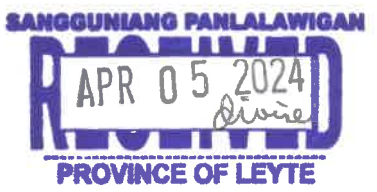


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REPUBLIC OF THE PHILIPPINES  
**Commission on Audit**  
**REGIONAL OFFICE NO. VIII**  
Candahug, Palo, Leyte

Item No.: 32  
Date: 16 2024 APR



April 3, 2024

**The Honorable Presiding Officer**  
**And Members of the Sangguniang Panlalawigan**  
Province of Leyte  
Provincial Government Complex, Palo, Leyte

Sirs/Mesdames:

Pursuant to Section 2, Article IX-D of the Constitution of the Republic of the Philippines, Section 43 (2) of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, and in line with this Commission's efforts toward informing management on how fiscal responsibility had been discharged, we are pleased to transmit the report of our Auditors on the audit of the accounts and operations of the Provincial Government of Leyte for the year ended December 31, 2023.

The audit was conducted to ascertain the propriety of financial transactions and compliance of the agency to prescribed laws, rules and regulations. It was also made to ascertain the accuracy of financial records and reports, as well as the fairness of the presentation of the financial statements.


The Auditor rendered a qualified opinion on the fairness of the presentation of the financial statements due to the audit exceptions noted as indicated in the Independent Auditor's Report.

In our transmittal of even date, we requested the Local Chief Executive to act on the recommendations contained in the report and to inform this Commission through our Auditor of the action(s) taken thereon within sixty days upon receipt hereof.

We acknowledge the cooperation and support extended to our Audit Team during the audit.

Very truly yours,

**FOR THE COMMISSION ON AUDIT:**

By:   
**Atty. FELIX M. BASALLAJE, JR.**  
Director IV  
Regional Director

## EXECUTIVE SUMMARY

### Introduction

Consistent with its classification as a first-class local government unit, the Province of Leyte (The Province), through the leadership of Governor Carlos Jericho L. Petilla and Vice-Governor Leopoldo M. Javier, Jr., continued its goal in CY 2023 to digitalize its processes and operations. The Province's Management Information Systems (MIS) Division introduced an integrated system for managing its human resources through the use of Facial Recognition-Timesheet-Payroll interface. In addition, a new automated Property Inventory System was developed to keep track of its property and supply asset additions/deletions, and custody.

A financial and compliance audit was conducted on the Province's accounts and operations for CY 2023, with particular emphasis on the audit thrusts identified in COA Unnumbered Memorandum dated October 9, 2023 from the Local Government Audit Sector, which include: Cash and Cash Equivalents; Property, Plant, and Equipment (PPE); Other identified accounts to be audited as a result of the agency risk assessment; Cash Advances on Confidential Funds; and Fund Transfer from National Government Agencies. The audit also covered the review of the LGU's compliance with pertinent legal and regulatory provisions on the utilization of the 20% Development Fund (DF) and the Local Disaster Risk Reduction and Management Fund (LDRRMF).

The audit was aimed to ascertain the propriety and validity of the disbursements and receipts, and to obtain reasonable assurance about whether the financial statements are free from material misstatements. It likewise included a review of operating procedures; vouching of transaction documents; interview with management officials and employees concerned; reconciliation and analysis of accounts; ocular inspection of infrastructure projects undertaken; and such other audit techniques considered necessary under the circumstances. The audit also took into consideration the appropriateness of accounting policies used, and the reasonableness of accounting estimates made by management, and evaluated the overall presentation of the financial statements. The audit was conducted in accordance with International Public Sector Standards on Auditing.

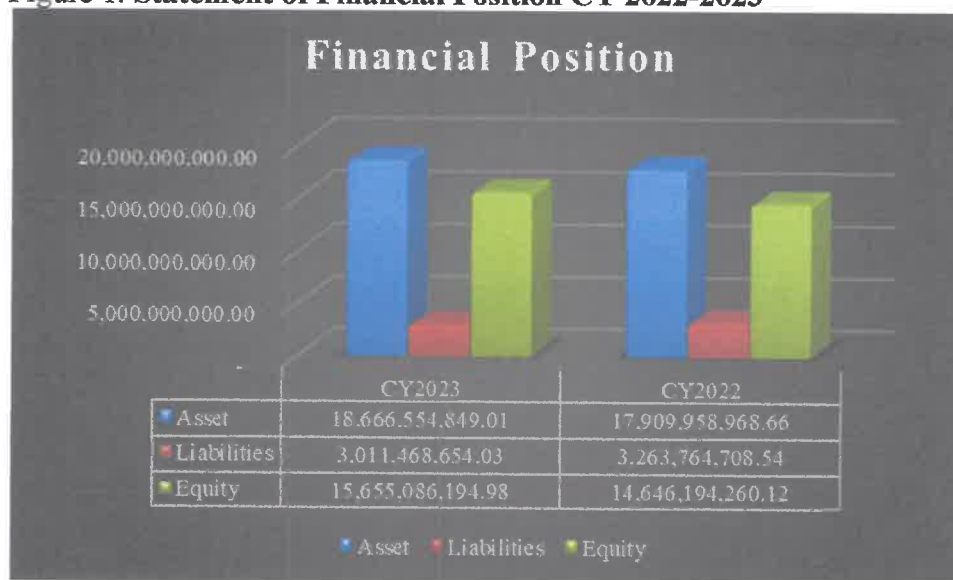
### Financial Highlights

A comparative analysis of the Financial Position of the Province of Leyte between CY 2022 to CY 2023 showed an increase of ₱756,595,880.35 and ₱1,008,891,934.86 in Assets and Equity, respectively, and a slight decrease of ₱252,296,054.51 in Liabilities.

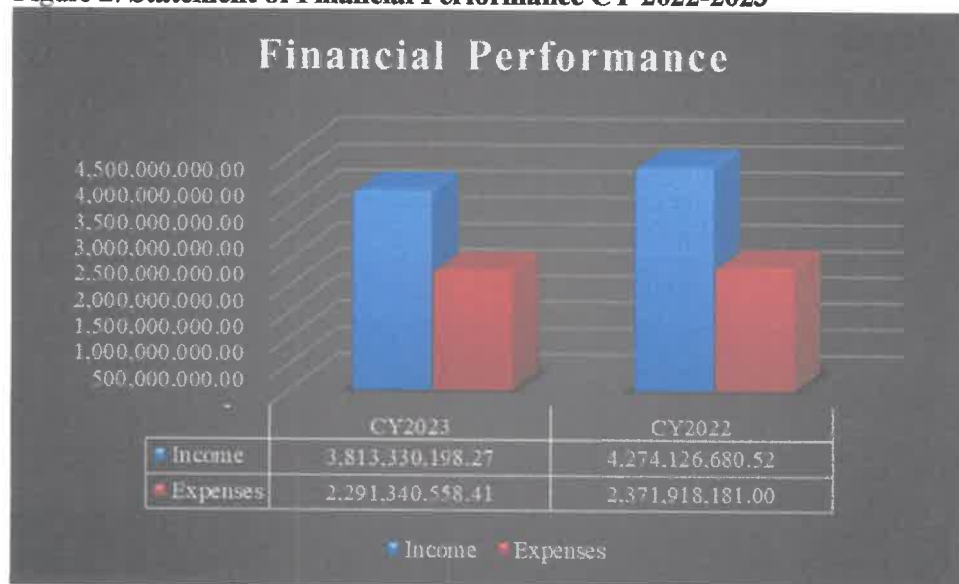
On the other hand, Income and Expenses slightly decreased between the same years, at ₱460,796,482.25 and ₱80,577,622.59, respectively.

A graphical illustration of these changes are presented in Figure 1 & Figure 2.

**Figure 1. Statement of Financial Position CY 2022-2023**



**Figure 2. Statement of Financial Performance CY 2022-2023**



The appropriation/allotment and obligations for the current and previous years, including funds received from, and transferred to, other agencies and non-government and people's organizations are as follows:

Particulars	CY 2023	CY 2022
Appropriations/Allotment	₱3,980,132,273.53	₱4,275,007,581.75
Obligations	2,363,541,802.76	2,600,912,369.06
Funds received from NGAs	183,634,571.41	311,896,418.52
Funds transferred to LGUs	121,407,187.50	121,242,800.00
Funds transferred to NGOs/POs	6,328,650.00	6,070,270.00

## **Independent Auditor's Report on the Financial Statements**

The Auditor rendered a qualified opinion on the combined financial statements of the Province of Leyte for the year ended December 31, 2023, due to the exceptions stated in the Independent Auditor's Report and as discussed in Part II of the report.

### **Summary of Significant Observations and Recommendations**

- 1. Property, Plant and Equipment, specifically Construction-In-Progress (CIP) – Infrastructure Assets account, is overstated by ₱37,680,558.52 due to advance recording at year-end of the whole contract amount of outstanding infrastructure contracts instead of the actual accomplishments or progress billing.**

We recommended that the Provincial Accountant record in the CIP account only the cost of actual accomplishments of the projects and prepare the necessary adjustments in the books on the erroneous recording.

- 2. Property, Plant, and Equipment (PPE) is understated by an aggregate cost of ₱18,389,852.10 due to derecognition of properties recorded in various PPE accounts even in the absence of confirmation that complete disposal activities was undertaken.**

We recommended that the Provincial Accountant prepare the Journal Entry Voucher to restore in the books the value of the PPE accounts previously derecognized and record the derecognition only when proper disposal of the properties has been completed.

We also recommended that the Disposal Committee, in coordination with the PGSO, immediately start the disposal procedures on unserviceable properties by preparing the preliminary documentation and conducting an appraisal of the values of the properties for disposal; thereafter, submit to the Audit Team a copy of the complete set of preliminary documentation on the disposal proceedings at the soonest time.

- 3. Inventory, specifically Office Supplies Inventory and Other Supplies & Materials Inventory accounts, were overstated by ₱17,534,631.56 due to non-recognition of expense on the cost of office supplies and other tangible items already distributed/issued to end-users.**

We recommended that the Provincial Accountant prepare a Journal Entry Voucher to recognize an expense of all semi-expendable properties and small tangible items under the *Office Supplies Inventory* and *Other Supplies & Materials Inventory* accounts, which have already been issued and distributed to end-users based on the information provided in the subsidiary ledger in the eNGAS facility.



We also recommended that the Head of PGSO: (a) Secure, update and maintain files of original copies of the Inventory Custodian Slips for all semi-expendable property and small tangible items issued to employees and officials of PGL; and (b) Prepare and maintain forms and registries, such as the Semi-Expendable Property Card and Registry of Semi-Expendable Property Issued, so that accountability over issued assets will be strictly monitored.

4. **The Service and Business Income account is overstated by ₱3,300,500.00 due to erroneous recording as Sales Revenue, instead of expense, the rice stocks from the ICOTRICE program distributed to and consumed by the various offices/field units of the Provincial Government of Leyte.**

We recommended that the Provincial Accountant discontinue recording in the Sales Revenue account the cost of rice under the ICOTRICE program which are distributed to and consumed by the PGL offices.

We also recommended that the Provincial Treasurer stop the issuance of checks in the name of the Province of Leyte on requisitioned rice for distribution to provincial hospitals, jails and other field offices under the Provincial Government of Leyte.

5. **A total of 44 out of 63 projects, programs, and activities (PPAs) funded from the continuing appropriations of the 20% Development Fund (DF) totalling ₱1.17 billion were not implemented because cancelled PPAs were not re-programmed and updated, while timelines as to the period of its implementation were not indicated in the Annual Investment Plan.**

We recommended that the Provincial Governor, as Chairman of the Provincial Development Council, in coordination with the Provincial Planning and Development Officer and the Provincial Engineer:

- a.) review and assess all unimplemented PPAs as of December 31, 2023 that are funded from the Continuing Appropriations of the 20% DF to ascertain the necessity and viability of their implementation in the ensuing year; and
  - b.) reprogram to feasible and significant PPAs that can be implemented within specific time schedules to maximize the utilization of the 20% DF; and update the PPAs listed in the AIP.
6. **The Local Disaster Risk Reduction and Management Fund was utilized for activities totalling ₱1,287,596.00 which were deemed to be not within the context of the four thematic areas on disaster risk reduction and management activities.**

We recommended that the Provincial Governor of Leyte and the Department Heads who approved the use of the LDRRMF:

- a. Stop the practice of using the LDRRMF for operating expenses of any of the offices of the Province and utilize the Fund to implement programs, projects, and activities related to disaster risk reduction and management only; and,
  - b. Allocate funds sufficient for the operational needs of the OPA.
7. **Cashiers of devolved hospitals did not remit their collections immediately to the Provincial Treasurer's Office, thus, funds of the Provincial Government were exposed to the risk of loss or misuse.**

We recommended that the Provincial Health Officer and the Chief of Hospitals issue a directive mandating all Cashiers of the respective district hospitals to remit strictly their collections daily to the PTO's Liquidating Officer or deposit at the nearest LBP Branch, taking into account the ₱5,000.00 limit prescribed by regulations.

We also recommended that the Provincial Treasurer devise a monitoring tool on the frequency and amounts of deposits of Cashiers of district hospitals to determine their compliance with the directives of the Provincial Health Officer and the Chief of Hospitals and submit a report to the Provincial Governor on those non-complying.

### **Summary of Audit Suspensions, Disallowances and Charges**

The total unsettled audit suspensions and disallowances of the Province as of December 31, 2023 amounted to ₱170,932,565.76 and ₱34,000,524.54, respectively which are balances from previous years. The amounts do not include the results from post-audit of CY 2023 transactions.

### **Status of Implementation of Prior Years' Unimplemented Audit Recommendations**

Of the 43 audit recommendations embodied in CY 2022 and Prior Years' Annual Audit Reports, 28 were implemented and 15 were not acted upon by management.

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Republic of the Philippines  
**COMMISSION ON AUDIT**  
Regional Office No. VIII  
Leyte Government Center  
Candahug, Palo, Leyte

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## INDEPENDENT AUDITOR'S REPORT

**HON. CARLOS JERICHO L. PETILLA**

Governor  
Province of Leyte

### **Qualified Opinion**

We have audited the financial statements of the Provincial Government of Leyte which comprise the Statement of Financial Position as at December 31, 2023 and the Statement of Financial Performance, Statement of Changes in Net Assets/ Equity, Statement of Cash Flows and Statement of Comparison of Budget and Actual Amounts for the year then ended, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis of Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Provincial Government of Leyte as at December 31, 2023, and its financial performance, its cash flows and its comparison of budget and actual amounts for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

### **Basis for Qualified Opinion**

*Property, Plant and Equipment* has a net overstatement of **₱19,290,706.42** due to advance recording of the whole contract amount of outstanding infrastructure contracts instead of the actual accomplishments which erroneously increased the Construction-In-Progress (CIP) – Infrastructure Assets account by ₱37,680,558.52; and derecognition of various properties even in the absence of proper disposal activities which erroneously reduced the balances of various PPE accounts by ₱18,389,852.10. Likewise, the *Inventory* account is overstated by **₱17,534,631.56** due to non-recognition of expense on the cost of office supplies and other tangible items already distributed/issued to end-users. Also, *Service and Business Income* is overstated by **₱3,300,500.00** due to the erroneous recording as Sales Revenue, instead of expense, the inventories distributed to and consumed by various offices/field units of the Provincial Government of Leyte.

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We

are independent of the agency in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Key Audit Matters**

Except for the matter described in the *Basis for Qualified Opinion* section, we have determined that there are no other key audit matters to communicate in our report.

### **Responsibilities of Management and those Charged with Governance for the Financial Statements**

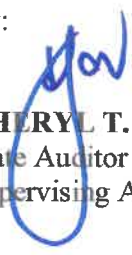
Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the LGU's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **COMMISSION ON AUDIT**

By:

  
**CHERYL T. SYPACO**  
State Auditor V  
Supervising Auditor

3 April 2024

*Office of the Supervising Auditor  
Local Government Audit Sector – B (Province of Leyte I)  
COA Regional Office No. VIII Compound  
Candahug, Palo, Leyte*



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Tacloban City

**Statement of Management Responsibility for Financial  
Statements**

*The Management of the PROVINCE OF LEYTE is responsible for  
(Name of the LGU)  
all information and representation contained in the Statement of Financial Position as  
of December 31, 2023 and the related Statement of Financial Performance,  
(Date)  
Statement of Changes in Net Assets / Equity, Statement of Cash Flows and the  
Statement of Comparison of Budget and Actual Amounts for the period then ended.  
The financial statements have been prepared in conformity with Philippine Public  
Sector Accounting Standards and reflect amounts that are based on best estimates and  
informed judgment of management with an appropriate consideration of materiality.*

*In this regard, management maintains a system of accounting and reporting  
which provides for the necessary internal controls to ensure that transactions are  
properly authorized and recorded, assets are safeguarded against unauthorized use or  
disposition and liabilities recognized.*

  
MA. DORIS M. BELOY  
Provincial Accountant

  
CARLOS JERICO L. PETILLA  
Local Chief Executive



**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Combined Statement of Financial Position**

As of December 31, 2023

(With Comparative Figures for CY 2022)

	<i>Note</i>	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	5,766,287,748.37	5,521,673,633.50
Investments	5	532,352.54	532,352.54
Receivables	6	619,650,460.51	654,690,114.23
Inventories	7	291,873,873.14	288,525,244.14
Prepayments and Deferred Charges	8	48,288,847.04	58,605,023.50
<b>Total Current Assets</b>		<u>6,726,633,281.60</u>	<u>6,524,026,367.91</u>
<i>Non-Current Assets</i>			
Investments		-	-
Receivables		-	-
Investment Property		-	-
Property, Plant and Equipment	9	11,939,921,567.41	11,385,932,600.75
Biological Assets		-	-
Intangible Assets		-	-
<b>Total Non-Current Assets</b>		<u>11,939,921,567.41</u>	<u>11,385,932,600.75</u>
<b>Total Assets</b>		<u><b>18,666,554,849.01</b></u>	<u><b>17,909,958,968.66</b></u>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Financial Liabilities	10.1	432,943,335.25	600,130,988.92
Inter-Agency Payables	10.2	367,572,743.92	635,770,530.90
Intra-Agency Payables	10.3	57,987,902.04	29,621,702.11
Trust Liabilities	10.4	217,063,942.69	223,167,778.41
Deferred Credits/Unearned Income	10.5	99,785,050.02	99,785,050.02
Other Payables	11.1	335,656,869.83	339,493,373.94
<b>Total Current Liabilities</b>		<u>1,511,009,843.75</u>	<u>1,927,969,424.30</u>
<i>Non-Current Liabilities</i>			
Financial Liabilities	10.1a	1,500,458,810.28	1,335,795,284.24
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Other Payables		-	-
<b>Total Non-Current Liabilities</b>		<u>1,500,458,810.28</u>	<u>1,335,795,284.24</u>
<b>Total Liabilities</b>		<u><b>3,011,468,654.03</b></u>	<u><b>3,263,764,708.54</b></u>
<b>NET ASSETS/EQUITY</b>			
Government Equity		<u>15,655,086,194.98</u>	<u>14,646,194,260.12</u>
<b>Total Liabilities and Net Assets/Equity</b>		<u><b>18,666,554,849.01</b></u>	<u><b>17,909,958,968.66</b></u>

(See accompanying Notes to Financial Statements)





**PROVINCE/CITY/MUNICIPALITY of L E Y T E**

**Combined Statement of Financial Performance**

For the Year Ended December 31, 2023

*(With Comparative Figures for CY 2022)*

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Revenue</b>			
Tax Revenue	12	178,954,425.97	157,053,854.95
Share from Internal Revenue	12	3,113,883,136.00	3,648,789,333.00
<b>Collections</b>			
Other Share from National Taxes	12	-	-
Service and Business Income	13	507,884,792.35	460,823,307.50
Shares, Grants and Donations	14	3,376,995.15	7,162,514.01
Miscellaneous Income	15	9,230,848.80	297,671.06
<b>Total Revenue</b>		<b><u>3,813,330,198.27</u></b>	<b><u>4,274,126,680.52</u></b>
<b>Less: Current Operating Expenses</b>			
Personnel Services	16	903,729,600.89	905,639,674.65
Maintenance and Other Operating Expenses	17-19,22-23	701,761,481.43	901,095,178.15
Non-cash Expenses	25	620,719,020.23	516,653,184.54
Financial Expenses	24	65,130,455.86	48,530,143.66
<b>Current Operating Expenses</b>		<b><u>2,291,340,558.41</u></b>	<b><u>2,371,918,181.00</u></b>
<b>Surplus (Deficit) from Current Operations</b>		<b>1,521,989,639.86</b>	<b>1,902,208,499.52</b>
<b>Add (Deduct)</b>			
Transfers, Assistance and Subsidy To	20-21	<u>(129,410,659.95)</u>	<u>(21,829,471.12)</u>
<b>Surplus (Deficit) for the period</b>		<b><u>1,392,578,979.91</u></b>	<b><u>1,880,379,028.40</u></b>

*(See accompanying Notes to Financial Statements)*



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Combined Statement of Changes in Net Assets/Equity**  
**For the Year Ended December 31, 2023**  
*(With Comparative Figures for CY 2022)*

	<i>Note</i>	<b><u>2 0 2 3</u></b>	<b><u>2 0 2 2</u></b>
		<b><u>Accumulated</u></b>	<b><u>Accumulated</u></b>
		<b><u>Surpluses/(Deficits)</u></b>	<b><u>Surpluses/(Deficits)</u></b>
<b>Balance at January 1, 2023</b>		14,646,194,260.12	13,159,804,877.66
Add (Deduct)			
Change in Accounting Policy		-	(127,083.28)
Prior Period Errors		(239,064,238.13)	(256,582,362.33)
<b>Restated Balance</b>		<b>14,407,130,021.99</b>	<b>12,903,095,432.05</b>
<b>Add (Deduct) Changes in net assets/equity during the year</b>			
Adjustment of net revenue recognized directly in net assets/equity	27	(144,622,806.92)	(137,280,200.33)
Surplus (Deficit) for the period		1,392,578,979.91	1,880,379,028.40
<b>Total recognized revenue and expenses for the period</b>		<b>1,247,956,172.99</b>	<b>1,743,098,828.07</b>
<b>Balance at December 31, 2023</b>		<b>15,655,086,194.98</b>	<b>14,646,194,260.12</b>

*(See accompanying Notes to Financial Statements)*



**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Combined Statement of Cash Flows**

For the Year Ended December 31, 2023

*(With Comparative Figures for CY 2022)*

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Collection from Taxpayers		253,857,799.82	212,591,526.85
Share from Internal Revenue Allotment	12	3,113,883,136.00	3,648,789,333.00
Receipts from business/service income		613,638,035.66	511,824,284.37
Interest Income		50,516,675.82	28,426,174.80
Dividend Income		-	-
Other Receipts		307,350,216.91	514,749,964.26
<b>Total Cash Inflows</b>		<u>4,339,245,864.21</u>	<u>4,916,381,283.28</u>
<b>Cash Outflows</b>			
Payments of expenses		811,852,639.72	899,144,493.32
Payments to suppliers and creditors		834,339,225.82	1,119,276,613.96
Payments to employees		125,383,104.47	78,969,714.62
Interest Expense		2,489,376.09	-
Other Expenses		1,204,945,333.82	1,077,824,577.23
<b>Total Cash Outflows</b>		<u>2,979,009,679.92</u>	<u>3,175,215,399.13</u>
<b>Net Cash Flows from Operating Activities</b>	26	<u>1,360,236,184.29</u>	<u>1,741,165,884.15</u>
<b>Cash Flows From Investing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Proceeds from Sale of Non-Current Investments		-	-
Collections of Principal on loans to other entities		-	-
<b>Total Cash Inflows</b>		<u>-</u>	<u>-</u>
<b>Cash Outflows</b>			
Purchase/Construction of Investment Property		-	-
Purchase/Construction of Property, Plant and Equipment		1,216,493,178.03	1,456,197,302.64
Investment		-	-
Purchase of Bearer Biological Assets		-	-
Purchase of Intangible Assets		-	-
Grant of Loans		-	-
<b>Total Cash Outflows</b>		<u>1,216,493,178.03</u>	<u>1,456,197,302.64</u>
<b>Net Cash Flows from Investing Activities</b>		<u>(1,216,493,178.03)</u>	<u>(1,456,197,302.64)</u>
<b>Cash Flows From Financing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Issuance of Bonds		-	-
Proceeds from Loans		200,313,441.12	522,932,035.23
<b>Total Cash Inflows</b>		<u>200,313,441.12</u>	<u>522,932,035.23</u>
<b>Cash Outflows</b>			
Payment of Long-Term Liabilities		-	-
Retirement/Redemption of debt securities		-	-
Payment of loan amortization		99,442,332.51	56,142,335.03
<b>Total Cash Outflows</b>		<u>99,442,332.51</u>	<u>56,142,335.03</u>
<b>Net Cash Flows from Financing Activities</b>		<u>100,871,108.61</u>	<u>466,789,700.20</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<u>244,614,114.87</u>	<u>751,758,281.71</u>
<b>Add: Cash at the Beginning of the Year</b>		<u>5,521,673,633.50</u>	<u>4,769,915,351.79</u>
<b>Cash Balance Ending December 31</b>	4	<u>5,766,287,748.37</u>	<u>5,521,673,633.50</u>

*(See accompanying Notes to Financial Statements)*



Province of Leyte  
**Statement of Comparison of Budget and Actual Amounts**  
 For the Year Ended December 31, 2023  
**General Fund**

Particulars	Notes	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
		Original	Final			
<b>Revenue</b>						
<b>A. Local Sources</b>						
1. Tax Revenue						
a. Tax Revenue- Property		40,000,000.00	40,000,000.00	-	45,358,475.97	5,358,475.97
b. Tax Revenue – Goods and Services		12,000,000.00	12,000,000.00	-	31,272,799.04	19,272,799.04
c. Other Local Taxes		5,000,000.00	5,000,000.00	-	27,458,427.21	22,458,427.21
<b>Total Tax Revenue</b>		<b>57,000,000.00</b>	<b>57,000,000.00</b>	<b>-</b>	<b>104,089,702.22</b>	<b>47,089,702.22</b>
2. Non-Tax Revenue						
a. Service Income		11,050,000.00	11,050,000.00	-	3,612,414.00	(7,437,586.00)
b. Business Income		11,050,000.00	11,050,000.00	-	369,400,224.55	358,350,224.55
c. Other Income and Receipts		10,900,000.00	10,900,000.00	-	9,166,733.70	(1,733,266.30)
<b>Total Non-Tax Revenue</b>		<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>-</b>	<b>382,179,372.25</b>	<b>349,179,372.25</b>
<b>B. External Sources</b>						
1. Share from the National Internal Revenue		3,100,000,000.00	3,100,000,000.00	-	3,113,883,136.00	13,883,136.00
2. Share from GOCCs		3,000,000.00	3,000,000.00	-	2,347,485.15	(652,514.85)
3. Other Shares from National Tax Collections						
a. Share from Ecozone				-		-
b. Share from EVAT				-		-
c. Share from National Wealth		7,000,000.00	7,000,000.00	-	-	(7,000,000.00)
d. Share from Tobacco Excise Tax				-		-
4. Other Receipts						
a. Grants and Donations				-		-
b. Other Subsidy Income(Philhealth)(Drugs				-	135,964,468.91	135,964,468.91
5. Inter-local Transfer				-		-
6. Capital /Investment Receipts						
a. Sale of Capital Assets				-		-
b. Sale of Investments				-		-
c. Proceeds from Collections of Loans				-		-
7. Unappropriated Balance				-		-
<b>C. Receipts from Borrowings(DBP LOAN)</b>						
<b>Total External Sources</b>		<b>3,110,000,000.00</b>	<b>3,110,000,000.00</b>	<b>-</b>	<b>3,252,195,090.06</b>	<b>142,195,090.06</b>
<b>Total Revenues and Receipts</b>		<b>3,200,000,000.00</b>	<b>3,200,000,000.00</b>	<b>-</b>	<b>3,738,464,164.53</b>	<b>538,464,164.53</b>

Particulars	Notes	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
		Original	Final			
<b>Expenditures</b>						
<b>General Public Services</b>						
Personnel Services		352,397,886.00	354,782,361.00	(2,384,475.00)	283,603,702.18	71,178,658.82
Maintenance and Other Operating Expenses		392,218,369.00	467,172,906.71	(74,954,537.71)	312,190,884.64	154,982,022.07
Capital Outlay		530,600,000.00	558,811,167.03	(28,211,167.03)	108,841,316.79	449,969,850.24
<b>Education</b>						
Personnel Services		-	-	-	-	-
Maintenance and Other Operating Expenses		41,700,000.00	47,261,000.00	(5,561,000.00)	26,469,870.88	20,791,129.12
Capital Outlay		2,300,000.00	2,300,000.00	-	-	2,300,000.00
<b>Health, Nutrition and Population Control</b>						
Personnel Services		466,079,274.00	465,857,274.01	221,999.99	390,722,568.13	75,134,705.88
Maintenance and Other Operating Expenses		63,751,634.00	652,882,076.97	(589,130,442.97)	247,790,617.19	405,091,459.78
Capital Outlay		1,300,000.00	1,300,000.00	-	285,865.00	1,014,135.00
<b>Labor and Employment</b>						
Personnel Services		-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-
Capital Outlay		-	-	-	-	-
<b>Housing and Community Development</b>						
Personnel Services		7,483,082.00	8,933,082.00	(1,450,000.00)	8,345,913.59	587,168.41
Maintenance and Other Operating Expenses		1,395,750.00	1,611,037.00	(215,287.00)	699,709.83	911,327.17
Capital Outlay		-	-	-	-	-
<b>Social Services and Social Welfare</b>						
Personnel Services		23,441,518.00	25,533,125.00	(2,091,607.00)	17,750,895.58	7,782,229.42
Maintenance and Other Operating Expenses		14,577,000.00	14,172,000.00	405,000.00	14,162,715.58	9,284.42
Capital Outlay		426,000.00	426,000.00	-	149,990.00	276,010.00
<b>Economic Services</b>						
Personnel Services		268,599,182.00	256,045,682.00	12,553,500.00	203,306,521.41	52,739,160.59
Maintenance and Other Operating Expenses		118,676,100.00	86,811,063.00	31,865,037.00	36,944,519.03	49,866,543.97
Capital Outlay		1,000,000.00	1,800,000.00	(800,000.00)	720,248.83	1,079,751.17
<b>Other Purposes:</b>						
Debt Service		-	-	-	-	-
Financial Expense		113,408,705.00	113,408,705.00	-	65,130,455.86	48,278,249.14
Amortization		-	-	-	1,513,746.96	(1,513,746.96)
<b>LDRRMF</b>						
Maintenance and Other Operating Expenses		140,000,000.00	154,679,293.81	(14,679,293.81)	111,433,587.16	43,245,706.65
Capital Outlay		25,000,000.00	25,000,000.00	-	8,305,270.25	16,694,729.75
<b>20% Development Fund</b>	8919					
Maintenance and Other Operating Expenses		265,000,000.00	160,000,000.00	105,000,000.00	61,548,318.53	98,451,681.47
Capital Outlay		359,163,000.00	464,163,000.00	(105,000,000.00)	181,973,610.39	282,189,389.61
<b>Share from National Wealth</b>						
Maintenance and Other Operating Expenses		-	-	-	-	-
Capital Outlay		-	-	-	-	-
<b>Allocation for Senior Citizens and PWD</b>						
Maintenance and Other Operating Expenses		-	-	-	-	-
Capital Outlay		-	-	-	-	-
<b>Others</b>						
Personnel Services		-	-	-	-	-
Maintenance and Other Operating Expenses		11,482,500.00	11,482,500.00	-	7,132,812.84	4,349,687.16
Capital Outlay		-	-	-	-	-
<b>Total</b>		<b>3,200,000,000.00</b>	<b>3,874,432,273.53</b>	<b>(674,432,273.53)</b>	<b>2,089,023,140.65</b>	<b>1,785,409,132.88</b>
<b>Surplus (Deficit) for the period</b>		<b>-</b>	<b>(674,432,273.53)</b>	<b>674,432,273.53</b>	<b>1,649,441,023.88</b>	<b>2,323,873,297.41</b>

SPECIAL EDUCATION FUND(SEF)						
Particulars	Notes	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
		Original	Final			
A. Local Sources						
1. Tax Revenue						
a. Tax Revenue- Property		105,700,000.00	105,700,000.00	-	74,864,723.75	30,835,276.25
<b>Total Tax Revenue</b>		<b>105,700,000.00</b>	<b>105,700,000.00</b>	-	<b>74,864,723.75</b>	<b>30,835,276.25</b>
2. Non-Tax Revenue						
a. Business Income				-	107,330.24	(107,330.24)
<b>Total Non-Tax Revenue</b>		-	-	-	<b>107,330.24</b>	<b>(107,330.24)</b>
<b>Total Revenues and Receipts</b>		<b>105,700,000.00</b>	<b>105,700,000.00</b>	-	<b>74,972,053.99</b>	<b>30,727,946.01</b>
<b>Expenditures</b>						
<b>Current Appropriations</b>						
<b>Education</b>						
Personnel Services				-		-
Maintenance and Other Operating Expenses		55,700,000.00	55,700,000.00	-	11,391,378.99	44,308,621.01
Capital Outlay		50,000,000.00	50,000,000.00	-	8,789,197.48	41,210,802.52
<b>Total Current Appropriations</b>		<b>105,700,000.00</b>	<b>105,700,000.00</b>	-	<b>20,180,576.47</b>	<b>85,519,423.53</b>
<b>Surplus (Deficit) for the period</b>		-	-	-	54,791,477.52	(54,791,477.52)
<b>Total Surplus (Deficit) for the period</b>		-	(674,432,273.53)	674,432,273.53	1,704,232,501.40	2,269,081,819.89

**RECAP:**

**GENERAL FUND**

**SEF**

PS	903,729,600.89	-
MOOE	818,373,035.68	11,391,378.99
CAPITAL OUTLAY	300,276,301.26	8,789,197.48
FINANCIAL EXPENSES	66,644,202.82	-



Republic of the Philippines  
**PROVINCE OF LEYTE**  
**COMBINED NOTES TO FINANCIAL STATEMENTS**  
*December 31, 2023*  
*(With Comparative Figures for CY 2022)*

**Note I - Profile**

The political Province of Leyte existed as early as 1622, from a simple structure of government ran by Encomienderos, until it became a politico-military province in 1735 with jurisdiction over Samar. It was politically separated from the latter in 1768. Leyte has a total land area of 6,515.05 square kilometers. This represents 28.01% of Eastern Visayas total land area of 23,253.95 square kilometers.

Leyte's first military Governor under the American Regime was Colonel Arthur Murray, a commander of the 43<sup>rd</sup> Infantry, who exercised all three powers of government- executive, legislative and judicial. The military government established late in 1899 ended in 1901 with the establishment of the civil government in accordance with the "General Act for the Organization of Provincial Governments in the Philippine Islands" passed by the Philippine Commission on February 6, 1901. It was Act No. 121 enacted on April 22, 1901 which extended the provisions of the "Provincial Government Act" to the Province of Leyte.

With the enactment of Republic Act 7160, otherwise known as the Local Government Code of 1991, the Province of Leyte now enjoys total independence in managing, deciding and planning its own administrative, fiscal and development affairs consistent with the national government's thrust for sustainable social and economic growth.

Governor Carlos Jericho L. Petilla continues to propel development in the Province having been elected during the May 9, 2022 local elections. With the support of the new set of Sanggunian Panlalawigan Members, he has brought the provincial government closer to the people, making the 41 municipalities and component barangays as prime implementers of various infrastructure, socio-economic programs and projects.

Like any other local government unit, the Provincial Government of Leyte has two (2) independent departments, namely the executive and legislative branches. These departments which compose of 2,553 manpower (998 are permanent employees, 15 are elective officials, 602 are casual employees and 938 are job order employees) exercise respective functions to carry out the implementation of various programs, projects and activities with the end view of delivering quality



basic services to the Leyteños such as economic, social, general and legislative services

Accordingly, its Visions, Goals and Objectives for CY 2024 are as follows:

**Visions:**

By Year 2024 and beyond, a progressive Province of Leyte shall emerge whose empowered citizenry live within a healthy and peaceful environment, and shall serve in the following capacities, among others, to wit:

- Production center for Industrial crops;
- Jump – off points for commerce and trade;
- Seat for medium and heavy industries;
- Geothermal power production and technology center; and
- Major tourism destination point for history, culture and nature travel.

