Province of Negros Oriental

Municipality of Manjuyod

STATEMENT OF FINANCIAL POSITION

General Fund

As at December 31, 2024

(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	311,542,729.44	₱	329,336,624.52
Investments		30,000.00		30,000.00
Receivables		36,589,956.93		34,160,950.81
Inventories		3,002,060.03		2,005,007.20
Prepayments and Deferred Charges		57,698,025.19		62,852,318.12
Total Current Assets		**408,862,771.59**		**428,384,900.65**
Non-Current Assets				
Property, Plant and Equipment		428,883,328.45		325,327,766.11
Intangible Assets		3,000.00		3,000.00
Total Non-Current Assets		**428,886,328.45**		**325,330,766.11**
Total Assets	₱	**837,749,100.04**	₱	**753,715,666.76**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	117,024,755.53	₱	77,173,707.79
Inter-Agency Payables		3,820,251.38		4,993,091.86
Intra-Agency Payables		36,448,347.07		32,111,708.57
Trust Liabilities		7,716,996.06		3,269,569.46
Deferred Credits/Unearned Income		17,809,383.17		16,072,003.11
Total Current Liabilities		**182,819,733.21**		**133,620,080.79**
Non-Current Liabilities				
Other Payables		4,171,094.23		3,953,132.05
Total Non-Current Liabilities		**4,171,094.23**		**3,953,132.05**
Total Liabilities		**186,990,827.44**		**137,573,212.84**
NET ASSETS/EQUITY				
Government Equity		650,758,272.60		616,142,453.92
Total Liabilities and Net Assets/Equity	₱	**837,749,100.04**	₱	**753,715,666.76**

Province of Negros Oriental

Municipality of Manjuyod

STATEMENT OF FINANCIAL POSITION

Special Education Fund

As at December 31, 2024

(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	5,972,013.20	₱	7,320,027.26
Investments		-		-
Receivables		23,957,528.86		23,366,399.37
Inventories		12,900.00		155,852.00
Prepayments and Deferred Charges		-		-
Total Current Assets		**29,942,442.06**		**30,842,278.63**
Non-Current Assets				
Property, Plant and Equipment		10,629,582.28		9,467,709.60
Intangible Assets		-		-
Total Non-Current Assets		**10,629,582.28**		**9,467,709.60**
Total Assets	**₱**	**40,572,024.34**	**₱**	**40,309,988.23**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	260,951.22	₱	568,531.67
Inter-Agency Payables		201,769.18		215,006.42
Intra-Agency Payables		1,602,856.89		1,358,685.71
Trust Liabilities		-		-
Deferred Credits/Unearned Income		20,656,962.29		20,065,838.82
Total Current Liabilities		**22,722,539.58**		**22,208,062.62**
Non-Current Liabilities				
Other Payables		111,925.03		79,464.45
Total Non-Current Liabilities		**111,925.03**		**79,464.45**
Total Liabilities		**22,834,464.61**		**22,287,527.07**
NET ASSETS/EQUITY				
Government Equity		17,737,559.73		18,022,461.16
Total Liabilities and Net Assets/Equity	**₱**	**40,572,024.34**	**₱**	**40,309,988.23**

Province of Negros Oriental

Municipality of Manjuyod

STATEMENT OF FINANCIAL POSITION

Trust Fund

As at December 31, 2024

(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	13,185,063.29	₱	15,167,856.85
Investments		-		-
Receivables		38,616,005.91		34,736,177.98
Inventories		259,537.91		259,537.91
Prepayments and Deferred Charges		-		-
Total Current Assets		**52,060,607.11**		**50,163,572.74**
Non-Current Assets				
Property, Plant and Equipment		13,303,733.95		11,804,733.95
Intangible Assets		-		-
Total Non-Current Assets		**13,303,733.95**		**11,804,733.95**
Total Assets	₱	**65,364,341.06**	₱	**61,968,306.69**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	563,540.92	₱	563,540.92
Inter-Agency Payables		24,673,199.82		22,914,168.62
Intra-Agency Payables		9,902,302.46		9,232,695.47
Trust Liabilities		27,189,841.76		26,607,873.56
Deferred Credits/Unearned Income		-		-
Total Current Liabilities		**62,328,884.96**		**59,318,278.57**
Non-Current Liabilities				
Other Payables		3,035,456.10		2,650,028.12
Total Non-Current Liabilities		**3,035,456.10**		**2,650,028.12**
Total Liabilities		**65,364,341.06**		**61,968,306.69**
NET ASSETS/EQUITY				
Government Equity		-		-
Total Liabilities and Net Assets/Equity	₱	**65,364,341.06**	₱	**61,968,306.69**

