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

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	531,370,110.70	₱	683,120,491.90
Receivables		19,073,058.40		25,713,149.89
Inventories		150,522,956.32		148,181,906.67
Prepayments and Deferred Charges		50,995,050.48		98,152,005.12
Total Current Assets	₱	**751,961,175.90**	₱	**955,167,553.58**
Non-Current Assets				
Property, Plant and Equipment	₱	2,423,582,410.67	₱	1,843,872,801.67
Biological Assets		15,396,960.95		9,406,071.05
Intangible Assets		1,963,062.50		1,970,106.25
Total Non-Current Assets	₱	**2,440,942,434.12**	₱	**1,855,248,978.97**
TOTAL ASSETS	₱	**3,192,903,610.02**	₱	**2,810,416,532.55**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	149,374,641.56	₱	134,645,790.42
Inter-Agency Payables		19,244,060.71		25,967,846.77
Intra-Agency Payables		10,496,736.42		14,492,895.98
Trust Liabilities		41,858,120.86		9,841,386.76
Total Current Liabilities	₱	**220,973,559.55**	₱	**184,947,919.93**
Non-Current Liabilities				
Financial Liabilities	₱	415,137,992.71	₱	202,991,136.50
Deferred Credits/Unearned Income		4,950,331.93		11,767,954.44
Other Payables		60,780,690.25		21,299,269.24
Total Non-Current Liabilities	₱	**480,869,014.89**	₱	**236,058,360.18**
TOTAL LIABILITIES	₱	**701,842,574.44**	₱	**421,006,280.11**
NET ASSETS/EQUITY				
Government Equity		2,491,061,035.58		2,389,410,252.44
TOTAL LIABILITIES AND NET ASSETS/EQUITY	₱	**3,192,903,610.02**	₱	**2,810,416,532.55**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
SPECIAL EDUCATION FUND (200)
STATEMENT OF FINANCIAL POSITION
As of December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	25,936,811.11	₱	29,974,479.30
Receivables		17,321,651.37		17,196,658.75
Inventories		4,177,581.00		3,937,113.00
Total Current Assets	₱	**47,436,043.48**	₱	**51,108,251.05**
Non-Current Assets				
Property, Plant and Equipment	₱	4,516,425.66	₱	3,214,760.25
Total Non-Current Assets	₱	**4,516,425.66**	₱	**3,214,760.25**
TOTAL ASSETS	₱	**51,952,469.14**	₱	**54,323,011.30**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	715,978.93	₱	4,366,882.75
Inter-Agency Payables		16,736.67		8,680.55
Trust Liabilities		60,155.59		10,084.96
Deferred Credits/Unearned Income		17,246,802.25		17,121,809.63
Total Current Liabilities	₱	**18,039,673.44**	₱	**21,507,457.89**
Non-Current Liabilities				
Total Non-Current Liabilities		**0.00**		**0.00**
TOTAL LIABILITIES	₱	**18,039,673.44**	₱	**21,507,457.89**
NET ASSETS/EQUITY				
Government Equity		33,912,795.70		32,815,553.41
TOTAL LIABILITIES AND NET ASSETS/EQUITY	₱	**51,952,469.14**	₱	**54,323,011.30**

Appendix A-3

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
TRUST FUND (CODE 300)
STATEMENT OF FINANCIAL POSITION
As of December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	47,362,087.79	₱	36,807,147.67
Receivables		9,128,384.26		14,960,329.78
Inventories		3,930,226.20		3,302,887.32
Prepayments and Deferred Charges		1,497,503.99		476,842.81
Total Current Assets	**₱**	**61,918,202.24**	**₱**	**55,547,207.58**
Non-Current Assets				
Property, Plant and Equipment	₱	107,712,823.48	₱	146,757,582.20
Biological Assets		4,816,660.00		3,742,720.00
Total Non-Current Assets	**₱**	**112,529,483.48**	**₱**	**150,500,302.20**
TOTAL ASSETS	**₱**	**174,447,685.72**	**₱**	**206,047,509.78**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	484,735.72	₱	1,656,300.90
Inter-Agency Payables		33,984,783.17		37,620,555.67
Intra-Agency Payables		128,688.19		101,624.38
Trust Liabilities		32,561,648.74		23,520,278.62
Deferred Credits/Unearned Income		23,790,342.50		23,055,077.46
Total Current Liabilities	**₱**	**90,950,198.32**	**₱**	**85,953,837.03**
Non-Current Liabilities				
Other Payables	₱	4,027,956.30	₱	2,641,318.80
Total Non-Current Liabilities	**₱**	**4,027,956.30**	**₱**	**2,641,318.80**
TOTAL LIABILITIES	**₱**	**94,978,154.62**	**₱**	**88,595,155.83**
NET ASSETS/EQUITY				
Government Equity		79,469,531.10		117,452,353.95
TOTAL LIABILITIES AND NET ASSETS/EQUITY	**₱**	**174,447,685.72**	**₱**	**206,047,509.78**

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

		2024		2023
REVENUE				
Tax Revenue	₱	37,228,431.04	₱	32,966,054.49
Share from Internal Revenue Collection		875,958,786.00		826,514,976.00
Service and Business Income		19,360,161.42		20,061,590.38
Other Income		967,860.84		3,232,005.08
TOTAL REVENUE	₱	**933,515,239.30**	₱	**882,774,625.95**
Less: Current Operating Expenses				
Personnel Services	₱	331,947,944.75	₱	292,117,603.76
Maintenance and Other Operating Expenses		408,018,491.19		392,461,907.41
Non-Cash Expenses		105,261,168.63		170,554,122.20
Financial Expenses		1,920,795.80		2,039,975.96
Current Operating Expenses	₱	**847,148,400.37**	₱	**857,173,609.33**
SURPLUS (DEFICIT) FROM CURRENT OPERATION	₱	**86,366,838.93**	₱	**25,601,016.62**
ADD (DEDUCT)				
Transfers, Assistance and Subsidy To				
Other Local Government Units		(23,927,978.90)		(7,086,433.34)
Project Equity Share/LGU Counterpart		(199,850.00)		0.00
Unspent Current Year DRRM Funds to the TF		(8,672,950.46)		(14,492,895.98)
SURPLUS (DEFICIT) FOR THE PERIOD	₱	**53,566,059.57**	₱	**4,021,687.30**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
SPECIAL EDUCATION FUND (200)
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	7,275,768.43	₱	6,793,329.19
Service and Business Income		11,917.68		12,296.46
Total Revenue	₱	7,287,686.11	₱	6,805,625.65
Less: Current Operating Expenses				
Maintenance and Other Operating Expenses	₱	5,714,825.76	₱	4,931,665.86
Non-cash Expenses		475,618.06		268,975.50
Curent Operating Expenses	₱	**6,190,443.82**	₱	**5,200,641.36**
Surplus (Deficit) from Current Operation	₱	**1,097,242.29**	₱	**1,604,984.29**
Add (Deduct)				
Transfers, Assistance and Subsidy From		0.00		0.00
Transfers, Assistance and Subsidy To		0.00		0.00
Gain on initial recognition of biological assets		0.00		0.00
Surplus (Deficit) for the period	₱	**1,097,242.29**	₱	**1,604,984.29**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
TRUST FUND (CODE 300)
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Shares, Grants and Donations	₱	0.00	₱	240,770.00
Other Income		0.03		0.00
Total Revenue	₱	**0.03**	₱	**240,770.00**
Less: Current Operating Expenses				
Personal Services	₱	12,000.00	₱	4,049,036.81
Maintenance and Other Operating Expenses		589,687.20		9,419,258.96
Current Operating Expenses	₱	**601,687.20**	₱	**13,468,295.77**
Surplus (Deficit) from Current Operations	₱	**(601,687.17)**	₱	**(13,227,525.77)**
Add(Deduct)				
Transfers, Assistance and Subsidy From NG		3,278,071.70		17,770,299.69
Transfers, Assistance and Subsidy From LGU		12,000.00		18,000.00
Surplus(Deficit) for the period	₱	**2,688,384.53**	₱	**4,560,773.92**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
General Fund - Consolidated
Statement of Condensed Changes in Net Assets/Equity
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Balance, January 1	₱	2,389,410,252.44	₱	2,339,150,253.05
Add (Deduct):				
Change in Accounting Policy		50,516,870.64		56,946,184.69
Prior Period Errors		(2,432,147.07)		(10,707,872.60)
Restated Balance	**₱**	**2,437,494,976.01**	**₱**	**2,385,388,565.14**
Add (Deduct) Changes in Net Assets/Equity during the year				
Adjustment of net revenue recognized directly in net assets/equity				
Surplus (Deficit) for the period		53,566,059.57		4,021,687.30
Balance at the end of the Year	**₱**	**2,491,061,035.58**	**₱**	**2,389,410,252.44**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
SPECIAL EDUCATION FUND CODE (200)
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Balance as of January 1	₱	32,815,553.41	₱	31,130,278.82
Add (Deduct)				
Change in Accounting Policy		0.00		0.00
Prior Period Adjustment		0.00		80,290.30
Restated Balance	₱	**32,815,553.41**	₱	**31,210,569.12**
Add (Deduct) Changes in net assets/equity during the year		0.00		0.00
Adjustment of net revenue recognized directly in net assets/equity		0.00		0.00
Surplus (Deficit) for the period		1,097,242.29		1,604,984.29
Balance at the end of the Year	₱	**33,912,795.70**	₱	**32,815,553.41**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
TRUST FUND CODE (300)
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	₱	117,452,353.95	₱	93,951,930.07
Add (Deduct):				
Change in Accounting Policy		(49,250,417.77)		0.00
Dormant		0.00		0.00
Prior Period Adjustment		8,579,210.39		18,939,649.96
Restated Balance	₱	**76,781,146.57**	₱	**112,891,580.03**
Add (deduct) Changes in Net Assets/Equity during the year		0.00		0.00
Adjustment of net revenue recognized directly in net assets/equity		0.00		0.00
Surplus (Deficit) for the period		2,688,384.53		4,560,773.92
Balance at the end of the Year	₱	**79,469,531.10**	₱	**117,452,353.95**

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

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from Taxpayers	₱	56,211,983.81	₱	52,538,107.68
Share from Internal Revenue Collections		875,958,786.00		826,514,976.00
Interest Income		376,608.65		489,537.19
Other Receipts		201,176,196.33		69,539,302.12
Total Cash Inflows		**1,133,723,574.79**		**949,081,922.99**
Cash Outflows				
Payment to Suppliers and Creditors		416,691,441.65		406,954,803.39
Payment to Employees		331,947,944.75		292,117,603.76
Other Expenses		41,853,842.92		155,320,120.20
Total Cash Outflows		**790,493,229.32**		**854,392,527.35**
Net Cash Flow from Operating Activities	₱	**343,230,345.47**	₱	**94,689,395.64**
Cash Flows from Investing Activities				
Cash Inflows		0.00		0.00
Total Cash Inflows		**0.00**		**0.00**
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	₱	684,745,494.45	₱	285,904,463.60
Purchase of Bearer Biological Assets		5,990,889.90		5,652,567.50
Total Cash Outflows		**690,736,384.35**		**291,557,031.10**
Net Cash from Investing Activities	₱	**(690,736,384.35)**	₱	**(291,557,031.10)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from Loans	₱	212,146,856.21	₱	202,991,136.50
Total Cash Inflows		**212,146,856.21**		**202,991,136.50**
Cash Outflows				
Payment of Loan Amortization		16,391,198.53		30,249,491.44
Total Cash Outflows		**16,391,198.53**		**30,249,491.44**
Net Cash from Financing Activities	₱	**195,755,657.68**	₱	**172,741,645.06**
Total Cash Provided by Operating, Investing and Financing Activities		**(151,750,381.20)**		**(24,125,990.40)**
Add: Cash at the Beginning of the year		683,120,491.90		707,246,482.30
Cash Balance at the End of the Year	₱	**531,370,110.70**	₱	**683,120,491.90**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
SPECIAL EDUCATION FUND (200)
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from taxpayers	₱	7,275,768.43	₱	6,793,329.19
Interest Income		11,917.68		12,296.46
Other Receipts		464,323.36		7,108,034.03
Total Cash Inflows	₱	**7,752,009.47**	₱	**13,913,659.68**
Cash Outflows				
Payment of Expenses				
Payment to Suppliers and Creditors	₱	5,714,825.76	₱	4,931,665.86
Other Expenses		4,297,568.43		6,394,999.64
Total Cash Outflows	₱	**10,012,394.19**	₱	**11,326,665.50**
Net Cash Flows from Operating Activities	₱	**(2,260,384.72)**	₱	**2,586,994.18**
Cash Flows from Investing Activities				
Cash Inflows		0.00		0.00
Total Cash Inflows		**0.00**		**0.00**
Cash Outflows				
Purchase of Property, Plant and Equipment and Public Infrastructure	₱	1,777,283.47	₱	640,750.00
Total Cash Outflows	₱	**1,777,283.47**	₱	**640,750.00**
Net Cash Flows from Investing Activities	₱	**(1,777,283.47)**	₱	**(640,750.00)**
Cash Flows from Financing Activities				
Cash Infows		0.00		0.00
Total Cash Inflows		**0.00**		**0.00**
Cash Outflows		0.00		0.00
Total Cash Outflows		**0.00**		**0.00**
Net Cash Flows from Financing Activities		**0.00**		**0.00**
Total Cash Provided by Operating, Investing and Financing Activities	₱	**(4,037,668.19)**	₱	**1,946,244.18**
Add: Cash at the Beginning of the period		29,974,479.30		28,028,235.12
Cash Balance at the End of the period	₱	**25,936,811.11**	₱	**29,974,479.30**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
TRUST FUND (CODE 300)
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Other Receipts	₱	133,082,298.84	₱	36,968,719.65
Total Cash Inflows		**133,082,298.84**		**36,968,719.65**
Cash Outflows				
Payments				
To suppliers and Creditors		589,687.20		9,419,258.96
To Employees		12,000.00		4,049,036.81
Other Expenses		109,474,507.29		20,675,489.58
Total Cash Outflows		**110,076,194.49**		**34,143,785.35**
Net Cash Flows from Operating Activities	₱	**23,006,104.35**	₱	**2,824,934.30**
Cash Flows from Investing Activities				
Cash Inflows		0.00		0.00
Total Cash Inflows		**0.00**		**0.00**
Cash Outflows				
Purchase of Property, Plant and Equipment and Public Infrastructure		12,451,164.23		10,704,273.20
Total Cash Outflows		**12,451,164.23**		**10,704,273.20**
Net Cash Flows from Investing Activities	₱	**(12,451,164.23)**	₱	**(10,704,273.20)**
Cash Flows from Financing Activities				
Cash Inflows		0.00		0.00
Total Cash Inflows		**0.00**		**0.00**
Cash Outflows		0.00		0.00
Total Cash Outflows		**0.00**		**0.00**
Net Cash Flows from Financing Activities		**0.00**		**0.00**
Net Increase in Cash	₱	**10,554,940.12**	₱	**(7,879,338.90)**
Add: Cash at the Beginning of the period		36,807,147.67		44,686,486.57
Cash Balance at the End of the period	₱	**47,362,087.79**	₱	**36,807,147.67**