**Goals:**

- To accelerate economic development in all sustainable levels;
- To develop Leyte as a strategic hub for inter – regional trade and industry; and
- To develop healthy, highly-skilled and self-reliant Leyteños.

**Main Objectives:**

- To generate more employment opportunities particularly in the rural areas, in order to reduce poverty.

**Specific Objectives:**

- To increase the productivity level of major food and industrial crops;
- To increase investments for agro-processing and power-intensive industries;
- To optimize the utilization of existing facilities;
- To upgrade the tourism facilities and services;
- To regenerate the coastal and forest resources;
- To provide efficient infrastructure facilities and utilities;
- To optimize the benefits derived from the utilization of the province’s geothermal reserves; and
- To improve the quality of education, basic health, manpower, population and social services.

**Note 2 -** The consolidated financial statements of the Province of Leyte have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS). The consolidated financial statements are presented in pesos, which is the functional and reporting currency of the LGU. The accounting policies have been applied starting the year 2015.

**Note 3 -** Summary of significant accounting policies

**3.1 Basis of accounting**

The consolidated financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS).

**3.2 Devolution**

With the enactment of Republic Act No. 11223 otherwise known as the “Universal Health Care Act”, The Province of Leyte offered its intention to the City Government of Baybay to devolve the operation, maintenance, control and management of the Western Leyte Provincial Hospital, Baybay City, Leyte. Both parties recognize the vital importance of mutual cooperation and collaboration in improving the delivery of basic health services to its constituents. Thus, the City Government of Baybay readily and willingly accepted the offer which was supported by a Memorandum of Agreement between parties.

As agreed, the Province of Leyte will transfer among others, the buildings and other improvements found within the premises of New Western Leyte Provincial Hospital, Baybay City, including the existing hospital equipment found at the Old Western Leyte Provincial Hospital, subject to the inventory, usual accounting and auditing rules and regulations.

To ensure the unhampered effective and continuous delivery of health service, the parties further agreed to observe a three (3) year transitory period for the purpose of providing financial subsidy by way of an appropriation under Maintenance and Other Operating Expenses (MOOE) effective forty- five (45) days after signing of the Memorandum of Agreement.

Other relevant matters pertaining to this transition shall be provided in the Memorandum of Agreement entered into by the parties.

### **3.3 Revenue recognition**

#### **Revenue from non-exchange transactions**

##### *Taxes, fees and fines*

The LGU recognizes revenues from taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, liability is recognized instead of revenue. Other non-exchange revenues are recognized when it is improbable that the future economic benefit or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

##### *Transfers from other government entities*

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the LGU and can be measured reliably.

The LGU availed of the 5 – year transitional provision for the recognition of Tax Revenue- Real Property and Special Education Tax. For the first year, there will be no change in policy for the recognition of the aforementioned tax revenue.

##### *Sale of goods*

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the LGU.

##### *Interest income*

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

### *Rental income*

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

## **3.4 Property, Plant and Equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the LGU recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

The LGU uses the 10% salvage value for Property, Plant and Equipment for the year 2015 as prescribed under the NGAS.

Depreciation is charged at rates calculated to allocate cost or valuation of the asset less any estimated residual value over its remaining useful life.

*(refer to COA issuances on the prescribed useful life of assets)*

## **3.5 Financial instruments**

### **Financial assets**

#### *Initial recognition and measurement*

Financial assets are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The LGU determines the classification of its financial assets at initial recognition.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace

(regular way trades) are recognized on the trade date, i.e., the date that the LGU commits to purchase or sell the asset.

The LGU's financial assets include: cash and short-term deposits; trade and other receivables; loans and other receivables and quoted and unquoted financial instruments.

#### *Subsequent measurement*

The subsequent measurement of financial assets depends on their classification.

#### *Financial assets at fair value through surplus or deficit*

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit.

#### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

#### *Held-to-maturity*

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the LGU has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

### *Derecognition*

The LGU derecognizes a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when:

- a) The rights to receive cash flows from the asset have expired or is waived;
- b) The LGU has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the LGU has transferred substantially all the risks and rewards of the asset; or (b) the LGU has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

### **Financial liabilities**

#### *Initial recognition and measurement*

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The LGU determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings.

The LGU Group's financial liabilities include trade and other payables, bank overdrafts, loans and borrowings.

#### *Subsequent measurement*

The measurement of financial liabilities depends on their classification.

#### *Financial liabilities at fair value through surplus or deficit*

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

#### *Loans and borrowings*

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest

method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

#### *Derecognition*

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability.

#### *Offsetting of financial instruments*

Financial assets and financial liabilities are offset and the net amount reported in the consolidated statement of financial position if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

#### *Fair value of financial instruments*

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs.

### **3.6 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash in bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.



### 3.7 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and condition are accounted for, as follows:

- a) Raw materials: purchase cost using the weighted average cost method;
- b) Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the LGU.

The LGU adheres to COA – Circular, 2022-004, dated May 31, 2022.

The said circular provides for the guidelines of the implementation of Section 23 of the General Provisions of RA No. 11639 also known as General Appropriation Act (GAA) for Fiscal Year 2022 relative to the increase in the capitalization threshold from 15,000.00 to 50,000.00. Hence, tangible items below P50,000.00 shall be accounted as semi-expendable property.

#### *Contingent liabilities*

The LGU does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

### *Contingent assets*

The Group does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the LGU in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

### **3.8 Nature and purpose of reserves**

The LGU creates and maintains reserves in terms of specific requirements.

### **3.9 Changes in accounting policies and estimates**

The LGU recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

The LGU recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

### **3.10 Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

### **3.11 Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction

of the asset is complete. Further, borrowing costs are charged to the statement of financial performance.

### **3.12 Service concession arrangements**

The LGU analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the LGU recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the LGU also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

### **3.13 Budget information**

The annual budget is prepared on the Modified Cash Basis, that is, all planned costs and income are presented in a single statement to determine the needs of the LGU. As a result of the adoption of the Modified Cash Basis for budgeting purposes, there are basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or underspending on line items.

### **3.14 Significant judgments and sources of estimation uncertainty**

#### *Judgments*

In the process of applying the LGU's accounting policies, management has made judgments, which have the most significant effect on the amounts recognized in the consolidated financial statements.

#### *Estimates and assumptions*

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The LGU

based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the LGU. Such changes are reflected in the assumptions when they occur.

*Useful lives and residual values*

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the LGU;
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- c) The nature of the processes in which the asset is deployed; and
- d) Changes in the market in relation to the asset

*Impairment of non-financial assets – non- cash generating assets*

The LGU reviews and tests the carrying value of non-cash-generating assets when events or changes in circumstances suggest that there may be a reduction in the future service potential that can reasonably be expected to be derived from the asset. Where indicators of possible impairment are present, the LGU undertakes impairment tests, which require the determination of the fair value of the asset and its recoverable service amount. The estimation of these inputs into the calculation relies on the use estimates and assumptions.

Any subsequent changes to the factors supporting these estimates and assumptions may have an impact on the reported carrying amount of the related asset.

*Fair value estimation – financial instruments*

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, judgment is required in establishing fair values. Judgment includes the consideration of inputs such as liquidity risk, credit risk and volatility.

Changes in assumptions about these factors could affect the reported fair value of financial instruments.

#### *Provisions*

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

#### *Held-to-maturity investments and loans and receivables*

The LGU assesses its loans and receivables (including trade receivables) and its held-to-maturity investments at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the LGU evaluates the indicators present in the market to determine if those indicators are indicative of impairment in its loans and receivables or held-to-maturity investments.

Where specific impairments have not been identified the impairment for trade receivables, held-to-maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

### **3.15 Financial instruments - financial risk management**

Exposure to currency, commodity, interest rate, liquidity and credit risks arises in the normal course of the LGU's operations. This note presents information about the LGU's exposure to each of the mentioned risks, policies and processes for measuring and managing risk, and the LGU's management of capital. Further quantitative disclosures are included throughout these financial statements. Fair values set out below, is a comparison by class of the carrying amounts and fair value of the LGU's financial instruments.

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation.

The following methods and assumptions were used to estimate the fair values:

- a) Cash and short-term deposits, trade receivables, trade payables and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments;
- b) Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the LGU based on parameters such as interest rates, individual creditworthiness of the customer and the risk characteristics of the financed project. Based on this evaluation, allowances are taken to account for the incurred losses of these receivables and market related interest rates. As at 31 December 2018 the carrying
- c) amounts of such receivables, net of allowances, are not materially different from their calculated fair values;
- d) Fair value of quoted notes and bonds is based on price quotations at the reporting date. The fair value of unquoted instruments, loans from banks and other financial liabilities, obligations under finance leases, as well as other non-current financial liabilities is estimated by discounting future cash flows using rates currently available for debt on similar terms, credit risk and remaining maturities;
- e) Fair value of financial assets is derived from quoted market prices in active markets, if available;
- f) Fair value of unquoted available-for-sale financial assets is estimated using appropriate valuation techniques

*Fair value hierarchy*

The LGU uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities;

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as price) or indirectly (i.e., derived from prices);

Level 3: Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data

As at 31 December 2023, the LGU held the following financial instruments measured at fair value:

	<b>2023</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Investments	532,352.54	0.00	0.00	0.00
	<b>532,352.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

During the reporting period ending December 31, 2023, there were no transfers between levels 1 and 2 fair value measurements

*Credit risk*

Credit risk is the risk of financial loss to the LGU if customers or counterparties to financial instruments fail to meet their contractual obligations, and it arises principally from the LGU's investments, loans, receivables, and cash and cash equivalents. The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk as at 31 December was:

	<b>2023</b>
Investments	0.00
Trade receivables and other receivables	0.00
Cash and cash equivalent	0.00
Maximum exposure to credit risk	<b>0.00</b>

*Credit quality*

Credit quality is assessed risk of default attached to counterparties to which the LGU extends credit and also those parties with whom the LGU invests. As such, the credit quality assessed extends to the customers, investments and banks servicing the LGU.

For financial statement purposes, the investments and balances with banks are limited to the investments, loans receivable and cash and cash equivalents line items in the statement of financial position. The LGU follows Department Order No. 27-05 of the Department of Finance (DOF) in the maintenance of depository accounts. It also determines credit quality of the investments and banks using information obtained from external rating agencies. In accordance with its financial risk management policy, the LGU does not invest in instruments with a credit rating below \_\_\_ and does not advance loans to counterparties with a credit rating below \_\_\_\_\_.



	<b>2023</b>
	<u>Rating</u>
Investments	-
Loans receivables	-
Cash and cash equivalent	-

The customer base of the Group is diverse and consists of individuals, companies, non-profit organizations and government entities. Credit ratings, from external rating agencies, are not readily available for all customers. Also, it is not financially viable to obtain external credit ratings for all customers due to the nature of the customer base. Furthermore, the LGU, as a local government authority, is mandated under Republic Act No. 7160 or the local Government Code to provide basic services to all its constituents irrespective of their financial standing. As such, the LGU is required, by legislation, to extend services and extended payment terms to all customers irrespective of their financial standing. For the purpose of determining the credit quality of customers, the LGU applies its past experience with customers in determining the risk of default posed by customers. In line with the methodology applied, customers are classified into the following credit quality groups:

- a) High - Those customers who have no history of defaulting on payments to the Group and only includes customers who settle their accounts in full and within the prescribed minimum period;
- b) Medium - Those customers with a history of late payments only. These customers usually arrange ahead of time with the Group in settling balances in arrears and when payments are made, the outstanding amounts (including interest) are settled in full; and
- c) Low - Those customers with a significant history of defaults. The balances of these customers are rarely settled in full. The recovery of outstanding balances from these customers is problematic.

The credit quality of the balance of receivables and other receivables is made up, as follows:

	<b>2023</b>
High	0.00
Medium	0.00
Low	0.00
<b>Total instrument at amortized cost exposed to credit risk</b>	<u><b>0.00</b></u>

### *Investments*

The LGU limits its exposure to credit risk by investing with only reputable financial institutions that have a sound credit rating (rated BB and above), which are within the specific guidelines set in accordance with the LGU Finance Committee and the Sanggunian approved investment policy. Consequently, the LGU does not consider there to be any significant exposure to credit risk.

### *Receivables*

Receivables are amounts owed by consumers, and are presented net of impairment losses. The LGU has a credit risk policy in place, and the exposure to credit risk is monitored on an ongoing basis. The LGU is compelled, by its constitutional mandate, to provide all of its residents with basic minimum services, without recourse to an assessment of creditworthiness. There were no material changes in the exposure to credit risk and its objectives, policies and processes for managing and measuring the risk during the year under review.

The LGU's maximum exposure to credit risk is represented by the carrying value of each financial asset in the statement of financial performance. The Group has no significant concentration of credit risk, with exposure spread over a large number of consumers, and is not concentrated in any particular sector or geographic area.

The LGU establishes an allowance for impairment that represents its estimate of anticipated losses in respect of receivables.

The outstanding amounts of the 10 largest debtors represent 0.8% (2012: 1.2%) of the total outstanding balance. The average credit period on services rendered is 30 days from date of invoice. Interest is raised at the three-month government bond rate plus 1% on any unpaid accounts after the due date. The LGU provided fully for all receivables outstanding over 365 days where there was no evidence of expected recovery. Receivables up to 365 days are provided for based on estimated irrecoverable amounts, determined by reference to past default experience.

### *Cash and cash equivalents*

The LGU limits its exposure to credit risk by investing cash and cash equivalents with only reputable financial institutions that have a sound credit rating, and within specific guidelines set in accordance with the

Sanggunian's approved investment policy. Consequently, the LGU does not consider there to be any significant exposure to credit risk.

*Liquidity risk*

Liquidity risk is the risk of the LGU not being able to meet its obligations as they fall due. The LGU's approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without incurring unacceptable losses or risking damage to the LGU's reputation.

The LGU ensures that it has sufficient cash on demand to meet expected operating expenses through the use of cash flow forecasts. On average, 94.93% (2012: 93.88%) of receivables are settled within 30 days after the due date, and payables are settled within 30 days of invoice date.

The following are contractual liabilities of which interest is included in borrowings:

2023	On demand	> 3 months	3-12 months	1-5 years	> 5 years	Total
Liabilities						
Borrowings	-	-	-	-	1,500,458,810.28	1,500,458,810.28
Payables	-	-	1,511,009,843.75	-	-	1,511,009,843.75
Total Liabilities	-	-	1,511,009,843.75	-	1,500,458,810.28	3,011,468,654.03

*Capital management*

The primary objective of managing the LGU's capital is to ensure that there is sufficient cash available to support the LGU's funding requirements, including capital expenditure, to ensure that the LGU remains financially sound. The LGU monitors capital using a gearing ratio, which is net debt, divided by total capital, plus net debt. In a capital intensive industry, a gearing ratio of 54.5% or less can be considered reasonable. Included in net debt are interest bearing loans and borrowings, payables, less investments.

*Currency risk*

The LGU is exposed to foreign-currency risk through the importation of goods and services, either directly or indirectly, through the award of contracts to local importers. The LGU manages any material direct exposure to foreign-currency risk by entering into forward exchange contracts. The LGU manages its indirect exposure by requiring the local

importer to take out a forward exchange contract at the time of procurement, in order to predetermine the peso value of the contracted goods or services. The LGU was not a direct party to any outstanding forward exchange contracts at the reporting date. The movement in the currency was not material to the Group's procurement.

**Note 4. Cash and Cash Equivalents**

	<u>2023</u>	<u>2022</u>
Cash on Hand		
Cash- Local Treasury	4,783,200.25	3,306,916.05
Petty Cash	350,234.95	410,234.95
Cash in Bank – Local Currency		
Cash in Bank-Local Currency-Current Account	3,513,499,544.71	3,317,640,038.27
Cash in Bank – Local Currency- Savings Account	24,090,616.85	1,935,641.73
Cash in Bank –Foreign Currency, Savings Account	0.00	0.00
Cash in Bank – Local Currency, Time Deposits	2,223,564,151.61	2,198,380,802.50
<b>Total Cash and Cash Equivalent</b>	<u><b>5,766,287,748.37</b></u>	<u><b>5,521,673,633.50</b></u>

Due to the consecutive non – working holidays, collections dated December 29, 2023, amounting to 4,731,753.30 and 51,446.95 under General Fund (GF) and Special Education Fund (SEF), respectively, will be deposited on the first working day of the following year. Thus, the increase of the account, Cash – Local Treasury.

For SEF, The Cash in Bank – Local Currency, Time Deposits amounting to P39,992,884.67 consists of temporary cash placements at different Authorized Government Depository Banks (AGDBs) of the Province of Leyte which will mature within 90 days thus considered cash equivalent.

For Trust Fund (TF), The bank balance amounting to 315,626,728.28 pertains to current accounts maintained with the Authorized Government Depository Banks (AGDBs) of the Province of Leyte. Majority of the disbursements during the year was charged to funds received the previous years and fund transfers received during the year were also disbursed during the year, resulting to material decrease in the cash balance.

The Cash in Bank – Local Currency, Time Deposits amounting to P6,913,990.10 consists of temporary cash placements at different Authorized Government Depository Banks (AGDBs) of the Province of Leyte which will mature within 90 days thus considered cash equivalent. A time deposit account from the proceeds of the closure of various Philippine National Bank accounts, namely: Early Childhood Care & Development Account, Drug Rehabilitation Fund account and the FCSA North Carolina Medical Mission Foreign Currency Savings account amounting to P816,650.89 was closed during the year.

**Note 5 - Investment**

	<u>2023</u>	<u>2022</u>
Deposits on Letters of Credit	126,127.51	126,127.51
<i>Allowance for Impairment</i>	0.00	0.00
Guarantee Deposits	406,225.03	406,225.03
<i>Allowance for Impairment</i>	0.00	0.00
<b>Total</b>	<b><u>532,352.54</u></b>	<b><u>532,352.54</u></b>

The LGU has no long term investment for the current year. The Time deposit account is considered cash equivalent since its maturity period is 90days.

**Note 6 - Receivables**

<b>Loans and Receivable Accounts</b>	<u>2023</u>		<u>2022</u>	
Accounts Receivable	2,458,070.00		40,561,903.47	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	2,458,070.00	<i>(0.00)</i>	40,561,903.47
Real Property Tax Receivable	0.00		0.00	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	0.00	<i>(0.00)</i>	0.00
Special Education Tax Receivable	437,257.97		2,678,317.54	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	437,257.97	<i>(0.00)</i>	2,678,317.54
Loans Receivable-Local Govt. Units	0.00		0.00	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	0.00	<i>(0.00)</i>	0.00
Loans Receivable - Others	16,814,034.76		16,799,798.25	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	<u>16,814,034.76</u>	<i>(0.00)</i>	<u>16,799,798.25</u>
<b>Total</b>		<b><u>19,709,362.73</u></b>		<b><u>60,040,019.26</u></b>

Under the General Fund, Accrued Hospital Receivables which was recorded during 2022 has been collected this year which caused the decrease of the balance of Accounts Receivable Account.

**Lease Receivables**

	<u>2023</u>	<u>2022</u>
Operating Lease Receivable	42,828,130.25	42,828,130.25
<b>Total</b>	<b><u>42,828,130.25</u></b>	<b><u>42,828,130.25</u></b>

The Operating Lease Receivable includes the account of AMA Computer College, LAC, Palo, Leyte (P34,469,607.38) and St. Augustine School of Nursing, LAC, Palo, Leyte (P8,297,405.37). This receivable accounts were forwarded to the Legal Department for proper legal action.

<b>Inter-Agency Receivables</b>	<b>2023</b>		<b>2022</b>	
Due from National Govt. Agencies	36,939,972.03		39,222,083.93	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	36,939,972.03	<i>(0.00)</i>	39,222,083.93
Due from Government Owned and Controlled Corporation	8,448,381.46		8,448,381.46	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	8,448,381.46	<i>(0.00)</i>	8,448,381.46
Due from Local Government Units	374,931,696.87		395,398,874.77	
<i>Allowance for Impairment</i>	<i>(0.00)</i>	374,931,696.87	<i>(0.00)</i>	395,398,874.77
<b>Total</b>		<b><u>420,320,050.36</u></b>		<b><u>443,069,340.16</u></b>

Transfers from other government agencies represent those funds received for specific projects undertaken by the LGU for specific purpose. These funds were received on the basis of the project budgets submitted. Accordingly, the LGU is contractually bound to spend these funds only in connection with the projects. Furthermore, the contracts stipulate that the funds received for the project may only be applied to the costs incurred for the project, as and when the phases of the project are certified as complete. The conditions remaining therefore represent phases of the projects that are yet to be certified as complete. Returned of the unspent portion of the fund is subject to the conditions stated in the respective Memorandum of Agreements executed between the LGU and the proponent government agencies.

<b>Intra-Agency Receivables</b>	<b>2023</b>	<b>2022</b>
Due from Other Funds	<u>57,987,902.04</u>	<u>29,621,702.11</u>
<b>Total</b>	<b><u>57,987,902.04</u></b>	<b><u>29,621,702.11</u></b>

For General Fund, the amount of 45,174,468.75 was transferred from Trust Fund as the first download from Department of Health (DOH) to facilitate the payment of Health Emergency Allowance (HEA) that is paid through General Fund - Authority to Debit Account (ADA). Succeeding completed downloads from DOH are likewise promptly for transfer to General Fund.

For Special Education Fund, the balance of this account pertains to the recognition of the 50% of the collections from Energy Development Corporation (EDC) and Green Core Geothermal, Inc. under protest from 2015 to 2019, in accordance with the distribution proceeds under the Local Revenue Code.

<b>Advances</b>	<b>2023</b>	<b>2022</b>
Advances for Operating Expenses	100,000.00	50,000.00
Advances for Payroll	16,979.37	1,183,071.55
Advances to Special Disbursing Officer	3,446,159.3	2,607,920.12

Advances to Officers and Employees	2,084,276.52	2,049,418.71
<b>Total</b>	<b>5,647,415.19</b>	<b>5,890,410.38</b>

Other Receivables	2023		2022	
Receivables – Disallowances and Charges	791,352.42		791,352.42	
Allowance for Impairment	(0.00)	791,352.42	(0.00)	791,352.42
Due from Officers and Employees	7,000.02		393,774.37	
Allowance for Impairment	(0.00)	7,000.02	(0.00)	393,774.37
Due from Non-Government Organizations/ Peoples Organization	63,618,504.25		63,314,642.03	
Allowance for Impairment	(0.00)	63,618,504.25	(0.00)	63,314,642.03
Other Receivables	8,740,743.25		8,740,743.25	
Allowance for Impairment	(0.00)	8,740,743.25	(0.00)	8,740,743.25
<b>Total</b>		<b>73,157,599.94</b>		<b>73,240,512.07</b>

As of December 31, 2023, there was no *allowance for impairment* provided for in the total Other Receivables account balance during the year.

As at 31 December 2023, the ageing analysis of current exchange receivables is as follows:

	Total	Neither past due or impaired	Past due but not impaired		
			<30 days	30-60 days	>60 days
Accounts Receivable	2,458,070.00				2,458,070.00
Real Property Tax Receivable	0.00		0.00		
Special Education Tax Receivable	437,257.97				437,257.97
Loans Receivables -Others	16,814,034.76				16,814,034.76
Operating Lease Receivable	42,828,130.25				42,828,130.25
Due from NGAs	36,939,972.03				36,939,972.03
Due from GOCCs	8,448,381.46				8,448,381.46
Due from LGUs	374,931,696.87				374,931,696.87
Receivables – Disallowances/ Charges	791,352.42				791,352.42
Due from NGOs/POs	63,618,504.25				63,618,504.25
Other Receivables	8,740,743.25				8,740,743.25
<b>Total</b>	<b>556,008,143.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>556,008,143.26</b>

## Note 7 – Inventories

	2023	2022
<b><i>Inventory Held for Sale</i></b>		
Merchandise Inventory	31,108,158.55	26,319,510.68
<b><i>Inventory Held for Distribution</i></b>		
Food Supplies for Distribution	0.00	2,896,400.00
Welfare Goods for Distribution	28,771,137.09	25,033,453.50
Drugs and Medicines for Distribution	18,464,062.48	28,292,361.94
Medical, Dental and Laboratory Supplies for Distribution	11,527,055.64	17,458,372.26
Agricultural and Marine Supplies for Distribution	0.00	4,586,515.00
Agricultural Produce for Distribution	343,940.00	534,730.00
Property and Equipment for Distribution	918,680.00	5,335,550.00

	<u>2023</u>	<u>2022</u>
Other Supplies and Materials for Distribution	3,795,556.00	61,506.00
<b><i>Inventory Held for Consumption</i></b>		
Office Supplies Inventory	27,296,819.20	16,000,644.77
Food Supplies Inventory	3,812,250.00	237,100.00
Animal/Zoological Supplies Inventory	125,958.00	0.00
Drugs and Medicines Inventory	55,530,116.95	64,941,354.98
Medical, Dental and Laboratory Supplies Inventory	91,374,339.87	86,524,488.31
Agricultural and Marine Supplies Inventory	727,666.00	2,497,418.00
Other Supplies and Materials Inventory	18,078,133.36	7,805,838.70
<b>Total</b>	<u><b>291,873,873.14</b></u>	<u><b>288,525,244.14</b></u>

In General Fund, payments of fresh palay in excess of loan amount and interest under the Rice Program from Phase 29 and 30 were taken during the year. Hence the increase of Merchandise Inventory.

In all funds, the increase in Welfare Goods for Distribution account is due to the delivery of various food items such as rice and canned goods for Disaster Preparedness and Mitigation Purposes. The said amount will be removed from the records upon submission of the Requisitions and Issue Slips prepared in the distribution of the supplies.

As anticipated, the rise of various inventory accounts is due to the implementation of COA –Circular No. 2022-004, dated May 31,2022 which provides that tangible *items* below P50,000.00 shall be accounted as *semi- expendable property*.

No inventory items were pledge as security during the current or prior financial year.

*In Trust Fund*, the balance of the Welfare Goods for Distribution account pertains to food supplies purchased for the mitigation, preparation and disaster relief operation. The said amount will be removed from the records upon submission of the Requisitions and Issue Slips prepared in the distribution of the supplies.

Relief for the issuance of inventory items was made during the year based on the Requisition and Issue Slip forwarded.

Balance of the inventory account pertains to various supplies for donation which was included in the setting up of accounts payable at year end. The said account will be dropped once the deed of donation is submitted

No inventory items were pledge as security during the current or prior financial year.



## Note 8. Prepayments and Deferred Charges

	<u>2023</u>	<u>2022</u>
Advances to Contractors	46,334,156.44	56,650,332.90
Other Prepayments	1,954,690.60	1,954,690.60
<b>Total Prepayments and Deferred Charges</b>	<b><u>48,288,847.04</u></b>	<b><u>58,605,023.50</u></b>

Advances to Contractors represent the un-recouped 15% mobilization cost for various infrastructure projects undertaken by the Province of Leyte. In adherence with the specific objective of the LGU to provide efficient infrastructure facilities and utilities is an increase in implemented infrastructure projects during this year. For major and urgent projects, the LGU as it considers fair and reasonable, allow advance payment to the contractor fifteen percent (15%) of the total contact price.

## Note 9 - Property, Plant and Equipment

*(See Attached Consolidated Schedule of Property, Plant and Equipment)*

The transfer and adjustment column relates to reclassifications between the different classes of assets and also to other categories of assets including inventory and intangible assets.

The LGU measured the residual value of all items of property, plant and equipment, but does not expect a residual value of these assets, because these will be utilized for their entire economic lives and do not have a significant scrap value. During the current financial year, the LGU reviewed the estimated useful lives and residual values of property, plant and equipment, where appropriate.

## Note 10 – Liabilities

<b>10.1 Financial Liabilities (Current)</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Accounts Payable	359,545,348.70	530,971,148.79
Due to Officers and Employees	64,830,898.96	61,011,337.7
Interest Payable	8,567,087.59	8,148,502.43
<b>10.1a Financial Liabilities (Non-Current)</b>	<b>432,943,335.25</b>	<b>600,130,988.92</b>
Loans Payable - Domestic	<u>1,500,458,810.28</u>	<u>1,335,795,284.24</u>
<b>Total</b>	<b><u>1,933,402,145.53</u></b>	<b><u>1,935,926,273.16</u></b>

Trade payables are non-interest bearing and are normally settled on 60-days terms. Other payables are non-interest bearing and have an average term of six months. Interest payable is normally settled quarterly throughout the financial year.

Loans Payable – Domestic represents:

Name of Loan	DBP Loan Payable	DBP Loan Payable	
Type of Loan:	Long Term	Long Term	
Kind of Indebtedness:	Long Term	Long Term	
Purpose of Loan:	For Planning and Design of the Proposed Leyte Provincial Government Complex with Site Development and Construction of Main Building	To finance the various projects under Bayanihan Act II - Stimulus Package	
Bank/ Lending Institution:	Development Bank of the Philippines	Development Bank of the Philippines	
Date Granted:	April 27,2020	Farm to Market Roads	February 17,2022
		Slope Protection	April 29,2022
		Multi-Purpose Building	March 24,2022
Maturity Date:	April 27,2035	Farm to Market Roads	February 17,2037
		Slope Protection	April 29,2037
		Multi-Purpose Building	March 24,2037
Interest Rate:	4.93% per annum	3.70% per annum	
		For the first year, interest subsidy cap has been granted as follows:	
		Borrower	2% per annum
		Interest Subsidy from the National Government	2% per annum
Other Charges:	Gross Receipt Tax 1% of Interest	None	
Current Outstanding Loan Balance:	819,948,046.88	Farm to Market Roads	558,412,452.35
		Slope Protection	28,788,967.39
		Multi-Purpose Building	93,309,343.66

Quarter payable of 17,824,957.54 for the principal loan for Planning and Design of the Proposed Leyte Provincial Government Complex with Site Development and Construction of Main Building already commenced last July 27, 2023. Thus, the decrease in principal loan. While Bayanihan Act II - Stimulus Package loan is still under grace period.

10.2 Inter-Agency Payables

	2023	2022
Due to BIR	4,686,191.92	9,939,586.32
Due to GSIS	1,711,833.98	6,041,389.32
Due to Pag-IBIG	6,186,127.22	6,367,252.82
Due to PhilHealth	1,875,035.36	497,662.22
Due to NGAs	204,593,864.99	496,176,022.02
Due to GOCCs	4,685,435.46	4,685,435.46
Due to LGUs	143,834,254.99	112,063,182.74

<b>Total</b>	<b>367,572,743.92</b>	<b>635,770,530.90</b>
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The first four accounts represent the amount deducted from the salaries of officials and employees and is remitted to the respective government agencies immediately on the month following the month for which these were deducted.

While the remaining accounts represents balances of funds received by the LGU for specific purposes.

Taxes withheld from compensation of the LGU has been appropriately paid. Hence, the immense reduction of the Due to BIR.

**10.3 Intra-Agency Payables**

Due to other Funds

**Total**

2023	2022
57,987,902.04	29,621,702.11
<b>57,987,902.04</b>	<b>29,621,702.11</b>

In General Fund, this account represents transfer of funds to Special Education Fund and Trust Fund from General Fund representing various transactions.

While in Trust Fund, this account pertains to various payable to General Fund due to the following transactions: a.) Inadvertent classification of Due to NGA account; and b.) Various collection which were receipted under the Trust Fund instead of the General Fund account. The material increase in the balance was due to the payment of Health Emergency Allowance which was paid through ADA in General Fund and will be transferred the following year.

**10.4 Trust Liabilities**

Trust Liabilities – Disaster Risk Reduction and Management Fund  
Guarantee/Security/Deposits Payable

**Total**

2023	2022
154,218,586.66	124,554,765.33
62,845,356.03	98,613,013.08
<b>217,063,942.69</b>	<b>223,167,778.41</b>

In Trust Fund, Trust Liabilities – Disaster Risk Reduction Management (DRRM) pertains to the unexpended balance of Local Disaster Risk Reduction & Management Fund (LDRRMF) of previous years, in compliance with Section 21 of Republic Act (RA) No. 10121 and Section 5.0 of COA Circular No. 2012-002 dated September 12, 2012. The transfer of the unexpended balance of the Local Disaster Risk Reduction & Management Fund (LDRRMF) CY 2022 from General Fund resulted in the material increase in the balance. While the Guaranty/Security Deposits Payable consists of un-withdrawn Retention Money withheld from various contractors for infrastructure projects undertaken. Most of the retention money withheld in the previous years were paid during the year.

<b>10.5 Deferred Credits/Unearned Income</b>	<b>2023</b>	<b>2022</b>
Deferred Credits		
Other Deferred Credits	99,785,050.02	99,785,050.02
<b>Total</b>	<b>99,785,050.02</b>	<b>99,785,050.02</b>

**Note 11– Other Payables**

	<b>2023</b>	<b>2022</b>
Other Payables (11.1 Current)	335,656,869.83	339,493,373.94
<b>Total</b>	<b>335,656,869.83</b>	<b>339,493,373.94</b>

**Note 12 – Tax Revenue**

	<b>2023</b>	<b>2022</b>
<b>Tax Revenue - Individual and Corporation</b>		
Professional Tax	366,426.08	129,377.62
<b>Tax Revenue-Property</b>		
Real Property Tax - Basic	47,567,807.61	43,488,409.69
Discount on Real Property Tax -Basic	(7,094,145.42)	(7,322,151.64)
Special Education Tax	79,025,057.19	78,017,698.36
Discount on Special Education Tax	(10,141,665.74)	(10,532,796.72)
Real Property Transfer Tax	4,884,813.78	3,799,850.90
<b>Tax Revenue-Goods and Services</b>		
Tax on Sand, Gravel and Other Quarry	24,812,847.82	17,224,407.63
Tax on Delivery Trucks and Vans	2,487,282.12	2,065,953.93
Amusement Tax	1,028,159.15	841,335.70
Franchise Tax	2,944,509.95	2,841,429.76
<b>Tax Revenue-Others</b>		
Other Taxes	16,833,967.00	9,310,487.50
<b>Tax Revenue – Fines and Penalties</b>		
Tax Revenue – Fines and Penalties-Property Taxes	10,469,107.29	13,401,612.42
Tax Revenue - Fines and Penalties - Other Taxes	5,770,259.14	3,788,239.80
<b>Share from National Taxes</b>		
Share Internal Revenue Collection	3,113,883,136.00	3,648,789,333.00
<b>Total</b>	<b>3,292,837,561.97</b>	<b>3,805,843,187.95</b>

The continues rise of the revenue from Tax on Sand, Gravel and Other Quarry is due to the continues implementation and enforcement of Executive Order No. 02-01-2022, Series of 2022, ordering the reorganization of the “Sand and Gravel Task Force” of the province of Leyte. Defining and prescribing its powers, functions and for other purposes.

Further, more restoration and rehabilitation fees related to sand and gravel operations are collected which caused the increase of the account Other Taxes

**Note 13– Service and Business Income**

	<u>2023</u>	<u>2022</u>
<b><i>Service Income</i></b>		
Permit Fees	1,227,255.00	691,235.00
Clearance and Certificate Fees	284,521.00	271,296.70
Occupation Fees	0.00	249,380.10
Other Service Income	2,100,638.00	8,236,690.00
<b><i>Business Income</i></b>		
Rent/Lease Income	15,178,082.8	7,696,127.86
Sales Revenue	15,801,116.58	9,017,328.31
Cost of Sales	(1,135,530.25)	0.00
Hospital Fees	423,886,081.17	406,132,427.91
Interest Income	50,542,628.05	28,528,821.62
<b>Total</b>	<u><b>507,884,792.35</b></u>	<u><b>460,823,307.50</b></u>

**Note 14 – Share, Grants and Donation**

	<u>2023</u>	<u>2022</u>
<b><i>Share</i></b>		
Share from PCSO	2,347,485.15	6,107,144.01
<b><i>Grants and Donation</i></b>		
Grants and Donations in Cash	1,029,510.00	1,055,370.00
<b>Total</b>	<u><b>3,376,995.15</b></u>	<u><b>7,162,514.01</b></u>

**Note 15 – Miscellaneous Income**

	<u>2023</u>	<u>2022</u>
<b><i>Miscellaneous Income</i></b>		
Miscellaneous Income	9,230,848.80	297,671.06
<b>Total</b>	<u><b>9,230,848.80</b></u>	<u><b>297,671.06</b></u>

In General Fund, interest subsidy of loan under DBP ASENSO - Bayanihan ISF amounting to 5,680,834.17 was credited to the Province DBP account and was recognized as Miscellaneous Income.