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

	2024	2023
Revenue		
Tax Revenue	₱ 8,042,873.52	₱ 7,520,831.92
Share from Internal Revenue Collections	218,252,642.00	205,480,562.83
Service and Business Income	8,115,839.93	8,226,433.67
Total Revenue	**234,411,355.45**	**221,227,828.42**
Less: Current Operating Expenses		
Personnel Services	66,348,070.10	67,521,567.42
Maintenance and Other Operating Expenses	115,911,926.17	113,688,718.03
Financial Expenses	5,116,227.40	463,692.00
Non-cash Expenses	8,696,271.01	8,025,683.89
Current Operating Expenses	**196,072,494.68**	**189,699,661.34**
Surplus (Deficit) from Current Operation	**38,338,860.77**	**31,528,167.08**
Add (Deduct):		
Transfers, Assistance and Subsidy From	-	-
Transfers, Assistance and Subsidy To	3,879,827.93	7,506,317.00
Net Financial Assistance/Subsidy	**(3,879,827.93)**	**(7,506,317.00)**
Other Non-Operating Income (Losses)		
Miscellaneous Income	471,323.23	80,745.60
Net Other Non-Operating Income (Losses)	**471,323.23**	**80,745.60**
Surplus (Deficit) for the period	**₱ 34,930,356.07**	**₱ 24,102,595.68**

Province of Negros Oriental

Municipality of Manjuyod

STATEMENT OF FINANCIAL PERFORMANCE

Special Education Fund

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

		2024		2023
Revenue				
Tax Revenue	₱	3,485,393.40	₱	3,350,956.49
Share from Internal Revenue Collections		-		-
Service and Business Income		2,889.36		3,546.51
Total Revenue		**3,488,282.76**		**3,354,503.00**
Less: Current Operating Expenses				
Personnel Services		1,224,770.60		1,509,421.49
Maintenance and Other Operating Expenses		1,936,114.47		1,822,523.53
Financial Expenses		-		2,400.00
Non-cash Expenses		450,202.32		365,771.88
Current Operating Expenses		**3,611,087.39**		**3,700,116.90**
Surplus (Deficit) from Current Operation		**(122,804.63)**		**(345,613.90)**
Add (Deduct):				
Transfers, Assistance and Subsidy From		-		-
Transfers, Assistance and Subsidy To		-		-
Net Financial Assistance/Subsidy		**-**		**-**
Other Non-Operating Income (Losses)				
Miscellaneous Income		-		-
Net Other Non-Operating Income (Losses)		**-**		**-**
Surplus (Deficit) for the period	₱	**(122,804.63)**	₱	**(345,613.90)**

Province of Negros Oriental

Municipality of Manjuyod

STATEMENT OF FINANCIAL PERFORMANCE

Trust Fund

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

	2024	2023
Revenue		
Tax Revenue	₱ -	₱ -
Share from Internal Revenue Collections	-	-
Service and Business Income	-	-
Total Revenue	**-**	**-**
Less: Current Operating Expenses		
Personnel Services	7,419,973.27	714,000.00
Maintenance and Other Operating Expenses	24,480,340.00	14,703,285.00
Financial Expenses	-	-
Non-cash Expenses	-	-
Current Operating Expenses	**31,900,313.27**	**15,417,285.00**
Surplus (Deficit) from Current Operation	**(31,900,313.27)**	**(15,417,285.00)**
Add (Deduct):		
Transfers, Assistance and Subsidy From	31,900,313.27	15,417,285.00
Transfers, Assistance and Subsidy To	-	-
Net Financial Assistance/Subsidy	**31,900,313.27**	**15,417,285.00**
Other Non-Operating Income (Losses)		
Miscellaneous Income	-	-
Net Other Non-Operating Income (Losses)	**-**	**-**
Surplus (Deficit) for the period	**₱ -**	**₱ -**

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

	2024	2023
Balance, January 1	₱ 616,142,453.92	₱ 595,184,159.69
Add (Deduct)		
Change in Accounting Policy	-	-
Prior Period Errors	(314,537.39)	(3,144,301.45)
Restated Balance	615,827,916.53	592,039,858.24
Add (Deduct) Changes in Net Assets/Equity during the year		
Adjustments recognized directly in Net Assets/Equity	-	-
Surplus (Deficit) for the period	34,930,356.07	24,102,595.68
Total reconized revenue and expenses for the period	34,930,356.07	24,102,595.68
Balance, December 31	**₱ 650,758,272.60**	**₱ 616,142,453.92**

