66          |
| Accumulated Depreciation - Construction and Heavy Equipment                   | 27,188,224.27         | 1,141,836.60         |           |                           | 28,330,060.87         | 468,384.60            |           |                           | 28,798,445.47         |
| Accumulated Depreciation - Disaster Response and Rescue Equipment             | 1,929,573.97          | 141,738.10           |           |                           | 2,071,312.07          | 214,512.85            |           |                           | 2,285,824.92          |
| Accumulated Depreciation - Military, Police and Security Equipment            | -                     |                      |           |                           | -                     |                       |           |                           | -                     |
| Accumulated Depreciation - Medical Equipment                                  | -                     |                      |           |                           | -                     | 10,260.00             |           |                           | 10,260.00             |
| Accumulated Depreciation - Sports Equipment                                   | 52,459.24             | 8,958.15             |           |                           | 61,417.39             | 8,958.15              |           |                           | 70,375.54             |
| Accumulated Depreciation - Technical and Scientific Equipment                 | 122,373.00            |                      |           |                           | 122,373.00            |                       |           |                           | 122,373.00            |
| Accumulated Depreciation - Other Machinery and Equipment                      | 4,669,369.44          | 382,445.13           |           |                           | 5,051,814.57          | 367,503.41            |           |                           | 5,419,317.98          |
| Accumulated Depreciation - Motor Vehicles                                     | 26,328,015.48         | 4,874,751.75         |           |                           | 31,202,767.23         | 4,727,697.07          |           |                           | 35,930,464.30         |
| Accumulated Depreciation - Watercrafts                                        | 1,791,877.80          | 19,860.00            |           |                           | 1,811,737.80          |                       |           |                           | 1,811,737.80          |
| Accumulated Depreciation - Other Transportation Equipment                     | 956,407.50            | 206,100.00           |           |                           | 1,162,507.50          | 206,100.00            |           |                           | 1,368,607.50          |
| Accumulated Depreciation - Furniture and Fixtures                             | 1,097,581.43          | 97,084.76            |           |                           | 1,194,666.19          | 138,144.46            |           |                           | 1,332,810.65          |
| Accumulated Depreciation - Books                                              | 85,735.80             |                      |           |                           | 85,735.80             |                       |           |                           | 85,735.80             |
| Accumulated Depreciation - Other Property, Plant and Equipment                | 2,059,835.64          | 527,853.80           |           |                           | 2,587,689.44          | 1,796,751.59          |           |                           | 4,384,441.03          |
| <b>Total Accumulated Depreciation</b>                                         | <b>76,951,403.78</b>  | <b>8,391,455.77</b>  | -         | -                         | <b>85,342,859.55</b>  | <b>9,146,473.33</b>   | -         | <b>28,290.00</b>          | <b>94,461,042.88</b>  |
| <b>Net Book Value</b>                                                         | <b>291,182,208.25</b> | <b>55,418,001.41</b> | -         | -                         | <b>346,600,209.66</b> | <b>106,188,145.02</b> | -         | <b>(28,290.00)</b>        | <b>452,816,644.68</b> |



| Reconciliation between actual amounts on a comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024 (With comparative figures for CY 2023) | MUNICIPALITY OF MANJUYOD |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------|----------------------|----------------------|------------------------------------------|-----------------------|---------------------|-------------------|------------------|-----------------|
|                                                                                                                                                                                                                      | Income                   |                       | Personal Services    |                      | Maintenance and Other Operating Expenses |                       | Financial Expenses  |                   | Capital Outlay   |                 |
|                                                                                                                                                                                                                      | 2024                     | 2023                  | 2024                 | 2023                 | 2024                                     | 2023                  | 2024                | 2023              | 2024             | 2023            |
| Comparison Statement of Budget and Actual                                                                                                                                                                            | 238,370,961.44           | 224,663,077.02        | 67,572,840.70        | 69,030,988.91        | 124,016,866.12                           | 117,677,278.91        | -                   | -                 | 113,835,618.35   | 63,809,457.18   |
| Entity Differences                                                                                                                                                                                                   |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Basis Differences:                                                                                                                                                                                                   | -                        | -                     | -                    | -                    | (2,288,997.55)                           | 5,340,279.65          | 5,116,227.40        | 466,092.00        | (113,835,618.35) | (63,809,457.18) |
| Income not considered budgetary items                                                                                                                                                                                | -                        | -                     | -                    | -                    | -                                        | 7,506,317.00          | -                   | -                 | 1,499,000.00     | -               |
| Non-cash income                                                                                                                                                                                                      |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Interest Income on Deposits                                                                                                                                                                                          |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Gain on Sale of Assets                                                                                                                                                                                               |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Discount on Real Property Tax                                                                                                                                                                                        |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Discount on Taxes                                                                                                                                                                                                    |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Losses                                                                                                                                                                                                               |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Income/Expense from TF (not covered by appropriations)                                                                                                                                                               |                          |                       |                      |                      |                                          | 7,506,317.00          |                     |                   | 1,499,000.00     |                 |
| Receipts not considered as income                                                                                                                                                                                    | -                        | -                     | -                    | -                    | -                                        | -                     | -                   | -                 | -                | -               |