**Note 16 - Employee Costs**

	<u>2023</u>	<u>2022</u>
<b><i>Personnel Services</i></b>		
Salaries and Wages – Regular	412,228,224.50	401,420,949.50
Salaries and Wages- Casual/Contractual	89,683,312.18	88,126,776.64
<b><i>Other Compensation</i></b>		

Personal Economic Relief allowance	38,167,674.33	39,083,932.36
Representation Allowance	4,186,500.00	4,154,600.00
Transportation Allowance	2,497,500.00	2,565,214.34
Clothing/Uniform Allowance	9,840,000.00	10,056,100.00
Subsistence Allowance	6,026,565.30	5,928,884.33
Laundry Allowance	681,920.00	666,077.42
Quarters Allowance	62,000.00	61,989.00
Productivity Incentive Allowance	7,992,508.31	8,048,463.71
Honoraria	524,700.00	755,700.00
Longevity Pay	1,073,000.00	1,095,000.00
Overtime and Night Pay	8,659,049.85	8,045,120.95
Year-End Bonus	42,161,633.52	41,577,440.28
Cash Gift	8,048,361.13	8,304,861.10
Other Bonuses and Allowances	41,579,264.18	41,085,977.40
<b><i>Personnel Benefit Contribution</i></b>		
Retirement and Life Insurance Premiums	59,776,725.35	58,088,273.65
PAG-IBIG Contribution	1,932,919.91	1,970,380.86
PHILHEALTH Contribution	9,539,397.22	8,925,471.73
Employees Compensation Insurance Premiums	1,930,350.10	1,965,268.19
<b><i>Other Personnel Benefit</i></b>		
Retirement Gratuity	425,831.74	0.00
Terminal Leave Benefits	61,056,847.68	65,926,231.31
Other Personnel Benefits	95,655,315.59	107,786,961.88
<b>Total</b>	<b>903,729,600.89</b>	<b>905,639,674.65</b>

## Note 17 – Maintenance and Other Operating expenses

	<u>2023</u>	<u>2022</u>
<b><i>Traveling Expenses</i></b>		
Traveling Expenses – Local	16,803,713.70	20,382,177.93
Traveling Expenses – Foreign	0.00	0.00
<b><i>Training and Scholarship Expenses</i></b>		
Training Expenses	4,589,877.16	47,932,720.50
<b><i>Supplies and Material Expenses</i></b>		
Office Supplies Expense	14,823,084.71	14,750,391.28
Accountable Forms Expense	362,281.00	5,726,941.00
Non-Accountable Forms Expense	0.00	0.00
Animal/ Zoological Expenses	258,363.00	654,130.00
Food Supplies Expense	49,698,529.21	38,972,884.74
Welfare Goods Expenses	8,140,188.3	3,490,775.70
Drugs and Medicines Expenses	145,978,162.73	109,882,696.03
Medical, Dental and Laboratory Supplies Expenses	59,270,167.12	78,410,478.08
Fuel, Oil and Lubricant Expenses	50,075,870.07	49,601,929.47
Agriculture and Marine Supplies Expenses	972,886.00	5,495,828.28
Military, Police and Traffic Supplies Expenses	174,750.00	0.00
Other Supplies and Material Expenses	22,256,362.58	25,671,741.83

<b><i>Utility Expenses</i></b>		
Water Expenses	5,713,497.09	5,024,546.20
Electricity Expenses	43,846,286.73	47,160,406.74
<b><i>Communication Expenses</i></b>		
Postage and Courier Services	91,336.52	61,482.40
Telephone Expenses	1,890,953.59	2,276,348.76
Internet Subscription Expenses	2,252,596.96	2,110,730.98
Cable, Satellite, Telegraph and Radio Expenses	26,000.00	41,264.92
<b><i>Awards/Rewards and Prizes</i></b>		
Awards/Rewards Expenses	183,500.00	0.00
Prizes	403,000.00	2,295,000.00
<b><i>Confidential, Intelligence and Extraordinary Expenses</i></b>		
Confidential Expenses	0.00	6,000,000.00
Extraordinary and Miscellaneous Expenses	0.00	227,574.40
<b>Total</b>	<b><u>427,811,406.47</u></b>	<b><u>466,170,049.24</u></b>

During the year, the Province did not sponsor any training program that will entail expenses to the LGU. Thus, the decrease in training expenses.

#### **Note 18 – Contracted Services**

	<b><u>2023</u></b>	<b><u>2022</u></b>
<b><i>Professional Services</i></b>		
Consultancy Services	17,624,916.00	12,113,485.00
Other Professional Services	12,440,645.75	5,175,200.00
<b><i>General Services</i></b>		
Janitorial Services	4,808,429.40	1,485,412.83
Security services	26,651,952.52	19,373,988.79
Other General Services	82,848,412.15	86,453,427.29
<b>Total</b>	<b><u>144,374,355.82</u></b>	<b><u>124,601,513.91</u></b>

#### **Note 19 – Repairs and Maintenance**

	<b><u>2023</u></b>	<b><u>2022</u></b>
Repairs and Maintenance -Infrastructure Assets	487,082.00	3,330,738.00
Repairs and Maintenance -Buildings and Other Structure	7,887,532.11	7,027,401.32
Repairs and Maintenance -Machinery and Equipment	9,058,854.92	12,166,147.01
Repairs and Maintenance -Transportation Equipment	10,672,891.22	8,059,941.83
Repairs and Maintenance - Furniture and Fixtures	3,700.00	0.00
Repairs and Maintenance – Other Property, Plant and Equipment	79,850.00	6,353.00
<b>Total</b>	<b><u>28,189,910.25</u></b>	<b><u>30,590,581.16</u></b>

**Note 20- Financial Assistance/Subsidy**

	<u>2023</u>	<u>2022</u>
Subsidy to NGAs	8,385,480.49	0.00
Subsidy to Other Local Government Units	54,469,357.00	1,278,000.00
Subsidy to Other Funds	13,279,711.53	20,551,471.12
<b>Total</b>	<b><u>76,134,549.02</u></b>	<b><u>21,829,471.12</u></b>

**Note 21 – Transfers**

	<u>2023</u>	<u>2022</u>
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	53,276,110.93	0.00
<b>Total</b>	<b><u>53,276,110.93</u></b>	<b><u>0.00</u></b>

**Note 22 - Taxes, Insurance Premiums and Other Fees**

	<u>2023</u>	<u>2022</u>
Taxes, Duties and Licenses	2,270,996.84	4,098,345.42
Fidelity Bond Premiums	595,097.14	573,626.25
Insurance Expenses	13,652,766.47	13,855,449.97
<b>Total</b>	<b><u>16,518,860.45</u></b>	<b><u>18,527,421.64</u></b>

**Note 23 – Other Maintenance and Operating Expenses**

	<u>2023</u>	<u>2022</u>
Advertising Expenses	15,392,650.00	14,529,400.00
Printing and Publication Expenses	71,408.00	233,190.00
Representation Expenses	29,484,939.72	29,937,274.71
Rent/Lease Expenses	1,578,513.36	1,335,575.00
Membership Dues and Contributions to Organizations	707,640.00	840,460.00
Subscription Expenses	40,925.00	85,380.00
Donations	29,447,849.15	203,161,238.91
Other Maintenance and Operating Expenses	8,143,023.21	11,083,093.58
<b>Total</b>	<b><u>84,866,948.44</u></b>	<b><u>261,205,612.20</u></b>



#### Note 24 - Financial Expenses

	<u>2023</u>	<u>2022</u>
Interest Expenses	65,109,998.36	48,225,853.55
Bank Charges	200.00	0.00
Other Financial Charges	20,257.50	304,290.11
<b>Total</b>	<b><u>65,130,455.86</u></b>	<b><u>48,530,143.66</u></b>

Cash expenses are inclusive of those incurred for the implementation of the Gender and Development (GAD) Program.

The Department of the Interior and Local Government (DILG), Regional Office VIII, issued a **Certificate of Review and Endorsement**. It certifies that the GAD Plan and Budget (GPB) for Calendar Year 2023 of the Province has been reviewed and was found fully compliant in form and contents with the provisions of the JMC No. 2016-01 re: Localization of Magna Carta for Women.

The approved GPB has an appropriated amount of 376,671,265.00 covering 51 client focused and 3 organization focused programs, projects and activities for implementation for the year.

#### Note 25 – Non-Cash Expenses

	<u>2023</u>	<u>2022</u>
<b><i>Depreciation and Losses</i></b>		
Depreciation - Land Improvements	3,446,419.68	3,709,204.40
Depreciation - Infrastructure Assets	440,931,541.55	372,631,058.13
Depreciation - Buildings and Other Structure	66,187,572.15	37,550,947.14
Depreciation - Machinery and Equipment	91,659,356.15	87,940,763.14
Depreciation - Transportation Equipment	11,673,704.73	10,910,654.78
Depreciation - Furniture, Fixtures and Books	5,712,219.72	2,218,873.44
Depreciation – Other Property, Plant and Equipment	1,108,206.25	1,691,683.51
<b>Total</b>	<b><u>620,719,020.23</u></b>	<b><u>516,653,184.54</u></b>

#### Note 26 - Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

	<u>2023</u>	<u>2022</u>
Surplus/(Deficit)	1,392,578,979.91	1,880,379,028.40
Non-cash transactions		
Depreciation and Losses	369,654,802.62	516,653,184.54
Increase (Decrease) in payables	(943,335,428.89)	(1,715,468,571.18)

	<b>2023</b>	<b>2022</b>
Increase (Decrease) in current assets	506,298,176.93	998,190,196.83
Increase (Decrease) in receivables	35,039,653.72	61,412,045.56
<b>Net Cash from Operating Activities</b>	<b><u>1,360,236,184.29</u></b>	<b><u>1,741,165,884.15</u></b>

**Note 27 – Other Items in Statement of Changes in Net Assets/Equity**

Receipt of Other Infrastructure from Trust Fund	26,127,272.27
Receipt of Property, Plant and Equipment from Trust Fund	61,593,284.13
Receipt of Inventory Items from Trust Fund	5,751,845.60
Receipt of Buildings and Other Structures from Trust Fund	2,500,000.00
Transferred Property, Plant and Equipment to various Municipalities and Barangays	(218,191,562.24)
Transferred Various Property, Plant and Equipment to Baybay City Hospital	(22,403,646.68)
	<b><u>(144,622,806.92)</u></b>

**Note 28 – Reconciliation Between Actual Amounts on a Comparable Basis as Presented in the Statement of Comparison of Budget and Actual Amounts and Statement of Financial Performance as of December 31, 2023.**

(To Be Presented in the Notes to F5)

Reconciliation between actual amounts on a comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2023	Province of Leyte (GENERAL FUND)				
	Income	Personnel Services	MOOE		Capital Outlay
			MOOE	Financial Expenses	
Comparison Statement of Budget and Actual	3,738,464,164.53	903,729,600.89	819,886,782.64	65,130,455.86	300,276,301.26
Entity Differences	-	-	-	-	-
Basis Differences:					
Income not considered budgetary items					
Non-cash income					
Gain on Sale of Assets					
Receipts not considered as income					
Sale of capital assets					
Borrowings					
Non-cash expenses:					
Depreciation	-	-	609,927,645.94	-	
Amortization – Intangible Assets	-	-	-	-	
Impairment Loss	-	-	-	-	
Losses					
Debt Service (Loan Amortization, Retirement of Debt Instruments)					
Interest Expenses capitalized					
Capital Expenditures	-	-	-	-	(300,276,301.26)
Timing Differences:					
Prepayments charged to current appropriations	-	-	-	-	
Unconsumed Inventories charged to current appropriations	-	-	-	-	
Consumed Inventories and deferred charges charged to prior period appropriations					
<b>Per Statement of Financial Performance</b>	<b>3,738,464,164.53</b>	<b>903,729,600.89</b>	<b>1,429,814,428.58</b>	<b>65,130,455.86</b>	<b>-</b>

**(To Be Presented in the Notes to FS)**

Reconciliation between actual amounts on a comparable basis as presented in this statement and in  the Statement of Financial Performance for the Year Ended December 31, 2023 Comparison Statement of Budget and Actual	Province of Leyte (SEF)				
	Income	Personnel Services	MOOE		Capital Outlay
			MOOE	Financial Expenses	
	74,972,053.99	-	11,391,378.99	-	8,789,197.48
<b>Entity Differences</b>	-	-	-	-	-
<b>Basis Differences:</b>					
Income not considered budgetary items					
Non-cash income		-	-	-	
Gain on Sale of Assets					
Receipts not considered as income		-	-	-	
Sale of capital assets		-	-	-	
Borrowings		-	-	-	
<b>Non-cash expenses:</b>					
Depreciation	-	-	10,791,374.29	-	
Amortization – Intangible Assets	-	-	-	-	
Impairment Loss	-	-	-	-	
Losses		-	-	-	
Debt Service (Loan Amortization, Retirement of Debt Instruments)		-	-	-	
Interest Expenses capitalized				-	
Capital Expenditures	-	-	-		(8,789,197.48)
<b>Timing Differences:</b>	-	-	-		
Prepayments charged to current appropriations	-	-	-		
Unconsumed Inventories charged to current appropriations	-	-	-		
Consumed Inventories and deferred charges charged to prior period appropriations			-		
<b>Per Statement of Financial Performance</b>	<b>74,972,053.99</b>	<b>-</b>	<b>22,182,753.28</b>	<b>-</b>	<b>-</b>

**Note 29 – Local Disaster Risk Reduction and Management Fund (LDRRMF)**

The LDRRMF represents the amount set aside by the LGU to support its disaster risk management activities pursuant to R.A. No. 10121 otherwise known as the “Philippine Disaster Risk Reduction and Management Act of 2010.” The amount available and utilized during the year totaled P 506,514,938.53 and P 118,760,169.03, respectively, and are broken down as follows:

Particulars	Amount		
	Available	Utilized	Balance
<b>Current Year Appropriation:</b>			
Quick Response Fund (QRF)	53,903,788.59	0.00	53,903,788.59
Mitigation Fund (MF)			
MOOE	100,775,505.22	52,221,733.50	48,553,771.72
Capital Outlay	25,000,000.00	1,440,185.54	23,559,814.46
<b>Total</b>	<b>179,679,293.81</b>	<b>53,661,919.04</b>	<b>126,017,374.77</b>
<b>Continuing Appropriation:</b>	<b>161,706,366.44</b>	<b>47,297,558.37</b>	<b>114,408,808.07</b>
<b>Special Trust Fund</b>			
CY 2022	54,634,630.93	1,358,520.00	53,276,110.93
CY 2021	11,502,069.40	0.00	11,502,069.40
CY 2020	21,962,580.00	0.00	21,962,580.00
CY 2019	22,120,835.11	0.00	22,120,835.11
Other Sources	54,909,162.84	16,442,171.62	38,466,991.22
<b>Total</b>	<b>165,129,278.28</b>	<b>17,800,691.62</b>	<b>147,328,586.66</b>
<b>Total</b>	<b>506,514,938.53</b>	<b>118,760,169.03</b>	<b>387,754,769.50</b>

**Note:**

Transfer of unexpended balance of calamity fund to special Trust Fund account was already made the following year with check no. 8831896 dated January 24, 2024 amounting to P102,457,560.31 which comprises the Quick Response Fund and MOOE balance only. The current balance of the Capital Outlay amounting to P23,559,814.46 was not transferred at yearend and will now be part of the Continuing Appropriation for the next reporting period.

**PART II**

**AUDIT OBSERVATIONS AND RECOMMENDATIONS**

*Overstated PPE Construction-In-Progress (CIP) – Infrastructure Assets account*

**1. Property, Plant and Equipment, specifically Construction-In-Progress (CIP) – Infrastructure Assets account, is overstated by P37,680,558.52 due to advance recording at year-end of the whole contract amount of outstanding infrastructure contracts instead of the actual accomplishments or progress billing.**

1.1 Item No. 3.10, Chapter 3 of the “The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities” provides that:

Faithful Representation

3.10. To be useful in financial reporting, information must be a faithful representation of the economic and other phenomena that it purports to represent. Faithful representation is attained when the depiction of the phenomenon is complete, neutral, and free from material error. Information that faithfully represents an economic or other phenomenon depicts the substance of the underlying transaction, other event, activity, or circumstance – which is not necessarily always the same as its legal form.

1.2 Likewise, Annex B of COA Circular No. 2015-009 dated December 1, 2015 provides the descriptions of the Construction in Progress and Accounts Payable accounts as follows:

<i>Account Title</i>	<i>Construction in Progress – Infrastructure Assets</i>
<i>Account Number</i>	1-07-10-020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to <b>record the accumulated cost</b> or other appropriate value of infrastructure assets which are still in the process of construction or acquisition. Credit this account for reclassification to the appropriate Infrastructure Asset account upon completion. (emphasis supplied)

<i>Account Title</i>	<i>Accounts Payable</i>
<i>Account Number</i>	2-01-01-010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to record receipt of goods or services on account in the normal course of trade and business operation. Debit this account for payment or settlement of liabilities. (emphasis supplied)

- 1.3 Section 322 of RA 7160 or the Local Government Code of 1991 provides that appropriations for capital outlays shall continue and remain valid until fully spent, reverted or the project is completed.
- 1.4 A review of the subsidiary ledger of the CIP – Infrastructure Assets account disclosed that some of the projects recorded therein do not reflect the actual accomplishment of the project as of December 31, 2023. Details of these projects are shown in Table 1.

**Table 1. Excessive CIP – Infrastructure Assets as of 12/31/23**

Project Name	Amount Recorded in CIP	Accomplishment as of 12/31/23		Overstatement
		%	Amount	
Construction of Slope Protection, (Tide Embankment), Brgy. Poblacion Zone II, Capocan, Leyte	₱5,991,482.76	34%	₱2,052,674.91	₱3,938,807.85
Construction of Multi-Purpose Building, Brgy. Sto. Rosario, Matag-ob, Leyte	5,451,654.19	31%	1,673,218.00	3,778,436.19
Construction of Multi-Purpose Building, Brgy. Caglawan-an, Jaro, Leyte	6,093,116.63	30%	1,844,508.27	4,248,608.36
Road Concreting at Brgy. Poblacion, Kananga, Leyte	12,464,859.35	–	–	12,464,859.35
Construction of 15m x 30m Multi-Purpose Building, Brgy. Eastern, Hilongos, Leyte	6,931,323.10	–	–	6,931,323.10
Construction of 28m x 14m Multi-Purpose Building, Brgy. Gacao, Palo, Leyte	6,318,523.67	–	–	6,318,523.67
<b>TOTAL</b>	<b>₱43,250,959.70</b>		<b>₱5,570,401.18</b>	<b>₱37,680,558.52</b>

- 1.5 The audit disclosed that the amounts recorded as CIP at year-end on the projects listed in Table 1 were the entire contract costs of the projects and not the actual accomplishments as of December 31, 2023. Moreover, on the three projects with no accomplishments reported as of year-end, the contractors have filed only a claim for the 15% advance payment. Thus, the CIP should not have been recognized yet considering that there was still no actual performance of construction/implementation activities on the three projects. The amounts recorded in the CIP account was also recorded as an increase in the liabilities under Accounts Payable.
- 1.6 Inquiry with the staff of the Provincial Accounting Office (PACCO) disclosed that it has been a part of their process to set up a liability (Accounts Payable) and recognize in the CIP the whole contract amount of all outstanding infrastructure projects as of year-end, without considering the actual accomplishment of the project as of the recording date. According to her, the purpose of this is to ensure that the whole contract cost of the project can be paid in the succeeding fiscal year using the budget of the current year and that the outstanding liability recorded in

the Accounting records tally with the obligations recorded by the Provincial Budget Office.

- 1.7 The Audit Team believes that PACCO need not record in the CIP at year-end the **whole** contract amount of ongoing infrastructure projects, including those which has not started yet, just to ensure that it will be paid in the succeeding fiscal year using the current year budget. Expenditures for PPE or fixed assets are appropriated and obligated under Capital Outlay, and based on the guidelines, they shall continue and remain valid until the project has been completed.
- 1.8 Subsequent disbursements made on the contracts were also reviewed and was found that payments for the actual progress billings collected by contractors were recorded as a debit/deduction to the previously set-up Accounts Payable and a credit to cash in bank. Thus, the corresponding CIP balance was not reduced.
- 1.9 The amounts appearing in the CIP – Infrastructure Asset account should reflect only the actual accomplishments based on progress billings claimed by contractors on the project as of the recording date. Thus, recognizing the whole contact cost in the CIP – Infrastructure Assets account, despite the non-submission of claims, either for actual progress billings/accomplishments or only for the 15% advance payment, was premature.
- 1.10 The advance recording resulted in the overstatement of the CIP – Infrastructure Assets account by ₱37,680,558.52 as of December 31, 2023, thereby, affecting the fair presentation of the PPE account in the Statement of Financial Position.
- 1.11 **We recommended that the Provincial Accountant record in the CIP account only the cost of actual accomplishments of the projects and prepare the necessary adjustments in the books on the erroneous recording.**
- 1.12 In their reply to the AOM, PACCO agreed with the recommendation and to apply the same in subsequent transactions. The said office also submitted the JEV showing the entries to correct the ₱37,680,558.52 overstatement in the CIP account.

*Derecognition of various PPEs even in the absence of complete disposal activities*

2. **Property, Plant, and Equipment (PPE) is understated by an aggregate cost of ₱18,389,852.10 due to derecognition of properties recorded in various PPE accounts even in the absence of confirmation that complete disposal activities was undertaken.**
- 2.1 Paragraph 82 of the International Public Sector Accounting Standards (IPSAS) No. 17 declares that *'The carrying amount of an item of property, plant, and equipment shall be derecognized:*

- (a) *On disposal; or*
- (b) *When no future economic benefits or service potential is expected from its use or disposal.*

2.2 The general/specific guidelines on disposal prescribed under COA Circular No. 92-386 dated October 20, 1992, supported by other applicable procedures from previous and new issuances, are as follows:

- 1) The officer immediately accountable for the unserviceable property shall return the same to the property officer.
- 2) The property officer shall prepare the preliminary documentation for disposal, which in this instance are the *Inventory & Inspection Report of Unserviceable Property (IIRUP)* for unserviceable PPE, *Report of Waste Materials (RWM)* for other items subject to disposal, *Checklist for Unserviceable Equipment*, *Appraisal Report* showing the appraised values of the assets prepared by an in house and/or independent appraiser, *Disposal program* with time schedules and the mode adopted, and *pictures* of the subject property.
- 3) The Disposal program shall be approved by the agency head, while a copy of the complete set of preliminary documentation is *endorsed to the COA Auditor for information/notification*. When expertise is required, the COA TSO/(TAG) shall determine the condition of the property and the reasonableness of the appraised value. It shall prepare an Appraisal Review Report and submit the same to the Auditor as a guide in the post-audit of the transaction.
- 4) The Disposal Committee/PGSO may commence disposal activities. The primary mode of disposal is through sale at public auction, but properties may also be disposed of through sale by negotiation, transfer without cost to other government agencies, or by destruction.

2.3 After disposal activities had been completed, the duly accomplished IIRUP or RWM together with a copy of the Official Receipt (if the disposal was for value received through sale) shall be submitted to the accounting unit so that the value of the disposed property shall be dropped from the books of accounts.

2.4 During the last quarter of CY 2023, the values of the following PPE accounts which included properties intended for disposal were derecognized or removed from the books:



Table 2. List of Derecognized PPE accounts

Account Title	Acquisition Cost	Accumulated Depreciation	Carrying Value
<b>Construction &amp; Heavy Equipment</b>  (Composition: 1 unit Backhoe Loader; 3 units Dump Truck)	₱16,589,970.00	₱11,944,778.88	₱4,645,191.12
<b>Other Machinery &amp; Equipment</b>  (Composition: 1 unit Chainsaw; 14 units Cement Buggy; 17 units Grasscutters; 1 unit Fiberglass Ladder)	₱680,096.25	₱491,517.56	₱188,578.69
<b>Information &amp; Communication Technology Equipment</b>  (Composition: 9 units EPSON/HP Office/BROTHER Printers; 1 unit Router; 1 unit CPU; 1 unit APPLE MacBook; 1 unit ACER Monitor; 5 units Desktop Computer; 3 units ACER Netbook/Laptop; 1 unit SAMSUNG DVD Writer; 1 unit UPS PowerGrade)	₱578,949.00	₱495,659.76	₱83,289.24
<b>Office Equipment</b>  (Composition: 1 unit SONY LED TV; 3 units SONY/CANON/PANASONIC Digital Camera; 5 units KOLIN/SAMSUNG/LG Airconditioner; 3 units Industrial/Stand Fan; 2 units Digital Photocopier; 1 units GPS Device with Camera; 2 units TrashCan with wheels)	₱540,836.85	₱470,991.78	₱69,845.07
<b>Total</b>	<b>₱18,389,852.10</b>	<b>₱13,402,947.98</b>	<b>₱4,986,904.12</b>

- 2.5 Verification of the Journal Entry Voucher (JEV) evidencing the removal of the accounts in the books showed that it was supported only with a *Property Return Slip* for all subject properties and the corresponding list/schedule of the PPE items, as generated from the eNGAS facility of the Provincial Government of Leyte. Moreover, no document was submitted to the Audit Team regarding any disposal activity undertaken or scheduled to be done within the year. A confirmation with the PGSO also revealed that disposal activities on the above-enumerated items have not been started yet, as the employee in charge of the process of disposal was on official leave.

- 2.6 While it is important that the disposal activities should immediately be initiated by the PGSO to avert the deterioration of the properties and the consequent decrease in their value, the derecognition of the cost of the items from the books of accounts was premature. This error resulted in the understatement of the reported year-end balances of the affected PPE asset accounts.
- 2.7 **We recommended that the Provincial Accountant prepare the Journal Entry Voucher to restore in the books the value of the PPE accounts previously derecognized and record the derecognition only when proper disposal of the properties has been completed.**
- 2.8 **We also recommended that the Disposal Committee, in coordination with the PGSO, immediately start the disposal procedures on unserviceable properties by preparing the preliminary documentation and conducting an appraisal of the values of the properties for disposal; thereafter, submit to the Audit Team a copy of the complete set of preliminary documentation on the disposal proceedings at the soonest time.**
- 2.9 The PACCO submitted their reply to the AOM along with the JEVs to restore in the CY 2024 books the value of the PPE accounts that were previously derecognized.
- 2.10 During the exit conference, PACCO was reminded again that PPEs should be dropped from the books only upon receipt of the disposal report from PGSO. The PGSO also informed the Audit Team that the conduct of inventory of the PPEs and other properties is ongoing, including the inspection of other items that will be subject to disposal. The PGSO agreed to prepare, and submit to COA, the necessary documents to facilitate the immediate disposal.

*Overstated balances of Inventory accounts*

3. **The year-end balances of the accounts *Office Supplies Inventory* and *Other Supplies & Materials Inventory* were overstated by ₱10,841,145.06 and ₱6,693,486.50, respectively, due to non-recognition of expense on the cost of office supplies and other tangible items already distributed/issued to end-users.**

- 3.1 Section 44 of the International Public Sector Accounting Standard (IPSAS) 12 on Inventories provides:

When inventories are sold, exchanged, or distributed, the carrying amount of those inventories shall be recognized as an expense in the period in which the related revenue is recognized. If there is no related revenue, the **expense is recognized when the goods are distributed or the related service is rendered.**

- 3.2 COA Circular No. 2005-02 dated April 14, 2005 prescribes the *Accounting Policy on Items With Serviceable Life of More Than One Year But Small Enough To Be Considered As Property, Plant And Equipment*. Section 2.2.1 of the said Circular provides:

**Small tangible items with estimated useful life of more than one year shall be recorded as inventories upon acquisition and as expense upon issuance.** The list of these items and their corresponding estimated useful life is attached as Annex A hereof.

- 3.3 Recently, COA Circular No. 2022-004 dated May 31, 2022 increase the capitalization threshold of tangible items from ₱15,000.00 to ₱50,000.00. Item 4.1 of the said Circular provides that:

*“Tangible Items are those which meet the definition and recognition criteria of Property, Plant and Equipment (PPE) but cost is below fifty thousand pesos (₱50,000.00) shall be accounted in the books of accounts of the agencies as semi-expendable property. Its issuance to end-users shall be supported with an Inventory Custodian Slip (ICS) for accountability, which is renewable every three years or every time there is a change in custodianship. Xxx”*

- 3.4 For CY 2023, we noted material increases in the balances of the following significant inventory accounts:

*Table 3. Increase in Year-end Balances of Selected Inventory accounts from CY 2022 to CY 2023*

Account Title	Balances			Increase/ (Decrease)	
	Dec. 31, 2021	Dec. 31, 2022	Dec. 31, 2023	Amount	%
	(a)	(b)	(c)	(c-a)	
Office Supplies Inventory	₱8,878,283.04	₱16,000,644.77	₱27,296,819.20	<b>₱18,418,536.16</b>	<b>207%</b>
Other Supplies and Materials Inventory (GF and SEF)	₱4,269,986.55	₱7,805,838.70	₱18,078,133.36	<b>₱13,808,146.81</b>	<b>323%</b>

- 3.5 As a matter of comparison, the balances of these two accounts continuously increased, from the balances in December 31, 2021 to December 31, 2023, showing a material percentage increase of **207%** in the *Office Supplies Inventory* account and **323%** of the *Other Supplies and Materials Inventory* account over the full 2-year period.

- 3.6 Review of the Subsidiary Ledgers (SL) for the said inventory accounts disclosed that additions during the current year under audit are as follows:

*Table 4. Additions in CY 2023 of Office Supplies and OSM Inventory accounts*

<b>Particulars</b>		<b>ADDITIONS</b>
<b><u>Office Supplies Inventory</u></b>		
	Office furniture & fixtures, including aircons, wall fans, and water dispensers	₱ 1,651,357.25
	Shredder/printers/AVR/projectors/35 desktop computers/scanner/laptops/speaker phones & webcams	3,037,341.48
	MS Software & Licenses	713,980.00
	Various audio equipment	109,220.00
	Various android cellphones & tablets	194,460.00
	Consumable office supplies (bond papers, ink, etc.)	13,455,031.76
	Cleaning supplies	2,975,929.00
	<b>Total</b>	<b>₱22,137,319.49</b>
<b><u>Other Supplies and Materials Inventory</u></b>		
	Appliances & Other Fixtures for hospitals & field units	₱ 2,607,193.00
	Kitchen Equipment for hospitals & field units	461,962.00
GF	Liquified Petroleum Gas Supplies for hospitals	126,000.00
	Supplies for consumption and building maintenance	4,676,042.00
	Electrical & Other Supplies for hospitals & field units	1,983,280.00
SEF	Materials for repair & construction of school buildings, stages, & perimeter fences	2,611,304.16
	Donation of armchairs to various schools	4,500,000.00
	<b>Total</b>	<b>₱16,965,781.16</b>

- 3.7 During a meeting with the Provincial Accounting Office (PACCO) personnel, they explained, and the Audit Team acknowledged, that part of the reason for the significant increase in the balances of the two Inventory accounts was due to the PGL's compliance with COA Circular No. 2022-004 to record tangible/semi-expendable items with book value below ₱50,000.00 as inventories. The significant increase was also attributed to the reclassification of previously recorded PPE items, with book values below ₱50,000.00, to the nearest applicable inventory account.
- 3.8 Further analysis of the SL disclosed that the balances of the said Inventory accounts has not reduced indicating that none of the items procured were issued or distributed to the end-users. However, verification of the transactions showed that *Requisition and Issue Slips (RIS)* were already submitted, showing that office supplies totaling **₱10,841,145.06**, and other supplies and materials intended for hospitals/other field units totaling **₱6,693,486.50**, were already issued/distributed. Since the said issuances were not recorded as reduction in the Inventory accounts, the related expense was not recognized in the books of PGL.
- 3.9 Upon inquiry, PACCO explained that they did not record an expense on the issued semi-expendable items to monitor the accountability of the personnel

having custody of the items. PACCO explained that they strive to maintain a subsidiary ledger in the eNGAS facility for approximately all PPE/semi-expendable properties issued to PGL personnel, for purposes of overseeing employees who are retiring/separating from the service and applying for clearance.

- 3.10 The Audit Team emphasized that accounting for the assets and accountability over the same are two different responsibilities that must be addressed. On the accounting aspect, the existing guidelines on both semi-expendable property and small tangible items, already allow the recognition of an expense once consumed, issued, or distributed, particularly when no related revenue is involved. Therefore, maintaining the amounts of these inventories in the books will simply inflate or overstate the inventory balances, and misinform users of financial information on the actual carrying value vis-à-vis these assets' prevailing fair market value.
- 3.11 As to accountability, the guidelines prescribe that a copy of the ICS shall be issued to the recipient of the item, with the original copy retained by the Supply/Property Division, thereby ensuring that custodian responsibility for loss or misappropriation is not disregarded. The responsibility to monitor the accountability for assets issued to custodians primarily lies with the Supply/Property Division of the Provincial General Services Office (PGSO), along with the duty to prepare/maintain the required reports/registry over semi-expendable property and small tangible items.
- 3.12 Due to the non-recognition of expenses on the cost of issued/distributed office supplies and other tangible items, the recorded values and the year-end balances in both the *Office Supplies Inventory* and *Other Supplies & Materials Inventory* accounts were overstated by ₱10,841,145.06 and ₱6,693,486.50, respectively.
- 3.13 **We recommended that the Provincial Accountant prepare a Journal Entry Voucher to recognize an expense of all semi-expendable properties and small tangible items under the *Office Supplies Inventory* and *Other Supplies & Materials Inventory* accounts, which have already been issued and distributed to end-users based on the information provided in the subsidiary ledger in the eNGAS facility.**
- 3.14 **We also recommended that the Head of PGSO:**
- a.) **Secure, update and maintain files of original copies of the Inventory Custodian Slips for all semi-expendable property and small tangible items issued to employees and officials of PGL; and**
  - b.) **Prepare and maintain forms and registries, such as the Semi-Expendable Property Card and Registry of Semi-Expendable Property Issued, so that accountability over issued assets will be strictly monitored.**

- 3.15 In their reply, PACCO agreed with the recommendation and have submitted a JEV to partially adjust the Office Supplies Inventory account for items with equivalent cost of ₱4,420, 452.73. As for the maintenance of inventory records, the PGSO informed the Audit Team during the exit conference that they have started using the Property Inventory System (PIS) wherein documents such as the ICS and property cards are already incorporated.

*Overstatement of Service and Business Income*

4. **The Service and Business Income account is overstated by ₱3,300,500.00 due to erroneous recording as Sales Revenue, instead of expense, the rice stocks from the Increased Crop Output Thru Rural Infrastructure and Community Empowerment (ICOTRICE) program distributed to and consumed by the various offices/field units of the Provincial Government of Leyte.**

- 4.1 IPSAS No. 9 on Revenue from Exchange Transactions states:

Sale of Goods

Par. 28 Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- a. The entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;
  - b. The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - c. The amount of revenue can be measured reliably;
  - d. It is probable that the economic benefits of service potential associated with the transaction will flow to the entity; and
  - e. The costs incurred or to be incurred in respect of the transaction can be measured reliably.
- 4.2 Inquiry with the Office of the Provincial Agriculture (OPA) disclosed that the ICOTRICE program was developed as an agricultural support program that offers cash loans to farmers within the Province (PGL) to help them finance their farm labor and inputs, and to use the funding assistance exclusively for the rice production-related activity. The borrowers repay the principal amount in kind, in the form of fresh palay, and pay the interest at 10 kilos of fresh palay for every ₱1,000.00 of the loan amount after each cropping period. The fresh palay

received by the Province as payment is managed by the OPA to process and convert them into well-milled rice. Afterwards, the rice stocks are sold to the employees of the Province at a price cheaper than that prevailing in the market. However, other rice stocks were distributed to the provincial district hospitals, jails, and other field offices for their consumption.

- 4.3 The review of accounting records on the sale of rice under the ICOTRICE program showed that collections recorded from business income, specifically under the *Sales Revenue* account, included the rice consumption of various provincial offices. Details are presented in Table 5.

