Appendix A.1

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	287,080,076.95	₱	258,234,635.08
Receivables		82,320,260.32		64,574,853.36
Inventories		3,140,972.98		1,762,042.83
Prepayments and Deferred Charges		10,784,980.91		9,038,202.42
Total Current Assets	₱	383,326,291.16	₱	333,609,733.69
Non-Current Assets				
Receivables	₱	2,000,687.91	₱	2,257,919.18
Property, Plant and Equipment, net		237,807,719.87		216,608,034.75
Biological Assets		87,260.00		87,260.00
Total Non-Current Assets	₱	239,895,667.78	₱	218,953,213.93
Total Assets	**₱**	**623,221,958.94**	**₱**	**552,562,947.62**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	13,621,319.35	₱	14,743,097.28
Inter-Agency Payables		28,293,903.53		17,026,924.91
Intra-Agency Payables		4,122,706.03		1,039,336.03
Trust Liabilities		2,181,442.74		8,144,994.52
Deferred Credits/Unearned Income		33,296,397.35		28,471,059.13
Other Payables		22,249.79		21,479.79
Total Current Liabilities	₱	81,538,018.79	₱	69,446,891.66
Non-Current Liabilities				
Financial Liabilities	₱	3,900,000.00	₱	3,900,000.00
Trust Liabilities		-		-
Total Non-Current Liabilities	₱	3,900,000.00	₱	3,900,000.00
Total Liabilities	**₱**	**85,438,018.79**	**₱**	**73,346,891.66**
NET ASSETS/EQUITY				
Government Equity	₱	537,783,940.15	₱	479,216,055.96
Total Liabilities and Net Assets/Equity	**₱**	**623,221,958.94**	**₱**	**552,562,947.62**

Appendix A.2

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	27,341,778.63	₱	22,751,849.43
Receivables		6,631,326.75		6,632,975.36
Inventories		95,770.00		54,870.00
Prepayments and Deferred Charges		302,978.83		218,827.59
Total Current Assets	₱	34,371,854.21	₱	29,658,522.38
Non-Current Assets				
Receivables	₱	-	₱	-
Property, Plant and Equipment, net		10,228,516.79		6,912,938.30
Total Non-Current Assets	₱	10,228,516.79	₱	6,912,938.30
Total Assets	**₱**	**44,600,371.00**	**₱**	**36,571,460.68**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	779,582.11	₱	911,358.51
Inter-Agency Payables		111,989.06		99,651.39
Intra-Agency Payables				
Trust Liabilities		5,837.54		5,837.54
Deferred Credits/Unearned Income		7,049,837.74		6,662,319.85
Other Payables		63,650.00		60,300.00
Total Current Liabilities	₱	8,010,896.45	₱	7,739,467.29
Non-Current Liabilities				
Financial Liabilities	₱	-	₱	-
Inter-Agency Payables		-		-
Intra-Agency Payables		-		-
Trust Liabilities		-		-
Other Payables		-		-
Total Non-Current Liabilities	₱	-	₱	-
Total Liabilities	**₱**	**8,010,896.45**	**₱**	**7,739,467.29**
NET ASSETS/EQUITY				
Government Equity	₱	36,589,474.55	₱	28,831,993.39
Total Liabilities and Net Assets/Equity	**₱**	**44,600,371.00**	**₱**	**36,571,460.68**

Appendix A.3

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	1,393,172,641.51	₱	39,469,662.75
Receivables		3,734,884.38		175,481.04
Prepayments and Deferred Charges		970,845.00		970,845.00
Total Current Assets	₱	1,397,878,370.89	₱	40,615,988.79
Non-Current Assets				
Receivables	₱	217,898.92	₱	215,726.34
Property, Plant and Equipment, net		258,576,663.72		934,689,354.40
Biological Assets		88,500.00		16,382,205.50
Total Non-Current Assets	₱	258,883,062.64	₱	951,287,286.24
Total Assets	**₱**	**1,656,761,433.53**	**₱**	**991,903,275.03**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	13,934,971.24	₱	4,073,771.49
Inter-Agency Payables		1,406,026,865.47		755,674,741.77
Intra-Agency Payables		36,375,230.28		29,036,057.70
Trust Liabilities		76,960,912.16		78,958,029.55
Other Payables				98,012.21
Total Current Liabilities	₱	1,533,297,979.15	₱	867,840,612.72
Non-Current Liabilities				
Financial Liabilities	₱	123,239,764.29	₱	123,954,865.61
Other Payables		223,690.09		107,796.70
Total Non-Current Liabilities	₱	123,463,454.38	₱	124,062,662.31
Total Liabilities	**₱**	**1,656,761,433.53**	**₱**	**991,903,275.03**
NET ASSETS/EQUITY				
Government Equity	₱	-	₱	-
Total Liabilities and Net Assets/Equity	**₱**	**1,656,761,433.53**	**₱**	**991,903,275.03**

Appendix B.1

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
Revenue				
Tax Revenue	₱	21,720,469.04	₱	21,783,023.08
Share from Internal Revenue Collection		154,575,370.00		145,445,242.00
Other Share from National Taxes		-		30,117.06
Service and Business Income		20,277,309.23		18,488,901.92
Shares, Grants and Donations		231,369.77		202,055.50
Other Income		3,660,719.20		697,421.60
Total Revenue	**₱**	**200,465,237.24**	**₱**	**186,646,761.16**
Less: Current Operating Expenses				
Personnel Services	₱	52,342,407.38	₱	50,334,247.08
Maintenance and Other Operating Expenses		68,253,072.44		55,161,574.15
Non-Cash Expenses		8,954,369.49		8,577,212.72
Financial Expenses		524,094.68		650,513.07
Current Operating Expenses	**₱**	**130,073,943.99**	**₱**	**114,723,547.02**
Surplus (Deficit) from Current Operation	₱	70,391,293.25	₱	71,923,214.14
Add (Deduct) :				
Transfers, Assistance and Subsidy From	₱	6,258,436.99	₱	5,879,726.19
Transfers, Assistance and Subsidy To		(9,365,436.99)		(13,213,287.19)
Surplus (Deficit) for the Period	**₱**	**67,284,293.25**	**₱**	**64,589,653.14**

Appendix B.2

Republic of the Philippines
Province of Negros Oriental
Muncipality of Bacong

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

		2024		2023
Revenue				
Tax Revenue	₱	7,956,304.79	₱	7,485,312.33
Service and Business Income		14,040.76		10,874.70
Total Revenue	**₱**	**7,970,345.55**	**₱**	**7,496,187.03**
Less: Current Operating Expenses				
Maintenance and Other Operating Expenses	₱	2,533,896.59	₱	2,280,716.16
Non-Cash Expenses		986,723.70		761,761.21
Financial Expenses		1,800.00		-
Current Operating Expenses	**₱**	**3,522,420.29**	**₱**	**3,042,477.37**
Surplus (Deficit) from Current Operation	₱	4,447,925.26	₱	4,453,709.66
Add (Deduct) :				
Transfers, Assistance and Subsidy From	₱		₱	-
Transfers, Assistance and Subsidy To				-
Surplus (Deficit) for the Period	**₱**	**4,447,925.26**	**₱**	**4,453,709.66**

