Republic of the Philippines
Province of Negros Oriental

Municipality of Bindoy

CONSOLIDATED
Statement of Condensed Financial Position
As of December 31, 2024
(With Comparative Figures for CY 2023)

	Note	2024	2023
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	143,484,434.70	127,832,535.51
Receivables	5	19,493,500.90	20,799,032.24
Inventories	6	9,617,624.95	7,611,496.95
Total Current Assets		172,595,560.55	156,243,064.70
Non-Current Assets			
Property, Plant and Equipment	7	449,640,288.56	395,682,466.67
Biological Assets	8	11,741,439.97	11,741,439.97
Intangible Assets	9	52,354.67	52,354.67
Total Non-Current Assets		461,434,083.20	407,476,261.31
TOTAL ASSETS		**634,029,643.75**	**563,719,326.01**
LIABILITIES			
Current Liabilities			
Financial Liabilities	10	6,495,529.35	2,298,799.21
Inter-Agency Payables	11	64,135,482.82	38,146,144.88
Intra-Agency Payables	12	-	-
Trust Liabilities	13	23,273,157.60	22,536,232.76
Other Payables	14	240,642.17	525,617.39
Total Current Liabilities		94,144,811.94	63,506,794.24
Non-Current Liabilities			
Other Payables		-	-
Total Non-Current Liabilities		-	-
TOTAL LIABILITIES		94,144,811.94	63,506,794.24
NET ASSETS/EQUITY			
Government Equity		539,884,831.81	500,212,531.77
TOTAL LIABILITIES AND NET ASSETS/EQUITY		**634,029,643.75**	**563,719,326.01**

Please see accompanying Notes to the Financial Statements.

Republic of the Philippines
Province of Negros Oriental

Municipality of Bindoy

CONSOLIDATED
Statement of Condensed Financial Performance
For the Period Ended December 31, 2024
(With Comparative Figures for CY 2023)

	Note	2024	2023
REVENUE			
Tax Revenue	15	7,890,462.28	6,791,200.37
Share from Internal Revenue Collections	16	185,454,391.00	174,535,544.00
Service and Business Income	17	12,523,006.32	10,904,800.10
Total Revenue		**205,867,859.60**	**192,231,544.47**
LESS: CURRENT OPERATING EXPENSES			
Personnel Services	18	68,449,605.80	71,197,213.98
Maintenance and Other Operating Expenses	19	125,086,314.52	78,160,632.99
Non-Cash Expenses	20	9,601,421.73	8,537,341.53
Financial Expenses		-	-
Total Current Operating Expenses		**203,137,342.05**	**157,895,188.50**
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS		**2,730,517.55**	**34,336,355.97**
Add (Deduct) Non-Operating Income (Expenses):			
FINANCIAL ASSISTANCE AND SUBSIDY			
Transfers, Assistance and Subsidy From	21	38,145,335.83	5,929,755.01
Transfers, Assistance and Subsidy To	22	2,770,438.48	6,660,030.00
Net Financial Assistance/Subsidy		**35,374,897.35**	**(730,274.99)**
OTHER NON-OPERATING INCOME (LOSSES)			
Miscellaneous Income	23	186,327.00	586,650.88
Total Other Non-Operating Income (Losses)		**186,327.00**	**586,650.88**
SURPLUS (DEFICIT) FOR THE PERIOD		**38,291,741.90**	**34,192,731.86**

Please see accompanying Notes to the Financial Statements.

Republic of the Philippines
Province of Negros Oriental

Municipality of Bindoy

CONSOLIDATED

Statement of Condensed Changes in Net Assets/Equity
For the Period Ended December 31, 2024
(With Comparative Figures for CY 2023)

	2024	2023
Balance, January 1	**500,212,531.77**	**436,401,349.46**
Add (Deduct):		
Prior Period Adjustments	1,380,558.14	(2,823,942.69)
Restated Balance	**501,593,089.91**	**433,577,406.77**
Add (Deduct) Changes in Net Assets/Equity during the Year		
Adjustments Recognized Directly in Net Assets/Equity	-	32,442,393.14
Surplus (Deficit) for the Period	38,291,741.90	34,192,731.86
Total Recognized Revenue and Expenses for the Period	38,291,741.90	66,635,125.00
Balance, December 31	**539,884,831.81**	**500,212,531.77**