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

Particulars	Budgeted Amounts Original	Budgeted Amounts Final	Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
Revenue					
A. Local Sources					
1. Tax Revenue					
a. Tax Revenue- Property	12,220,000.00	12,220,000.00	0.00	7,106,653.99	5,113,346.01
b. Tax Revenue – Goods and Services	16,075,100.00	16,075,100.00	0.00	29,853,436.39	(13,778,336.39)
c. Other Local Taxes	600,000.00	600,000.00	0.00	268,340.66	331,659.34
Total Tax Revenue	**28,895,100.00**	**28,895,100.00**	**0.00**	**37,228,431.04**	**(8,333,331.04)**
2. Non-Tax Revenue					
a. Service Income	3,552,100.00	3,552,100.00	0.00	5,705,644.05	(2,153,544.05)
b. Business Income	8,976,000.00	8,976,000.00	0.00	13,654,517.37	(4,678,517.37)
c. Other Income and Receipts	255,000.00	255,000.00	0.00	967,860.84	(712,860.84)
Total Non-Tax Revenue	**12,783,100.00**	**12,783,100.00**	**0.00**	**20,328,022.26**	**(7,544,922.26)**
B. External Sources					
1. Share from the National Internal Revenue Taxes (IRA)	877,792,837.00	877,792,837.00	0.00	875,958,786.00	1,834,051.00
2. Share from GOCCs	0.00	0.00	0.00	0.00	0.00
3. Other Shares from National Tax Collections					
a. Share from Ecozone	0.00	0.00	0.00	0.00	0.00
b. Share from EVAT	0.00	0.00	0.00	0.00	0.00
c. Share from National Wealth	0.00	0.00	0.00	0.00	0.00
d. Share from Tobacco Excise Tax	0.00	0.00	0.00	0.00	0.00
4. Other Receipts					
a. Grants and Donations	0.00	0.00	0.00	0.00	0.00
b. Other Subsidy Income (Subsidy from General Fund/Other Special Accounts)	0.00	0.00	0.00	0.00	0.00
5. Inter-local Transfer	0.00	0.00	0.00	0.00	0.00
6. Capital /Investment Receipts					
a. Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
b. Sale of Investments	0.00	0.00	0.00	0.00	0.00
c. Proceeds from Collections of Loans Receivable	0.00	0.00	0.00	0.00	0.00
7. Receipts from Borrowings	0.00	0.00	0.00	0.00	0.00
External Sources	**877,792,837.00**	**877,792,837.00**	**0.00**	**875,958,786.00**	**1,834,051.00**
Total Revenues and Receipts	**919,471,037.00**	**919,471,037.00**	**0.00**	**933,515,239.30**	**(14,044,202.30)**

Particulars	Budgeted Amounts Original	Budgeted Amounts Final	Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
Expenditures					
General Public Services					
Personnel Services	239,783,438.60	238,277,244.96	(1,506,193.64)	229,012,104.70	9,265,140.26
Maintenance and Other Operating Expenses	157,081,362.68	292,402,773.48	135,321,410.80	274,429,964.10	17,972,809.38
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Capital Outlay	13,701,000.00	14,568,220.00	867,220.00	10,873,930.00	3,694,290.00
Education					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Health, Nutrition and Population Control					
Personnel Services	75,450,460.40	54,511,866.08	(20,938,594.32)	49,073,766.01	5,438,100.07
Maintenance and Other Operating Expenses	24,300,000.00	27,986,987.39	3,686,987.39	25,045,984.11	2,941,003.28
Capital Outlay	800,000.00	929,800.00	129,800.00	797,758.00	132,042.00
Labor and Employment					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Housing and Community Development					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare					
Personnel Services	6,925,066.96	6,784,211.00	(140,855.96)	6,015,973.01	768,237.99
Maintenance and Other Operating Expenses	46,146,653.37	84,387,305.86	38,240,652.49	74,556,132.66	9,831,173.20
Capital Outlay	18,129,826.85	18,129,826.85	0.00	8,713,907.50	9,415,919.35
Economic Services					
Personnel Services	69,912,638.52	50,887,699.47	(19,024,939.05)	47,846,101.03	3,041,598.44
Maintenance and Other Operating Expenses	35,078,760.00	39,427,529.64	4,348,769.64	38,717,720.53	709,809.11
Capital Outlay	1,435,000.00	2,176,125.00	741,125.00	1,086,166.90	1,089,958.10
Other Purposes:					
Debt Service	0.00	0.00	0.00	0.00	0.00
Financial Expense	50,058,567.40	50,058,567.40	0.00	30,481,848.57	19,576,718.83
Amortization	0.00	0.00	0.00	0.00	0.00

Particulars	Budgeted Amounts Original	Budgeted Amounts Final	Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
LDRRMF					
Maintenance and Other Operating Expenses	18,363,551.85	18,949,082.60	585,530.75	18,949,082.60	0.00
Capital Outlay	27,610,000.00	27,610,000.00	0.00	26,104,800.00	1,505,200.00
20% Development Fund					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	125,500,000.00	204,870,312.58	79,370,312.58	111,307,716.22	93,562,596.36
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Share from National Wealth					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Allocation for Senior Citizens and PWD					
Maintenance and Other Operating Expenses	8,944,710.37	11,692,316.52	2,747,606.15	11,229,750.47	462,566.05
Capital Outlay	250,000.00	250,000.00	0.00	142,550.00	107,450.00
Others					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Total Expenditures (Current)	**919,471,037.00**	**1,143,899,868.83**	**224,428,831.83**	**964,385,256.41**	**179,514,612.42**
Continuing Appropriations (Capital Outlay)					
General Public Services	20,419,481.00	18,219,361.47	(2,200,119.53)	15,327,404.26	2,891,957.21
Education	0.00	0.00	0.00	0.00	0.00
Health, Nutrition and Population Control	2,392,212.50	273,805.75	(2,118,406.75)	273,805.75	0.00
Labor and Employment	0.00	0.00	0.00	0.00	0.00
Housing and Community Development	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare	60,936,817.47	231,124.00	(60,705,693.47)	0.00	231,124.00
Economic Services	745,398,726.73	666,026,929.15	(79,371,797.58)	366,324,494.99	299,702,434.16
Others	60,030,482.89	60,030,482.89	0.00	43,340,287.46	16,690,195.43
Total	**1,808,648,757.59**	**1,888,681,572.09**	**80,032,814.50**	**1,389,651,248.87**	**499,030,323.22**
Surplus (Deficit) for the period	**(889,177,720.59)**	**(969,210,535.09)**	**(80,032,814.50)**	**(456,136,009.57)**	**(513,074,525.52)**

Republic of the Philippines
Province of Negros Oriental
CITY OF TANJAY
SPECIAL EDUCATION FUND (200)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
For the Year Ended December 31, 2024

Particulars	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
	Original	Final			
Revenue					
A. Local Sources					
1. Tax Revenue					
a. Tax Revenue- Property	5,600,000.00	5,600,000.00	0.00	7,275,768.43	(1,675,768.43)
b. Tax Revenue – Goods and Services	0.00	0.00	0.00	0.00	0.00
c. Other Local Taxes	0.00	0.00	0.00	0.00	0.00
Total Tax Revenue	**5,600,000.00**	**5,600,000.00**	**0.00**	**7,275,768.43**	**(1,675,768.43)**
2. Non-Tax Revenue					
a. Service Income	0.00	0.00	0.00	0.00	0.00
b. Business Income	0.00	0.00	0.00	0.00	0.00
c. Other Income and Receipts	0.00	0.00	0.00	11,917.68	(11,917.68)
Total Non-Tax Revenue	**0.00**	**0.00**	**0.00**	**11,917.68**	**(11,917.68)**
B. External Sources					
1. Share from the National Internal Revenue Taxes (IRA)	0.00	0.00	0.00	0.00	0.00
2. Share from GOCCs	0.00	0.00	0.00	0.00	0.00
3. Other Shares from National Tax Collections					
a. Share from Ecozone	0.00	0.00	0.00	0.00	0.00
b. Share from EVAT	0.00	0.00	0.00	0.00	0.00
c. Share from National Wealth	0.00	0.00	0.00	0.00	0.00
d. Share from Tobacco Excise Tax	0.00	0.00	0.00	0.00	0.00
4. Other Receipts					
a. Grants and Donations	0.00	0.00	0.00	0.00	0.00
b. Other Subsidy Income (Subsidy from General Fund/Other Special Accounts)	0.00	0.00	0.00	0.00	0.00
5. Inter-local Transfer	0.00	0.00	0.00	0.00	0.00
6. Capital /Investment Receipts					
a. Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
b. Sale of Investments	0.00	0.00	0.00	0.00	0.00
c. Proceeds from Collections of Loans Receivable	0.00	0.00	0.00	0.00	0.00
7. Receipts from Borrowings	0.00	0.00	0.00	0.00	0.00
External Sources	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Revenues and Receipts	**5,600,000.00**	**5,600,000.00**	**0.00**	**7,287,686.11**	**(1,687,686.11)**
Expenditures					
General Public Services					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00

Particulars	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
	Original	Final			
Education					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	5,184,154.22	7,250,979.81	2,066,825.59	5,714,825.76	1,536,154.05
Capital Outlay	415,845.78	3,415,845.78	3,000,000.00	413,883.47	3,001,962.31
Health, Nutrition and Population Control					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Labor and Employment					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Housing and Community Development					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Economic Services					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Other Purposes:					
Debt Service	0.00	0.00	0.00	0.00	0.00
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
LDRRMF					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
20% Development Fund					
Maintenance and Other Operating Expenses	0.00		0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00

Particulars	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
	Original	Final			
Share from National Wealth					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Allocation for Senior Citizens and PWD					
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Others					
Personnel Services	0.00	0.00	0.00	0.00	0.00
Maintenance and Other Operating Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Financial Expense	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00
Total Expenditures (Current)	**5,600,000.00**	**10,666,825.59**	**5,066,825.59**	**6,128,709.23**	**4,538,116.36**
Continuing Appropriations (Capital Outlay)					
General Public Services	0.00	0.00	0.00	0.00	0.00
Education	3,888,255.70	3,888,255.70	0.00	1,603,868.00	2,284,387.70
Health, Nutrition and Population Control	0.00	0.00	0.00	0.00	0.00
Labor and Employment	0.00	0.00	0.00	0.00	0.00
Housing and Community Development	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare	0.00	0.00	0.00	0.00	0.00
LDRRMF	0.00	0.00	0.00	0.00	0.00
Economic Services	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00
Total	**9,488,255.70**	**14,555,081.29**	**5,066,825.59**	**7,732,577.23**	**6,822,504.06**
Surplus (Deficit) for the period	**(3,888,255.70)**	**(8,955,081.29)**	**(5,066,825.59)**	**(444,891.12)**	**(8,510,190.17)**

Appendix F-1.1

PROVINCE OF NEGROS ORIENTAL

STATEMENT OF ALLOTMENTS, OBLIGATIONS AND BALANCES

Current Legislative Appropriations

As of December 31, 2024

GENERAL FUND

Regular Budget

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN- TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
GENERAL PUBLIC SERVICES														
Mayor's Office														
Personal Services	1011-100		36,600,270.52	46,424,997.96	-5,117,598.48		77,907,670.00		77,907,670.00			74,751,326.19		3,156,343.81
DRRMO														
Personal Services	1011-101		14,537,671.76	176,149.80	-1,577,232.00		13,136,589.56		13,136,589.56			11,812,179.29		1,324,410.27
Mayor's Office														
Maint. And Other Operating Expenses	1011-200		116,541,981.36	134,663,092.12	-4,164,598.67		247,040,474.81		247,040,474.81			236,126,323.47		10,914,151.34
DRRMO														
Maint. And Other Operating Expenses	1011-201		435,000.00		-173,466.00		261,534.00		261,534.00			139,136.52		122,397.48
POPS														
Maint. And Other Operating Expenses	1011-202		14,097,722.84				14,097,722.84		14,097,722.84			9,328,040.86		4,769,681.98
Mayor's Office														
Capital Outlay	1011-300		2,300,000.00	665,000.00			2,965,000.00		2,965,000.00			2,232,414.00		732,586.00
DRRMO														
Capital Outlay	1011-302		75,000.00				75,000.00		75,000.00			74,440.00		560
Total			**184,587,646.48**	**181,929,239.88**	**-11,032,895.15**		**355,483,991.21**		**355,483,991.21**			**334,463,860.33**		**21,020,130.88**
City Vice Mayor's Office														
Personal Services	1016-100		4,555,506.16	75,075.08			4,630,581.24		4,630,581.24			4,444,257.55		186,323.69
Maint. And Other Operating Expenses	1016-200		3,601,000.00	100,000.00	-1,074,538.00		2,626,462.00		2,626,462.00			2,474,916.71		151,545.29
Capital Outlay	1016-300		510,000.00				510,000.00		510,000.00			274,120.00		235,880.00
Total			**8,666,506.16**	**175,075.08**			**7,767,043.24**		**7,767,043.24**			**7,193,294.26**		**573,748.98**
Sangguniang Panlungsod														
Personal Services	1021-100		24,009,976.72	661,000.00	-5,847,990.96		18,822,985.76		18,822,985.76			18,343,846.56		479,139.20
Maint. And Other Operating Expenses	1021-200		11,382,000.00	9,789,823.28	-1,673,605.44		19,498,217.84		19,498,217.84			18,200,706.84		1,297,511.00
Capital Outlay	1021-300		4,500,000.00	97,220.00	-1,000,000.00		3,597,220.00		3,597,220.00			2,026,990.00		1,570,230.00
Total			**39,891,976.72**	**10,548,043.28**	**-8,521,596.40**		**41,918,423.60**		**41,918,423.60**			**38,571,543.40**		**3,346,880.20**
SP Secretary														
Personal Services	1022-100		25,071,048.00	245,541.20			25,316,589.20		25,316,589.20			24,820,302.04		496,287.16
Maint. And Other Operating Expenses	1022-200		850,000.00	50,000.00	-366,425.55		533,574.45		533,574.45			427,537.98		106,036.47
Capital Outlay	1022-300		100,000.00				100,000.00		100,000.00			83,400.00		16,600.00

