



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## GENERAL FUND (100)

Statement of Condensed Financial Position

As of December 31, 2024

(With Comparative Figures for CY 2023)

|                                                | 2024                  | 2023                  |
|------------------------------------------------|-----------------------|-----------------------|
| <b>ASSETS</b>                                  |                       |                       |
| <b>Current Assets</b>                          |                       |                       |
| Cash and Cash Equivalents                      | 103,409,214.14        | 118,079,939.43        |
| Receivables                                    | 14,827,917.91         | 14,761,037.67         |
| Inventories                                    | 9,519,900.20          | 7,588,757.20          |
| Total Current Assets                           | 127,757,032.25        | 140,429,734.30        |
| <b>Non-Current Assets</b>                      |                       |                       |
| Property, Plant and Equipment                  | 423,199,667.05        | 370,253,900.61        |
| Biological Assets                              | 2,819,678.29          | 2,819,678.29          |
| Intangible Assets                              | 52,354.67             | 52,354.67             |
| Total Non-Current Assets                       | 426,071,700.01        | 373,125,933.57        |
| <b>TOTAL ASSETS</b>                            | <b>553,828,732.26</b> | <b>513,555,667.87</b> |
| <b>LIABILITIES</b>                             |                       |                       |
| <b>Current Liabilities</b>                     |                       |                       |
| Financial Liabilities                          | 6,495,529.35          | 2,298,799.21          |
| Inter-Agency Payables                          | 3,253,344.31          | 2,754,879.26          |
| Intra-Agency Payables                          | 9,356,140.14          | 12,637,340.98         |
| Trust Liabilities                              | -                     | 300,000.00            |
| Other Payables                                 | 240,642.17            | 134,261.12            |
| Total Current Liabilities                      | 19,345,655.97         | 18,125,280.57         |
| <b>Non-Current Liabilities</b>                 |                       |                       |
| Other Payables                                 | -                     | -                     |
| Total Non-Current Liabilities                  | -                     | -                     |
| <b>TOTAL LIABILITIES</b>                       | <b>19,345,655.97</b>  | <b>18,125,280.57</b>  |
| <b>NET ASSETS/EQUITY</b>                       |                       |                       |
| Government Equity                              | 534,483,076.29        | 495,430,387.30        |
| <b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b> | <b>553,828,732.26</b> | <b>513,555,667.87</b> |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## **SPECIAL EDUCATION FUND (200)**

Statement of Condensed Financial Position

As of December 31, 2024

(With Comparative Figures for CY 2023)

|                                                | <b>2024</b>         | <b>2023</b>         |
|------------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                  |                     |                     |
| <b>Current Assets</b>                          |                     |                     |
| Cash and Cash Equivalents                      | 1,105,663.98        | 340,972.44          |
| Receivables                                    | 3,746,331.82        | 3,872,020.82        |
| Inventories                                    | 22,739.75           | 22,739.75           |
| Total Current Assets                           | 4,874,735.55        | 4,235,733.01        |
| <b>Non-Current Assets</b>                      |                     |                     |
| Property, Plant and Equipment                  | 604,582.06          | 640,603.36          |
| Biological Assets                              | -                   | -                   |
| Intangible Assets                              | -                   | -                   |
| Total Non-Current Assets                       | 604,582.06          | 640,603.36          |
| <b>TOTAL ASSETS</b>                            | <b>5,479,317.61</b> | <b>4,876,336.37</b> |
| <b>LIABILITIES</b>                             |                     |                     |
| <b>Current Liabilities</b>                     |                     |                     |
| Financial Liabilities                          | -                   | -                   |
| Inter-Agency Payables                          | 50,000.00           | 50,000.00           |
| Intra-Agency Payables                          | 27,562.09           | 44,191.90           |
| Trust Liabilities                              | -                   | -                   |
| Other Payables                                 | -                   | -                   |
| Total Current Liabilities                      | 77,562.09           | 94,191.90           |
| <b>Non-Current Liabilities</b>                 |                     |                     |
| Other Payables                                 | -                   | -                   |
| Total Non-Current Liabilities                  | -                   | -                   |
| <b>TOTAL LIABILITIES</b>                       | <b>77,562.09</b>    | <b>94,191.90</b>    |
| <b>NET ASSETS/EQUITY</b>                       |                     |                     |
| Government Equity                              | 5,401,755.52        | 4,782,144.47        |
| <b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b> | <b>5,479,317.61</b> | <b>4,876,336.37</b> |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## TRUST FUND (300)

Statement of Condensed Financial Position

As of December 31, 2024

(With Comparative Figures for CY 2023)

|                                                | 2024                 | 2023                 |
|------------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                                  |                      |                      |
| <b>Current Assets</b>                          |                      |                      |
| Cash and Cash Equivalents                      | 38,969,556.58        | 9,411,623.64         |
| Receivables                                    | 11,455,022.89        | 16,701,074.37        |
| Inventories                                    | 74,985.00            | -                    |
| Total Current Assets                           | 50,499,564.47        | 26,112,698.01        |
| <b>Non-Current Assets</b>                      |                      |                      |
| Property, Plant and Equipment                  | 25,836,039.45        | 24,787,962.70        |
| Biological Assets                              | 8,921,761.68         | 8,921,761.68         |
| Intangible Assets                              | -                    | -                    |
| Total Non-Current Assets                       | 34,757,801.13        | 33,709,724.38        |
| <b>TOTAL ASSETS</b>                            | <b>85,257,365.60</b> | <b>59,822,422.39</b> |
| <b>LIABILITIES</b>                             |                      |                      |
| <b>Current Liabilities</b>                     |                      |                      |
| Financial Liabilities                          | -                    | -                    |
| Inter-Agency Payables                          | 60,832,138.51        | 35,341,265.62        |
| Intra-Agency Payables                          | 1,152,069.49         | 1,853,567.74         |
| Trust Liabilities                              | 23,273,157.60        | 22,236,232.76        |
| Other Payables                                 | -                    | 391,356.27           |
| Total Current Liabilities                      | 85,257,365.60        | 59,822,422.39        |
| <b>Non-Current Liabilities</b>                 |                      |                      |
| Other Payables                                 | -                    | -                    |
| Total Non-Current Liabilities                  | -                    | -                    |
| <b>TOTAL LIABILITIES</b>                       | <b>85,257,365.60</b> | <b>59,822,422.39</b> |
| <b>NET ASSETS/EQUITY</b>                       |                      |                      |
| Government Equity                              | -                    | -                    |
| <b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b> | <b>85,257,365.60</b> | <b>59,822,422.39</b> |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## GENERAL FUND (100)