Republic of the Philippines
Province of Negros Oriental

Municipality of Bindoy

CONSOLIDATED
Statement of Condensed Cash Flows
For the Period Ended December 31, 2024
(With Comparative Figures for CY 2023)

	Note	2024	2023
Cash Flows from Operating Activities			
Cash Inflows			
Collection from Taxpayers		7,700,936.70	6,145,429.92
Share from Internal Revenue Allotment		185,454,391.00	174,535,544.00
Receipts from Business/Service Income		12,408,692.48	10,807,935.84
Interest Income		114,313.84	96,864.26
Other Receipts		68,937,672.52	14,065,259.20
Total Cash Inflows		274,616,006.54	205,651,033.22
Cash Outflows			
Payments of Expenses		78,044,804.67	57,993,268.51
Payment to Suppliers and Creditors		52,990,797.25	45,602,760.84
Payment to Employees		62,797,858.76	68,596,157.08
Other Expenses		1,777,095.23	69,267,439.05
Total Cash Outflows		195,610,555.91	241,459,625.48
Net Cash Flow from Operating Activities	24	**79,005,450.63**	**(35,808,592.26)**
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Total Cash Inflows		-	-
Cash Outflows			
Purchase/Construction of Property, Plant and Equipment		63,353,551.44	65,237,600.93
Total Cash Outflows		63,353,551.44	65,237,600.93
Net Cash from Investing Activities		**(63,353,551.44)**	**(65,237,600.93)**
Cash Flows from Financing Activities			
Cash Inflows			
Proceeds from Loans		-	-
Total Cash Inflows		-	-
Cash Outflows			
Payment of Loan Amortization		-	-
Total Cash Outflows		-	-
Net Cash from Financing Activities		**-**	**-**
Total Cash Provided by Operating, Investing and Financing Activities		**15,651,899.19**	**(101,046,193.19)**
Cash, Beginning of the Period		**127,832,535.51**	**228,878,728.70**
Cash, at the end of the Period	4	**143,484,434.70**	**127,832,535.51**

Please see accompanying Notes to the Financial Statements.

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

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budget				Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue - Individual and Corp.	450,000.00	450,000.00	450,000.00	450,000.00	-	-	361,280.33	402,650.31	88,719.67	47,349.69
b. Tax Revenue - Property	3,337,000.00	2,772,000.00	3,337,000.00	2,772,000.00	-	-	3,410,592.87	2,841,755.08	(73,592.87)	(69,755.08)
c. Tax Revenue - Goods and Services	3,040,000.00	3,040,000.00	3,040,000.00	3,040,000.00	-	-	3,258,034.91	2,204,580.89	(218,034.91)	835,419.11
d. Tax Revenue - Others									-	-
e. Tax Revenue - Fines and Penalties	45,000.00	45,000.00	45,000.00	45,000.00	-	-	286,429.04	308,254.17	(241,429.04)	(263,254.17)
Total Tax Revenue	6,872,000.00	5,007,000.00	6,872,000.00	5,007,000.00	-	-	7,316,337.15	4,150,298.49	(444,337.15)	549,759.55
2. Non-Tax Revenue										
a. Service Income	2,908,000.00	1,608,000.00	2,908,000.00	1,608,000.00	-	-	1,567,873.43	1,650,431.11	1,340,126.57	(42,431.11)
b. Business Income	9,120,000.00	8,585,000.00	9,120,000.00	8,585,000.00	-	-	10,955,132.89	9,254,368.99	(1,835,132.89)	(669,368.99)
c. Other Income and Receipts			-	-	-	-	186,327.00	586,650.88	(186,327.00)	(586,650.88)
Total Non-Tax Revenue	12,028,000.00	10,193,000.00	12,028,000.00	10,193,000.00	-	-	12,709,333.32	11,491,124.04	(681,333.32)	(1,298,450.98)
B. External Sources										
1. Share from the National Internal Revenue Taxes (IRA)	185,441,158.00	174,605,445.00	185,441,158.00	174,605,445.00	-	-	185,454,391.00	174,535,544.00	(13,233.00)	69,901.00
2. Share from GOCCs					-	-			-	-
3. Other Shares from National Tax Collections	-	-	-	-	-	-			-	-
a. Share from Ecozone					-	-			-	-
b. Share from EVAT					-	-			-	-
c. Share from National Wealth					-	-			-	-
d. Share from Tobacco Excise Tax					-	-			-	-
4. Other Receipts	-	-	-	-	-	-			-	-
a. Grants and Donations					-	-			-	-
b. Other Subsidy Income					-	-			-	-
5. Inter-local Transfer					-	-			-	-
6. Capital /Investment Receipts	-	-	-	-	-	-			-	-
a. Sale of Capital Assets					-	-			-	-
b. Sale of Investments					-	-			-	-
c. Proceeds from Collections of Loan Receivables					-	-			-	-
C. Receipts from Borrowings					-	-			-	-
Total Revenue and Receipts	204,341,158.00	189,805,445.00	204,341,158.00	189,805,445.00	-	-	205,480,061.47	190,176,966.53	(1,138,903.47)	(678,790.43)
Expenditures										
Current Appropriations										
General Public Services										
Personal Services	44,769,342.51	42,887,302.68	46,327,889.29	47,637,302.68	(1,558,546.78)	(4,750,000.00)	42,989,914.12	46,143,191.04	3,337,975.17	1,494,111.64
Maintenance and Other Operating Expenses	33,457,000.00	28,863,000.00	44,688,342.97	40,455,500.00	(11,231,342.97)	(11,592,500.00)	44,655,781.06	39,534,865.14	32,561.91	920,634.86
Capital Outlay	2,320,000.00	4,080,000.00	2,320,000.00	12,980,000.00	-	(8,900,000.00)	1,423,902.00	3,263,888.50	896,098.00	9,716,111.50
Education					-	-			-	-
Personal Services	800,000.00	800,000.00	800,000.00	800,000.00	-	-	995,227.26	300,000.00	(195,227.26)	500,000.00
Maintenance and Other Operating Expenses	500,000.00	500,000.00	500,000.00	500,000.00	-	-	342,170.00	639,923.77	157,830.00	(139,923.77)
Capital Outlay										
Health, Nutrition and Population Control					-	-			-	-
Personal Services	9,154,500.79	9,120,891.14	9,371,925.95	10,020,891.14	(217,425.16)	(900,000.00)	9,236,467.61	9,668,250.97	135,458.34	352,640.17
Maintenance and Other Operating Expenses	6,275,000.00	5,669,000.00	6,575,000.00	6,459,000.00	(300,000.00)	(790,000.00)	6,498,870.16	4,429,503.83	76,129.84	2,029,496.17
Capital Outlay	100,000.00	-	100,000.00	-	-	-	96,930.00	-	3,070.00	-