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

	2024	2023
Revenue		
Tax Revenue	₱ -	₱ -
Total Revenue	**₱ -**	**₱ -**
Less: Current Operating Expenses		
Personnel Services	₱	₱ -
Maintenance and Other Operating Expenses		-
Non-Cash Expenses		-
Financial Expenses		-
Current Operating Expenses	**₱ -**	**₱ -**
Surplus (Deficit) from Current Operation	₱ -	₱ -
Add (Deduct) :		
Transfers, Assistance and Subsidy From	₱	₱ -
Transfers, Assistance and Subsidy To		-
Surplus (Deficit) for the Period	**₱ -**	**₱ -**

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

	2024	2023
Balance at January 1	₱ 479,216,055.96	₱ 416,143,314.40
Add (deduct):		
Changes in Accounting Policy		-
Prior Period Errors (Prior Years)	(8,716,409.06)	(1,516,911.58)
Restated Balance	₱ 470,499,646.90	₱ 414,626,402.82
Add (deduct) Changes in Net Assets/Equity during the year		
Adjustment of net revenue recognized directly in net assets/equity	₱ -	₱ -
Surplus (Deficit) from current operation	67,284,293.25	64,589,653.14
Total recognized revenue and expenses for the period	₱ 67,284,293.25	₱ 64,589,653.14
Balance at December 31	**₱ 537,783,940.15**	**₱ 479,216,055.96**

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
Balance at January 1	₱	28,831,993.39	₱	24,378,283.73
Add (deduct):				
Changes in Accounting Policy				-
Prior Period Errors (Prior Years)		3,309,555.90		-
Restated Balance	₱	32,141,549.29	₱	24,378,283.73
Add (deduct) Changes in Net Assets/Equity during the year				
Adjustment of net revenue recognized directly in net assets/equity	₱		₱	-
Surplus (Deficit) from current operation		4,447,925.26		4,453,709.66
Total recognized revenue and expenses for the period	₱	4,447,925.26	₱	4,453,709.66
Balance at December 31	**₱**	**36,589,474.55**	**₱**	**28,831,993.39**

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from Taxpayers	₱	21,720,469.04	₱	21,783,023.08
Share from Internal Revenue Allotment		154,575,370.00		145,475,359.06
Receipts from business/service income		19,998,819.96		18,214,082.57
Interest Income		278,489.27		274,819.35
Other Receipts		35,353,995.19		26,228,148.27
Total Cash Inflows	₱	231,927,143.46	₱	211,975,432.33
Cash Outflows				
Payment of Expenses:				
Payment to Suppliers and Creditors	₱	66,452,503.72	₱	53,628,403.31
Payment to Employees		52,342,407.38		50,334,247.08
Interest Expenses		513,544.68		608,383.07
Other Expenses		43,188,383.39		47,405,424.10
Total Cash Outflows	₱	162,496,839.17	₱	151,976,457.56
Net Cash Flow from Operating Activities	₱	**69,430,304.29**	₱	**59,998,974.77**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Property, Plant and Equipment	₱	506,650.00	₱	-
Total Cash Inflows	₱	506,650.00	₱	-
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	₱	31,012,720.56	₱	74,492,929.54
Total Cash Outflows	₱	31,012,720.56	₱	74,492,929.54
Net Cash from Investing Activities	₱	**(30,506,070.56)**	₱	**(74,492,929.54)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from loans	₱	-	₱	3,870,750.00
Proceeds from issuance of bonds	₱	-	₱	-
Total Cash Inflows	₱	-	₱	3,870,750.00
Cash Outflows				
Payment of Long-Term Liabilities	₱	10,078,791.86	₱	7,237,655.68
Total Cash Outflows	₱	10,078,791.86	₱	7,237,655.68
Net Cash from Financing Activities	₱	(10,078,791.86)	₱	(3,366,905.68)
Total Cash Provided by Operating, Investing and Financing Activities	₱	28,845,441.87	₱	(17,860,860.45)
Add: Cash at the Beginning of the year		258,234,635.08		276,095,495.53
Cash Balance at the End of the Year	₱	**287,080,076.95**	₱	**258,234,635.08**

Appendix D.2

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Collection from Taxpayers	₱	7,956,304.79	₱	7,485,312.33
Interest Income		14,040.76		10,874.70
Other Receipts		4,576,018.98		566,906.01
Total Cash Inflows	₱	12,546,364.53	₱	8,063,093.04
Cash Outflows				
Payment of Expenses:				
Payment to Suppliers and Creditors	₱	2,485,776.59	₱	2,003,976.16
Other Expenses		306,747.64		307,816.91
Total Cash Outflows	₱	2,792,524.23	₱	2,311,793.07
Net Cash Flow from Operating Activities	**₱**	**9,753,840.30**	**₱**	**5,751,299.97**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱	-	₱	-
Total Cash Inflows	₱	-	₱	-
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	₱	5,163,911.10	₱	709,301.00
Total Cash Outflows	₱	5,163,911.10	₱	709,301.00
Net Cash from Investing Activities	**₱**	**(5,163,911.10)**	**₱**	**(709,301.00)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from issuance of bonds	₱	-	₱	-
Total Cash Inflows	₱	-	₱	-
Cash Outflows				
Payment of Long-Term Liabilities	₱	-	₱	-
Total Cash Outflows	₱	-	₱	-
Net Cash from Financing Activities	**₱**	-	**₱**	-
Total Cash Provided by Operating, Investing and Financing Activities	₱	4,589,929.20	₱	5,041,998.97
Add: Cash at the Beginning of the year		22,751,849.43		17,709,850.46
Cash Balance at the End of the Year	**₱**	**27,341,778.63**	**₱**	**22,751,849.43**

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

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

		2024		2023
Cash Flows from Operating Activities				
Cash Inflows				
Other Receipts	₱	1,354,596,010.83		50,275,528.95
Total Cash Inflows	₱	**1,354,596,010.83**	₱	**50,275,528.95**
Cash Outflows				
Payment of Expenses:				
Other Expenses	₱	6,267,254.98		2,290,479.17
Total Cash Outflows	₱	6,267,254.98	₱	2,290,479.17
Net Cash Flow from Operating Activities	₱	**1,348,328,755.85**	₱	**47,985,049.78**
Cash Flows from Investing Activities				
Cash Inflows				
Proceeds from Sale of Investment Property	₱		₱	-
Total Cash Inflows	₱	-	₱	-
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	₱	7,746,496.71		387,364,935.82
Total Cash Outflows	₱	7,746,496.71	₱	387,364,935.82
Net Cash from Investing Activities	₱	**(7,746,496.71)**	₱	**(387,364,935.82)**
Cash Flows from Financing Activities				
Cash Inflows				
Proceeds from loans	₱	13,120,719.62	₱	32,000,117.23
Total Cash Inflows	₱	13,120,719.62	₱	32,000,117.23
Cash Outflows				
Payment of Long-Term Liabilities	₱	-	₱	-
Total Cash Outflows	₱	-	₱	-
Net Cash from Financing Activities	₱	13,120,719.62	₱	32,000,117.23
Total Cash Provided by Operating, Investing and Financing Activities	₱	1,353,702,978.76	₱	(307,379,768.81)
Add: Cash at the Beginning of the year		39,469,662.75		346,849,431.56
Cash Balance at the End of the Year	₱	**1,393,172,641.51**	₱	**39,469,662.75**

