Annex A

Republic of the Philippines
Province of Negros Oriental
Muncipality of Sta. Catalina

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

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	521,617,031.38	₱	466,726,508.21
Investments		580.00		580.00
Receivables		21,912,550.07		27,320,130.54
Inventories		524,237.55		524,237.55
Prepayments and Deferred Charges		5,882,355.89		7,169,358.99
Total Current Assets	**₱**	**549,936,754.89**	**₱**	**501,740,815.29**
Non-Current Assets				
Property, Plant and Equipment	₱	1,120,991,148.57	₱	1,028,489,357.29
Biological Assets		14,306,576.11		14,306,576.11
Intangible Assets		29,960.64		29,960.64
Total Non-Current Assets	**₱**	**1,135,327,685.32**	**₱**	**1,042,825,894.04**
Total Assets	**₱**	**1,685,264,440.21**	**₱**	**1,544,566,709.33**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	40,796,406.00	₱	32,449,849.21
Inter-Agency Payables		8,218,521.48		5,992,421.07
Intra-Agency Payables		312,268.56		295,284.18
Trust Liabilities		20,514.00		20,514.00
Deferred Credits/Unearned Income		21,380,667.98		27,188,430.87
Total Current Liabilities	**₱**	**70,728,378.02**	**₱**	**65,946,499.33**
Non-Current Liabilities				
Financial Liabilities	₱	93,232,252.50	₱	62,983,922.90
Other Payables		9,719,520.42		15,448,477.99
Total Non-Current Liabilities	**₱**	**102,951,772.92**	**₱**	**78,432,400.89**
Total Liabilities	**₱**	**173,680,150.94**	**₱**	**144,378,900.22**
NET ASSETS/EQUITY				
Government Equity		1,511,584,289.27		1,400,187,809.11
Total Liabilities and Net Assets/Equity	**₱**	**1,685,264,440.21**	**₱**	**1,544,566,709.33**

Republic of the Philippines
Province of Negros Oriental
Muncipality of Sta. Catalina

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

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	17,372,480.26	₱	15,809,169.91
Receivables		30,059,323.06		33,559,097.14
Total Current Assets	**₱**	**47,431,803.32**	**₱**	**49,368,267.05**
Non-Current Assets				
Property, Plant and Equipment	₱	656,414.24	₱	358,781.22
Total Non-Current Assets	**₱**	**656,414.24**	**₱**	**358,781.22**
Total Assets	₱	**48,088,217.56**	₱	**49,727,048.27**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	205,843.48	₱	0.00
Inter-Agency Payables		142,173.58		110,657.01
Intra-Agency Payables		198,913.00		0.00
Deferred Credits/Unearned Income		30,019,046.05		33,518,820.13
Total Current Liabilities	**₱**	**30,565,976.11**	**₱**	**33,629,477.14**
Total Liabilities	**₱**	**30,565,976.11**	**₱**	**33,629,477.14**
NET ASSETS/EQUITY				
Government Equity		17,522,241.45		16,097,571.13
Total Liabilities and Net Assets/Equity	**₱**	**48,088,217.56**	**₱**	**49,727,048.27**

Republic of the Philippines
Province of Negros Oriental
Muncipality of Sta. Catalina

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

	2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	₱ 76,395,613.76	₱ 77,448,004.47
Receivables	124,461.89	309,765.61
Prepayments and Deferred Charges	1,069,082.19	0.00
Total Current Assets	**₱ 77,589,157.84**	**₱ 77,757,770.08**
Non-Current Assets		
Property, Plant and Equipment	₱ 1,995,086.84	₱ 0.00
Total Non-Current Assets	**₱ 1,995,086.84**	**₱ 0.00**
Total Assets	**₱ 79,584,244.68**	**₱ 77,757,770.08**
LIABILITIES		
Current Liabilities		
Financial Liabilities	₱ 568,785.36	₱ 52,400.00
Inter-Agency Payables	49,249,985.27	40,075,994.51
Intra-Agency Payables	581,526.83	788,953.56
Trust Liabilities	26,644,014.62	34,646,286.63
Deferred Credits/Unearned Income	334,748.23	334,748.23
Total Current Liabilities	**₱ 77,379,060.31**	**₱ 75,898,382.93**
Non-Current Liabilities		
Other Payables	₱ 2,205,184.37	₱ 1,859,387.15
Total Non-Current Liabilities	**₱ 2,205,184.37**	**₱ 1,859,387.15**
Total Liabilities	**₱ 79,584,244.68**	**₱ 77,757,770.08**
NETS ASSETS/EQUITY		
Government Equity	0.00	0.00
Total Liabilities and Net Assets/Equity	**₱ 79,584,244.68**	**₱ 77,757,770.08**

Annex D

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

General Fund

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

		2024		2023
Revenue				
Tax Revenue	₱	10,903,394.60	₱	8,901,779.47
Share from Internal Revenue Collection		357,663,539.70		336,416,751.00
Service and Business Income		8,519,918.38		8,430,295.03
Share, Grants and Donations		3,600,000.00		4,219,000.00
Gain				
Miscellaneous Income		903,754.39		4,519,456.13
Total Revenue	**₱**	**381,590,607.07**	**₱**	**362,487,281.63**
Less : Current Operating Expenses				
Personal Services		115,921,455.50		108,113,163.39
Maintenance and Other Operating Expenses		166,147,946.14		146,360,428.45
Financial Expenses		317,307.00		18,000.00
Non-Cash Expenses		69,030,323.97		59,636,214.57
Current Operating Expenses	**₱**	**351,417,032.61**	**₱**	**314,127,806.41**
Surplus (Deficit) from Current Operations	**₱**	**30,173,574.46**	**₱**	**48,359,475.22**
Add (Deduct) :				
Transfers, Assistance and Subsidy to	₱	0.00	₱	(1,450,000.00)
Surplus (Deficit) for the Period	**₱**	**30,173,574.46**	**₱**	**46,909,475.22**

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

Special Education Fund
Statement of Financial Performance
For the Year Ended December 31, 2024
(With Comparative Figures in CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	3,036,723.31	₱	2,682,237.31
Service and Business Income		7,158.99		6,335.14
Total Revenue	**₱**	**3,043,882.30**	**₱**	**2,688,572.45**
Less: Current Operating Expenses				
Maintenance and Other Operating Expenses	₱	1,567,100.00	₱	799,476.70
Financial Expenses		0.00		0.00
Non-cash Expenses		52,111.98		42,126.36
Current Operating Expenses	**₱**	**1,619,211.98**	**₱**	**841,603.06**
Surplus (Deficit) from Current Operation	**₱**	**1,424,670.32**	**₱**	**1,846,969.39**
Add (Deduct):				
Transfers, Assistance and Subsidy From	₱	0.00	₱	0.00
Transfers, Assistance and Subsidy To		0.00		0.00
Surplus (Deficit) for the period	**₱**	**1,424,670.32**	**₱**	**1,846,969.39**