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

	2024	2023
Balance, January 1	₱ 18,022,461.16	₱ 18,368,075.06
Add (Deduct)		
Change in Accounting Policy	-	-
Prior Period Errors	(162,096.80)	-
Restated Balance	17,860,364.36	18,368,075.06
Add (Deduct) Changes in Net Assets/Equity during the year		
Adjustments recognized directly in Net Assets/Equity	-	-
Surplus (Deficit) for the period	(122,804.63)	(345,613.90)
Total reconized revenue and expenses for the period	(122,804.63)	(345,613.90)
Balance, December 31	**₱ 17,737,559.73**	**₱ 18,022,461.16**

Province of Negros Oriental

Municipality of Manjuyod

STATEMENT OF CASH FLOWS

General Fund

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

	2024	2023
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection from Taxpayers	₱ 8,042,873.52	₱ 7,520,831.92
Share from Internal Revenue Allotment	218,252,642.00	205,480,562.83
Receipts from business/service income	7,976,059.54	8,070,328.25
Interest Income	139,780.39	156,105.42
Other Receipts	21,617,404.88	4,409,887.64
Total Cash Inflow	256,028,760.33	225,637,716.06
Cash Outflows:		
Payment of expenses	10,881,815.43	18,548,464.00
Payments to suppliers and creditors	107,297,927.21	100,706,855.84
Payments to employees	68,238,183.06	69,924,974.61
Interest Expenses	4,838,125.90	-
Other Expenses	5,687,131.51	85,147,697.44
Total Cash Outflow	196,943,183.11	274,327,991.89
Net Cash from Operating Activities	**59,085,577.22**	**(48,690,275.83)**
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Sale/Disposal of Property, Plant & Equipment	-	-
Total Cash Inflow	-	-
Cash Outflows:		
Purchase/Construction of Property, Plant & Equipment	112,223,543.35	62,465,510.68
Total Cash Outflow	112,223,543.35	62,465,510.68
Net Cash from Investing Activities	**(112,223,543.35)**	**(62,465,510.68)**
Cash Flows from Financing Activities:		
Cash Inflows:		
Proceeds from Loans	35,344,071.05	60,625,243.45
Total Cash Inflow	35,344,071.05	60,625,243.45
Cash Outflows:		
Payment of Loan Amortization	-	-
Total Cash Outflow	-	-
Net Cash from Financing Activities	**35,344,071.05**	**60,625,243.45**
Total Cash Provided by Operating, Investing & Financing Activities	**(17,793,895.08)**	**(50,530,543.06)**
Cash, Beginning of the Period	329,336,624.52	379,867,167.58
Cash, at the end of the Period	**₱ 311,542,729.44**	**₱ 329,336,624.52**

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

	2023	2022
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection from Taxpayers	₱ 3,485,393.40	₱ 3,350,956.49
Share from Internal Revenue Allotment	-	-
Receipts from business/service income	-	-
Interest Income	2,889.36	3,546.51
Other Receipts	1,078,873.16	1,209,703.82
Total Cash Inflow	4,567,155.92	4,564,206.82
Cash Outflows:		
Payment of expenses	980,113.11	865,515.16
Payments to suppliers and creditors	1,902,039.79	1,807,523.53
Payments to employees	1,258,845.28	1,524,421.49
Interest Expenses	-	-
Other Expenses	162,096.80	2,400.00
Total Cash Outflow	4,303,094.98	4,199,860.18
Net Cash from Operating Activities	**264,060.94**	**364,346.64**
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Sale/Disposal of Property, Plant & Equipment	-	-
Total Cash Inflow	-	-
Cash Outflows:		
Purchase/Construction of Property, Plant & Equipment	1,612,075.00	1,343,946.50
Total Cash Outflow	1,612,075.00	1,343,946.50
Net Cash from Investing Activities	**(1,612,075.00)**	**(1,343,946.50)**
Cash Flows from Financing Activities:		
Cash Inflows:		
Proceeds from Loans	-	-
Total Cash Inflow	-	-
Cash Outflows:		
Payment of Loan Amortization	-	-
Total Cash Outflow	-	-
Net Cash from Financing Activities	**-**	**-**
Total Cash Provided by Operating, Investing & Financing Activities	**(1,348,014.06)**	**(979,599.86)**
Cash, Beginning of the Period	7,320,027.26	8,299,627.12
Cash, at the end of the Period	**₱ 5,972,013.20**	**₱ 7,320,027.26**