Province of Negros Oriental
Municipality of Bacong

General Fund
Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2024

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue-Property	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	-	-	6,365,001.33	6,013,118.92	(1,365,001.33)	(1,013,118.92)
b. Tax Revenue-Goods and Services	11,216,811.00	18,025,000.00	11,216,811.00	18,025,000.00	-	-	14,458,474.86	14,903,130.82	(3,241,663.86)	3,121,869.18
c. Other Local Taxes	1,050,000.00	950,000.00	1,050,000.00	950,000.00	-	-	896,992.85	866,773.34	153,007.15	83,226.66
Total Tax Revenue	17,266,811.00	23,975,000.00	17,266,811.00	23,975,000.00	-	-	21,720,469.04	21,783,023.08	(4,453,658.04)	2,191,976.92
2. Non Tax Revenue										
a. Service Income	7,600,000.00	7,112,286.00	7,600,000.00	7,112,286.00	-	-	5,078,991.90	5,095,855.23	2,521,008.10	2,016,430.77
b. Business Income	14,500,000.00	13,987,737.00	14,500,000.00	13,987,737.00	-	-	14,919,828.06	13,118,227.34	(419,828.06)	869,509.66
c. Other Income and Receipts	1,100,000.00	600,000.00	1,100,000.00	600,000.00	-	-	3,432,558.47	972,240.95	(2,332,558.47)	(372,240.95)
Total Non-Tax Revenue	23,200,000.00	21,700,023.00	23,200,000.00	21,700,023.00	-	-	23,431,378.43	19,186,323.52	(231,378.43)	2,513,699.48
B. External Sources										
1. Share from the National Internal Revenue (IRA)	154,533,189.00	145,440,104.00	154,533,189.00	145,440,104.00	-	-	154,575,370.00	145,445,242.00	(42,181.00)	(5,138.00)
2. Share from PCSO		-		-	-	-	231,369.77	202,055.50	(231,369.77)	(202,055.50)
3. Other Shares from National Tax Collections										
a. Share from Ecozone		-		-	-	-		-	-	-
b. Share from EVAT		-		-	-	-		30,117.06	-	(30,117.06)
c. Share from National Wealth		-		-	-	-		-	-	-
d. Share from Tobacco Excise Tax		-		-	-	-		-	-	-
4. Other Receipts										
a. Grants and Donations		-		-	-	-		-	-	-
b. Other Subsidy Income	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	-	-	6,258,436.99	5,879,726.19	3,741,563.01	4,120,273.81
5. Inter-local Transfer		-		-	-	-		-	-	-
6. Capital/Investement Receipts										
a. Sale of Capital Assets		-		-	-	-	506,650.00	-	(506,650.00)	-
b. Sale of Investments		-		-	-	-		-	-	-
c. Proceeds from Collections of Loan Receivable		-		-	-	-		-	-	-
C. Receipts from Borrowings		-		-	-	-		3,870,750.00	-	(3,870,750.00)
D. Beginning Balance-Surplus/Reserves		-		-	-	-	64,039,682.51	86,061,741.18	(64,039,682.51)	(86,061,741.18)
Total Revenues and Receipts	**205,000,000.00**	**201,115,127.00**	**205,000,000.00**	**201,115,127.00**	**-**	**-**	**270,763,356.74**	**282,458,978.53**	**(65,763,356.74)**	**(81,343,851.53)**
Expenditures										
General Public Services										
Personnel Services	47,117,025.00	47,040,025.00	48,811,198.00	44,590,025.00	(1,694,173.00)	2,450,000.00	37,215,107.37	35,360,528.77	11,596,090.63	9,229,496.23
Maintenance and Other Operating Expenses	21,567,167.14	19,309,958.00	28,628,114.14	26,537,958.00	(7,060,947.00)	(7,228,000.00)	23,428,133.53	26,906,986.51	5,199,980.61	(369,028.51)
Capital Outlay	-	-	70,000.00	12,000,000.00	(70,000.00)	(12,000,000.00)	-	-	70,000.00	12,000,000.00
Education										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Health, Nutrition and Population Control										
Personnel Services	8,235,790.00	8,322,302.00	8,482,525.00	8,322,302.00	(246,735.00)	-	5,852,958.87	6,043,011.74	2,629,566.13	2,279,290.26
Maintenance and Other Operating Expenses	13,350,512.00	13,485,757.00	14,358,843.86	15,023,757.00	(1,008,331.86)	(1,538,000.00)	7,476,181.49	4,474,466.71	6,882,662.37	10,549,290.29
Capital Outlay		-	100,000.00	-	(100,000.00)	-		-	100,000.00	-

Appendix E.1

Particulars	Budgeted Amounts Original		Budgeted Amounts Final		Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
Labor and Employment										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Housing and Community Development										
Personnel Services	3,578,714.00	3,561,714.00	3,734,124.00	3,561,714.00	(155,410.00)	-	2,904,578.75	2,699,897.64	829,545.25	861,816.36
Maintenance and Other Operating Expenses	1,233,000.00	1,250,000.00	1,233,000.00	1,250,000.00	-	-	428,236.75	471,981.49	804,763.25	778,018.51
Capital Outlay		-		-	-	-		-	-	-
Social Services and Social Welfare										
Personnel Services	2,325,383.00	2,316,383.00	2,387,648.00	2,316,383.00	(62,265.00)	-	1,532,813.80	1,242,230.34	854,834.20	1,074,152.66
Maintenance and Other Operating Expenses	8,440,000.00	8,240,000.00	19,747,168.72	7,740,000.00	(11,307,168.72)	500,000.00	8,782,833.40	4,307,591.77	10,964,335.32	3,432,408.23
Capital Outlay		-		-	-	-		-	-	-
Economic Services										
Personnel Services	10,390,176.00	10,263,176.00	9,087,716.00	8,763,176.00	1,302,460.00	1,500,000.00	4,836,948.59	4,988,578.59	4,250,767.41	3,774,597.41
Maintenance and Other Operating Expenses	32,295,263.00	31,760,000.00	35,778,263.00	36,420,000.00	(3,483,000.00)	(4,660,000.00)	27,495,215.15	24,508,513.50	8,283,047.85	11,911,486.50
Capital Outlay		-	17,326,856.00	57,261,000.00	(17,326,856.00)	(57,261,000.00)	7,737,157.90	23,558,958.73	9,589,698.10	33,702,041.27
Other Purposes										
Debt Service		-		-	-	-		-	-	-
Financial Expense	2,272,068.18	439,024.57	2,272,270.46	668,777.31	(202.28)	(229,752.74)	524,094.68	650,513.07	1,748,175.78	18,264.24
Amortization		-		-	-	-		-	-	-
LDRRMF										
Maintenance and Other Operating Expenses	3,075,000.00	3,016,727.10	3,075,000.00	3,016,727.10	-	-	3,075,000.00	-	-	3,016,727.10
Capital Outlay	7,175,000.00	7,039,029.90	7,175,000.00	7,039,029.90	-	-	-	-	7,175,000.00	7,039,029.90
20% Development Fund										
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay	28,634,569.82	28,649,030.43	33,058,913.72	28,649,030.43	(4,424,343.90)	-	21,674,596.15	14,530,652.56	11,384,317.57	14,118,377.87
Share from National Wealth										
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses	4,280,000.00	6,400,000.00	5,700,000.00	5,900,000.00	(1,420,000.00)	500,000.00	4,582,770.00	4,234,802.75	1,117,230.00	1,665,197.25
Capital Outlay		-		-	-	-		-	-	-
Others										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses	10,022,000.00	10,022,000.00	10,022,000.00	10,022,000.00	-	-	6,280,436.99	5,901,726.19	3,741,563.01	4,120,273.81
Capital Outlay		-		-	-	-		-	-	-
Total Current Appropriations	**203,991,668.14**	**201,115,127.00**	**251,048,640.90**	**279,081,879.74**	**(47,056,972.76)**	**(77,966,752.74)**	**163,827,063.42**	**159,880,440.36**	**87,221,577.48**	**119,201,439.38**
Continuing Appropriations (Capital Outlay)										
General Public Services	37,872,623.11	80,264,574.90	37,872,623.11	80,264,574.90	-	-	63,395.00	18,507,905.66	37,809,228.11	61,756,669.24
Education	622,000.00	622,000.00	622,000.00	622,000.00	-	-		-	622,000.00	622,000.00
Health, Nutrition and Population Control	1,120,000.00	1,189,480.00	1,120,000.00	1,189,480.00	-	-	-	30,950.00	1,120,000.00	1,158,530.00
Labor and Employment		-	-	-	-	-		-	-	-
Housing and Community Development		-	-	-	-	-		-	-	-
Social Services and Social Welfare	430,000.00	1,460,000.00	430,000.00	1,460,000.00	-	-	320,000.00	-	110,000.00	1,460,000.00
Economic Services	106,824,652.76	61,168,000.00	106,824,652.76	61,168,000.00	-	-	24,317,890.81	40,000,000.00	82,506,761.95	21,168,000.00
Other Purposes		-		-	-	-		-	-	-
Total Continuing Appropriations	**146,869,275.87**	**144,704,054.90**	**146,869,275.87**	**144,704,054.90**	**-**	**-**	**24,701,285.81**	**58,538,855.66**	**122,167,990.06**	**86,165,199.24**
Total	**350,860,944.01**	**345,819,181.90**	**397,917,916.77**	**423,785,934.64**	**(47,056,972.76)**	**(77,966,752.74)**	**188,528,349.23**	**218,419,296.02**	**209,389,567.54**	**205,366,638.62**
Surplus (Deficit) for the period	**(145,860,944.01)**	**(144,704,054.90)**	**(192,917,916.77)**	**(222,670,807.64)**	**47,056,972.76**	**77,966,752.74**	**82,235,007.51**	**64,039,682.51**	**(275,152,924.28)**	**(286,710,490.15)**