Statement of Condensed Financial Performance

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

|                                                      | 2024                  | 2023                  |
|------------------------------------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>                                       |                       |                       |
| Tax Revenue                                          | 5,898,103.28          | 4,853,342.87          |
| Share from Internal Revenue Collections              | 185,454,391.00        | 174,535,544.00        |
| Service and Business Income                          | 12,522,335.71         | 10,904,473.16         |
| <b>Total Revenue</b>                                 | <b>203,874,829.99</b> | <b>190,293,360.03</b> |
| <b>LESS: CURRENT OPERATING EXPENSES</b>              |                       |                       |
| Personnel Services                                   | 62,797,858.76         | 68,596,157.08         |
| Maintenance and Other Operating Expenses             | 91,255,328.47         | 74,040,299.98         |
| Non-Cash Expenses                                    | 9,563,279.08          | 8,493,408.21          |
| Financial Expenses                                   | -                     | -                     |
| <b>Total Current Operating Expenses</b>              | <b>163,616,466.31</b> | <b>151,129,865.27</b> |
| <b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>     | <b>40,258,363.68</b>  | <b>39,163,494.76</b>  |
| <i>Add (Deduct) Non-Operating Income (Expenses):</i> |                       |                       |
| <b>FINANCIAL ASSISTANCE AND SUBSIDY</b>              |                       |                       |
| Transfers, Assistance and Subsidy From               | -                     | -                     |
| Transfers, Assistance and Subsidy To                 | 2,770,438.48          | 6,660,030.00          |
| <b>Net Financial Assistance/Subsidy</b>              | <b>(2,770,438.48)</b> | <b>(6,660,030.00)</b> |
| <b>OTHER NON-OPERATING INCOME (LOSSES)</b>           |                       |                       |
| Miscellaneous Income                                 | 186,327.00            | 586,650.88            |
| <b>Total Other Non-Operating Income (Losses)</b>     | <b>186,327.00</b>     | <b>586,650.88</b>     |
| <b>SURPLUS (DEFICIT) FOR THE PERIOD</b>              | <b>37,674,252.20</b>  | <b>33,090,115.64</b>  |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## **SPECIAL EDUCATION FUND (200)**

Statement of Condensed Financial Performance

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

|                                                      | <b>2024</b>         | <b>2023</b>         |
|------------------------------------------------------|---------------------|---------------------|
| <b>REVENUE</b>                                       |                     |                     |
| Tax Revenue                                          | 1,992,359.00        | 1,937,857.50        |
| Share from Internal Revenue Collections              | -                   | -                   |
| Service and Business Income                          | 670.61              | 326.94              |
| <b>Total Revenue</b>                                 | <b>1,993,029.61</b> | <b>1,938,184.44</b> |
| <b>LESS: CURRENT OPERATING EXPENSES</b>              |                     |                     |
| Personnel Services                                   | 995,227.26          | 300,000.00          |
| Maintenance and Other Operating Expenses             | 342,170.00          | 491,634.90          |
| Non-Cash Expenses                                    | 38,142.65           | 43,933.32           |
| Financial Expenses                                   | -                   | -                   |
| <b>Total Current Operating Expenses</b>              | <b>1,375,539.91</b> | <b>835,568.22</b>   |
| <b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>     | <b>617,489.70</b>   | <b>1,102,616.22</b> |
| <i>Add (Deduct) Non-Operating Income (Expenses):</i> |                     |                     |
| <b>FINANCIAL ASSISTANCE AND SUBSIDY</b>              |                     |                     |
| Transfers, Assistance and Subsidy From               | -                   | -                   |
| Transfers, Assistance and Subsidy To                 | -                   | -                   |
| <b>Net Financial Assistance/Subsidy</b>              | <b>-</b>            | <b>-</b>            |
| <b>OTHER NON-OPERATING INCOME (LOSSES)</b>           |                     |                     |
| Miscellaneous Income                                 | -                   | -                   |
| <b>Total Other Non-Operating Income (Losses)</b>     | <b>-</b>            | <b>-</b>            |
| <b>SURPLUS (DEFICIT) FOR THE PERIOD</b>              | <b>617,489.70</b>   | <b>1,102,616.22</b> |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## TRUST FUND (300)

Statement of Condensed Financial Performance

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

|                                                      | 2024                   | 2023                  |
|------------------------------------------------------|------------------------|-----------------------|
| <b>REVENUE</b>                                       |                        |                       |
| Tax Revenue                                          | -                      | -                     |
| Share from Internal Revenue Collections              | -                      | -                     |
| Service and Business Income                          | -                      | -                     |
| <b>Total Revenue</b>                                 | <b>-</b>               | <b>-</b>              |
| <b>LESS: CURRENT OPERATING EXPENSES</b>              |                        |                       |
| Personnel Services                                   | 4,656,519.78           | 2,301,056.90          |
| Maintenance and Other Operating Expenses             | 33,488,816.05          | 3,628,698.11          |
| Non-Cash Expenses                                    | -                      | -                     |
| Financial Expenses                                   | -                      | -                     |
| <b>Total Current Operating Expenses</b>              | <b>38,145,335.83</b>   | <b>5,929,755.01</b>   |
| <b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>     | <b>(38,145,335.83)</b> | <b>(5,929,755.01)</b> |
| <i>Add (Deduct) Non-Operating Income (Expenses):</i> |                        |                       |
| <b>FINANCIAL ASSISTANCE AND SUBSIDY</b>              |                        |                       |
| Transfers, Assistance and Subsidy From               | 38,145,335.83          | 5,929,755.01          |
| Transfers, Assistance and Subsidy To                 | -                      | -                     |
| <b>Net Financial Assistance/Subsidy</b>              | <b>38,145,335.83</b>   | <b>5,929,755.01</b>   |
| <b>OTHER NON-OPERATING INCOME (LOSSES)</b>           |                        |                       |
| Miscellaneous Income                                 | -                      | -                     |
| <b>Total Other Non-Operating Income (Losses)</b>     | <b>-</b>               | <b>-</b>              |
| <b>SURPLUS (DEFICIT) FOR THE PERIOD</b>              | <b>-</b>               | <b>-</b>              |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## GENERAL FUND (100)

Statement of Condensed Changes in Net Assets/Equity

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

|                                                           | 2024           | 2023           |
|-----------------------------------------------------------|----------------|----------------|
| Balance, January 1                                        | 495,430,387.30 | 432,409,555.43 |
| Add (Deduct):                                             |                |                |
| Prior Period Adjustments                                  | 1,378,436.79   | (2,511,676.91) |
| Restated Balance                                          | 496,808,824.09 | 429,897,878.52 |
| 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                          | 37,674,252.20  | 33,090,115.64  |
| Total Recognized Revenue and Expenses for the Period      | 37,674,252.20  | 65,532,508.78  |
| Balance, December 31                                      | 534,483,076.29 | 495,430,387.30 |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## **SPECIAL EDUCATION FUND (200)**