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

	2024	2023
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection from Taxpayers	₱ -	₱ -
Share from Internal Revenue Allotment	-	-
Receipts from business/service income	-	-
Interest Income	-	-
Other Receipts	36,932,216.03	18,704,576.58
Total Cash Inflow	36,932,216.03	18,704,576.58
Cash Outflows:		
Payment of expenses	5,515,696.32	35,261,940.62
Payments to suppliers and creditors	1,342,540.00	14,536,630.00
Payments to employees	7,559,973.27	802,655.00
Interest Expenses	-	-
Other Expenses	22,997,800.00	78,000.00
Total Cash Outflow	37,416,009.59	50,679,225.62
Net Cash from Operating Activities	**(483,793.56)**	**(31,974,649.04)**
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Sale/Disposal of Property, Plant & Equipment	-	-
Total Cash Inflow	-	-
Cash Outflows:		
Purchase/Construction of Property, Plant & Equipment	1,499,000.00	-
Total Cash Outflow	1,499,000.00	-
Net Cash from Investing Activities	**(1,499,000.00)**	**-**
Cash Flows from Financing Activities:		
Cash Inflows:		
Proceeds from Loans	-	-
Total Cash Inflow	-	-
Cash Outflows:		
Payment of Loan Amortization	-	-
Total Cash Outflow	-	-
Net Cash from Financing Activities	-	-
Total Cash Provided by Operating, Investing & Financing Activities	**(1,982,793.56)**	**(31,974,649.04)**
Cash, Beginning of the Period	15,167,856.85	47,142,505.89
Cash, at the end of the Period	**₱ 13,185,063.29**	**₱ 15,167,856.85**