Appendix E.1.1

Reconciliation between actual amounts on the comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024					
General Fund	**Income**	**Personnel Services**	**MOOE**	**Financial Expenses**	**Capital Outlay**
Comparison Statement of Budget and Actual	270,763,356.74	52,342,407.38	81,548,807.31	524,094.68	54,113,039.86
Entity Differences	-	-	-	-	-
Basis Differences:					
Income not considered budgetary items					
Non-cash income	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-
Receipts not considered as income					
Sale of capital assets	-	-	-	-	-
Borrowings	-	-	-	-	-
Prior year's surplus/reserve	(64,039,682.51)	-	-	-	-
Initial deposit PHIC Charges	-	-	-	-	-
Non-cash expenses:					
Depreciation	-	-	-	-	-
Amortization - Intangible Assets	-	-	-	-	-
Impairment Loss	-	-	-	-	-
Losses	-	-	-	-	-
Debt Service (Loan Amortization, Retirement of					(6,005,020.37)
Debt Instruments)	-	-	-	-	
Debt Service (TF paid by GF)			(219,534.50)		(12,459,046.88)
Assistance extended considered as receivables			(1,000,000.00)		(320,000.00)
Transfer, Assistance and Subsidy From	(6,258,436.99)				
Replenishment of fund for LDRRMF			(1,390,000.00)		
Interest Expenses capitalized	-	-	-	-	-
Capital Expenditures	-	-	-	-	(35,328,972.61)
Timing Differences:					
Unliquidated advances charged to current appropriations			-		
Prepayments charged to current appropriations	-	-	(77,341.95)	-	-
Unconsumed Inventories charged to current appropriations	-	-	(1,243,421.43)	-	-
Consumed Inventories and deferred charges charged to					
prior period appropriations	-	-	-	-	-
Maintenance and other Operating expenditures not covered					
by appropriations (TF)	-	-	-	-	-
Transfers, Assistance and Subsidy to	-	-	(9,365,436.99)	-	-
Per Statement of Financial Performance	200,465,237.24	52,342,407.38	68,253,072.44	524,094.68	-

Appendix E.2

Republic of the Philippines
Province of Negros Oriental
Municipality of Bacong

Special Education Fund
Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2024

Particulars	Budgeted Amounts				Difference Original and Final Budget		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue-Property	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	-	-	7,956,304.79	7,485,312.33	(3,956,304.79)	(3,485,312.33)
b. Tax Revenue-Goods and Services		-		-	-	-		-	-	-
c. Other Local Taxes		-		-	-	-		-	-	-
Total Tax Revenue	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	-	-	7,956,304.79	7,485,312.33	(3,956,304.79)	(3,485,312.33)
2. Non Tax Revenue										
a. Service Income		-		-	-	-		-	-	-
b. Business Income		-		-	-	-	14,040.76	10,874.70	(14,040.76)	(10,874.70)
c. Other Income and Receipts		-		-	-	-		-	-	-
Total Non-Tax Revenue	-	-	-	-	-	-	14,040.76	10,874.70	(14,040.76)	(10,874.70)
B. External Sources										
1. Share from the National Internal Revenue (IRA)	-	-		-	-	-		-	-	-
2. Share from PCSO	-	-		-	-	-		-	-	-
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/Investement Receipts										
a. Sale of Capital Assets	-	-		-	-	-		-	-	-
b. Sale of Investments	-	-		-	-	-		-	-	-
c. Proceeds from Collections of Loan Receivable	-	-		-	-	-		-	-	-
C. Receipts from Borrowings	-	-		-	-	-		-	-	-
D. Beginning Balance-Surplus/Reserves	-	-		-	-	-		-	-	-
Total Revenues and Receipts	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**-**	**-**	**7,970,345.55**	**7,496,187.03**	**(3,970,345.55)**	**(3,496,187.03)**
Expenditures										
General Public Services										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Education										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses	2,971,250.96	3,154,329.44	3,072,967.31	3,123,222.44	(101,716.35)	31,107.00	2,574,796.59	2,294,966.16	498,170.72	828,256.28
Capital Outlay	1,028,749.04	845,670.56	959,688.24	1,276,777.56	69,060.80	(431,107.00)	496,336.60	607,360.00	463,351.64	669,417.56
Health, Nutrition and Population Control										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-

Appendix E.2

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budget				Final Budget and Actual	
Labor and Employment										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Housing and Community Development										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Social Services and Social Welfare										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Economic Services										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Other Purposes										
Debt Service		-		-	-	-		-	-	-
Financial Expense		-		-	-	-	1,800.00	-	(1,800.00)	-
Amortization		-		-	-	-		-	-	-
LDRRMF										
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
20% Development Fund										
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Share from National Wealth										
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Others										
Personnel Services		-		-	-	-		-	-	-
Maintenance and Other Operating Expenses		-		-	-	-		-	-	-
Capital Outlay		-		-	-	-		-	-	-
Total Current Appropriations	**4,000,000.00**	**4,000,000.00**	**4,032,655.55**	**4,400,000.00**	**(32,655.55)**	**(400,000.00)**	**3,072,933.19**	**2,902,326.16**	**959,722.36**	**1,497,673.84**
Continuing Appropations (Capital Outlay)										
General Public Services	-	-		-	-	-		-	-	-
Education	1,752,331.78	1,655,329.06	1,719,676.23	1,255,329.06	32,655.55	400,000.00	503,777.00	101,941.00	1,215,899.23	1,153,388.06
Health, Nutrition and Population Control	-	-		-	-	-		-	-	-
Labor and Employment	-	-		-	-	-		-	-	-
Housing and Community Development	-	-		-	-	-		-	-	-
Social Services and Social Welfare	-	-		-	-	-		-	-	-
Economic Services	-	-		-	-	-		-	-	-
Other Purposes	-	-		-	-	-		-	-	-
Total Continuing Appropriations	**1,752,331.78**	**1,655,329.06**	**1,719,676.23**	**1,255,329.06**	**32,655.55**	**400,000.00**	**503,777.00**	**101,941.00**	**1,215,899.23**	**1,153,388.06**
Total	**5,752,331.78**	**5,655,329.06**	**5,752,331.78**	**5,655,329.06**	**-**	**-**	**3,576,710.19**	**3,004,267.16**	**2,175,621.59**	**2,651,061.90**
Surplus (Deficit) for the period	**(1,752,331.78)**	**(1,655,329.06)**	**(1,752,331.78)**	**(1,655,329.06)**	**-**	**-**	**4,393,635.36**	**4,491,919.87**	**(6,145,967.14)**	**(6,147,248.93)**

