

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

**Statement of Financial Position
GENERAL FUND**

As of December 31, 2024
(With Comparative Figures for CY 2023)

	2024	2023
ASSETS		
<i>Current Assets</i>		
Cash and Cash Equivalents	₱ 1,935,807,751.27	₱ 1,782,590,709.74
Investments	1,000.00	1,000.00
Receivables	380,080,019.05	359,094,086.26
Inventories	96,162,165.86	97,670,975.19
Prepayments and Deferred Charges	5,393,584.09	5,541,685.12
Total Current Assets	2,417,444,520.27	2,244,898,456.31
<i>Non-Current Assets</i>		
Investments	0.00	0.00
Receivables	0.00	0.00
Investment Property	0.00	0.00
Property, Plant and Equipment (net)	2,213,845,406.95	1,970,782,178.44
Biological Assets	1,123,860.00	988,860.00
Intangible Assets	0.00	0.00
Total Non-Current Assets	2,214,969,266.95	1,971,771,038.44
Total Assets	₱ 4,632,413,787.22	₱ 4,216,669,494.75
LIABILITIES		
<i>Current Liabilities</i>		
Financial Liabilities	₱ 200,989,452.41	₱ 182,136,373.68
Inter-Agency Payables	23,289,396.92	24,347,986.12
Intra-Agency Payables	34,428,319.48	27,660,647.40
Trust Liabilities	0.00	0.00
Deferred Credits/Unearned Income	380,838,195.97	322,802,542.40
Total Current Liabilities	639,545,364.78	556,947,549.60
<i>Non-Current Liabilities</i>		
Financial Liabilities	0.00	0.00
Deferred Credits/Unearned Income	72,295,976.35	91,381,235.03
Provisions	0.00	0.00
Other Payables	8,562,882.50	7,690,107.89
Total Non-Current Liabilities	80,858,858.85	99,071,342.92
Total Liabilities	720,404,223.63	656,018,892.52
NET ASSETS/EQUITY		
Government Equity	3,912,009,563.59	3,560,650,602.23
Total Liabilities and Net Assets/Equity	₱ 4,632,413,787.22	₱ 4,216,669,494.75

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Financial Performance
GENERAL FUND

For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	2024	2023
<i>Revenue</i>		
Tax Revenue	₱ 356,071,468.75	₱ 333,152,314.93
Share from Internal Revenue Collection	681,527,021.40	643,655,715.00
Other Share from National Taxes	0.00	0.00
Service and Business Income	143,342,218.14	133,542,998.52
Shares, Grants and Donations	1,417.25	2,000.00
Miscellaneous Income	2,637,638.44	2,881,052.37
<i>Total Revenue</i>	<u>1,183,579,763.98</u>	<u>1,113,234,080.82</u>
<i>Less: Current Operating Expenses</i>		
Personnel Services	370,203,100.19	366,920,700.52
Maintenance and Other Operating Expenses	422,387,084.14	369,568,539.96
Non-Cash Expenses	47,942,580.58	39,106,872.43
Financial Expenses	22,950.00	17,850.00
<i>Current Operating Expenses</i>	<u>840,555,714.91</u>	<u>775,613,962.91</u>
<i>Surplus (Deficit) from Current Operation</i>	343,024,049.07	337,620,117.91
Add (Deduct) :		
Transfers, Assistance and Subsidy From	26,642,692.32	26,642,692.32
Transfers, Assistance and Subsidy To	<u>(53,492,371.54)</u>	<u>(55,113,021.27)</u>
<i>Surplus (Deficit) for the Period</i>	<u>₱ 316,174,369.85</u>	<u>₱ 309,149,788.96</u>

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Changes in Net Assets/Equity
GENERAL FUND

For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>2024</u>	<u>2023 (Restated)</u>
Balance, January 1	₱ 3,560,650,602.23	₱ 3,251,746,134.36
Add (deduct):		
Changes in Accounting Policy	0.00	0.00
Prior Period Errors	35,184,591.51	(245,321.09)
Restated Balance	<u>3,595,835,193.74</u>	<u>3,251,500,813.27</u>
Add (deduct) Changes in Net Assets/Equity		
during the year		
Adjustment of net revenue recognized directly in net assets	0.00	0.00
Surplus (Deficit) for the period	<u>316,174,369.85</u>	<u>309,149,788.96</u>
Total recognized revenue and expenses for the period	<u>316,174,369.85</u>	<u>309,149,788.96</u>
Balance at December 31	<u><u>₱ 3,912,009,563.59</u></u>	<u><u>₱ 3,560,650,602.23</u></u>

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Cash Flows

GENERAL FUND

For the Year Ended December 31, 2024

(With Comparative Figures for CY 2023)

	2024	2023
Cash Flows from Operating Activities		
Cash Inflows		
Collection from Taxpayers	₱ 356,936,820.23	₱ 338,201,676.99
Share from Internal Revenue Allotment	686,527,021.40	643,655,715.00
Receipts from Business /Service Income	131,479,177.29	123,685,097.25
Interest Income	11,869,367.85	9,857,901.27
Dividend Income	0.00	0.00
Other Receipts	102,048,595.78	64,971,432.17
Total Cash Inflows	1,288,860,982.55	1,180,371,822.68
Cash Outflows		
Payment of Expenses	0.00	0.00
Payment to Suppliers and Creditors	487,490,198.46	509,870,221.40
Payment to Employees	329,345,438.37	124,989,278.45
Interest Expense	0.00	0.00
Other Expenses	14,300,988.30	151,043,293.63
Total Cash Outflows	831,136,625.13	785,902,793.48
Net Cash Flow from Operating Activities	457,724,357.42	394,469,029.20
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	0.00	0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment	0.00	0.00
Proceeds from Sale of Non-Current Investments	0.00	0.00
Collection of Principal on loans to other entities	0.00	0.00
Total Cash Inflows	0.00	0.00
Cash Outflows		
Purchase/Construction of Investment Property	0.00	0.00
Purchase/Construction of Property, Plant and Equipment	304,507,315.89	234,805,870.59
Investment	0.00	0.00
Purchase of Bearer Biological Assets	0.00	0.00
Purchase of Intangible Assets	0.00	0.00
Grant of Loans	0.00	0.00
Total Cash Outflows	304,507,315.89	234,805,870.59
Net Cash Flow from Investing Activities	(304,507,315.89)	(234,805,870.59)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from issuance of bonds	0.00	0.00
Proceeds from Loans	0.00	0.00
Total Cash Inflows	0.00	0.00
Cash Outflows		
Payment of Long-Term Liabilities	0.00	0.00
Retirement/Redemption of debt securities	0.00	0.00
Payment of loan amortization	0.00	0.00
Total Cash Outflows	0.00	0.00
Net Cash Flow from Financing Activities	0.00	0.00
Total Cash Provided by Operating, Investing and Financing Activities	153,217,041.53	159,663,158.61
Add: Cash at the Beginning of the year	1,782,590,709.74	1,622,927,551.13
Cash Balance at the End of the Year	₱ 1,935,807,751.27	₱ 1,782,590,709.74