Appendix E.1

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

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budget				Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue - Property	2,900,000.00	2,877,508.00	2,900,000.00	2,877,508.00	-	-	2,617,638.31	2,560,432.19	282,361.69	317,075.81
b. Tax Revenue - Goods and Services	3,500,000.00	3,399,611.00	3,500,000.00	3,399,611.00	-	-	4,977,572.38	4,476,105.66	(1,477,572.38)	(1,076,494.66)
c. Other Local Taxes	560,000.00	555,168.00	560,000.00	555,168.00	-	-	447,602.83	484,294.07	112,397.17	70,873.93
Total Tax Revenue	**6,960,000.00**	**6,832,287.00**	**6,960,000.00**	**6,832,287.00**	**-**	**-**	**8,042,813.52**	**7,520,831.92**	**(1,082,813.52)**	**(688,544.92)**
2. Non-Tax Revenue										
a. Service Income	3,850,000.00	3,637,731.00	3,850,000.00	3,637,731.00	-	-	4,037,801.64	4,814,751.22	(187,801.64)	(1,177,020.22)
b. Business Income	2,865,000.00	3,133,599.00	2,865,000.00	3,133,599.00	-	-	4,078,038.29	3,411,682.45	(1,213,038.29)	(278,083.45)
c. Other Income and Receipts	144,000.00	143,606.00	144,000.00	143,606.00	-	-	471,323.23	80,745.60	(327,323.23)	62,860.40
Total Non-Tax Revenue	**6,859,000.00**	**6,914,936.00**	**6,859,000.00**	**6,914,936.00**	**-**	**-**	**8,587,163.16**	**8,307,179.27**	**(1,728,163.16)**	**(1,392,243.27)**
B. External Sources										
1. Share from the National Internal Revenue Taxes (IRA)	218,251,055.00	205,415,923.00	218,251,055.00	205,415,923.00	-	-	218,252,642.00	205,480,562.83	(1,587.00)	(64,639.83)
2. Share from GOCCs					-	-			-	-
3. Other Shares from National Tax Collections	-	-	-	-	-	-	-	-	-	-
a. Share from Ecozone					-	-			-	-
b. Share from EVAT					-	-			-	-
c. Share from National Wealth					-	-			-	-
d. Share from Tobacco Excise Tax					-	-			-	-
4. Other Receipts	-	-	-	-	-	-	-	-	-	-
a. Grants and Donations	-	-	-	-	-	-	-	-	-	-
b. Other Subsidy Income					-	-			-	-
5. Inter-local Transfer	-	-	-	-	-	-		-	-	-
6. Capital /Investment Receipts	-	-	-	-	-	-	-	-	-	-
a. Sale of Capital Assets					-	-			-	-
b. Sale of Investments					-	-			-	-
c. Proceeds from Collections of Loan Receivables					-	-			-	-
C. Receipts from Borrowings	-	-			-	-			-	-
Total Revenue and Receipts	**232,070,055.00**	**219,163,146.00**	**232,070,055.00**	**219,163,146.00**	**-**	**-**	**234,882,618.68**	**221,308,574.02**	**(2,812,563.68)**	**(2,145,428.02)**
Expenditures										
Current Appropriations										
General Public Services										
Personal Services	48,102,471.95	46,907,368.69	45,788,405.63	50,342,550.00	2,314,066.32	(3,435,181.31)	44,306,980.59	44,957,707.40	1,481,425.04	5,384,842.60
Maintenance and Other Operating Expenses	45,234,595.24	42,972,744.60	61,172,381.35	61,723,277.72	(15,937,786.11)	(18,750,533.12)	56,725,823.53	56,683,642.45	4,446,557.82	5,039,635.27
Capital Outlay	1,130,000.00	500,000.00	1,733,500.00	1,874,500.00	(603,500.00)	(1,374,500.00)	387,620.00	178,913.00	1,345,880.00	1,695,587.00
Education					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Health, Nutrition and Population Control					-	-			-	-
Personal Services	10,415,392.01	10,948,283.79	10,572,690.15	11,301,783.79	(157,298.14)	(353,500.00)	9,958,387.31	10,024,793.21	614,302.84	1,276,990.58
Maintenance and Other Operating Expenses	10,578,000.00	9,001,000.00	11,508,000.00	10,329,500.00	(930,000.00)	(1,328,500.00)	10,357,397.01	9,227,452.19	1,150,602.99	1,102,047.81
Capital Outlay	900,000.00	-	900,000.00	-	-	-	445,251.00		454,749.00	-
Labor and Employment					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Personal Services	1,506,931.00	1,517,888.65	1,327,165.40	1,693,888.65	179,765.60	(176,000.00)	1,320,810.96	1,389,307.43	6,354.44	304,581.22
Maintenance and Other Operating Expenses	2,720,000.00	2,730,900.00	4,225,000.00	4,643,280.00	(1,505,000.00)	(1,912,380.00)	4,506,835.02	4,131,862.55	(281,835.02)	511,417.45
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Personal Services	1,684,757.40	1,664,757.40	2,987,833.17	1,774,757.40	(1,303,075.77)	(110,000.00)	1,563,674.75	1,559,782.70	1,424,158.42	214,974.70
Maintenance and Other Operating Expenses	8,352,000.00	7,720,383.12	7,972,000.00	14,147,083.12	380,000.00	(6,426,700.00)	8,539,900.66	13,707,437.16	(567,900.66)	439,645.96
Capital Outlay	50,000.00	-	50,000.00	3,848,500.00	-	(3,848,500.00)	50,000.00	-	-	3,848,500.00