Reconciliation between actual amounts on the comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024

Special Education Fund	Income	Personnel Services	MOOE	Financial Expenses	Capital Outlay
Comparison Statement of Budget and Actual	7,970,345.55	-	2,574,796.59	1,800.00	1,000,113.60
Entity Differences	-	-	-	-	-
Basis Differences:					
Income not considered budgetary items					
Non-cash income	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-
Receipts not considered as income					
Sale of capital assets	-	-	-	-	-
Borrowings	-	-	-	-	-
Prior year's surplus/reserve	-	-	-	-	-
Non-cash expenses:					
Depreciation	-	-	-	-	-
Amortization - Intangible Assets	-	-	-	-	-
Impairment Loss	-	-	-	-	-
Losses	-	-	-	-	-
Debt Service (Loan Amortization, Retirement of					
Debt Instruments)	-	-	-	-	-
Interest Expenses capitalized	-	-	-	-	-
Capital Expenditures	-	-	-	-	(1,000,113.60)
Timing Differences:					
Prepayments charged to current appropriations	-	-	(55,150.00)	-	-
Unconsumed Inventories charged to current appropriations	-	-	14,250.00	-	-
Consumed Inventories and deferred charges charged to					
prior period appropriations	-	-	-	-	-
Maintenance and other Operating expenditures not covered					
by appropriations (TF)	-	-	-	-	-
Transfers, Assistance, and Subsidy	-	-	-	-	-
Per Statement of Financial Performance	7,970,345.55	-	2,533,896.59	1,800.00	-

Appendix 1

Schedule of Completed Projects Not Transferred to the Appropriate PPE Accounts
Trust Fund
As of December 31, 2024

Item No.	Name of Project	Amount
	Construction in Progress - Infrastructure Assets (1-07-10-020)	
1	Construction of Infiltration Gallery & Pipe Laying for the expansion of waterworks system	13,485,281.91
2	Concreting of Lutao Farm to Market Road Lutao -Timbanga	4,757,516.16
3	Concreting of Larena St. North Pob.	487,905.00
4	Concreting of Bonifacio St. North Pob.	239,988.50
5	Concreting of Timbao kalunggan Farm to Market Road - DA	1,665,800.00
6	Concreting of Sn. Miguel-Bulak Dauin boundary road -DA	1,110,000.00
7	Concreting of Mampas Farm to mkt. Road - DA	1,110,000.00
8	Concreting of Magsuhot Farm to Market Road - DA	554,799.97
9	Concreting of Arellano St. South, West Pob. - DILG	312,348.50
10	Concreting of Catholic Cemetery Access Road - DILG	1,108,049.04
11	Concreting of Lopez Jaena St. in Combado	550,175.56
12	Concreting of Napoleon St. in Combado	550,175.56
13	Concreting of Doldol-Calangag Road	1,195,143.30
14	Concreting of Plaridel St. South Pob. To Lutao	988,847.51
15	Concreting of Martirez St. South Poblacion	988,847.51
16	Concreting of Villanueva St. South Poblacion	988,847.51
17	Concreting of Lopez Jaena St. in Sac-sac to Combado	1,109,418.75
18	Expansion of Waterworks System Buntod, Timbanga & Doldol	2,981,773.35
19	Transfer of funds from G.F to T.F Provision of Potable H2O Supply	875,000.00
20	Potable H2O system Projects in Brgys. B-manok, Isugan, Soludpan and Combado	8,857,630.58
21	Provision of Potable Water Supply - Expansion of H2O Works System - Poblacion	5,912,962.79
22	Provision of Potable Water Supply (BUB/DILG)	7,776,092.67
23	Provision of Potable Water Supply - Expansion of H2O Works System - San Miguel	2,447,462.65
24	Provision of Potable Water Supply - Expansion of H2O Works System - Combado	3,491,614.79
25	Provision of Potable Water Supply - Rehabilitation/Improvement of H2O Supply System at San Miguel, Buntis and South Poblacion	6,497,985.00
26	Provision of Potable Water Supply - Expansionm of H2O Works System - Isugan	6,600,000.00
27	Provision of Potable Water Supply - Lutao, Combado, Buntis and Pob. Area	4,329,320.44
Sub-total		**80,972,987.05**
	Construction in Progress - Buildings and Other Structures (1-07-10-030)	
1	Restoration of Two Sides Altars & Replastering of the Sacristy Walls of St. Agustine de Hippo Church	1,586,100.69
2	Construction of National Child Development Center at Bacong	2,472,766.97
3	Completion of Buntod (Buntod Health Station)	1,285,941.10
4	Completion of Bacong Health Station (RHU)	999,000.31
5	Construction of Bacong Commercial Complex	119,319,269.86
6	Rehabilitation of Evacuation Center Bacong, Negros oriental	559,500.00
Sub-total		**126,222,578.93**
Total		**207,195,565.98**

Prepared by:

JANICE VERIÑA SARITA
OIC-Audit Team Leader

Schedule of Completed Projects Not Transferred to the Appropriate PPE Accounts
General Fund
As of December 31, 2024