Labor and Employment					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Personal Services	2,307,683.96	2,296,761.77	2,371,487.58	2,296,761.77	(63,803.62)	-	1,610,802.44	1,878,898.84	760,685.14	417,862.93
Maintenance and Other Operating Expenses	6,030,000.00	5,750,000.00	6,680,000.00	7,750,000.00	(650,000.00)	(2,000,000.00)	6,679,896.55	7,425,302.15	103.45	324,697.85
Capital Outlay	100,000.00	-	100,000.00	-	-	-	99,850.00	-	150.00	-
Economic Services					-	-			-	-
Personal Services	10,028,497.30	11,105,312.09	10,329,094.24	11,185,312.09	(300,596.94)	(80,000.00)	8,960,674.59	10,905,816.23	1,368,419.65	279,495.86
Maintenance and Other Operating Expenses	10,582,000.00	10,069,200.00	10,582,000.00	10,649,200.00	-	(580,000.00)	10,518,480.42	9,571,813.41	63,519.58	1,077,386.59
Capital Outlay	1,480,000.00	1,400,000.00	1,480,000.00	1,400,000.00	-	-	1,112,005.00	289,708.68	367,995.00	1,110,291.32
Other Purposes:					-	-			-	-
Debt Service					-	-			-	-
Financial Expense					-	-			-	-
Amortization					-	-		-	-	-
LDRRMF					-	-			-	-
Maintenance and Other Operating Expenses	5,802,057.90	5,764,467.35	5,802,057.90	5,764,467.35	-	-	3,253,819.42	1,453,632.68	2,548,238.48	4,310,834.67
Capital Outlay	4,350,000.00	3,725,804.90	4,350,000.00	3,725,804.90	-	-	169,575.00	3,725,804.90	4,180,425.00	-
20% Development Fund					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay	37,088,231.60	34,921,089.00	37,088,231.60	49,421,089.00	-	(14,500,000.00)	17,971,174.15	23,065,761.72	19,117,057.45	26,355,327.28
Share from National Wealth					-	-			-	-
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Allocation for Senior Citizens and PWD					-	-			-	-
Maintenance and Other Operating Expenses	2,030,411.58	1,898,054.45	2,030,411.58	1,898,054.45	-	-	2,002,125.00	1,838,160.00	28,286.58	59,894.45
Capital Outlay					-	-			-	-
Others					-	-			-	-
Personal Services					-	-			-	-
Maintenance and Other Operating Expenses	26,939,683.44	19,060,326.70	18,824,683.44	18,360,326.70	8,115,000.00	700,000.00	18,485,651.34	16,447,052.77	339,032.10	1,913,273.93
Capital Outlay					-	-			-	-
Total Current Appropriations	204,114,409.08	186,611,210.08	210,321,124.55	231,003,710.08	(6,206,715.47)	(43,392,500.00)	177,103,316.12	179,641,650.86	33,217,808.43	50,722,135.45
Continuing Appropriations					-	-				
General Public Services					-	-				
Capital Outlay					-	-			-	-
Education					-	-			-	-
Capital Outlay					-	-			-	-
Health, Nutrition and Population Control					-	-			-	-
Capital Outlay					-	-			-	-
Labor and Employment					-	-			-	-
Capital Outlay					-	-			-	-
Housing and Community Development					-	-			-	-
Capital Outlay					-	-			-	-
Social Services and Social Welfare					-	-			-	-
Capital Outlay					-	-			-	-
Economic Services					-	-			-	-
Capital Outlay			-	-	-	-			-	-
Other Purposes:					-	-			-	-
Capital Outlay			-	-	-	-			-	-
Total Continuing Appropriations	-	-	-	-	-	-	-	-	-	-
Total Appropriations	204,114,409.08	186,611,210.08	210,321,124.55	231,003,710.08	(6,206,715.47)	(43,392,500.00)	177,103,316.12	179,641,650.86	33,217,808.43	50,722,135.45