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

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

		2024		2023
Revenue				
Tax Revenue	₱	0.00	₱	0.00
Share from Internal Revenue Collections		0.00		0.00
Other Share from National Taxes		0.00		0.00
Service and Business Income		0.00		0.00
Shares, Grants and Donations		0.00		0.00
Gain on Sale of Assets		0.00		0.00
Other Income		0.00		0.00
Total Revenue	**₱**	**0.00**	**₱**	**0.00**
Less: Current Operating Expenses				
Personnel Services	₱	964,666.74	₱	874,499.03
Maintenance and Other Operating Expenses		557,480.00		1,393,591.75
Current Operating Expenses	**₱**	**1,522,146.74**	**₱**	**2,268,090.78**
Surplus (Deficit) from Current Operation	**₱**	**(1,522,146.74)**	**₱**	**(2,268,090.78)**
Add (Deduct):				
Transfers, Assistance and Subsidy From	₱	1,522,146.74	₱	2,268,090.78
Transfers, Assistance and Subsidy To		0.00		0.00
Surplus (Deficit) for the period	**₱**	**0.00**	**₱**	**(0.00)**

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

General Fund
Statement of Cash Flows
For the Year Ended December 31, 2024
(With Comparative Figures in CY 2023)

	2024	2023
Cash Flow from Operating Activities		
Cash Inflows		
Collection from Taxpayers	₱ 15,024,267.61	₱ 12,684,518.22
Share from Internal Revenue Allotment	357,663,539.70	342,023,696.80
Receipts from business/service income	9,198,370.00	12,790,019.21
Interest Income	529,504.02	512,980.90
Collection of Receivables	15,903.85	14,920.27
Other Receipts	26,324,606.20	38,151,936.46
Adjustments	228,707.63	(323,592.67)
Total Cash Inflows	**₱ 408,984,899.01**	**₱ 405,854,479.19**
Cash Outflows		
Payment to Suppliers and Creditors	₱ 20,801,840.11	₱ 24,425,278.59
Payment to Employees	115,011,388.00	117,547,586.36
Other Expenses	198,263,128.81	194,151,472.35
Adjustments	(4,229,305.72)	2,838,375.43
Total Cash Outflow	**₱ 329,847,051.20**	**₱ 338,962,712.73**
Net Cash Flow from Operating Activities	**₱ 79,137,847.81**	**₱ 66,891,766.46**
Cash Flow from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	₱ 0.00	₱ 0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment	0.00	0.00
Total Cash Inflows	**₱ 0.00**	**₱ 0.00**
Cash Outflows		
Purchase/Construction of Property, Plant & Equipment	₱ 50,583,251.77	₱ 60,963,497.79
Total Cash Outflows	**₱ 50,583,251.77**	**₱ 60,963,497.79**
Net Cash from Investing Activities	**₱ (50,583,251.77)**	**₱ (60,963,497.79)**
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Loans	₱ 38,512,866.46	₱ 0.00
Total Cash Inflows	**₱ 38,512,866.46**	**₱ 0.00**
Cash Outflows		
Payment of loan amortization	12,176,939.33	5,237,784.91
Total Cash Outflows	**₱ 12,176,939.33**	**₱ 5,237,784.91**
Net Cash from Financing Activities	**₱ 26,335,927.13**	**₱ (5,237,784.91)**
Total Cash Provided by Operating, Investing and Financing Activities	54,890,523.17	690,483.76
Add: Cash at the Beginning of the year	466,726,508.21	466,036,024.45
Cash Balance at the End of the Year	**₱ 521,617,031.38**	**₱ 466,726,508.21**

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

Special Education Fund
Statement of Cash Flows
As at December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from taxpayers	₱	5,963,466.11	₱	5,364,474.55
Interest Income		7,158.99		6,335.14
Other Receipts		0.00		358,810.12
Adjustments		1,199.99		0.00
Total Cash Inflows	**₱**	**5,971,825.09**	**₱**	**5,729,619.81**
Cash Outflows				
Payments to suppliers and creditors	₱	154,750.54	₱	187,404.00
Payments to employees		964,920.00		545,960.00
Other Expenses		3,005,152.24		3,176,702.76
Other Adjustments		0.00		0.00
Total Cash Outflows	**₱**	**4,124,822.78**	**₱**	**3,910,066.76**
Net Cash Flows from Operating Activities	**₱**	**1,847,002.31**	**₱**	**1,819,553.05**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱	0.00	₱	0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment		0.00		0.00
Total Cash Inflows	**₱**	**0.00**	**₱**	**0.00**
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	₱	283,691.96	₱	0.00
Total Cash Outflows	**₱**	**283,691.96**		**0.00**
Net Cash Flows from Investing Activities	**₱**	**(283,691.96)**	**₱**	**0.00**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from Issuance of Bonds	₱	0.00	₱	0.00
Proceeds from Loans		0.00		0.00
Total Cash Inflows	**₱**	**0.00**	**₱**	**0.00**
Cash Outflows				
Payment of Long-Term Liabilities	₱	0.00	₱	0.00
Retirement/Redemption of debt securities		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		1,563,310.35		1,819,553.05
Add: Cash at the Beginning of the Year		15,809,169.91		13,989,616.86
Cash Balance at the End of the Year	**₱**	**17,372,480.26**	**₱**	**15,809,169.91**

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

Trust Fund
Statement of Cash Flows
For the Year Ended December 31, 2024
(With Comparative Figures in CY 2023)