Item No.	Name of Project	Date Acquired	Amount
	Construction in Progress - Infrastructure Assets (1-07-10-020)		
1	Rehab of Water Source, 125KVA at Lutao	Nov.-Dec. 2013	328,655.00
2	Concreting of Timbanga Road	2014	97,862.00
3	Concreting of Lapu-lapu St., North Pob.	2014	6,145.50
4	Concreting of Buntis-Calangag Road	2014	6,726.40
5	Concreting of Buntis Road	2014	6,136.40
6	Expansion of Bacong Water System	2014	888,318.00
7	Concreting of Isugan Road	2014	6,242.95
8	Concreting of Lopez Jaena St.-Sacsac	2014	11,772.10
9	Concreting of Buntod Road	2014	5,302.00
10	Concreting of Soludpan Road	2014	196,710.88
11	Concreting of Balayagmanok Road	2014	158,082.20
12	Concreting of Timbao Road	2014	292,148.60
13	Concreting of E. Villanueva St., West Pob	2014	156,553.60
14	Immediate Restoration of Water System	2014	206,577.00
15	Concreting of Malabago Road	2014	164,300.60
16	Concreting of San Miguel Road	2014	7,318.30
17	Concreting of Liptong Road	2014	172,532.50
18	Concreting of Calle Martirez.-South Poblacion	2014	307,766.60
19	Concreting of Poblacion - Timbanga Road	2015	69,350.00
20	Concreting of Malabago Road	2015	25,950.00
21	Concreting of Soludpan Road	2015	23,100.00
22	Concreting of Balayagmanok Road	2015	23,300.00
23	Concreting of Balayagmanok Road	2015	23,650.00
24	Concreting of E. Villanueva St., West Pob	2015	22,850.00
25	Counterpart to Concreting of Bacong -Lutao-Timbanga Road FMR(NAP/BUB)	2015	544,444.45
26	Concreting of Magsuhot Road FMR (BUB)	2015	23,850.00
27	GPP Counterpart for concreting Martirez St-North Poblacion	2015	47,700.00
28	GPP Counterpart for concreting De La Paz St-North Poblacion	2015	71,400.00
29	Immediate Restoration of Water System (at Isugan Pumping Station)	2015	206,600.00
30	Concreting of Combado Road	2015	76,875.30
31	Installation of Main pipeline in Buntod	2015	44,980.00
32	Expansion of Waterworks	May, 2016	10,400.00
33	Concreting of Brgy Road Combado & Liptong	2016	207,405.50
34	Rehabilitation of Bacong Water System	2016	389,006.30
35	Expansion of Bacong Water System	2016	2,655,330.00
36	Improvement of Isugan Waterworks system	2016	389,448.00
37	Concreting of Combado Road	2016	115,842.50
38	Concreting of Dela Paz St.,North Pob(GPP counterpart)	2016	20,551.00
39	Concreting of Calle Martirez.-South Poblacion GPP Counterpart	2016	9,129.00
40	Counterpart to Concreting of Timbanga	2016	385,801.00
41	Counterpart to Concreting of Timbao-Calungan (FMR(NAPC/BUB)	2016	83,098.00
42	Concreting of Calangag Road	2017	348,457.00
43	Concreting of Buntis Road	2017	380,356.00
44	Expansion of Bacong Water System	2017	1,468,598.00
45	Concreting of Balayagmanok Road	2017	571,214.00
46	Concreting of Lutao Road	2017	385,010.00
47	Construction of Multi-purpose Pavement-Soludpan	2017	199,298.00
48	Concreting of Brgy. Road - Tubod	Feb, 2018	598,517.42
49	Concreting of Brgy. Road - Calangag	Feb, 2018	11,000.00
50	Expansion of Waterworks System	Mar, 2018	18,800.00
51	Concreting of Brgy. Road - Malabago	Mar, 2018	26,700.00
52	Concreting of Brgy. Road - Mampas	Mar, 2018	598,517.41
53	Concreting of Brgy. Road - Malabago	Apr, 2018	167,732.00
54	Expansion of Waterworks System	May, 2018	64,700.00

Appendix 2

Item No.	Name of Project	Date Acquired	Amount
55	Concreting of Brgy. Road - Combado	May, 2018	30,900.00
56	Concreting of Balayagmanok Road	June, 2019	199,575.67
57	Concreting of Calangag Road	June, 2019	199,575.67
58	Concreting of Timbanga Road	June, 2019	199,151.32
59	Concreting of St. Peter Road, Banilad	June, 2019	199,422.47
60	Concreting of St. Peter Road-Soludpan	June, 2019	100,000.00
61	Concreting of Martesan Road, Banilad	June, 2019	100,000.00
62	Concreting of Soludpan Road	June, 2019	199,711.24
63	Concreting of HB Villanueva ST-West Pob.	June, 2019	199,500.38
64	Concreting of dela Paz, Sacsac	June, 2019	199,500.38
65	Concreting of Magsuhot Road	June, 2019	199,575.67
66	Concreting of Timbanga Road	June, 2019	200,000.00
67	Concreting of Brgy Road (Banilad, Soludpan, Liptong & Mampas)	Jul, 2019	199,711.24
68	Concreting of Brgy Road (Timbanga, Calangag, B/Manok, Magsuhot & Tubod)	Jul, 2019	199,575.67
69	Expansion of Waterworks System	Jul, 2019	1,097,658.96
70	Concreting of Buntis, De la Paz, H. Villanueva	Aug, 2019	399,000.76
71	Concreting of Brgy Road (Banilad, Soludpan, Liptong & Mampas)	Sep, 2019	199,711.24
72	Concreting of Brgy Road (Timbao & Magsuhot)	Nov, 2019	1,394,760.00
73	Expansion of Waterworks System	Nov, 2019	990,000.00
74	Expansion of Waterworks System	Dec, 2019	1,195,060.48
75	Restoration of water pumps	Dec, 2019	202,900.00
76	Improvement of Water Tanks	Dec, 2019	547,151.50
77	Construction of Pump-House in San Miguel	Dec, 2019	142,784.00
78	Expansion of Waterworks System	Dec, 2019	101,229.07
79	Rehabilitation of Bacong Integrated Waterworks System	3/31/2020	35,250.00
80	Rehabilitation of Bacong Integrated Waterworks System	7/31/2020	20,000.00
81	Expansion of Waterworks	Jul-20	70,000.00
82	Concreting of Brgy. Timbao Road	8/25/2020	794,175.00
83	Rehabilitation of Bacong Integrated Waterworks System	8/31/2020	15,000.00
84	Concreting of Brgy. Timbao Road	9/21/2020	139,000.00
85	Expansion of Waterworks System	10/2/2020	6,750,000.00
86	Expansion of Waterworks System	12/17/2020	65,000.00
87	Concreting of Brgy. Timbao Road	12/31/2020	33,750.00
88	Expansion of waterworks system	12/31/2020	3,166,475.00
89	Rehabilitation of Waterworks System	12/31/2020	321,600.00
90	Expansion of waterworks system	2/5/2021	149,000.00
91	Expansion of waterwork system	3/4/2021	60,000.00
92	Rehabilitation & improvement of Waterworks System	3/3/2021	110,000.00
93	Rehabilitation & improvement of Waterworks System	3/16/2021	85,000.00
94	Expansion of waterworks system	3/25/2021	60,000.00
95	Rehabilitation of Bacong Integrated Waterworks System	3/9/2021	10,000.00
96	Rehabilitation of Bacong Integrated Waterworks System	3/30/2021	3,600.00
97	Rehabilitation & improvement of Waterworks System	4/6/2021	128,000.00
98	Rehabilitation & improvement of Waterworks System	5/7/2021	75,200.00
99	Concreting of Brgy. Timbao Road	6/14/2021	279,150.00
100	Brgy. Electrification Program	7/29/2021	10,548.00
101	Expansion of waterworks system	7/15/2021	48,000.00
102	Brgy. Electrification Program	8/16/2021	97,519.00
103	Expansion of waterworks system	8/24/2021	792,584.00
104	Concreting of Brgy. Road-Timbao	12/16/2021	10,400.00
105	Expansion of waterwork system	12/31/2021	1,378,605.00
106	Rehabilitation of water tank at Soludpan	6/8/2022	29,425.00
107	Rehabilitation of Waterworks System	6/9/2022	360,395.00
108	Rehabilitation of water tank at Soludpan	6/22/2022	33,350.00
109	Restoration of water pumps - Lutao Pumping Station	8/4/2022	444,260.00
110	Electrification Program, Bacong	8/18/2022	801,340.00
111	Immediate restoration of water pumps-Soludpan Pumping Station	9/8/2022	383,910.00
112	Immediate restoration of water pumps-Soludpan Pumping Station	10/25/2022	90,350.00
113	Water service line connection	12/31/2023	485,100.00
Sub-total			**39,360,553.23**