PARTICULARS				Notes	Budget Amounts				Difference		Actual Amounts		Difference	
					Original		Final		Original and Final Budgets				Final Budgets and Actual Amounts	
					2024	2023	2024	2023						
Revenue														
	A.	Local Sources												
		1. Tax Revenue												
		a. Tax Revenue - Property			65,000,000.00	49,000,000.00	65,000,000.00	49,000,000.00	-	-	74,780,509.48	74,872,352.88	9,780,509.48	25,872,352.88
		b. Tax Revenue - Goods and Services			242,775,000.00	190,475,000.00	242,775,000.00	190,475,000.00	-	-	254,829,365.34	238,523,732.38	12,054,365.34	48,048,732.38
		Business Tax							-	-			-	-
		c. Other Local Taxes			29,225,000.00	18,025,000.00	29,225,000.00	18,025,000.00	-	-	26,461,593.93	19,756,229.67	(2,763,406.07)	1,731,229.67
		Total Tax Revenue			337,000,000.00	257,500,000.00	337,000,000.00	257,500,000.00	-	-	356,071,468.75	333,152,314.93	19,071,468.75	75,652,314.93
		2. Non-Tax Revenue												
		Regulatory Fees												
		a. Service Income			67,450,000.00	47,202,000.00	67,450,000.00	47,202,000.00	-	-	62,892,952.29	53,176,645.92	(4,557,047.71)	5,974,645.92
		b. Business Income			12,500,000.00	8,248,000.00	12,500,000.00	8,248,000.00	-	-	28,925,027.35	23,404,959.19	16,425,027.35	15,156,959.19
		c. Other Income and Receipts			50,000.00	50,000.00	50,000.00	50,000.00	-	-	2,637,638.44	2,881,052.37	2,587,638.44	2,831,052.37
		Income from Economic Enterprise			48,000,000.00	47,000,000.00	48,000,000.00	47,000,000.00	-	-	51,524,238.50	56,961,393.41	3,524,238.50	9,961,393.41
		Total Non-Tax Revenue			128,000,000.00	102,500,000.00	128,000,000.00	102,500,000.00	-	-	145,979,856.58	136,424,050.89	17,979,856.58	33,924,050.89
		B. External Sources												
		1. Share from the National Internal Revenue Taxes (IRA)			683,588,795.00	647,083,089.00	683,588,795.00	647,083,089.00	-	-	681,527,021.40	643,655,715.00	(2,061,773.60)	(3,427,374.00)
		4. Other Receipts												
		a. Grants and Donations							-		1,417.25	2,000.00	1,417.25	2,000.00
		b. Other Subsidy Income							-		26,642,692.32	26,642,692.32	26,642,692.32	26,642,692.32
		C. Receipts from Borrowings												
SURPLUS					51,411,205.00	42,916,911.00	338,364,239.58	112,082,944.24	286,953,034.58	69,166,033.24	338,364,239.58	112,082,944.24	-	-
Total Revenue and Receipts					1,200,000,000.00	1,050,000,000.00	1,486,953,034.58	1,119,166,033.24	286,953,034.58	69,166,033.24	1,548,586,695.88	1,251,959,717.38	61,633,661.30	132,793,684.14
Expenditures														
		General Public Services												
		Personal Services			236,949,469.00	220,205,679.00	251,197,768.60	227,340,570.68	14,248,299.60	7,134,891.68	196,565,614.40	195,924,962.22	54,632,154.20	31,415,608.46
		Maintenance and Other Operating Expenses			194,421,675.91	169,837,467.35	212,063,025.69	201,626,089.59	17,641,349.78	31,788,622.24	172,869,410.07	166,782,119.25	39,193,615.62	34,843,970.34
		Capital Outlay			63,660,000.00	6,350,000.00	300,985,000.00	16,045,000.00	237,325,000.00	9,695,000.00	223,133,443.19	7,113,350.39	77,851,556.81	8,931,649.61
		Education												
		Personal Services			3,871,430.00	3,856,698.00	3,741,734.00	3,201,725.20	(129,696.00)	(654,972.80)	2,428,266.80	2,636,729.76	1,313,467.20	564,995.44
		Maintenance and Other Operating Expenses			6,820,656.00	6,820,656.00	6,820,656.00	6,820,656.00	-	-	4,829,950.05	5,301,327.28	1,990,705.95	1,519,328.72
		Capital Outlay							-	-			-	-
		Health, Nutrition and Population Control												
		Personal Services			69,333,944.00	67,134,995.00	56,266,445.89	62,524,791.60	(13,067,498.11)	(4,610,203.40)	51,199,266.55	51,297,611.19	5,067,179.34	11,227,180.41
		Maintenance and Other Operating Expenses			37,290,364.00	39,349,904.00	37,302,244.00	39,349,904.00	11,880.00	-	27,981,638.38	26,823,072.75	9,320,605.62	12,526,831.25
		Capital Outlay				1,000,000.00		1,000,000.00	-	-			-	1,000,000.00
		Housing and Community Development												
		Personal Services							-	-			-	-
		Maintenance and Other Operating Expenses			30,113,160.00	30,113,160.00	30,113,160.00	34,759,720.00	-	4,646,560.00	23,363,467.95	26,527,132.11	6,749,692.05	8,232,587.89
		Capital Outlay			400,000.00	400,000.00	400,000.00	849,000.00	-	449,000.00		434,367.00	400,000.00	414,633.00
		Social Services and Social Welfare												

PARTICULARS	Notes	Budget Amounts				Difference		Actual Amounts		Difference	
		Original		Final		Original and Final Budgets				Final Budgets and Actual Amounts	
Personal Services		36,734,558.00	36,791,048.00	34,847,102.80	31,631,357.68	(1,887,455.20)	(5,159,690.32)	25,807,116.90	25,345,342.54	9,039,985.90	6,286,015.14
Maintenance and Other Operating Expenses		91,586,379.00	62,516,899.00	96,586,379.00	85,626,935.00	5,000,000.00	23,110,036.00	76,608,827.83	63,813,168.74	19,977,551.17	21,813,766.26
Capital Outlay		-	7,250,000.00	-	7,250,000.00	-	-		932,210.06	-	6,317,789.94
Economic Services											
Personal Services		99,980,937.08	103,219,734.00	86,156,818.69	95,825,074.76	(13,824,118.39)	(7,394,659.24)	65,185,346.02	69,790,794.85	20,971,472.67	26,034,279.91
Maintenance and Other Operating Expenses		96,153,667.00	79,899,869.32	103,263,075.20	83,928,309.32	7,109,408.20	4,028,440.00	83,707,146.38	64,300,431.34	19,555,928.82	19,627,877.98
Capital Outlay		6,775,000.00	3,370,000.00	95,194,000.00	3,883,000.00	88,419,000.00	513,000.00	61,488,617.95	2,252,258.29	33,705,382.05	1,630,741.71
Local Disaster Risk Reduction Management Fund											
Maintenance and Other Operating Expenses		33,229,439.75	31,454,154.45	33,229,439.75	31,454,154.45	-	-	6,379,760.53	31,454,154.45	26,849,679.22	-
Capital Outlay		24,200,000.00	18,900,000.00	24,200,000.00	18,900,000.00	-	-	6,197,683.65	3,441,761.84	18,002,316.35	15,458,238.16
20% Development Fund											
Maintenance and Other Operating Expenses		2,000,000.00	1,950,000.00	10,186,545.00	1,950,000.00	8,186,545.00	-	9,624,728.26	1,361,493.84	561,816.74	588,506.16
Capital Outlay		134,717,759.00	127,466,617.80	137,017,759.00	129,521,617.80	2,300,000.00	2,055,000.00	43,337,858.31	29,291,488.21	93,679,900.69	100,230,129.59
Allocation for Senior Citizens and PWD											
Personal Services		2,151,733.00	2,150,129.00	1,825,402.70	1,768,138.08	(326,330.30)	(381,990.92)	1,815,638.70	1,404,766.52	9,764.00	363,371.56
Maintenance and Other Operating Expenses		13,650,124.00	13,577,624.00	18,695,964.00	13,577,624.00	5,045,840.00	-	15,748,708.43	10,980,659.78	2,947,255.57	2,596,964.22
Capital Outlay						-	-	-	-	-	-
Others											
Personal Services		13,729,704.26	14,155,365.08	16,429,704.26	22,155,365.08	2,700,000.00	8,000,000.00	14,865,133.52	19,903,096.67	1,564,570.74	2,252,268.41
Maintenance and Other Operating Expenses		2,230,000.00	2,230,000.00	2,230,000.00	2,230,000.00	-	-	1,051,269.75	1,158,950.00	1,178,730.25	1,071,050.00
Capital Outlay		-	-	-	-	-	-	-	-	-	-
CURRENT APPROPRIATIONS		1,200,000,000.00	1,050,000,000.00	1,558,752,224.58	1,123,219,033.24	358,752,224.58	73,219,033.24	1,114,188,893.62	808,271,249.08	444,563,330.96	314,947,784.16
Continuing Appropriations (Capital Outlay)											
General Public Services		24,670,034.68	28,838,446.73	22,185,954.53	28,508,468.72	(2,484,080.15)	(329,978.01)	9,597,855.53	14,009,271.65	12,588,099.00	14,499,197.07
Education		400,000.00	400,000.00	400,000.00	400,000.00	-	-			400,000.00	400,000.00
Health, Nutrition and Population Control		3,999,486.91	3,189,486.91	3,841,200.00	3,189,486.91	(158,286.91)	-	345,086.14	190,000.00	3,496,113.86	2,999,486.91
Housing and Community Development		590,943.46	176,310.46	504,633.00	176,310.46	(86,310.46)	-			504,633.00	176,310.46
Social Services and Social Welfare		21,002,911.56	21,806,575.16	19,110,782.15	21,569,170.17	(1,892,129.41)	(237,404.99)	4,527,321.46	6,884,795.00	14,583,460.69	14,684,375.17
Economic Services		60,645,686.73	115,558,328.95	54,313,015.26	114,500,328.95	(6,332,671.47)	(1,058,000.00)	7,603,070.39	55,536,408.93	46,709,944.87	58,963,920.02
Local Disaster Risk Reduction Management Fund		57,381,373.62	52,691,359.87	57,381,373.62	52,691,359.87	-	-	11,706,855.44	11,794,824.41	45,674,518.18	40,896,535.46
20% Development Fund		272,088,047.06	253,324,625.88	261,601,502.06	251,269,625.88	(10,486,545.00)	(2,055,000.00)	58,940,366.21	79,440,973.71	202,661,135.85	171,828,652.17
Allocation for Senior Citizens and PWD		1,298,747.50	1,321,364.50	1,216,626.50	1,298,747.50	(82,121.00)	(22,617.00)		-	1,216,626.50	1,298,747.50
Bayanihan Grant to Cities and Municipalities (BGCMM)		1,070,288.17	696,293.17	1,070,288.17	696,293.17	-	-	-	-	1,070,288.17	
CONTINUING APPROPRIATIONS		443,147,519.69	477,306,498.46	421,625,375.29	473,603,498.46	(21,522,144.40)	(3,703,000.00)	92,720,555.17	167,856,273.70	328,904,820.12	305,747,224.76
Total Expenditures		1,643,147,519.69	1,527,306,498.46	1,980,377,599.87	1,596,822,531.70	337,230,080.18	69,516,033.24	1,206,909,448.79	976,127,522.78	773,468,151.08	620,695,008.92
Surplus (Deficit) for the period		-	-	(71,799,190.00)	(4,053,000.00)	(71,799,190.00)	(4,053,000.00)	434,397,802.26	443,688,468.30	506,196,992.26	447,741,468.30