| Sale of capital assets                                                                                                                                                                                               |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Borrowings                                                                                                                                                                                                           |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Expenses not considered budgetary items                                                                                                                                                                              | -                        | -                     | -                    | -                    | -                                        | -                     | 278,101.50          | 466,092.00        | -                | -               |
| Bank Charges                                                                                                                                                                                                         |                          |                       |                      |                      |                                          |                       | 278,101.50          | 466,092.00        |                  |                 |
| Budgetary items not considered as expenses                                                                                                                                                                           | -                        | -                     | -                    | -                    | (30,296.36)                              | (26,373.58)           | 4,838,125.90        | -                 | (115,334,618.35) | (63,809,457.18) |
| Debt Service (Loan Amortization, Retirement of Debt Instruments)                                                                                                                                                     |                          |                       |                      |                      |                                          |                       | 4,838,125.90        |                   |                  |                 |
| Interest Expenses capitalized                                                                                                                                                                                        |                          |                       |                      |                      |                                          |                       |                     |                   | (115,334,618.35) | (63,809,457.18) |
| Capital Expenditures                                                                                                                                                                                                 |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Tax on Interest Income                                                                                                                                                                                               |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Refund from overpayment of travel, salary & etc. adjustment not reflected in SAAO                                                                                                                                    |                          |                       |                      |                      | (30,296.36)                              | (26,373.58)           |                     |                   |                  |                 |
| Transfers, Assistance and Subsidy to                                                                                                                                                                                 |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Unspent DRRM transferred to Trust Fund                                                                                                                                                                               |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Budgetary adjustments (cancelled checks, erroneous OBR and etc.)                                                                                                                                                     |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Timing Differences:                                                                                                                                                                                                  | -                        | -                     | -                    | -                    | (2,258,701.19)                           | (2,139,663.77)        | -                   | -                 | -                | -               |
| Prepayments charged to current appropriations                                                                                                                                                                        |                          |                       |                      |                      | (51,359.38)                              |                       |                     |                   |                  |                 |
| Unconsumed Inventories charged to current appropriations                                                                                                                                                             |                          |                       |                      |                      | (2,076,557.81)                           |                       |                     |                   |                  |                 |
| Consumed Inventories and deferred charges charged to prior period appropriations                                                                                                                                     |                          |                       |                      |                      |                                          | (2,071,564.20)        |                     |                   |                  |                 |
| Prior Period Adjustment                                                                                                                                                                                              |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Capital Outlay debitted to MOOE                                                                                                                                                                                      |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Unliquidated Advances and Prepayments charged to current appropriations                                                                                                                                              |                          |                       |                      |                      | (130,784.00)                             | (68,099.57)           |                     |                   |                  |                 |
| Other Adjustments (Final Interest on Income Tax Received)                                                                                                                                                            |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Unreconciled amount                                                                                                                                                                                                  |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Discount on Real Property Tax                                                                                                                                                                                        |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Final Tax on Interest Income Received                                                                                                                                                                                |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| Commitments (Obliged but not delivered/billed)                                                                                                                                                                       |                          |                       |                      |                      |                                          |                       |                     |                   |                  |                 |
| <b>Per Statement of Financial Performance</b>                                                                                                                                                                        | <b>238,370,961.44</b>    | <b>224,663,077.02</b> | <b>67,572,840.70</b> | <b>69,030,988.91</b> | <b>121,727,868.57</b>                    | <b>123,017,558.56</b> | <b>5,116,227.40</b> | <b>466,092.00</b> | <b>-</b>         | <b>-</b>        |