Appendix F-1.1

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN- TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
Total			**26,021,048.00**	**295,541.20**	**-366,425.55**		**25,950,163.65**		**25,950,163.65**			**25,331,240.02**		**618,923.63**
City Administrator's Office														
Personal Services	1031-100		4,715,749.68	72,495.30	-2,227,593.20		2,560,651.78		2,560,651.78			1,857,827.10		702,824.68
Maint. And Other Operating Expenses	1031-200		450,000.00		-162,894.00		287,106.00		287,106.00			217,382.74		69,723.26
Capital Outlay	1031-300		200,000.00				200,000.00		200,000.00					200,000.00
Total			**5,365,749.68**	**72,495.30**	**-2,390,487.20**		**3,047,757.78**		**3,047,757.78**			**2,075,209.84**		**972,547.94**
HRMO														
Personal Services	1032-100		6,509,403.84	63,625.78	-1,824,411.20		4,748,618.42		4,748,618.42			4,483,412.96		265,205.46
Maint. And Other Operating Expenses	1032-200		885,000.00		-85,083.00		799,917.00		799,917.00			725,429.27		74,487.73
Capital Outlay	1032-300			57,000.00			57,000.00		57,000.00			56,995.00		5.00
Total			**7,394,403.84**	**120,625.78**	**-1,909,494.20**		**5,605,535.42**		**5,605,535.42**			**5,265,837.23**		**339,698.19**
CPDO														
Personal Services	1041-100		11,569,481.47	136,572.84	-2,320,582.72		9,385,471.59		9,385,471.59			9,329,976.76		55,494.83
Maint. And Other Operating Expenses	1041-200		850,000.00		-88,593.89		761,406.11		761,406.11			733,775.46		27,630.65
Capital Outlay	1041-300		100,000.00	60,000.00			160,000.00		160,000.00			155,000.00		5,000.00
Total			**12,519,481.47**	**196,572.84**	**-2,409,176.61**		**10,306,877.70**		**10,306,877.70**			**10,218,752.22**		**88,125.48**
City Local Civil Registrar														
Personal Services	1051-100		7,165,942.37	94,511.40	-1,452,816.80		5,807,636.97		5,807,636.97			5,650,639.32		156,997.65
Maint. And Other Operating Expenses	1051-200		655,000.00		-72,989.00		582,011.00		582,011.00			518,748.72		63,262.28
Capital Outlay	1051-300		175,000.00	200,000.00			375,000.00		375,000.00			9,980.00		365,020.00
Total			**7,995,942.37**	**294,511.40**	**-1,525,805.80**		**6,764,647.97**		**6,764,647.97**			**6,179,368.04**		**585,279.93**
CGSO														
Personal Services	1061-100		19,303,849.84	288,781.52	-2,989,078.00		16,603,553.36		16,603,553.36			16,403,813.03		199,740.33
Maint. And Other Operating Expenses	1061-200		1,819,000.00		-211,965.33		1,607,034.67		1,607,034.67			1,476,355.80		130,678.87
Capital Outlay	1061-300		550,000.00				550,000.00		550,000.00			488,390.00		61,610.00
Total			**21,672,849.84**	**288,781.52**	**-3,201,043.33**		**18,760,588.03**		**18,760,588.03**			**18,368,558.83**		**392,029.20**
City Budget Office														
Personal Services	1071-100		9,444,334.96	291,845.04	-1,548,063.36		8,188,116.64		8,188,116.64			8,071,035.76		117,080.88
Maint. And Other Operating Expenses	1071-200		520,658.48		-80,515.49		440,142.99		440,142.99			408,412.99		31,730.00
Capital Outlay	1071-300			678,000.00			678,000.00		678,000.00			677,600.00		400.00
Total			**9,964,993.44**	**969,845.04**	**-1,628,578.80**		**9,306,259.63**		**9,306,259.63**			**9,157,048.75**		**149,210.88**
City Accountant's Office														
Personal Services	1081-100		26,214,238.72	1,164,179.94	-8,012,258.32		19,366,160.34		19,366,160.34			18,757,288.63		608,871.71
Maint. And Other Operating Expenses	1081-200		1,465,000.00	40,000.00	-587,281.00		917,719.00		917,719.00			875,195.97		42,523.03
Barangay Affairs														
Maint. And Other Operating Expenses	1081-202		350,000.00		-150,210.83		199,789.17		199,789.17			175,315.92		24,473.25

Appendix F-1.1

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN- TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
City Accountant's Office														
Capital Outlay	1081-300			110,000.00			110,000.00		110,000.00			109,800.00		200.00
Total			**28,029,238.72**	**1,314,179.94**	**-8,749,750.15**		**20,593,668.51**		**20,593,668.51**			**19,917,600.52**		**676,067.99**
City Treasurer's Office														
Personal Services	1091-100		34,055,808.56	757,607.26	-13,970,886.88		20,842,528.94		20,842,528.94			19,656,984.94		1,185,544.00
Maint. And Other Operating Expenses	1091-200		1,930,000.00	247,510.00	-272,969.00		1,904,541.00		1,904,541.00			1,777,001.04		127,539.96
Capital Outlay	1091-300		700,000.00				700,000.00		700,000.00			643,300.00		56,700.00
Total			**36,685,808.56**	**1,005,117.26**	**-14,243,855.88**		**23,447,069.94**		**23,447,069.94**			**22,077,285.98**		**1,369,783.96**
City Assessor's Office														
Personal Services	1101-100		11,143,443.44	145,545.20	-4,285,229.92		7,003,758.72		7,003,758.72			6,759,758.19		244,000.53
Maint. And Other Operating Expenses	1101-200		834,000.00	215,000.00	-504,486.00		544,514.00		544,514.00			535,117.98		9,396.02
Capital Outlay	1101-300		106,000.00				106,000.00		106,000.00			97,805.00		8,195.00
Total			**12,083,443.44**	**360,545.20**	**-4,789,715.92**		**7,654,272.72**		**7,654,272.72**			**7,392,681.17**		**261,591.55**
City Legal Office														
Personal Services	1131-100		4,886,712.56	79,262.76	-1,009,642.88		3,956,332.44		3,956,332.44			3,869,456.38		86,876.06
Maint. And Other Operating Expenses	1131-200		415,000.00		-114,393.40		300,606.60		300,606.60			290,565.83		10,040.77
Capital Outlay	1131-300		185,000.00				185,000.00		185,000.00					185,000.00
Total			**5,486,712.56**	**79,262.76**	**-1,124,036.28**		**4,441,939.04**		**4,441,939.04**			**4,160,022.21**		**281,916.83**
City Health Officer														
Personal Services	4411-100		56,359,734.55	629,389.92	-21,567,984.24		35,421,140.23		35,421,140.23			31,227,989.40		4,193,150.83
City Health Officer II														
Personal Services	4411-101		19,090,725.85				19,090,725.85		19,090,725.85			17,845,776.61		1,244,949.24
City Health Officer														
Maint. And Other Operating Expenses	4411-200		20,300,000.00	4,454,134.30	-767,146.91		23,986,987.39		23,986,987.39			23,051,315.76		935,671.63
City Health Officer LNAP														
Maint. And Other Operating Expenses	4411-201		2,000,000.00				2,000,000.00		2,000,000.00			895,098.25		1,104,901.75
City Health Officer LAC														
Maint. And Other Operating Expenses	4411-202		2,000,000.00				2,000,000.00		2,000,000.00			1,099,570.10		900,429.90
Total			**99,750,460.40**	**5,083,524.22**	**-22,335,131.15**		**82,498,853.47**		**82,498,853.47**			**74,119,750.12**		**8,379,103.35**
CSWDO														
Personal Services	7611-100		6,925,066.96	87,088.04	-227,944.00		6,784,211.00		6,784,211.00			6,015,973.01		768,237.99
Maint. And Other Operating Expenses	7611-200		9,230,000.00	38,206,397.52	-551,275.78		46,885,121.74		46,885,121.74			46,728,382.15		156,739.59
CSWDO GAD														
Maint. And Other Operating Expenses	7611-201		28,338,725.00	585,530.75			28,924,255.75		28,924,255.75			20,477,211.71		8,447,044.04
CSWDO LCPC														

Appendix F-1.1

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN- TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
Maint. And Other Operating Expenses	7611-202		8,577,928.37				8,577,928.37		8,577,928.37			7,350,538.80		1,227,389.57
CSWDO OSCA/PWD														
Maint. And Other Operating Expenses	7611-203		8,944,710.37	2,747,606.15			11,692,316.52		11,692,316.52			11,229,750.47		462,566.05
CSWDO														
Capital Outlay	7611-300		295,000.00				295,000.00		295,000.00			44,830.00		250,170.00
CSWDO GAD														
Capital Outlay	7611-301		17,634,826.85				17,634,826.85		17,634,826.85			8,472,087.50		9,162,739.35
CSWDO LCPC														
Capital Outlay	7611-302		200,000.00				200,000.00		200,000.00			196,990.00		3,010.00
CSWDO OSCA/PWD														
Capital Outlay	7611-303		250,000.00				250,000.00		250,000.00			142,550.00		107,450.00
Total			**80,396,257.55**	**41,626,622.46**	**-779,219.78**		**121,243,660.23**		**121,243,660.23**			**100,658,313.64**		**20,585,346.59**
City Agriculture's Office														
Personal Services	8711-100		13,613,453.04	186,389.30	-4,167,385.76		9,632,456.58		9,632,456.58			9,519,318.18		113,138.40
Maint. And Other Operating Expenses	8711-200		2,180,000.00		-286,370.00		1,893,630.00		1,893,630.00			1,869,709.81		23,920.19
Total			**15,793,453.04**	**186,389.30**	**-4,453,755.76**		**11,526,086.58**		**11,526,086.58**			**11,389,027.99**		**137,058.59**
City Veterinarian's Office														
Personal Services	8721-100		8,195,163.84	117,771.42	-2,355,666.72		5,957,268.54		5,957,268.54			4,838,774.48		1,118,494.06
Maint. And Other Operating Expenses	8721-200		1,480,000.00		-75,754.16		1,404,245.84		1,404,245.84			1,329,702.90		74,542.94
Capital Outlay	8721-300		50,000.00				50,000.00		50,000.00			27,675.00		22,325.00
Total			**9,725,163.84**	**117,771.42**	**-2,431,420.88**		**7,411,514.38**		**7,411,514.38**			**6,196,152.38**		**1,215,362.00**
CENRO														
Personal Services	8731-100		6,392,378.40	120,400.12	-1,900,752.32		4,612,026.20		4,612,026.20			4,496,027.97		115,998.23
Maint. And Other Operating Expenses	8731-200		29,277,960.00	5,400,000.00	-718,352.38		33,959,607.62		33,959,607.62			33,604,070.43		355,537.19
Capital Outlay	8731-300		1,385,000.00	150,000.00			1,535,000.00		1,535,000.00			474,341.90		1,060,658.10
Total			**37,055,338.40**	**5,670,400.12**	**-2,619,104.70**		**40,106,633.82**		**40,106,633.82**			**38,574,440.30**		**1,532,193.52**
CEO														
Personal Services	8751-100		33,887,623.36	952,346.33	-10,739,556.64		24,100,413.05		24,100,413.05			23,178,399.76		922,013.29
Maint. And Other Operating Expenses	8751-200		1,290,800.00	195,195.00	-164,167.83		1,321,827.17		1,321,827.17			1,143,843.99		177,983.18
Total			**35,178,423.36**	**1,147,541.33**	**-10,903,724.47**		**25,422,240.22**		**25,422,240.22**			**24,322,243.75**		**1,099,996.47**
Operation of Market														
Personal Services	8811-100		6,304,638.32	103,276.90	-1,050,447.60		5,357,467.62		5,357,467.62			4,736,253.40		621,214.22
Maint. And Other Operating Expenses	8811-200		640,000.00	167,350.00	-141,800.99		665,549.01		665,549.01			629,166.14		36,382.87
Total			**6,944,638.32**	**270,626.90**	**-1,192,248.59**		**6,023,016.63**		**6,023,016.63**			**5,365,419.54**		**657,597.09**
Operation of Slaughterhouse														
Personal Services	8812-100		1,519,381.56	3,000.00	-294,314.08		1,228,067.48		1,228,067.48			1,077,327.24		150,740.24

Appendix F-1.1

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN- TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
Maint. And Other Operating Expenses	8812-200		210,000.00		-27,330.00		182,670.00		182,670.00			141,227.26		41,442.74
Total			**1,729,381.56**	**3,000.00**	**-321,644.08**		**1,410,737.48**		**1,410,737.48**			**1,218,554.50**		**192,182.98**
20% Development Fund														
Capital Outlay	8999-300		125,500,000.00	79,370,312.58			204,870,312.58		204,870,312.58			111,307,716.22		93,562,596.36
Financial Expenses	8999-400		50,058,567.40				50,058,567.40		50,058,567.40			30,481,848.57		19,576,718.83
Total			**175,558,567.40**	**79,370,312.58**			**254,928,879.98**		**254,928,879.98**			**141,789,564.79**		**113,139,315.19**
DRRMF 70%														
Maint. And Other Operating Expenses	9998-200		4,681,486.30	409,871.52			5,091,357.82		5,091,357.82			5,091,357.82		
DRRMF 30%														
Maint. And Other Operating Expenses	9998-201		13,682,065.55	175,659.23			13,857,724.78		13,857,724.78			13,857,724.78		
DRRMF 70%														
Capital Outlay	9998-300		27,500,000.00				27,500,000.00		27,500,000.00			25,995,000.00		1,505,000.00
Total			**45,863,551.85**	**585,530.75**			**46,449,082.60**		**46,449,082.60**			**44,944,082.60**		**1,505,000.00**
HEALTH SERVICES														
City Health Officer														
Capital Outlay	4411-300		800,000.00	129,800.00			929,800.00		929,800.00			797,758.00		132,042.00
Total			**800,000.00**	**129,800.00**			**929,800.00**		**929,800.00**			**797,758.00**		**132,042.00**
POPS														
Capital Outlay	1011-301		4,200,000.00				4,200,000.00		4,200,000.00			3,943,696.00		256,304.00
Total			**4,200,000.00**				**4,200,000.00**		**4,200,000.00**			**3,943,696.00**		**256,304.00**
DRRMF 30%														
Capital Outlay	9998-301		110,000.00				110,000.00		110,000.00			109,800.00		200.00
Total			**110,000.00**				**110,000.00**		**110,000.00**			**109,800.00**		**200.00**
ECONOMIC SERVICES														
CEO														
Capital Outlay	8751-300			370,000.00			370,000.00		370,000.00			364,000.00		6,000.00
Total				**370,000.00**			**370,000.00**		**370,000.00**			**364,000.00**		**6,000.00**
ECONOMIC SERVICES														
Operation of Market														
Capital Outlay	8811-300			221,125.00			221,125.00		221,125.00			220,150.00		975.00
Total				**221,125.00**			**221,125.00**		**221,125.00**			**220,150.00**		**975.00**
GRAND TOTAL			**919,471,037.00**	**332,432,480.56**	**-108,003,648.73**		**1,143,899,868.83**		**1,143,899,868.83**			**964,385,256.41**		**179,514,612.42**

PREPARED BY | **CERTIFIED CORRECT:**

VIRMA JOY A. LABE
ITO II

JOSE FILMER R. TORRES
City Accountant

Appendix F-1.2

PROVINCE OF NEGROS ORIENTAL
CITY OF TANJAY

STATUS OF ALLOTMENTS AND OBLIGATIONS
Continuing Allotment
As of December 31, 2024
GENERAL FUND