Property, Plant and Equipment (Note 7)

Property, Plant and Equipment	January 1, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2024
Land									
Land	3,304,645.22	-			3,304,645.22	-			3,304,645.22
Land Improvements									
Land Improvements, Aquaculture Structures	-	-			-	4,740,688.00			4,740,688.00
Other Land Improvements	2,435,781.07	-			2,435,781.07	42,360.00			2,478,141.07
Infrastructure Assets									
Road Networks	137,187,857.22	13,628,071.84			150,815,929.06	18,667,411.77			169,483,340.83
Flood Control System	1,920,805.32	2,699,550.00			4,620,355.32	1,732,220.00			6,352,575.32
Sewer Systems	71,850.00	-			71,850.00	1,657,102.50			1,728,952.50
Water Supply Systems	64,222,359.70	10,999,235.60			75,221,595.30	5,665,230.00			80,886,825.30
Power Supply Systems	944,319.75	-			944,319.75	741,324.72			1,685,644.47
Parks, Plazas and Monuments	2,707,270.55	-			2,707,270.55	245,941.00			2,953,211.55
Other Infrastructure Assets	4,134,922.19	19,238,219.84			23,373,142.03	21,503.75			23,394,645.78
Buildings and Other Structures									
Buildings	27,973,332.32	4,798,566.84			32,771,899.16	2,297,895.00			35,069,794.16
School Buildings	5,669,128.40	59,465.00			5,728,593.40	-			5,728,593.40
Hospitals and Health Centers	3,086,614.54	1,431,378.00			4,517,992.54	-			4,517,992.54
Markets	1,731,172.88	-			1,731,172.88	-			1,731,172.88
Slaughterhouses	2,814,924.70	-			2,814,924.70	-			2,814,924.70
Other Structures	40,066,342.13	4,498,052.43			44,564,394.56	7,617,210.28			52,181,604.84
Machinery and Equipment									
Machinery	782,900.00	-			782,900.00	-			782,900.00
Office Equipment	11,457,175.87	3,143,109.00			14,600,284.87	1,407,058.75			16,007,343.62
Information and Communication Technology Equipment	6,157,658.96	99,270.00			6,256,928.96	1,317,225.00			7,574,153.96
Agricultural and Forestry Equipment	3,874,964.00	-			3,874,964.00	-			3,874,964.00
Marine and Fishery Equipment	1,297,890.02	499,555.00			1,797,445.02	-			1,797,445.02
Communication Equipment	408,250.50	-			408,250.50	-			408,250.50
Construction and Heavy Equipment	25,524,730.00	-			25,524,730.00	-			25,524,730.00
Disaster Response and Rescue Equipment	12,720,943.50	-			12,720,943.50	4,598,500.00			17,319,443.50
Military, Police and Security Equipment	50,734.00	-			50,734.00	107,800.00			158,534.00
Medical Equipment	5,586,075.10	-			5,586,075.10	298,938.00			5,885,013.10
Other Machinery and Equipment	4,332,653.39	-			4,332,653.39	99,503.00			4,432,156.39
Transportation Equipment									
Motor Vehicles	17,682,541.07	3,739,681.68			21,422,222.75	3,506,083.93			24,928,306.68
Watercrafts	6,464,800.85	-			6,464,800.85	-			6,464,800.85
Other Transportation Equipment	-	-			663,000.00	4,499,000.00			5,162,000.00
Furniture, Fixtures, and Books									
Furniture and Fixtures	1,691,099.59	-			1,691,099.59	199,975.00			1,891,074.59
Books	953,500.06	-			953,500.06	-			953,500.06
Leased Assets Improvements									
Leased Assets Improvements - Buildings	98,571.20	-		(98,571.20)	-	-			-
Construction in Progress									
Construction in Progress - Infrastructure Assets	-	-		-	-	2,286,040.00			2,286,040.00
Construction in Progress - Buildings and Other Structures	259,554.30	-		(259,554.30)	-	-		-	1,604,540.74
Other Property, Plant and Equipment									
Other Property, Plant and Equipment	1,621,806.94	98,571.20			1,720,378.14	-			1,720,378.14
Total	**399,237,175.34**	**64,932,726.43**	**-**	**(358,125.50)**	**464,474,776.27**	**61,749,010.70**	**-**	**-**	**527,828,327.71**