*Table 5. Rice consumption of Provincial Offices Recorded as Sales Revenue*

Date	JEV No.	Amount	Particulars
01/18/2023	2023-01-001221	₱ 474,000.00	<ul style="list-style-type: none"> <li>• 155 sacks of rice for Leyte Provincial Jail (LPJ)</li> <li>• 30 sacks of rice for Leyte Sports Academy (LSA) Athletes</li> <li>• 155 sacks of rice for LPJ</li> </ul>
04/11/2023	2023-04-006917	453,750.00	<ul style="list-style-type: none"> <li>• 30 sacks of rice for LSA, P55,000.00</li> <li>• 155 sacks of rice for LPJ, P209,250.00</li> <li>• 155 sacks of rice for LPJ, P189,000.00</li> </ul>
07/04/2023	2023-07-011851	1,850,000.00	<ul style="list-style-type: none"> <li>• 1,000 bags of well-milled rice for PSWDO</li> </ul>
08/01/2023	2023-08-014100	411,750.00	<ul style="list-style-type: none"> <li>• 150 sacks of rice for LPJ, P202,500.00</li> <li>• 155 sacks of rice for LPJ, P209,250.00</li> </ul>
10/11/2023	2023-10-018804	111,000.00	<ul style="list-style-type: none"> <li>• 50 sacks milled ICOT rice for LSA athletes for May to July 2023</li> </ul>
<b>TOTAL</b>		<b><u>₱ 3,300,500.00</u></b>	

- 4.4 As can be gleaned from Table 5, the transactions were intended for the rice consumption of various offices under the PGL but were recorded as Sales Revenue by the Provincial Accounting Office. Moreover, a review of registries revealed that these were obligated and were contracted under a direct contracting mode of procurement in favor of the PGL itself. Checks were likewise issued in the name of PGL for all the transactions in Table 5.
- 4.5 The Audit Team was informed by the OPA that their office usually sends a billing statement to the concerned provincial district hospitals, jails, or other field offices for their rice requisitions as if these were sold to a government agency other than that within the PGL umbrella.
- 4.6 The ICOTRICE program is a project implemented and funded by this Province under the General Fund. Hence, it is not a separate entity/agency. Thus, the sale of rice stocks to the provincial offices does not imply that there is a transfer of significant risks and rewards to the purchaser, because the seller and purchaser in these transactions is still the PGL. It does not also release the PGL from

managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, because the rice is still in the seller's custody. Therefore, it cannot be considered and recognized as Sales Revenue but simply a mere consumption of its inventory with an equivalent expense upon its issuance.

- 4.7 The erroneous recording of the rice stocks distributed to and consumed by the PGL offices resulted in an overstatement of the Service and Business Income, specifically the Sales Revenue account, by ₱3,300,500.00.
- 4.8 **We recommended that the Provincial Accountant discontinue recording in the Sales Revenue account the cost of rice under the ICOTRICE program which are distributed to and consumed by the PGL offices.**
- 4.9 **We also recommended that the Provincial Treasurer stop the issuance of checks in the name of the Province of Leyte on requisitioned rice for distribution to provincial hospitals, jails and other field offices under the Provincial Government of Leyte.**
- 4.10 The concerned officials agreed with the recommendations.

*Low implementation of PPAs charged to the Continuing Appropriations-20% DF*

5. **A total of 44 out of 63 projects, programs, and activities (PPAs) funded from the continuing appropriations of the 20% Development Fund (DF) totalling ₱1.17 billion were not implemented because cancelled PPAs were not re-programmed and updated, while timelines as to the period of its implementation were not indicated in the Annual Investment Plan.**
- 5.1 Section 3.2.3 of the DBM, DOF, and DILG JMC No. 1 dated November 4, 2020, which prescribes the policies and guidelines in the appropriation and utilization of the 20% DF, states:
  - 3.2.2 The development projects that may be included under the 20% DF shall be those that are necessary, appropriate, or incidental to efficient and effective local governance, and those which are essential to the promotion of the general welfare of the people.
  - 3.2.3 The LGUs shall ensure that the development projects to be funded out of the 20% DF are well-planned and procurement-and-implementation-ready. (emphasis supplied)



- 5.2 As explained in the Budget Operations Manual (BOM), the AIP contains the ranked list of these PPAs that will be considered for investment programming or planning within a particular year, and as such, its purpose is to serve as the basis upon which annual local budgets are operationalized. It therefore becomes necessary that an AIP should be prepared and approved before the start of the local budget preparation phase, and that specifics in the expected start and completion dates should be observed to provide a concrete basis for work plans and a guide in procurement planning.
- 5.3 In CY 2023, the Province of Leyte allocated ₱624,163,000.00, or 20% of its Annual National Tax Allotment (NTA) of ₱3.1 billion, for the implementation of priority development projects. In addition, the Province still has funds from its Continuing Appropriations of ₱1,296,082,390.77, which includes the ₱82,362,474.85 allocated from previous years' 20% DF for the Leyte EconoMICS Program. Thus, the total available 20% DF in CY 2023 was **₱1,920,245,390.77.**
- 5.4 The Audit Team evaluated the Registry of Allotments and Obligations (RAOs) for both the current year 20% DF Appropriations and Continuing Appropriations to determine the utilization of the funds and the result is shown in Table 6.

*Table 6. Appropriations, Utilization, and Balances of 20% DF*

Particulars	Current Appropriations	Continuing Appropriations- Main	Continuing Appropriations (Leyte EconoMICS)
<b>APPROPRIATIONS</b>	<b>₱624,163,000.00</b>	<b>₱1,213,719,915.92</b>	<b>₱82,362,474.85</b>
<b>UTILIZATION</b>			
<b>Obligated</b>	320,947,717.39	464,697,088.62	–
Awarded Contracts but Not Yet Obligated	297,528,057.28	23,754,282.32	–
<b>Total Utilization</b>	<b>₱618,475,774.67</b>	<b>₱488,451,370.94</b>	<b>₱0.00</b>
<b>BALANCE as of 12/31/23</b>	<b>₱5,687,225.33</b>	<b>₱725,268,544.98</b>	<b>₱82,362,474.85</b>
<b>% of Utilization</b>	<b>99%</b>	<b>40%</b>	<b>0%</b>

- 5.5 Table 6 shows that a total of ₱320,947,717.39 of the current year appropriations of the 20% DF were obligated during CY 2023 for progress billings submitted by various claimants on projects that were already completed or with ongoing implementation. Also, contracts totaling ₱297,528,057.28 funded from current year appropriations were already awarded although not yet obligated. This indicates that the current appropriations were almost fully utilized at 99%.
- 5.6 However, Table 6 also shows that only **40%**, or ₱488,451,370.94, of the total Continuing Appropriations of ₱1,296,082,390.77 was utilized, while the ₱82,362,474.85 Continuing Appropriations allocated for the Leyte EconoMICS

Program was left dormant. There were charges under the program within the two years since its initiation in CY 2021 but none in CY 2023. This program was for the implementation of different activities which include the following:

- a.) Provincial Mechanized Plant Nursery and Propagation (and Tissue Culture);
- b.) Compact Farming and High-Value Vegetable and Fruit Crops;
- c.) Hog Fattening/Breeding Piggery;
- d.) Layer Egg Production and other Livestock production;
- e.) Fishery (Tilapia, etc.) Grow out and Processing;
- f.) Bee Farming;
- g.) Seaweeds and Oyster Culture; and,
- h.) Leyte EconoMICS on Non-Agriculture.

5.7 During the review of the AIP and the Supplemental AIPs for CY2023, the Audit Team noted that the sources of funds of the listed PPAs were not completely indicated, whether a particular PPA was to be funded from the current year or continuing appropriations. Hence, the amounts had to be manually retraced back to the AIPs/Supplemental AIPs as far back as CY 2021, giving priority to PPAs that had significant appropriated amounts or were identified with sufficient particularity. However, numerous other PPAs lacked information on the appropriation year that it was charged against or the particular project/location it referred to, thus, these could not be validated as to fund sources.

5.8 The result of the Audit Team’s validation through sampling revealed that 63 PPAs, with a combined estimated cost of ₱1,333,856,217.73, were programmed to be funded from the Continuing Appropriations of the 20% DF. The details on the names of the PPAs and the status of each are shown in *Appendix H* and summarized in Table 7.

*Table 7. Status of PPAs Funded from Continuing Appropriations of 20% DF*

Document Source	Total PPAs	Amount	Implemented PPAs	Unimplemented PPAs
AIP CY 2023	40	₱ 846,790,000.00	6	34
Supplemental AIP #1 CY2023	16	456,256,997.62	6	10
Supplemental AIP #2 CY2023	6	25,809,220.11	6	
Supplemental AIP #3 CY2023	1	5,000,000.00	1	
<b>TOTAL</b>	<b>63</b>		<b>19</b>	<b>44</b>
		<b>₱1,333,856,217.73</b>	<b>₱161,256,816.74</b>	<b>₱1,172,599,400.99</b>

5.9 Based on Table 7, only 19 out of the 63 PPAs were implemented, while there were still 44 PPAs, with appropriations equivalent to ₱1,172,599,400.99, which remain unimplemented as of the year-end of 2023. As observed during our

validation, most of the PPAs were already in the pipeline since CY 2021 or earlier but were still restated/rehashed in the CY 2023 AIP as their implementation has not been initiated yet. This indicates that despite the availability of sufficient funding, the development projects were not implemented and were not yet procurement-and-implementation-ready when the funds for it were appropriated. This also indicates that the PPAs in the AIP lack sufficient prioritization based on urgency and necessity.

- 5.10 The evaluation also showed that the target schedule of implementation of ALL the PPAs was not specifically indicated in the AIPs, as there was no definite quarter or month when the PPA would be implemented. The lack of specific and realistic timelines means that the Provincial Engineering Office (PEO) is given a wide latitude of discretion to select a project and when to implement it, at its own pace, thereby defeating the purpose of preparing an AIP. The absence of timelines prevented management from using the AIP as a guide for its procurement planning and as an appropriate benchmark upon which to measure accomplishments on the implementation of PPAs.
- 5.11 Based on the explanation given by the focal person of the PEO, some of the listed PPAs were already cancelled or aborted because, without giving notice to the Province, the municipality or LGU that initially requested the PPA had already started with its implementation, as they have secured funding either from the national government or other sources. In this instance, a reprogramming for a new PPA for the benefit of the same LGU had to be identified. But with the 44 unimplemented PPAs which had been funded in previous years, it shows that the cancelled PPAs were not yet reprogrammed and the AIP for CY 2023 was not updated to contain only current priority PPAs.
- 5.12 Meanwhile, the funds for EconoMICS Program totaling ₱82,362,474.85 were not utilized because, according to information provided by a representative of the Provincial Governor's Office, the present administration deferred its implementation and give priority to its own set of programmed PPAs. However, they anticipate that reprogramming/updating of the PPAs listed under the Leyte EconoMICS Program may be done in the ensuing years.
- 5.13 As it is, the slow implementation of projects will definitely impact the rate of utilization of the Continuing Appropriations of the 20% DF as well as the number of projects implemented in succeeding years because an overlap will continue to occur and the list of unimplemented PPAs will get longer. Such continued low implementation may become a roadblock to the Province's attainment of the socio-economic development and environmental progress that will benefit its constituents.
- 5.14 **We recommended that the Provincial Governor, as Chairman of the Provincial Development Council, in coordination with the Provincial Planning Development Officer and the Provincial Engineer:**

- a.) **review and assess all unimplemented PPAs as of December 31, 2023 that are funded from the Continuing Appropriations of the 20% DF to ascertain the necessity and viability of their implementation in the ensuing year; and**
  - b.) **reprogram to feasible and significant PPAs that can be implemented within specific time schedules to maximize the utilization of the 20% DF; and update the PPAs listed in the AIP.**
- 5.15 During the exit conference, the PPDO and the Provincial Budget Officer explained that projects already reported in prior years AIPs were repeatedly presented in the AIP/Supplemental AIPs of the current year since those are still unimplemented, or even if awarded/obligated, have no disbursements yet. They also admitted that because of this repetition, duplication of reported PPAs in the AIP documents could occur.
- 5.16 The Audit Team reiterated again that the AIPs should not be a mere listing of PPAs but rather a document that should undergo constant review so that unimplemented PPAs of prior years are evaluated as to their viability or feasibility, otherwise the unused amounts should be reprogrammed to PPAs that can be implemented by the Province, during the budget year.

#### *Improper Charges to DRRM Fund*

6. **The Local Disaster Risk Reduction and Management Fund was utilized for activities totalling ₱1,287,596.00 which were deemed to be not within the context of the four thematic areas on disaster risk reduction and management activities.**
- 6.1 Item 5.0 of National Disaster Risk Reduction and Management Council (NDRRMC), Department of Budget and Management and Department of the Interior and Local Government (DILG) JMC No. 2013-1 on the Allocation and Utilization of the Local DRRM Fund pertinently provides:

#### **5.1 Disaster Prevention and Mitigation**

**Disaster Prevention**-refers to outright avoidance of adverse impacts of hazards and related disasters. It expresses the concept and intention to completely avoid potential adverse impacts through action taken in advance such as construction of dams or embankments that eliminate flood risks, land use regulations that do not permit any settlement in high-risk zones and seismic engineering designs that ensure the survival and function of a critical building in any likely earthquake.

**Disaster Mitigation-** refers to measures that would lessen or limit adverse impacts of hazards and related disasters. Mitigation measures encompass engineering techniques and hazard-resilient construction as well as improved environmental policies and public awareness.

**Xxx**

5.2 **Disaster Preparedness** – the knowledge and capacities developed by governments, professional response and recovery organizations, communities and individuals to effectively anticipate, respond to, and recover from the impacts of likely, imminent or current hazard events or conditions. Preparedness action is carried out within the context of disaster risk reduction and management and aims to build the capacities needed to efficiently manage all types of emergencies and achieve orderly transitions from response to sustained recovery.

**Xxx**

5.3 **Disaster Response** – the provision of emergency services and public assistance during or immediately after a disaster in order to save lives, reduce negative health impacts, ensure public safety and meet the basic subsistence needs of the people affected. Disaster response is predominantly focused on immediate and short-term needs and is sometimes called “disaster relief”.

**Xxx**

5.4 **Disaster Rehabilitation and Recovery**

**Rehabilitation** – are measures that ensure the ability of affected communities and/or areas to restore their normal level of functioning by rebuilding/rehabilitating damaged infrastructures.

**Post Disaster Recovery** – the restoration and improvement where appropriate, of facilities, livelihood and living conditions of disaster-affected communities, including efforts to reduce disaster risk factors, in accordance with the principle of “build back better”.

**Xxx**

6.2 For CY 2023, the Province of Leyte appropriated ₱179,679,293.81, or 5% of its estimated revenue from regular sources, for its LDRRM Fund. This is in addition to the ₱178,459,178.28 in the Special Trust Fund (STF) which was aggregated from previous years. Thus, the total amount of LDRRMF available for disaster risk management activities was **₱358,138,472.09**.

6.3 The breakdown of the LDRRMF for CY 2023 is as follows:

30% Quick Response Fund		₱ 53,903,788.59	
70% Mitigation Fund			
MOOE	₱ 100,775,505.22		
Capital Outlay (CO)	25,000,000.00	<u>125,775,505.22</u>	
Total for CY 2023			179,679,293.81
Special Trust Fund (STF)			
2019	51,072,461.95		
2020	21,962,580.00		
2021	11,502,069.4		
2022	54,634,630.93		
Other Sources	<u>39,287,436.00</u>		<u>178,459,178.28</u>
<b>Total Local DRRM Fund</b>			<b><u>₱ 358,138,472.09</u></b>

6.4 Of the total available LDRRMF, the amount of ₱100,959,477.41 from the CY 2023 budget, including funds from continuing appropriations, was utilized. In addition, a total of ₱18,716,509.42 of the Fund in the STF was also utilized during the year. There was no declaration of a state of calamity in the Province thus, the 30% Quick Response Fund was left intact.

6.5 In the audit of the LDRRMF utilization, the Audit Team verified and confirmed that disbursements totaling **₱1,287,596.00** were charged to the Fund even if the same were deemed to be not within the context of the four (4) thematic areas of disaster risk reduction and management. Details of the transactions are presented in Table 8.

Table 8. Disbursements Not Related to the Four Thematic Areas of DRRM

Date	Check No.	Amount	Particulars of the Charges	
			Transaction description per DV	Per Validation of Supporting Documents attached to the transaction
<b>Implementing Unit: Provincial Agriculture Office/ (OPA)</b>				
9/20/2023	67225633	₱380,428.00	Purchase of various supplies and materials for the Protective Shelter for High-Value Vegetable Techno Demo to different pilot sites.	Various construction supplies & materials distributed to beneficiaries or locations that were not identified
9/29/2023	67225634	55,500.00	Payment for catering services (AM & PM snacks) and lunch including venue rental, sound system, and Resort Facilities at Carigara, Leyte during the conduct of the Participatory Guarantee System (PGS) Organic Farming Orientation Seminar	Catering services during the conduct of PGS Organic Farming Orientation Seminar participated by the personnel from the Office of the Provincial Agriculturist (OPA)



Date	Check No.	Amount	Particulars of the Charges	
			Transaction description per DV	Per Validation of Supporting Documents attached to the transaction
10/28/2023	67225637	31,500.00	Payment for catering services, lunch, and snacks (AM & PM) for regular area coordinators' quarterly meeting (1st to 5th district) at Villaba, Leyte	Catering services, during regular area coordinators' quarterly meeting for personnel under OPA to discuss issues in the implementation of different projects
12/4/2023	67225638	30,000.00	Payment for catering services during the culmination activity for the On-the-Job Training (OJT) interns from the Visayas State University Alang-alang Campus	Catering services on the Culmination Activity conducted by the OPA with OJT interns from Visayas State University, Alang-alang
12/4/2023	67225639	383,918.00	Purchase of various Hardware Supplies for Protective Shelter for High-Value Vegetable Techno Demo	Various construction supplies & materials distributed to beneficiaries or locations that were not identified
12/27/2023	67225645	406,250.00	Payment for various fertilizers and seeds for Season Long Training of High-Value Crops Province Wide	120 bags of Fertilizers and various seeds used for Season Long Training of High Value Crops distributed to farmer's associations
<b>Total</b>		<b>₱1,287,596.00</b>		

6.6 Table 8 shows that the expenditures were for the purchase of supplies and materials, and other administrative and regular operational expenses to be used by the Office of the Provincial Agriculturist.

6.7 Two of the expenditures implemented by OPA, for example, were for the purchase of various supplies and materials for the *Protective Shelter for High-Value Vegetable Techno Demo*. Validation of the transactions showed that the items purchased were galvanized iron (GI) pipes, hardiflex board, concrete wall nails, and clamps; the project proposal treated the expenditures as a *Rehabilitation and Recovery Activity*. However, the location and beneficiaries of the items distributed were not identified, rendering it unclear whether the main purpose of the rehabilitation and recovery activity, which is to rebuild/rehabilitate damaged infrastructures, as well as to restore and improve facilities, livelihood, and living conditions of disaster-affected communities, was complied. A similar deficiency was likewise observed in the transaction for the purchase of fertilizers and seeds. The farmer's associations that received the items were not clearly identified as

coming from locations that suffered losses of their livelihood because of a natural calamity or disaster.

- 6.8 Disbursements for the catering services were also identified as falling under the thematic areas of *Disaster Preparedness & Disaster Rehabilitation and Recovery*. However, there was no clear indication that the activities undertaken during these events/meetings/seminars were related to the thematic areas which will justify charges against the LDRRM Fund. As such, the said expenses should have been instead treated as ordinary operational expenses chargeable against the regular budget of the OPA.
- 6.9 The utilization of the LDRRMF for expenditures that are outside the four thematic areas of disaster risk reduction and management defeated the purpose for the creation and appropriation of the Fund. Thus, the purpose for which the component of the Fund was intended for – to implement programs, projects, and activities related to disaster risk reduction and management – was not complied.
- 6.10 **We recommended that the Provincial Governor of Leyte and the Department Heads who approved the use of the LDRRMF:**
- a. **Stop the practice of using the LDRRMF for operating expenses of any of the offices of the Province and utilize the Fund to implement programs, projects, and activities related to disaster risk reduction and management only; and,**
  - b. **Allocate funds sufficient for the operational needs of the OPA.**
- 6.11 In their written replies, the officials concerned explained that the ₱1,287,596.00 disbursements charged by the OPA were taken not from the 5% DRRMF itself but from the funds donated by House Research Development (HRD) Singapore PTE Ltd for Compact Farming. The amount was downloaded to the PGL to help farmers cope with the effects of the devastation caused by STY Yolanda and that these charges were justified as *post-disaster* recovery assistance to affected individuals.
- 6.12 The audit team maintains that the donated funds from HRD Singapore, when downloaded to the Province, already became part of the accumulated/pooled STF-LDRRM Funds, in which case there was no need to differentiate whether the money itself purely came from the allocated 5% LDRRMF in the annual budget or from other sources. The transactions implemented by OPA were pointed out because the activity/project proposal and other supporting documents to the DV did not clearly and convincingly present that these were within the thematic areas of DRRM, specifically for *post-disaster* recovery. Instead, the said activities should instead be charged to GF/TF.



*Delays in the remittance of Collections by Cashiers of Devolved Hospitals*

7. **Cashiers of devolved hospitals did not remit their collections immediately to the Provincial Treasurer’s Office, thus, funds of the Provincial Government were exposed to the risk of loss or misuse.**

7.1 Section 69 (1) of Presidential Decree (PD) No. 1445 states:

Public officers authorized to receive and collect monies arising from taxes, revenues, or receipts of any kind shall remit or deposit intact the full amount so received and collected by them to the treasury of the agency concerned and credited to the particular accounts to which the said monies belong. xxx

7.2 Meanwhile, Section 29 of the Manual on the New Government Accounting System (MNGAS) for Local Government Units (LGUs) provides:

Collectors/Tellers shall issue a receipt to acknowledge collections made. The receipt maybe in the form of pre-numbered Official Receipts, or cash tickets and the like. At the close of each business day, these Collectors/Tellers shall accomplish the Report of Collections and Deposits (RCD) in four copies. The original and two copies, together with the duplicates of the official receipts issued, shall be submitted to the treasurer/cashier to whom the cash collected shall be turned over. The fourth copy of the RCD shall be retained by the collector/teller concerned. xxx

7.3 The review of the CY 2023 reports and records of the collections and remittances of Cashiers at the various devolved hospitals under the administration of the Provincial Treasurer’s Office (PTO) of the Province of Leyte revealed constant recurring delays in the remittances of their collections to the Liquidating Officer of the PTO. The average range of days delayed versus the average collection per day was computed to determine a conservative estimate of the possible risk exposure that each devolved hospital may be subjected to because of delayed remittances. The result is shown in detail in *Appendix I* and a summary list is presented in Table 9 on collections for the General Fund and Trust Fund/Drug Ceiling collections.

*Table 9. Risk Exposure due to Delayed Remittances – General Fund & Drug Ceiling/Trust Fund*

Hospital	Average Collection/day	Average Range of Delay in days	Risk Exposure (Ave.Coll/day x Lower Number in Range)
<b>General Fund</b>			
1 Abuyog DH	₱ 38,530.94	1-13 days	₱ 38,530.94
2 Hilongos DH	17,642.55	1-15 days	17,642.55

Hospital		Average Collection/day	Average Range of Delay in days	Risk Exposure (Ave.Coll/day x Lower Number in Range)
3	Carigara DH	19,139.31	3-16 days	57,417.93
4	Tabango CH	8,494.68	4-18 days	33,978.72
5	<b>Ormoc DH</b>	<b>77,368.00</b>	<b>4-34 days</b>	<b>309,472.00</b>
6	NWLDH	8,595.92	10-24 days	85,959.20
7	DMBVMH	7,935.00	10-35 days	79,350.00
8	<b>Burauen DH</b>	<b>18,117.73</b>	<b>9-76 days</b>	<b>163,059.57</b>
<b>Drug Ceiling/Trust Fund</b>				
1	Hilongos DH	₱ 5,596.36	1-11 days	₱ 5,596.36
2	Abuyog DH	6,572.99	1-13 days	6,572.99
3	Tabango CH	405.94	3-18 days	1,217.82
4	Ormoc DH	16,494.71	3-56 days	49,484.13
5	Burauen DH	4,387.77	5-29 days	21,938.85
6	Carigara DH	3,279.54	6-23 days	19,677.24
7	DMBVMH	923.65	10-28 days	9,236.50
8	<b>NWLDH</b>	<b>404.79</b>	<b>57-117 days</b>	<b>23,073.03</b>

- 7.4 As shown in Table 9, delays on average range from as short as 1 day to as long as 76 days, with Abuyog and Hilongos District Hospitals (DH) being the most compliant in remitting General Fund (GF) collections to PTO, and Burauen DH being the most deficient. Burauen DH is likewise second to Ormoc DH in terms of the conservative estimate of what risk exposure these hospitals may be exposed to because of delayed remittances.
- 7.5 On the collections from Trust Fund/Drug Ceiling, both Abuyog DH and Hilongos DH are still the most compliant in remitting to PTO while the Northwestern Leyte District Hospital (NWLDH) is the most deficient with its delay in remitting collections registering at 57-117 days.
- 7.6 In summary, NWLDH along with Ormoc DH and Burauen DH, represent the top 3 hospitals with the highest level of possible risk exposure to loss or misuse of collections. A majority of the hospitals also have average daily collections that are more than the allowable ₱5,000.00 limit.
- 7.7 The Audit Team further observed that aside from the delay in the remittance of collections, the amounts remitted to PTO were not intact and complete, except for Hilongos DH. Thus, the remittance made by the other hospitals on a particular day does not include the collections that were received from the previous day. This resulted in the recurring practice of accumulating undeposited collections in the custody of the Cashiers of these hospitals.

- 7.8 While based on estimates, the risk exposure formula serves to illustrate that the piling up/accumulation of undeposited collections would result in bigger amounts being exposed to loss, either through theft/robbery or misappropriation. In fact, Abuyog DH, despite being one of the hospitals that is generally compliant with the policy of regular remittance, was already subject of a robbery incident. Cash at the Cashier's Office amounting to ₱220,170.52 was stolen, of which collections for Hospital Fees/GF of ₱163,690.55 and the Drug Ceiling Fund of ₱5,498.00 were included. As explained to the Audit Team during validation, the Cashier remits her collections once a week only in accordance with a long-held unwritten practice, except when it is the end of the month, in which case the remittance is done on the last day of that particular month. This practice specifically applied to collections for Hospital Fees/GF because those for the Drug Ceiling Fund are even more irregularly made.
- 7.9 The Audit Team further noted that in response to the incident at Abuyog DH, the PTO issued a memorandum dated October 16, 2023, for all Chief of Hospitals mandating the immediate remittance of collections amounting to ₱50,000.00 and above. For hospitals such as the Ormoc DH, Hilongos DH, and Carigara DH which have easy access to the Province's depository bank, Land Bank of the Philippines, it was ordered that collections shall be directly deposited, with a copy of the validated deposit slip submitted to PTO for the issuance of the corresponding official receipt. However, records still showed that despite the issued memorandum, most of the hospitals were still incurring delays equivalent to 7 days or more, on their remittances.
- 7.10 The delayed remittance of collections by the Cashiers of district hospitals to the PTO's Liquidating Officer understates the Cash on Hand-Cash Local Treasury account in the financial reports of the Province for the particular months/periods that the collections should have been reported. More importantly, the weakness in the policy to appropriately manage and impose controls on the remittance of collections aggravates the risk of recurring exposure to loss or misappropriation.
- 7.11 **We recommended that the Provincial Health Officer and the Chief of Hospitals issue a directive mandating all Cashiers of the respective district hospitals to remit strictly their collections daily to the PTO's Liquidating Officer or deposit at the nearest LBP Branch, taking into account the ₱5,000.00 limit prescribed by regulations.**
- 7.12 **We also recommended that the Provincial Treasurer devise a monitoring tool on the frequency and amounts of deposits of Cashiers of district hospitals to determine their compliance with the directives of the Provincial Health Officer and the Chief of Hospitals and submit a report to the Provincial Governor on those non-complying.**
- 7.13 In her written reply, the Provincial Treasurer agreed to abide with the recommendations, and in coordination with the Head of the Provincial Health

Office, who will take charge in informing the Chiefs of District Hospitals under the Province of Leyte, they will monitor the frequency and amount of deposits of the cashiers, conduct daily checks to ensure prompt remittances, and send out reminder letters for non-compliance or recurring delays.

#### *Audit of Confidential Fund*

The Province allocated **₱12 million** in CY 2023 for Confidential Fund which was equivalent to 22.89% of its total budget for Peace and Order Programs (POP) of ₱52,422,000.00. The noted lacking document which is a requisite prior to allocating CF in the budget was already complied by management. No disbursement was made during the year from the said fund.

#### *Audit of Fund Transfers from National Government Agencies*

No deficiency was noted in the audit of Fund Transfers.

#### *Summary of Audit Suspensions, Disallowances and Charges*

The total audit suspensions and disallowances of the Province amounted to ₱185,000,097.62 and ₱34,000,524.54 as of January 1, 2022. No Additional Notices of Suspensions and/or Disallowances were issued in CY 2023, but Notices of Suspension in the total amount of ₱10,332,841.86 were settled during the year. Thus, the total unsettled audit suspensions and disallowances of the Province as of December 31, 2023 amounted to ₱170,932,565.76 and ₱34,000,524.54, respectively.

The amounts do not include the results from post-audit of CY 2023 transactions, review of contracts and technical inspections of procured goods and projects.

### PART III

#### STATUS OF IMPLEMENTATION OF PRIOR YEARS' UNIMPLEMENTED AUDIT RECOMMENDATIONS

Of the 43 audit recommendations embodied in the CY 2022 and Prior Years' Annual Audit Reports, 28 were implemented, and 15 were not acted upon by management.

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
CY 2022 AAR Finding No. 1	The book value of 55 completed infrastructure projects totaling ₱1,347,976,279.99 acquired by the Province in CY 2022 was overstated by ₱33,684,293.39 due to unrecorded depreciation, thus, the Property Plant and Equipment account was overstated and the reported depreciation expense was understated.	We recommended that the Provincial Accountant:		Implemented	
		<ol style="list-style-type: none"> <li>1. Prepare the appropriate Journal Entry Voucher to record the unrecognized depreciation of the 55 PPEs and adjust the individual carrying values of the related PPE accounts; and</li> <li>2. Record, in future transactions, the additional adjusting entry to take up the depreciation expense/accumulated depreciation for the intervening period between date of project completion to the date of recording in eNGAS.</li> </ol>		Implemented	
CY 2022 AAR Finding No. 2  CY 2020	The accuracy of the year-end balance of the Cash and Cash Equivalents of ₱5,521,673,633.50 is doubtful due to: (a) unrecorded	We recommended that the Provincial Accountant:			
		<ol style="list-style-type: none"> <li>3. Prepare the appropriate Journal Entry Vouchers to</li> </ol>	The reconciling items noted in this observation have	Not implemented	Per validation, items for reconciliation



Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
		<p>6. Reconcile monthly her cash records with the records of the Provincial Accountant; and</p> <p>7. Inform or send notices to the payees at least one month before checks become stale, so that the latter may be made aware of the readiness of their claims.</p>		<p>Implemented</p> <p>Implemented</p>	
CY 2022 AAR Finding No. 3	Projects funded from the 20% Development Fund costing ₱32,522,548.40 remain incomplete beyond the targeted completion dates due to unresolved external issues and circumstances existing prior to procurement, which could have been avoided if adequate detailed engineering activities were conducted.	8. We recommended that the Provincial Engineer conduct a thorough detailed engineering on each project and resolve external issues and pre-existing circumstances before its inclusion in the Annual Investment Plan and before procurement, in order to avoid unnecessary delays.		Implemented	
CY 2022 AAR Finding No. 4	The Province disbursed ₱79,550,000.00 from the 20% Development Fund as financial assistance to other LGUs for their development projects even if	9. We recommended that the Provincial Governor, the Provincial Budget Officer and Provincial Accountant, release funds from the 20% Development Fund		Implemented	

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	<p>there was no document to prove that the recipients can readily implement the same, thus, there was no assurance that the funds granted by the Province will be utilized as intended for the development projects.</p>	<p>to other LGUs for their development projects, only if the request is supported with Program of Work, Detailed Estimates and Plans/Designs, and the intended purpose have been screened and cleared as to readiness of implementation.</p>			
<p>CY 2022 AAR Finding No. 5</p>	<p>Multiple contract time extensions and work suspensions were granted to contractors of projects totaling ₱251,135,402.69 while negative slippages were not determined due to leniency in monitoring actual project status and contractors' performance, thus, implementation of projects were not speedy and efficient and significant amount of liquidated damages could not be imposed on erring contractors.</p>	<p>We recommended that the Provincial Engineer and the Project Monitoring Team:</p> <p>10. Designate a project site/area engineer who will monitor closely the progress of construction works, and maintain the project logbook to record the daily project activities, in order to validate the contractor's compliance of the project specifications and protect the interest of the government;</p> <p>11. Inspect all on-going infrastructure projects, and on the expected date of completion, even without the contractors' request, to counter-check the</p>		<p>Implemented</p> <p>Implemented</p>	



Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
		<p>report of the Project Site Engineer and ensure completion within the dates specified in the contracts;</p> <p>12. Confirm and evaluate the reasons cited in the requests for time extensions and require the necessary documents, including pictures, before the same is submitted to the Office of the Governor for approval; and</p> <p>13. Apply promptly, when necessary, the calibrated actions prescribed under GPPB Circular No. 03-2019 dated March 8, 2019 on infrastructure projects with computed negative slippages.</p>		<p>Implemented</p> <p>Implemented</p>	
CY 2022 AAR Finding No. 6	Cash donations totaling ₱39,237,436.00 that were received over a period of eight years from various donors as aid/assistance for typhoon victims were not utilized and were not	14. We recommended that the Provincial Governor and members of the PDRRM Council, identify activities which are aligned with the purpose of the donations and include the same in		Implemented	

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	included as an available funding source for the intended purpose in the preparation of the Provincial DRRMF Investment Plan, thereby defeating the timely utilization of the funds for the delivery of crucial services in times of crises.	the LDRRMFIP for the ensuing year.			
CY 2022 AAR Finding No. 7	The Province of Leyte have not revised the real property assessment values for over ten years due to the lack of a Sangguniang Panlalawigan (SP) ordinance to authorize the revamping of fair market values, thereby preventing the Province from imposing and collecting the correct taxes against property values that are realistic and reflective of prevailing market conditions.	15. We recommended that the Provincial Assessor conduct a reassessment of property values for the different types of real properties located in the Province of Leyte, in preparation for eventual issuance of an updated Schedule of Fair Market Values for the ensuing year.		Implemented	Per validation, the Provincial Assessor already endorsed the book bound new proposed Schedule of Fair Market Values for Revision 14 to the Sangguniang Panlalawigan for enactment and approval through ordinance.
CY 2022 AAR Finding No. 8	Of the existing 830 Job Order Contract personnel working at the Province of Leyte, 767 perform functions which were already similar to the job	16. We recommended that the HRMO hire qualified personnel to fill up the vacant positions, especially for jobs involving critical responsibilities, based on firm scrutiny of merit	Based on its action plan, critical positions such as nurses, medical technologists, and pharmacists were filled up during the first part of CY 2023. Hiring of manpower for clerical works and	Implemented	

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	descriptions for 216 vacant plantilla positions, thus, depriving the Province of more competent and accountable regular personnel.	and fitness, to help carry out the functions of the Provincial Government effectively and avoid unnecessary hiring of JOs for identical functions.	IT positions was also initiated.  The Province Human Resource Unit also prepared papers to document the position necessities for departments, jails, and hospitals, as recommended by the respective department heads or ad hoc committees for the Governor's approval.		
CY 2021 AAR Finding No. 1 page no.45	The consolidated balance of Construction in Progress – Infrastructure Assets account amounting to ₱1,486,294,134.58 as of December 31, 2021 is unreliable due to: a) inclusion of the acquisition costs of completed projects totaling ₱41,296,461.06; and b) unverified long outstanding Construction in Progress balance amounting to ₱142,265,031.21, contrary to Section 50 of Manual on the New Government Accounting System (NGAS) for Local Government Units (LGUs) Volume 1, thus	We recommended that the Provincial Engineer:  17. inspect the projects listed in Table 2 which are reported in the books of the Province as ongoing in the Construction in Progress – Infrastructure Asset account as of December 31, 2021;  18. prepare a report as to the status of each project duly certified to as accurate and correct; and  19. submit the said report to the Provincial Accountant for the appropriate adjustment in the		Implemented  Implemented  Implemented	