Statement of Condensed Changes in Net Assets/Equity

For the Year Ended December 31, 2024

*(With Comparative Figures for CY 2023)*

|                                                                  | <b>2024</b>         | <b>2023</b>         |
|------------------------------------------------------------------|---------------------|---------------------|
| <b>Balance, January 1</b>                                        | <b>4,782,144.47</b> | <b>3,991,794.03</b> |
| <b>Add (Deduct):</b>                                             |                     |                     |
| Prior Period Adjustments                                         | 2,121.35            | (312,265.78)        |
| <b>Restated Balance</b>                                          | <b>4,784,265.82</b> | <b>3,679,528.25</b> |
| <b>Add (Deduct) Changes in Net Assets/Equity during the Year</b> |                     |                     |
| Adjustments Recognized Directly in Net Assets/Equity             | -                   | -                   |
| Surplus (Deficit) for the Period                                 | 617,489.70          | 1,102,616.22        |
| <b>Total Recognized Revenue and Expenses for the Period</b>      | <b>617,489.70</b>   | <b>1,102,616.22</b> |
| <b>Balance, December 31</b>                                      | <b>5,401,755.52</b> | <b>4,782,144.47</b> |





Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

## GENERAL FUND (100)

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

|                                                                             | 2024                   | 2023                   |
|-----------------------------------------------------------------------------|------------------------|------------------------|
| <b>Cash Flows from Operating Activities</b>                                 |                        |                        |
| Cash Inflows                                                                |                        |                        |
| Collection from Taxpayers                                                   | 5,323,978.15           | 4,150,298.49           |
| 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                                                             | 113,643.23             | 96,537.32              |
| Other Receipts                                                              | 186,327.00             | 8,135,504.19           |
| Total Cash Inflows                                                          | 203,487,031.86         | 197,725,819.84         |
| Cash Outflows                                                               |                        |                        |
| Payments of Expenses                                                        | 38,286,531.22          | 28,459,539.14          |
| 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           | 68,426,051.79          |
| Total Cash Outflows                                                         | 155,852,282.46         | 211,084,508.85         |
| Net Cash Flow from Operating Activities                                     | 47,634,749.40          | (13,358,689.01)        |
| <b>Cash Flows from Investing Activities</b>                                 |                        |                        |
| Cash Inflows                                                                |                        |                        |
| Proceeds from Sale/Disposal of Property, Plant and Equipment                | -                      | -                      |
| Total Cash Inflows                                                          | -                      | -                      |
| Cash Outflows                                                               |                        |                        |
| Purchase/Construction of Property, Plant and Equipment                      | 62,305,474.69          | 63,659,166.36          |
| Total Cash Outflows                                                         | 62,305,474.69          | 63,659,166.36          |
| Net Cash from Investing Activities                                          | (62,305,474.69)        | (63,659,166.36)        |
| <b>Cash Flows from Financing Activities</b>                                 |                        |                        |
| Cash Inflows                                                                |                        |                        |
| Proceeds from Loans                                                         | -                      | -                      |
| Total Cash Inflows                                                          | -                      | -                      |
| Cash Outflows                                                               |                        |                        |
| Payment of Loan Amortization                                                | -                      | -                      |
| Total Cash Outflows                                                         | -                      | -                      |
| Net Cash from Financing Activities                                          | -                      | -                      |
| <b>Total Cash Provided by Operating, Investing and Financing Activities</b> | <b>(14,670,725.29)</b> | <b>(77,017,855.37)</b> |
| <b>Cash, Beginning of the Period</b>                                        | <b>118,079,939.43</b>  | <b>195,097,794.80</b>  |
| <b>Cash, at the end of the Period</b>                                       | <b>103,409,214.14</b>  | <b>118,079,939.43</b>  |



Republic of the Philippines  
Province of Negros Oriental

# *Municipality of Bindoy*

**SPECIAL EDUCATION FUND (200)**  
Statement of Condensed Cash Flows  
For the Year Ended December 31, 2024  
(With Comparative Figures for CY 2023)

|                                                                             | <b>2024</b>                       | <b>2023</b>                     |
|-----------------------------------------------------------------------------|-----------------------------------|---------------------------------|
| <b>Cash Flows from Operating Activities</b>                                 |                                   |                                 |
| Cash Inflows                                                                |                                   |                                 |
| Collection from Taxpayers                                                   | 2,376,958.55                      | 1,995,131.43                    |
| Share from Internal Revenue Allotment                                       | -                                 | -                               |
| Receipts from Business/Service Income                                       | -                                 | -                               |
| Interest Income                                                             | 670.61                            | 326.94                          |
| Other Receipts                                                              | -                                 | -                               |
| Total Cash Inflows                                                          | <u>2,377,629.16</u>               | <u>1,995,458.37</u>             |
| Cash Outflows                                                               |                                   |                                 |
| Payments of Expenses                                                        | 1,612,937.62                      | 791,634.90                      |
| Payment to Suppliers and Creditors                                          | -                                 | -                               |
| Payment to Employees                                                        | -                                 | -                               |
| Other Expenses                                                              | -                                 | 841,387.26                      |
| Total Cash Outflows                                                         | <u>1,612,937.62</u>               | <u>1,633,022.16</u>             |
| Net Cash Flow from Operating Activities                                     | <u><b>764,691.54</b></u>          | <u><b>362,436.21</b></u>        |
| <b>Cash Flows from Investing Activities</b>                                 |                                   |                                 |
| Cash Inflows                                                                |                                   |                                 |
| Proceeds from Sale/Disposal of Property, Plant and Equipment                | -                                 | -                               |
| Total Cash Inflows                                                          | <u>-</u>                          | <u>-</u>                        |
| Cash Outflows                                                               |                                   |                                 |
| Purchase/Construction of Property, Plant and Equipment                      | -                                 | 148,288.87                      |
| Total Cash Outflows                                                         | <u>-</u>                          | <u>148,288.87</u>               |
| Net Cash from Investing Activities                                          | <u>-</u>                          | <u><b>(148,288.87)</b></u>      |
| <b>Cash Flows from Financing Activities</b>                                 |                                   |                                 |
| Cash Inflows                                                                |                                   |                                 |
| Proceeds from Loans                                                         | -                                 | -                               |
| Total Cash Inflows                                                          | <u>-</u>                          | <u>-</u>                        |
| Cash Outflows                                                               |                                   |                                 |
| Payment of Loan Amortization                                                | -                                 | -                               |
| Total Cash Outflows                                                         | <u>-</u>                          | <u>-</u>                        |
| Net Cash from Financing Activities                                          | <u>-</u>                          | <u>-</u>                        |
| <b>Total Cash Provided by Operating, Investing and Financing Activities</b> | <u><b>764,691.54</b></u>          | <u><b>214,147.34</b></u>        |
| <b>Cash, Beginning of the Period</b>                                        | <u><b>340,972.44</b></u>          | <u><b>126,825.10</b></u>        |
| <b>Cash, at the end of the Period</b>                                       | <u><u><b>1,105,663.98</b></u></u> | <u><u><b>340,972.44</b></u></u> |