Appendix E.1

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Economic Services					-	-			-	-
Personal Services	7,540,793.65	7,505,195.20	7,709,159.91	8,111,295.20	(168,366.26)	(606,100.00)	7,195,772.24	7,560,764.79	513,387.67	550,530.41
Maintenance and Other Operating Expenses	17,502,000.00	16,965,264.28	23,780,518.00	21,489,857.28	(6,278,518.00)	(4,524,593.00)	21,533,853.13	20,103,735.10	2,246,664.87	1,386,122.18
Capital Outlay	740,000.00	160,000.00	740,000.00	1,000,000.00	-	(840,000.00)	378,506.00	-	361,494.00	1,000,000.00
Other Purposes:					-	-			-	-
Debt Service					-	-			-	-
Financial Expense					-	-			-	-
Amortization					-	-			-	-
LDRRMF					-	-			-	-
Maintenance and Other Operating Expenses	5,320,565.93	9,063,593.00	5,320,565.93	9,063,593.00	-	-	5,320,565.93	2,057,275.50	-	7,006,317.50
Capital Outlay	6,282,936.82	1,900,000.00	6,282,936.82	1,900,000.00	-	-	-	-	6,282,936.82	1,900,000.00
20% Development Fund					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay	43,650,211.00	41,104,927.40	55,150,211.00	94,423,787.80	(11,500,000.00)	(53,318,860.40)	8,375,652.31	9,459,829.37	46,774,558.69	84,963,958.43
Share from National Wealth					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Allocation for Senior Citizens and PWD					-	-			-	-
Maintenance and Other Operating Expenses	2,130,136.95	3,242,155.00	2,130,136.95	3,372,718.60	-	(130,563.60)	2,071,735.00	2,829,235.00	58,401.95	543,483.60
Capital Outlay	190,563.60	1,005,809.97	190,563.60	875,246.37	-	130,563.60	-	169,729.00	190,563.60	705,517.37
Others					-	-			-	-
Personal Services	1,946,686.15	1,940,281.90	2,010,954.46	2,080,281.90	(64,268.31)	(140,000.00)	2,002,444.25	2,029,211.89	8,510.21	51,070.01
Maintenance and Other Operating Expenses	14,162,013.30	7,569,000.00	14,987,463.30	9,358,342.42	(825,450.00)	(1,789,342.42)	13,011,741.37	7,054,918.43	1,975,721.93	2,303,423.99
Capital Outlay	1,930,000.00	-	5,630,000.00	270,000.00	(3,700,000.00)	(270,000.00)	250,000.00	-	5,380,000.00	270,000.00
Total Current Appropriations	**232,070,055.00**	**214,419,553.00**	**272,169,485.67**	**313,624,243.25**	**(40,099,430.67)**	**(99,204,690.25)**	**198,302,951.06**	**193,125,597.17**	**73,866,534.61**	**120,498,646.08**
Continuing Appropriations					-	-				
General Public Services					-	-				
Capital Outlay	16,554,214.89	21,261,017.89	13,574,913.17	21,261,017.89	2,979,301.72	-	1,393,554.60	6,402,390.00	12,181,358.57	14,858,627.89
Education					-	-			-	-
Capital Outlay					-	-	-	-	-	-
Health, Nutrition and Population Control					-	-			-	-
Capital Outlay	5,752,970.03	6,047,870.03	5,752,970.03	6,047,870.03	-	-	-	294,900.00	5,752,970.03	5,752,970.03
Labor and Employment					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Capital Outlay	489,552.60	489,552.60	489,552.60	489,552.60	-	-	-	-	489,552.60	489,552.60
Social Services and Social Welfare					-	-			-	-
Capital Outlay	13,366,704.44	13,366,704.44	13,366,704.44	13,366,704.44	-	-	-	5,006,921.50	13,366,704.44	8,359,782.94
Economic Services					-	-			-	-
Capital Outlay	10,631,261.50	12,601,259.50	9,529,261.50	12,601,259.50	1,102,000.00	-	2,118,995.05	2,969,998.00	7,410,266.45	9,631,261.50
Other Purposes:					-	-			-	-
Capital Outlay	243,075,313.26	188,198,317.79	227,875,313.26	188,198,317.79	15,200,000.00	-	98,823,964.39	37,982,829.81	129,051,348.87	150,215,487.98
Total Continuing Appropriations	**289,870,016.72**	**241,964,722.25**	**270,588,715.00**	**241,964,722.25**	**19,281,301.72**	**-**	**102,336,514.04**	**52,657,039.31**	**168,252,200.96**	**189,307,682.94**
Total Appropriations	**521,940,071.72**	**456,384,275.25**	**542,758,200.67**	**555,588,965.50**	**(20,818,128.95)**	**(99,204,690.25)**	**300,639,465.10**	**245,782,636.48**	**242,118,735.57**	**309,806,329.02**