Item No.	Name of Project	Date Acquired	Amount
	Construction in Progress - Buildings and Other Structures (1-07-10-030)		
1	Rehab/Impvt of New Municipal Hall	August, 2011	14,504.96
2	Lighting & Plumbing Facilities for the Extension Building	Sept, 2011	27,055.00
3	Completion of Comfort Room	2014	85,260.00
4	Lighting of Extention Building	2014	8,302.50
5	Improvement of Multipurpose Bldg	2014	105,000.00
6	Completion of Comfort Room	2014	27,930.00
7	Construction of Collapsible Roof for Leon Kilat Stage	2015	296,563.75
8	Restoration/Preservation of Bacong Church	2015	57,742.00
9	Fabrication of 2 units pumpboat	2015	12,666.00
10	Fabrication of Steel Railings	2015	48,928.75
11	Fencing of Auditorium	2016	49,221.00
12	Preservation/Restoration of Bacong Church	2016	155,995.00
13	Completion of Comfort Room	2016	114,297.00
14	Fabrication of movable scaffoldings	2017	48,436.00
15	Fabrication of reelings	2017	51,275.00
16	Plumbing and Electrical Installation to Extension Building	March, 2017	14,487.00
17	Improvement of Multipurpose Bldg	Sep, 2017	351,871.00
18	Restoration of Bacong Church	Sep, 2017	120,850.00
19	Rehabilitation of Senior Citizens Building	Dec, 2017	135,787.50
20	Colapsible Tents	Dec, 2017	102,700.00
21	Fabrication of Christmas Tree	2018	31,000.00
22	Fencing of MRF	Jan, 2018	26,425.00
23	Collapsible Tent	Nov, 2018	90,944.00
24	Construction of CR	Nov, 2018	7,000.00
25	Construction of Comfort Room at Mun. Auditorium	Apr, 2018	40,500.00
26	Construction of Comfort Room at Mun. Auditorium	Apr, 2018	48,600.00
27	Church Restoration	May, 2018	63,776.35
28	Completion of Comfort Room (Mun. Auditorium)	Jul, 2018	16,800.00
29	Construction of Comfort Room at Mun. Auditorium	Aug, 2018	23,500.00
30	Completion of Comfort Room (Mun. Auditorium)	Aug, 2018	10,350.00
31	Completion of Comfort Room (Mun. Auditorium)	Aug, 2018	10,350.00
32	Construction of CR	Oct, 2018	9,450.00
33	Construction of CR	Oct, 2018	5,600.00
34	Improvement of CR at Lying-In Center	Aug, 2019	14,702.50
35	Completion of CR at Lying-In Center	Dec, 2019	13,000.00
36	Construction of pump house -San Miguel	11/3/2020	45,000.00
37	Materials for lying-in center	8/27/2021	149,158.50
38	Improvement of evacuation center	9/7/2021	299,470.00
39	Roofing for Installation of Canopy	7/26/2023	98,000.00
40	Fabrication of Canopy Steel Frame	8/8/2023	99,373.00
Sub-total			**2,931,871.81**
Total			**42,292,425.04**

Prepared by:

JANICE VERIÑA SARITA
OIC-Audit Team Leader

Appendix 3

Municipality of Bacong

SUMMARY OF REAL PROPERTY TAX DELINQUENCIES

Computed as of December 31, 2024

		BASIC			SEF			
		TAX	PENALTY	SUB-TOTAL	TAX	PENALTY	SUB-tOTAL	GRAND TOTAL
	BARANGAY	a	b	c = (a +b)	d	e	f	g = (c+f)
1	Balayagmanok	307,627.50	85,024.89	392,652.39	307,627.50	85,024.89	392,652.39	785,304.78
2	Banilad	1,255,550.70	386,931.36	1,642,482.06	1,255,550.70	386,936.26	1,642,486.96	3,284,969.02
3	Buntis	919,777.00	274,951.92	1,194,728.92	919,777.00	274,951.92	1,194,728.92	2,389,457.84
4	Buntod	373,807.00	131,416.18	505,223.18	373,787.10	131,416.18	505,203.28	1,010,426.46
5	Calangag	84,962.20	11,837.00	96,799.20	84,962.20	11,837.00	96,799.20	193,598.40
6	Combado	744,525.50	294,317.12	1,038,842.62	744,525.50	294,317.12	1,038,842.62	2,077,685.24
7	Doldol	261,929.22	33,048.35	294,977.57	261,929.22	33,048.35	294,977.57	589,955.14
8	Isugan	254,766.30	66,886.51	321,652.81	254,766.30	66,886.71	321,653.01	643,305.82
9	Liptong	250,699.74	89,965.00	340,664.74	250,699.74	89,965.00	340,664.74	681,329.48
10	Lutao	229,000.30	68,778.48	297,778.78	229,000.30	68,778.48	297,778.78	595,557.56
11	Magsuhot	90,709.60	31,670.99	122,380.59	90,709.60	31,670.99	122,380.59	244,761.18
12	Malabago	190,329.60	100,180.72	290,510.32	190,329.60	100,180.72	290,510.32	581,020.64
13	Mampas	79,114.90	28,075.84	107,190.74	79,114.90	28,075.84	107,190.74	214,381.48
14	North Poblcaion	300,951.50	101,284.47	402,235.97	300,951.50	101,284.47	402,235.97	804,471.94
15	Sacsac	954,290.20	429,103.02	1,383,393.22	954,290.20	429,103.02	1,383,393.22	2,766,786.44
16	San Miguel	991,594.30	280,670.36	1,272,264.66	991,594.30	280,623.63	1,272,217.93	2,544,482.59
17	South Poblacion	245,158.40	74,889.53	320,047.93	245,158.40	74,889.53	320,047.93	640,095.86
18	Soludpan	334,045.90	78,021.47	412,067.37	334,045.90	78,021.47	412,067.37	824,134.74
19	Timbanga	282,997.60	58,706.03	341,703.63	282,997.60	58,706.03	341,703.63	683,407.26
20	Timbao	184,451.80	81,349.69	265,801.49	184,451.80	81,349.69	265,801.49	531,602.98
21	Tubod	416,262.40	47,498.27	463,760.67	416,262.40	47,498.27	463,760.67	927,521.34
22	West Poblacion	266,316.30	102,194.53	368,510.83	266,316.30	102,194.53	368,510.83	737,021.66
	GRAND TOTALS	9,018,867.96	2,856,801.73	11,875,669.69	9,018,848.06	2,856,760.10	11,875,608.16	23,751,277.85

Prepared by:

GINA JOSEPHINE T. MORADOS
Municipal Treasurer

Appendix 4

Municipality of Bacong, Negros Oriental
Schedule of Purchases of Various Medicines and Medical Supplies Charged to GAD Funds
CY 2024