Regular Budget

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
OTHER PURPOSE														
LGSEF 100%														
Capital Outlay	2002-300		142667.80				142667.80		142667.80					142667.80
LGSEF 80%														
Capital Outlay	2002-301		19,766.00				19,766.00		19,766.00					19,766.00
Total			**162,433.80**				**162,433.80**		**162,433.80**					**162,433.80**
LGSEF														
Capital Outlay	2004-300		190,666.73				190,666.73		190,666.73					190,666.73
Total			**190,666.73**				**190,666.73**		**190,666.73**					**190,666.73**
GAD														
Capital Outlay	2014-300		11,601,250.00		-11,601,250.00									
20% Development Fund														
Capital Outlay	2014-305		654,767.00				654,767.00		654,767.00					654,767.00
Total			**12,256,017.00**		**-11,601,250.00**		**654,767.00**		**654,767.00**					**654,767.00**
GAD														
Capital Outlay	2015-300		9,300,000.00		9,300,000.00									
Total			**9,300,000.00**		**9,300,000.00**									
GAD														
Capital Outlay	2016-300		9,611,162.30		9,611,162.30									
Total			**9,611,162.30**		**9,611,162.30**									
GAD														
Capital Outlay	2017-303		7,055,134.60		7,055,134.60									
Total			**7,055,134.60**		**7,055,134.60**									
GAD														
Capital Outlay	2018-302		1,059,657.33		1,059,657.33									
20% Development Fund														
Capital Outlay	2018-310		4,092,768.75		-2,100,000.00		1,992,768.75		1,992,768.75					1,992,768.75
Total			**5,152,426.08**		**-3,159,657.33**		**1,992,768.75**		**1,992,768.75**					**1,992,768.75**
20% Development Fund														
Capital Outlay	2019-310		6,687,533.99		-1,742.37		6,685,791.62		6,685,791.62			2,690,786.42		3,995,005.20
Total			**6,687,533.99**		**-1,742.37**		**6,685,791.62**		**6,685,791.62**			**2,690,786.42**		**3,995,005.20**
City Agriculture's Office														

Appendix F-1.2

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
Capital Outlay	2020-301		2,000,000.00				2,000,000.00		2,000,000.00					2,000,000.00
20% Development Fund														
Capital Outlay	2020-308		3,579,250.04		-1,579,250.04		2,000,000.00		2,000,000.00					2,000,000.00
DRRMF 70%														
Capital Outlay	2020-309		602,318.00				602,318.00		602,318.00					602,318.00
City Mayor's Office														
Capital Outlay	2020-315		138,700.00				138,700.00		138,700.00					138,700.00
Total			**6,320,268.04**		**-1,579,250.04**		**4,741,018.00**		**4,741,018.00**					**4,741,018.00**
Operation of Slaughterhouse														
Capital Outlay	2021-300		600,700.00				600,700.00		600,700.00					
20% Development Fund														
Capital Outlay	2021-307		17,124,902.33		-3,574,704.77		13,550,197.56		13,550,197.56			13,550,197.56		
DRRMF 70%														
Capital Outlay	2021-308		5,000,000.00				5,000,000.00		5,000,000.00			4,999,000.00		
GAD														
Capital Outlay	2021-313		14,757,882.00		-14,757,882.00									
City Mayor's Office														
Capital Outlay	2021-316		33,798.50				33,798.50		33,798.50			33,798.50		
DRRMF 70%														
Capital Outlay	2021-318		250,000.00				250,000.00		250,000.00					250,000.00
20% Development Fund														
Capital Outlay	2021-319		500,000.00		-500,000.00									
Capital Outlay	2021-320		3,653,412.15		-3,653,412.15									
Total			**41,920,694.98**		**-22,485,998.92**		**19,434,696.06**		**19,434,696.06**			**18,568,242.37**		**866,453.69**
GAD														
Capital Outlay	2022-302		3,302,282.00		-3,302,282.00									
LCPC														
Capital Outlay	2022-303		248,833.39		-205,709.39		43,124.00		43,124.00					43,124.00
City Health Office														
Capital Outlay	2022-306		2,388,012.50		-2,114,206.75		273,805.75		273,805.75			273,805.75		
City Assessor's Office														
Capital Outlay	2022-308		92,015.00		-92,015.00									

Appendix F-1.2

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
City Treasurer's Office														
Capital Outlay	2022-309		1,500,000.00		-1,500,000.00									
CPDO														
Capital Outlay	2022-314		249,304.00		-100,586.00		148,718.00		148,718.00			148,718.00		
POPS														
Capital Outlay	2022-317		6,000,000.00		-4,418.53		5,995,581.47		5,995,581.47			5,995,581.47		
20% Development Fund														
Capital Outlay	2022-319		26,190,825.10		-13,685,122.41		12,505,702.69		12,505,702.69			10,364,067.64		
DRRMF 70%														
Capital Outlay	2022-320		17,326,690.71				17,326,690.71		17,326,690.71			17,313,114.32		
DRRMF 30%														
Capital Outlay	2022-321		2,265.69				2,265.69		2,265.69					2,265.69
City Engineerings Office														
Capital Outlay	2022-326		1,500,000.00		-500		1,499,500.00		1,499,500.00			1,499,500.00		
City Accountant's Office														
Capital Outlay	2022-329		300,000.00		-300,000.00									
City Mayor's Office														
Capital Outlay	2022-330		700				700.00		700.00					700.00
Capital Outlay	2022-332		1,920.00				1,920.00		1,920.00					1,920.00
20% Development Fund														
Capital Outlay	2022-341		10,145,608.79		-2,273.12		10,143,335.67		10,143,335.67			3,143,335.67		7,000,000.00
Capital Outlay	2022-342		1,942,119.42		-1,443,284.42		498,835.00		498,835.00			498,835.00		
Total			**71,190,576.60**		**-22,750,397.62**		**48,440,178.98**		**48,440,178.98**			**39,236,957.85**		**9,203,221.13**
Mayor's Office														
Capital Outlay	2023-300		7,559,960.00				7,559,960.00		7,559,960.00			4,992,059.79		2,567,900.21
Capital Outlay	2023-301		314,483.50				314,483.50		314,483.50			137,246.50		177,237.00
POPS														
Capital Outlay	2023-303		100,000.00		-100,000.00									
Capital Outlay	2023-304		1,923,100.00		-103,100.00		1,820,000.00		1,820,000.00			1,820,000.00		
Sangguniang Panlungsod														
Capital Outlay	2023-305		5,500.00				5,500.00		5,500.00					5,500.00
Capital Outlay	2023-306		2,200,000.00				2,200,000.00		2,200,000.00			2,200,000.00		

Appendix F-1.2

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
City Health Office														
Capital Outlay	2023-307		4,200.00		-4,200.00									
GADS														
Capital Outlay	2023-308		2,400,975.85		-2,212,975.85		188,000.00		188,000.00					188,000.00
CSWDO LCPC														
Capital Outlay	2023-309		1,597,000.00		1,597,000.00									
CSWDO OSCA/PWD														
Capital Outlay	2023-310		-2,640.00		-2,640.00									
Operation of Market														
Capital Outlay	2023-311		985.00		-985.00									
DRRMF 70%														
Capital Outlay	2023-317		19,303,209.94				19,303,209.94		19,303,209.94			11,846,030.37		7,457,179.57
Capital Outlay	2023-318		17,192,898.02				17,192,898.02		17,192,898.02			9,182,142.77		8,010,755.25
Total			**52,604,952.31**		**-4,020,900.85**		**48,584,051.46**		**48,584,051.46**			30,177,479.43		18,406,572.03
20% DEVELOPMENT FUND														
20% Development Fund														
Capital Outlay	2023-314		560,015,000.00				560,015,000.00		560,015,000.00			301,432,972.71		258,582,027.29
Total			**560,015,000.00**				**560,015,000.00**		**560,015,000.00**			**301,432,972.71**		**258,582,027.29**
20% DEVELOPMENT FUND														
20% Development Fund														
Capital Outlay	2018-316		3,628,396.74				3,628,396.74		3,628,396.74			3,540,157.35		88,239.39
Total			**3,628,396.74**				**3,628,396.74**		**3,628,396.74**			**3,540,157.35**		**88,239.39**
20% DEVELOPMENT FUND														
20% Development Fund														
Capital Outlay	2023-312		81,199,185.48		-52,823,019.02		28,376,166.46		28,376,166.46			18,875,672.06		9,500,494.40
Total			**81,199,185.48**		**-52,823,019.02**		**28,376,166.46**		**28,376,166.46**			**18,875,672.06**		**9,500,494.40**
20% DEVELOPMENT FUND														
20% Development Fund														
Capital Outlay	2023-313		18,383,271.94		-7,504.28		18,375,767.66		18,375,767.66			10,743,724.27		7,632,043.39
Total			**18,383,271.94**		**-7,504.28**		**18,375,767.66**		**18,375,767.66**			**10,743,724.27**		**7,632,043.39**

Appendix F-1.2

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
20% DEVELOPMENT FUND														
20% Development Fund														
Capital Outlay	2023-315		3,500,000.00				3,500,000.00		3,500,000.00					3,500,000.00
Total			3,500,000.00				3,500,000.00		3,500,000.00					3,500,000.00
GRAND TOTAL			889,177,720.59		-144,396,017.33		744,781,703.26		744,781,703.26			425,265,992.46		319,515,710.80

PREPARED BY:

VIRMA JOY A. LABE
ITO II

CERTIFIED CORRECT:

JOSE FILMER R. TORRES
City Accountant

Appendix F-2.1

PROVINCE OF NEGROS ORIENTAL
CITY OF TANJAY

STATEMENT OF ALLOTMENTS, OBLIGATIONS AND BALANCES
Current Legislative Appropriations
As of December 31, 2024
SPECIAL EDUCATION FUND

Regular Budget

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
EDUC.,CULTURE,SPORTS, & MAN POWER DEV'T														
City Division Office														
Maintenance & Other Operating Expenses	3311-200			1,578,765.71			1,578,765.71		1,578,765.71			816,927.46		761,838.25
CITY DIVISION OFFICE														
Maintenance & Other Operating Expenses	3311-221		5,184,154.22	488,059.88			5,672,214.10		5,672,214.10			4,897,898.30		774,315.80
Capital Outlay	3311-300		415,845.78	3,000,000.00			3,415,845.78		3,415,845.78			413,883.47		3,001,962.31
Total			**5,600,000.00**	**5,066,825.59**			**10,666,825.59**		**10,666,825.59**			**6,128,709.23**		**4,538,116.36**
GRAND TOTAL			**5,600,000.00**	**5,066,825.59**			**10,666,825.59**		**10,666,825.59**			**6,128,709.23**		**4,538,116.36**

Appendix F-2.2

PROVINCE OF NEGROS ORIENTAL
CITY OF TANJAY

STATUS OF ALLOTMENTS AND OBLIGATIONS
Continuing Allotment
As of December 31, 2024
SPECIAL EDUCATION FUND

Regular Budget

PARTICULARS	CODE	AIP	APPRO-PRIATIONS	SUPPLE-MENTAL	AUGMEN-TATION	REVERSE./ RE-ALIGN.	TOTAL APPROP.	RESERVED	ALLOTMENT	AD	PR	OBLIGATIONS	ALLOTMENT BALANCE	RUNNING BALANCES
EDUC.,CULTURE,SPORTS, & MAN POWER DEV'T														
City Division Office														
Capital Outlay	3311-001		3,888,255.70				3,888,255.70		3,888,255.70			1,603,868.00		2,284,387.70
Total			**3,888,255.70**				**3,888,255.70**		**3,888,255.70**			**1,603,868.00**		**2,284,387.70**
GRAND TOTAL			**3,888,255.70**				**3,888,255.70**		**3,888,255.70**			**1,603,868.00**		**2,284,387.70**

TANJAY CITY
LIST OF OFFICE SUPPLIES RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
03/14/24	899214 - TO PAYMENT FOR THE PURCHASE OF 5000 PCS. INDEX CARD FOR BUDGET OFFICE USE	ChkJ-CK 100-24-03-0806	99,750.00
03/27/24	899328 - TO PAYMENT FOR THE PURCHASE OF OFFICE SUPPLIES FOR THE OFFICE OF THE SANGGUNIANG PANLUNGSOD SECRETARIAT	ChkJ-CK 100-24-03-0919	18,327.45
07/09/24	900373 - TO RECORD FOR THE PURCHASE OF OFFICE SUPPLIES.	ChkJ-CK 100-24-07-1961	364,810.00
08/09/24	PC-M 100-24-08-0556 - TO RECORD FOR THE PAYMENT OF REIMBURSEMENT OF STAMPS.	CshJ-08-0556	1,622.00
09/16/24	965527 - TO RECORD PAYMENT OF 6 PCS. TONERS.	ChkJ-CK 100-24-09-2613	32,850.00
09/17/24	965544 - TO RECORD PAYMENT OF OFFICE SUPPLIES FOR THE USE OF OSCA OFFICE.	ChkJ-CK 100-24-09-2630	99,669.15
09/27/24	PC-M 100-24-09-0864 - TO RECORD PAYMENT OF OFFICE SUPPLIES FOR THE USE OF GAD/LCPC/LCAT-VAWC PLANNING AND BUDGETING.	CshJ-09-0864	14,788.95
10/09/24	96570 - TO RECORD PAYMENT OF SUPPLIES AND MATERIALS TO PURCHASE ECCD SUPPLIES AND MATERIALS.	ChkJ-CK 100-24-10-2790	296,032.40
10/30/24	PC-M 100-24-10-1068 - GLOBAL COPIER TRADING - TO RECORD PAYMENT FOR THE PURCHASE OF 4 PCS. TONER.	CshJ-10-1068	10,200.00
11/19/24	966056 - TO RECORD PAYMENT OF HYGIENE KITS FOR LCAT-VAWC PROGRAM UNDER GAD FUND.	ChkJ-CK 100-24-11-3141	77,097.50
11/20/24	966065 - TO RECORD PAYMENT OF DRUG TESTING KIT.	ChkJ-CK 100-24-11-3150	49,900.00
12/31/24	AJE 100-24-12-0604 - TO OBLIGATE FOR THE PURCHASE OF 4 PCS. TONER MP2014 FOR SUPPLIES AND PHOTOCOPYING MACHINE.	OthJ-12-0604	14,800.00
12/31/24	AJE 100-24-12-1255 - TO OBLIGATE PAYMENT OF 6 BOXES TONER...	OthJ-12-1255	21,900.00
12/31/24	AJE 100-24-12-1256 - TO OBLIGATE FOR THE PURCHASE OF 183 PCS. MEDIUM SIZE BATH TOWEL, PURCHASE OF HYGENE KITS FOR VICTIMS OF ABUSE.	OthJ-12-1256	21,777.00
12/31/24	AJE 100-24-12-1319 - TO OBLIGATE FOR THE PURCHASE OF OFFICE SUPPLIES AND MATERIALS FOR CRISIS CENTER (GAD).	OthJ-12-1319	17,142.50
12/31/24	AJE 100-24-12-1368 - COPYLANDIA OFFICE SYSTEMS CORPORATION TO OBLIGATE PAYMENT FOR THE PURCHASE OF 2 PCS. TONER.	OthJ-12-1368	14,000.00