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	affecting the fairness of presentation of the account in the Statement of Financial Position.	books, where necessary.  20. We further recommended that the Provincial Accountant prepare an adjusting entry to record in the appropriate Infrastructure Asset account the completed projects totaling ₱41,296,461.06 and compute its corresponding depreciation from their completion date to reflect the correct carrying values; and adjust the Construction in Progress - Infrastructure Asset account based on the report of the Provincial Engineer on the projects listed in Table 2.		Not Implemented	See related finding for PPE in Part II of this report.
CY 2021 AAR Finding No. 3 page no.55	The year-end balance of the inventory account, Food Supplies for Distribution, still includes the cost of 1,579 sacks of rice totaling ₱3,142,210.00, which were already distributed since the corresponding distribution reports were not submitted to the Accounting Office as of year end, contrary to IPSAS 12 and	21. We recommended that the Provincial SWD Officer update their records on distribution of relief goods after every relief operation and submit at the end of the month the report of distribution supported with the RIS signed by the recipients;		Implemented	

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	<p>NGAS Manual for LGUs, Volume I, thus, the balance of this inventory account was overstated and the corresponding expense account was not recorded in the books.</p>				
<p>CY 2021 AAR Finding No. 5 page no.62</p>	<p>Financial assistance granted by the Province to Non-Government Organizations/People's Organizations (NGOs/POs) in prior years totaling ₱62,483,477.93 remained unaccounted for more than three years already due to non-enforcement on the submission of Fund Utilization Reports from the recipient NGOs/POs; while the grant of financial assistance in CY 2021 totaling ₱4,796,000.00 was not in accordance with the provisions of COA Circular No. 2007-001, thus, the unliquidated amount could not be confirmed whether the funds were used by the recipients according to their purpose while the</p>	<p>22. We recommended that in the granting of financial assistance to NGOs/POs, the management shall strictly adhere to the procedures and requirements prescribed in COA Circular No. 2007-001 and Section 36, Volume IV of RA No. 7160.</p> <p>23. We also recommended that the Provincial Accountant issue demand letters to all NGOs/POs with unliquidated financial assistance and process claims for additional financial assistance only if the previous ones are already fully accounted.</p>		<p>Implemented</p> <p>Not implemented</p>	<p>Per validation, PACCO is still undergoing the rigorous process of obtaining the liquidation documents on the financial assistance granted in prior years.</p>

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	validity of the financial assistance granted in CY 2021 was not established.				
CY 2020 AAR Finding No. 1 page no.46  CY 2015 AAR Finding no. 18 page no. 68	The existence, completeness and condition of properties in various PPE accounts with total carrying balance of ₱7,695,306,533.37 as at December 31, 2020, or 52% of the total assets of the Province, were unconfirmed and unsubstantiated because: (a) actual physical count of the properties has not been conducted by the Inventory Committee since CY 2014; (b) the Report on the Physical Count of PPE was not based on actual count; and (c) reconciliation of PPE records at the accounting and the property offices has not been completed, thus, the PPE account balance is inaccurate and unreliable.	We recommended that the Local Chief Executive (LCE):  24. Issue a directive to the Inventory Committee to conduct complete physical count of all properties of the Provincial Government of Leyte in CY 2021 and submit the RPCPPE to the Auditor not later than January 31, 2022 and every year thereafter, pursuant to COA Circular No. 92-386, 2002-003;  25. Require the PGSO and the Provincial Accounting Office to reconcile their records pursuant to COA Circular No 2020-006.		Not implemented	As with CY 2022, the RPCPPE for CY 2023 had not yet been submitted as physical inventory of assets had not been completed, in which case reconciliation will not be possible.
CY 2020 AAR Finding No. 2 page no.59	The accuracy and reliability of the Inter-Agency Payables account balances totaling ₱841,610,149.02 cannot be	We recommended that the Provincial Accountant:  26. Review and analyze, without delay, the		Not implemented	PACCO is still in the process of validating

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	<p>confirmed due to significant amount of unreconciled and unsubstantiated balances amounting to ₱65,525,499.44; inclusion of abnormal negative balances of ₱4,644,063.04; and dormant accounts totaling ₱710,190,779.09, which had been outstanding for eight to twelve years, thus, the liabilities account balances of the Province were not fairly presented in the Statement of Financial Position.</p>	<p>unreconciled/unsubstantiated and dormant accounts and the accounts with negative balances by tracing prior years' accounting entries to ascertain the causes;</p> <p>27. Send confirmation letters to all Accountants of the National Government Agencies (NGAs) and Local Government Units (LGUs) concerned to determine if the Province has existing payables in the books of said NGAs and LGUs;</p> <p>28. Prepare the necessary adjustments based on the result of reconciliation;</p> <p>29. Return to the Bureau of Treasury the unused funds downloaded from various NGAs for PPAs that can no longer be implemented;</p> <p>30. Remit the full amount withheld from the Inter-Agency Payables to avoid the incurrence of unreconciled balances in the said accounts.</p>		<p>Not implemented</p> <p>Not implemented</p> <p>Implemented</p> <p>Not implemented</p>	<p>the balance of the accounts and determining the reasons unreconciled balances. However, reversion/return of the balances of fund transfers to the NGAs concerned/BOT had already been started as of CY 2023.</p>



Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
<p>CY 2020 AAR Finding No. 3 page no.64</p> <p>CY 2018 AAR Finding No. 1 page no.43</p> <p>CY 2016 AAR Finding no. 2 page no. 43</p> <p>CY 2015 AAR Finding no. 17 page no. 65</p>	<p>The existence of the Inventory account balance totaling to ₱226,666,664.70 at year end could not be established and its accuracy could not be ascertained because the balance includes non-moving consumable items procured in prior years and no complete physical inventory was conducted in CY 2020 and in prior years, thereby, rendering the inventory account balance as at December 31, 2020 doubtful, thus, not fairly presented in the Statement of Financial Position.</p>	<p>We recommended that the LCE:</p> <p>31. Direct the Inventory Committee to conduct annual physical count of inventories, prepare RPCI, reconcile the results of the physical count with the records of the GSO and of the Provincial Accountant and furnish a copy of the approved RPCI to the Audit Team;</p>		Not implemented	Per validation, the inventory of assets had not yet been completed as of year-end 2023, in which case the RPCI for CY 2023, as with CY 2022, have not yet been prepared and submitted.
<p>CY 2020 AAR Finding No. 9 page no.81</p>	<p>Procurement of goods and infrastructure totaling ₱105,988,527.35 from the BGP was not supported with evidence on how the negotiated prices were obtained resulting in inadequate safeguards; while the dates of delivery were not specified in the Purchase Orders; and the Notice of Award and</p>	<p>We recommended that the BAC and its Secretariat:</p> <p>32. Submit to the Audit Team documents to prove the basis of Province's price negotiation with the suppliers.</p>	<p>The PGL provided the audit team with their explanation as contained in the AAPSI which was submitted. However, the documents required in this recommendation were not included in the submission.</p>	Not implemented	The submission of the required documents has not yet been made by the PGL.



Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	Purchase Orders/Contracts were not posted in the website of the Province or in conspicuous places of the Capitol, or in the GPPB Online Portal, contrary to the policy on transparency in the conduct of Emergency Procurement under the Bayanihan to Heal as One Act (Bayanihan Act).				
CY 2020 AAR Finding No. 11 page no.88  CY 2019 AAR Finding No. 7 page no.73	The Province utilized only 10% of the ₱442,651,292.19 available LDRRMF in CY 2020 for COVID-19 pandemic response activities; also, the budget for each PPA was not specified in the LDRRMFIP while the PPAs chargeable against prior years' unexpended balance were not included in the LDRRMFIP, contrary to DBM Local Budget Circular No. 124 and COA Circular No. 2012-002, thus the support to frontline workers and affected	We recommended that the Provincial Disaster Risk Reduction Management Officer:  33. Include in the annual LDRRMFIP, under a separate caption, the list of specific PPAs to be funded from the previous years' unexpended LDRRMF, indicating therein the specific appropriations and source of fund of each PPA.		Implemented	



Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
no.58	end could not be established, and the accuracy of the carrying amount could not be ascertained due to failure of the officials concerned to: (i) complete the conduct of physical count of roads under the jurisdiction of the Province; and (ii) record 136 road components due to absence of corresponding cost or market value.	Provincial Engineer and Provincial General Services Officer to comply with their respective duties and responsibilities provided in Items V, VI and VII of COA Circular No. 2015-008 dated November 23, 2015, to include among others, the conduct of a complete physical count of roads under the jurisdiction of the Province, and to record the 136 road components.			31, 2020 submitted on May 12, 2020. However, inventory of road networks for Provinces should be done annually pursuant to DILG Memorandum Circular No. 2011-52 dated 13 April 2011.
CY 2019 AAR Finding No. 4 page no.60  CY 2017 AAR Finding No. 2 page no. 48	Fund transfers totaling ₱46.51 Million received by the Province from various National Government Agencies (NGAs) and other sources during the year for the implementation of various programs, projects and activities (PPAs), registered a utilization rate of 29% only, and the PPAs supported by the funds have not been strictly implemented or have not been implemented at all.	37. We recommended that the Project Coordinator for each PPA be directed to fast-track the implementation or completion of programs and projects supported by fund transfers from the National Government Agencies and other sources based on a timeline as stipulated in the MOA or as stated in the budget proposal, in the absence of a MOA.		Implemented	
CY 2018 AAR	Funds totaling ₱111.41Million downloaded by	38. We recommended that the Province fast-		Implemented	The facility for TCL had already been

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
Finding no. 2 page no. 46	the Department of Agriculture, Regional Field Office 8 (DA-RFO 8) for the procurement of fertilizers for corn production in some Districts in Leyte, were not utilized as the available funds are no longer sufficient to cover the required number of fertilizers to be procured per project proposal crafted in CY 2016, due to the increase in prices of fertilizers. Likewise, the downloaded funds by the same agency for the establishment of a Tissue Culture Laboratory (TCL) and Automated Weather Stations (AWSs) totaling ₱9Million, registered a minimal utilization rate of 4.90% only.	track the establishment of a TCL and AWS in order to restore and develop facilities/stations and other resiliency measures in support of, and to establish, farming systems and livelihoods.			established at the Leyte Academic Center compound, while the AWS facilities are located in Villaba, Hindang, and Pastrana, respectively.
CY 2017 AAR Finding no. 8 page no. 70	The Province could have saved approximately ₱11.7Million in a year had they utilized their time deposits to settle their outstanding loans totaling ₱193.51 Million.	39. We recommended that the Province settle the outstanding loans totaling ₱193.51Million, the amount sourced from time deposits, to avoid the incurrence of interest expenses and taxes to be imposed by the	An amount for debt servicing is already appropriated in the Annual Budget every year, taken from the National Tax Allocation granted to the Province of Leyte. The LGU also has an autonomous	Implemented	

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
		banks. Henceforth, use the amount invested in time deposit to finance priority projects of the Province rather than obtaining loans from the banks.	fiscal authority to earn interest income from its short-term investments in financial instruments.		
CY 2014 AAR Finding no. 4 page no. 58  CY 2014 AAR Finding no. 5 page no. 61  CY 2012 AAR Finding no. 15 page no. 85	The year-end balances of the Drugs and Medicines account totaling ₱100,136,722.22 and Medical, Dental and Laboratory Supplies account amounting to ₱89,785,387.10 are not supported accurately with their respective Inventory Reports of ₱14,775,470.70 and ₱1,776,006.00, respectively, thus, we cannot establish the accuracy and validity of the balances of these accounts	40. We also recommend that management require the devolved hospitals to conduct inventory taking of their unissued medicines and medical, dental and laboratory supplies at year-end and submit the corresponding inventory reports to the Medical Depot to facilitate the inclusion of their unissued inventories in the inventory report submitted by the Depot to the Accounting Office.		Implemented	
CY 2012 AAR Finding no. 18 page no. 96	Procurement of construction materials for the implementation of two (2) infrastructure projects by administration with aggregate cost of	41. Management should strictly observe the provisions of Section 10, R.A. 9184, Section 54(1) and Item 2(a) of Annex "H" and other applicable		Not implemented	A Notice of Disallowance was issued on this transaction, on which an appeal is pending.

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
	<p>₱5,885,965.00, was split into smaller Contracts/ Purchase Orders and resorted to small-value procurement, instead of public bidding, contrary to Section 10, R.A. 9184, Sections 20.2, 21.2.2, and 54(1) of the Revised Implementing Rules and Regulations of R.A. 9184 and Item 2(a), Annex "H" of the Revised IRR issued under GPPB Resolution No. 3-2009.</p>	<p>provisions of the Revised Implementing Rules and Regulations issued under GPPB resolution No. 3-2009 dated July 22, 2009.</p>			
<p>CY 2012 AAR Finding no. 20 page no. 105</p>	<p>Bid Proposals for Four (4) River Control/Rechanneling projects were rated "PASSED", "POST-QUALIFIED" and subsequently awarded and paid in the amounts of ₱19,142,911.40 and ₱16,032,247.95</p>	<p>42. Management including the Bids and Awards Committee (BAC) should strictly comply with the bidding and post qualification requirements relative to the procurement of government contracts.</p>		<p>Not implemented</p>	<p>A Notice of Disallowance was issued on this transaction, on which an appeal is pending.</p>
<p>CY 2012 AAR</p>	<p>Rent income from private lessees totaling</p>	<p>43. Management should strictly enforce the</p>	<p>A compromise agreement had been entered</p>	<p>Not implemented</p>	<p>Per validation, the Schedule of Operating Lease</p>

Reference	Audit Observations	Audit Recommendations	Management Action	Status of Implementation	Reasons for Partial/Non-Implementation
Finding no. 25 page no. 119	<p>₱31,126,907.79 remained uncollected for 3 years as at December 31, 2012 contrary to the terms and conditions embodied in the contract of lease between the Province of Leyte and the lessees.</p>	<p>provisions particularly Paragraphs 3.01 and 3.02, Section 3 and Section 12 of the Contracts of Lease.</p>	<p>between the PGL and one of the lessors _AMA Computer College to update the contract as well as to condone some of the surcharges and penalties. As for other long outstanding rent receivables, information on these has been forwarded to the Legal department for proper legal action.</p>		<p>Receivable as of Dec. 31, 2023, showed Accrued Rental Income amounting ₱42.828M. However, this amount should be reduced by ₱4,583,333.35 in collections received by the PTO from AMA Computer College starting August 2023.</p>

**PART IV – APPENDICES**

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**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Statement of Financial Position**

Fund **GENERAL FUND**

As of December 31, 2023

(With Comparative Figures for CY 2022)

	<i>Note</i>	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	5,162,115,834.11	4,733,837,553.08
Investments	5	486,578.54	486,578.54
Receivables	6	531,928,020.69	563,862,540.57
Inventories	7	282,067,969.09	283,035,344.14
Prepayments and Deferred Charges	8	32,295,661.04	44,162,430.61
<b>Total Current Assets</b>		<u>6,008,894,063.47</u>	<u>5,625,384,446.94</u>
<i>Non-Current Assets</i>			
Investments		-	-
Receivables		-	-
Investment Property		-	-
Property, Plant and Equipment	9	11,579,959,905.72	11,013,556,896.24
Biological Assets		-	-
Intangible Assets		-	-
<b>Total Non-Current Assets</b>		<u>11,579,959,905.72</u>	<u>11,013,556,896.24</u>
<b>Total Assets</b>		<u>17,588,853,969.19</u>	<u>16,638,941,343.18</u>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Financial Liabilities	10.1	413,654,744.06	592,851,269.33
Inter-Agency Payables	10.2	139,538,034.77	112,008,492.53
Intra-Agency Payables	10.3	24,990,161.76	24,955,802.29
Trust Liabilities	10.4	54,080,122.33	78,752,207.02
Deferred Credits/Unearned Income	10.5	99,078,738.59	99,078,738.59
Other Payables	11	301,099,816.22	303,429,335.26
<b>Total Current Liabilities</b>		<u>1,032,441,617.73</u>	<u>1,211,075,845.02</u>
<i>Non-Current Liabilities</i>			
Financial Liabilities	10.1a	1,500,458,810.28	1,335,795,284.24
Deferred Credits/Unearned Income		-	-
Provisions		-	-
<b>Total Non-Current Liabilities</b>		<u>1,500,458,810.28</u>	<u>1,335,795,284.24</u>
<b>Total Liabilities</b>		<u>2,532,900,428.01</u>	<u>2,546,871,129.26</u>
<b>NET ASSETS/EQUITY</b>			
Government Equity		<u>15,055,953,541.18</u>	<u>14,092,070,213.92</u>
<b>Total Liabilities and Net Assets/Equity</b>		<u>17,588,853,969.19</u>	<u>16,638,941,343.18</u>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Statement of Financial Position**

Fund **SPECIAL EDUCATION FUND**

As of December 31, 2023

*(With Comparative Figures for CY 2022)*

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>			
<b><i>Current Assets</i></b>			
Cash and Cash Equivalents	4	281,631,195.88	253,334,106.90
Investments	5	45,774.00	45,774.00
Receivables	6	80,799,939.82	82,832,785.88
Inventories	7	7,111,304.16	-
Prepayments and Deferred Charges	8	907,811.37	328,536.06
<b>Total Current Assets</b>		<b>370,496,025.23</b>	<b>336,541,202.84</b>
<b><i>Non-Current Assets</i></b>			
Investments		-	-
Receivables		-	-
Investment Property		-	-
Property, Plant and Equipment	9	280,141,160.90	256,348,511.34
Biological Assets		-	-
Intangible Assets		-	-
<b>Total Non-Current Assets</b>		<b>280,141,160.90</b>	<b>256,348,511.34</b>
<b>Total Assets</b>		<b>650,637,186.13</b>	<b>592,889,714.18</b>
<b>LIABILITIES</b>			
<b><i>Current Liabilities</i></b>			
Financial Liabilities	10.1	19,288,591.19	6,955,010.85
Inter-Agency Payables	10.2	13,570,226.11	13,640,804.29
Intra-Agency Payables	10.3	515,902.09	3,739.90
Trust Liabilities	10.4	400,873.51	400,873.51
Other Payables	11.1	17,728,939.43	17,765,239.43
<b>Total Current Liabilities</b>		<b>51,504,532.33</b>	<b>38,765,667.98</b>
<b><i>Non-Current Liabilities</i></b>			
Financial Liabilities		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Other Payables		-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>51,504,532.33</b>	<b>38,765,667.98</b>
<b>NET ASSETS/EQUITY</b>			
Government Equity		599,132,653.80	554,124,046.20
<b>Total Liabilities and Net Assets/Equity</b>		<b>650,637,186.13</b>	<b>592,889,714.18</b>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Statement of Financial Position - TRUST FUND**

Appendix A-3

As of December 31, 2023

(With Comparative Figures for CY 2022)

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	322,540,718.38	534,501,973.52
Investments	5	-	-
Receivables	6	6,922,500.00	7,994,787.78
Inventories	7	2,694,599.89	5,489,900.00
Prepayments and Deferred Charges	8	15,085,374.63	14,114,056.83
<b>Total Current Assets</b>		<b>347,243,192.90</b>	<b>562,100,718.13</b>
<b>Non-Current Assets</b>			
Investments		-	-
Receivables		-	-
Investment Property		-	-
Property, Plant and Equipment	9	79,820,500.79	116,027,193.17
Biological Assets		-	-
Intangible Assets		-	-
<b>Total Non-Current Assets</b>		<b>79,820,500.79</b>	<b>116,027,193.17</b>
<b>Total Assets</b>		<b>427,063,693.69</b>	<b>678,127,911.30</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities	10	0.00	324,708.74
Inter-Agency Payables	10	214,464,483.04	510,121,234.08
Intra-Agency Payables	10	32,481,838.19	4,662,159.92
Trust Liabilities	10	162,582,946.85	144,014,697.88
Deferred Credits/Unearned Income	10	706,311.43	706,311.43
Other Payables	11	16,828,114.18	18,298,799.25
<b>Total Current Liabilities</b>		<b>427,063,693.69</b>	<b>678,127,911.30</b>
<b>Non-Current Liabilities</b>			
Financial Liabilities		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Other Payables		-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>427,063,693.69</b>	<b>678,127,911.30</b>
<b>NET ASSETS/EQUITY</b>			
Government Equity		-	-
<b>Total Liabilities and Net Assets/Equity</b>		<b>427,063,693.69</b>	<b>678,127,911.30</b>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Statement of Financial Performance**

Fund **GENERAL FUND**

For the Year Ended December 31, 2023

*(With Comparative Figures for CY 2022)*

	<i>Note</i>	<b>2023</b>	<b>2022</b>
<b>Revenue</b>			
Tax Revenue	12	104,089,702.22	81,794,182.80
Share from Internal Revenue	12	3,113,883,136.00	3,648,789,333.00
Collections			
Service and Business Income	13	507,841,577.21	460,704,287.93
Shares, Grants and Donations	14	2,347,485.15	6,107,144.01
Miscellaneous Income	15	9,166,733.70	297,671.06
<b>Total Revenue</b>		<b><u>3,737,328,634.28</u></b>	<b><u>4,197,692,618.80</u></b>
<b>Less: Current Operating Expenses</b>			
Personnel Services	16	903,729,600.89	905,639,674.65
Maintenance and Other Operating Expenses	17-19, 22-23	697,746,072.93	878,268,313.15
Non-cash Expenses	25	609,927,645.94	506,873,545.46
Financial Expenses	24	65,130,455.86	48,530,143.66
<b>Current Operating Expenses</b>		<b><u>2,276,533,775.62</u></b>	<b><u>2,339,311,676.92</u></b>
<b>Surplus (Deficit) from Current Operations</b>		<b>1,460,794,858.66</b>	<b>1,858,380,941.88</b>
Add (Deduct)			
Transfers, Assistance and Subsidy To	20-21	(121,005,179.46)	(21,809,471.12)
<b>Surplus (Deficit) for the period</b>		<b><u>1,339,789,679.20</u></b>	<b><u>1,836,571,470.76</u></b>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Statement of Financial Performance**

Fund **SPECIAL EDUCATION FUND**

For the Period Ending December 31, 2023

*(With Comparative Figures for CY 2022)*

	Note#	<u>2023</u>	<u>2022</u>
<b>Revenue</b>			
Tax Revenue	12	74,864,723.75	75,259,672.15
Share from Internal Revenue		-	-
Collections			
Other Share from National Taxes		-	-
Service and Business Income	13	43,215.14	119,019.57
Shares, Grants and Donations		-	-
Gains		-	-
Other income		-	-
Miscellaneous Income	14	64,115.10	-
<b>Total Revenue</b>		<u><b>74,972,053.99</b></u>	<u><b>75,378,691.72</b></u>
<b>Less: Current Operating Expenses</b>			
Personnel Services		-	-
Maintenance and Other Operating Expenses	15	2,985,898.50	21,771,495.00
Non-cash Expenses	17	10,791,374.29	9,779,639.08
Financial Expenses		-	-
<b>Current Operating Expenses</b>		<u><b>13,777,272.79</b></u>	<u><b>31,551,134.08</b></u>
<b>Surplus (Deficit) from Current Operations</b>		<b>61,194,781.20</b>	<b>43,827,557.64</b>
Add (Deduct)			
Transfers, Assistance and Subsidy From			
Transfers, Assistance and Subsidy To	16	<u>(8,405,480.49)</u>	<u>(20,000.00)</u>
<b>Surplus (Deficit) for the period</b>		<u><b>52,789,300.71</b></u>	<u><b>43,807,557.64</b></u>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Statement of Financial Performance - TRUST FUND**

For the Year Ended December 31, 2023

(With Comparative Figures for CY 2022)

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>REVENUE</b>			
Shares, Grants and Donations	12	1,029,510.00	1,055,370.00
Miscellaneous Income		-	-
<b>TOTAL REVENUE</b>		<u>1,029,510.00</u>	<u>1,055,370.00</u>
<b>LESS: Current Operating Expenses</b>			
Personnel Services		-	-
Maintenance and Other Operating Expenses	13-14	1,029,510.00	1,055,370.00
Non-Cash Expenses		-	-
<b>Current Operating Expenses</b>		<u>1,029,510.00</u>	<u>1,055,370.00</u>
<b>Surplus/Deficit from Current Operations</b>		-	-
<b>Add/Deduct: Transfers, Assistance and Subsidy</b>			
Transfers from General Fund of Unspent DRRMF	15	-	-
Transfers, Assistance and Subsidy To		-	-
<b>Surplus/Deficit for the Period</b>		<u>-</u>	<u>-</u>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Statement of Changes in Net Assets/Equity**

Fund **GENERAL FUND**

**For the Year Ended December 31, 2023**

*(With Comparative Figures for CY 2022)*

	<i>Note</i>	<b>2023</b> <b>Accumulated</b> <b>Surpluses/(Deficits)</b>	<b>2022</b> <b>Accumulated</b> <b>Surpluses/(Deficits)</b>
<b>Balance at January 1</b>		14,092,070,213.92	12,652,154,968.02
Add (Deduct)			
Change in Accounting Policy		-	(127,083.28)
Prior Period Errors		(231,283,545.02)	(259,271,306.25)
<b>Restated Balance</b>		<b>13,860,786,668.90</b>	<b>12,392,756,578.49</b>
<b>Add (Deduct) Changes in net assets/equity during the year</b>			
Adjustment of net revenue recognized directly in the net assets/equity	28	(144,622,806.92)	(137,257,835.33)
Surplus (Deficit) for the period		1,339,789,679.20	1,836,571,470.76
<b>Total recognized revenue and expenses for the period</b>		<b>1,195,166,872.28</b>	<b>1,699,313,635.43</b>
<b>Balance at December 31</b>		<b>15,055,953,541.18</b>	<b>14,092,070,213.92</b>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**STATEMENT OF NET ASSETS/EQUITY**  
 Fund **SPECIAL EDUCATION FUND**  
 For the Year Ended December 31, 2023  
*(With Comparative Figures for CY 2022)*

	<b><u>2023</u></b> <b><u>Accumulated</u></b> <b><u>Surpluses/(Deficits)</u></b>	<b><u>2022</u></b> <b><u>Accumulated</u></b> <b><u>Surpluses/(Deficits)</u></b>
<b>Balance at January 1, 2023</b>	554,124,046.20	507,649,909.64
Add (Deduct)		
Change in Accounting Policy		-
Prior Period Errors	(7,780,693.11)	2,688,943.92
<b>Restated Balance</b>	<b>546,343,353.09</b>	<b>510,338,853.56</b>
<b>Add (Deduct) Changes in net assets/equity during the year</b>		
Adjustment of net revenue recognized directly in net assets/equity		(22,365.00)
Surplus (Deficit) for the period	52,789,300.71	43,807,557.64
<b>Total recognized revenue and expenses for the period</b>	<b>52,789,300.71</b>	<b>43,785,192.64</b>
<b>Balance at December 31, 2023</b>	<b>599,132,653.80</b>	<b>554,124,046.20</b>





**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Statement of Cash Flows**

Fund **GENERAL FUND**

For the Year Ended December 31, 2023

*(With Comparative Figures for CY 2022)*

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Collection from Taxpayers		174,700,537.19	136,359,727.78
Share from Internal Revenue Allotment	12	3,113,883,136.00	3,648,789,333.00
Receipts from business/service income		613,638,035.66	511,824,284.37
Interest Income		50,161,429.58	28,020,374.13
Other Receipts		64,294,961.77	73,371,652.84
<b>Total Cash Inflows</b>		<u>4,016,678,100.20</u>	<u>4,398,365,372.12</u>
<b>Cash Outflows</b>			
Payments of expenses		811,309,439.72	899,098,293.32
Payments to suppliers and creditors		720,911,424.11	979,859,273.16
Payments to employees		120,919,104.47	61,186,664.62
Interest Expense		2,489,376.09	-
Other Expenses		951,961,587.50	845,786,891.28
<b>Total Cash Outflows</b>		<u>2,607,590,931.89</u>	<u>2,785,931,122.38</u>
<b>Net Cash Flows from Operating Activities</b>	26	<u>1,409,087,168.31</u>	<u>1,612,434,249.74</u>
<b>Cash Flows From Investing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Proceeds from Sale of Non-Current Investments		-	-
Collections of Principal on loans to other entities		-	-
<b>Total Cash Inflows</b>		<u>-</u>	<u>-</u>
<b>Cash Outflows</b>			
Purchase/Construction of Investment Property		-	-
Purchase/Construction of Property, Plant and Equipment Investment		1,081,679,995.89	1,275,243,393.26
<b>Total Cash Outflows</b>		<u>1,081,679,995.89</u>	<u>1,275,243,393.26</u>
<b>Net Cash Flows from Investing Activities</b>		<u>(1,081,679,995.89)</u>	<u>(1,275,243,393.26)</u>
<b>Cash Flows From Financing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Loans		200,313,441.12	522,932,035.23
<b>Total Cash Inflows</b>		<u>200,313,441.12</u>	<u>522,932,035.23</u>
<b>Cash Outflows</b>			
Payment of Long-Term Liabilities		-	-
Retirement/Redemption of debt securities		-	-
Payment of loan amortization		99,442,332.51	56,142,335.03
<b>Total Cash Outflows</b>		<u>99,442,332.51</u>	<u>56,142,335.03</u>
<b>Net Cash Flows from Financing Activities</b>		<u>100,871,108.61</u>	<u>466,789,700.20</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<u>428,278,281.03</u>	<u>803,980,556.68</u>
<b>Add: Cash at the Beginning of the Year</b>		<u>4,733,837,553.08</u>	<u>3,929,856,996.40</u>
<b>Cash Balance Ending December 31</b>	4	<u>5,162,115,834.11</u>	<u>4,733,837,553.08</u>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**

**Statement of Cash Flows**

Fund **SPECIAL EDUCATION FUND**

For the Period Ended December 31, 2023

*(With Comparative Figures for CY 2022)*

	<u>2023</u>	<u>2022</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Collection from Taxpayers	79,157,262.63	76,231,799.07
Share from Internal Revenue Allotment		
Receipts from business/service income		
Interest Income	47,425.11	119,019.57
Dividend Income		
Other Receipts		1,179,504.24
<b>Total Cash Inflows</b>	<u>79,204,687.74</u>	<u>77,530,322.88</u>
<b>Cash Outflows</b>		
Payments of expenses	543,200.00	46,200.00
Payments to suppliers and creditors	9,973,469.89	26,154,103.82
Payments to employees		
Interest Expense		
Other Expenses	11,471,637.77	3,456,605.66
<b>Total Cash Outflows</b>	<u>21,988,307.66</u>	<u>29,656,909.48</u>
<b>Net Cash Flows from Operating Activities</b>	<u>57,216,380.08</u>	<u>47,873,413.40</u>
<b>Cash Flows From Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Proceeds from Sale of Non-Current Investments	-	-
Collections of Principal on loans to other entities	-	-
<b>Total Cash Inflows</b>	<u>-</u>	<u>-</u>
<b>Cash Outflows</b>		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	28,919,291.10	16,688,640.94
Investment		
Purchase of Bearer Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
<b>Total Cash Outflows</b>	<u>28,919,291.10</u>	<u>16,688,640.94</u>
<b>Net Cash Flows from Investing Activities</b>	<u>(28,919,291.10)</u>	<u>(16,688,640.94)</u>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Issuance of Bonds	-	-
Proceeds from Loans	-	-
<b>Total Cash Inflows</b>	<u>-</u>	<u>-</u>
<b>Cash Outflows</b>		
Payment of Long-Term Liabilities	-	-
Retirement/Redemption of debt securities	-	-
Payment of loan amortization	-	-
<b>Total Cash Outflows</b>	<u>-</u>	<u>-</u>
<b>Net Cash Flows from Financing Activities</b>	<u>-</u>	<u>-</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<u>28,297,088.98</u>	<u>31,184,772.46</u>
<b>Add: Cash at the Beginning of the Year</b>	<u>253,334,106.90</u>	<u>222,149,334.44</u>
<b>Cash Balance at December 31, 2023</b>	<u>281,631,195.88</u>	<u>253,334,106.90</u>



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Statement of Cash Flows - TRUST FUND**

For the Year Ended December 31, 2023  
 (With Comparative Figures for CY 2022)

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Share from Internal Revenue Allotment		-	-
Collection from Taxpayers		-	-
Receipts from sale of goods and services		-	-
Interest Income		307,821.13	286,781.10
Dividend Income		-	-
Other Receipts		243,055,255.14	440,198,807.18
<b>Total Cash Inflows</b>		<u>243,363,076.27</u>	<u>440,485,588.28</u>
<b>Cash Outflows</b>			
Payments of expenses		-	-
Payments to suppliers and creditors		103,454,331.82	113,263,236.98
Payments to employees		4,464,000.00	17,783,050.00
Interest Expenses		-	-
Other Expenses		241,512,108.55	228,581,080.29
<b>Total Cash Outflows</b>		<u>349,430,440.37</u>	<u>359,627,367.27</u>
<b>Net Cash Flows from Operating Activities</b>	16	<u>(106,067,364.10)</u>	<u>80,858,221.01</u>
<b>Cash Flows From Investing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Proceeds from Sale of Non-Current Investments		-	-
Collection of Principal on Loans to Other Entities		-	-
<b>Total Cash Inflows</b>		<u>-</u>	<u>-</u>
<b>Cash Outflows</b>			
Purchase/Construction of Investment Property		-	-
Purchase/Construction of Property, Plant and Equipment		105,893,891.04	164,265,268.44
Investment		-	-
Purchase of Bearer Biological Assets		-	-
Purchase of Intangible Assets		-	-
Grant of Loans		-	-
<b>Total Cash Outflows</b>		<u>105,893,891.04</u>	<u>164,265,268.44</u>
<b>Net Cash Flows from Investing Activities</b>		<u>(105,893,891.04)</u>	<u>(164,265,268.44)</u>
<b>Cash Flows From Financing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Issuance of Bonds		-	-
Proceeds from Loans		-	-
<b>Total Cash Inflows</b>		<u>-</u>	<u>-</u>
<b>Cash Outflows</b>			
Payment of Long-Term Liabilities		-	-
Retirement/Redemption of debt securities		-	-
Payment of loan amortization		-	-
<b>Total Cash Outflows</b>		<u>-</u>	<u>-</u>
<b>Net Cash Flows from Financing Activities</b>		<u>-</u>	<u>-</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<u>(211,961,255.14)</u>	<u>(83,407,047.43)</u>
<b>Add: Cash at the Beginning of the Year</b>		<u>534,501,973.52</u>	<u>617,909,020.95</u>
<b>Cash Balance at the End of the Year</b>	4	<u>322,540,718.38</u>	<u>534,501,973.52</u>



Province of Leyte  
**Statement of Comparison of Budget and Actual Amounts**  
 For the Year Ended December 31, 2023  
 General Fund

Particulars	Notes	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
		Original	Final			
<b>Revenue</b>						
<b>A. Local Sources</b>						
1. Tax Revenue						
a. Tax Revenue- Property		40,000,000.00	40,000,000.00	-	45,358,475.97	5,358,475.97
b. Tax Revenue – Goods and Services		12,000,000.00	12,000,000.00	-	31,272,799.04	19,272,799.04
c. Other Local Taxes		5,000,000.00	5,000,000.00	-	27,458,427.21	22,458,427.21
<b>Total Tax Revenue</b>		<b>57,000,000.00</b>	<b>57,000,000.00</b>	<b>-</b>	<b>104,089,702.22</b>	<b>47,089,702.22</b>
2. Non-Tax Revenue						
a. Service Income		11,050,000.00	11,050,000.00	-	3,612,414.00	(7,437,586.00)
b. Business Income		11,050,000.00	11,050,000.00	-	369,400,224.55	358,350,224.55
c. Other Income and Receipts		10,900,000.00	10,900,000.00	-	9,166,733.70	(1,733,266.30)
<b>Total Non-Tax Revenue</b>		<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>-</b>	<b>382,179,372.25</b>	<b>349,179,372.25</b>
<b>B. External Sources</b>						
1. Share from the National Internal Revenue Taxes (IRA)		3,100,000,000.00	3,100,000,000.00	-	3,113,883,136.00	13,883,136.00
2. Share from GOCCs		3,000,000.00	3,000,000.00	-	2,347,485.15	(652,514.85)
3. Other Shares from National Tax Collections						
a. Share from Ecozone				-		-
b. Share from EVAT				-		-
c. Share from National Wealth		7,000,000.00	7,000,000.00	-	-	(7,000,000.00)
d. Share from Tobacco Excise Tax				-		-
4. Other Receipts						
a. Grants and Donations				-		-
b. Other Subsidy Income(Philhealth)(Drugs & Meds)				-	135,964,468.91	135,964,468.91
5. Inter-local Transfer				-		-
6. Capital /Investment Receipts						
a. Sale of Capital Assets				-		-
b. Sale of Investments				-		-
c. Proceeds from Collections of Loans Receivable				-		-
7. Unappropriated Balance				-		-
<b>C. Receipts from Borrowings(DBP LOAN)</b>						
<b>Total External Sources</b>		<b>3,110,000,000.00</b>	<b>3,110,000,000.00</b>	<b>-</b>	<b>3,252,195,090.06</b>	<b>142,195,090.06</b>
<b>Total Revenues and Receipts</b>		<b>3,200,000,000.00</b>	<b>3,200,000,000.00</b>	<b>-</b>	<b>3,738,464,164.53</b>	<b>538,464,164.53</b>