Republic of the Philippines  
Province of Negros Oriental

# Municipality of Bindoy

## TRUST FUND (300)

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

|                                                                             | 2024                 | 2023                   |
|-----------------------------------------------------------------------------|----------------------|------------------------|
| <b>Cash Flows from Operating Activities</b>                                 |                      |                        |
| Cash Inflows                                                                |                      |                        |
| Collection from Taxpayers                                                   | -                    | -                      |
| Share from Internal Revenue Allotment                                       | -                    | -                      |
| Receipts from Business/Service Income                                       | -                    | -                      |
| Interest Income                                                             | -                    | -                      |
| Other Receipts                                                              | 68,751,345.52        | 5,929,755.01           |
| Total Cash Inflows                                                          | 68,751,345.52        | 5,929,755.01           |
| Cash Outflows                                                               |                      |                        |
| Payments of Expenses                                                        | 38,145,335.83        | 28,742,094.47          |
| Payment to Suppliers and Creditors                                          | -                    | -                      |
| Payment to Employees                                                        | -                    | -                      |
| Other Expenses                                                              | -                    | -                      |
| Total Cash Outflows                                                         | 38,145,335.83        | 28,742,094.47          |
| Net Cash Flow from Operating Activities                                     | 30,606,009.69        | (22,812,339.46)        |
| <b>Cash Flows from Investing Activities</b>                                 |                      |                        |
| Cash Inflows                                                                |                      |                        |
| Proceeds from Sale/Disposal of Property, Plant and Equipment                | -                    | -                      |
| Total Cash Inflows                                                          | -                    | -                      |
| Cash Outflows                                                               |                      |                        |
| Purchase/Construction of Property, Plant and Equipment                      | 1,048,076.75         | 1,430,145.70           |
| Total Cash Outflows                                                         | 1,048,076.75         | 1,430,145.70           |
| Net Cash from Investing Activities                                          | (1,048,076.75)       | (1,430,145.70)         |
| <b>Cash Flows from Financing Activities</b>                                 |                      |                        |
| Cash Inflows                                                                |                      |                        |
| Proceeds from Loans                                                         | -                    | -                      |
| Total Cash Inflows                                                          | -                    | -                      |
| Cash Outflows                                                               |                      |                        |
| Payment of Loan Amortization                                                | -                    | -                      |
| Total Cash Outflows                                                         | -                    | -                      |
| Net Cash from Financing Activities                                          | -                    | -                      |
| <b>Total Cash Provided by Operating, Investing and Financing Activities</b> | <b>29,557,932.94</b> | <b>(24,242,485.16)</b> |
| <b>Cash, Beginning of the Period</b>                                        | <b>9,411,623.64</b>  | <b>33,654,108.80</b>   |
| <b>Cash, at the end of the Period</b>                                       | <b>38,969,556.58</b> | <b>9,411,623.64</b>    |

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

| Particulars                                             | Budgeted Amounts |                |                |                |                           |                 |                |                |                         |                |
|---------------------------------------------------------|------------------|----------------|----------------|----------------|---------------------------|-----------------|----------------|----------------|-------------------------|----------------|
|                                                         | 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                               | 2,037,000.00     | 1,472,000.00   | 2,037,000.00   | 1,472,000.00   | -                         | -               | 1,418,233.87   | 1,234,813.12   | 618,766.13              | 237,186.88     |
| 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                                       | 5,572,000.00     | 5,007,000.00   | 5,572,000.00   | 5,007,000.00   | -                         | -               | 5,323,978.15   | 4,150,298.49   | 248,021.85              | 856,701.51     |
| 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   | -                         | -               | 10,954,462.28  | 9,254,042.05   | (1,834,462.28)          | (669,042.05)   |
| 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  | -                         | -               | 12,708,662.71  | 11,491,124.04  | (680,662.71)            | (1,298,124.04) |
| 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                              | 203,041,158.00   | 189,805,445.00 | 203,041,158.00 | 189,805,445.00 | -                         | -               | 203,487,031.86 | 190,176,966.53 | (445,873.86)            | (371,521.53)   |
| 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                                       |                  |                |                |                |                           |                 |                |                |                         |                |
| Maintenance and Other Operating Expenses                |                  |                |                |                |                           |                 |                |                |                         |                |
| 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                | -              |

## Appendix E.1

|                                                 |                |                |                |                |                |                 |                |                |               |               |
|-------------------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|---------------|---------------|
| <b>Labor and Employment</b>                     |                |                |                |                | -              | -               |                |                | -             | -             |
| Personal Services                               |                |                |                |                | -              | -               |                |                | -             | -             |
| Maintenance and Other Operating Expenses        |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Housing and Community Development</b>        |                |                |                |                | -              | -               |                |                | -             | -             |
| Personal Services                               |                |                |                |                | -              | -               |                |                | -             | -             |
| Maintenance and Other Operating Expenses        |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Social Services and Social Welfare</b>       |                |                |                |                | -              | -               |                |                | -             | -             |
| 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        | -             |
| <b>Economic Services</b>                        |                |                |                |                | -              | -               |                |                | -             | -             |
| 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  |
| <b>Other Purposes:</b>                          |                |                |                |                | -              | -               |                |                | -             | -             |
| Debt Service                                    |                |                |                |                | -              | -               |                |                | -             | -             |
| Financial Expense                               |                |                |                |                | -              | -               |                |                | -             | -             |
| Amortization                                    |                |                |                |                | -              | -               |                | -              | -             | -             |
| <b>LDRRMF</b>                                   |                |                |                |                | -              | -               |                |                | -             | -             |
| 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  | -             |
| <b>20% Development Fund</b>                     |                |                |                |                | -              | -               |                |                | -             | -             |
| 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 |
| <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        | 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                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Others</b>                                   |                |                |                |                | -              | -               |                |                | -             | -             |
| 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                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Total Current Appropriations</b>             | 202,814,409.08 | 186,611,210.08 | 209,021,124.55 | 231,003,710.08 | (6,206,715.47) | (43,392,500.00) | 175,765,918.86 | 179,641,650.86 | 33,255,205.69 | 50,362,059.22 |
| <b>Continuing Appropriations</b>                |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>General Public Services</b>                  |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Education</b>                                |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Health, Nutrition and Population Control</b> |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Labor and Employment</b>                     |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Housing and Community Development</b>        |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Social Services and Social Welfare</b>       |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Economic Services</b>                        |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Other Purposes:</b>                          |                |                |                |                | -              | -               |                |                | -             | -             |
| Capital Outlay                                  |                |                |                |                | -              | -               |                |                | -             | -             |
| <b>Total Continuing Appropriations</b>          | -              | -              | -              | -              | -              | -               | -              | -              | -             | -             |
| <b>Total Appropriations</b>                     | 202,814,409.08 | 186,611,210.08 | 209,021,124.55 | 231,003,710.08 | (6,206,715.47) | (43,392,500.00) | 175,765,918.86 | 179,641,650.86 | 33,255,205.69 | 50,362,059.22 |