DATE	PARTICULARS	REF.	AMOUNT
12/31/24	AJE 100-24-12-1462 - TO OBLIGATE FOR THE PURCHASE OF VERTICAL DISPLAY CABINET TO MAINTAIN THE PROTECY AND ACCURACY OF DRUG TESTING KITS.	OthJ-12-1462	16,245.00
12/31/24	AJE 100-24-12-1634P - TO OBLIGATE FOR THE PURCHASE OF JANITORIAL SUPPLIES	OthJ-12-1634P	191,330.98
12/31/24	AJE 100-24-12-2081P - TO OBLIGATE FOR THE PURCHASE OF COMMON OFFICE SUPPLIES	OthJ-12-2081P	1,912,045.60
12/31/24	AJE 100-24-12-2081P - TO OBLIGATE FOR THE PURCHASE OF COMMON OFFICE SUPPLIES	OthJ-12-2081P	508,496.00
12/31/24	AJE 100-24-12-2081M - TO OBLIGATE FOR THE PURCHASE OF COMMON OFFICE SUPPLIES	OthJ-12-2081M	37,376.40
12/31/24	AJE 100-24-12-2082P - TO OBLIGATE FOR THE PURCHASE OF OFFICE SUPPLIES	OthJ-12-2082P	41,000.00
12/31/24	AJE 100-24-12-2082P - TO OBLIGATE FOR THE PURCHASE OF OFFICE SUPPLIES	OthJ-12-2082P	1,074,291.00
12/31/24	AJE 100-24-12-2082M - TO OBLIGATE FOR THE PURCHASE OF OFFICE SUPPLIES (COMPUTER SUPPLIES)	OthJ-12-2082M	19,360.00
12/31/24	AJE 100-24-12-3395 - TO OBLIGATE FOR THE PURCHASE OF TONER FOR KONICA MINOLTA BISHUB 367 FOR CITY MAYORSOFFICE	OthJ-12-3395	46,572.00
12/31/24	AJE 100-24-12-3456 - TO OBLIGATE FOR THE PURCHASE OF OFFICE SUPPLIES.	OthJ-12-3456	214,558.00
12/31/24	AJE 100-24-12-3465 - TO OBLIGATE FOR THE PURCHASE OF TONER.	OthJ-12-3465	31,048.00
12/31/24	AJE 100-24-12-3532 - TO OBLIGATE FOR THE PURCHASE OF MEDICAL SUPPLIES FOR RANDOM DRUG TESTING OF PWUDS IN THE 24 BRGY.	OthJ-12-3532	93,933.00
12/31/24	AJE 100-24-12-1490 - TO OBLIGATE FOR THE PURCHASE OF 2 PCS. VERTICAL 4 DRAWER STEEL CABINET.	OthJ-12-1490	25,244.80
12/31/24	AJE 100-24-12-2081S - TO OBLIGATE FOR THE PURCHASE OF COMMON OFFICE SUPPLIES	OthJ-12-2081S	19,693.00
TOTAL PURCHASES			**5,385,860.73**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF ACCOUNTABLE FORMS, PLATES AND STICKERS RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
05/22/24	899834 - TO RECORD PAYMENT FOR BIR FORM 0016	ChkJ-CK 100-24-05-1423	40,500.00
07/15/24	900438 - RECORD PAYMENT OF ACCOUNTABLE FORMS.	ChkJ-CK 100-24-07-2026	408,500.00
09/26/24	965589 - TO RECORD PAYMENT OF 170 PADS ACCOUNTABLE FORMI 51 (OR)	ChkJ-CK 100-24-09-2675	50,490.00
11/21/24	966092 - TO RECORD FOR THE PURCHASE OF MUNICIPAL FORMS FOR CITY CIVIL REGISTRAR'S OFFICE USE.	ChkJ-CK 100-24-11-3177	55,200.00
TOTAL PURCHASES			**554,690.00**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF ANIMAL/ZOOLOGICAL SUPPLIES RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
12/02/24	966247-4A - TO RECORD PAYMENT OF MEDICAL SUPPLIES FOR TANJAY CITY HEALTH DEPARTMENT (ENVIRONMENT HEALTH SECTION) USE	ChkJ-CK 100-24-12-3332	249,545.00
12/31/24	AJE 100-24-12-1554 - TO OBLIGATE FOR THE PURCHASE OF VETERINARY SUPPLIES FOR CITY VETERINARY'S OFFICE USE.	OthJ-12-1554	998,013.90
TOTAL PURCHASES			**1,247,558.90**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF WELFARE GOODS FOR DISTRIBUTION RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
10/09/24	965698 - TO RECORD PAYMENT OF GROCERIES FOR ASSISTANCE TO FIRE VICTIMS.	ChkJ-CK 100-24-10-2784	31,891.05
12/03/24	966303 - TO RECORD PAYMENT OF EMERGENCY SUPPLIES FOR PROCUREMENT, OF BASIC EMERGENCY SUPPLIES FOR CALAMITY VICTIMS IN EVACUATION CENTERS DURING ANY WEATHER DISTURBANCE(S), EARTHQUAKES, AND IMPENDING CALAMITY	ChkJ-CK 100-24-12-3388	249,894.00
TOTAL PURCHASES			**281,785.05**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF DRUGS AND MEDICINES RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
05/20/24	899798 - TO PAYMENT FOR THE PROCUREMENT OF MICRONUTRIENT SUPPLEMENTATION FOR MALNOURISHED PREGNANT & LACTATING WOMEN.	ChkJ-CK 100-24-05-1388	1,171,239.93
10/01/24	965631 - TO RECORD FOR THE PROCUREMENT OF DRUGS AND MEDICINES FOR URGENT CARE CLINIC ANIMAL BITE TREATMENT CENTER USE.	ChkJ-CK 100-24-10-2717	1,085,331.00
10/24/24	965805 - TO RECORD PAYMENT OF 20,000 TABLETS OF ALBENDAZOLE CHEWABLE 400MG FOR CITY HEALTH UNIT 1 & II USE.	ChkJ-CK 100-24-10-2891	140,000.00
12/31/24	AJE 100-24-12-1266 - TO OBLIGATE FOR THE PURCHASE OF DRUGS AND MEDICINES FOR CITY HEALTH OFFICE USE.	OthJ-12-1266	1,999,982.17
12/31/24	AJE 100-24-12-1474 - TO OBLIGATE FOR THE PURCHASE OF MEDICAL SUPPLIES, PROVISIONS OF MEDICINES FOR SICK CHILDREN.	OthJ-12-1474	199,495.10
12/31/24	AJE 100-24-12-1552 - TO OBLIGATE FOR THE PURCHASE OF DRUGS AND MEDICINES FOR CITY HEALTH OFFICE USE.	OthJ-12-1552	768,260.00
12/31/24	AJE 100-24-12-1559 - TO OBLIGATE FOR THE PURCHASE OF MICRONUTRIENT SUPPLEMENTATION FOR MALNOURISHED CHILDREN 6-59 MONTHS AND MALNOURISHED ADOLESCENTS.	OthJ-12-1559	679,769.30
12/31/24	AJE 100-24-12-1600 - MAKSAMIYA MEDICAL SUPPLIES AND EQUIPMENT TRADING	OthJ-12-1600	591,366.00
TOTAL PURCHASES			**6,635,443.50**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF MEDICAL, DENTAL AND LABORATORY SUPPLIES RECORDED AS OUTRIGHT EXPENS
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
11/11/24	965935 - TO OBLIGATE FOR THE PURCHASE OF LABORATORY SUPPLIES FOR SYSMEX XN-330 MACHINE AND KHEMEIA DRY BIOCHEMISTRY ANALYZER.	ChkJ-CK 100-24-11-3020	269,669.00
12/31/24	AJE 100-24-12-0543 - TO OBLIGATE FOR THE PURCHASE OF LABORATORY SUPPLIES AND EQUIPMENT FOR CITY HEALTH OFFICE USE.	OthJ-12-0543	283,827.00
12/31/24	AJE 100-24-12-0732 - TO OBLIGATE FOR THE PURCHASE OF MEDICAL, DENTAL AND LABORATORY SUPPLIES INTENDED FOR TANJAY CITY HEALTH LABORATORY USE	OthJ-12-0732	153,785.00
12/31/24	AJE 100-24-12-1555 - TO OBLIGATE FOR THE PURCHASE OF MEDICAL, DENTAL AND LABORATORY SUPPLIES FOR CITY HEALTH OFFICE USE.	OthJ-12-1555	2,204,906.67
12/31/24	AJE 100-24-12-1613 - TO OBLIGATE FOR THE PURCHASE OF FIRST AID KITS FOR EVRY OFFICE AT THE CITY HALL.	OthJ-12-1613	98,900.00
12/31/24	AJE 100-24-12-3383 - TO OBLIGATE FOR THE PURCHASE OF MEDICAL SUPPLIES AND LABORATORY INSTRUMENT.	OthJ-12-3383	496,758.85
12/31/24	AJE 100-24-12-3538 - TO OBLIGATE FOR THE PURCHASE OF MEDICAL & LABORATORY SUPPLIES INTENDED FOR TANJAY CITY HEALTH UNIT II LABORATORY USE.	OthJ-12-3538	83,226.00
TOTAL PURCHASES			**3,591,072.52**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF AGRICULTURAL AND MARINE SUPPLIES RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
11/15/24	PC-M 100-24-11-1137 - TO RECORD PAYMENT FOR THE PURCHASE OF AGRICULTURAL MATERIALS.	CshJ-11-1137	5,969.62
12/31/24	AJE 100-24-12-1556 - TO OBLIGATE FOR THE PURCHASE OF AGRICULTURAL AND MARINE SUPPLIES FOR CITY AGRICULTURE'S OFFICE USE.	OthJ-12-1556	993,847.89
TOTAL PURCHASES - GENERAL FUND			**999,817.51**

TRUST FUND

11/15/24	0075179287 - TO RECORD AGRICULTURAL PRODUCTS TO BE USED FOR CATTLE FEEDLOT FATTENING PROJECT.	Chk.0075179287 DV.300-24-03-020 JEV.020	374,995.20
TOTAL PURCHASES - TRUST FUND			**374,995.20**

GRAND TOTAL	**₱1,374,812.71**

Prepared by:

WENDY J. PERIA
Audit Team Member

Verified by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
LIST OF OTHER SUPPLIES AND MATERIALS RECORDED AS OUTRIGHT EXPENSE
CALENDAR YEAR 2024

GENERAL FUND

DATE	PARTICULARS	REF.	AMOUNT
12/02/24	966188 - TO RECORD PAYMENT OF GROCERIES FOR FOOD SUBSISTENCE TO RESPONDERS.	ChkJ-CK 100-24-12-3273	49,679.50
12/13/24	966460 - TO RECORD PAYMENT OF SUPPLIES AND MATERIALS FOR JANITORIAL SUPPLIES.	ChkJ-CK 100-24-12-3544	49,685.50
12/31/24	AJE 100-24-12-1634P - TO OBLIGATE FOR THE PURCHASE OF JANITORIAL SUPPLIES	OthJ-12-1634P	1,486,492.83
12/31/24	AJE 100-24-12-1634S - TO OBLIGATE FOR THE PURCHASE OF JANITORIAL SUPPLIES	OthJ-12-1634S	52,666.70
12/31/24	AJE 100-24-12-1634M - TO OBLIGATE FOR THE PURCHASE OF JANITORIAL SUPPLIES	OthJ-12-1634M	104,449.87
12/31/24	AJE 100-24-12-3463 - TO OBLIGATE FOR THE PURCHASE OF SUPPLIES FOR ACCOUNTING OFFICE USE	OthJ-12-3463	21,621.00
TOTAL PURCHASES - GENERAL FUND			**1,764,595.40**

Prepared by:

WENDY J. PERIA
Audit Team Member

Reviewed by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
CELLCARD ALLOWANCES CHARGED AGAINST OFFICE SUPPLIES BUDGET
CALENDAR YEAR 2024

NO.	DATE	DV No.	PARTICULARS/PERIOD	AMOUNT	OBR No.
City Mayor's Office (CMO)					
1	07/22/2024	900519	Reimbursement - January to June 2024	21,000.00	100-24-05-03348
2	10/28/2024	965828	Reimbursement - August to December 2024	15,000.00	100-24-09-05730
			SUBTOTAL- CMO	**36,000.00**	
City Vice-Mayor's Office (CVMO)					
3	06/20/2024	PC-M 100-24-06-0495	Reimbursement - January to June 2024	13,776.00	100-24-04-01868
4	12/31/2024	AJE 100-24-12-0693	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09819
5	12/31/2024	AJE 100-24-12-3566	Obligate reimbursement - July 2024	1,950.00	100-24-12-08221
			SUBTOTAL - CVMO	**27,101.00**	
Sangguniang Panlungsod (SP)					
6	05/14/2024	PC-M 100-24-05-0388	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01869
7	05/24/2024	PC-M 100-24-05-0422	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01840
8	05/24/2024	PC-M 100-24-05-0423	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01865
9	05/24/2024	PC-M 100-24-05-0424	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01867
10	05/24/2024	PC-M 100-24-05-0425 -	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01889
11	05/24/2024	PC-M 100-24-05-0426	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01907
12	05/30/2024	PC-M 100-24-05-0439	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01864
13	05/30/2024	PC-M 100-24-05-0440	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01870
14	05/30/2024	PC-M 100-24-05-0441	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01826
15	06/10/2024	PC-M 100-24-06-0483	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01866
16	06/20/2024	PC-M 100-24-06-0496	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-04-01875
17	09/26/2024	PC-M 100-24-09-0817	Reimbursement/advance claim - January to June 2024	13,776.00	100-24-05-03210
18	12/31/2024	AJE 100-24-12-0588	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09820
19	12/31/2024	AJE 100-24-12-0608	Obligate reimbursement - July 2024	1,950.00	100-24-12-09826

NO.	DATE	DV No.	PARTICULARS/PERIOD	AMOUNT	OBR No.
20	12/31/2024	AJE 100-24-12-0609	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09827
21	12/31/2024	AJE 100-24-12-0642	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09722
22	12/31/2024	AJE 100-24-12-0643	Obligate reimbursement - July 2024	1,950.00	100-24-12-08861
23	12/31/2024	AJE 100-24-12-0690	Obligate reimbursement - July 2024	1,950.00	100-24-12-09817
24	12/31/2024	AJE 100-24-12-0691	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09816
25	12/31/2024	AJE 100-24-12-0727	Obligate reimbursement - July 2024	1,950.00	100-24-12-08619
26	12/31/2024	AJE 100-24-12-0869	Obligate reimbursement - July 2024	1,950.00	100-24-12-08848
27	12/31/2024	AJE 100-24-12-0903	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-10265
28	12/31/2024	AJE 100-24-12-0904	Obligate reimbursement - July 2024	1,950.00	100-24-12-10266
29	12/31/2024	AJE 100-24-12-0954	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-10088
30	12/31/2024	AJE 100-24-12-0955	Obligate reimbursement - July 2024	1,950.00	100-24-12-10087
31	12/31/2024	AJE 100-24-12-0963. -	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-10439
32	12/31/2024	AJE 100-24-12-1387	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09565
33	12/31/2024	AJE 100-24-12-1388	Obligate reimbursement - July 2024	1,950.00	100-24-12-08862
34	12/31/2024	AJE 100-24-12-1457	Obligate reimbursement - July 2024	1,950.00	100-24-12-08465
35	12/31/2024	AJE 100-24-12-1485	Obligate reimbursement - July 2024	1,950.00	100-24-12-08508
36	12/31/2024	AJE 100-24-12-2892	Obligate reimbursement - July 2024	1,950.00	100-24-12-08867
37	12/31/2024	AJE 100-24-12-3459	Obligate reimbursement - August to December 2024	9,463.00	100-24-12-09566
38	12/31/2024	AJE 100-24-12-3477 -	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-09492
39	12/31/2024	AJE 100-24-12-3483 -	Obligate reimbursement - July 2024	1,950.00	100-24-12-08859
40	12/31/2024	AJE 100-24-12-3484	Obligate reimbursement - August to December 2024	11,375.00	100-24-12-08860
41	12/31/2024	AJE 100-24-12-3591	Obligate reimbursement - July to December 2024	1,700.00	100-24-12-08693
SUBTOTAL - SP				**313,625.00**	