Particulars	Notes	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
		Original	Final			
<b>Expenditures</b>						
<b>General Public Services</b>						
Personnel Services		352,397,886.00	354,782,361.00	(2,384,475.00)	283,603,702.18	71,178,658.82
Maintenance and Other Operating Expenses		392,218,369.00	467,172,906.71	(74,954,537.71)	312,190,884.64	154,982,022.07
Capital Outlay		530,600,000.00	558,811,167.03	(28,211,167.03)	108,841,316.79	449,969,850.24
<b>Education</b>						
Personnel Services		-	-	-	-	-
Maintenance and Other Operating Expenses		41,700,000.00	47,261,000.00	(5,561,000.00)	26,469,870.88	20,791,129.12
Capital Outlay		2,300,000.00	2,300,000.00	-	-	2,300,000.00
<b>Health, Nutrition and Population Control</b>						
Personnel Services		466,079,274.00	465,857,274.01	221,999.99	390,722,568.13	75,134,705.88
Maintenance and Other Operating Expenses		63,751,634.00	652,882,076.97	(589,130,442.97)	247,790,617.19	405,091,459.78
Capital Outlay		1,300,000.00	1,300,000.00	-	285,865.00	1,014,135.00
<b>Labor and Employment</b>						
Personnel Services		-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-
Capital Outlay		-	-	-	-	-
<b>Housing and Community Development</b>						
Personnel Services		7,483,082.00	8,933,082.00	(1,450,000.00)	8,345,913.59	587,168.41
Maintenance and Other Operating Expenses		1,395,750.00	1,611,037.00	(215,287.00)	699,709.83	911,327.17
Capital Outlay		-	-	-	-	-
<b>Social Services and Social Welfare</b>						
Personnel Services		23,441,518.00	25,533,125.00	(2,091,607.00)	17,750,895.58	7,782,229.42
Maintenance and Other Operating Expenses		14,577,000.00	14,172,000.00	405,000.00	14,162,715.58	9,284.42
Capital Outlay		426,000.00	426,000.00	-	149,990.00	276,010.00
<b>Economic Services</b>						
Personnel Services		268,599,182.00	256,045,682.00	12,553,500.00	203,306,521.41	52,739,160.59
Maintenance and Other Operating Expenses		118,676,100.00	86,811,063.00	31,865,037.00	36,944,519.03	49,866,543.97
Capital Outlay		1,000,000.00	1,800,000.00	(800,000.00)	720,248.83	1,079,751.17
<b>Other Purposes:</b>						
Debt Service		-	-	-	-	-
Financial Expense		113,408,705.00	113,408,705.00	-	65,130,455.86	48,278,249.14
Amortization		-	-	-	1,513,746.96	(1,513,746.96)
<b>LDRRMF</b>						
Maintenance and Other Operating Expenses		140,000,000.00	154,679,293.81	(14,679,293.81)	111,433,587.16	43,245,706.65
Capital Outlay		25,000,000.00	25,000,000.00	-	8,305,270.25	16,694,729.75
<b>20% Development Fund</b>	8919					
Maintenance and Other Operating Expenses		265,000,000.00	160,000,000.00	105,000,000.00	61,548,318.53	98,451,681.47
Capital Outlay		359,163,000.00	464,163,000.00	(105,000,000.00)	181,973,610.39	282,189,389.61
<b>Share from National Wealth</b>						
Maintenance and Other Operating Expenses		-	-	-	-	-
Capital Outlay		-	-	-	-	-
<b>Allocation for Senior Citizens and PWD</b>						
Maintenance and Other Operating Expenses		-	-	-	-	-
Capital Outlay		-	-	-	-	-
<b>Others</b>						
Personnel Services		-	-	-	-	-
Maintenance and Other Operating Expenses		11,482,500.00	11,482,500.00	-	7,132,812.84	4,349,687.16
Capital Outlay		-	-	-	-	-
<b>Total</b>		<b>3,200,000,000.00</b>	<b>3,874,432,273.53</b>	<b>(674,432,273.53)</b>	<b>2,089,023,140.65</b>	<b>1,785,409,132.88</b>
<b>Surplus (Deficit) for the period</b>		<b>-</b>	<b>(674,432,273.53)</b>	<b>674,432,273.53</b>	<b>1,649,441,023.88</b>	<b>2,323,873,297.41</b>

**RECAP:**

**GENERAL FUND**

<b>PS</b>	<b>903,729,600.89</b>
<b>MOOE</b>	<b>818,373,035.68</b>
<b>CAPITAL OUTLAY</b>	<b>300,276,301.26</b>
<b>FINANCIAL EXPENSES</b>	<b>65,130,455.86</b>

Appendix E-2

SPECIAL EDUCATION FUND(SEF)						
Particulars	Notes	Budgeted Amounts		Difference Original and Final Budget	Actual Amounts	Difference Final Budget and Actual
		Original	Final			
<b>A. Local Sources</b>						
1. Tax Revenue						
a. Tax Revenue- Property		105,700,000.00	105,700,000.00	-	74,864,723.75	30,835,276.25
<b>Total Tax Revenue</b>		<b>105,700,000.00</b>	<b>105,700,000.00</b>	-	<b>74,864,723.75</b>	<b>30,835,276.25</b>
2. Non-Tax Revenue						
a. Business Income				-	107,330.24	(107,330.24)
<b>Total Non-Tax Revenue</b>		-	-	-	<b>107,330.24</b>	<b>(107,330.24)</b>
<b>Total Revenues and Receipts</b>		<b>105,700,000.00</b>	<b>105,700,000.00</b>	-	<b>74,972,053.99</b>	<b>30,727,946.01</b>
<b>Expenditures</b>						
<b>Current Appropriations</b>						
<b>Education</b>						
Personnel Services				-		-
Maintenance and Other Operating Expenses		55,700,000.00	55,700,000.00	-	11,391,378.99	44,308,621.01
Capital Outlay		50,000,000.00	50,000,000.00	-	8,789,197.48	41,210,802.52
<b>Total Current Appropriations</b>		<b>105,700,000.00</b>	<b>105,700,000.00</b>	-	<b>20,180,576.47</b>	<b>85,519,423.53</b>
Surplus (Deficit) for the period		-	-	-	54,791,477.52	(54,791,477.52)
<b>Total Surplus (Deficit) for the period</b>		-	(674,432,273.53)	674,432,273.53	1,704,232,501.40	2,269,081,819.89

RECAP:

SEF

PS

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MOOE

11,391,378.99

CAPITAL OUTLAY

8,789,197.48

FINANCIAL EXPENSES

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**STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATIONS**

For the year 2023

Account: General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
<b>GRAND TOTAL</b>	<b><u>3,874,432,273.53</u></b>	<b><u>3,874,432,273.53</u></b>	<b><u>2,334,193,231.82</u></b>	<b>0.00</b>	<b>0.00</b>	<b>1,540,239,041.71</b>	<b>2,334,193,231.82</b>
<b>CURRENT YEAR APPROPRIATIONS</b>	<b><u>3,874,432,273.53</u></b>	<b><u>3,874,432,273.53</u></b>	<b><u>2,334,193,231.82</u></b>	<b>0.00</b>	<b>0.00</b>	<b>1,540,239,041.71</b>	<b>2,334,193,231.82</b>
Maintenance and Other Operating Expenses	1,596,071,877.49	1,596,071,877.49	1,053,735,455.50	0.00	0.00	542,336,421.99	1,053,735,455.50
Capital Outlay	1,053,800,167.03	1,053,800,167.03	300,276,301.26	0.00	0.00	753,523,865.77	300,276,301.26
Personal Services	1,111,151,524.01	1,111,151,524.01	878,249,766.46	0.00	0.00	232,901,757.55	878,249,766.46
Financial Expenses	113,408,705.00	113,408,705.00	101,931,708.60	0.00	0.00	11,476,996.40	101,931,708.60
<b>GENERAL PUBLIC SERVICES - 1000</b>	<b><u>1,380,766,434.74</u></b>	<b><u>1,380,766,434.74</u></b>	<b><u>752,819,334.32</u></b>	<b>0.00</b>	<b>0.00</b>	<b>627,947,100.42</b>	<b>752,819,334.32</b>
<b>EXECUTIVE SERVICES ( GOVERNOR/MAYOR )</b>							
<b>GENERAL ADMINISTRATION - 1011</b>	<b>956,526,427.02</b>	<b>956,526,427.02</b>	<b>396,357,648.35</b>	<b>0.00</b>	<b>0.00</b>	<b>560,168,778.67</b>	<b>396,357,648.35</b>
Maintenance and Other Operating Expenses	327,226,969.99	327,226,969.99	231,291,056.53	0.00	0.00	95,935,913.46	231,291,056.53
Capital Outlay	554,699,617.03	554,699,617.03	106,207,611.13	0.00	0.00	448,492,005.90	106,207,611.13
Personal Services	74,599,840.00	74,599,840.00	58,858,980.69	0.00	0.00	15,740,859.31	58,858,980.69
<b>MAINTENANCE OF PRISONERS - 1012</b>	<b>122,185,441.00</b>	<b>122,185,441.00</b>	<b>108,600,902.49</b>	<b>0.00</b>	<b>0.00</b>	<b>13,584,538.51</b>	<b>108,600,902.49</b>
Maintenance and Other Operating Expenses	48,006,241.00	48,006,241.00	47,887,787.02	0.00	0.00	118,453.98	47,887,787.02
Capital Outlay	432,650.00	432,650.00	432,650.00	0.00	0.00	0.00	432,650.00
Personal Services	73,746,550.00	73,746,550.00	60,280,465.47	0.00	0.00	13,466,084.53	60,280,465.47
<b>CIVIL SECURITY - 1013</b>	<b>5,268,795.00</b>	<b>5,268,795.00</b>	<b>3,974,461.66</b>	<b>0.00</b>	<b>0.00</b>	<b>1,294,333.34</b>	<b>3,974,461.66</b>
Maintenance and Other Operating Expenses	945.00	945.00	0.00	0.00	0.00	945.00	0.00
Personal Services	5,267,850.00	5,267,850.00	3,974,461.66	0.00	0.00	1,293,388.34	3,974,461.66
<b>LEGISLATIVE SERVICES - 1020</b>							
<b>LEGISLATION - 1021</b>	<b>85,840,335.72</b>	<b>85,840,335.72</b>	<b>77,849,178.54</b>	<b>0.00</b>	<b>0.00</b>	<b>7,991,157.18</b>	<b>77,849,178.54</b>
Maintenance and Other Operating Expenses	17,747,997.72	17,747,997.72	17,187,444.77	0.00	0.00	560,552.95	17,187,444.77
Capital Outlay	500,000.00	500,000.00	436,440.00	0.00	0.00	63,560.00	436,440.00
Personal Services	67,592,338.00	67,592,338.00	60,225,293.77	0.00	0.00	7,367,044.23	60,225,293.77
<b>PLANNING AND DEVELOPMENT COORDINATION - 1040</b>							

Account: General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
GENERAL ADMINISTRATION - 1041	19,968,270.00	19,968,270.00	12,400,094.37	0.00	0.00	7,568,175.63	12,400,094.37
Maintenance and Other Operating Expenses	1,214,000.00	1,214,000.00	1,077,967.88	0.00	0.00	136,032.12	1,077,967.88
Capital Outlay	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
Personal Services	18,554,270.00	18,554,270.00	11,322,126.49	0.00	0.00	7,232,143.51	11,322,126.49
GENERAL SERVICES - 1060							
GENERAL ADMINISTRATION - 1061	54,983,392.00	54,983,392.00	47,453,734.41	0.00	0.00	7,529,657.59	47,453,734.41
Maintenance and Other Operating Expenses	49,549,803.00	49,549,803.00	43,885,852.02	0.00	0.00	5,663,950.98	43,885,852.02
Capital Outlay	278,900.00	278,900.00	138,750.00	0.00	0.00	140,150.00	138,750.00
Personal Services	5,154,689.00	5,154,689.00	3,429,132.39	0.00	0.00	1,725,556.61	3,429,132.39
BUDGETING SERVICES - 1070							
GENERAL ADMINISTRATION - 1071	12,313,226.00	12,313,226.00	8,875,772.14	0.00	0.00	3,437,453.86	8,875,772.14
Maintenance and Other Operating Expenses	1,390,040.00	1,390,040.00	1,073,974.93	0.00	0.00	316,065.07	1,073,974.93
Capital Outlay	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
Personal Services	10,723,186.00	10,723,186.00	7,801,797.21	0.00	0.00	2,921,388.79	7,801,797.21
ACCOUNTING SERVICES - 1080							
GENERAL ADMINISTRATION - 1081	7,116,803.00	7,116,803.00	6,027,407.41	0.00	0.00	1,089,395.59	6,027,407.41
Maintenance and Other Operating Expenses	2,057,291.00	2,057,291.00	1,993,380.52	0.00	0.00	63,910.48	1,993,380.52
Capital Outlay	400,000.00	400,000.00	100,000.00	0.00	0.00	300,000.00	100,000.00
Personal Services	4,659,512.00	4,659,512.00	3,934,026.89	0.00	0.00	725,485.11	3,934,026.89
TREASURY SERVICES - 1090							
GENERAL ADMINISTRATION - 1091	60,571,005.00	60,571,005.00	51,952,495.50	0.00	0.00	8,618,509.50	51,952,495.50
Maintenance and Other Operating Expenses	9,690,527.00	9,690,527.00	8,389,795.09	0.00	0.00	1,300,731.91	8,389,795.09
Capital Outlay	400,000.00	400,000.00	362,740.00	0.00	0.00	37,260.00	362,740.00
Personal Services	50,480,478.00	50,480,478.00	43,199,960.41	0.00	0.00	7,280,517.59	43,199,960.41
ASSESSMENT OF REAL PROPERTY - 1100							
GENERAL ADMINISTRATION - 1101	27,148,974.00	27,148,974.00	19,912,702.21	0.00	0.00	7,236,271.79	19,912,702.21
Maintenance and Other Operating Expenses	2,227,444.00	2,227,444.00	1,755,065.22	0.00	0.00	472,378.78	1,755,065.22
Capital Outlay	850,000.00	850,000.00	649,477.66	0.00	0.00	200,522.34	649,477.66



Account: General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
Personal Services	24,071,530.00	24,071,530.00	17,508,159.33	0.00	0.00	6,563,370.67	17,508,159.33
AUDITING SERVICES - 1110							
GENERAL ADMINISTRATION - 1111	<b>650,638.00</b>	<b>650,638.00</b>	<b>465,483.94</b>	<b>0.00</b>	<b>0.00</b>	<b>185,154.06</b>	<b>465,483.94</b>
Maintenance and Other Operating Expenses	500,638.00	500,638.00	339,081.94	0.00	0.00	161,556.06	339,081.94
Capital Outlay	150,000.00	150,000.00	126,402.00	0.00	0.00	23,598.00	126,402.00
INFORMATION SERVICES - 1120							
LIBRARY SERVICES - 1122	<b>5,271,235.00</b>	<b>5,271,235.00</b>	<b>2,219,000.02</b>	<b>0.00</b>	<b>0.00</b>	<b>3,052,234.98</b>	<b>2,219,000.02</b>
Maintenance and Other Operating Expenses	227,345.00	227,345.00	141,538.32	0.00	0.00	85,806.68	141,538.32
Capital Outlay	100,000.00	100,000.00	64,800.00	0.00	0.00	35,200.00	64,800.00
Personal Services	4,943,890.00	4,943,890.00	2,012,661.70	0.00	0.00	2,931,228.30	2,012,661.70
LEGAL SERVICES - 1130							
GENERAL ADMINISTRATION - 1131	<b>9,969,070.00</b>	<b>9,969,070.00</b>	<b>6,817,130.03</b>	<b>0.00</b>	<b>0.00</b>	<b>3,151,939.97</b>	<b>6,817,130.03</b>
Maintenance and Other Operating Expenses	1,203,160.00	1,203,160.00	776,368.08	0.00	0.00	426,791.92	776,368.08
Capital Outlay	200,000.00	200,000.00	146,946.00	0.00	0.00	53,054.00	146,946.00
Personal Services	8,565,910.00	8,565,910.00	5,893,815.95	0.00	0.00	2,672,094.05	5,893,815.95
PROSECUTION SERVICES - 1140							
GENERAL ADMINISTRATION - 1141	<b>748,975.00</b>	<b>748,975.00</b>	<b>727,973.14</b>	<b>0.00</b>	<b>0.00</b>	<b>21,001.86</b>	<b>727,973.14</b>
Maintenance and Other Operating Expenses	748,975.00	748,975.00	727,973.14	0.00	0.00	21,001.86	727,973.14
ADMINISTRATION OF JUSTICE - 1150							
REGIONAL TRAIL COURT - 1151	<b>4,015,000.00</b>	<b>4,015,000.00</b>	<b>3,184,969.70</b>	<b>0.00</b>	<b>0.00</b>	<b>830,030.30</b>	<b>3,184,969.70</b>
Maintenance and Other Operating Expenses	3,815,000.00	3,815,000.00	3,090,469.70	0.00	0.00	724,530.30	3,090,469.70
Capital Outlay	200,000.00	200,000.00	94,500.00	0.00	0.00	105,500.00	94,500.00
LAND REGISTRATION SERVICES - 1160							
GENERAL ADMINISTRATION - 1161	<b>863,694.00</b>	<b>863,694.00</b>	<b>774,547.14</b>	<b>0.00</b>	<b>0.00</b>	<b>89,146.86</b>	<b>774,547.14</b>
Maintenance and Other Operating Expenses	157,230.00	157,230.00	94,144.66	0.00	0.00	63,085.34	94,144.66
Personal Services	706,464.00	706,464.00	680,402.48	0.00	0.00	26,061.52	680,402.48
LOCAL DISASTER RISK REDUCTION AND MAN	<b>7,325,154.00</b>	<b>7,325,154.00</b>	<b>5,225,833.27</b>	<b>0.00</b>	<b>0.00</b>	<b>2,099,320.73</b>	<b>5,225,833.27</b>
Maintenance and Other Operating Expenses	1,409,300.00	1,409,300.00	1,229,128.94	0.00	0.00	180,171.06	1,229,128.94

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Account: General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
Capital Outlay	200,000.00	200,000.00	81,000.00	0.00	0.00	119,000.00	81,000.00
Personal Services	5,715,854.00	5,715,854.00	3,915,704.33	0.00	0.00	1,800,149.67	3,915,704.33
<b>EDUCATION,CULTURE,SPORTS AND MANPOWER DEVELOPMENT - 3000</b>	<b>49,561,000.00</b>	<b>49,561,000.00</b>	<b>40,366,225.80</b>	<b>0.00</b>	<b>0.00</b>	<b>9,194,774.20</b>	<b>40,366,225.80</b>
OTHER EDUCATION, SPORTS AND MANPOWER							
CULTURAL PROJECTS - 3391							
Maintenance and Other Operating Expenses	36,300,000.00	36,300,000.00	29,366,152.35	0.00	0.00	6,933,847.65	29,366,152.35
Capital Outlay	34,300,000.00	34,300,000.00	29,366,152.35	0.00	0.00	4,933,847.65	29,366,152.35
SPORTS DEVELOPMENT / PHYSICAL FITNESS							
Maintenance and Other Operating Expenses	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00
Capital Outlay	13,261,000.00	13,261,000.00	11,000,073.45	0.00	0.00	2,260,926.55	11,000,073.45
Maintenance and Other Operating Expenses	12,961,000.00	12,961,000.00	11,000,073.45	0.00	0.00	1,960,926.55	11,000,073.45
Capital Outlay	300,000.00	300,000.00	0.00	0.00	0.00	300,000.00	0.00
<b>HEALTH SERVICES - 4000</b>	<b>1,120,039,350.98</b>	<b>1,120,039,350.98</b>	<b>660,244,814.13</b>	<b>0.00</b>	<b>0.00</b>	<b>459,794,536.85</b>	<b>660,244,814.13</b>
HEALTH SERVICES - 4410							
GENERAL ADMINISTRATION - 4411							
Maintenance and Other Operating Expenses	53,971,211.00	53,971,211.00	43,821,235.13	0.00	0.00	10,149,975.87	43,821,235.13
Capital Outlay	14,568,195.00	14,568,195.00	14,043,271.69	0.00	0.00	524,923.31	14,043,271.69
Personal Services	400,000.00	400,000.00	139,815.00	0.00	0.00	260,185.00	139,815.00
HOSPITAL - 4420							
GENERAL ADMINISTRATION - 4421							
Maintenance and Other Operating Expenses	39,003,016.00	39,003,016.00	29,638,148.44	0.00	0.00	9,364,867.56	29,638,148.44
Capital Outlay	1,066,068,139.98	1,066,068,139.98	616,423,579.00	0.00	0.00	449,644,560.98	616,423,579.00
Personal Services	638,313,881.97	638,313,881.97	280,813,533.50	0.00	0.00	357,500,348.47	280,813,533.50
Capital Outlay	900,000.00	900,000.00	146,050.00	0.00	0.00	753,950.00	146,050.00
Personal Services	426,854,258.01	426,854,258.01	335,463,995.50	0.00	0.00	91,390,262.51	335,463,995.50
<b>HOUSING AND COMMUNITY DEVELOPMENT - 6000</b>	<b>10,544,119.00</b>	<b>10,544,119.00</b>	<b>9,371,508.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,172,610.03</b>	<b>9,371,508.97</b>
COMMUNITY DEVELOPMENT - 6540							
MAINTENANCE OF PLAZAS, PARKS AND MO							
Maintenance and Other Operating Expenses	10,544,119.00	10,544,119.00	9,371,508.97	0.00	0.00	1,172,610.03	9,371,508.97
Personal Services	1,611,037.00	1,611,037.00	1,061,403.04	0.00	0.00	549,633.96	1,061,403.04
Capital Outlay	8,933,082.00	8,933,082.00	8,310,105.93	0.00	0.00	622,976.07	8,310,105.93

Account : General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
<b>SOCIAL WELFARE SERVICES - 7000</b>	<b>40,131,125.00</b>	<b>40,131,125.00</b>	<b>31,301,445.26</b>	<b>0.00</b>	<b>0.00</b>	<b>8,829,679.74</b>	<b>31,301,445.26</b>
SOCIAL WELFARE SERVICES - 7610							
GENERAL ADMINISTRATION - 7611	23,261,031.00	23,261,031.00	18,763,522.72	0.00	0.00	4,497,508.28	18,763,522.72
Maintenance and Other Operating Expenses	10,653,000.00	10,653,000.00	9,938,332.76	0.00	0.00	714,667.24	9,938,332.76
Capital Outlay	226,000.00	226,000.00	149,990.00	0.00	0.00	76,010.00	149,990.00
Personal Services	12,382,031.00	12,382,031.00	8,675,199.96	0.00	0.00	3,706,831.04	8,675,199.96
FAMILY PLANNING SERVICES - 7620							
GENERAL ADMINISTRATION - 7621	16,870,094.00	16,870,094.00	12,537,922.54	0.00	0.00	4,332,171.46	12,537,922.54
Maintenance and Other Operating Expenses	3,519,000.00	3,519,000.00	3,114,872.96	0.00	0.00	404,127.04	3,114,872.96
Capital Outlay	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
Personal Services	13,151,094.00	13,151,094.00	9,423,049.58	0.00	0.00	3,728,044.42	9,423,049.58
<b>ECONOMIC SERVICES - 8000</b>	<b>968,819,745.00</b>	<b>968,819,745.00</b>	<b>568,040,817.84</b>	<b>0.00</b>	<b>0.00</b>	<b>400,778,927.16</b>	<b>568,040,817.84</b>
AGRICULTURAL SERVICES - 8710							
GENERAL ADMINISTRATION - 8711	157,613,848.00	157,613,848.00	124,039,705.11	0.00	0.00	33,574,142.89	124,039,705.11
Maintenance and Other Operating Expenses	22,400,400.00	22,400,400.00	16,639,189.79	0.00	0.00	5,761,210.21	16,639,189.79
Capital Outlay	500,000.00	500,000.00	119,600.00	0.00	0.00	380,400.00	119,600.00
Personal Services	134,713,448.00	134,713,448.00	107,280,915.32	0.00	0.00	27,432,532.68	107,280,915.32
VETERINARY SERVICES - 8720							
GENERAL ADMINISTRATION - 8721	9,659,488.00	9,659,488.00	6,891,890.42	0.00	0.00	2,767,597.58	6,891,890.42
Maintenance and Other Operating Expenses	825,182.00	825,182.00	718,599.60	0.00	0.00	106,582.40	718,599.60
Capital Outlay	100,000.00	100,000.00	69,990.00	0.00	0.00	30,010.00	69,990.00
Personal Services	8,734,306.00	8,734,306.00	6,103,300.82	0.00	0.00	2,631,005.18	6,103,300.82
NATURAL RESOURCES SERVICES - 8730							
GENERAL ADMINISTRATION - 8731	9,033,535.00	9,033,535.00	4,790,959.19	0.00	0.00	4,242,575.81	4,790,959.19
Maintenance and Other Operating Expenses	892,381.00	892,381.00	633,182.73	0.00	0.00	259,198.27	633,182.73
Capital Outlay	200,000.00	200,000.00	99,300.00	0.00	0.00	100,700.00	99,300.00
Personal Services	7,941,154.00	7,941,154.00	4,058,476.46	0.00	0.00	3,862,677.54	4,058,476.46
ENGINEERING SERVICES - 8750							

Account: General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
GENERAL ADMINISTRATION - 8751	133,906,774.00	133,906,774.00	110,811,887.73	0.00	0.00	23,094,886.27	110,811,887.73
Maintenance and Other Operating Expenses	28,250,000.00	28,250,000.00	24,120,943.22	0.00	0.00	4,129,056.78	24,120,943.22
Capital Outlay	1,000,000.00	1,000,000.00	431,358.83	0.00	0.00	568,641.17	431,358.83
Personal Services	104,656,774.00	104,656,774.00	86,259,585.68	0.00	0.00	18,397,188.32	86,259,585.68
LOCAL DEVELOPMENT FUND - 8910							
DEVELOPMENT FUND - 8919	624,163,000.00	624,163,000.00	320,947,717.39	0.00	0.00	303,215,282.61	320,947,717.39
Maintenance and Other Operating Expenses	160,000,000.00	160,000,000.00	138,974,107.00	0.00	0.00	21,025,893.00	138,974,107.00
Capital Outlay	464,163,000.00	464,163,000.00	181,973,610.39	0.00	0.00	282,189,389.61	181,973,610.39
LIVELIHOOD PROJECTS - 8970							
GENERAL ADMINISTRATION - 8971	34,443,100.00	34,443,100.00	558,658.00	0.00	0.00	33,884,442.00	558,658.00
Maintenance and Other Operating Expenses	34,443,100.00	34,443,100.00	558,658.00	0.00	0.00	33,884,442.00	558,658.00
OTHER PURPOSES - 9000	304,570,498.81	304,570,498.81	272,049,085.50	0.00	0.00	32,521,413.31	272,049,085.50
PUBLIC DEBT - 9920							
LOAN AMORTIZATION - DOMESTIC - 9921	113,408,705.00	113,408,705.00	101,931,708.60	0.00	0.00	11,476,996.40	101,931,708.60
Financial Expenses	113,408,705.00	113,408,705.00	101,931,708.60	0.00	0.00	11,476,996.40	101,931,708.60
MISCELLANEOUS OTHER PURPOSES - 9990							
INTERLOCAL GOVERNMENT TRANSFERS, N	3,482,500.00	3,482,500.00	0.00	0.00	0.00	3,482,500.00	0.00
Maintenance and Other Operating Expenses	3,482,500.00	3,482,500.00	0.00	0.00	0.00	3,482,500.00	0.00
BUDGETARY RESERVES - 9998	179,679,293.81	179,679,293.81	162,984,564.06	0.00	0.00	16,694,729.75	162,984,564.06
Maintenance and Other Operating Expenses	154,679,293.81	154,679,293.81	154,679,293.81	0.00	0.00	0.00	154,679,293.81
Capital Outlay	25,000,000.00	25,000,000.00	8,305,270.25	0.00	0.00	16,694,729.75	8,305,270.25
OTHERS - 9999	8,000,000.00	8,000,000.00	7,132,812.84	0.00	0.00	867,187.16	7,132,812.84
Maintenance and Other Operating Expenses	8,000,000.00	8,000,000.00	7,132,812.84	0.00	0.00	867,187.16	7,132,812.84

Account : General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
<b>GRAND TOTAL</b>	<b><u>2,880,130,581.94</u></b>	<b><u>2,880,130,581.94</u></b>	<b><u>995,903,745.76</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>1,884,226,836.18</u></b>	<b><u>995,903,745.76</u></b>
<b>CONTINUING APPROPRIATIONS</b>	<b><u>2,880,130,581.94</u></b>	<b><u>2,880,130,581.94</u></b>	<b><u>995,903,745.76</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>1,884,226,836.18</u></b>	<b><u>995,903,745.76</u></b>
Maintenance and Other Operating Expenses	317,026,878.71	317,026,878.71	5,220,561.50	0.00	0.00	311,806,317.21	5,220,561.50
Capital Outlay	2,552,251,256.06	2,552,251,256.06	990,683,184.26	0.00	0.00	1,561,568,071.80	990,683,184.26
Financial Expenses	10,852,447.17	10,852,447.17	0.00	0.00	0.00	10,852,447.17	0.00
<b>GENERAL PUBLIC SERVICES - 1000</b>	<b><u>1,166,853,465.61</u></b>	<b><u>1,166,853,465.61</u></b>	<b><u>395,133,264.62</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>771,720,200.99</u></b>	<b><u>395,133,264.62</u></b>
<b>EXECUTIVE SERVICES ( GOVERNOR/MAYOR ) - 1010</b>							
<b>GENERAL ADMINISTRATION - 1011</b>	<b><u>1,161,728,082.36</u></b>	<b><u>1,161,728,082.36</u></b>	<b><u>393,342,320.62</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>768,385,761.74</u></b>	<b><u>393,342,320.62</u></b>
Maintenance and Other Operating Expenses	74,451,392.08	74,451,392.08	1,639,262.50	0.00	0.00	72,812,129.58	1,639,262.50
Capital Outlay	1,087,276,690.28	1,087,276,690.28	391,703,058.12	0.00	0.00	695,573,632.16	391,703,058.12
<b>MAINTENANCE OF PRISONERS - 1012</b>	<b><u>612,891.00</u></b>	<b><u>612,891.00</u></b>	<b><u>594,010.00</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>18,881.00</u></b>	<b><u>594,010.00</u></b>
Capital Outlay	612,891.00	612,891.00	594,010.00	0.00	0.00	18,881.00	594,010.00
<b>LEGISLATIVE SERVICES - 1020</b>							
<b>LEGISLATION - 1021</b>	<b><u>263,008.00</u></b>	<b><u>263,008.00</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b><u>263,008.00</u></b>	<b>0.00</b>
Capital Outlay	263,008.00	263,008.00	0.00	0.00	0.00	263,008.00	0.00
<b>PLANNING AND DEVELOPMENT COORDINATION - 1040</b>							
<b>GENERAL ADMINISTRATION - 1041</b>	<b><u>298,167.00</u></b>	<b><u>298,167.00</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b><u>298,167.00</u></b>	<b>0.00</b>
Capital Outlay	298,167.00	298,167.00	0.00	0.00	0.00	298,167.00	0.00
<b>GENERAL SERVICES - 1060</b>							
<b>GENERAL ADMINISTRATION - 1061</b>	<b><u>950,000.00</u></b>	<b><u>950,000.00</u></b>	<b><u>391,200.00</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>558,800.00</u></b>	<b><u>391,200.00</u></b>
Capital Outlay	950,000.00	950,000.00	391,200.00	0.00	0.00	558,800.00	391,200.00
<b>BUDGETING SERVICES - 1070</b>							
<b>GENERAL ADMINISTRATION - 1071</b>	<b><u>766,474.00</u></b>	<b><u>766,474.00</u></b>	<b><u>429,900.00</u></b>	<b>0.00</b>	<b>0.00</b>	<b><u>336,574.00</u></b>	<b><u>429,900.00</u></b>

Account : General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
Capital Outlay	766,474.00	766,474.00	429,900.00	0.00	0.00	336,574.00	429,900.00
ACCOUNTING SERVICES - 1080							
GENERAL ADMINISTRATION - 1081	19,524.00	19,524.00	0.00	0.00	0.00	19,524.00	0.00
Capital Outlay	19,524.00	19,524.00	0.00	0.00	0.00	19,524.00	0.00
TREASURY SERVICES - 1090							
GENERAL ADMINISTRATION - 1091	275,174.25	275,174.25	219,874.00	0.00	0.00	55,300.25	219,874.00
Capital Outlay	275,174.25	275,174.25	219,874.00	0.00	0.00	55,300.25	219,874.00
ASSESSMENT OF REAL PROPERTY - 1100							
GENERAL ADMINISTRATION - 1101	919,160.00	919,160.00	0.00	0.00	0.00	919,160.00	0.00
Capital Outlay	919,160.00	919,160.00	0.00	0.00	0.00	919,160.00	0.00
AUDITING SERVICES - 1110							
GENERAL ADMINISTRATION - 1111	180,260.00	180,260.00	0.00	0.00	0.00	180,260.00	0.00
Capital Outlay	180,260.00	180,260.00	0.00	0.00	0.00	180,260.00	0.00
INFORMATION SERVICES - 1120							
LIBRARY SERVICES - 1122	293,035.00	293,035.00	0.00	0.00	0.00	293,035.00	0.00
Capital Outlay	293,035.00	293,035.00	0.00	0.00	0.00	293,035.00	0.00
LEGAL SERVICES - 1130							
GENERAL ADMINISTRATION - 1131	334,390.00	334,390.00	155,960.00	0.00	0.00	178,430.00	155,960.00
Capital Outlay	334,390.00	334,390.00	155,960.00	0.00	0.00	178,430.00	155,960.00
LOCAL DISASTER RISK REDUCTION AND	213,300.00	213,300.00	0.00	0.00	0.00	213,300.00	0.00
Capital Outlay	213,300.00	213,300.00	0.00	0.00	0.00	213,300.00	0.00
EDUCATION, CULTURE, SPORTS AND MANPOWER DEVELOPMENT - 3000	<u>11,230,000.00</u>	<u>11,230,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,230,000.00</u>	<u>0.00</u>
OTHER EDUCATION, SPORTS AND MANPOWER DEVELOPMENT SERVICES - 3390							
CULTURAL PROJECTS- 3391	6,000,000.00	6,000,000.00	0.00	0.00	0.00	6,000,000.00	0.00
Capital Outlay	6,000,000.00	6,000,000.00	0.00	0.00	0.00	6,000,000.00	0.00