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

| Particulars                                             |                  |              |              |              |                           |      |                |              |                         |              |
|---------------------------------------------------------|------------------|--------------|--------------|--------------|---------------------------|------|----------------|--------------|-------------------------|--------------|
|                                                         | Budgeted Amounts |              |              |              | Difference                |      | Actual Amounts |              | Difference              |              |
|                                                         | Original         |              | Final        |              | Original and Final Budget |      |                |              | Final Budget and Actual |              |
|                                                         | 2024             | 2023         | 2024         | 2023         | 2024                      | 2023 | 2024           | 2023         | 2024                    | 2023         |
| Revenue                                                 |                  |              |              |              |                           |      |                |              |                         |              |
| A. Local Sources                                        |                  |              |              |              |                           |      |                |              |                         |              |
| 1. Tax Revenue                                          |                  |              |              |              |                           |      |                |              |                         |              |
| a. Tax Revenue - Individual and Corp.                   |                  |              |              |              |                           |      |                |              |                         |              |
| b. Tax Revenue - Property                               | 1,300,000.00     | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | -                         | -    | 1,992,359.00   | 1,606,941.96 | (692,359.00)            | (306,941.96) |
| c. Tax Revenue - Goods and Services                     |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| d. Tax Revenue - Others                                 |                  |              |              |              |                           |      |                |              |                         |              |
| e. Tax Revenue - Fines and Penalties                    |                  |              |              |              | -                         | -    | -              | -            | -                       | -            |
| Total Tax Revenue                                       | 1,300,000.00     | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | -                         | -    | 1,992,359.00   | 1,606,941.96 | (692,359.00)            | (306,941.96) |
| 2. Non-Tax Revenue                                      |                  |              |              |              |                           |      |                |              |                         |              |
| a. Service Income                                       |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| b. Business Income                                      |                  |              |              |              | -                         | -    | 670.61         | 326.94       | (670.61)                | (326.94)     |
| c. Other Income and Receipts                            |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| Total Non-Tax Revenue                                   | -                | -            | -            | -            | -                         | -    | 670.61         | 326.94       | (670.61)                | (326.94)     |
| B. External Sources                                     |                  |              |              |              |                           |      |                |              |                         |              |
| 1. Share from the National Internal Revenue Taxes (IRA) |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| 2. Share from GOCCs                                     |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| 3. Other Shares from National Tax Collections           | -                | -            | -            | -            | -                         | -    |                |              | -                       | -            |
| a. Share from Ecozone                                   |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| b. Share from EVAT                                      |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| c. Share from National Wealth                           |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| d. Share from Tobacco Excise Tax                        |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| 4. Other Receipts                                       | -                | -            | -            | -            | -                         | -    |                |              | -                       | -            |
| a. Grants and Donations                                 |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| b. Other Subsidy Income                                 |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| 5. Inter-local Transfer                                 |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| 6. Capital /Investment Receipts                         | -                | -            | -            | -            | -                         | -    |                |              | -                       | -            |
| a. Sale of Capital Assets                               |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| b. Sale of Investments                                  |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| c. Proceeds from Collections of Loan Receivables        |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| C. Receipts from Borrowings                             |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| Total Revenue and Receipts                              | 1,300,000.00     | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | -                         | -    | 1,993,029.61   | 1,607,268.90 | (693,029.61)            | (307,268.90) |
| Expenditures                                            |                  |              |              |              |                           |      |                |              |                         |              |
| Current Appropriations                                  |                  |              |              |              |                           |      |                |              |                         |              |
| General Public Services                                 |                  |              |              |              |                           |      |                |              |                         |              |
| Personal Services                                       |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| Maintenance and Other Operating Expenses                |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| Capital Outlay                                          |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| 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                                       |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| Maintenance and Other Operating Expenses                |                  |              |              |              | -                         | -    |                |              | -                       | -            |
| Capital Outlay                                          |                  |              |              |              | -                         | -    |                |              | -                       | -            |

## Appendix E.2

|                                                 |              |              |              |              |   |   |              |            |             |            |
|-------------------------------------------------|--------------|--------------|--------------|--------------|---|---|--------------|------------|-------------|------------|
| <b>Labor and Employment</b>                     |              |              |              |              | - | - |              |            | -           | -          |
| Personal Services                               |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Housing and Community Development</b>        |              |              |              |              | - | - |              |            | -           | -          |
| Personal Services                               |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Social Services and Social Welfare</b>       |              |              |              |              | - | - |              |            | -           | -          |
| Personal Services                               |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Economic Services</b>                        |              |              |              |              | - | - |              |            | -           | -          |
| Personal Services                               |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Other Purposes:</b>                          |              |              |              |              | - | - |              |            | -           | -          |
| Debt Service                                    |              |              |              |              | - | - |              |            | -           | -          |
| Financial Expense                               |              |              |              |              | - | - |              |            | -           | -          |
| Amortization                                    |              |              |              |              | - | - |              |            | -           | -          |
| <b>LDRRMF</b>                                   |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>20% Development Fund</b>                     |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <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>                                   |              |              |              |              | - | - |              |            | -           | -          |
| Personal Services                               |              |              |              |              | - | - |              |            | -           | -          |
| Maintenance and Other Operating Expenses        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Total Current Appropriations</b>             | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | - | - | 1,337,397.26 | 939,923.77 | (37,397.26) | 360,076.23 |
| <b>Continuing Appropriations</b>                |              |              |              |              | - | - |              |            |             |            |
| <b>General Public Services</b>                  |              |              |              |              | - | - |              |            |             |            |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Education</b>                                |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Health, Nutrition and Population Control</b> |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Labor and Employment</b>                     |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Housing and Community Development</b>        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Social Services and Social Welfare</b>       |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Economic Services</b>                        |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Other Purposes:</b>                          |              |              |              |              | - | - |              |            | -           | -          |
| Capital Outlay                                  |              |              |              |              | - | - |              |            | -           | -          |
| <b>Total Continuing Appropriations</b>          | -            | -            | -            | -            | - | - | -            | -          | -           | -          |
| <b>Total Appropriations</b>                     | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | - | - | 1,337,397.26 | 939,923.77 | (37,397.26) | 360,076.23 |