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Interest Income	₱	31,120.46	₱	28,502.55
Other Receipts		71,705,083.64		67,996,159.50
Adjustments		(9,149,363.11)		7,721,883.50
Total Cash Inflows	**₱**	**62,586,840.99**	**₱**	**75,746,545.55**
Cash Outflows				
Payment to Suppliers and Creditors	₱	1,386,492.52	₱	544,978.51
Payment to Employees		29,779,674.50		9,603,529.00
Other Expenses		11,520,608.41		31,222,182.97
Total Cash Outflows	**₱**	**42,686,775.43**	**₱**	**41,370,690.48**
Net Cash Flows from Operating Activities	**₱**	**19,900,065.56**	**₱**	**34,375,855.07**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱	0.00	₱	0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment		0.00		0.00
Total Cash Inflows	**₱**	**0.00**	**₱**	**0.00**
Cash Outflows				
Purchase/Construction of Investment Property	₱	0.00	₱	0.00
Purchase/Construction of Property, Plant & Equipment		20,952,456.27		8,277,692.00
Total Cash Outflows	**₱**	**20,952,456.27**	**₱**	**8,277,692.00**
Net Cash Flows from Investing Activities	**₱**	**(20,952,456.27)**	**₱**	**(8,277,692.00)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from Issuance of Bonds	₱	0.00	₱	0.00
Proceeds from Loans		0.00		0.00
Total Cash Inflows	**₱**	**0.00**	**₱**	**0.00**
Cash Outflows				
Payment of Long-Term Liabilities	₱	0.00	₱	0.00
Retirement/Redemption of debt securities		0.00		0.00
Total Cash Outflows	**₱**	**0.00**	**₱**	**0.00**
Net Cash Flows from Financing Activities	**₱**	**0.00**	**₱**	**0.00**
Net Increase/(Decrease) in Cash		**(1,052,390.71)**		**26,098,163.07**
Add: Cash at the Beginning of the period		77,448,004.47		51,349,841.40
Cash Balance at the End of the period	**₱**	**76,395,613.76**	**₱**	**77,448,004.47**

Republic of the Philippines
Province of Negros Oriental
Municipality of Santa Catalina

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

		2024		2023
Balance, January 1	₱	1,400,187,809.11	₱	831,647,652.44
Add (Deduct) :				
Changes in Accounting Policy		0.00		5,952,354.79
Prior Period Errors		70,632,358.30		517,260,722.81
Restated Balance	**₱**	**1,470,820,167.41**	**₱**	**1,354,860,730.04**
Add (Deduct) Changes in Net Assets/Equity during the year				
Adjustments of net revenue recognized directly in net assets/equity	₱	10,590,547.40	₱	(1,582,396.15)
Surplus (Deficit) for the period		30,173,574.46		46,909,475.22
Total Recognized revenue and expenses for the period	**₱**	**40,764,121.86**	**₱**	**45,327,079.07**
Balance at December 31	**₱**	**1,511,584,289.27**	**₱**	**1,400,187,809.11**

Annex K

Republic of the Philippines
Province of Negros Oriental
Municipality of Sta. Catalina

Special Education Fund
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2024
(With Comparative Figures in CY 2023)

	2024	2023
Balance at January 1	₱ 16,097,571.13	₱ 14,406,875.23
Add (Deduct)		
Change in Accounting Policy	0.00	0.00
Prior Period Adjustments	0.00	(156,273.49)
Restated Balance	**₱ 16,097,571.13**	**₱ 14,250,601.74**
Add (Deduct) Changes in net assets/equity during the year		
Adjustment of net revenue recognized directly in net assets/equity	₱ 0.00	₱ 0.00
Surplus (Deficit) for the period	1,424,670.32	1,846,969.39
Total recognized revenue and expenses for the period	**₱ 1,424,670.32**	**₱ 1,846,969.39**
Balance at December 31	**₱ 17,522,241.45**	**₱ 16,097,571.13**

Republic of the Philippines
Province of Negros Oriental
MUNICIPALITY OF STA. CATALINA
Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2024
GENERAL FUND

Particulars	Budget Amounts Original 2024	Budget Amounts Original 2023	Budget Amounts Final 2024	Budget Amounts Final 2023	Difference Original and Final Budgets 2024	Difference Original and Final Budgets 2023	Actual Amounts 2024	Actual Amounts 2023	Difference Budget and Actual 2024	Difference Budget and Actual 2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue -Property	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	-	-	2,246,422.47	2,042,473.84	653,577.53	857,526.16
b. Tax Revenue - Goods and Services	6,600,000.00	6,000,000.00	6,600,000.00	6,000,000.00	-	-	7,201,362.82	5,446,905.43	(601,362.82)	553,094.57
c. Other Local Taxes	1,488,000.00	1,329,634.00	1,488,000.00	1,329,634.00	-	-	1,455,609.31	1,412,400.20	32,390.69	(82,766.20)
Total Tax Revenue	**10,988,000.00**	**10,229,634.00**	**10,988,000.00**	**10,229,634.00**	**-**	**-**	**10,903,394.60**	**8,901,779.47**	**84,605.40**	**1,327,854.53**
										-
2. Non- Tax Revenue										-
a. Service Income	3,578,000.00	3,620,000.00	3,578,000.00	3,620,000.00	-	-	2,597,959.86	2,582,409.05	980,040.14	1,037,590.95
b. Business Income	1,120,000.00	850,000.00	1,120,000.00	850,000.00	-	-	1,119,165.52	1,114,950.88	834.48	(264,950.88)
c. Other Income and Receipts	100,000.00	100,000.00	100,000.00	100,000.00	-	-	851,046.57	4,519,456.13	(751,046.57)	(4,419,456.13)
Total Non- Tax Revenue	**4,798,000.00**	**4,570,000.00**	**4,798,000.00**	**4,570,000.00**	**-**	**-**	**4,568,171.95**	**8,216,816.06**	**229,828.05**	**(3,646,816.06)**
										-
B. External Sources										-
1. Share from the National Internal Revenue					-	-				-
Taxes (IRA)	285,949,832.00	269,270,543.20	285,949,832.00	269,270,543.20	-	-	286,176,077.90	269,133,400.80	(226,245.90)	137,142.40
2. Share from GOCCs					-	-			-	-
3. Other Share from National Tax Collections										-
a. Share from Ecozone					-	-				-
b. Share from Tobacco Excise Tax					-	-				-
4. Other Receipts										-
a. Grants and Donations	-	-	-	-	-	-		-	-	-
b. Other Subsidy Income					-	-				-
5. Inter-Local Transfer						-				-
6. Capital/Investment Receipts										-
a. Sale of Capital Assets					-	-	-	-	-	-
b. Sale of Investments					-	-			-	-
c. Proceeds from Collections of Loans Receivable			205,000,000.00		(205,000,000.00)	-	-	-	205,000,000.00	-
					-	-				-
C. Receipts from Borrowings					-	-				-
Total Revenues and Receipts	**301,735,832.00**	**284,070,177.20**	**506,735,832.00**	**284,070,177.20**	**-**	**-**	**301,647,644.45**	**286,251,996.33**	**205,088,187.55**	**(2,181,819.13)**
Expenditures										
General Public Services										
Personal Services	68,662,904.64	66,102,849.81	71,924,965.52	65,810,012.83	3,262,060.88	(292,836.98)	68,859,717.09	64,352,268.76	3,065,248.43	1,457,744.07
Maintenance and Other Operating Expenses	59,518,557.31	46,274,406.26	72,280,987.97	67,017,630.54	12,762,430.66	20,743,224.28	66,803,764.73	60,480,927.83	5,477,223.24	6,536,702.71
Capital Outlay	80,000.00	-	1,460,032.00	3,360,000.00	1,380,032.00	3,360,000.00	79,800.00	471,940.00	1,380,232.00	2,888,060.00
Education						-				-
Personal Services	268,648.78	272,648.78	327,309.68	299,648.78	58,660.90	27,000.00	326,084.77	299,648.77	1,224.91	0.01
Maintenance and Other Operating Expenses	6,309,140.00	4,615,000.00	6,309,140.00	5,535,000.00	-	920,000.00	4,894,358.66	3,152,646.00	1,414,781.34	2,382,354.00
Capital Outlay	-	-	1,300,000.00	1,610,000.00	1,300,000.00	1,610,000.00	-	-	1,300,000.00	1,610,000.00
Health, Nutirition and Population Control						-				-
Personal Services	26,927,457.54	26,935,022.99	28,693,853.71	27,104,583.87	1,766,396.17	169,560.88	27,434,045.64	25,942,359.62	1,259,808.07	1,162,224.25
Maintenance and Other Operating Expenses	13,981,575.00	13,622,550.00	12,972,507.00	13,060,558.00	(1,009,068.00)	(561,992.00)	11,175,715.75	10,886,899.46	1,796,791.25	2,173,658.54
Capital Outlay	-	-	90,000.00	-	90,000.00	-	-	-	90,000.00	-
Housing and Community Development						-			-	-
Personal Services	-				-	-			-	-
Maintenance and Other Operating Expenses	104,835.00	89,850.00	134,835.00	89,850.00	30,000.00	-	92,221.30	85,431.00	42,613.70	4,419.00
Capital Outlay	-	-			-	-			-	-