Unit : General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
SPORTS DEVELOPMENT / PHYSICAL FIT	5,230,000.00	5,230,000.00	0.00	0.00	0.00	5,230,000.00	0.00
Capital Outlay	5,230,000.00	5,230,000.00	0.00	0.00	0.00	5,230,000.00	0.00
<b>HEALTH SERVICES - 4000</b>	<b><u>51,255,588.52</u></b>	<b><u>51,255,588.52</u></b>	<b><u>3,481,954.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>47,773,634.52</u></b>	<b><u>3,481,954.00</u></b>
HEALTH SERVICES - 4410							
GENERAL ADMINISTRATION - 4411	28,058,652.14	28,058,652.14	539,094.00	0.00	0.00	27,519,558.14	539,094.00
Maintenance and Other Operating Expenses	22,548,530.16	22,548,530.16	0.00	0.00	0.00	22,548,530.16	0.00
Capital Outlay	5,510,121.98	5,510,121.98	539,094.00	0.00	0.00	4,971,027.98	539,094.00
HOSPITAL - 4420							
GENERAL ADMINISTRATION - 4421	23,196,936.38	23,196,936.38	2,942,860.00	0.00	0.00	20,254,076.38	2,942,860.00
Capital Outlay	23,196,936.38	23,196,936.38	2,942,860.00	0.00	0.00	20,254,076.38	2,942,860.00
<b>SOCIAL WELFARE SERVICES - 7000</b>	<b><u>994,422.00</u></b>	<b><u>994,422.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>994,422.00</u></b>	<b><u>0.00</u></b>
SOCIAL WELFARE SERVICES - 7610							
GENERAL ADMINISTRATION - 7611	716,240.00	716,240.00	0.00	0.00	0.00	716,240.00	0.00
Capital Outlay	716,240.00	716,240.00	0.00	0.00	0.00	716,240.00	0.00
FAMILY PLANNING SERVICES - 7620							
GENERAL ADMINISTRATION - 7621	278,182.00	278,182.00	0.00	0.00	0.00	278,182.00	0.00
Capital Outlay	278,182.00	278,182.00	0.00	0.00	0.00	278,182.00	0.00
<b>ECONOMIC SERVICES - 8000</b>	<b><u>1,453,495,218.85</u></b>	<b><u>1,453,495,218.85</u></b>	<b><u>549,990,968.77</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>903,504,250.08</u></b>	<b><u>549,990,968.77</u></b>
AGRICULTURAL SERVICES - 8710							
GENERAL ADMINISTRATION - 8711	3,752,814.75	3,752,814.75	308,200.00	0.00	0.00	3,444,614.75	308,200.00
Capital Outlay	3,752,814.75	3,752,814.75	308,200.00	0.00	0.00	3,444,614.75	308,200.00
VETERINARY SERVICES - 8720							
GENERAL ADMINISTRATION - 8721	328,950.00	328,950.00	0.00	0.00	0.00	328,950.00	0.00
Capital Outlay	328,950.00	328,950.00	0.00	0.00	0.00	328,950.00	0.00
NATURAL RESOURCES SERVICES - 8730							

ount : General Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
GENERAL ADMINISTRATION - 8731	359,721.00	359,721.00	98,430.00	0.00	0.00	261,291.00	98,430.00
Capital Outlay	359,721.00	359,721.00	98,430.00	0.00	0.00	261,291.00	98,430.00
ENGINEERING SERVICES - 8750							
GENERAL ADMINISTRATION - 8751	137,435,520.48	137,435,520.48	84,812,350.15	0.00	0.00	52,623,170.33	84,812,350.15
Capital Outlay	137,435,520.48	137,435,520.48	84,812,350.15	0.00	0.00	52,623,170.33	84,812,350.15
LOCAL DEVELOPMENT FUND - 8910							
DEVELOPMENT FUND - 8919	1,296,082,390.77	1,296,082,390.77	464,897,088.62	0.00	0.00	831,385,302.15	464,897,088.62
Maintenance and Other Operating Expenses	178,682,902.45	178,682,902.45	3,506,399.00	0.00	0.00	175,176,503.45	3,506,399.00
Capital Outlay	1,117,399,488.32	1,117,399,488.32	461,190,689.62	0.00	0.00	656,208,798.70	461,190,689.62
LIVELIHOOD PROJECTS - 8970							
GENERAL ADMINISTRATION - 8971	15,535,821.85	15,535,821.85	74,900.00	0.00	0.00	15,460,921.85	74,900.00
Maintenance and Other Operating Expenses	13,330,411.85	13,330,411.85	74,900.00	0.00	0.00	13,255,511.85	74,900.00
Capital Outlay	2,205,410.00	2,205,410.00	0.00	0.00	0.00	2,205,410.00	0.00
OTHER PURPOSES - 9000	<u>196,301,886.96</u>	<u>196,301,886.96</u>	<u>47,297,558.37</u>	<u>0.00</u>	<u>0.00</u>	<u>149,004,328.59</u>	<u>47,297,558.37</u>
PUBLIC DEBT - 9920							
LOAN AMORTIZATION - DOMESTIC - 992	10,852,447.17	10,852,447.17	0.00	0.00	0.00	10,852,447.17	0.00
Financial Expenses	10,852,447.17	10,852,447.17	0.00	0.00	0.00	10,852,447.17	0.00
MISCELLANEOUS OTHER PURPOSES - 9990							
INTERLOCAL GOVERNMENT TRANSFER	27,959,000.00	27,959,000.00	0.00	0.00	0.00	27,959,000.00	0.00
Maintenance and Other Operating Expenses	27,959,000.00	27,959,000.00	0.00	0.00	0.00	27,959,000.00	0.00
BUDGETARY RESERVES - 9998	157,435,797.62	157,435,797.62	47,297,558.37	0.00	0.00	110,138,239.25	47,297,558.37
Capital Outlay	157,435,797.62	157,435,797.62	47,297,558.37	0.00	0.00	110,138,239.25	47,297,558.37
OTHERS - 9999	54,642.17	54,642.17	0.00	0.00	0.00	54,642.17	0.00
Maintenance and Other Operating Expenses	54,642.17	54,642.17	0.00	0.00	0.00	54,642.17	0.00



**STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATIONS**

For the year 2023

Account: Special Education Fund

FUNCTION/PROGRAM/PROJECT/ACTIVITY	APPROPRIATION	ALLOTMENT	OBLIGATION	DISBURSEMENT	BALANCE OF APPROPRIATIONS	BALANCE OF ALLOTMENTS	BALANCE OF OBLIGATIONS
<b>GRAND TOTAL</b>	<u>170,915,025.36</u>	<u>170,915,025.36</u>	<u>67,705,658.28</u>	<u>0.00</u>	<u>0.00</u>	<u>103,209,367.08</u>	<u>67,705,658.28</u>
<b>CURRENT YEAR APPROPRIATIONS</b>	<u>105,700,000.00</u>	<u>105,700,000.00</u>	<u>29,348,570.94</u>	<u>0.00</u>	<u>0.00</u>	<u>76,351,429.06</u>	<u>29,348,570.94</u>
Maintenance and Other Operating Expenses	55,700,000.00	55,700,000.00	20,559,373.46	0.00	0.00	35,140,626.54	20,559,373.46
Capital Outlay	50,000,000.00	50,000,000.00	8,789,197.48	0.00	0.00	41,210,802.52	8,789,197.48
<b>EDUCATION, CULTURE, SPORTS AND MANPOWER DEVELOPMENT - 3000</b>	<u>105,700,000.00</u>	<u>105,700,000.00</u>	<u>29,348,570.94</u>	<u>0.00</u>	<u>0.00</u>	<u>76,351,429.06</u>	<u>29,348,570.94</u>
Maintenance and Other Operating Expenses	55,700,000.00	55,700,000.00	20,559,373.46	0.00	0.00	35,140,626.54	20,559,373.46
Capital Outlay	50,000,000.00	50,000,000.00	8,789,197.48	0.00	0.00	41,210,802.52	8,789,197.48
<b>CONTINUING APPROPRIATIONS</b>	<u>65,215,025.36</u>	<u>65,215,025.36</u>	<u>38,357,087.34</u>	<u>0.00</u>	<u>0.00</u>	<u>26,857,938.02</u>	<u>38,357,087.34</u>
Capital Outlay	65,215,025.36	65,215,025.36	38,357,087.34	0.00	0.00	26,857,938.02	38,357,087.34
<b>EDUCATION, CULTURE, SPORTS AND MANPOWER DEVELOPMENT - 3000</b>	<u>65,215,025.36</u>	<u>65,215,025.36</u>	<u>38,357,087.34</u>	<u>0.00</u>	<u>0.00</u>	<u>26,857,938.02</u>	<u>38,357,087.34</u>
Capital Outlay	65,215,025.36	65,215,025.36	38,357,087.34	0.00	0.00	26,857,938.02	38,357,087.34



**PROVINCE/CITY/MUNICIPALITY of LEYTE**  
**Combined Schedule of Property, Plant and Equipment**  
**Year 2023**

*(With Comparative Figures for CY-2022)*

Account Title	Acct. Code	2 0 2 3		2 0 2 2	
		Amount	Net Book Value	Amount	Net Book Value
Land	1-07-01-010		598,064,893.60		598,064,893.60
Land Improvements, Aquaculture Structures	1-07-02-010	4,278,306.53		4,278,306.53	
Accumulated Depreciation - Land Improvements, Aquaculture Structures	1-07-02-011	(1,248,680.88)	3,029,625.65	(1,241,780.88)	3,036,525.65
Other Land Improvements	1-07-02-990	130,135,525.15		126,962,653.68	
Accumulated Depreciation - Other Land Improvements	1-07-02-991	(65,672,589.75)	64,462,935.40	(62,233,070.07)	64,729,583.61
Road Networks	1-07-03-010	6,422,904,512.17		5,800,821,240.42	
Accumulated Depreciation - Road Networks	1-07-03-011	(1,207,614,022.28)	5,215,290,489.89	-891,341,987.01	4,909,479,253.41
Flood Control Systems	1-07-03-020	427,211,899.81		312,092,204.79	
Accumulated Depreciation - Flood Control Systems	1-07-03-021	(62,314,524.26)	364,897,375.55	-43,786,558.71	268,305,646.08
Water Supply Systems	1-07-03-040	263,173,253.13		209,035,827.04	
Accumulated Depreciation - Water Supply Systems	1-07-03-041	(42,508,031.66)	220,665,221.47	-32,388,556.14	176,647,270.90
Power Supply Systems	1-07-03-050	21,578,690.76		21,578,690.76	
Accumulated Depreciation - Power Supply Systems	1-07-03-051	(7,650,125.61)	13,928,565.15	-6,128,541.33	15,450,149.43
Seaport Systems	1-07-03-070	8,997,660.70		-	
Accumulated Depreciation - Seaport Systems	1-07-03-071	(202,447.38)	8,795,213.32	-	-
Parks, Plazas and Monuments	1-07-03-090	57,613,184.54		57,613,184.54	
Accumulated Depreciation - Parks, Plazas and Monuments	1-07-03-091	(10,855,916.69)	46,757,267.85	-7,158,854.93	50,454,329.61
Other Infrastructure Assets	1-07-03-990	2,540,747,309.67		2,008,574,750.82	
Accumulated Depreciation - Other Infrastructure Assets	1-07-03-991	(240,761,311.63)	2,299,985,998.04	-139,075,225.75	1,869,499,525.07
Buildings	1-07-04-010	1,189,622,519.88		1,166,215,388.36	
Accumulated Depreciation - Buildings	1-07-04-011	(133,260,543.67)	1,056,361,976.21	-67,082,773.89	1,099,132,614.47
School Buildings	1-07-04-020	332,365,576.21		332,365,576.21	
Accumulated Depreciation - School Buildings	1-07-04-021	(161,524,043.46)	170,841,532.75	-151,697,024.58	180,668,551.63
Hospitals and Health Centers	1-07-04-030	110,963,536.21		91,523,726.87	
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031	(19,124,821.39)	91,838,714.82	-17,619,317.14	73,904,409.73
Markets	1-07-04-040		171,796.38		171,796.38
Other Structures	1-07-04-990	379,584,562.45		353,137,734.05	
Accumulated Depreciation - Other Structures	1-07-04-991	(65,353,651.64)	314,230,910.81	-56,876,791.40	296,260,942.65
Machinery	1-07-05-010		-		315,027.13

Account Title	Acct. Code	2 0 2 3		2 0 2 2	
		Amount	Net Book Value	Amount	Net Book Value
Office Equipment	1-07-05-020	245,461,491.21		221,828,390.76	
Accumulated Depreciation - Office Equipment	1-07-05-021	(119,067,713.47)	126,393,777.74	-108,421,643.76	113,406,747.00
Information and Communication Technology Equipment	1-07-05-030	114,552,815.51		98,041,796.31	
Accumulated Depreciation - Information and Commu. Tech. Equipt.	1-07-05-031	(48,531,650.88)	66,021,164.63	-43,319,890.05	54,721,906.26
Agricultural and Forestry Equipment	1-07-05-040	25,413,295.00		25,413,295.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	1-07-05-041	(11,267,066.79)	14,146,228.21	-9,010,014.87	16,403,280.13
Communication Equipment	1-07-05-070	24,254,695.49		23,964,365.49	
Accumulated Depreciation - Communication Equipment	1-07-05-071	(7,390,004.64)	16,864,690.85	-6,635,769.40	17,328,596.09
Construction and Heavy Equipment	1-07-05-080	429,052,704.07		438,143,677.07	
Accumulated Depreciation - Construction and Heavy Equipment	1-07-05-081	(244,181,738.41)	184,870,965.66	-237,258,383.91	200,885,293.16
Disaster Response and Rescue Equipment	1-07-05-090	103,357,732.60		103,553,732.60	
Accumulated Depreciation - Disaster Response and Rescue Equipt.	1-07-05-091	(29,017,548.58)	74,340,184.02	-17,882,561.82	85,671,170.78
Military, Police and Security Equipment	1-07-05-100	1,543,016.59		1,543,016.59	
Accumulated Depreciation - Military, Police and Security Equipment	1-07-05-101	(697,154.14)	845,862.45	-697,154.14	845,862.45
Medical Equipment	1-07-05-110	513,419,003.14		494,432,419.14	
Accumulated Depreciation - Medical Equipment	1-07-05-111	(188,483,074.62)	324,935,928.52	-170,498,904.59	323,933,514.55
Sports Equipment	1-07-05-130	4,585,344.69		4,585,344.69	
Accumulated Depreciation - Sports Equipment	1-07-05-131	(1,713,578.46)	2,871,766.23	-1,686,895.22	2,898,449.47
Technical and Scientific Equipment	1-07-05-140	31,647,607.96		31,647,607.96	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141	(1,674,724.93)	29,972,883.03	-1,424,074.93	30,223,533.03
Other Machinery and Equipment	1-07-05-990	21,882,582.61		23,663,528.86	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991	(9,303,105.80)	12,579,476.81	-8,457,818.35	15,205,710.51
Motor Vehicles	1-07-06-010	248,319,690.06		182,265,435.44	
Accumulated Depreciation - Motor Vehicles	1-07-06-011	(138,077,023.98)	110,242,666.08	-126,403,319.25	55,862,116.19
Watercrafts	1-07-06-040	6,747,371.15		6,747,371.15	
Accumulated Depreciation - Watercrafts	1-07-06-041	(2,366,363.55)	4,381,007.60	-2,366,363.55	4,381,007.60
Furniture and Fixtures	1-07-07-010	81,964,109.77		82,011,280.77	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011	(23,218,412.62)	58,745,697.15	-17,572,718.38	64,438,562.39
Books	1-07-07-020	21,824,821.60		21,824,821.60	
Accumulated Depreciation - Books	1-07-07-021	(15,639,273.22)	6,185,548.38	-10,497,093.46	11,327,728.14
Construction in Progress - Infrastructure Assets	1-07-10-020		422,719,161.89		758,880,875.88
Construction in Progress - Buildings and Other Structures	1-07-10-030		300,419.96		5,399,188.34
Other Property, Plant and Equipment	1-07-99-990	27,857,698.01		26,033,649.01	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991	(13,676,076.70)	14,181,621.31	-8,035,109.58	17,998,539.43
<b>Total</b>			<b>11,939,921,567.41</b>		<b>11,385,932,600.75</b>

## Appendix H

### Status of Validated PPAs funded from the 20% Development Fund - Continuing Appropriations

#### Province of Leyte

For Calendar Year 2023

	PARTICULARS	Estimated Cost	AIP/SIP Year		Remarks
			2021	2022	
	<b>AIP CY2023</b>				
	<b>IMPLEMENTED IN CY 2023</b>				
1	Rehabilitation and Improvement of road along from JNR-Hinabuyan -Libagong Road Section, Villaba, Leyte	₱12,600,000.00	✓		3,999,103.57
2	Rehabilitation and Improvement of road along Bimilho -sherwood Road Section, Albuera, Leyte	27,000,000.00	✓	✓	part of a 1.150B road resurfacing project stream
3	Rehabilitation and Improvement of road from Caranhug-Manlilisid Road Section, Javier, Leyte	10,260,000.00		✓	8,000,000.00
4	Construction of Series of Box Culvert, Brgy. Linao, Inopacan, Leyte	34,000,000.00			
5	Financial assistance to Brgy. Casilda, Merida Leyte for the continuation of the construction of the Concrete Drainage Canal Phase II	300,000.00			
6	Financial Assistance to Brgy. Balugo, Albuera Leyte for the Const. of Drainage Canal in Zones 3 and 4	300,000.00			
	<i>Subtotal</i>	<i>₱84,460,000.00</i>			
	<b>NOT IMPLEMENTED IN CY 2023</b>				
1	Rehabilitation/improvement of water system in Brgy. Binolho, Javier, Leyte	₱350,000.00		✓	700,000.00
2	Construction of Multi-Purpose Building at Brgy. Kiling, Tanauan, Leyte	6,000,000.00		✓	5,900,000.00
3	Repair/Improvement of San Antonio- Lanawan- San Vicente-Macarthur- Kagbana ( Buraen) Road Section, Buraen, Leyte	20,000,000.00		✓	funding source indicated the CY 2022 AIP for these PPA set was in lump-sum
4	Repair/Improvement of Railes-Enage-Anislagan-Casiongan(Calubian) via Sitio Airport-Sitio Crossing-Sitio Limite, Daja Daku, San Isidro, leyte	20,000,000.00		✓	
5	Repair/Improvement of Access Road along Leyte Academic Center- Government Center, Pawing, Palo, Leyte	20,000,000.00		✓	
6	Repair/Improvement of Taguite- Magcasuang- San Isidro/ Malibago-Sangputan Road Section, Babatngon, Leyte	20,000,000.00		✓	
7	Access Road to Kawayan Bugtong United Farmers at Kawayan Bugtong, Calubian, Leyte	20,000,000.00		✓	
8	Access Road to Malobago Farmers Association at Brgy. Malobago, Calubian, Leyte	20,000,000.00		✓	
9	Rehabilitation and Improvement of Farm to Market Road from JNR to Brgy Tuba (Jaro) Road Section - Brgy. Santol to Brgy Borseth in Alangalang, Leyte	20,000,000.00		✓	
10	Rehabilitation/Improvement of Farm to Market along Brgy Palasyo to Brgy Hitomnog Road Dagami, Leyte	20,000,000.00		✓	
11	Rehab/Improvement of Farm to Market from Brgy. Caluctogan to Sitio Cabarasan Brgy Hinabuyan to Brgy Bakilit Dagami, Leyte	20,000,000.00		✓	
12	Rehabilitation and Improvement of road along Divisoria-Tabangohay Road Section, Alangalang, Leyte	20,000,000.00		✓	
13	Rehabilitation and Improvement of road along Sagkahan-Macalpi Road Section, Carigara Leyte	59,880,000.00	✓		original CMGP Funding-no amount
14	Rehabilitation and Improvemnet of road along Calubian-Dacay Road Section, Dulag, Leyte	9,195,000.00	✓		2,024,974.58

	PARTICULARS	Estimated Cost	AIP/SIP Year		Remarks
			2021	2022	
15	Rehabilitation and Improvement of road along Tabu-Cabarasan Road Section, Dulag, Leyte	15,000,000.00	✓		4,308,441.67
16	Rehabilitation and Improvement of road along Julita-Hindang-Anibong Road Section, Julita, Leyte	43,470,000.00	✓	✓	part of a 20M road stabilization project stream
17	Rehabilitation and Improvement of road along La Paz-Sto.Niño Road Section, La Paz, Leyte	23,280,000.00		✓	part of a 20M road stabilization project stream
18	Rehabilitation and Improvement of road along Macarthur-Pakle- San Antonio Road Section, Macarthur, Leyte	30,000,000.00	✓		CO SPA 1011-49 CY 2020
19	Rehabilitation and Improvement of road from JNR-Romualdez-Liwayway -Lake Danao Road Section, Macarthur, Leyte	9,555,000.00		✓	4,000,000.00
20	Rehabilitation and Improvement of road from JNR-Abjao-Jalas Road Section, Villaba, Leyte	42,000,000.00		✓	
21	Rehabilitation and Improvement of road from JNR-Pob. -del Sur-Tinghub-Catagbacan Road Section, Villaba Leyte	32,025,000.00	✓		CMGP - No Amount
22	Rehabilitation and Improvement of road from JNR-Makinhas-Ciabu Road Section, Baybay City Leyte	19,500,000.00	✓	✓	part of a 1.317B road construction stream
23	Rehabilitation and Improvement of road JNR-Sta. Maria-Baas- Kang - iras Road Section, Hilongos, Leyte	66,255,000.00		✓	part of a 20M road stabilization project stream
24	Rehabilitation and Improvement of road from JNR-Talisay-Tabunok- Taguipa Road Section, Hilongos, Leyte	45,420,000.00		✓	
25	Rehabilitation and Improvement of road from JNR-Tagbibi Road Section, Hindang, Leyte	4,500,000.00		✓	4,288,884.08
26	Rehabilitation and Improvement of road along Marao- Canangay Road Section, Inopacan, Leyte	53,745,000.00		✓	
27	Rehabilitation and Improvement of road from JNR-Caridad-Esperanza Road Section, Matalom Leyte	28,035,000.00		✓	part of a 20M road stabilization project stream
28	Concreting of Road at Brgy. San Victor, Tanauan, Leyte	6,000,000.00	✓		1,095,375.32
29	Road Opening at Brgy. Lanawan, Pastrana, Leyte	18,300,000.00		✓	
30	Construction of Stage & Installation of 2 Units Hanged Basketball Goal at Brgy. Manaybanay, Pastrana, Leyte	800,000.00		✓	
31	Road Reblocking from JNR- Makinhas-Ciabu Road Section Baybay, City Leyte	30,895,000.00	✓	✓	part of a 1.317B road construction stream
32	Construction of Riprap at Brgy. Opong, Tolosa, Leyte	6,000,000.00		✓	
33	Construction of Riprap at Brgy. San Roque Tolosa, Leyte	9,000,000.00		✓	
34	Rehabilitation/Repair of Box Culvert Brgy. Can-angay, Inopacan, Leyte	3,125,000.00	✓		
	<b>Subtotal</b>	<b>₱762,330,000.00</b>			
	<b>TOTAL</b>	<b>₱ 846,790,000.00</b>			
	<b>Supplemental AIP # 1 CY2023 IMPLEMENTED</b>				
1	Construction of Multi Purpose Building at Brgy. Cangumbang, Palo, Leyte	₱4,789,060.80		✓	4,500,000.00
2	Construction of two (2) storey Multi Purpose Building at Brgy. Tagbubunga, Villaba, Leyte	2,193,449.00	✓		
3	Concreting of road, Brgy Teraza Palo, Leyte	3,761,236.69	✓		
4	Rehabilitation and improvement of Road along Brgy Cahigan-Brgy San Francisco Road Section, Villaba, Leyte	16,455,456.17		✓	10,000,000.00
5	Rehabilitation and improvement of Road, Brgy. Cambacbac, Pakmpon, Leyte	12,000,000.00	✓		
6	Rehabilitation/improvement of Road along Sitio Ponod, Brgy Tinao San Isidro	6,788,393.97		✓	
	<b>Subtotal</b>	<b>₱45,987,596.63</b>			



	PARTICULARS	Estimated Cost	AIP/SIP Year		Remarks
			2021	2022	
	<b>NOT IMPLEMENTED</b>				
1	Construction of Stage in Brgy. Telegrafo, Tolosa, Leyte	P750,000.00		✓	
2	Construction of 2-Storey Multi Purpose Building, Brgy. San Isidro, Alangalang, Leyte	2,103,457.04	✓		
3	Construction of 2-Storey Multi Purpose Building, Brgy. Cabaohan, Pastrana, Leyte	4,200,000.00	✓		
4	Major Repair and Retrofitting of Leyte Provincial Capitol, Tacloban City	149,653,557.55		✓	200,000,000.00
5	Rehabilitation and improvement of Road Along JNR Brgy Crossing Sitio Sangabon-Sitio Tinibgan, Brgy Biasong, San Isidro Leyte	11,234,780.50		✓	
6	Rehabilitation and improvement of Road along JNR-Anahaw, Hindang Leyte	15,065,601.71		✓	
7	Rehabilitation and improvement of Road along JNR-Magnangoy - Sta Cruz, Hilongos Leyte	20,261,452.29		✓	
8	Rehabilitation and improvement of Road along JNR-Biasong-Cabalasan Baybay City, Leyte	11,305,914.45		✓	9,001,264.01
9	Road concreting, Brgy. Yapad, Pastrana, Leyte	7,200,000.00	✓		
10	Construction of Slope Protection along JNR-Hinabay-Cabulisan Road Section, Inopacan, Leyte	188,494,637.45		✓	5,331,775.88
	<i>Subtotal</i>	<b>P410,269,400.99</b>			
	<b>TOTAL</b>	<b>P456,256,997.62</b>			
	<b>Supplemental AIP # 2 CY2023</b>				
	<b>IMPLEMENTED</b>				
1	Construction of Multi-Purpose Building, Phase 2, Brgy. Villa Hermosa, Julita, Leyte	P2,947,104.17	No year indicated		
2	Construction of Multi-Purpose Building, Phase 2, Brgy. Don Luis, Calubian, Leyte	2,068,003.93			
3	Construction of 3-storey MPB in Poblacion, Isabel, Leyte	20,000,000.00			
4	Extra Work for Concreting of Road in Brgy. San francisco, Isabel, Leyte	394,112.01			
5	Financial assistance to Brgy. Nipa, Calubian, Leyte for the Installation of Solar Lamp Posts	200,000.00			
6	Financial assistance to Brgy. Ferdinand E. Marcos, Calubian, Leyte for the Installation of Solar Lamp Posts	200,000.00			
	<b>Total</b>	<b>P25,809,220.11</b>			
	<b>Supplemental AIP # 3 CY2023</b>				
	<b>IMPLEMENTED</b>				
1	Construction of two (2) Storey Multi-Purpose Building, Brgy. Cagnocot, Villaba, Leyte	5,000,000.00	No year indicated		
	<b>Total</b>	<b>P5,000,000.00</b>			
	<b>GRAND TOTAL</b>	<b>P1,333,856,217.73</b>			

<b>RECAP:</b>	<b>IMPLEMENTED</b>	<b>UNIMPLEMENTED</b>	<b>TOTALS</b>
AIP CY 2023	P84,460,000.00	P762,330,000.00	P846,790,000.00
Supplemental AIP # 1 CY2023	P45,987,596.63	P410,269,400.99	P456,256,997.62
Supplemental AIP # 2 CY2023	P25,809,220.11		P25,809,220.11
Supplemental AIP # 3 CY2023	P5,000,000.00		P5,000,000.00
<b>GRAND TOTAL</b>	<b>P161,256,816.74</b>	<b>P1,172,599,400.99</b>	<b>P1,333,856,217.73</b>

# Appendix I

**Schedule of Collections & Remittances**  
**ABUYOG DISTRICT HOSPITAL**  
 For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								DRUG CEILING							
	Collections			Remittances			Days Delay/Lag Against Remittance Date from	Average Days of Delay	Collections			Remittances			Days Delay/Lag Against Remittance Date from	Average Days of Delay
	Date		Amount	Date	Amount	First collection date			Last collection date	Date		Amount	Date	Amount		
	From	To							From	To						
ADH	01/01/2023	02/01/2023	₱28,050.60	06/01/2023	₱28,050.60	5	4	4.5	01/01/2023	02/01/2023	1,186.00	06/01/2023	1,186.00	5	4	4.5
	03/01/2023	09/01/2023	276,168.00	13/01/2023	276,168.00	10	4	7	03/01/2023	11/01/2023	169,588.00	20/01/2023	169,588.00	17	9	13
	10/01/2023	16/01/2023	586,912.00	20/01/2023	586,912.00	10	4	7	17/01/2023	22/01/2023	181,696.45	26/01/2023	181,696.45	9	4	6.5
	17/01/2023	23/01/2023	586,315.05	26/01/2023	586,315.05	9	3	6	24/01/2023	29/01/2023	4,298.00	31/01/2023	4,298.00	7	2	4.5
	24/01/2023	30/01/2023	194,373.00	31/01/2023	194,373.00	7	1	4	31/01/2023	06/02/2023	249,854.24	08/02/2023	249,854.24	8	2	5
	31/01/2023	06/02/2023	783,791.01	08/02/2023	783,791.01	8	2	5	08/02/2023	13/02/2023	163,769.75	16/02/2023	163,769.75	8	3	5.5
	07/02/2023	11/02/2023	105,717.35	16/02/2023	105,717.35	9	5	7	26/02/2023	26/02/2023	554.00	02/03/2023	554.00	0	4	2
	14/02/2023	21/02/2023	487,018.76	23/02/2023	487,018.76	9	2	5.5	03/03/2023	03/03/2023	79,926.30	09/03/2023	79,926.30	0	6	3
	22/02/2023	28/02/2023	79,160.00	02/03/2023	79,160.00	8	2	5	08/03/2023	09/03/2023	75,298.00	16/03/2023	75,298.00	8	7	7.5
	01/03/2023	07/03/2023	311,612.30	09/03/2023	311,612.30	8	2	5	19/03/2023	21/03/2023	560.00	23/03/2023	560.00	4	2	3
	08/03/2023	14/03/2023	295,331.94	16/03/2023	295,331.94	8	2	5	26/03/2023	26/03/2023	1,355.00	30/03/2023	1,355.00	0	4	2
	15/03/2023	21/03/2023	193,942.80	23/03/2023	193,942.80	8	2	5	29/03/2023	29/03/2023	107,604.90	12/04/2023	107,604.90	0	14	7
	22/03/2023	28/03/2023	85,913.00	30/03/2023	85,913.00	8	2	5	04/04/2023	04/04/2023	955.00	13/04/2023	955.00	0	9	4.5
	28/03/2023	31/03/2023	318,844.30	12/04/2023	318,844.30	15	12	13.5	11/04/2023	13/04/2023	40,561.15	20/04/2023	40,561.15	9	7	8
	01/04/2023	10/04/2023	200,556.90	13/04/2023	200,556.90	12	3	7.5	29/04/2023	29/04/2023	25,180.40	29/04/2023	25,180.40	0	0	0
	11/04/2023	17/04/2023	195,170.35	20/04/2023	195,170.35	9	3	6	01/05/2023	03/05/2023	1,315.00	04/05/2023	1,315.00	3	1	2
	18/04/2023	27/04/2023	259,787.05	28/04/2023	259,787.05	10	1	5.5	07/05/2023	08/05/2023	516.00	11/05/2023	516.00	4	3	3.5
	28/04/2023	03/05/2023	103,345.80	04/05/2023	103,345.80	6	1	3.5	19/05/2023	24/05/2023	3,123.00	24/05/2023	3,123.00	6	1	3.5
	04/05/2023	10/05/2023	151,721.40	11/05/2023	151,721.40	7	1	4	26/05/2023	26/05/2023	9,792.00	31/05/2023	9,792.00	0	5	2.5
	11/05/2023	17/05/2023	124,690.75	18/05/2023	124,690.75	7	1	4	31/05/2023	31/05/2023	1,368.00	08/06/2023	1,368.00	8	8	8
	18/05/2023	24/05/2023	173,038.25	25/05/2023	173,038.25	7	1	4	08/06/2023	12/06/2023	1,636.00	14/06/2023	1,636.00	6	2	4
	25/05/2023	07/06/2023	185,208.00	08/06/2023	185,208.00	14	1	7.5	17/06/2023	17/06/2023	630.00	22/06/2023	630.00	5	5	5
	08/06/2023	13/06/2023	146,922.25	14/06/2023	146,922.25	6	1	3.5	23/06/2023	27/06/2023	77,938.34	30/06/2023	77,938.34	7	3	5
	14/06/2023	29/06/2023	340,665.46	30/06/2023	340,665.46	16	1	8.5	21/07/2023	25/07/2023	33,245.83	31/07/2023	33,245.83	10	6	8
	30/06/2023	12/07/2023	367,625.28	13/07/2023	367,625.28	13	1	7	04/08/2023	09/08/2023	37,063.97	10/08/2023	37,063.97	6	1	3.5
	13/07/2023	19/07/2023	177,813.00	20/07/2023	177,813.00	7	1	4	15/08/2023	15/08/2023	30,099.45	17/08/2023	30,099.45	2	2	2
	21/07/2023	30/07/2023	298,937.42	31/07/2023	298,937.42	10	1	5.5	19/08/2023	19/08/2023	55,586.67	25/08/2023	55,586.67	6	6	6
	31/07/2023	09/08/2023	400,209.63	10/08/2023	400,209.63	10	1	5.5	26/08/2023	27/08/2023	6,055.00	31/08/2023	6,055.00	5	4	4.5
	10/08/2023	16/08/2023	258,766.50	17/08/2023	258,766.50	7	1	4	09/09/2023	09/09/2023	3,919.00	14/09/2023	3,919.00	5	5	5
	17/08/2023	24/08/2023	351,854.73	25/08/2023	351,854.73	8	1	4.5	09/09/2023	21/09/2023	25,464.98	22/09/2023	25,464.98	13	1	7
	25/08/2023	31/08/2023	146,364.75	31/08/2023	146,364.75	6	0	3	08/10/2023	09/10/2023	15,000.00	09/10/2023	15,000.00	1	0	0.5
	01/09/2023	06/09/2023	149,901.30	07/09/2023	149,901.30	6	1	3.5	10/10/2023	10/10/2023	220,213.46	12/10/2023	220,213.46	2	2	2
	07/09/2023	13/09/2023	202,701.75	14/09/2023	202,701.75	7	1	4	19/10/2023	19/10/2023	700.00	23/10/2023	700.00	4	4	4
	17/09/2023	21/09/2023	194,251.28	22/09/2023	194,251.28	5	1	3	28/10/2023	05/11/2023	7,525.00	06/11/2023	7,525.00	9	1	5
	22/09/2023	28/09/2023	202,765.30	29/09/2023	202,765.30	7	1	4	07/11/2023	07/11/2023	95,614.20	09/11/2023	95,614.20	2	2	2
	29/09/2023	05/10/2023	251,454.75	05/10/2023	251,454.75	6	0	3	08/11/2023	08/11/2023	14,124.00	13/11/2023	14,124.00	5	5	5
	06/10/2023	09/10/2023	197,348.10	09/10/2023	197,348.10	3	0	1.5	15/11/2023	15/11/2023	61,007.45	16/11/2023	61,007.45	1	1	1
	10/10/2023	11/10/2023	601,730.40	12/10/2023	601,730.40	2	1	1.5	29/11/2023	29/11/2023	47,079.15	30/11/2023	47,079.15	1	1	1
	12/10/2023	16/10/2023	125,797.15	16/10/2023	125,797.15	4	0	2	05/12/2023	05/12/2023	140,849.92	07/12/2023	140,849.92	2	2	2
	17/10/2023	18/10/2023	37,714.00	19/10/2023	37,714.00	2	1	1.5	13/12/2023	13/12/2023	202,860.00	14/12/2023	202,860.00	1	1	1
	19/10/2023	23/10/2023	84,713.50	23/10/2023	84,713.50	4	0	2	25/12/2023	28/12/2023	184,307.64	29/12/2023	184,307.64	4	1	2.5
	24/10/2023	26/10/2023	118,715.75	27/10/2023	118,715.75	3	1	2								
	27/10/2023	05/11/2023	335,664.75	06/11/2023	335,664.75	10	1	5.5								
	06/11/2023	08/11/2023	317,758.60	09/11/2023	317,758.60	3	1	2								
	09/11/2023	12/11/2023	117,788.39	12/11/2023	117,788.39	3	0	1.5								
	13/11/2023	15/11/2023	244,603.15	16/11/2023	244,603.15	3	1	2								
	16/11/2023	19/11/2023	113,472.45	20/11/2023	113,472.45	4	1	2.5								
	20/11/2023	22/11/2023	109,119.30	23/11/2023	109,119.30	3	1	2								
	23/11/2023	27/11/2023	158,524.00	28/11/2023	158,524.00	5	1	3								
	28/11/2023	29/11/2023	326,952.35	30/11/2023	326,952.35	2	1	1.5								
	30/11/2023	03/12/2023	89,961.00	04/12/2023	89,961.00	4	1	2.5								
	04/12/2023	06/12/2023	476,543.43	07/12/2023	476,543.43	3	1	2								
	07/12/2023	10/12/2023	89,355.75	11/12/2023	89,355.75	4	1	2.5								
	11/12/2023	13/12/2023	547,176.55	14/12/2023	547,176.55	3	1	2								
	18/12/2023	28/12/2023	638,361.06	29/12/2023	638,361.06	11	1	6								
			₱13,948,201.69		₱13,948,201.69						₱2,379,421.25		₱2,379,421.25			
	average collection /day		₱38,530.94			average range of delay		1-13	average collection /day		₱6,572.99			average range of delay		1-13