NO.	DATE	DV No.	PARTICULARS/PERIOD	AMOUNT	OBR No.
SP Secretary					
42	05/21/2024	PC-M 100-24-05-0407	Reimbursement/advance claim - January to June 2024	9,840.00	100-24-04-01773
43	12/31/2024	AJE 100-24-12-3591	Obligate reimbursement - July to December 2024	10,000.00	100-24-12-08693
SUBTOTAL - SP Secretary				**19,840.00**	
City Administrator's Office (CAdO)					
44	05/30/2024	PC-M 100-24-05-0438	Reimbursement/advance claim - January to June 2024	8,856.00	100-24-04-02087
SUBTOTAL - CAdO				**8,856.00**	
City Planning and Development Office (CPDO)					
45	05/31/2024	PC-M 100-24-05-0459	Reimbursement/advance claim - January to June 2024	8,856.00	100-24-04-01654
46	11/14/2024	PC-M 100-24-11-1115	Reimbursement/advance claim - July to December 2024	8,856.00	100-24-09-06218
SUBTOTAL - CPDO				**17,712.00**	
City General Services Office (CGSO)					
47	12/17/2024	966514	Reimbursement - January to December 2024	18,000.00	100-24-12-08403
SUBTOTAL - CGSO				**18,000.00**	
City Treasurer's Office (CTO)					
48	08/09/2024	PC-M 100-24-08-0563	Reimbursement/advance claim - January to June 2024	8,856.00	100-24-03-01552
49	11/28/2024	PC-M 100-24-11-1183	Reimbursement/advance claim - July to December 2024	8,856.00	100-24-10-06441
Subtotal - CTO				**17,712.00**	
City Assessor's Office (CAsO)					
50	05/30/2024	PC-M 100-24-05-0447	Reimbursement/advance claim - January to June 2024	8,856.00	100-24-04-01643
51	09/26/2024	PC-M 100-24-09-0832	Reimbursement/advance claim - July to December 2024	8,856.00	100-24-08-05627
SUBTOTAL - CTO				**17,712.00**	
City Legal Office (CLO)					
52	05/30/2024	PC-M 100-24-05-0437	Reimbursement/advance claim - January to June 2024	8,856.00	100-24-04-02019
53	12/31/2024	AJE 100-24-12-0846 -	Reimbursement/advance claim - July to December 2024	8,856.00	100-24-12-09083
SUBTOTAL - CLO				**17,712.00**	
City Environment and Natural Resources Office (CENRO)					
54	06/03/2024	PC-M 100-24-06-0466	Reimbursement/advance claim - Jan.-June 2024	8,856.00	100-24-01-00167
55	11/27/2024	PC-M 100-24-11-1157	Reimbursement/advance claim - July - December 2024	8,856.00	100-24-08-05192
SUBTOTAL - CENRO				**17,712.00**	

NO.	DATE	DV No.	PARTICULARS/PERIOD	AMOUNT	OBR No.
City Engineer's Office (CEO)					
56	09/13/2024	PC-M 100-24-09-0782	Reimbursement - January to May 2024	7,216.00	100-24-05-03059
57	12/31/2024	AJE 100-24-12-2088	Obligate reimbursement - July to December 2024	8,856.00	100-24-12-11012
SUBTOTAL - CEO				**16,072.00**	
GRAND TOTAL				**528,054.00**	

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Prepared by:

WENDY J. PERIA
Audit Team Member

Reviewed by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
TRANSPORTATION ALLOWANCES PAID TO OFFICE HEADS WITH ASSIGNED VEHICLES UNDER THEIR NAMES
CALENDAR YEAR 2024

	DATE	DV No.	PARTICULARS	AMOUNT
I.	DON REY T. CALUMPANG (LDRRM OFFICER)			
	01/24/24	100-24-01-0090	Payment of TA - January 2024 (Note: Total DV for RATA = ₱12,750.00)	₱6,375.00
	02/29/24	100-24-02-0223	Payment of TA - February 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/03/24	100-24-04-0290	Payment of TA - March 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/25/24	100-24-04-0360	Payment of TA - April 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	06/13/24	100-24-06-0566	Payment of TA - May 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	06/28/24	100-24-06-0620	Payment of TA - June 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	07/17/24	100-24-07-0724	Payment of RATA differential for the period January 2024 to June 2024 (Note: Total amount per DV is ₱10,200.00 for the RATA differential)	5,100.00
	07/29/24	100-24-07-0771	Payment of TA - July 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	09/04/24	100-24-09-0866	Payment of TA - August 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	09/25/24	100-24-09-0957	Payment of TA - September 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	10/24/24	100-24-10-1052	Payment of TA - October 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	12/06/24	100-24-12-1200	Payment of TA - November 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	12/27/24	100-24-12-1304	Payment of TA - December 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	Sub-total			**86,700.00**
II.	ANTONIO T. CASTILLO (CENR OFFICER)			
	01/29/24	100-24-01-0115	Payment of TA - January 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	02/29/24	100-24-02-0228	Payment of TA - February 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/03/24	100-24-04-0293	Payment of TA - March 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/25/24	100-24-04-0366	Payment of TA - April 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	06/10/24	100-24-06-0560	Payment of TA - May 2024 (Note: Total DV for RATA =₱9,562.50)	4,781.25
	06/28/24	100-24-06-0632	Payment of TA - June 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00

	DATE	DV No.	PARTICULARS	AMOUNT
	07/15/24	100-24-07-0690	Payment of RATA differential for the period January 2024 to June 2024 (Note: Total amount per DV is ₱9,775.00 for the RATA differential)	4,887.50
	07/29/24	100-24-07-0769	Payment of TA - July 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	09/04/24	100-24-09-0870	Payment of TA - August 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	10/07/24	100-24-10-0995	Payment of TA - September 2024 (Note: Total DV for RATA = ₱10,837.50)	5,418.75
	10/29/24	100-24-10-1068	Payment of TA - October 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	11/29/24	100-24-11-1177	Payment of TA - November 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	12/31/24	100-24-12-2800	Payment of TA - December 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	Sub-total			**83,087.50**
III.	**MAY N. DE VERA (CSWD OFFICER)**			
	03/14/24	100-24-03-0262	Payment of TA - February 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	03/14/24	100-24-03-0263	Payment of TA - January 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/25/24	100-24-04-0364	Payment of TA - March 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	05/08/24	100-24-05-0466	Payment of TA - April 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	07/29/24	100-24-07-0754	Payment of TA - May 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	07/29/24	100-24-07-0755	Payment of TA - June 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	07/29/24	100-24-07-0756	Payment of RATA differential for the period January 2024 to June 2024 (Note: Total amount per DV is ₱10,200.00 for the RATA differential)	5,100.00
	07/31/24	100-24-07-0798	Payment of TA - July 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	09/17/24	100-24-09-0936	Payment of TA - August 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	10/07/24	100-24-10-0996	Payment of TA - September 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	11/18/24	100-24-11-1139	Payment of TA - October 2024 (Note: Total DV for RATA = ₱10,837.50)	5,418.75
	12/06/24	100-24-12-1201	Payment of TA - November 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	12/31/24	100-24-12-0897	Payment of TA - December 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	Sub-total			**84,893.75**

	DATE	DV No.	PARTICULARS	AMOUNT
IV.	GUMERSINDO A. SARAO (CITY AGRICULTURIST)			
	01/30/24	100-24-01-0120	Payment of TA - January 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	02/29/24	100-24-02-0229	Payment of TA - February 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/03/24	100-24-04-0294	Payment of TA - March 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	04/30/24	100-24-04-0437	Payment of TA - April 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	06/03/24	100-24-06-0556	Payment of TA - May 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	07/04/24	100-24-07-0644	Payment of TA - June 2024 (Note: Total DV for RATA = ₱12,750.00)	6,375.00
	07/17/24	100-24-07-0726	Payment of RATA differential for the period January 2024 to June 2024 (Note: Total amount per DV is ₱10,200.00 for the RATA differential)	5,100.00
	07/29/24	100-24-07-0768	Payment of TA - July 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	09/04/24	100-24-09-0873	Payment of TA - August 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	10/04/24	100-24-10-0993	Payment of TA - September 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	10/24/24	100-24-10-1055	Payment of TA - October 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	11/29/24	100-24-11-1183	Payment of TA - November 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	12/31/24	100-24-12-2806	Payment of TA - December 2024 (Note: Total DV for RATA = ₱14,450.00)	7,225.00
	Sub-total			**86,700.00**
	Grand Total			**₱341,381.25**

Prepared by:

WENDY J. PERIA
Audit Team Member

Reviewed by:

MARY JANE F. FLORES
Audit Team Leader

TANJAY CITY
UNIMPLEMENTED AUDIT RECOMMENDATIONS IN THE CY 2023 AAR
As of August 31, 2024

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
2023 AAR, AO No.1, p. 34	1) We recommended that Management direct the City Accounting Engineering and General Services Offices to strictly comply with the accounting and reporting guidelines on local roads asset management system, and to earnestly perform their respective duties and responsibilities set forth under COA Circular No. 2015-008 dated November 23, 2015.	✓			
	2) Henceforth, we recommended that the Inventory Committee conduct the annual physical count of all its Local Road Networks in accordance with regulations, making sure to produce the details necessary to be reported separately in the RPCLRN for submission to the Auditor and Accounting Office not later than January 31 of each year. The RPCLRN shall be reconciled with the accounting records and the necessary adjusting entries be prepared before the statement date.	✓			
2023 AAR, AO No.2, p. 38	3) We recommended that the GSO prepare weekly the SSMI duly supported with the RIS and other records and submit it to the Accounting Office as the basis for recognizing the corresponding expense in the books.	✓			
	4) We likewise recommended that the GSO and Accounting Office maintain stock cards and ledger cards, respectively, for each type of inventory to facilitate reconciliation with the actual stocks on hand.	✓			
2023 AAR, AO No.3, p. 40	We recommended that:				
	5) The General Services Office fully account for the fuel purchases based on valid supporting documents, reconciling these with the actual balance of fuel in the storage tank, to pinpoint responsibility for those that cannot be accounted for, and to refrain from making additional purchases until the balance is fully accounted for;	✓			
	6) Management justify the necessity and reasonableness of the quantities of fuel purchased, including the seven fuel procurements in December 2022, and why these should not be considered excessive, given the huge balance of inventory existing at year-end;	✓			
	7) The GSO and Accounting Office invariably prepare and maintain the records required under COA Circular No. 77-61, and to comply with all the requirements therein, including the regular submission of the consumption reports with complete supporting documents	✓			
	8) The personnel in charge of monitoring the gasoline storage tank submit a written explanation of why fuel was released based on an unsigned RIS;	✓			
	9) The Internal Control Unit conduct spot checks to reconcile the remaining fuel tank balance with the GSO records. It is likewise imperative that the City establish a cut-off point to determine the level of fuel in the tank and then accounts for current purchases while working on the accountability for the prior purchases; and	✓			
	10)Management ensure that mitigating or compensating controls like periodic reconciliation of records and inventories, restricting fuel release based on a duly approved RIS, and updated recording and consumption monitoring are working effectively to reduce the risk of error or irregularities.	✓			
2023 AAR, AO No.4, p. 44	11)We recommended that the City Mayor direct the City Agriculturist and the City Veterinarian to prepare the Updated Schedule of Biological Assets of the City at the end of each reporting period and submit the same to the City Accounting Office for the immediate recognition of adjustments in the City's books of accounts. The schedule should reflect the fair value less costs to sell for each biological asset (especially for breeding stocks), any additions resulting from birth, and reductions due to deaths and distributions.	✓			
	12)We further recommended that the City Inventory Committee conduct a physical count of all the biological assets recorded in the books of accounts of the City and that the GSO and the Accountant maintain the property cards and WOABSLC, respectively, and reconcile their records.	✓			
2023 AAR, AO No.5, p. 47	13) We recommended that Management strictly comply with the requirements of Sections 85 and 86 of P.D. No. 1445 when hiring JOs, and to provide justification why they should not be held personally liable for the wages paid to them that were not backed by sufficient appropriations and had no existing contracts to render service.	✓			
2023 AAR, AO No.6, p. 50	14) We recommended that the HRMO coordinate with the Local Finance Committee to ensure the existence of appropriations and completion of approved JO appointments/contracts before the JO workers render their services to the City, and that the City Mayor require the disbursing officers and all other concerned city officials to process the cash advances for the payment of wages to JO workers within five days after the end of the pay period.	✓			
2023 AAR, AO No.7, p. 52	We recommended that: 15) In accordance with Item 13.1 of CSC-DBM JC No. 1 series of 2015, the City Mayor, through the City HRM Officer, formulate and adopt internal rules and procedures on the rendition of overtime services, which shall be aligned with relevant rules and regulations such as, but not limited to, COA Circular No. 2012-001 and CSC DBM JC No. 1 series of 2015. When formulating these rules and procedures, Management should consider that, generally, overtime services should be compensated through CTO, following the guidelines under the CSC- DBM JCS No. 2, s. 2004 with some amendments under CSC-DBM JC No. 2-1 series of 2005 dated July 1, 2005. However, cash payment for overtime services through Overtime Pay may be authorized only in exceptional cases when the application of CTO for all overtime hours would negatively impact the agency's operations;	✓			
	16) The City Mayor desist from issuing blanket authorities but rather ensure that the Request for Authority is specific to the purpose or expected outputs and includes the specific period of the overtime services (indicating the specific date, time, and number of hours). Most importantly, Management should warrant that only necessary requests for overtime services are approved, considering the responsible use of government funds, and that requests are approved before actual rendition of OT, with proper monitoring to be done by the HRMO;	✓			