Item No.	Check No.	Check Date	DV No.	Gross Amount	Tax Withheld	Net Amount	Payee	PR No.	PR Date	PO No.	PO Date	Mode of Procurement	Purpose
1	88950054	03-05-2024	100-24-03-0693	77,000.00	3,080.00	73,920.00	MZA Pharmaceutical Product Distribution	100-24-01-0011B	1-8-24	100-24-01-008B	1-10-24	Shopping	Medicines for RHU
2	88950014	02-07-2024	100-24-02-0402	93,525.00	3,741.00	89,784.00	MZA Pharmaceutical Product Distribution	100-24-01-0014B	1-19-24	100-24-01-016A	1-23-24	-	Medicine supplies for Medical Outreach
3	88950114	04-03-2024	100-24-04-1065	82,600.00	3,304.00	79,296.00	MZA Pharmaceutical Product Distribution	100-24-02-0034B	2-2-24	100-24-02-022A	2-6-24	Shopping	Medicines for RHU
4	88950066	03-14-2024	100-24-03-0818	12,400.00	496.00	11,904.00	Asean Health Care Distributor	100-24-02-0041	2-19-24	100-24-02-027	2-21-24	Shopping	For Medical Outreach Program
5	88950075	03-15-2024	100-24-03-0827	65,000.00	2,600.00	62,400.00	MZA Pharmaceutical Product Distribution	100-24-02-0040C	2-19-24	100-24-02-028A	2-21-24	Shopping	For deworming activity - RHU
6	88950081	03-15-2024	100-24-03-0852	10,904.00	436.16	10,467.84	Asean Health Care Distributor	100-24-02-0042	2-19-24	100-24-02-028	2-21-24	Shopping	Medicines for RHU
7	88950175	05-03-2024	100-24-05-1409	86,528.00	3,461.12	83,066.88	MZA Pharmaceutical Product Distribution	100-24-03-0048E	3-4-24	100-24-03-033C	3-6-24	SVP	Medicines for RHU
8	88950084	03-19-2024	100-24-03-0881	78,375.00	4,198.66	74,176.34	DOH Pharmaceutical Dist.	100-24-03-0050	3-6-24	100-24-03-035B	3-8-24	Shopping	Medicines for RHU (TB-DOTS)
9	0172253	05-16-2024	100-24-05-1552	46,719.00	1,868.76	44,850.24	MZA Pharmaceutical Product Distribution	100-24-03-0064A	3-15-24	100-24-03-041A	3-18-24	SVP	Medicines for RHU
10	88950189	05-06-2024	100-24-05-1442	92,500.00	3,700.00	88,800.00	Asean Health Care Distributor	100-24-04-0067B	4-1-24	100-24-04-049A	4-4-24	Shopping	Medicines and medical equipment for RHU
11	88950260	06-18-2024	100-24-06-193A	82,312.00	3,292.48	79,019.52	MZA Pharmaceutical Product Distribution	100-24-04-0067B	4-1-24	100-24-04-049B	4-3-24	SVP	Medicines for Medical Outreach
12	88950233	06-03-2024	100-24-06-1759	77,902.00	3,116.08	74,785.92	MZA Pharmaceutical Product Distribution	100-24-04-0077B	4-11-24	100-24-04-056C	4-15-24	SVP	Medicines for RHU
13	88950236	06-10-2024	100-24-06-1791	52,837.00	2,113.48	50,723.52	MZA Pharmaceutical Product Distribution	100-24-04-0087A	4-29-24	100-24-05-065A	5-2-24	SVP	Medicines for RHU
14	88950410	09-04-2024	100-24-09-3137	84,900.00	4,548.22	80,351.78	Centraphil Healthcare Trading	100-24-05-0089A	5-2-24	100-24-05-066C	5-6-24	SVP	For RHU supplies
15	88950327	07-25-2024	100-24-07-2519	89,740.00	3,589.60	86,150.40	MZA Pharmaceutical Product Distribution	100-24-05-0099B	5-11-24	100-24-05-072B	5-14-24	SVP	Medicines for Medical Outreach
16	88950221	05-23-2024	100-24-05-1668	86,742.00	4,646.89	82,095.11	DOH Pharmaceutical Dist.	100-24-05-0103	5-15-24	100-24-05-075	5-17-24	SVP	For RHU medicine supplies (TB-DOTS)
17	1694287	08-09-2024	100-24-08-2800	83,344.00	3,333.76	80,010.24	MZA Pharmaceutical Product Distribution	100-24-05-0112B	5-29-24	100-24-05-079B	5-31-24	SVP	Medicines for RHU
18	88950315	07-23-2024	100-24-07-2398	52,837.00	2,113.48	50,723.52	MZA Pharmaceutical Product Distribution	100-24-06-0112C	6-6-24	100-24-06-079B	6-10-24	SVP	Medicines for RHU
19	88950376	08-13-2024	100-24-08-2868	88,000.00	4,714.28	83,285.72	Centraphil Healthcare Trading	100-24-06-0126B	6-19-24	100-24-06-085A	6-21-24	SVP	Medicine supplies for Animal Bites Treatment
20	88950408	09-03-2024	100-24-09-3133	90,472.00	3,618.88	86,853.12	MZA Pharmaceutical Product Distribution	100-24-06-0128A	6-21-24	100-24-06-089B	6-25-24	SVP	Medicines for Medical Outreach
21	1694317	10-10-2024	100-24-10-3529	49,750.00	2,665.18	47,084.82	Centraphil Healthcare Trading	100-24-07-0138B	7-4-24	100-24-07-099A	7-10-24	SVP	Medicines for Animal Bites Treatment
22	88950425	09-09-2024	100-24-09-3234	40,899.00	1,635.96	39,263.04	MZA Pharmaceutical Product Distribution	100-24-07-0139A	7-5-24	100-24-07-097A	7-8-24	SVP	Medicines for Medical Outreach
23	88950462	09-23-2024	100-24-09-3443	87,310.00	3,492.40	83,817.60	MZA Pharmaceutical Product Distribution	100-24-07-0153A	7-22-24	100-24-07-109B	7-25-24	SVP	Medicines for Medical Outreach
24	88950459	09-23-2024	100-24-09-3427	97,500.00	5,223.22	92,276.78	Centraphil Healthcare Trading	100-24-08-0163A	8-1-24	100-24-08-114A	8-5-24	SVP	Medicines for Animal Bites Treatment

Item No.	Check No.	Check Date	DV No.	Gross Amount	Tax Withheld	Net Amount	Payee	PR No.	PR Date	PO No.	PO Date	Mode of Procurement	Purpose
25	88950473	09-26-2024	100-24-09-3456	96,550.00	3,862.00	92,688.00	MZA Pharmaceutical Product Distribution	100-24-08-0168A	8-2-24	100-24-08-116A	8-6-24	SVP	Medicines for RHU
26	88950466	09-26-2024	100-24-09-3458	96,000.00	5,142.85	90,857.15	Asean Health Care Distributor	100-24-08-0180A	8-14-24	100-24-08-128A	8-16-24	SVP	Medicines for Animal Bites Treatment
27	1694325	10-23-2024	100-24-10-3710	95,676.00	3,827.04	91,848.96	MZA Pharmaceutical Product Distribution	100-24-08-0183C	8-20-24	100-24-08-131C	8-22-24	SVP	Medicines for RHU
28	183181	10-29-2024	100-24-10-3744	84,332.00	3,373.28	80,958.72	MZA Pharmaceutical Product Distribution	100-24-08-0184B	8-30-24	100-24-09-131C	9-3-24	SVP	For Medical Outreach Program
29	88950518	10-30-2024	100-24-10-3741	79,172.25	4,241.38	74,930.87	DOH Pharmaceutical Dist.	100-24-09-0196	9-16-24	100-24-09-138	9-18-24	SVP	Medical supplies for Emilio C. Macias II Lying in Center
30	183183	10-29-2024	100-24-10-3747	73,600.00	3,942.85	69,657.15	Asean Health Care Distributor	100-24-09-0196B	9-18-24	100-24-09-138B	9-22-24	SVP	Medicine/medical supplies for dental clinic
				2,235,426.25	**99,379.01**	**2,136,047.24**							

Prepared by:

JANICE VERIÑA SARITA
OIC-Audit Team Leader