Schedule of Collections & Remittances

**BURAUEN DISTRICT HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								TRUST FUND							
	Collections			Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections			Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date	Amount	First collection date	Last collection date		Date		Amount	Date	Amount	First collection date	Last collection date	
	From	To						From	To							
BDH	03/01/2023	05/01/2023	₱53,501.00	27/01/2023	₱53,501.00	24	22	23	03/01/2023	24/02/2023	175,088.50	27/02/2023	175,088.50	55	3	29
	05/01/2023	14/01/2023	50,722.00	27/03/2023	50,722.00	81	72	76.5	08/03/2023	27/03/2023	10,936.00	30/03/2023	10,936.00	22	3	12.5
	14/01/2023	03/02/2023	204,284.15	27/02/2023	204,284.15	44	24	34	01/04/2023	27/04/2023	37,143.00	27/04/2023	37,143.00	26	0	13
	03/02/2023	16/03/2023	320,431.75	30/03/2023	320,431.75	55	14	34.5	16/06/2023	26/06/2023	28,965.00	30/06/2023	28,965.00	14	4	9
	18/03/2023	20/04/2023	296,585.00	27/04/2023	296,585.00	40	7	23.5	01/07/2023	29/07/2023	248,285.70	31/07/2023	248,285.70	30	2	16
	20/04/2023	09/05/2023	164,063.00	31/05/2023	164,063.00	41	22	31.5	01/08/2023	01/08/2023	65,785.05	25/08/2023	65,785.05	24	24	24
	09/05/2023	01/06/2023	166,626.00	15/06/2023	166,626.00	37	14	25.5	23/08/2023	28/09/2023	50,524.00	29/09/2023	50,524.00	37	1	19
	01/06/2023	22/06/2023	230,047.40	29/06/2023	230,047.40	28	7	17.5	03/10/2023	18/10/2023	148,344.76	25/10/2023	148,344.76	22	7	14.5
	22/06/2023	10/07/2023	233,425.00	31/07/2023	233,425.00	39	21	30	02/11/2023	17/11/2023	613,429.94	24/11/2023	613,429.94	22	7	14.5
	11/07/2023	19/07/2023	79,038.00	11/08/2023	79,038.00	31	23	27	25/11/2023	27/11/2023	23,216.00	01/12/2023	23,216.00	6	4	5
	20/07/2023	12/08/2023	679,715.80	30/08/2023	679,715.80	41	18	29.5	09/12/2023	09/12/2023	94,510.78	21/12/2023	94,510.78	12	12	12
	12/08/2023	24/08/2023	285,421.01	12/09/2023	285,421.01	31	19	25								
	24/08/2023	28/08/2023	71,882.00	15/09/2023	71,882.00	22	18	20								
	28/08/2023	04/09/2023	100,128.00	18/09/2023	100,128.00	21	14	17.5								
	04/09/2023	28/09/2023	623,110.00	29/09/2023	623,110.00	25	1	13								
	28/09/2023	11/10/2023	608,853.51	13/10/2023	608,853.51	15	2	8.5								
	11/10/2023	23/10/2023	331,336.70	27/10/2023	331,336.70	16	4	10								
	23/10/2023	09/11/2023	589,946.33	10/11/2023	589,946.33	18	1	9.5								
	09/11/2023	21/11/2023	691,791.30	24/11/2023	691,791.30	15	3	9								
	23/11/2023	06/12/2023	342,883.63	16/12/2023	342,883.63	23	10	16.5								
			<u>₱6,123,791.58</u>		<u>₱6,123,791.58</u>						<u>₱1,496,228.73</u>		<u>₱1,496,228.73</u>			
	average collection /day		<b>₱18,117.73</b>			average range of delay		<b>9-76</b>	average collection /day		<b>₱4,387.77</b>			average range of delay		<b>5-29</b>



Schedule of Collections & Remittances

**CARIGARA DISTRICT HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								TRUST FUND									
	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date	Amount	First collection date	Last collection date	Date		Amount	Date	Amount	First collection date	Last collection date				
	From	To						From	To									
CDH	01/01/2023	04/01/2023	₱72,543.00	11/01/2023	₱72,543.00	10	7	8.5	01/01/2023	08/01/2023	9,630.00	11/01/2023	9,630.00	10	3	6.5		
	05/01/2023	17/01/2023	458,439.84	19/01/2023	458,439.84	14	2	8	08/01/2023	08/01/2023	180,828.36	31/01/2023	180,828.36	23	23	23		
	17/01/2023	17/01/2023	351,951.00	31/01/2023	351,951.00	14	14	14	27/01/2023	19/02/2023	13,148.00	27/02/2023	13,148.00	31	8	19.5		
	25/01/2023	31/01/2023	136,165.00	10/02/2023	136,165.00	16	10	13	20/02/2023	27/03/2023	22,048.00	31/03/2023	22,048.00	39	4	21.5		
	01/02/2023	05/02/2023	79,301.00	17/02/2023	79,301.00	16	12	14	28/03/2023	10/04/2023	64,732.40	20/04/2023	64,732.40	23	10	16.5		
	06/02/2023	15/02/2023	161,354.40	27/02/2023	161,354.40	21	12	16.5	10/04/2023	23/04/2023	34,934.00	28/04/2023	34,934.00	18	5	11.5		
	16/02/2023	21/02/2023	97,349.00	03/03/2023	97,349.00	15	10	12.5	24/04/2023	01/05/2023	61,519.68	16/05/2023	61,519.68	22	15	18.5		
	22/02/2023	28/02/2023	138,691.00	08/03/2023	138,691.00	14	8	11	01/05/2023	21/05/2023	23,402.40	24/05/2023	23,402.40	23	3	13		
	01/03/2023	08/03/2023	159,597.00	16/03/2023	159,597.00	15	8	11.5	24/05/2023	31/05/2023	8,715.40	15/06/2023	8,715.40	22	15	18.5		
	09/03/2023	15/03/2023	106,333.00	26/03/2023	106,333.00	17	11	14	03/06/2023	13/06/2023	8,536.00	15/06/2023	8,536.00	12	2	7		
	16/03/2023	27/03/2023	211,230.00	31/03/2023	211,230.00	15	4	9.5	15/06/2023	27/06/2023	77,972.00	30/06/2023	77,972.00	15	3	9		
	28/03/2023	13/04/2023	365,758.60	20/04/2023	365,758.60	23	7	15	29/06/2023	29/07/2023	22,980.00	31/07/2023	22,980.00	32	2	17		
	14/04/2023	19/04/2023	108,573.00	28/04/2023	108,573.00	14	9	11.5	30/07/2023	17/08/2023	45,049.40	18/08/2023	45,049.40	19	1	10		
	20/04/2023	26/04/2023	183,577.52	05/05/2023	183,577.52	15	9	12	18/08/2023	24/08/2023	18,285.00	12/09/2023	18,285.00	25	19	22		
	27/04/2023	04/05/2023	171,192.00	16/05/2023	171,192.00	19	12	15.5	28/09/2023	19/10/2023	39,115.00	24/10/2023	39,115.00	26	5	15.5		
	05/05/2023	12/05/2023	160,079.00	19/05/2023	160,079.00	14	7	10.5	20/10/2023	31/10/2023	58,860.20	03/11/2023	58,860.20	14	3	8.5		
	13/05/2023	18/05/2023	141,279.00	24/05/2023	141,279.00	11	6	8.5	01/11/2023	01/11/2023	134,872.80	22/11/2023	134,872.80	21	21	21		
	19/05/2023	24/05/2023	106,575.00	25/05/2023	106,575.00	6	1	3.5	21/11/2023	05/12/2023	141,134.00	07/12/2023	141,134.00	16	2	9		
	25/05/2023	31/05/2023	129,551.00	01/06/2023	129,551.00	7	1	4	05/12/2023	15/12/2023	178,795.80	18/12/2023	178,795.80	13	3	8		
	01/06/2023	10/06/2023	216,756.00	15/06/2023	216,756.00	14	5	9.5										
	13/06/2023	20/06/2023	182,724.60	23/06/2023	182,724.60	10	3	6.5										
	21/06/2023	27/06/2023	211,659.40	30/06/2023	211,659.40	9	3	6										
	27/06/2023	05/07/2023	177,391.00	07/07/2023	177,391.00	10	2	6										
	06/07/2023	16/07/2023	152,794.00	18/07/2023	152,794.00	12	2	7										
	17/07/2023	29/07/2023	201,565.00	31/07/2023	201,565.00	14	2	8										
	30/07/2023	08/08/2023	203,067.00	09/08/2023	203,067.00	10	1	5.5										
	08/08/2023	17/08/2023	157,840.00	18/08/2023	157,840.00	10	1	5.5										
	17/08/2023	28/08/2023	189,134.00	31/08/2023	189,134.00	14	3	8.5										
	28/08/2023	10/09/2023	215,728.00	12/09/2023	215,728.00	15	2	8.5										
	11/09/2023	18/09/2023	181,405.00	21/09/2023	181,405.00	10	3	6.5										
	20/09/2023	27/09/2023	82,402.00	29/09/2023	82,402.00	9	2	5.5										
	28/09/2023	10/10/2023	91,533.00	13/10/2023	91,533.00	15	3	9										
	11/10/2023	20/10/2023	89,364.00	24/10/2023	89,364.00	13	4	8.5										
	21/10/2023	31/10/2023	145,105.00	03/11/2023	145,105.00	13	3	8										
	01/11/2023	10/11/2023	127,608.00	14/11/2023	127,608.00	13	4	8.5										
	11/11/2023	20/11/2023	168,706.00	22/11/2023	168,706.00	11	2	6.5										
	21/11/2023	05/12/2023	327,131.60	07/12/2023	327,131.60	16	2	9										
	06/12/2023	17/12/2023	256,443.40	18/12/2023	256,443.40	12	1	6.5										
			₱6,717,896.36		₱6,717,896.36						₱1,144,558.44		₱1,144,558.44					
	average collection /day		₱19,139.31			average range of delay		3-16	average collection /day		₱3,279.54			average range of delay		6-23		

Schedule of Collections & Remittances

**Dr. MANUEL B. VELOSO MEMORIAL HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								TRUST FUND							
	Collections			Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections			Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date	Amount	First collection date	Last collection date		Date		Amount	Date	Amount	First collection date	Last collection date	
	From	To						From	To							
<b>DMBVH</b>	01/01/2023	24/01/2023	₱168,725.00	30/01/2023	₱168,725.00	29	6	17.5	03/01/2023	24/01/2023	11,658.00	30/01/2023	11,658.00	27	6	16.5
	25/01/2023	13/02/2023	143,627.00	14/02/2023	143,627.00	20	1	10.5	25/01/2023	13/02/2023	9,656.00	14/02/2023	9,656.00	20	1	10.5
	14/02/2023	21/03/2023	203,538.80	24/03/2023	203,538.80	38	3	20.5	16/02/2023	01/03/2023	20,720.00	03/03/2023	20,720.00	15	2	8.5
	22/03/2023	29/04/2023	103,649.00	08/05/2023	103,649.00	47	9	28	03/03/2023	20/03/2023	32,932.00	24/03/2023	32,932.00	21	4	12.5
	01/05/2023	14/05/2023	119,861.00	30/05/2023	119,861.00	29	16	22.5	22/03/2023	13/04/2023	38,533.00	14/04/2023	38,533.00	23	1	12
	15/05/2023	25/05/2023	97,942.00	09/06/2023	97,942.00	25	15	20	15/04/2023	30/04/2023	16,881.00	08/05/2023	16,881.00	23	8	15.5
	26/05/2023	06/06/2023	70,461.00	20/06/2023	70,461.00	25	14	19.5	01/05/2023	14/05/2023	7,115.00	30/05/2023	7,115.00	29	16	22.5
	19/06/2023	30/06/2023	87,543.00	19/07/2023	87,543.00	30	19	24.5	15/05/2023	23/05/2023	5,663.00	09/06/2023	5,663.00	25	17	21
	01/07/2023	01/07/2023	109,989.00	04/08/2023	109,989.00	34	34	34	23/05/2023	23/05/2023	7,957.00	20/06/2023	7,957.00	28	28	28
	14/07/2023	31/07/2023	167,717.00	17/08/2023	167,717.00	34	17	25.5	09/06/2023	14/06/2023	3,537.00	06/07/2023	3,537.00	27	22	24.5
	17/08/2023	22/08/2023	567,585.60	11/09/2023	567,585.60	25	20	22.5	19/06/2023	29/06/2023	9,186.00	19/07/2023	9,186.00	30	20	25
	23/08/2023	01/09/2023	90,959.00	22/09/2023	90,959.00	30	21	25.5	03/07/2023	11/07/2023	24,226.00	04/08/2023	24,226.00	32	24	28
	02/09/2023	15/09/2023	109,337.00	03/10/2023	109,337.00	31	18	24.5	17/08/2023	21/08/2023	101,657.60	11/09/2023	101,657.60	25	21	23
	16/09/2023	06/10/2023	224,154.00	27/10/2023	224,154.00	41	21	31	26/08/2023	30/09/2023	2,825.00	03/10/2023	2,825.00	38	3	20.5
	17/10/2023	24/10/2023	53,427.00	17/11/2023	53,427.00	31	24	27.5	02/10/2023	16/10/2023	7,812.00	27/10/2023	7,812.00	25	11	18
	25/10/2023	10/11/2023	173,357.00	07/12/2023	173,357.00	43	27	35	06/11/2023	28/11/2023	4,446.00	07/12/2023	4,446.00	31	9	20
			₱2,491,872.40		₱2,491,872.40						₱304,804.60		₱304,804.60			
	<b>average collection /day</b>		<b>₱7,935.90</b>			<b>average range of delay</b>		<b>10-35</b>	<b>average collection /day</b>		<b>₱923.65</b>			<b>average range of delay</b>		<b>10-28</b>

Schedule of Collections & Remittances

**HILONGOS DISTRICT HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								TRUST FUND									
	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date	Amount	First collection date	Last collection date	Date		Amount	Date	Amount	First collection date	Last collection date				
	From	To						From	To									
HDH	02/01/2023	05/01/2023	₱178,670.00	06/01/2023	₱178,670.00	4	1	2.5	02/01/2023	05/01/2023	64,518.92	06/01/2023	64,518.92	4	1	2.5		
	06/01/2023	12/01/2023	78,015.00	13/01/2023	78,015.00	7	1	4	05/01/2023	05/01/2023	15,356.00	13/01/2023	15,356.00	8	8	8		
	13/01/2023	18/01/2023	56,783.50	19/01/2023	56,783.50	6	1	3.5	13/01/2023	18/01/2023	11,796.00	19/01/2023	11,796.00	6	1	3.5		
	19/01/2023	25/01/2023	56,312.00	26/01/2023	56,312.00	7	1	4	19/01/2023	25/01/2023	6,868.00	26/01/2023	6,868.00	7	1	4		
	26/01/2023	02/02/2023	122,018.00	03/02/2023	122,018.00	8	1	4.5	26/01/2023	02/02/2023	39,874.60	03/02/2023	39,874.60	8	1	4.5		
	03/02/2023	07/02/2023	51,171.00	08/02/2023	51,171.00	5	1	3	03/02/2023	06/02/2023	7,011.00	08/02/2023	7,011.00	5	2	3.5		
	08/02/2023	16/02/2023	85,943.00	17/02/2023	85,943.00	9	1	5	08/02/2023	16/02/2023	16,566.00	17/02/2023	16,566.00	9	1	5		
	17/02/2023	23/02/2023	84,006.00	28/02/2023	84,006.00	11	5	8	17/02/2023	23/02/2023	33,933.00	28/02/2023	33,933.00	11	5	8		
	24/02/2023	27/02/2023	38,686.00	28/02/2023	38,686.00	4	1	2.5	24/02/2023	28/02/2023	3,670.00	28/02/2023	3,670.00	4	0	2		
	28/02/2023	07/03/2023	150,031.75	08/03/2023	150,031.75	8	1	4.5	02/03/2023	07/03/2023	47,527.00	08/03/2023	47,527.00	6	1	3.5		
	08/03/2023	16/03/2023	119,013.45	17/03/2023	119,013.45	9	1	5	08/03/2023	16/03/2023	25,904.00	17/03/2023	25,904.00	9	1	5		
	17/03/2023	20/03/2023	33,348.00	22/03/2023	33,348.00	5	2	3.5	18/03/2023	30/03/2023	15,119.00	31/03/2023	15,119.00	13	1	7		
	22/03/2023	30/03/2023	52,119.75	31/03/2023	52,119.75	9	1	5	31/03/2023	11/04/2023	47,204.80	12/04/2023	47,204.80	12	1	6.5		
	31/03/2023	26/04/2023	111,453.00	28/04/2023	111,453.00	28	2	15	12/04/2023	26/04/2023	15,563.00	28/04/2023	15,563.00	16	2	9		
	27/04/2023	08/05/2023	124,640.50	09/05/2023	124,640.50	12	1	6.5	01/05/2023	08/05/2023	37,149.75	09/05/2023	37,149.75	8	1	4.5		
	09/05/2023	17/05/2023	82,649.50	18/05/2023	82,649.50	9	1	5	09/05/2023	17/05/2023	12,561.00	18/05/2023	12,561.00	9	1	5		
	18/05/2023	25/05/2023	153,392.60	26/05/2023	153,392.60	8	1	4.5	19/05/2023	25/05/2023	53,919.20	26/05/2023	53,919.20	7	1	4		
	26/05/2023	08/06/2023	145,952.00	09/06/2023	145,952.00	14	1	7.5	26/05/2023	08/06/2023	33,189.00	09/06/2023	33,189.00	14	1	7.5		
	09/06/2023	13/06/2023	29,560.00	16/06/2023	29,560.00	7	3	5	09/06/2023	09/06/2023	2,556.00	16/06/2023	2,556.00	7	7	7		
	14/06/2023	23/06/2023	193,992.70	26/06/2023	193,992.70	12	3	7.5	15/06/2023	24/06/2023	64,495.76	26/06/2023	64,495.76	11	2	6.5		
	27/06/2023	06/07/2023	123,184.74	07/07/2023	123,184.74	10	1	5.5	26/06/2023	06/07/2023	28,071.00	07/07/2023	28,071.00	11	1	6		
	07/07/2023	13/07/2023	45,622.00	14/07/2023	45,622.00	7	1	4	07/07/2023	13/07/2023	8,730.00	14/07/2023	8,730.00	7	1	4		
	13/07/2023	26/07/2023	241,514.41	27/07/2023	241,514.41	14	1	7.5	14/07/2023	17/07/2023	4,559.00	20/07/2023	4,559.00	6	3	4.5		
	27/07/2023	02/08/2023	98,697.30	03/08/2023	98,697.30	7	1	4	20/07/2023	26/07/2023	55,320.00	27/07/2023	55,320.00	7	1	4		
	03/08/2023	17/08/2023	356,018.71	17/08/2023	356,018.71	14	0	7	27/07/2023	02/08/2023	26,449.00	03/08/2023	26,449.00	7	1	4		
	18/08/2023	24/08/2023	100,863.30	25/08/2023	100,863.30	7	1	4	10/08/2023	17/08/2023	115,809.00	17/08/2023	115,809.00	7	0	3.5		
	25/08/2023	30/08/2023	58,743.00	31/08/2023	58,743.00	6	1	3.5	18/08/2023	24/08/2023	38,039.00	25/08/2023	38,039.00	7	1	4		
	31/08/2023	09/09/2023	473,501.98	12/09/2023	473,501.98	12	3	7.5	29/08/2023	30/08/2023	12,906.00	31/08/2023	12,906.00	2	1	1.5		
	11/09/2023	26/09/2023	352,808.59	28/09/2023	352,808.59	17	2	9.5	31/08/2023	09/09/2023	142,637.00	12/09/2023	142,637.00	12	3	7.5		
	27/09/2023	02/10/2023	286,279.26	03/10/2023	286,279.26	6	1	3.5	11/09/2023	26/09/2023	118,953.60	28/09/2023	118,953.60	17	2	9.5		
	03/10/2023	07/10/2023	240,817.91	11/10/2023	240,817.91	8	4	6	26/09/2023	26/09/2023	97,194.50	03/10/2023	97,194.50	7	7	7		
	09/10/2023	16/10/2023	334,808.91	18/10/2023	334,808.91	9	2	5.5	03/10/2023	07/10/2023	87,150.00	11/10/2023	87,150.00	8	4	6		
	18/10/2023	25/10/2023	138,473.46	26/10/2023	138,473.46	8	1	4.5	09/10/2023	17/10/2023	102,910.80	18/10/2023	102,910.80	9	1	5		
	26/10/2023	26/10/2023	15,387.00	27/10/2023	15,387.00	1	1	1	26/10/2023	15/11/2023	58,657.00	16/11/2023	58,657.00	21	1	11		
	27/10/2023	15/11/2023	205,289.00	16/11/2023	205,289.00	20	1	10.5	20/11/2023	21/11/2023	4,674.00	22/11/2023	4,674.00	2	1	1.5		
	16/11/2023	21/11/2023	41,099.00	22/11/2023	41,099.00	6	1	3.5	23/11/2023	28/11/2023	32,979.00	29/11/2023	32,979.00	6	1	3.5		
	22/11/2023	27/11/2023	62,335.00	29/11/2023	62,335.00	7	2	4.5	30/11/2023	09/12/2023	180,578.00	13/12/2023	180,578.00	13	4	8.5		
	29/11/2023	07/12/2023	635,955.95	13/12/2023	635,955.95	14	6	10	13/12/2023	14/12/2023	301,022.31	15/12/2023	301,022.31	2	1	1.5		
	13/12/2023	14/12/2023	395,548.05	15/12/2023	395,548.05	2	1	1.5	15/12/2023	15/12/2023	10,175.00	20/12/2023	10,175.00	5	5	5		
	15/12/2023	19/12/2023	83,418.00	20/12/2023	83,418.00	5	1	3	20/12/2023	27/12/2023	33,095.00	28/12/2023	33,095.00	8	1	4.5		
	20/12/2023	27/12/2023	113,193.14	28/12/2023	113,193.14	8	1	4.5										
			₱6,351,316.46		₱6,351,316.46						₱2,014,691.24		₱2,014,691.24					
	average collection /day		₱17,642.55			average range of delay		1-15	average collection /day		₱5,596.36			average range of delay		1-11		



Schedule of Collections & Remittances

**NORTHWESTERN LEYTE DISTRICT HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								TRUST FUND							
	Collections			Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections			Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date	Amount	First collection date	Last collection date		Date		Amount	Date	Amount	First collection date	Last collection date	
	From	To						From	To							
NWLDH	1/4/2023	1/18/2023	₱75,112.00	1/31/2023	₱75,112.00	27	13	20	1/4/2023	4/24/2023	21,368.00	4/26/2023	21,368.00	112	2	57
	1/18/2023	2/10/2023	147,544.00	2/23/2023	147,544.00	36	13	24.5	4/24/2023	7/31/2023	42,699.10	8/9/2023	42,699.10	107	9	58
	2/10/2023	2/28/2023	703,320.70	3/10/2023	703,320.70	28	10	19	8/4/2023	8/4/2023	21,748.00	11/29/2023	21,748.00	117	117	117
	3/2/2023	3/20/2023	91,830.00	3/24/2023	91,830.00	22	4	13								
	3/20/2023	4/20/2023	132,433.00	4/26/2023	132,433.00	37	6	21.5								
	4/20/2023	5/10/2023	122,994.00	5/19/2023	122,994.00	29	9	19								
	5/10/2023	6/8/2023	159,220.00	6/16/2023	159,220.00	37	8	22.5								
	6/13/2023	6/23/2023	82,632.00	6/30/2023	82,632.00	17	7	12								
	6/23/2023	7/6/2023	83,768.00	7/14/2023	83,768.00	21	8	14.5								
	7/6/2023	7/26/2023	113,889.00	7/26/2023	113,889.00	20	0	10								
	7/26/2023	8/4/2023	95,551.16	8/11/2023	95,551.16	16	7	11.5								
	8/4/2023	8/22/2023	112,034.00	8/30/2023	112,034.00	26	8	17								
	8/22/2023	9/6/2023	147,283.00	9/15/2023	147,283.00	24	9	16.5								
	9/6/2023	9/14/2023	141,084.52	9/22/2023	141,084.52	16	8	12								
	9/15/2023	9/19/2023	50,198.00	9/28/2023	50,198.00	13	9	11								
	9/19/2023	10/2/2023	136,177.20	10/10/2023	136,177.20	21	8	14.5								
	10/2/2023	10/11/2023	117,464.60	10/26/2023	117,464.60	24	15	19.5								
	10/11/2023	11/3/2023	139,064.00	11/9/2023	139,064.00	29	6	17.5								
	11/3/2023	11/20/2023	148,444.00	11/29/2023	148,444.00	26	9	17.5								
	11/20/2023	11/29/2023	147,014.00	12/7/2023	147,014.00	17	8	12.5								
	11/29/2023	12/18/2023	52,920.00	12/28/2023	52,920.00	29	10	19.5								
			₱2,999,977.18		₱2,999,977.18						₱85,815.10		₱85,815.10			
	average collection /day		₱8,595.92			average range of delay		10-24	average collection /day	₱404.79			average range of delay	57-117		

Schedule of Collections & Remittances

**ORMOC DISTRICT HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND									TRUST FUND						
	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections		Remittances		Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date		Amount	First collection date	Last collection date		From	To	Amount	Date	Amount	First collection date	
	From	To		Date	Date											
ODH	01/01/2023	03/01/2023	₱1,947,950.60	06/01/2023	₱1,947,950.60	5	3	4	03/01/2023	03/01/2023	693,667.60	06/01/2023	693,667.60	3	3	3
	04/01/2023	08/01/2023	112,064.00	13/01/2023	112,064.00	9	5	7	06/01/2023	06/01/2023	550.00	20/01/2023	550.00	14	14	14
	08/01/2023	15/01/2023	107,130.00	20/01/2023	107,130.00	12	5	8.5	23/01/2023	23/01/2023	486,716.00	27/01/2023	486,716.00	4	4	4
	16/01/2023	19/01/2023	1,133,255.20	27/01/2023	1,133,255.20	11	8	9.5	25/01/2023	30/01/2023	176,856.00	15/02/2023	176,856.00	21	16	18.5
	20/01/2023	31/01/2023	663,347.50	15/02/2023	663,347.50	26	15	20.5	10/02/2023	16/02/2023	115,630.00	28/02/2023	115,630.00	18	12	15
	01/02/2023	09/02/2023	192,167.00	15/02/2023	192,167.00	14	6	10	27/02/2023	27/02/2023	166,035.00	08/03/2023	166,035.00	9	9	9
	10/02/2023	14/02/2023	140,498.00	28/02/2023	140,498.00	18	14	16	02/03/2023	02/03/2023	1,063,487.20	17/03/2023	1,063,487.20	15	15	15
	15/02/2023	17/02/2023	729,361.00	28/02/2023	729,361.00	13	11	12	10/03/2023	10/03/2023	742,192.40	17/03/2023	742,192.40	7	7	7
	18/02/2023	20/02/2023	141,034.00	28/02/2023	141,034.00	10	8	9	15/03/2023	18/03/2023	2,620.00	24/03/2023	2,620.00	9	6	7.5
	21/02/2023	28/02/2023	658,728.80	08/03/2023	658,728.80	15	8	11.5	11/04/2023	24/04/2023	258,723.00	04/05/2023	258,723.00	23	10	16.5
	01/03/2023	06/03/2023	2,324,811.00	17/03/2023	2,324,811.00	16	11	13.5	16/06/2023	10/07/2023	43,500.00	14/07/2023	43,500.00	28	4	16
	07/03/2023	10/03/2023	1,261,870.60	17/03/2023	1,261,870.60	10	7	8.5	14/07/2023	14/07/2023	19,200.00	27/07/2023	19,200.00	13	13	13
	11/03/2023	14/03/2023	87,421.00	24/03/2023	87,421.00	13	10	11.5	30/08/2023	13/10/2023	915,320.20	16/11/2023	915,320.20	78	34	56
	14/03/2023	17/03/2023	84,353.00	24/03/2023	84,353.00	10	7	8.5								
	18/03/2023	21/03/2023	103,594.00	31/03/2023	103,594.00	13	10	11.5								
	22/03/2023	27/03/2023	154,811.00	31/03/2023	154,811.00	9	4	6.5								
	27/03/2023	04/04/2023	190,166.00	13/04/2023	190,166.00	17	9	13								
	04/04/2023	09/04/2023	113,087.00	13/04/2023	113,087.00	9	4	6.5								
	10/04/2023	13/04/2023	94,873.00	19/04/2023	94,873.00	9	6	7.5								
	14/04/2023	18/04/2023	159,414.00	25/04/2023	159,414.00	11	7	9								
	19/04/2023	25/04/2023	674,530.80	04/05/2023	674,530.80	15	9	12								
	26/04/2023	30/04/2023	170,214.00	09/05/2023	170,214.00	13	9	11								
	01/05/2023	05/05/2023	234,090.00	18/05/2023	234,090.00	17	13	15								
	06/05/2023	10/05/2023	94,272.00	18/05/2023	94,272.00	12	8	10								
	11/05/2023	16/05/2023	183,588.00	30/05/2023	183,588.00	19	14	16.5								
	16/05/2023	20/05/2023	103,499.00	30/05/2023	103,499.00	14	10	12								
	21/05/2023	25/05/2023	105,541.00	09/06/2023	105,541.00	19	15	17								
	25/05/2023	31/05/2023	171,157.00	09/06/2023	171,157.00	15	9	12								
	31/05/2023	05/06/2023	158,042.00	22/06/2023	158,042.00	22	17	19.5								
	06/06/2023	10/06/2023	287,159.00	22/06/2023	287,159.00	16	12	14								
	11/06/2023	14/06/2023	127,222.00	27/06/2023	127,222.00	16	13	14.5								
	15/06/2023	22/06/2023	55,439.00	06/07/2023	55,439.00	21	14	17.5								
	30/06/2023	09/07/2023	214,526.00	14/07/2023	214,526.00	14	5	9.5								
	10/07/2023	22/07/2023	396,790.00	27/07/2023	396,790.00	17	5	11								
	22/07/2023	24/07/2023	40,370.00	27/07/2023	40,370.00	5	3	4								
	25/07/2023	31/07/2023	197,045.00	18/08/2023	197,045.00	24	18	21								
	31/07/2023	10/08/2023	183,518.00	04/09/2023	183,518.00	35	25	30								
	10/08/2023	24/08/2023	301,662.00	20/09/2023	301,662.00	41	27	34								
	24/08/2023	05/09/2023	302,066.00	28/09/2023	302,066.00	35	23	29								
	05/09/2023	04/10/2023	802,933.40	12/10/2023	802,933.40	37	8	22.5								
	04/10/2023	10/10/2023	214,941.00	18/10/2023	214,941.00	14	8	11								
	11/10/2023	16/10/2023	1,478,491.60	26/10/2023	1,478,491.60	15	10	12.5								
	17/10/2023	21/10/2023	146,544.00	16/11/2023	146,544.00	30	26	28								
	24/10/2023	24/11/2023	8,534,598.53	12/12/2023	8,534,598.53	49	18	33.5								
	24/11/2023	27/11/2023	124,490.00	27/12/2023	124,490.00	33	30	31.5								
	28/11/2023	30/11/2023	138,247.60	27/12/2023	138,247.60	29	27	28								
			₱25,840,913.63		₱25,840,913.63						₱4,684,497.40		₱4,684,497.40			
	average collection /day		₱77,368.00			average range of delay		4-34	average collection /day		₱16,494.71			average range of delay		3-56

Schedule of Collections & Remittances

**TABANGO COMMUNITY HOSPITAL**

For the period January 1- December 31, 2023

Hospital Name	GENERAL FUND								DRUG CEILING									
	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay	Collections			Remittances			Days Delay/Lag Against Remittance Date from		Average Days of Delay
	Date		Amount	Date	Amount	First collection date	Last collection date	Date		Amount	Date	Amount	First collection date	Last collection date				
	From	To						From	To									
TCH	02/01/2023	25/01/2023	₱135,060.00	27/01/2023	₱135,060.00	25	2	13.5	03/01/2023	25/01/2023	7,360.00	27/01/2023	7,360.00	24	2	13		
	26/01/2023	23/02/2023	123,044.00	27/02/2023	123,044.00	32	4	18	26/01/2023	27/02/2023	5,537.00	27/02/2023	5,537.00	32	0	16		
	23/02/2023	08/03/2023	222,078.40	09/03/2023	222,078.40	14	1	7.5	27/02/2023	27/02/2023	1,920.00	09/03/2023	1,920.00	10	10	10		
	09/03/2023	29/03/2023	69,797.50	31/03/2023	69,797.50	22	2	12	09/03/2023	29/03/2023	9,592.50	31/03/2023	9,592.50	22	2	12		
	29/03/2023	18/04/2023	70,501.00	20/04/2023	70,501.00	22	2	12	31/03/2023	18/04/2023	34,510.00	20/04/2023	34,510.00	20	2	11		
	19/04/2023	27/04/2023	34,241.00	28/04/2023	34,241.00	9	1	5	19/04/2023	24/04/2023	13,600.50	28/04/2023	13,600.50	9	4	6.5		
	28/04/2023	08/05/2023	309,838.70	09/05/2023	309,838.70	11	1	6	28/04/2023	02/05/2023	7,045.50	09/05/2023	7,045.50	11	7	9		
	08/05/2023	24/05/2023	68,038.00	26/05/2023	68,038.00	18	2	10	08/05/2023	23/05/2023	13,264.50	26/05/2023	13,264.50	18	3	10.5		
	25/05/2023	07/06/2023	368,321.30	08/06/2023	368,321.30	14	1	7.5	25/05/2023	07/06/2023	6,996.00	08/06/2023	6,996.00	14	1	7.5		
	08/06/2023	26/06/2023	72,689.00	27/06/2023	72,689.00	19	1	10	08/06/2023	20/06/2023	7,070.00	27/06/2023	7,070.00	19	7	13		
	26/06/2023	13/07/2023	69,467.00	14/07/2023	69,467.00	18	1	9.5	27/06/2023	10/07/2023	4,538.00	14/07/2023	4,538.00	17	4	10.5		
	13/07/2023	25/07/2023	293,981.70	27/07/2023	293,981.70	14	2	8	13/07/2023	25/07/2023	5,716.00	27/07/2023	5,716.00	14	2	8		
	26/07/2023	16/08/2023	134,086.00	17/08/2023	134,086.00	22	1	11.5	28/07/2023	16/08/2023	5,200.00	17/08/2023	5,200.00	20	1	10.5		
	16/08/2023	24/08/2023	227,718.20	25/08/2023	227,718.20	9	1	5	22/08/2023	22/08/2023	1,217.00	25/08/2023	1,217.00	3	3	3		
	24/08/2023	15/09/2023	132,803.00	18/09/2023	132,803.00	25	3	14	25/08/2023	14/09/2023	5,726.00	18/09/2023	5,726.00	24	4	14		
	18/09/2023	28/09/2023	48,653.00	29/09/2023	48,653.00	11	1	6	29/09/2023	29/09/2023	1,454.00	17/10/2023	1,454.00	18	18	18		
	28/09/2023	16/10/2023	166,326.20	17/10/2023	166,326.20	19	1	10	18/10/2023	18/10/2023	455.00	26/10/2023	455.00	8	8	8		
	16/10/2023	25/10/2023	50,867.00	25/10/2023	50,867.00	9	0	4.5	26/10/2023	08/11/2023	4,570.00	10/11/2023	4,570.00	15	2	8.5		
	25/10/2023	09/11/2023	77,712.00	10/11/2023	77,712.00	16	1	8.5	09/11/2023	09/11/2023	951.00	29/11/2023	951.00	20	20	20		
	09/11/2023	28/11/2023	106,895.00	29/11/2023	106,895.00	20	1	10.5	02/12/2023	11/12/2023	2,340.00	14/12/2023	2,340.00	12	3	7.5		
	28/11/2023	12/12/2023	197,727.80	14/12/2023	197,727.80	16	2	9	14/12/2023	21/12/2023	581.00	28/12/2023	581.00	14	7	10.5		
	12/12/2023	27/12/2023	78,240.00	28/12/2023	78,240.00	16	1	8.5										
			₱3,058,085.80		₱3,058,085.80						₱139,644.00		₱139,644.00					
	average collection /day		₱8,494.68			average range of delay		4-18	average collection /day		₱405.94			average range of delay		3-18		