Accumulated Depreciation	January 1, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2024
Accumulated Depreciation - Road Networks	-	1,075,097.69			1,075,097.69	1,075,097.69			2,150,195.38
Accumulated Depreciation - Flood Control System	-	77,981.45			77,981.45	77,981.45			155,962.90
Accumulated Depreciation - Sewer System	-	-			-	6,825.75			6,825.75
Accumulated Depreciation - Water Supply Systems	33,096.48	604,402.60			637,499.08	604,402.60			1,241,901.68
Accumulated Depreciation - Power Supply Systems	-	33,258.13			33,258.13	35,097.86			68,355.99
Accumulated Depreciation - Parks, Plazas and Monuments	-	-			-	85,730.23			85,730.23
Accumulated Depreciation - Other Infrastructure Assets	-	115,246.45			115,246.45	115,246.45			230,492.90
Accumulated Depreciation - Buildings	-	234,120.58			234,120.58	234,120.58			468,241.16
Accumulated Depreciation - School Buildings	161,514.73	16,492.63			178,007.36	251,490.95			429,498.31
Accumulated Depreciation - Hospitals and Health Centers	-	-			-	211,335.08			211,335.08
Accumulated Depreciation - Markets	-	-			-	82,230.71			82,230.71
Accumulated Depreciation - Slaughterhouses	-	-			-	133,708.92			133,708.92
Accumulated Depreciation - Other Structures	287,511.78	232,691.85			520,203.63	5,204.42			525,408.05
Accumulated Depreciation - Machinery	646,000.00	9,775.50			655,775.50	9,775.50			665,551.00
Accumulated Depreciation - Office Equipment	8,563,691.10	994,758.28			9,558,449.38	974,028.63			10,532,478.01
Accumulated Depreciation - Information and Communication Technology Equipment	4,759,551.55	252,881.65			5,012,433.20	239,388.78			5,251,821.98
Accumulated Depreciation - Agricultural and Forestry Equipment	1,176,674.34	349,410.38			1,526,084.72	276,232.39			1,802,317.11
Accumulated Depreciation - Marine and Fishery Equipment	242,375.48	130,392.84			372,768.32	142,257.29			515,025.61
Accumulated Depreciation - Communication Equipment	265,588.18	2,257.20			267,845.38	2,257.20			270,102.58
Accumulated Depreciation - Construction and Heavy Equipment	14,636,583.50	786,315.00			15,422,898.50	786,315.00			16,209,213.50
Accumulated Depreciation - Disaster Response and Rescue Equipment	3,694,049.86	1,201,137.20			4,895,187.06	1,528,780.33			6,423,967.39
Accumulated Depreciation - Military, Police and Security Equipment	26,620.19	2,754.53			29,374.72	9,581.86			38,956.58
Accumulated Depreciation - Medical Equipment	4,612,445.59	92,428.84			4,704,874.43	100,305.92			4,805,180.35
Accumulated Depreciation - Other Machinery and Equipment	1,525,586.15	349,215.16			1,874,801.31	349,215.15			2,224,016.46
Accumulated Depreciation - Motor Vehicles	13,162,205.57	1,379,239.92			14,541,445.49	1,075,798.80			15,617,244.29
Accumulated Depreciation - Watercrafts	4,260,846.72	367,024.51			4,627,871.23	367,024.51			4,994,895.74
Accumulated Depreciation - Other Transportation Equipment	-	36,741.25			36,741.25	419,155.83			455,897.08
Accumulated Depreciation - Furniture and Fixtures	1,127,978.32	67,355.55			1,195,333.87	72,104.96			1,267,438.83
Accumulated Depreciation - Books	27,596.66	90,074.71			117,671.37	90,074.71			207,746.08
Accumulated Depreciation - Other Leased Improvements	77,689.57			(77,689.57)	-				-
Accumulated Depreciation - Other Property, Plant and Equipment	889,672.73	191,666.77			1,081,339.50	34,960.00			1,116,299.50
Total Accumulated Depreciation	**60,177,278.50**	**8,692,720.67**	**-**	**(77,689.57)**	**68,792,309.60**	**9,395,729.55**	**-**	**-**	**78,188,039.15**
Net Book Value	**339,059,896.84**	**56,240,005.76**	**-**	**(280,435.93)**	**395,682,466.67**	**52,353,281.15**	**-**	**-**	**449,640,288.56**