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

**Statement of Financial Position
SPECIAL EDUCATION FUND**

As of December 31, 2024
(With Comparative Figures for CY 2023)

	2024	2023
ASSETS		
<i>Current Assets</i>		
Cash and Cash Equivalents	₱ 131,320,635.35	₱ 155,079,093.95
Investments	66,109.50	66,109.50
Receivables	127,154,423.22	102,805,147.18
Inventories	3,594,367.36	3,839,122.45
Prepayments and Deferred Charges	2,851,341.44	2,933,941.14
<i>Total Current Assets</i>	264,986,876.87	264,723,414.22
<i>Non-Current Assets</i>		
Investments	0.00	0.00
Receivables	0.00	0.00
Investment Property	0.00	0.00
Property, Plant and Equipment (net)	134,653,197.23	91,538,099.65
Biological Assets	0.00	0.00
Intangible Assets	0.00	0.00
<i>Total Non-Current Assets</i>	134,653,197.23	91,538,099.65
Total Assets	₱ 399,640,074.10	₱ 356,261,513.87
LIABILITIES		
<i>Current Liabilities</i>		
Financial Liabilities	₱ 11,609,989.01	₱ 3,623,112.45
Inter-Agency Payables	207,268.03	208,381.85
Intra-Agency Payables	1,637,845.67	880,210.31
Trust Liabilities	0.00	0.00
Deferred Credits/Unearned Income	0.00	0.00
<i>Total Current Liabilities</i>	13,455,102.71	4,711,704.61
<i>Non-Current Liabilities</i>		
Financial Liabilities	0.00	0.00
Deferred Credits/Unearned Income	126,859,910.60	109,430,535.88
Provisions	0.00	0.00
Other Payables	358,017.27	275,050.39
<i>Total Non-Current Liabilities</i>	127,217,927.87	109,705,586.27
Total Liabilities	140,673,030.58	114,417,290.88
NET ASSETS/EQUITY		
Government Equity	258,967,043.52	241,844,222.99
Total Liabilities and Net Assets/Equity	₱ 399,640,074.10	₱ 356,261,513.87

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

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

	2024	2023
<i>Revenue</i>		
Tax Revenue	₱ 58,548,524.46	₱ 55,477,543.71
Share from Internal Revenue Collection	0.00	0.00
Other Share from National Taxes	0.00	0.00
Service and Business Income	121,346.22	118,729.84
Miscellaneous Income	2,702.51	52,650.27
<i>Total Revenue</i>	58,672,573.19	55,648,923.82
<i>Less: Current Operating Expenses</i>		
Personnel Services	0.00	0.00
Maintenance and Other Operating Expenses	36,529,235.59	29,448,857.63
Non-Cash Expenses	5,089,453.89	5,495,402.68
Financial Expenses	3,750.00	0.00
<i>Current Operating Expenses</i>	41,622,439.48	34,944,260.31
<i>Surplus (Deficit) from Current Operation</i>	17,050,133.71	20,704,663.51
Add (Deduct) :		
Transfers, Assistance and Subsidy From	0.00	0.00
Transfers, Assistance and Subsidy To	0.00	0.00
<i>Surplus (Deficit) for the Period</i>	₱ 17,050,133.71	₱ 20,704,663.51

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

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

	<u>2024</u>	<u>2023 (Restated)</u>
Balance, January 1	₱ 241,844,222.99	₱ 221,005,741.79
Add (deduct):		
Changes in Accounting Policy	0.00	0.00
Prior Period Errors	72,686.82	133,817.69
Restated Balance	<u>241,916,909.81</u>	<u>221,139,559.48</u>
Add (deduct) Changes in Net Assets/Equity during the year		
Adjustment of net revenue recognized directly in net assets/e	0.00	0.00
Surplus (Deficit) for the period	17,050,133.71	20,704,663.51
Total recognized revenue and expenses for the period	<u>17,050,133.71</u>	<u>20,704,663.51</u>
Balance at December 31	<u><u>₱ 258,967,043.52</u></u>	<u><u>₱ 241,844,222.99</u></u>

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

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

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities		
Cash Inflows		
Collection from Taxpayers	₱ 58,001,131.20	₱ 59,084,786.43
Share from Internal Revenue Allotment	0.00	0.00
Receipts from Business /Service Income	0.00	0.00
Interest Income	90,531.08	118,729.84
Dividend Income	0.00	0.00
Other Receipts	116,483.52	1,197,847.91
Total Cash Inflows	<u>58,208,145.80</u>	<u>60,401,364.18</u>
Cash Outflows		
Payment of Expenses	0.00	0.00
Payment to Suppliers and Creditors	31,304,580.47	40,732,106.61
Payment to Employees	4,603,478.69	0.00
Interest Expense	0.00	0.00
Other Expenses	1,200.00	142,898.04
Total Cash Outflows	<u>35,909,259.16</u>	<u>40,875,004.65</u>
Net Cash Flow from Operating Activities	<u>22,298,886.64</u>	<u>19,526,359.53</u>
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	0.00	0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment	0.00	0.00
Proceeds from Sale of Non-Current Investments	0.00	0.00
Collection of Principal on loans to other entities	0.00	0.00
Total Cash Inflows	<u>0.00</u>	<u>0.00</u>
Cash Outflows		
Purchase/Construction of Investment Property	0.00	0.00
Purchase/Construction of Property, Plant and Equipment	46,057,345.24	10,768,174.94
Investment	0.00	0.00
Purchase of Bearer Biological Assets	0.00	0.00
Purchase of Intangible Assets	0.00	0.00
Grant of Loans	0.00	0.00
Total Cash Outflows	<u>46,057,345.24</u>	<u>10,768,174.94</u>
Net Cash Flow from Investing Activities	<u>(46,057,345.24)</u>	<u>(10,768,174.94)</u>
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from issuance of bonds	0.00	0.00
Proceeds from Loans	0.00	0.00
Total Cash Inflows	<u>0.00</u>	<u>0.00</u>
Cash Outflows		
Payment of Long-Term Liabilities	0.00	0.00
Retirement/Redemption of debt securities	0.00	0.00
Payment of loan amortization	0.00	0.00
Total Cash Outflows	<u>0.00</u>	<u>0.00</u>
Net Cash Flow from Financing Activities	<u>0.00</u>	<u>0.00</u>
Total Cash Provided by Operating, Investing and Financing Act	<u>(23,758,458.60)</u>	<u>8,758,184.59</u>
Add: Cash at the Beginning of the year	<u>155,079,093.95</u>	<u>146,320,909.36</u>
Cash Balance at the End of the Year	<u>₱ 131,320,635.35</u>	<u>₱ 155,079,093.95</u>

Republic of the Philippines
City Government of Dumaguete
Dumaguete City, Negros Oriental
Statement of Comparison of Budget and Actual Amounts
Special Education Fund
For the Year Ended December 31, 2024