Republic of the Philippines
Province of Negros Oriental
MUNICIPALITY OF STA. CATALINA
Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2024
GENERAL FUND

Particulars	Budget Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budgets				Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Social Services and Social Welfare						-				-
Personal Services	4,374,720.69	4,372,720.69	3,514,638.51	3,157,999.89	(860,082.18)	(1,214,720.80)	3,018,736.91	2,757,617.50	495,901.60	400,382.39
Maintenance and Other Operating Expenses	16,796,580.00	14,255,644.00	19,762,838.00	16,785,164.00	2,966,258.00	2,529,520.00	18,648,065.59	15,151,045.50	1,114,772.41	1,634,118.50
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Economic Services										-
Personal Services	13,748,419.04	13,779,766.37	14,961,747.63	13,405,752.05	1,213,328.59	(374,014.32)	14,649,280.57	12,984,888.25	312,467.06	420,863.80
Maintenance and Other Operating Expenses	41,850,244.00	35,122,132.00	47,883,575.00	41,828,962.68	6,033,331.00	6,706,830.68	37,686,929.15	34,167,524.02	10,196,645.85	7,661,438.66
Capital Outlay	1,700,000.00	580,000.00	210,480,000.00	7,231,340.00	208,780,000.00	6,651,340.00	1,700,000.00	937,775.00	208,780,000.00	6,293,565.00
Other Purposes										-
Personal Services	-	-	-	-	-	-			-	-
Maintenance and Other Operating Expenses	16,357,714.50	19,284,202.65	16,357,714.50	20,834,202.65	-	1,550,000.00	10,426,777.29	9,974,350.32	5,930,937.21	10,859,852.33
Capital Outlay	145,000.00	6,700,000.00	145,000.00	6,950,000.00	-	250,000.00	122,845.00	481,340.00	22,155.00	6,468,660.00
Debt Service						-			-	-
Financial Expenses	-	6,000,000.00	-	6,000,000.00		-	-	5,237,784.91	-	762,215.09
Amortization						-			-	-
										-
Local Disaster Risk Reduction Management Fund						-				-
Maintenance and Other Operating Expenses	17,869,160.08	13,620,910.80	17,869,160.08	13,620,910.80	-	-	3,661,309.47	1,449,886.29	14,207,850.61	12,171,024.51
Capital Outlay	1,014,154.42	4,127,291.85	1,014,154.42	4,127,291.85	-	-	-	437,100.00	1,014,154.42	3,690,191.85
Allocation for Senior Citizens and PWD									-	-
Personal Services	250,296.00	250,296.00	267,911.00	250,296.00	17,615.00	-	267,430.66	243,659.36	480.34	6,636.64
Maintenance and Other Operating Expenses	11,776,425.00	8,064,885.00	11,808,825.00	11,208,085.00	32,400.00	3,143,200.00	10,247,001.52	10,812,461.59	1,561,823.48	395,623.41
Capital Outlay	-	-	60,000.00	-	60,000.00	-	50,000.00	-	10,000.00	-
Continuing Appropriations (Capital Outlay)										-
General Public Services	4,287,517.50	3,953,526.63	4,151,823.50	2,232,022.50	(135,694.00)	(1,721,504.13)	3,013,599.00	832,665.00	1,138,224.50	1,399,357.50
Education	2,198,083.00	588,083.00	2,198,083.00	588,083.00	-	-	-	-	2,198,083.00	588,083.00
Health, Nutirition, and Population Control	2,316,330.00	2,343,350.00	2,316,330.00	2,316,330.00	-	(27,020.00)	-	-	2,316,330.00	2,316,330.00
Labor and Employment	-	-			-	-	-	-	-	-
Housing and Community Development	310,000.00	310,800.00	310,000.00	310,000.00	-	(800.00)	-	-	310,000.00	310,000.00
Social Services and Social Welfare	356,773.24	362,253.24	263,740.00	356,773.24	(93,033.24)	(5,480.00)	-	-	263,740.00	356,773.24
Economic Services	38,867,866.83	62,831,998.78	37,969,305.79	57,690,873.76	(898,561.04)	(5,141,125.02)	12,791,661.56	24,816,571.93	25,177,644.23	32,874,301.83
Other Purposes	49,323,088.84	42,786,592.99	49,011,438.84	42,786,532.99	(311,650.00)	(60.00)	2,124,400.00	3,922,296.00	46,887,038.84	38,864,236.99
Total Expenditures	**399,395,491.41**	**397,246,781.84**	**635,839,916.15**	**435,567,904.43**	**236,444,424.74**	**38,321,122.59**	**298,073,744.66**	**289,879,087.11**	**337,766,171.49**	**145,688,817.32**
Surplus (Deficit) for the period	**(97,659,659.41)**	**(113,176,604.64)**	**(129,104,084.15)**	**(151,497,727.23)**	**(236,444,424.74)**	**(38,321,122.59)**	**3,573,899.79**	**(3,627,090.78)**	**(132,677,983.94)**	**(147,870,636.45)**