Reconciliation between actual amounts on a comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024 (*With comparative figures for CY 2023*) (Note 25)	**MUNICIPALITY OF BINDOY**									
	Income		Personal Services		Maintenance and Other Operating Expenses		Financial Expenses		Capital Outlay	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
Comparison Statement of Budget and Actual	205,480,061.47	191,784,235.43	63,793,086.02	68,896,157.08	92,436,793.95	81,340,253.75	-	-	20,873,436.15	30,345,163.80
Entity Differences										
Basis Differences:	574,125.13	1,033,959.92	-	-	1,931,143.00	(148,288.87)	-	-	(20,873,436.15)	(30,345,163.80)
Income not considered budgetary items	574,125.13	1,033,959.92	-	-	-	-	-	-	-	-
Non-cash income	574,125.13	1,033,959.92								
Interest Income on Deposits										
Gain on Sale of Assets			`							
Discount on Real Property Tax										
Discount on Taxes										
Lossess										
Income/Expense from TF (not covered by appropriations)										
Receipts not considered as income	-	-	-	-	-	-	-	-	-	-
Sale of capital assets										
Borrowings										
Expenses not considered budgetary items	-	-	-	-	-	-	-	-	-	-
Bank Charges										
Budgetary items not considered as expenses	-	-	-	-	-	(148,288.87)	-	-	(20,873,436.15)	(30,345,163.80)
Debt Service (Loan Amortization, Retirement of Debt Instruments)										
Interest Expenses capitalized										
Capital Expenditures						(148,288.87)			(20,873,436.15)	(30,345,163.80)
Tax on Interest Income										
Refund from overpayment of travel, salary & etc. adjustment not reflected in SAAO										
Transfers, Assistance and Subsidy to										
Unspent DRRM transferred to Trust Fund										
Budgetary adjustments (cancelled checks, erroneous OBR and etc.)										
Timing Differences:	-	-	-	-	1,931,143.00	-	-	-	-	-
Prepayments charged to current appropriations										
Unconsumed Inventories charged to current appropriations					1,931,143.00					
Consumed Inventories and deferred charges charged to prior period appropriations										
Prior Period Adjustment										
Capital Outlay debitted to MOOE										
Unliquidated Advances and Prepayments charged to current appropriations										
Other Adjustments (Final Interest on Income Tax Received)										
Unreconciled amount										
Discount on Real Property Tax										
Final Tax on Interest Income Received										
Commitments (Obliged but not delivered/billed)										
Per Statement of Financial Performance	**206,054,186.60**	**192,818,195.35**	**63,793,086.02**	**68,896,157.08**	**94,367,936.95**	**81,191,964.88**	**-**	**-**	**-**	**-**