PARTICULARS				Notes	Budget Amounts				Difference		Actual Amounts		Difference	
					Original		Final		Original and Final Budgets				Final Budgets and Actual Amounts	
					2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue														
	A.	Local Sources												
		1.	Tax Revenue											
		a.	Tax Revenue - Property			49,048,420.00	34,000,000.00	49,048,420.00	34,000,000.00	-	58,548,524.46	55,477,543.71	9,500,104.46	21,477,543.71
		c.	Other Local Taxes											
			Total Tax Revenue			49,048,420.00	34,000,000.00	49,048,420.00	34,000,000.00	-	58,548,524.46	55,477,543.71	9,500,104.46	21,477,543.71
		2.	Non-Tax Revenue											
		a.	Service Income							-	121,346.22	118,729.84	121,346.22	118,729.84
		b.	Business Income										-	
		c.	Other Income and Receipts							-	2,702.51	52,650.27	2,702.51	52,650.27
			Total Non-Tax Revenue			-	-	-	-	-	124,048.73	171,380.11	124,048.73	171,380.11
	B.	External Sources												
	C.	Receipts from Borrowings												
SURPLUS							1,679,500.00	13,670,902.94	1,679,500.00	13,670,902.94	1,679,500.00	13,670,902.94	-	-
Total Revenue and Receipts					49,048,420.00	34,000,000.00	50,727,920.00	47,670,902.94	1,679,500.00	13,670,902.94	60,352,073.19	69,319,826.76	9,624,153.19	21,648,923.82
Expenditures														
		Education												
			Maintenance and Other Operating Expenses			39,248,420.00	26,650,740.00	42,699,485.00	33,321,642.94	3,451,065.00	6,670,902.94	36,529,255.59	31,453,572.81	6,170,229.41
			Capital Outlay			9,800,000.00	7,349,260.00	8,028,435.00	14,349,260.00	(1,771,565.00)	7,000,000.00	4,016,500.00	14,349,100.00	4,011,935.00
			CURRENT APPROPRIATIONS			49,048,420.00	34,000,000.00	50,727,920.00	47,670,902.94	1,679,500.00	13,670,902.94	40,545,755.59	45,802,672.81	10,182,164.41
Continuing Appropriations (Capital Outlay)														
			Education			34,146,257.08	85,647,201.05	34,146,097.08	90,242,377.30	(160.00)	4,595,176.25	24,099,808.63	56,096,280.22	10,046,288.45
			CONTINUING APPROPRIATIONS			34,146,257.08	85,647,201.05	34,146,097.08	90,242,377.30	(160.00)	4,595,176.25	24,179,865.39	56,096,280.22	10,046,288.45
Total Expenditures					83,194,677.08	119,647,201.05	84,874,017.08	137,913,280.24	1,679,340.00	18,266,079.19	64,725,620.98	101,898,953.03	20,228,452.86	36,014,327.21
Surplus (Deficit) for the period					-	-	-	-	-	-	19,806,317.60	23,517,153.95	19,806,317.60	23,517,153.95

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Financial Position
TRUST FUND

As of December 31, 2024
(With Comparative Figures for CY 2023)

	2024	2023
ASSETS		
<i>Current Assets</i>		
Cash and Cash Equivalents	₱ 220,447,375.11	₱ 180,317,183.93
Investments	0.00	0.00
Receivables	35,954,097.57	35,196,372.47
Inventories	9,663,683.80	10,042,785.95
Prepayments and Deferred Charges	555,368.87	555,368.87
Total Current Assets	266,620,525.35	226,111,711.22
<i>Non-Current Assets</i>		
Investments	0.00	0.00
Receivables	0.00	0.00
Investment Property	0.00	0.00
Property, Plant and Equipment (net)	148,814,662.94	180,563,372.05
Biological Assets	0.00	0.00
Intangible Assets	0.00	0.00
Total Non-Current Assets	148,814,662.94	180,563,372.05
Total Assets	₱ 415,435,188.29	₱ 406,675,083.27
LIABILITIES		
<i>Current Liabilities</i>		
Financial Liabilities	₱ 306.06	₱ 306.06
Inter-Agency Payables	104,876,124.24	96,831,171.99
Intra-Agency Payables	2,165,240.51	2,163,870.59
Trust Liabilities	161,274,146.38	133,441,381.42
Deferred Credits/Unearned Income	89,621,318.08	116,914,183.22
Total Current Liabilities	357,937,135.27	349,350,913.28
<i>Non-Current Liabilities</i>		
Financial Liabilities	0.00	0.00
Deferred Credits/Unearned Income	0.00	0.00
Provisions	0.00	0.00
Other Payables	3,423,753.63	3,421,909.63
Total Non-Current Liabilities	3,423,753.63	3,421,909.63
Total Liabilities	361,360,888.90	352,772,822.91
NET ASSETS/EQUITY		
Government Equity	54,074,299.39	53,902,260.36
Total Liabilities and Net Assets/Equity	₱ 415,435,188.29	₱ 406,675,083.27

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Financial Performance
TRUST FUND

For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	2024	2023
<i>Revenue</i>		
Tax Revenue	₱ 0.00	₱ 0.00
Share from Internal Revenue Collection	0.00	0.00
Other Share from National Taxes	0.00	0.00
Service and Business Income	145,832.32	119,326.67
Shares, Grants and Donations	1,384,601.21	975,687.66
Miscellaneous Income	4,452.35	10,031.33
<i>Total Revenue</i>	1,534,885.88	1,105,045.66
<i>Less: Current Operating Expenses</i>		
Personnel Services	24,646,826.06	7,652,302.66
Maintenance and Other Operating Expenses	44,036,616.72	53,262,962.59
Non-Cash Expenses	0.00	0.00
Financial Expenses	0.00	0.00
<i>Current Operating Expenses</i>	68,683,442.78	60,915,265.25
<i>Surplus (Deficit) from Current Operation</i>	(67,148,556.90)	(59,810,219.59)
Add (Deduct) :		
Transfers, Assistance and Subsidy From	103,683,814.65	75,032,292.25
Transfers, Assistance and Subsidy To	0.00	0.00
<i>Surplus (Deficit) for the Period</i>	₱ 36,535,257.75	₱ 15,222,072.66

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Changes in Net Assets/Equity
TRUST FUND

For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>2024</u>	<u>2023 (Restated)</u>
Balance, January 1	₱ 53,902,260.36	₱ 49,740,568.36
Add (deduct):		
Changes in Accounting Policy	0.00	0.00
Prior Period Errors	(36,363,218.72)	(11,060,380.66)
Restated Balance	<u>17,539,041.64</u>	<u>38,680,187.70</u>
Add (deduct) Changes in Net Assets/Equity		
during the year		
Adjustment of net revenue recognized directly in		
net assets/equity	0.00	0.00
Surplus (Deficit) for the period	<u>36,535,257.75</u>	<u>15,222,072.66</u>
Total recognized revenue and expenses for the period	<u><u>36,535,257.75</u></u>	<u><u>15,222,072.66</u></u>
Balance at December 31	<u><u>₱ 54,074,299.39</u></u>	<u><u>₱ 53,902,260.36</u></u>

Republic of the Philippines
Province of Negros Oriental
CITY GOVERNMENT OF DUMAGUETE

Statement of Cash Flows
TRUST FUND

For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities		
Cash Inflows		
Collection from Taxpayers	P 0.00	P 0.00
Share from Internal Revenue Allotment	0.00	0.00
Receipts from Business /Service Income	0.00	0.00
Interest Income	145,832.32	119,326.67
Dividend Income	0.00	0.00
Other Receipts	143,189,169.78	81,593,821.29
Total Cash Inflows	<u>143,335,002.10</u>	<u>81,713,147.96</u>
Cash Outflows		
Payment of Expenses	0.00	0.00
Payment to Suppliers and Creditors	8,481,371.26	23,024,929.62
Payment to Employees	26,897,608.71	8,823,844.94
Interest Expense	0.00	0.00
Other Expenses	63,760,802.92	36,766,222.30
Total Cash Outflows	<u>99,139,782.89</u>	<u>68,614,996.86</u>
Net Cash Flow from Operating Activities	<u>44,195,219.21</u>	<u>13,098,151.10</u>
Cash Flows from Investing Activities		
Cash Inflows	0.00	0.00
Proceeds from Sale of Investment Property	0.00	0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment	0.00	0.00
Proceeds from Sale of Non-Current Investments	0.00	0.00
Collection of Principal on loans to other entities	0.00	0.00
Total Cash Inflows	<u>0.00</u>	<u>0.00</u>
Cash Outflows		
Purchase/Construction of Investment Property	0.00	0.00
Purchase/Construction of Property, Plant and Equipment	4,065,028.03	31,500,384.95
Grant of Loans	0.00	0.00
Total Cash Outflows	<u>4,065,028.03</u>	<u>31,500,384.95</u>
Net Cash Flow from Investing Activities	<u>(4,065,028.03)</u>	<u>(31,500,384.95)</u>
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from issuance of bonds	0.00	0.00
Proceeds from Loans	0.00	0.00
Total Cash Inflows	<u>0.00</u>	<u>0.00</u>
Cash Outflows		
Payment of Long-Term Liabilities	0.00	0.00
Retirement/Redemption of debt securities	0.00	0.00
Payment of loan amortization	0.00	0.00
Total Cash Outflows	<u>0.00</u>	<u>0.00</u>
Net Cash Flow from Financing Activities	<u>0.00</u>	<u>0.00</u>
Total Cash Provided by Operating, Investing and Financing A	<u>40,130,191.18</u>	<u>(18,402,233.85)</u>
Add: Cash at the Beginning of the year	180,317,183.93	198,719,417.78
Cash Balance at the End of the Year	<u>P 220,447,375.11</u>	<u>P 180,317,183.93</u>