s

Province of Negros Oriental

MUNICIPALITY OF STA. CATALINA

Statement of Comparison of Budget and Actual Amounts

For the Year Ended December 31, 2024

Special Education Fund

Particulars	Budget Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budgets				Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue -Property	2,000,000.00	1,600,000.00	2,000,000.00	1,600,000.00	-	-	2,666,356.31	2,364,554.40	(666,356.31)	(764,554.40)
b. Tax Revenue - Goods and Services					-	-			-	-
c. Other Local Taxes					-	-	-	-	-	-
d. Tax Revenue - Fines and Penalties							370,367.00	317,682.91	(370,367.00)	
Total Tax Revenue	**2,000,000.00**	**1,600,000.00**	**2,000,000.00**	**1,600,000.00**	**-**	**-**	**3,036,723.31**	**2,682,237.31**	**(1,036,723.31)**	**(764,554.40)**
						-				-
2. Non- Tax Revenue						-				-
a. Service Income					-	-			-	-
b. Business Income					-	-	7,158.99	-	(7,158.99)	-
c. Other Income and Receipts					-	-			-	-
Total Non- Tax Revenue	-	-	-	-	-	-	**7,158.99**	-	**(7,158.99)**	-
Total Revenues and Receipts	**2,000,000.00**	**1,600,000.00**	**2,000,000.00**	**1,600,000.00**	**-**	**-**	**3,043,882.30**	**2,682,237.31**	**(1,043,882.30)**	**(1,082,237.31)**
Expenditures										
General Public Services										
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Education						-				-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses	1,658,000.00	1,244,360.00	1,828,000.00	1,244,360.00	170,000.00	-	1,567,100.00	799,476.70	260,900.00	444,883.30
Capital Outlay	342,000.00	-	12,324,180.44	-	11,982,180.44	-	349,745.00		11,974,435.44	-
Continuing Appropriations (Capital Outlay)						-				-
General Public Services					-	-			-	-
Education	1,564,441.00	1,564,441.00	1,564,441.00	1,564,441.00	-	`	-	-	1,564,441.00	1,564,441.00
Health, Nutirition, and Population Control					-	-			-	-
Labor and Employment						-			-	-
Housing and Community Development						-			-	-
Social Services and Social Welfare					-	-			-	-
Economic Services					-	-			-	-
Other Purposes					-	-			-	-
Total Expenditures	**3,564,441.00**	**2,808,801.00**	**15,716,621.44**	**2,808,801.00**	**12,152,180.44**	**-**	**1,916,845.00**	**799,476.70**	**13,799,776.44**	**2,009,324.30**
Surplus (Deficit) for the period	**(1,564,441.00)**	**(1,208,801.00)**	**(13,716,621.44)**	**(1,208,801.00)**	**(12,152,180.44)**	**-**	**1,127,037.30**	**1,882,760.61**	**(14,843,658.74)**	**(3,091,561.61)**

Municipality of Sta. Catalina **Appendix 1-A**

Schedule of Completed Projects under 20% Development Fund

As of December 31, 2024

	Project/Program/Activity Name	Location	Total Cost		Date of Completion	Project Status	
						% of Accomplishment	REMARKS
1	Constructionof Box Culvert	Tropicana Poblacion	250,000.00 20% EDF CY-2019	250,000.00	January 15, 2024	100.00%	Completed/Admin
2	Road Improvement	Milagrosa	1,000,000.00 20% EDF CY 2020	1,000,000.00	January 16, 2024	100.00%	Completed/Admin
3	Solar Electrification	Various Barangay	1,500,000.00 20% DF CY-2022	1,500,000.00	February 7, 2024	100.00%	Completed/Admin
4	Construction of Slope Protection Revised POW (January 4, 2024)	Milagrosa	500,000.00 20% EDF CY-2021	500,000.00	February 20, 2024	100.00%	Completed/Admin
5	Construction of Local Road Barangay Proper (2nd Revision)	Nagbalaye	1,100,000.00 Res. # 2020-358, Ord. # 28	1,100,000.00	March 1, 2024	100.00%	Completed/Admin
6	Construction of Footbridge	Sto. Niño Napulahan Brgy. San Pedro	584, 307.00 20% EDF 2020	584,307.00	May 13, 2024	100.00%	Completed/Admin
7	Barangay Road Concreting	Caigangan	1,000,000.00 20% EDF, CY-2019	1,000,000.00	March 25, 2024	100.00%	Completed/Admin
8	Construction of Bagsakan Center at the Auction Market	Caranoche	1,000,000.00 Res. No. 2020-166, Ord. No. 05	1,000,000.00	April 18, 2024	100.00%	Completed/Admin
9	Rehabilitation/Improvement of Municipal & Barangay Roads	Various Barangay, Sta. Catalina	2,000,000.00 20% DF CY - 2023	2,000,000.00	May 20, 2024	100.00%	Completed/Admin
10	Improvement of Brgy. Roads Lower Mantabios	Sto. Rosario	500,000.00 20% EDF CY 2020	500,000.00	July 17, 2024	100.00%	Completed/Admin
11	Improvement of SB Office	Poblacion	200,000.00 Res. # 2022-413 Ord. # 15	200,000.00	July 17, 2024	100.00%	Completed/Admin
12	Construction of Water System	Talalak	2,000,000.00 20% EDF CY 2022	2,000,000.00	July 30, 2024	100.00%	Completed/Admin
13	Construction of Nitches	Public Cemetery, Brgy. Poblacion	2,000,000.00 20% EDF CY-2023	2,000,000.00	December 12, 2024	100.00%	Physically Completed
14	Rehabilitation and Improvement of Box Culvert	Inobongan River, Proper Brgy. Sto.	500,000.00 Resolution # 2021-174 Ordinance #10	500,000.00	December 17, 2024	100.00%	Completed/Admin
15	Road Improvement/Rehabilitation of Barangay Road	Sitio Baybay, Brgy. Mansagomayon	1,000,000.00 20% DF CY-2022	1,000,000.00	February 28, 2024	100.00%	Completed/Contract
16	Road Improvement/Rehabilitation of Barangay Road	Sitio Nahulan, Mansagomayon	1,000,000.00 20% DF CY-2022	1,000,000.00	February 28, 2024	100.00%	Completed/Contract
17	Road Improvement/Rehabilitation of Barangay	Buenavista	2,000,000.00		February 28, 2024	100.00%	Completed/Contract