**Municipality of Bindoy**  
Schedule of Property, Plant, and Equipment  
CY 2024

| 2024                                     |                       |
|------------------------------------------|-----------------------|
| <b>Land</b>                              |                       |
| Land                                     | 3,304,645.22          |
| <b>Sub-total:</b>                        | <b>3,304,645.22</b>   |
| <b>Land Improvements</b>                 |                       |
| Land Improvements, Aquaculture Structure | 4,740,688.00          |
| Other Land Improvements                  | 2,478,141.07          |
| <b>Sub-total:</b>                        | <b>7,218,829.07</b>   |
| <b>Infrastructure Projects</b>           |                       |
| Road Networks                            | 169,483,340.83        |
| Flood Control Systems                    | 6,352,575.32          |
| Sewer Systems                            | 1,728,952.50          |
| Water Supply Systems                     | 80,886,825.30         |
| Power Supply Systems                     | 1,685,644.47          |
| Parks, Plazas and Monuments              | 2,953,211.55          |
| Other Infrastructure Assets              | 23,394,645.78         |
| <b>Sub-total:</b>                        | <b>286,485,195.75</b> |
| <b>Buildings and Other Structures</b>    |                       |
| Buildings                                | 35,069,794.16         |
| School Buildings                         | 5,728,593.40          |
| Hospital and Health Centers              | 4,517,992.54          |
| Markets                                  | 1,731,172.88          |
| Slaughterhouses                          | 2,814,924.70          |
| Other Structures                         | 52,181,604.84         |
| <b>Sub-total:</b>                        | <b>102,044,082.52</b> |
| <b>Machinery and Equipment</b>           |                       |
| Machinery                                | 782,900.00            |
| Office Equipment                         | 16,007,343.62         |
| Information and Communication Technology | 7,574,153.96          |
| Agriculture and Forestry Equipment       | 3,874,964.00          |
| Marine and Fishery Equipment             | 1,797,445.02          |
| Communication Equipment                  | 408,250.50            |
| Construction and Heavy Equipment         | 25,524,730.00         |
| Disaster Response and Rescue Equipment   | 17,319,443.50         |
| Military, Police and Security Equipment  | 158,534.00            |
| Medical Equipment                        | 5,885,013.10          |
| Other Machinery and Equipment            | 4,432,156.39          |
| <b>Sub-total:</b>                        | <b>83,764,934.09</b>  |



|                                            |                       |
|--------------------------------------------|-----------------------|
| <b>Transportation Equipment</b>            |                       |
| Motor Vehicles                             | 24,928,306.68         |
| Watercrafts                                | 6,464,800.85          |
| Other Transportation Equipment             | 5,162,000.00          |
| <b>Sub-total:</b>                          | <b>36,555,107.53</b>  |
| <b>Furniture, Fixtures and Books</b>       |                       |
| Furniture and Fixtures                     | 1,891,074.59          |
| Books                                      | 953,500.06            |
| <b>Sub-total:</b>                          | <b>2,844,574.65</b>   |
| <b>Leased Assets Improvement</b>           |                       |
| Leased Assets Improvement - Buildings      | -                     |
| <b>Sub-total:</b>                          | <b>-</b>              |
| <b>Construction in Progress</b>            |                       |
| CIP - Infrastructure Assets                | 2,286,040.00          |
| CIP - Buildings and Other Structures       | 1,604,540.74          |
| <b>Sub-total:</b>                          | <b>3,890,580.74</b>   |
| <b>Other Property, Plant and Equipment</b> |                       |
| Other Property, Plant and Equipment        | 1,720,378.14          |
| <b>Sub-total:</b>                          | <b>1,720,378.14</b>   |
| <b>TOTAL</b>                               | <b>527,828,327.71</b> |
| <b>Less: Accumulated Depreciation</b>      | <b>78,188,039.15</b>  |
| <b>NET BOOK VALUE</b>                      | <b>449,640,288.56</b> |

Prepared by:

  
**VERA V. ALJAS**  
Audit Team Leader

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

| Account                                            | 2024                 | 2023                 | 2022                 | 2021                 |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Infrastructure Assets                              |                      |                      |                      |                      |
| Road Networks                                      | 3,435,763.49         | 3,435,763.49         | 3,435,763.49         | 1,297,792.03         |
| Water Supply Systems                               | 172,591.38           | 172,591.38           | 172,591.38           | 77,716.38            |
| Buildings and Other Structures                     |                      |                      |                      |                      |
| Buildings                                          | 4,609,996.00         | 4,609,996.00         | 4,609,996.00         | 4,609,996.00         |
| School Buildings                                   | 185,481.15           | 185,481.15           | 185,481.15           | 185,481.15           |
| Hospitals and Health Centers                       | 68,833.00            | 68,833.00            | 68,833.00            | 68,833.00            |
| Other Structures                                   | 4,752,106.68         | 4,752,106.68         | 4,752,106.68         | -                    |
| Machinery and Equipment                            |                      |                      |                      |                      |
| Information and Communication Technology Equipment | 153,011.00           | -                    | -                    | -                    |
| Agricultural and Forestry Equipment                | 17,160.00            | 17,160.00            | 17,160.00            | 17,160.00            |
| Marine and Fishery Equipment                       | 300,000.00           | 300,000.00           | 300,000.00           | 300,000.00           |
| Communication Equipment                            | 112,500.00           | 112,500.00           | 112,500.00           | 112,500.00           |
| Construction and Heavy Equipment                   | 2,445,000.00         | 2,445,000.00         | 2,445,000.00         | 2,445,000.00         |
| Other Machinery and Equipment                      | 99,503.00            | -                    | -                    | -                    |
| Transportation Equipment                           |                      |                      |                      |                      |
| Motor Vehicles                                     | 514,320.00           | 514,320.00           | 514,320.00           | 514,320.00           |
| Other Property, Plant and Equipment                |                      |                      |                      |                      |
| Other Property, Plant and Equipment                | 513,200.00           | 513,200.00           | 513,200.00           | 513,200.00           |
| <b>Total</b>                                       | <b>17,379,465.70</b> | <b>17,126,951.70</b> | <b>17,126,951.70</b> | <b>10,141,998.56</b> |