Appendix 1

LGU - Dumaguete City

Accounts Payable to Various Suppliers booked under Other MOOE Account
As of December 31, 2024

Reference (GJ No.)	Item	Amount
GJ JEV 100-2024-12-0695	1	8,000.00
	2	32,800.00
	3	26,250.00
Subtotal		67,050.00
GJ JEV 100-2024-12-0696	1	6,400.00
Subtotal		6,400.00
GJ JEV 100-2024-12-0697	1	5,292.50
	2	8,186,545.00
	3	2,795.00
	4	144,575.00
	5	35,000.00
	6	22,497.50
	7	145,488.00
	8	22,232.00
Subtotal		8,564,425.00
GJ JEV 100-2024-12-0698	1	14,092.00
	2	515,982.90
	3	609,557.50
	4	274,065.90
	5	608,540.00
	6	220,155.00
	7	6,000.00
	8	8,000.00
	9	4,000.00
	10	8,055.00
	11	50,000.00
	12	4,750.00
	13	4,750.00
	14	10,000.00
	15	1,400.00
	16	3,150.00
	17	1,500.00
	18	180,000.00
	19	3,000.00
	20	3,000.00
	21	4,750.00
	22	1,087,300.00
	23	200,000.00
	24	200,000.00
	25	200,000.00
	26	2,000.00
	27	72,750.00
	28	60,000.00
	29	22,840.00
	30	71,300.00
	31	66,000.00
	32	50,000.00
	33	50,000.00
	34	260,000.00
	35	50,000.00
	36	60,000.00
	37	260,000.00

Reference (GJ No.)	Item	Amount
	38	27,400.00
	39	108,000.00
	40	162,735.90
	41	198,550.00
	42	2,000.00
	43	186,656.65
	44	4,750.00
	45	2,500.00
	46	4,800.00
	47	1,060,000.00
	48	28,728.00
	49	2,000.00
	50	3,000.00
	51	1,000.00
	52	4,800.00
	53	18,000.00
	54	2,000.00
	55	92,461.00
	56	171,000.00
	57	231,709.50
	58	47,687.50
	59	2,000.00
	60	500.00
	61	22,000.00
	62	10,000.00
	63	1,800.00
	64	9,000.00
	65	66,690.00
	66	2,000.00
	67	1,745,000.00
	68	1,489,922.15
	69	19,960.00
	70	2,406.00
	71	30,000.00
	72	1,769,300.00
	73	164,650.00
	74	3,000.00
	75	241,826.00
	76	31,120.00
	77	208,000.00
	78	150,949.00
	79	205,438.00
	80	5,430.00
	81	10,000.00
	82	17,640.00
	83	6,150.00
	84	5,500.00
	85	74,880.00
	86	1,500.00
	87	1,500.00
	88	1,200.00
	89	20,858.00
	90	1,200.00
	91	15,000.00
	92	35,000.00
	93	4,750.00
	94	6,000.00
	95	1,500.00

Reference (GJ No.)	Item	Amount
	96	44,500.00
	97	19,900.00
	98	36,300.00
	99	7,000.00
	100	2,000.00
	101	4,000.00
	102	4,200.00
	103	2,000.00
	104	6,000.00
	105	7,000.00
	106	4,750.00
	107	1,275.00
	108	2,000.00
	109	420.00
	110	15,000.00
	111	16,800.00
	112	36,400.00
	113	103,348.40
	114	138,824.00
	115	8,000.00
	116	5,000.00
	117	4,074,500.00
	118	7,000.00
	119	5,260.00
	120	5,260.00
	121	98,890.00
	122	448.00
	123	5,763.66
	124	4,000.00
	125	4,750.00
	126	7,600.00
	127	5,000.00
	128	8,400.00
	129	6,000.00
	130	15,000.00
	131	2,200.00
	132	3,000.00
	133	6,250.00
	134	33,250.00
	135	7,424.00
	136	8,000.00
	137	4,000.00
	138	4,750.00
	139	6,000.00
	140	80,820.00
	141	4,750.00
	142	5,000.00
	143	15,000.00
	144	6,000.00
	145	4,750.00
	146	3,000.00
	147	2,500.00
	148	3,000.00
	149	19,480.00
	150	3,000.00
	151	1,000.00
	152	4,750.00
	153	2,000.00

Reference (GJ No.)	Item	Amount
	154	19,900.00
	155	2,000.00
	156	2,000.00
	157	76,200.00
	158	64,020.00
	159	87,320.00
	160	39,000.00
	161	1,000.00
	162	1,500.00
	163	2,100.00
	164	4,000.00
	165	50,600.00
	166	148,500.00
	167	18,760.00
	168	2,000.00
	169	71,400.00
	170	53,300.00
	171	16,554.00
	172	4,000.00
	173	537,000.00
	174	7,560.00
	175	3,080.00
	176	5,000.00
	177	7,000.00
	178	13,340.00
	179	2,000.00
	180	3,000.00
	181	2,000.00
	182	279,663.68
	183	29,850.00
	184	9,300.00
	185	94,601.00
	186	1,500.00
	187	55,000.00
	188	5,000.00
	189	2,000.00
	190	3,080.00
	191	6,250.00
	192	31,250.00
	193	5,000.00
	194	18,000.00
	195	3,150.00
	196	2,000.00
	197	2,000.00
	198	2,000.00
	199	18,320.00
	200	8,980.00
	201	377,566.00
	202	50,400.00
	203	1,500.00
	204	1,200.00
	205	24,000.00
	206	178,100.00
	207	538,520.00
	208	5,000.00
	209	15,764.00
	210	156,302.40
	211	35,380.00

Reference (GJ No.)	Item	Amount
	212	4,750.00
	213	1,690,000.00
	214	500.00
	215	15,000.00
	216	5,000.00
	217	250.00
	218	1,500.00
	219	104,900.00
	220	61,870.00
	221	5,000.00
	222	4,200.00
	223	4,000.00
	224	8,185.12
	225	4,950.00
	226	455,100.00
	227	20,721.05
	228	222,800.00
	229	1,850.00
	230	166,149.00
	231	919,588.00
	232	4,000.00
	233	4,750.00
	234	24,804.14
	235	26,144.98
	236	64,472.25
	237	1,000.00
	238	4,000.00
	239	2,000.00
	240	51,800.00
	241	123,240.00
	242	5,000.00
	243	4,750.00
	244	500.00
	245	2,000.00
	246	3,000.00
	247	2,000.00
	248	5,000.00
	249	4,750.00
	250	2,700.00
	251	12,900.00
	252	1,700.00
	253	4,750.00
	254	39,302.00
	255	50,000.00
	256	2,000.00
	257	4,000.00
	258	15,200.00
	259	231,200.00
	260	38,500.00
	261	33,600.00
	262	145,600.00
	263	1,200.00
	264	186,200.00
	265	9,000.00
	266	4,800.00
	267	2,000.00
	268	1,500.00
	269	13,440.00

Reference (GJ No.)	Item	Amount
	270	3,000.00
	271	7,200.00
	272	151,480.00
	273	112,500.00
	274	4,750.00
	275	10,000.00
	276	9,000.00
	277	30,000.00
	278	57,655.23
	279	11,980.00
	280	32,613.48
	281	12,190.00
	282	8,320.00
	283	168,178.00
	284	7,200.00
	285	467,162.00
	286	196,550.00
	287	149,000.00
	288	1,354.35
	289	10,783.46
	290	126,000.00
	291	108,000.00
	292	4,750.00
	293	20,000.00
	294	41,500.00
	295	26,000.00
	296	5,000.00
	297	16,000.00
	298	326,880.00
	299	1,200.00
Subtotal		29,093,073.20
GJ JEV 100-2024-12-0699	1	75,645.90
	2	15,851.25
	3	78,653.25
	4	436,969.00
	5	1,600.00
	6	3,000.00
	7	1,000.00
	8	152,100.00
	9	5,000.00
	10	3,000.00
	11	2,000.00
	12	48,850.00
	13	3,000.00
	14	95,305.25
	15	119,800.00
	16	11,600.00
	17	2,000.00
	18	42,948.60
	19	118,275.00
	20	25,219.00
	21	54,713.00
	22	1,600.00
	23	1,000.00
	24	2,500.00
	25	6,393.00
	26	220,800.00
	27	207,510.00