	Project/Program/Activity Name	Location	Total Cost		Date of Completion	Project Status	
						% of Accomplishment	REMARKS
	Road		20% DF CY-2022	2,000,000.00			
18	Road Improvement/Rehabilitation of Barangay Road	San Miguel	2,000,000.00 20% DF CY-2022	2,000,000.00	February 28, 2024	100.00%	Completed/Contract
19	Road Improvement/Rehabilitation of Barangay Road	Kabulakan	2,000,000.00 20% DF CY-2022	2,000,000.00	February 28, 2024	100.00%	Completed/Contract
20	Road Improvement/Rehabilitation of Barangay Road	Nagbalaye	2,000,000.00 20% DF CY-2022	2,000,000.00	February 28, 2024	100.00%	Completed/Contract
			Total	**24,134,307.00**			

Project Status	Amount		
Completed	24,134,307.00	20	32.26%
Ongoing	238,235,524.66	42	67.74%
Total	**262,369,831.66**	**62**	**100.00%**

Prepared by:

DANNNA STEFFI S. ALCORAN
Audit Team Member

Reviewed by:

FREBE G. DUABAN
Audit Team Leader

Municipality of Sta. Catalina **Appendix 1-B**

Schedule of Ongoing Projects under 20% Development Fund

As of December 31, 2024

	Project/Program/Activity Name	Location	Total Cost		Date Started	DURATION	Project Status		REMARKS
							% of Completion	Accomplishment Incurred to Date	
1	Construction of Day Care Center (Phase II Proper Talalak)	Talalak	350,000.00 20% EDF, CY-2016	350,000.00	April 1,2018	62 C.D.	50.00%	₱ 225,686.50	On-going
2	Construction of Water System at Sitio Mampas	Nagbalaye	500,000.00 EDF 20% CY 2016	500,000.00	July 01,2020	39 C.D.	90.00%	₱ 329,365.00	On-Going
3	Sitio Nahulan, Road Improvement	Mansagomayon	500,000.00 20% EDF, CY-2016	500,000.00	March 01, 2019	82 C.D.	60.00%	₱ 255,299.80	On-Going
4	Improvement going to Talostos Falls, Brgy. Mansagomayon	Mansagomayon	300,000.00 20% EDF, CY-2017	300,000.00	May 02,2020	30 C.D	46.50%	₱ 215,807.16	On-Going
5	Barangay Road Improvement	Nagbinlod	100,000.00 CY-2017	100,000.00	August 01, 2019	15 C.D.	67.51%	₱ 44,065.00	On-Going
6	Improvement of Farm to Market Road. Amio- Talostos	Brgy. Amio	300,000.00 EDF 20% CY 2017	300,000.00	September 01-2018	24 C.D.	47.58%	₱ 153,920.88	On-Going
7	Improvement of Farm to Market Road	Sitio Lambuanon Fatima	300,000.00 20% EDF, CY-2017	300,000.00	September 1,2018	30 C.D.	31.33%	₱ 102,668.00	Suspended Availability of equipment
8	Road Improvement Brgy. Proper Leading to Talostos Falls	Mansagomayon	500,000.00 20 % EDF CY- 2017	500,000.00	May 02,2020	46 C.D	80.00%	₱ 362,845.00	On-Going
9	Road Improvement/ Concreting of Wildlife Sanctuary Area	Kabulacan	1,000,000.00 20% EDF, CY- 2017	1,000,000.00	October 01, 2020	75 C.D.	97.12%	₱ 772,012.13	On-Going
10	Road Improvement	Talalak	900,000.00 20% EDF, CY-2018	900,000.00	October 16,2018	90 C.D.	56.05%	₱ 693,542.22	On-Going
11	Road Improvement going to Talostos	Mansagomayon	800,000.00 20% EDF, CY-2018	800,000.00	July 11,2018	67 C.D.	80.00%	₱ 768,153.50	On-Going
12	Road Concreting Sitio Inamahan, Brgy. San Jose,	San Jose	1,000,000.00 20% EDF, CY-2019	1,000,000.00	January 28, 2019	87 C.D.	73.00%	₱ 865,643.94	On-Going
13	Construction of footbridge	Sitio Payawpayawan Brgy. Nagbinlod	1,000,000.00 20% EDF CY 2019	1,000,000.00	March 16, 2023	15 C.D.	5.00%	₱ 725,755.90	On-going
14	Improvement/Rehabilitation of Brgy. Road 5km Tayataya to	Mansagomayon	1,500,000.00 20% EDF CY 2019	1,500,000.00	March 01,2019	82 C.D.	13.52%	₱ 521,910.63	On-Going
15	Road Improvement Sitio Tayataya to Sitio Nahulan	Mansagomayon	1,000,000.00 20% EDF CY 2019	1,000,000.00	March 01,2019	82 C.D.	43.26%	₱ 507,458.13	On-Going
	Improvement/Expansion of Water		3,500,000.00						