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
	17) The City Accountant ensure compliance with Item 10.1 of CSC-DBM JC No. 1 series of 2015. As such, only employees who arrive on or before the start of the workday shall be allowed to render overtime work with pay, provided that at least 2 hours of overtime services are rendered. Also, the City Accountant ensure that claims are supported with complete documentary requirements for overtime pay;	✓			
	18) Prospectively, in compliance with Item 12.0 of CSC-DBM JC No. 1 series of 2015, the City Mayor, through the HRMO, ensure that the LGU submits to the DBM's Budget and Management Bureau or Regional Office concerned, copy furnished the CSC, the "Report on Overtime Services With Pay" using the template in Annex A of the JC on or before March 31 of every year; and	✓			
	19) Submit a written explanation for the noted deficiencies.	✓			
	20) We further recommended that deficient claims for overtime pay be refunded in view of the City's non-compliance with the regulations.	✓			
2023 AAR, AO No.8, p. 59	21) We recommended that Management desist from granting cash advances to the Disbursing Officers in amounts exceeding their maximum cash accountability pursuant to the provisions outlined in Treasury Circular No. 02-2019 and likewise reduce the amounts granted as determined to be necessary within the allowed periods provided under COA Circular No. 97-002.	✓			
	22) We also recommended that Management evaluate the sufficiency of the existing bond coverage of the Disbursing Officers vis-a-vis their actual accountabilities in accordance with the revised schedule provided in the TC.	✓			
2023 AAR, AO No.9, p. 61	We recommended that the City Treasurer, in coordination with the SP and the City Legal Officer: 23) develop an effective tax collection campaign program to enhance the collection of RPT/SET Receivables;	✓			
	24) submit the annual certified list of RPT delinquencies on or before December 31 of each year, stating the reasons for non-collection and requesting assistance from the SP in the enforcement of the remedies; and	✓			
	25) enforce remedies in the collection of real property tax through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax.	✓			
2023 AAR, AO No.10, p. 64	26) We recommended that the City Assessor prepare updated SMVS reflective of the current market pursuant to Section 212 of the LGC and cause the drafting of an Ordinance for consideration of the Sanggunian, incorporating therein the proposed SMV, assessment level, and tax rate.	✓			
	27) We further recommended that the Sanggunian give priority and due course to this undertaking.	✓			
	28) Henceforth, we recommended that the City strictly adhere to the provisions of Section 219 of the LGC and DILG-DOF JMC No. 2010-01 in the preparation and completion of the general revision of real property assessments within the reglementary period of three years.	✓			
2023 AAR, AO No.11, p. 67	29) We recommended that the City Accountant reconcile the reciprocal accounts by reviewing the transactions affecting the Due to/from Other Funds accounts, effect adjustments to reflect the correct account balances, and present reliable data on the City's financial position as of a given date.	✓			
2023 AAR, AO No.12, p. 69	30) We recommended that Management submit proof that their request to avail of the e-NGAS has been denied and secure the corresponding authority to avail of other accounting softwares, otherwise, continued availment of a non-e-NGAS accounting software shall be deemed irregular.	✓			
	Should this be accomplished, we recommended that before continuing to use the ECPAC accounting software any further:				
	31) Management require ECPAC to upgrade its system to include features similar to e-NGAS at no additional cost and specify the expected outputs in the contract; and	✓			
	32) The City Accountant require ECPAC to correct the deficiencies noted in the initial use of the system and defer any further disbursements until the City is completely satisfied with the delivery of the expected outputs. Otherwise, hold responsible the officials who effected the procurement of an unprescribed system.	✓			
2023 AAR, AO No.13,	33) We recommended that, henceforth, Management closely monitor invariable compliance with the submission of monthly and quarterly financial reports with complete schedules and monthly collection and disbursement accounts in	✓			
2023 AAR, AO No.14, p. 75	34) We recommended that the City exhaust all means to implement without further delay the projects outlined under the 70 per cent Mitigation Fund of the LDRRMF. It is also recommended that the unexpended balances of prior years' LDRRMF held in special trust be utilized upon due compliance with Section 6 of NDRRMC-DBM-DILG JMC No. 2013-1 in order to increase their constituents' resilience and decrease their vulnerabilities to disasters and calamities.	✓			
2023 AAR, AO No.15, p. 77	We recommended that: 35) the City Engineer improve the preparation of project plans by ensuring that all the necessary procedures, especially site inspections and surveys, are undertaken to ensure the project's viability and to eliminate unnecessary costs of plan revisions;	✓			
	36) the City Engineer implement measures and undertake catch-up programs to accelerate work accomplishments on projects undertaken by the administration that are behind schedule; and	✓			
	37) the City Development Council determine the specific project details to be funded out of the 20 per cent DF lumpsum amount of ₱14,000,000.00.	✓			
2022 AAR, AO No. 1, p. 33	We reiterated our recommendations that Management require: 38) The Inventory Committee and the CGSO to prioritize the reconciliation of the RPCPPE with the accounting records after conducting the physical count, and pinpoint persons responsible for the missing properties who should be made to pay the value thereof as shown in the accounting records;		✓		
	39) The CGSO to coordinate with the Accounting Office to fully account for the CY 2018-2022 PPE purchases, complete with data on the property tag, ARE, accountable officer, and office/location of the equipment, otherwise, those that cannot be accounted for shall be a personal liability of the person accountable for the said property;		✓		
	40) The Inventory Committee to conduct the required semi-annual physical count of inventories in compliance with Section 124 of the NGAS Manual for LGUs, Volume I; and		✓		

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
	41) The CGSO to submit the SSMI with complete documentation to the Accounting Office as basis for preparing the journal entries to recognize the corresponding expense for the inventories consumed or distributed.		✓		
2022 AAR, AO No. 7, p. 51	42) We recommended that the City Mayor instruct the Local Finance Committee to process the immediate return of the unutilized PDAF funds of ₱555,017.50 to the National Treasury, through the Department of Finance, in compliance with the Supreme Court Decision.				
2022 AAR, AO No. 9, p. 56	43) We recommended that Management clearly delineate the functions of the City Budget Office which shall assume full responsibility for certifying the existence of available appropriations and in preparing and maintaining the required RAAOs per responsibility center as required under COA Circular No. 2006-002, and direct both the CBO and the CAO to reconcile their records at the end of each month and at year-end in accordance with NGAS.		✓		
2022 AAR, AO No. 10, p. 57	44) We recommended that Management strictly implement the required minimum net take-home pay of ₱5,000.00 mandated under Section 55 of the General Provisions of R.A. No. 11639. Direct the concerned officials involved in the processing of loans to ensure that this provision of law is invariably enforced and to register their disapproval of new loan applications/other payroll deductions, as warranted under the circumstances.		✓		
2022 AAR, AO No. 11, p. 60	45) We recommended that the City Mayor direct the LDRRM Council to properly plan the programs, projects, and activities to be undertaken charged to the correct fund source and ensure that the QRF is reserved for relief and recovery programs to address the immediate and short-term needs of its people during calamities.		✓		
	46) We further recommended that the LDRRM Council justify charging the said project to the QRF for further evaluation in audit.		✓		
2022 AAR, AO No. 12, p. 62	47) We recommended that the City, through the LDRRMO, prioritize the finalization of the PSCP pursuant to NDRRMC Memorandum No. 33, s. 2018 immediately after the scheduled training, especially since it is way past the October 2021 deadline set under CSC MC No. 12, s. 2021.		✓		
	48) We further recommended that the City Mayor institutionalize the PSCP by creating a working group that will perform the following activities:		✓		
	(a) Conduct a risk assessment;				
	(b) Identify critical processes and functions;				
	(c) Determine scenarios that may disrupt normal operation;				
	(d) Conduct risk analysis and impact analysis;				
	(e) Formulate the PSCP based on the identified risks on critical processes and functions and the related steps to be followed to eliminate, if not mitigate, the impact of the determined disruptions following the prescribed templates and requirements in the PSCP guidebook; and				
	(f) Submit the plan to the CDRRMO for review, to the City Mayor for approval, and to the Sangguniang Panlungsod for the passage of a resolution to institutionalize the PSCP.				
2021 AAR, AO No. 1, p. 32	49) We recommended that the City Mayor require the City Accountant to compute the depreciation allowance of all its undepreciated Infrastructure Asset accounts for calendar year 2021 and backwards. Prior years' depreciation should be taken up as Prior Period Adjustment in the books to be closed to Government Equity at the end of the reporting period.		✓		
	Note: Management's Actions in Part III of the CY 2023 AAR.				
	Depreciation allowance of all undepreciated Infrastructure Asset accounts (except Road Networks) for the calendar year 2021 and backwards had been computed and taken up under JEV No. 100-22-06-0047(3) dated 6/30/2022 which was submitted to the COA Bais through a Transmittal Letter dated October 25, 2022. (did not include Local Road Networks in the depreciation)				
2021 AAR, AO No. 5, p. 42	50) We recommended that the City Accountant review the transactions affecting the Due to/from Other Funds accounts, including that of prior years, and effect adjustments to reconcile the reciprocal account balances and present reliable data on the City's financial position as of a given period of time.		✓		
	Note: Management's Actions in Part III of the CY 2023 AAR.				
	Adjustments were made through GF Journal Entry Voucher No. JEV 100-22-03-019 dated 3/31/2022, SEF Journal Entry Voucher No. GJ 200-22-09-017 dated 9/21/2022, and SEF Journal Entry Voucher No. 200-22-09-018 dated 9/21/2022 which were all submitted to the COA Bais through a Transmittal Letter dated October 26, 2022. Additional compliance was also made through TF Journal Entry Voucher No. CK 300-22-11-069 dated 11/4/2022.				
	(Difference still exists at the end of CY 2023)				
2021 AAR, AO No. 6, p. 43	51) We recommended that Management require the DSWD as the requisitioner of the food supplies purchased, in coordination with the DRRMO, to submit the daily menu for meals and the persons to whom these were served to the Audit Team for validation, encapsulated in SSMIs supported with the RIS which shall serve as basis for the Accountant in recognizing the expenses in the books.		✓		
	52) Likewise, we recommended that the end-user and the BAC adhere strictly to Section 7.3.2 (f) of the Revised IRR of R.A. No. 9184, including the submission of Official Receipts/Sales Invoice to complement the Collection Receipts issued.		✓		
	53) Moreover, we recommended that Management ensure that mitigating or compensating controls like periodic reconciliation of records and inventories, restricting release to qualified recipients and with complete documentation, updated recording and monitoring of consumption, are working effectively to reduce the risk of error or irregularities.		✓		
2021 AAR, AO No. 7, p. 46	54) We recommended that Management submit the DOT Certificates of Authority to Operate of the hotels engaged by the City as quarantine facilities, provide the certified list of persons with complete information who were accommodated in these hotels and justify the need to incur additional costs for housing these persons in private hotels instead of government facilities.		✓		

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
2021 AAR, AO No. 9, p. 49	55) We recommended that Management desist from charging the purchase of motor vehicles and administrative costs to the LDRRMF and to reimburse the government for the said charges totaling ₱9,190,836.00.		✓		
	56) We further recommended that the City Budget Officer ensure that the LDRRMF Investment Plan passed by the CDRRMC thru the City Development Council as adapted in the Annual Investment Plan is compliant with the pertinent regulations to avoid inappropriate uses of the said fund, and, henceforth, strictly observe the provisions of NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1, DILG MC No. 2012-73 and other pertinent rules and regulations on the proper utilization of the LDRRMF.		✓		
2020 AAR, AO No. 2, p. 33	57) We recommended that the City Accountant and the City Treasurer prioritize the review of these recorded payables to ascertain if these still represent valid claims to the extent possible, otherwise seek authority from the Sangguniang Panlungsod for the City Mayor to request for write-off of the account balances from the COA duly supported by the requirements stipulated under Section III.A.10 of COA Circular No. 97-001 so that these may be made available for funding valuable development programs and other priority activities of the City and so that the liabilities would be fairly presented in the financial statements.			✓	
	58) We further recommended that the City Accountant assign additional personnel to work on the preparation of the aging schedules and other important details of the four liability accounts earlier discussed so that these would be properly kept and presented in the financial statements to aid users thereof in decision-making.			✓	
2020 AAR, AO No. 4, p. 38	59) We recommended that Management require CONEQUIP PHILIPPINES INC. to submit the warranty security in the required form as per Section 62 of R.A. No. 9184 on the awarded contract of the Procurement of Brand New Heavy Equipment and Vehicles totaling ₱137,389,164.00, and subsequently submit the same to the Office of the Auditor for further verification.			✓	
	60) We further recommended the submission of the lacking documents as prescribed under DILG Memorandum Circular (MC) No. 2014-155 as amended, as well as the other documentary requirements discussed above.			✓	
	61) Lastly, we recommended that Management submit justification as regards the provision of Administrative Order No. 227 and the categorical advantage for importing heavy equipment instead of sourcing it from domestic suppliers.			✓	
2020 AAR, AO No. 5, p. 42	62) We recommended that Management submit a written explanation why payments from the LCs were issued to Big Yellow instead of CONEQUIP and why payments were made against the LCs despite the lack of delivery of goods. We further recommended that the electronic fund transfers for the first five releases of the LCs, the corresponding promissory notes, and the sales invoice be submitted to the Office of the Auditor for further verification.			✓	
	Note: Management's Actions in Part III of the CY 2022 AAR.				
	Copies of the Promissory Notes were already submitted through a Transmittal Letter dated June 7, 2021.				
	A request letter dated June 17, 2021 was already sent to the Land Bank of the Philippines – Negros Oriental Lending Center for the documents requested.				
	The City had yet to receive the copies of the requested Electronic Fund Transfers and Sales Invoices.				
2020 AAR, AO No. 6, p. 44	63) We recommended that the Bids and Awards Committee (BAC) comply with the mandatory posting of the updated APP, NOA, and other information relative to the Emergency Procurement under the Bayanihan Act in the GPPB Online Portal as required in GPPB Circular No. 01-2020.			✓	
	64) Henceforth, we recommended that the BAC should always be updated with the issuances and advisories of the GPPB by visiting their website regularly to avoid any more non-compliance in the future.			✓	
2020 AAR, AO No. 7, p. 46	65) We recommended that Management substantiate the propriety of the procurement of the food items totaling ₱55,362,150.00 charged to the BGCM distributed to the households, providing written explanations/justifications and documentary evidence to each of the issues discussed above, for further evaluation.			✓	
2020 AAR, AO No. 8, p. 51	We recommended that Management, through the City Social Welfare and Development Officer, submit a written explanation with documentary evidence on the existence of the following deficiencies:				
	66) Differences between the total quantities of the goods distributed as reflected in the submitted Summary of BGCM Relief Goods Distribution to 24 Barangays by the CSWDO and the Relief Goods Distribution Sheets prepared by Barangay Health Workers on the 14 barangays;			✓	
	67) Differences between the reported quantity of relief goods received by the beneficiaries/recipients and the actual quantity received by the beneficiaries as validated through the duly complied COA confirmation letters by the sample population of beneficiaries, including the other individual deficiencies noted above;			✓	
	68) Duplication of names and signatures that do not match.			✓	
	69) We further recommended that Management provide sufficient justification on the deficiencies noted.			✓	
2020 AAR, AO No. 9, p. 57	70) We recommended that the CSWDO revalidate the ineligibility of the 417 Job Order workers and that the HRMO review the remaining 1,089 names of other Job Order workers who may have been paid but were not included in the validated list.			✓	
	71) We further recommended that the responsible City Officials refund the ESP given to the 417 Job Order workers totaling ₱2,502,000.00, subject to any adjustments as a result of the CSWDO and HRMO validation of ineligible paid beneficiaries.			✓	
2020 AAR, AO No. 11, p. 64	One of the two recommendations was fully implemented in CY 2021, the remaining recommendation is as follows:				
	72) We recommended that the City demand for the refund of the total amount of ₱1,030,424.00 from the supplier CONEQUIP PHILIPPINES INC. to reimburse the amount paid by the City for the Notarial Fees and Documentary Stamps incurred in the opening of the Letters of Credit, the burden of which should be shouldered by the supplier as specified in Item 12 of the General Conditions of Contract and in accordance to the provisions of R.A. No. 9184. Otherwise, the payment shall be a personal liability of the officials who authorized the said irregular disbursement.			✓	