Reference (GJ No.)	Item	Amount
	28	37,396.00
	29	5,000.00
	30	10,000.00
	31	363,493.00
	32	1,000.00
	33	37,718.00
	34	3,000.00
	35	3,000.00
	36	1,500.00
	37	1,500.00
	38	1,500.00
	39	1,500.00
	40	4,845,000.00
	41	5,000.00
	42	43,600.00
	43	2,500.00
	44	3,600.00
	45	1,500.00
	46	39,084.00
	47	132,000.00
	48	3,000.00
	49	1,500.00
	50	2,500.00
	51	4,000.00
	52	3,600.00
	53	3,000.00
	54	3,600.00
	55	32,000.00
	56	3,800.00
	57	25,500.00
	58	1,000.00
	59	500.00
	60	284,400.00
	61	1,500.00
	62	3,000.00
	63	12,127.00
	64	16,950.00
	65	6,474.00
	66	1,494,000.00
	67	3,600.00
	68	1,000.00
	69	2,000.00
	70	1,500.00
	71	30,080.00
	72	197,890.00
	73	1,500.00
	74	56,000.00
	75	2,000.00
	76	1,500.00
	77	5,000.00
	78	190,900.00
	79	133,200.00
	80	16,885.00
	81	297,870.00
	82	20,925.50
	83	498,041.00
	84	5,000.00
	85	2,100.00

Reference (GJ No.)	Item	Amount
	86	1,500.00
	87	1,500.00
	88	3,000.00
	89	25,000.00
	90	186,300.00
	91	500.00
	92	3,500.00
	93	25,000.00
	94	67,500.00
	95	5,000.00
	96	2,500.00
	97	188,400.00
	98	111,831.00
	99	182.00
	100	2,500.00
	101	2,000.00
	102	1,600.00
Subtotal		11,272,479.75
GJ JEV 104-2024-12-0032		12,506.85
GJ JEV 200-2024-12-0061		6,877,452.04
GRAND TOTAL		55,893,386.84

Prepared by:


CAMILLE GILDA E. ABADA
 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

Appendix 2

LGU - Dumaguete City

Aging of Due from NGOs/ POs (Account No. 1-03-06-030)

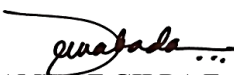
As of December 31, 2024

Name of NGO/PO	Date Granted	Unliquidated Amount	Age of Fund Transfer (in years)
Homeowners Association of Scandinavian	March 16, 1994	25,200.00	31
Batinguel Rural Developmentt. Inc.	March 25, 1994	4,265.00	31
Livelihood Worker Association of Dumaguete	March 26, 1994	34,125.00	31
Cadawinonan Community Development Coop.	April 22, 1994	51,780.00	31
Bayanihan Pancit Cracker Livelihood Association	May 3, 1994	18,203.80	31
Dgte. Airport Motorcab Drivers' Multi-Purpose	November 12, 1994	32,415.00	30
Batinguel Multi-Purpose Husbandry	October 30, 1995	19,777.00	29
Dumaguete Farmers Association Multipurpose Cooperative (DUFARMCO)	October 30, 1995	24,525.00	29
Self Employment Assistance Kaunlaran Association - Brgy. 7	July 18, 1996	48,000.00	28
Self Employment Assistance Kaunlaran Association - Purok San Juan	July 20, 1996	40,000.00	28
Self Employment Assistance Kaunlaran Association - Southern Junob	July 21, 1996	38,000.00	28
Self Employment Assistance Kaunlaran Association - Purok Bat. Tabuc-Tubig	September 12, 1996	80,000.00	28
Self Employment Assistance Kaunlaran Association - Bayanihan	October 25, 1996	108,000.00	28
SEED Capital Assistance	November 29, 1996	67,000.00	28
Self Employment Assistance Kaunlaran Association - Bajumpandan Habitat	November 30, 1996	60,000.00	28
Self Employment Assistance Kaunlaran Association - Talay Bliss	January 10, 1997	54,000.00	28
Self Employment Assistance Kaunlaran Association - Orchids Daro	January 10, 1997	96,000.00	28
Harold Bermudo - SEAP	January 30, 1997	5,000.00	28
Self Employment Assistance Kaunlaran Association - Small Time Vendors	September 1, 2001	(4,200.00)	23
Alger Foundation - Long-Term Loans	March 31, 2004	2,450,000.00	21
HIKABAN & CITY TOURISM COUNCIL	July 31, 2004	63,333.33	20
Glynda Descuatan c/o Dgte City Tourism Council	December 31, 2005	230,000.00	19
Glynda Descuatan c/o Dgte City Tourism Council	December 31, 2005	70,000.00	19
Dumaguete Womens Volleyball Team c/o Enriqueta Aday	December 31, 2005	19,330.00	19
Negros Oriental Business Development Foundation, Inc.	January 31, 2006	200,000.00	19
DUMAGUETE TRICYCLE DRIVERS MULTI PURPOSE COOP(DUTRIDRIMCO) c/o ROLANDO ANADON	May 10, 2006	4,000.00	19
Phil TB Society thru: Noel De Jesus	June 27, 2006	176,700.00	19
FEDERATION OF SENIOR CITIZENS ASSOCIATION OF THE PHILIPPINES(FSCAP) c/o JESSIE GARSULA	August 25, 2006	2,472.00	18

Name of NGO/PO	Date Granted	Unliquidated Amount	Age of Fund Transfer (in years)
KAPISANAN NG LIPING PILIPINA(KALIPI) c/o MARLENE PEPINO	September 14, 2006	1,500.00	18
Upsilon Phi Sigma	November 8, 2006	5,000.00	18
NEGROS ORIENTAL BLUE DOLPHIN	October 11, 2007	13,668.00	17
Kalauman Development Center	December 3, 2007	262,092.03	17
DUMAGUETE CITY GOVT. EMPLOYEES GENERAL WELFARE ASSOCIATION INC.(DCGEGWAI)	December 9, 2007	186.25	17
NEGROS ORIENTAL FOOTBALL ASSOCIATION(NORFA)	January 11, 2011	30,000.00	14
NOHHSCO (Financial Assistance)	May 26, 2011	123,410.00	14
Housing Project - City Hall Employees	June 30, 2011	1,099,387.27	14
Housing Project - Balugo Habitat I	August 31, 2011	128,956.25	13
Housing Project - Balugo Habitat II	August 31, 2011	917,266.70	13
Housing Project - Bajumpandan Habitat I	August 31, 2011	584,421.50	13
Housing Project - Bajumpandan Habitat II	August 31, 2011	782,157.65	13
Housing Project - Bajumpandan Habitat III	August 31, 2011	1,008,570.10	13
Housing Project - Bajumpandan Habitat IV	August 31, 2011	3,525,325.30	13
Housing Project - Candau-ay/Cadawinonan Habitat	August 31, 2011	1,533,518.88	13
Housing Project - Mo. Rita Housing Candau-ay	August 31, 2011	1,286,907.13	13
Housing Project - Mo. Rita Housing Balugo	August 31, 2011	701,911.69	13
Housing Project - Talay Core Shelter Project	August 31, 2011	140,000.00	13
Housing Project - Cadawinonan Socialized Housing Project (Cost of Lot)	August 31, 2011	2,634,952.00	13
Housing Project - Cadawinonan Socialized Housing (Cost of House)	August 31, 2011	22,400,640.00	13
CITY COOPERATIVE DEVELOPMENT COUNCIL c/o NORMA CALUSCUSAN	December 13, 2011	300,000.00	13
Non-Interest Bearin Note-Due from Officers and Employees	December 31, 2011	618,560.00	13
Non-Interest Bearing Note	January 1, 2014	222,500.00	11
For Identification (Non-Interest Bearing Note)	January 1, 2018	400,000.00	7
NORFA financial assistance to defray exp. Regional elim Iloilo city RCI-1980 thru dick Emperado	January 1, 2018	10,000.00	7
DUSBA-loan amort. Per OR#83880080 dtd Jan. 13,2006 CRJ Jev#10	January 1, 2018	(1,500.00)	7
Journal of Appropriations & Obligations (JAO)	January 1, 2018	5,300,000.00	7
Journal of Appropriations & Obligations (JAO(62))	January 1, 2018	3,308,342.50	7
Adjustment - Corollary Entry	January 1, 2018	(217,000.00)	7
Correction - Corollary Entry	January 1, 2018	(69,000.00)	7
Reconciling Amount	January 1, 2018	(5,500.00)	7
Livelihood Project	January 1, 2018	150,000.00	7
Association of Persons	January 1, 2018	(5,000.00)	7
Dgte. City Govt Employees Gen. Welfare Asso.Inc. (DCGEGWAI)	January 1, 2018	(1,733,959.16)	7
KAUBAN Dev't.	January 1, 2018	(400,000.00)	7
HAHOMCO	January 1, 2018	(10,750.00)	7
Calindagan Association	January 1, 2018	(18,300.00)	7
Balugo Candau-ay Earth Savers' Coop.	January 1, 2018	(18,800.00)	7
United People for Progress of Dgte.	January 1, 2018	(10,392.50)	7
KKK Savings & Credit Coop.	January 1, 2018	(8,333.34)	7
Request for Obligations & Allotments (ROA)	January 1, 2018	211,320.00	7