	Project/Program/Activity Name	Location	Total Cost		Date Started	DURATION	Project Status		REMARKS
							% of Completion	Accomplishment Incurred to Date	
16	Improvement/Expansion of Water System	22 Various Barangay	20% EDF CY 2019	3,500,000.00	March 01,2019	132 C.D.	80.00%	₱ 3,108,160.00	On-Going
17	Improvement/Rehabilitation of Brgy. Road 5km Amio to Sitio Talostos	Amio	1,500,000.00 20% EDF CY 2019	1,500,000.00	April 01,2019	85 C.D.	85.00%	₱ 324,037.56	On-Going
18	Renovation/Improvement of MTC Office	Poblacion	500,000.00 20% EDF CY 2020	500,000.00	April 10, 2020	59 C.D.	89.84%	₱ 193,527.00	On-Going
19	Construction of Flood Control	San Jose	500,000.00 20% EDF CY 2020	500,000.00	April 16, 2023	44 C.D.	94.78%	₱ 302,186.00	On-going
20	Improvement of Multi-Purpose Hall	Caranoche	100,000.00 20 % EDF CY- 2020	100,000.00	May 01,2020	14 C.D.	90.00%	₱ 19,850.00	On-Going
21	Construction of Storm Drainage Canal, Sicopong	Caranoche	100,000.00 20 % EDF CY- 2020	100,000.00	July 01, 2019	19 C.D.	90.00%	₱ 72,365.62	On-Going
22	Opening of Farm to Market Road	Cambat-aw to Bago-Bago Brgy. Nagbalaye	1,000,000.00 20% EDF CY 2020	1,000,000.00	March 01, 2020	30 C.D	16.43%	₱ 134,319.38	On-Going
23	Construction of Maternity Lounge for RHU II	Manalongon	750,000.00 20% EDF, CY 2020	750,000.00	February 01, 2021	79 C.D.	60.43%	₱ 429,888.75	On-Going
24	Improvement of Drainage Canal and Shoulder (1st Revised POW)	Poblacion	1,000,000.00 20% EDF, CY-2020	1,000,000.00	August 16, 2021	136 C.D.	31.39%	₱ 102,426.40	On-Going
25	Improvement/Rehabilitation of Dam and Irrigation Canal	San Pedro and Fatima	550,000.00 20% EDF CY 2021	550,000.00	August 16, 2022	105 C.D.	81.43%	₱ 33,300.00	On-going
26	Construction of Box Culvert	Purok 5, Caigangan	1,000,000.00 20% EDF CY-2022	1,000,000.00	Auust 6, 2022	92 C.D.	79.58%	₱ 249,759.43	On-going
27	Construction of Box Culvert	Purok 1, Caigangan	1,000,000.00 20% EDF CY-2022	1,000,000.00	February 1, 2023	91 C.D.	89.84%	₱ 259,975.00	On-going
28	Construction of Comfort Room for the Locally Stranded Individuals (LSI)	Poblacion	1,427,220.00 Res. # 2020-459, Ord. No. 35	1,427,220.00	June 15, 2021	124 C.D.	90.39%	₱ 1,310,773.00	On-Going
29	Construction of Water Reservior Sitio Kuyagaw	Manalongon	200,000.00 C-Y 2018 Supplemental 20% EDF	200,000.00	June 01, 2019	30 C.D.	5.00%	₱ 115,574.00	On-Going
30	Pilot 5 Heads Dairy Projects (Const. of Cow Dairy Shed)	Sitio Secopong Brgy. Caranoche	80,000.00 Res # 2020-327, Ordinance # 25	80,000.00			72.57%	₱ 71,141.00	On-Going

	Project/Program/Activity Name	Location	Total Cost		Date Started	DURATION	Project Status		REMARKS
							% of Completion	Accomplishment Incurred to Date	
31	Construction of Multi-Purpose Building	Talalak	1,000,000.00 Res. # 2021-246, Appropriation	1,000,000.00	August 1, 2022	88 C.D	70.25%	₱ 753,469.00	On-going
32	Procurement of Design and build for Const. of New Santa Catalina Terminal and Market Complex	Poblacion	79,979,584.61 Supplemental Budget CY-2020 (Res No. 2020-471, Ord. 39)	79,979,584.61	March 31, 2021	540 C.D.	90.00%	₱ 73,538,684.09	On-Going (Contract)
33	Design and Build: Construction of Multi-Purpose Building Phase 1	Sitio Malapagyao Brgy. Poblacion	90,998,720,05.00 20% EDF CY 2021 Suplemental Budget under Res. No. 2021-246, Appropriation	90,998,720.05	March 16, 2022	600 C.D.	60.43%	₱ 33,005,235.76	On-going (Contract)
34	Improvement of Municipal Park	Poblacion	2,000,000.00 Resolution # 2023-271 Ordinance #04	2,000,000.00	December 01, 2023	148 C.D.	88.56%	₱ 262,083.40	On-going
35	Improvement of Tourism Road	Brgy. Obat	1,000,000.00 20% EDF, CY-2023	1,000,000.00	March 01, 2024	61 C.D.	66.60%	₱ 516,930.85	On-going
36	Improvement of Tourism Road Revised POW (August 27, 2024)	Brgy. Sto. Rosario	1,000,000.00 20% EDF, CY-2023	1,000,000.00	August 01, 2024	61 C.D.	68.15%	₱ 425,155.00	On-going
37	Construction of Water System	Brgy. Poblacion	5,000,000.00 20% EDF CY-2021	5,000,000.00	March 1, 2021	200 CD	33.52%	₱ 2,687,691.00	On-going
38	Purchase of Construction and Heavy Equipment (Dumptruct, Road Grader, Pay Loader and		22,000,000.00 20% EDF, CY-2024	22,000,000.00	March 10, 2025				
39	Rehabilitation/Improvement of Municipal and Barangay Road	Various Barangay	5,000,000.00 20% EDF, CY-2024	5,000,000.00			20.92%		On-Going
40	Rehabilitation/Improvement of Road	Sitio Henglis, Sitio Cantiban, Barangay San Francisco	4,500,000.00 20% EDF CY-2024	4,500,000.00	September 5, 2024		55.82%		On-Going
41	Improvement/Expansion of Water System	Sitio Trucat to Barangay Poblacion	2,000,000.00 20% EDF, CY-2024	2,000,000.00	November 26, 2024		20.76%		On-Going
42	Rehabilitation/Improvement of Multi-Purpose Pavement	Sitio Manggolod, Barangay Poblacion	500,000.00 20% EDF, CY-2024	500,000.00	November 26, 2024				For Implementation
			Total	**238,235,524.66**					

	Project/Program/Activity Name	Location	Total Cost	Date Started	DURATION	Project Status		REMARKS
						% of Accomplishment		
						Completion	Incurred to Date	

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Municipality of Sta. Catalina **Appendix 2**
Timeline of Various Procurement
CY 2024

Date	Particulars	Amount	Mode of Procurement	Notice of Award	Acknowledgment Receipt by Supplier	NOA posted in PhilGeps	Notice to Proceed	Contract	Remarks
2/23/2024	1st Progress billing for Road Improvement/ Rehabilitation of Barangay Roads	₱ 3,524,662.95	Public Bidding	11/3/2022	11/22/2022			01/26/23	2,3,4
2/26/2024	Materials for the supply and delivery of construction materials (hardware) for various projects, in different barangays	1,878,670.00	Public Bidding	10/15/2020	10/23/2020		11/03/20	11/30/20	2,3,4
6/10/2024	Construction Materials (Lumber, Electrical, & Hardware) for various projects	1,255,965.00	Public Bidding	12/28/2023	1/4/2024	1/17/2024	12/28/23	01/12/24	1,3,4
8/7/2024	Materials for the supply and delivery of construction materials (hardware) for various projects, in different barangays	836,130.00	Public Bidding	10/15/2020	10/23/2020		11/03/20	11/30/20	2,3,4
8/15/2024	Consolidated Office Supplies for the 1st and 2nd Quarter CY 2024	1,335,811.00	Public Bidding	4/22/2024	5/10/2024	5/22/2024	04/22/24	05/24/24	1,3,4
11/6/2024	1st and Final Billing of Cluster I Project, Road Improvement/ Rehabilitation of various Barangays	9,144,206.29	Public Bidding	11/3/2022	11/29/2022		01/24/23	01/25/23	2,3,4
	Total	**₱ 17,975,445.24**							