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
2020 AAR, AO No. 13, p. 70	73) We recommended that the City, through the CSWDO, submit the evaluation report on the eligibility of the ESP-SAP recipients and the encoded SAC forms.			✓	
	74) We likewise recommended that the City conduct a thorough revalidation of the listed ineligible beneficiaries. Should the revalidation prove that the listed beneficiaries are indeed ineligible.			✓	
	75) We further recommended that the responsible City Officials refund the improperly provided subsidy to the 35 beneficiaries totaling ₱210,000.00, notwithstanding the inclusion of other ineligible recipients upon further validation pending submission of the aforestated reports from the CSWD and without prejudice to the demand for refund from the said beneficiaries as a matter of personal recourse.			✓	
2019 AAR, AO No. 5, p. 40	76) We recommended that Management justify the necessity of procuring multiple heavy equipment given the above observations, submit the loan agreement together with the BSP Monetary Board Opinion and BLGF-DOF certifications and also a certified true copy of SP RN 18-196 bearing the signatures of all concurring SP members on all pages, conduct a thorough assessment of the necessity of borrowing funds to avoid additional interest and costs, with primordial consideration of the City's ability to repay the loan within the incumbency of the officials' 3-year term in office, renegotiate on a fixed interest rate, adjust the SCBAA, and direct the Accountant to maintain a special account in the General Fund for loans secured.			✓	
	Part III AAR 2021: Management's Actions:				
	Management submitted a copy of the loan agreement, BSP Monetary Board Opinion and BLGF-DOF certifications on Net Debt Service Ceiling and Borrowing Capacity.				
	A letter for the justification on the necessity of the procurement of heavy equipment dated 10/20/2021 was submitted.				
	The loans are monitored through a Subsidiary Ledger with account no. 2-01-02-040 under the account title: Loans Payable – Domestic.				
2019 AAR, AO No. 7, p. 46	Two of the five recommendations were fully implemented in CY 2022 and 2023, the remaining recommendations are as follows: We recommended that the City Mayor: 77) Exercise the remedies provided under Section 8.4, Annex "E" of the RIRR in addressing the contracts under default, without prejudice to other courses of action and remedies available under the circumstances;			✓	
	78) Require the City Engineer, City Planning and Development Officer (CPDO) and other officials to submit a written explanation why no immediate steps were undertaken to address the deficiencies noted, for the seeming lack of initiative to enforce the measures available to the government to correct such defects, why progress payments were allowed for projects with negative slippage, and why final payment was approved for projects not compliant with specifications; and			✓	
	79) Justify the obvious tendency of implementing projects by contract given the additional indirect cost incurred and why the same should not be regarded as unnecessary expenses which are not allowed under COA Circular No. 2012-003.			✓	
2019 AAR, AO No. 1, p. 30	80) We recommended that Management give priority to this issue and seek the optimum alternative in the best interest of the public.			✓	
	81) We also recommended that an investigation on the circumstances and personalities involved be undertaken to assess the propriety of the said payment including a review of the existence of appropriations and available funds therefor and, if warranted, concrete legal action be taken against TWD for breach of contract with a demand for compensation for damages and interest over the length of time since payment was made considering the earnings that would have accrued to the City.			✓	
2019 AAR, AO No. 6, p. 44	82) We recommended that Management, thru the City Development Council, conduct an in-depth assessment of the priority needs of the City so as to eliminate the need for project realignments.			✓	
	83) We likewise recommended that the City Engineer improve the execution and monitoring of projects being implemented in order to timely address backlogs and problems which may be encountered so as not to hamper completion thereof.			✓	
	84) We further recommended that the City Engineer maintain an updated list of projects with correct and complete details to facilitate proper monitoring.			✓	
2019 AAR, AO No. 2, p. 33	We reiterated our recommendation that Management require:				
	85) The Inventory Committee and the CGSO to prioritize the reconciliation of the RPCPPE with the accounting records, prepare the report for submission to the Auditor and pinpoint persons responsible for the missing properties, who should be made to pay the value thereof as shown in the general ledger;			✓	
	86) The CGSO to coordinate with the Accounting Office to fully account for the CY 2018 and 2019 PPE purchases, complete with data on the property tag, ARE, accountable officer, and office/location of the equipment, otherwise, those that cannot be accounted for shall be accordingly disallowed; and			✓	
	87) The concerned department heads to prepare the Summaries of Supplies and Materials Issued and submit them to the Accounting Office, otherwise a determination should be made as to who should answer for the inventories which are no longer existent.			✓	
2018 AAR, AO No. 1, p. 28	One of the two audit recommendations was implemented in CY 2023, the remaining recommendation is as follows: 88) We further recommended that the City Engineer enhance monitoring of project implementation by maintaining an updated list of projects and taking corrective measures for projects that are lagging far behind schedule. Any favorable action given hereto will ultimately redound to the benefit of the city and its constituents, and to the achievement of the overall objective of the government to make LGUs self-reliant communities.				✓
2018 AAR, AO No. 5, p. 42	*One out of the five recommendations were fully implemented in 2020. Those remaining unimplemented are as follows:* We recommended that Management:				

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
	89) Direct the BAC be fully aware of the terms in the ITB in order to act accordingly in the evaluation of bids and strictly require bidders to invariably indicate the brand names and to submit the CPR as an indispensable requirement to provide assurance that the government receives an equitable value for the expenditures incurred and explain the incurrence of these deficiencies in the subject procurement;				✓
	90) Place upon the CHO the centralized accountability for all drugs and medical supplies by maintaining the stock cards for each item, requiring all departments, including barangays, to submit to the CHO their corresponding RIS with logbooks and proof of distribution of the items received with supporting documents, so that this could be consolidated with the CHO's own RIS to support the weekly or periodic SSMI to be submitted to the Accounting Office for proper recording;				✓
	91) Institutionalize guidelines in the release of medicines to avoid any ambiguity and promote fairness in availing such assistance from the government; and				✓
	92) Ensure that mitigating or compensating controls like periodic reconciliation of records and inventories, restricting release to qualified recipients and with complete documentation, updated recording and monitoring of consumption, are working effectively to reduce the risk of error or irregularities.				✓
2018 AAR, AO No. 9, p. 54	We recommended that Management: 93) Direct the City Accountant to send demand letters for the immediate liquidation of unliquidated cash advances/secure a copy of the duly-received transmittal letter for the liquidation of the intelligence funds, withhold payment of any money due to the AO after due notice, and henceforth, strictly observe the requirements/limitations stipulated under Section 89 of PD No. 1445 and COA Circular No. 96-004;				✓
	94) Exhaust all means for the settlement of the accountability of AOs who are already deceased or no longer in the service, and				✓
	95) Henceforth, ensure that controls are in place so that all money and property accountability of outgoing AOs are settled prior to the release of the clearance, otherwise the joint liability clause under Section 104 of PD No. 1445 shall apply.				✓
2018 AAR, AO No. 2, p. 31	One of the four audit recommendations was implemented in CY 2023, the remaining recommendations are as follows: We recommended that Management: 96) Replenish the 20% DF from the General Fund Proper, through an appropriation ordinance, the cost of administrative projects, e.g. landscaping and park improvements, installation of elevator and the purchase of a motorcycle and henceforth desist from appropriating the 20% DF for projects that are not compliant with DILG-DBM JMC No. 2017-1;				✓
	97) Realign the lump-sum appropriations for non-specific projects and anti-illegal drugs campaign totaling ₱29,497,455.56 to specific development projects with line by line allocation of inputs in a pre-determined location clearly indicated;				✓
	98) Submit thru the CDC and the LFC their evaluation of the projects whose appropriations were reverted, with a categorical assessment as to its necessity in order to guide us in the evaluation of similar projects which were equally appropriated, as well as an explanation why the new items budgeted from the reversions were not included in the local development plan for inclusion in the annual investment plan, not just an addendum, given the extent of its financial requirements.				✓
2018 AAR, AO No. 4, p. 39	We recommended that Management: *(excludes recommendations already implemented)* 99) Thru the GSO update its records to reconcile with the accounting records and investigate the whereabouts of the equipment totaling ₱3,844,968.00 which were not found during inspection, submitting a written explanation for the same;				✓
	100) Thru the CGSO and the City Engineer verify and submit documents for the heavy equipment costing ₱750,000.00 and agricultural and forest equipment costing ₱2,597,000.00 which were actually inspected but not found in the books;				✓
	101) Thru the City Engineer maintain a separate logbook for each equipment to monitor its use and ensure that the use thereof is for official purposes duly authorized by the approving officials using a prescribed form, like the Request for Issuance of Service Vehicle used by the Department of Public Works and Highways, where the project name and duration of use is clearly indicated, with supporting Driver's Trip Ticket and the Monthly Report of Travels.				✓
2018 AAR, AO No. 10, p. 58	*Excludes one recommendation already implemented in CY 2021.* 102) We recommended that Management submit the required documents enumerated above, together with an explanation why it made a downpayment of more than 50% of the contracted amount which is contrary to Section 6.10 of RA No. 10752, and to secure the Transfer Certificate of Title (TCT) to the lot purchased as an indispensable requirement.				✓
2018 AAR, AO No. 12, p. 62	103) We recommended that Management direct the GFPS, DILG and CPDO to establish the GAD database storage of necessary information in aid of effective gender-responsive planning, programming and policy formulation in accordance with PCW-DILG-DBM-NEDA JMC No. 2013-1 to ensure that the PPAs are aligned with GAD-related undertakings so that the intended beneficiaries are assured of the services, protection, and other assistance that may be provided.				✓
2016 AAR, AO No. 1, p. 30	104) We recommended that the city government appropriate the necessary amount for premiums and insure with the General Insurance Fund assets amounting to ₱161.9 million against any insurable risk such as fire, earthquake or other calamities in order that it can be compensated for any damages or losses thereof.				✓
2016 AAR, AO No. 3, p. 34	105) We recommended that the City Engineer prepare and submit to the City Accountant copies of the Certificates of Completion and Acceptance of the projects which have already been completed but are still carried in the CIP account, and for the latter to take up the appropriate journal entry reclassifying the cost of the projects from CIP to the appropriate asset account and to recognize depreciation on these assets in order to fairly present the accounts in the financial statements.				✓

Ref	Audit Recommendation/s	Aging of Audit Recommendation			
		1 year & below	>1 to 3 years	>3 to 5 years	more than 5 years
2016 AAR, AO No. 9, p. 46	106) We recommended that in the preparation of its Annual Work and Financial Plan, the LCPC allocate more funds to PPAs responsive to the objective of providing protection to children against abuse, neglect, exploitation and violence and promotion of their rights and welfare as envisioned under RA No. 9344.				✓
	107) Moreover, we recommended that it conduct the required quarterly meetings, maintain an updated database of children, prepare the required Development and Investment Plans for Children, and Local State of Children's Report as required under DILG Memorandum Circular No. 2012-120.				✓
2016 AAR, AO No. 10,	108) We recommended that the use of the Toyota Hi-Ace ambulance, backhoe and excavator for ordinary, day-to-day operations be immediately stopped in order to preserve the utility of these vehicles to times of actual calamity solely for				✓
2015 AAR, AO No. 3,	109) We recommended that the City Mayor reconstitute the committee created to investigate the theft of unserviceable property, which should be required to submit its report as soon as possible, and to immediately initiate the filing of				✓
2014 AAR, AO No. 6, p. 33	110) Required the officials concerned to restitute the amounts used for the purchase of high-end and expensive cell phones and tablet computers totaling P198,593.00. *Note: Per Managements reply (The concerned officials were made to settle their property obligation by the issuance of Property Clearance by the CGSO when they claimed their Terminal Leave Pay.)*				✓
2014 AAR, AO No. 1, p. 26	111) Required the General Services Officer to schedule a public auction as soon as possible in order that unserviceable properties can still command better prices.				✓
2014 AAR, AO No. 12, p. 45	112) We recommended that the LDRRMF be reimbursed for the amount utilized for the purchase of office equipment, furniture and fixtures amounting to ₱37,375.00.				✓
	113) Henceforth, limit the use of the Local Disaster Risk Reduction Management Fund to the purposes allowed by law and regulations.				✓
2013 AAR, AO No. 4,	114) Inasmuch as the ND issued was affirmed by the COA Regional Director, we further recommended that the amount disbursed be immediately refunded to the City.				✓
2013 AAR, AO No. 6, p. 35	115) We recommended that management submit an explanation for the irregularities observed specifically the splitting of projects and lack of public bidding, and submit the following required supporting documents: i. Location plan for each project, specifying the structure/facility to be painted or improved; ii. Scope of work for each structure or facility; Plans/ drawings				✓
	116) Explanation for the absence of data in the labor component portion, except "LGU"				✓
2013 AAR, AO No. 11, p. 45	117) We recommended that the City General Services Officer and the City Mayor submit explanations for the issues raised, specifically the excessive quantities of office supplies purchased, the lack of public bidding, the participation of only four suppliers in each procurement, three of whom had no business establishment, was closed, and was not selling office supplies. In addition, submit proof of consumption of the inks and toners by submitting Reports of Waste Materials together with the empty cartridges to the General Services Office for inspection by the auditor.				✓
2012 AAR, AO No. 7, Unnumbere d p.	118) We recommended that the personnel concerned, particularly the signatories to the Individual Program of Work, the Abstract of Bids, canvass and Acceptance and Inspection Report, be made to answer for the alleged purchase of paints worth ₱250,000.00 and to refund such cost to the government.				✓
2007 AAR, AO No. 2, p. 22	119) Required the City Accountant and the City Treasurer to bill the COMELEC for the amount disbursed by the city as honoraria to the Board of Inspectors in the May 14, 2007 National and Local Elections, otherwise, require the recipients to refund the amount collected.				✓
	120) We further recommended that the bill be sent to the local COMELEC inasmuch as the honoraria was not coursed thru the national COMELEC but paid directly to the BEIs.				✓
2007 AAR, AO No.4, p. 26	121) Required the accountable officers to file an application for relief of property accountability together with supporting documentation. In case of denial on the requests of relief, require them to pay the money value of such property.				✓
2007 AAR, AO No. 9, p. 34	*Excludes one recommendation already implemented in CY 2021.* 122) We recommended that a cut-off status report be prepared for the actual work accomplished by the original programmer, Geodata, vis-à-vis the original contract for the computerization of the CTO and all its systems.				✓
2005 AAR, AO No. 5, p. 39	**123)** We recommended that Management secure the Transfer Certificate of Title to the lot purchased as an indispensable requirement, without prejudice to the price evaluation to be made based on the PAC report and BIR zonal valuations previously submitted by the City Assessor, including the necessity of incurring additional costs for the existing building thereon. **				✓
	** Total No. of Recommendations = 123	**37**	**18**	**31**	**36**
	Less: 1 fully implemented (No. 42) = (1)	**122**			

Remaining Unimplemented Recommendations = **122**

Validated by:

WENDY J. PERIA
Audit Team Member

Noted by:

MARY JANE F. FLORES
Audit Team Leader