Name of NGO/PO	Date Granted	Unliquidated Amount	Age of Fund Transfer (in years)
Accounts Receivable - Trustfund	January 1, 2018	42,925.84	7
Soft Loan (Various)	January 1, 2018	839,130.60	7
Housing Project - Scandinavian Candau-ay	January 1, 2020	(2,900.00)	5
Housing Project - Lot Payment	September 27, 2021	(2,604,042.74)	3
Housing Project - Mo. Rita Housing Cadawinonan		(90,675.80)	
Housing Project - IHome Bajumpandan		(756,625.50)	
Housing Project - Perdices Lot - Candau-ay		(150,015.00)	
TOTAL		46,497,781.78	

Prepared by:


CAMILLE GILDA E. ABADA
 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

Appendix 3

LGU - Dumaguete City

List of NGOs/POs who Received Funds/Grants

As of December 31, 2024

Name of NGO/PO (3)	Date Granted (5)	Unliquidated Amount (6)
Housing Project		
Housing Project - Bajumpandan Habitat I	August 31, 2011	584,421.50
Housing Project - Bajumpandan Habitat II	August 31, 2011	782,157.65
Housing Project - Bajumpandan Habitat III	August 31, 2011	1,008,570.10
Housing Project - Bajumpandan Habitat IV	August 31, 2011	3,525,325.30
Housing Project - Balugo Habitat I	August 31, 2011	128,956.25
Housing Project - Balugo Habitat II	August 31, 2011	917,266.70
Housing Project - Cadawinonan Socialized Housing (Cost of House)	August 31, 2011	22,400,640.00
Housing Project - Cadawinonan Socialized Housing Project (Cost of Lot)	August 31, 2011	2,634,952.00
Housing Project - Candau-ay/Cadawinonan Habitat	August 31, 2011	1,533,518.88
Housing Project - City Hall Employees	June 30, 2011	1,099,387.27
Housing Project - IHome Bajumpandan		(756,625.50)
Housing Project - Lot Payment	September 27, 2021	(2,604,042.74)
Housing Project - Mo. Rita Housing Balugo	August 31, 2011	701,911.69
Housing Project - Mo. Rita Housing Cadawinonan		(90,675.80)
Housing Project - Mo. Rita Housing Candau-ay	August 31, 2011	1,286,907.13
Housing Project - Perdices Lot - Candau-ay		(150,015.00)
Housing Project - Scandinavian Candau-ay	January 1, 2020	(2,900.00)
Housing Project - Talay Core Shelter Project	August 31, 2011	140,000.00
Subtotal		33,139,755.43
Unidentified Entries		
Accounts Receivable - Trustfund	January 1, 2018	42,925.84
Adjustment - Corollary Entry	January 1, 2018	(217,000.00)
Correction - Corollary Entry	January 1, 2018	(69,000.00)
Journal of Appropriations & Obligations (JAO(62))	January 1, 2018	3,308,342.50
Journal of Appropriations & Obligations (JAO)	January 1, 2018	5,300,000.00
Reconciling Amount	January 1, 2018	(5,500.00)
Request for Obligations & Allotments (ROA)	January 1, 2018	211,320.00
Subtotal		8,571,088.34
NGOs/POs		
Alger Foundation - Long-Term Loans	March 31, 2004	2,450,000.00
Balugo Candau-ay Earth Savers' Coop.	January 1, 2018	(18,800.00)
Batinguel Multi-Purpose Husbandry	October 30, 1995	19,777.00
Batinguel Rural Developmentt. Inc.	March 25, 1994	4,265.00
Bayanihan Pancit Cracker Livelihood Association	May 3, 1994	18,203.80
Cadawinonan Community Development Coop.	April 22, 1994	51,780.00
Calindagan Association	January 1, 2018	(18,300.00)
CITY COOPERATIVE DEVELOPMENT COUNCIL c/o NORMA CALUSCUSAN	December 13, 2011	300,000.00
Dgte. Airport Motorcab Drivers' Multi-Purpose	November 12, 1994	32,415.00
Dgte. City Govt Employees Gen. Welfare Asso.Inc. (DCGEGWAI)	January 1, 2018	(1,733,959.16)
DUMAGUETE CITY GOVT. EMPLOYEES GENERAL WELFARE ASSOCIATION INC.(DCGEGWAI)	December 9, 2007	186.25

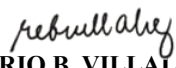
Name of NGO/PO	Date Granted	Unliquidated Amount
Dumaguete Farmers Association Multipurpose Cooperative (DUFARMCO)	October 30, 1995	24,525.00
DUMAGUETE TRICYCLE DRIVERS MULTI PURPOSE COOP(DUTRIDRIMCO) c/o ROLANDO ANADON	May 10, 2006	4,000.00
Dumaguete Womens Volleyball Team c/o Enriqueta Aday	December 31, 2005	19,330.00
DUSBA-loan amort. Per OR#83880080 dtd Jan. 13,2006 CRJ Jev#10	January 1, 2018	(1,500.00)
FEDERATION OF SENIOR CITIZENS ASSOCIATION OF THE PHILIPPINES(FSCAP) c/o JESSIE GARSULA	August 25, 2006	2,472.00
Glynda Descuatan c/o Dgte City Tourism Council	December 31, 2005	230,000.00
Glynda Descuatan c/o Dgte City Tourism Council	December 31, 2005	70,000.00
HAHOMCO	January 1, 2018	(10,750.00)
Harold Bermudo - SEAP	January 30, 1997	5,000.00
HIKABAN & CITY TOURISM COUNCIL	July 31, 2004	63,333.33
Homeowners Association of Scandinavian	March 16, 1994	25,200.00
Kalauman Development Center	December 3, 2007	262,092.03
KAPISANAN NG LIPING PILIPINA(KALIPI) c/o MARLENE PEPINO	September 14, 2006	1,500.00
KAUBAN Dev't.	January 1, 2018	(400,000.00)
KKK Savings & Credit Coop.	January 1, 2018	(8,333.34)
Livelihood Project	January 1, 2018	150,000.00
Livelihood Worker Association of Dumaguete	March 26, 1994	34,125.00
NEGROS ORIENTAL BLUE DOLPHIN	October 11, 2007	13,668.00
Negros Oriental Business Development Foundation, Inc.	January 31, 2006	200,000.00
NEGROS ORIENTAL FOOTBALL ASSOCIATION(NORFA)	January 11, 2011	30,000.00
NOHHSCO (Financial Assistance)	May 26, 2011	123,410.00
NORFA financial assistance to defray exp. Regional elim Iloilo city RCI-1980 thru dick Emperado	January 1, 2018	10,000.00
Phil TB Society thru: Noel De Jesus	June 27, 2006	176,700.00
SEED Capital Assistance	November 29, 1996	67,000.00
Self Employment Assistance Kaunlaran Association - Bajumpandan Habitat	November 30, 1996	60,000.00
Self Employment Assistance Kaunlaran Association - Bayanihan	October 25, 1996	108,000.00
Self Employment Assistance Kaunlaran Association - Brgy. 7	July 18, 1996	48,000.00
Self Employment Assistance Kaunlaran Association - Orchids Daro	January 10, 1997	96,000.00
Self Employment Assistance Kaunlaran Association - Purok Bat. Tabuc-Tubig	September 12, 1996	80,000.00
Self Employment Assistance Kaunlaran Association - Purok San Juan	July 20, 1996	40,000.00
Self Employment Assistance Kaunlaran Association - Small Time Vendors	September 1, 2001	(4,200.00)
Self Employment Assistance Kaunlaran Association - Southern Junob	July 21, 1996	38,000.00
Self Employment Assistance Kaunlaran Association - Talay Bliss	January 10, 1997	54,000.00
United People for Progress of Dgte.	January 1, 2018	(10,392.50)
Upsilon Phi Sigma	November 8, 2006	5,000.00
Subtotal		2,711,747.41
Unidentified Receivables Notes/Loans Receivables		
Association of Persons	January 1, 2018	(5,000.00)
Non-Interest Bearin Note-Due from Officers and Employees	December 31, 2011	618,560.00
Non-Interest Bearing Note	January 1, 2014	222,500.00