Legend:
1 Late of posting of NOA in PhilGEPS
2 NOA not published
3 NTP not published
4 Contract not published

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Municipality of Sta. Catalina **Appendix 3**
Schedule of Disbursements not supported with CAF
CY 2024

Date	Particulars		Amount
2/23/2024	1st Progress billing for Road Improvement/ Rehabilitation of Barangay Roads	₱	3,524,662.95
2/26/2024	Materials for the supply and delivery of construction materials (hardware) for various projects, in different barangays		1,878,670.00
6/10/2024	Construction Materials (Lumber, Electrical, & Hardware) for various projects		1,255,965.00
8/7/2024	Materials for the supply and delivery of construction materials (hardware) for various projects, in different barangays		836,130.00
8/15/2024	Consolidated Office Supplies for the 1st and 2nd Quarter CY 2024		1,335,811.00
11/6/2024	1st and Final Billing of Cluster I Project, Road Improvement/ Rehabilitation of various Barangays		9,144,206.29
	Total	**₱**	**17,975,445.24**

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Municipality of Sta. Catalina
Comparison of Municipal Ordinance vs RA 9003 and 11898
CY 2023

Appendix 4

Prohibited Acts *(section 48 of RA 9003)*	Was there provision/s on the prohibititon of acts, in the Municipal ordinance/s obtained?		Estalished Fines/ Penalty, as provided in ordinance *(amount, sanction)*	Fine/ Penalty per Section 49 of RA 9003	*Aligned with Section 49?*	
	YES	NO			YES	NO
(1) Littering, throwing, dumping of waste matters in public places, such as roads, sidewalks, canals, esteros or parks, and establishment, or causing or permitting the same;	✔		100-300 or render community service for 4 hours to 5 days	300-1,000 or render community service for 1-15 days or both		✔
(2) Undertaking activities or operating, collecting or transporting equipment in violation of sanitation operation and other requirements or permits set forth in or established pursuant to this Act;	✔		200-1,000 or imprisonment of 1-5 days or both	300-1,000 or imprisonment of 1-15 days or both		✔
(3) The open burning of solid waste;	✔		200-1,000 or imprisonment of 1-5 days or both	300-1,000 or imprisonment of 1-15 days or both		✔
(4) Causing or permitting the collection of non-segregated or unsorted waste;	✔		200-1,000 or imprisonment of 1-5 days or both	1,000-3,000 or imprisonment of 15 days to 6 months or both		✔
(5) Squatting in open dumps and landfills;	✔		200-1,000 or imprisonment of 1-5 days or both	1,000-3,000 or imprisonment of 15 days to 6 months or both		✔
(6) Open dumping, burying of biodegradable or non-biodegradable materials in flood-prone areas;	✔		200-1,000 or imprisonment of 1-5 days or both	1,000-3,000 or imprisonment of 15 days to 6 months or both		✔
(7) Unauthorized removal of recyclable material intended for collection by authorized persons;	✔		200-1,000 or imprisonment of 1-5 days or both	1,000-3,000 or imprisonment of 15 days to 6 months or both		✔
(8) The mixing of source-separated recyclable material with other solid waste in any vehicle, box, container or receptacle used in solid waste collection or disposal;	✔		200-1,000 or imprisonment of 1-5 days or both	first offense: 500,000 plus 5-10% of net annual income in the previous year		✔
(9) Establishment or operation of open dumps as enjoined in this Act, or closure of said dumps in violation of Sec. 37		✔		first offense: 500,000 plus 5-10% of net annual income in the previous year second or subsequent violation: additional penalty of imprisonment of 1-3 years		✔
(10) The manufacture, distribution or use of non-environmentally acceptable packaging materials;		✔		first offense: 500,000 plus 5-10% of net annual income in the previous year second or subsequent violation: additional penalty of imprisonment of 1-3 years		✔
(11) Importation of consumer products packaged in non-environmentally acceptable materials		✔		first offense: 500,000 plus 5-10% of net annual income in the previous year		✔
(12) Importation of toxic wastes misrepresented as "recyclable" or "with recyclable content"		✔		10,000-20,000 or imprisonment of 30 days to 3 years or both		✔

Prohibited Acts *(section 48 of RA 9003)*	Was there provision/s on the prohibititon of acts, in the Municipal ordinance/s obtained?		Estalished Fines/ Penalty, as provided in ordinance *(amount, sanction)*	Fine/ Penalty per Section 49 of RA 9003	*Aligned with Section 49?*	
	YES	NO			YES	NO
(13) Transport and dumping in bulk of collected domestic, industrial, commercial and institutional wastes in areas other than centers or facilities prescribed under this Act;		✔		10,000-20,000 or imprisonment of 30 days to 3 years or both		✔
(14) Site preparation, construction, expansion or operation of waste management facilities without an Environmental Compliance Certificate required pursuant to Presidential Decree No. 1586 and this Act and not conforming with the land use plan of the LGU;	✔		500-2,000 or imprisonment of 5-30 days or both	100,000-1,000,000 or imprisonment of 1-6 years or both		✔
(15) The construction of any establishment within two hundred (200) meters from open dumps or controlled dumps, or sanitary landfills; and	✔		500-2,000 or imprisonment of 5-30 days or both	100,000-1,000,000 or imprisonment of 1-6 years or both		✔
(16) The construction or operation of landfills or any waste disposal facility on any aquifer, groundwater reservoir or watershed area and or any portions thereof.	✔		500-2,000 or imprisonment of 5-30 days or both	100,000-1,000,000 or imprisonment of 1-6 years or both		✔
(17) No registration of EPR programs by an obliged enterprise or PRO witth the NSWMC		✔		> first offense: 5,000,000-10,000,000 > second offense: 10,000,000-15,000,000 > third offense: 15,000,000-20,000,000 and automatic suspension of business permit until complied with		✔
(18) Failure to meet the targets for recovery/ offset of plastic packaging footprint by obliged enterprises that generate rigid or flexible plastic packaging		✔		> first offense: 5,000,000-10,000,000 or twice the cost of recovery and diversion of foorprint, whichever is higher > second offense: 10,000,000-15,000,000 or twice the cost of recovery and diversion of foorprint, whichever is higher > third offense: 15,000,000-20,000,000 and automatic suspension of business permit until complied with or twice the cost of recovery and diversion of foorprint, whichever is higher		✔

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