Appendix E.2

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

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budget				Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue - Property	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	-	-	3,485,393.40	3,350,956.49	(685,393.40)	(550,956.49)
b. Tax Revenue - Goods and Services					-	-			-	-
c. Other Local Taxes					-	-			-	-
Total Tax Revenue	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	-	-	3,485,393.40	3,350,956.49	(685,393.40)	(550,956.49)
2. Non-Tax Revenue										
a. Service Income					-	-			-	-
b. Business Income	-	-	-	-	-	-	2,889.36	3,655.69	(2,889.36)	(3,655.69)
c. Other Income and Receipts	-	-		-	-	-		-	-	-
Total Non-Tax Revenue	-	-	-	-	-	-	2,889.36	3,655.69	(2,889.36)	(3,655.69)
B. External Sources										
1. Share from the National Internal Revenue Taxes (IRA)					-	-			-	-
2. Share from GOCCs					-	-			-	-
3. Other Shares from National Tax Collections	-	-	-	-	-	-	-	-	-	-
a. Share from Ecozone					-	-			-	-
b. Share from EVAT					-	-			-	-
c. Share from National Wealth					-	-			-	-
d. Share from Tobacco Excise Tax					-	-			-	-
4. Other Receipts	-	-	-	-	-	-	-	-	-	-
a. Grants and Donations					-	-			-	-
b. Other Subsidy Income					-	-			-	-
5. Inter-local Transfer					-	-			-	-
6. Capital /Investment Receipts	-	-	-	-	-	-	-	-	-	-
a. Sale of Capital Assets					-	-			-	-
b. Sale of Investments					-	-			-	-
c. Proceeds from Collections of Loan Receivables					-	-			-	-
C. Receipts from Borrowings					-	-			-	-
Total Revenue and Receipts	**2,800,000.00**	**2,800,000.00**	**2,800,000.00**	**2,800,000.00**	**-**	**-**	**3,488,282.76**	**3,354,612.18**	**(688,282.76)**	**(554,612.18)**
Expenditures										
Current Appropriations										
General Public Services										
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Education					-	-			-	-
Personal Services	1,155,100.00	1,566,424.00	1,347,100.00	1,566,424.00	(192,000.00)	-	1,224,770.60	1,509,421.49	122,329.40	57,002.51
Maintenance and Other Operating Expenses	1,294,900.00	2,074,994.14	2,167,939.81	2,074,994.14	(873,039.81)	-	1,949,014.47	1,881,720.53	218,925.34	193,273.61
Capital Outlay	350,000.00	950,000.00	615,000.00	950,000.00	(265,000.00)	-	104,716.00	-	510,284.00	950,000.00
Health, Nutrition and Population Control					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Labor and Employment					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Economic Services					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Other Purposes:					-	-			-	-
Debt Service					-	-			-	-
Financial Expense					-	-			-	-
Amortization					-	-			-	-
LDRRMF					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
20% Development Fund					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Share from National Wealth					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Allocation for Senior Citizens and PWD					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Others					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Total Current Appropriations	**2,800,000.00**	**4,591,418.14**	**4,130,039.81**	**4,591,418.14**	**(1,330,039.81)**	**-**	**3,278,501.07**	**3,391,142.02**	**851,538.74**	**1,200,276.12**
Continuing Appropriations					-	-				
General Public Services					-	-				
Capital Outlay					-	-			-	-
Education					-	-			-	-
Capital Outlay	4,253,875.00	4,647,821.58	3,673,875.00	4,647,821.58	580,000.00	-	1,507,359.00	1,343,946.50	2,166,516.00	3,303,875.08
Health, Nutrition and Population Control					-	-			-	-
Capital Outlay					-	-			-	-
Labor and Employment					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Capital Outlay					-	-			-	-
Economic Services					-	-			-	-
Capital Outlay					-	-			-	-
Other Purposes:					-	-			-	-
Capital Outlay					-	-			-	-
Total Continuing Appropriations	**4,253,875.00**	**4,647,821.58**	**3,673,875.00**	**4,647,821.58**	**580,000.00**	**-**	**1,507,359.00**	**1,343,946.50**	**2,166,516.00**	**3,303,875.08**
Total Appropriations	**7,053,875.00**	**9,239,239.72**	**7,803,914.81**	**9,239,239.72**	**(750,039.81)**	**-**	**4,785,860.07**	**4,735,088.52**	**3,018,054.74**	**4,504,151.20**

Municipality of Manjuyod
Schedule of Property Plant and Equipment
CY 2024

Land	
Land	2,548,566.95
Sub-total:	**2,548,566.95**
Land Improvements	
Land Improvements, Aquaculture Structures	4,695,975.67
Other Land Improvements	474,848.42
Sub-total:	**5,170,824.09**
Infrastructure Assets	
Road Networks	110,668,750.21
Flood Control Systems	12,141,168.91
Water Supply Systems	18,484,832.87
Power Supply Systems	3,282,989.56
Parks, Plazas and Monuments	337,167.10
Other Infrastructure Assets	759,010.96
Sub-total:	**145,673,919.61**
Buildings and Other Structures	
Buildings	3,371,604.51
School Buildings	4,071,685.65
Hospital and Health Centers	1,542,274.22
Markets	1,747,884.95
Other Structures	24,363,963.13
Sub-total:	**35,097,412.46**
Machinery and Equipment	
Machinery	594,195.00
Office Equipment	2,876,130.58
Information and Communication Technology	16,658,930.95
Agriculture and Forestry Equipment	187,000.00
Marine and Fishery Equipment	-
Communication Equipment	1,886,678.48
Construction and Heavy Equipment	42,636,398.30
Disaster Response and Rescue Equipment	3,900,840.00
Military, Police and Security Equipment	-
Medical Equipment	152,000.00
Sports Equipment	108,885.00
Technical and Scientific Equipment	143,627.00
Other Machinery and Equipment	8,787,490.05
Sub-total:	**77,932,175.36**