Prepared by:

  
**CATHERINE ANNE O. ARESGADO**  
Audit Team Member

Reviewed by:

  
**VERA V. ALJAS**  
Audit Team Leader

**Municipality of Bindoy**  
List of Inventory Items  
CY 2024 and CY 2023

|                                                   | 2024                | 2023                |
|---------------------------------------------------|---------------------|---------------------|
| <b>Inventory Held for Distribution</b>            |                     |                     |
| Food Supplies for Distribution                    | 1,045,315.00        | 425,215.00          |
| Welfare Goods for Distribution                    | 3,805,500.00        | 3,805,500.00        |
| Drugs and Medicines for Distribution              | 245,963.00          | 245,963.00          |
| Agricultural and Marine Supplies for Distribution | 706,985.00          | 632,000.00          |
| Agricultural Produce for Distribution             | 1,506,675.00        | 264,994.00          |
| <b>Inventory Held for Consumption</b>             |                     |                     |
| Office Supplies Inventory                         | 479,980.70          | 479,980.70          |
| Accountable Forms, Plates and Stickers            | 144,864.50          | 144,864.50          |
| Medical, Dental and Laboratory Supplies Inventory | 173,105.00          | 173,105.00          |
| Textbooks and Instructional Materials Inventory   | 588,261.75          | 588,261.75          |
| Other Supplies and Materials Inventory            | 920,975.00          | 851,613.00          |
| <b>Total Inventories</b>                          | <b>9,617,624.95</b> | <b>7,611,496.95</b> |

Prepared by:

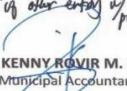
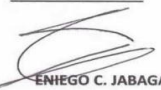
  
**VERA V. ALJAS**  
Audit Team Leader

MUNICIPALITY OF BINDOY  
**CERTIFIED LIST OF ALL REAL PROPERTY TAX DELINQUENCIES**  
As of December 31, 2024

| Barangay Name          | Basic Tax Due        |                      |                      | SEF                  |                      |                      | Grand Total<br>without Penalty | Grand Total          |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|----------------------|
|                        | Tax                  | Penalty              | Sub-total            | Tax                  | Penalty              | Sub-total            |                                |                      |
| 1. Poblacion (Payabon) | 1,004,468.61         | 579,628.73           | 1,584,097.34         | 1,003,879.91         | 579,487.41           | 1,583,367.32         | 2,008,348.52                   | 3,167,464.66         |
| 2. Atotes              | 2,068,434.61         | 1,308,213.93         | 3,376,648.54         | 2,041,606.83         | 1,301,626.89         | 3,343,233.72         | 4,110,041.44                   | 6,719,882.26         |
| 3. Batangan            | 287,133.45           | 143,391.66           | 430,525.11           | 286,385.65           | 143,212.18           | 429,597.83           | 573,519.10                     | 860,122.94           |
| 4. Bulod               | 714,726.80           | 447,883.42           | 1,162,610.22         | 707,100.15           | 446,052.93           | 1,153,153.08         | 1,421,826.95                   | 2,315,763.30         |
| 5. Cabcaban            | 2,581,769.67         | 1,687,525.50         | 4,269,295.17         | 2,560,999.72         | 1,682,589.12         | 4,243,588.84         | 5,142,769.39                   | 8,512,884.01         |
| 6. Cabugan             | 312,178.30           | 159,420.88           | 471,599.18           | 310,921.20           | 159,118.07           | 470,039.27           | 623,099.50                     | 941,638.45           |
| 7. Camudlas            | 132,855.75           | 70,844.34            | 203,700.09           | 132,822.50           | 70,836.34            | 203,658.84           | 265,678.25                     | 407,358.93           |
| 8. Canluto             | 1,113,797.75         | 633,728.79           | 1,747,526.54         | 1,104,967.80         | 631,549.49           | 1,736,517.29         | 2,218,765.55                   | 3,484,043.83         |
| 9. Danao               | 1,910,557.88         | 1,197,866.01         | 3,108,423.89         | 1,879,902.35         | 1,192,425.85         | 3,072,328.20         | 3,790,460.23                   | 6,180,752.09         |
| 10. Danawan            | 1,031,595.29         | 620,007.41           | 1,651,602.70         | 1,014,368.84         | 615,873.02           | 1,630,241.86         | 2,045,964.13                   | 3,281,844.56         |
| 11. Domolog            | 520,813.55           | 288,263.05           | 809,076.60           | 518,835.80           | 287,788.38           | 806,624.18           | 1,039,649.35                   | 1,615,700.78         |
| 12. Malaga             | 515,316.03           | 287,543.93           | 802,859.96           | 514,219.58           | 287,297.60           | 801,517.18           | 1,029,535.61                   | 1,604,377.14         |
| 13. Manseje            | 975,018.10           | 574,984.77           | 1,550,002.87         | 967,048.92           | 573,212.85           | 1,540,261.77         | 1,942,067.02                   | 3,090,264.64         |
| 14. Matobato           | 486,533.90           | 272,881.09           | 759,414.99           | 484,526.35           | 272,396.15           | 756,922.50           | 971,060.25                     | 1,516,337.49         |
| 15. Nagcasunog         | 212,652.55           | 97,402.10            | 310,054.65           | 211,944.05           | 97,253.00            | 309,197.05           | 424,596.60                     | 619,251.70           |
| 16. Nalundan           | 7,797,493.51         | 4,691,239.78         | 12,488,733.29        | 7,659,666.96         | 4,657,177.99         | 12,316,844.95        | 15,457,160.47                  | 24,805,578.24        |
| 17. Pangalaycayan      | 297,322.20           | 176,171.27           | 473,493.47           | 297,205.10           | 176,143.19           | 473,348.29           | 594,527.30                     | 946,841.76           |
| 18. Peñahan            | 423,900.34           | 290,961.35           | 714,861.69           | 419,791.44           | 289,975.35           | 709,766.79           | 843,691.78                     | 1,424,628.48         |
| 19. Salong             | 833,568.20           | 549,002.51           | 1,382,570.71         | 821,338.25           | 546,061.08           | 1,367,399.33         | 1,654,906.45                   | 2,749,970.04         |
| 20. Tagaytay           | 110,701.00           | 66,186.21            | 176,887.21           | 110,450.35           | 66,126.04            | 176,576.39           | 221,151.35                     | 353,463.60           |
| 21. Tinaogan           | 600,108.47           | 314,334.36           | 914,442.83           | 599,946.41           | 313,959.33           | 913,905.74           | 1,200,054.88                   | 1,828,348.57         |
| 22. Tubod              | 351,166.25           | 188,774.22           | 539,940.47           | 350,320.90           | 188,571.20           | 538,892.10           | 701,487.15                     | 1,078,832.57         |
| <b>Total</b>           | <b>24,282,112.21</b> | <b>14,646,255.31</b> | <b>38,928,367.52</b> | <b>23,998,249.06</b> | <b>14,578,733.46</b> | <b>38,576,982.52</b> | <b>48,280,361.27</b>           | <b>77,505,350.04</b> |