Transportation Equipment	
Motor Vehicles	64,189,122.38
Watercrafts	2,193,266.04
Other Transportation Equipment	2,290,000.00
Sub-total:	**68,672,388.42**
Furniture, Fixtures and Books	
Furniture and Fixtures	3,000,453.94
Books	176,706.85
Sub-total:	**3,177,160.79**
Construction in Progress	
Construction in Progress -Infrastructure Assets	125,943,623.91
Construction in Progress- Buildings and Other Structures	69,698,543.77
Sub-total:	**195,642,167.68**
Other Property, Plant and Equipment	
Work/Zoo Animals	102,000.00
Other Property, Plant and Equipment	13,261,072.20
Sub-total:	**13,363,072.20**
TOTAL	**547,277,687.56**
Less: Accumulated Depreciation	94,461,042.88
NET BOOK VALUE	**452,816,644.68**

Prepared by:

VERA V. ALJAS
Audit Team Leader

Municipality of Manjuyod
Schedule of Property, Plant, and Equipment in the Trust Fund
CYs 2021 to 2024

Account	2024	2023	2022	2021
Infrastructure Assets				
Road Networks	589,360.76	589,360.76	589,360.76	589,360.76
Flood Control Systems	49,240.00	49,240.00	49,240.00	49,240.00
Water Supply Systems	213,910.00	213,910.00	213,910.00	213,910.00
Buildings and Other Structures				
Other Structures	940,743.10	940,743.10	940,743.10	940,743.10
Machinery and Equipment				
Other Machinery and Equipment	228,900.00	228,900.00	228,900.00	228,900.00
Transportation Equipment				
Motor Vehicles	1,499,000.00	-	-	-
Total	**3,521,153.86**	**2,022,153.86**	**2,022,153.86**	**2,022,153.86**

Prepared by:

CATHERINE ANNE O. ARESGADO
Audit Team Member

Reviewed by:

VERA V. ALJAS
Audit Team Leader

Municipality of Manjuyod
Estimation of Accumulated Depreciation
As of December 31, 2024

No.	Project Name	Date of Completion	No. of Years Since Completion	Estimated Useful Life*	Amount	Annual Depreciation	Estimated Accumulated Depreciation as of December 31, 2024	Net Book Value as of December 31, 2024
I. Road Networks (1-07-03-010)**								
1	Const. of Mandalupang, Tanglad Alangilanan – ARCDP	2007	17	20	5,228,190.34	261,409.52	4,182,552.27	1,045,638.07
2	Const. of Mandalupang, Tanglad Alangilanan – ARCDP	2009	15	20	1,241,178.85	62,058.94	868,825.20	372,353.66
3	Road Rehabilitation	2010	14	10	214,780.69	21,478.07	214,780.69	-
4	Road Rehabilitation	2011	13	10	14,975.63	1,497.56	14,975.63	-
	Subtotal - Road Networks				**6,699,125.51**	**346,444.09**	**5,281,133.79**	**1,417,991.72**
II. Water Supply System (1-07-03-040)								
5	Construction of Waterworks – Brgy. Candabong	2005	19	15	1,988,213.14	125,920.17	1,888,802.48	99,410.66
III. Buildings (1-07-04-010)								
6	Construction of Day Care Center – Diff. Brgys.	2005	19	30	1,095,241.44	34,682.65	624,287.62	470,953.82
	Overall Total				**9,782,580.09**	**507,046.90**	**7,794,223.89**	**1,988,356.20**

*Estimated useful lives are based on COA Circular No. 2003-007 dated December 11, 2003 and DPWH Department Order No. 176, series of 2015 dated November 23, 2015.

**No residual values were provided for the depreciable components of the road network system per Item IV (14) of COA Circular No. 2015-008 dated November 23, 2015.

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