Prepared by:

  
**VERA V. ALJAS**  
Audit Team Leader

| DISBURSEMENT VOUCHER<br>Local Government Unit of Bindoy                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                | ANNEX 24                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                | DV No.:                                                                                                                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                | Date:                                                                                                                                                                                                               |
| <b>CLASSIFICATION OF DISBURSEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                     |
| <input type="checkbox"/> Cash Advance <input type="checkbox"/> Reimbursement <input type="checkbox"/> Other Payments                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                     |
| Name of Claimant:<br><b>RAV'S ENTERPRISES</b>                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                | ID No./TIN:                                                                                                                                                                                                         |
| Address:<br>Domolog, Bindoy, Negros Oriental                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                | Responsibility Center                                                                                                                                                                                               |
| <b>Particulars</b>                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Amount</b>                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                     |
| To payment of SOLAR SYSTEM INSTALLATION for Mun, Hall Building, OpCen, EOC, DRRM Office, SB Hall & Accounting Office for MDRRM Mitigation, Emergency Response and Preparedness, as per supporting papers hereto attached all in the amount of<br><div style="color: red; font-family: monospace; font-size: 0.8em;">             5 - 100,410.71<br/>             15 - 20,062.14<br/>             120,492.85           </div> |                                                                                                                                                                                                                                                                                                                                | <div style="font-family: monospace; font-size: 0.8em;">             2,249,200.00<br/> <del>120,492.85</del><br/>             2,128,707.15           </div>                                                          |
| <b>(e) Certified:</b><br>Expenses/Cash Advances necessary, lawful and incurred under my direct supervision<br><br><b>ENGR. WILFUR D. HERRERA, JR.</b><br>Requesting Official                                                                                                                                                                | <b>(b) Completeness and propriety</b><br>of supporting documents/previous cash advance liquidated/existence of funds with receipt.<br><i>Succ of other entry w/ the same</i><br><br><b>ATTY. KENNY ROVIR M. GADOR</b><br>Municipal Accountant | <b>(c) Cash Available:</b><br><br><b>JULIUS BAELO</b><br>Municipal Treasurer                                                      |
| <b>(d) Approved For Payment:</b><br>P<br><br><b>ENIEGO C. JABAGAT</b><br>Municipal Mayor                                                                                                                                                                                                                                                    | <b>PAYMENT:</b><br><div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> Check No.: _____<br>Bank Name: _____<br>Date: _____                                                                                                                                                                 | <b>(e) Received Payment:</b><br><br><b>RAV'S ENTERPRISES</b><br>Signature Over Printed Name/Position<br>JEV No. _____ Date _____ |

| ACCOUNTING ENTRIES     |    |              |
|------------------------|----|--------------|
|                        | DR | CR           |
| 7-11-2020 2,249,200.00 |    |              |
| 1-01-2021              |    | 2,128,707.15 |
| 2-11-2020              |    | 120,492.85   |

✓



Republic of the Philippines  
Province of Negros Oriental  
MUNICIPALITY OF BINDOY  
**BIDS AND AWARDS COMMITTEE**

MEMORANDUM  
No. 2024-32

FOR : **ATTY. KENNY ROVIR M. GADOR**  
Municipal Accountant/Internal Auditor  
LGU-Bindoy, Negros Oriental

FROM : **Bids and Awards Committee**  
LGU-Bindoy

DATE : July 23, 2024

SUBJECT : BAC's position on RCODE Builders and Aggregates Supply participation as installer of Solar System supplied by winning bidder, RAV's Enterprises, in the Purchase and Installation of Solar System Project.

Facts;

1. Sometime on January 22, 2024, LGU conducted a bidding on the Purchase and Installation of Solar System Project costing Php2,250,000.00. The winning, legitimate and responsive bidder was RAV's Enterprises.
2. RAV's Enterprises is a store and supplier of various materials only including that of solar systems has a sister company, RCODE Builders and Aggregates Supply, who has experience in the solar system installation.
3. The notice to proceed (NTP) was issued on February 22, 2024, and acknowledged as received by RAV's on March 7, 2024. This gave the bidder a signal to commence the supply of materials and installation.
4. Sometime on June 2024 the project was turned over to LGU. The question now cropped up why RAVs finished its contract with LGU since he does not have the technical capability to install the system. The answer has been that RAV's relied on the technical expertise need from his sister company, RCODE Builders, who had the personnel and experience in installation of solar lights and solar system.
5. The proprietor of RAV's Enterprises and RCODE Builders is Reyn Randall P. Bomediano.

Conclusion:

This is basically why BAC has confidence that project Purchase and Installation of Solar System is just above board because same nature of LGU project last year, specifically the Purchase and Installation of CCTV's, which RAV's won had been installed and functional under the operations of DRRM Office, LGU Bindoy.

BAC wishes that this explanation warrants favorable consideration.

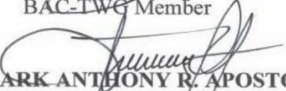
Signed:

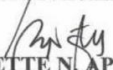
  
**ROBERTO L. AMARO**  
BAC Chairman

  
**LUMESITO A. DAEL**  
BAC Member

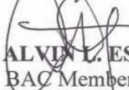
  
**JEANNE LOU V. TENDERO**  
BAC Member

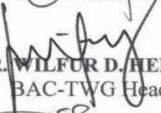
  
**ENGR. DERWIN C. BABOR**  
BAC-TWG Member

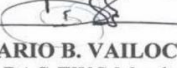
  
**MARK ANTHONY R. APOSTOL**  
BAC Secretariat Head

  
**BRIDGETTE N. APOSTOL**  
BAC Secretariat Member

  
**DR. MICHAEL ETHAN E. BAOL**  
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