Name of NGO/PO	Date Granted	Unliquidated Amount
For Identification (Non-Interest Bearing Note)	January 1, 2018	400,000.00
Soft Loan (Various)	January 1, 2018	839,130.60
Subtotal		2,075,190.60
TOTAL		46,497,781.78

Prepared by:


CAMILLE GILDA E. ABADA
 Audit Team Member

Reviewed by:

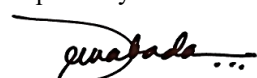

ROSARIO B. VILLALUZ
 Audit Team Leader

LGU-Dumaguete City

20% Development Fund Projects recorded in the CIP Account

Account	Year recorded	Amount	No. of Items	No. of Years in CIP Account
Construction in Progress – Building and Other Structures (20% EDF)	2008	₱ 37,938,449.02	101	16
	2012	3,014,201.17	100	12
	2013	1,980,297.58	2	11
	2014	6,852,479.28	11	10
	2015	4,526,456.30	25	9
	2016	6,704,425.82	21	8
	2017	3,104,640.13	12	7
	2018	5,695,150.49	17	6
	2019	13,743,421.78	11	5
	2020	28,409,909.61	28	4
	2022	19,327,472.73	18	2
	2023	4,803,376.77	5	1
Subtotal		136,100,280.68	351	
Construction in Progress – Infrastructure Assets (20% EDF)	2007	1,742,231.95	21	17
	2008	11,781,271.73	55	16
	2009	32,364,830.62	61	15
	2010	16,580,970.20	51	14
	2011	23,763,604.51	59	13
	2012	12,348,960.91	42	12
	2013	2,048,258.90	13	11
	2014	21,131,014.83	64	10
	2015	14,919,476.09	48	9
	2016	31,255,647.84	62	8
	2017	26,007,629.67	27	7
	2018	35,551,928.74	31	6
	2019	42,323,671.91	36	5
	2020	13,416,306.16	26	4
	2021	20,979,343.95	8	3
	2022	24,326,636.21	11	2
	2023	28,481,467.14	14	1
Subtotal		359,023,251.36	629	
Construction in Progress – Land Improvements (20% EDF)	2007	6,904.70	1	17
	2008	194,979.98	2	16
	2009	553,091.68	5	15
	2010	2,741,463.33	7	14
	2011	₱ 261,177.10	1	13
	2012	176,599.90	1	12
	2019	765,902.07	1	5
	2020	420,597.62	1	4
Subtotal		5,120,716.38	19	
Grand Total		₱ 500,244,248.42	999	

Prepared by:



CAMILLE GILDA E. ABADA
Audit Team Member

Reviewed by:



ROSARIO B. VILLALUZ
Audit Team Leader

LGU - Dumaguete City

List of Completed Projects under 20% Development Fund

As of December 31, 2024

No.	ITEM	ACCOUNT CODE	PARTICULARS	YEAR RECORDED	AMOUNT	COMPLETED	REMARKS
1	6918-334-2(07)	1-07-10-020	Construction of slab cover sidewalk along eastern side of Flores Avenue	2007	68,198.04	N/A	2007 Data not available; For further examination/investigation
2	6918Q-334(07)	1-07-10-020	Construction of drainage slab cover along the southern side of Jose E. Romero Sr. Road (Maquiling Area) brgy. Tabuc-tubig	2007	2,535.00	N/A	2007 Data not available; For further examination/investigation
3	6918-334-4(08)	1-07-10-020	Improvement of Road and drainage canal from junction Purok Makiangayon going to Brgy. Hall	2008	81,863.22	N/A	2008 Data not available; For further examination/investigation
4	6918-334-27(08)	1-07-10-020	Concreting of road shoulder at the junction of Flores Avenue and EJ Blanco Road (El Camino Area)	2008	72,203.66	N/A	2008 Data not available; For further examination/investigation
5	6918M-334(08)	1-07-10-020	Improvement of road from junction Dgte-Valencia road to Banica-Batinguel river spillway	2008	63,178.74	N/A	2008 Data not available; For further examination/investigation
6	6918-334-24(08)	1-07-10-020	Const. of drainage canal cover at the eastern side of Gov. Larena drive from existing cover near Berta Pinili going north.	2008	218,665.89	N/A	2008 Data not available; For further examination/investigation
7	6918-334-27(08)	1-07-10-020	Cont. const. of interior drainage canal at Purok San Lorenzo near residence of Mr. Amaro	2008	73,976.60	N/A	2008 Data not available; For further examination/investigation
8	6918I-335A(08)	1-07-10-020	Construction Of Circular Planters For The Acacia & Talisay Trees At The Boulevard	2008	166,320.46	N/A	2008 Data not available; For further examination/investigation
9	6918-334G(09)	1-07-10-020	Concreting of portion of Canday-ong Road (from junction road to Purok Camia going Westward to centerline junction road to Umbac Subdivision (Phase 2), Brgy. Canday-ong	2009	680,871.95	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
10	6918-334S(09)	1-07-10-020	Concreting of unnamed road at Mother Rita Housing, Brgy. Candauay	2009	1,602,256.20	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
11	6918L(1)-334(09)	1-07-10-020	Improvement of road (approach Tinago-Calindagan Bridge) in Brgy. Calindagan	2009	9,500.00	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
12	6918L-334(09)	1-07-10-020	Construction of drainage cover fronting Ero Shop to Ceres	2009	31,733.00	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
13	6918-334R(09)	1-07-10-020	Rehab. Of drainage canal with cover, Southern side of Buñao Road	2009	169,718.77	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
14	6918I(1)-335(09)	1-07-10-020	Construction of Septic Tank Junob Elementary School, Brgy. Talay Phase 1	2009	12,377.00	ü	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification

No.	ITEM	ACCOUNT CODE	PARTICULARS	YEAR RECORDED	AMOUNT	COMPLETED	REMARKS
15	6918-334C(10)	1-07-10-020	Concreting of Canday-ong Road Phase III	2010	1,198,424.89	N/A	2010 Data not available; For further examination/investigation
16	6918-334P(10)	1-07-10-020	Conc. of portion of unnamed road connecting old and new cemeteries	2010	720,353.52	N/A	2010 Data not available; For further examination/investigation
17	6918Q-334(10)	1-07-10-020	Rehabilitation and improvement of farm to market Balugo Road	2010	119,604.46	N/A	2010 Data not available; For further examination/investigation
18	6918(12)-334(10)	1-07-10-020	Construction Of Riprap At Zone 2, Brgy Looc	2010	75,607.90	N/A	2010 Data not available; For further examination/investigation
19	6918X-334(10)	1-07-10-020	Continuation of drainage construction of Purok Manzanitas, Orchids, Gumamela going to Camia, Brgy Calindagan	2010	153,269.40	N/A	2010 Data not available; For further examination/investigation
20	6918-334J(11)	1-07-10-020	Rehabilitation Of Road Along Trasmonte Drive At Purok Punay, Brgy Pulantubig	2011	190,509.81	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
21	6918-334-1A(11)	1-07-10-020	Construction Of Road Shoulder Along Flores Avenue (Southern Portion Of Hayahay) Brgy Piapi.	2011	116,556.46	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
22	6918B-334(09)	1-07-10-020	Construction Of Roads Drainage System For Socialized Housing Projects - Concreting Of Entrance Road Blooming Housing	2011	189,306.56	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
23	6918-335-5(11)	1-07-10-020	Additional Fund For Construction Of Phase III Of Purok Gumamela Mini Footbridge, Brgy Candau-Ay	2011	71,616.32	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
24	6918-334-12(11)	1-07-10-020	Construction Of Drainage Raod Starting At Cruz'S Residence Going South At Brgy Bantayan	2011	84,113.35	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
25	6918-335-45(11)	1-07-10-020	Completion Of Boulder Dike Along Banica River At Barrera'S Residential Areas.	2011	148,900.62	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
26	6918-334-13(12)	1-07-10-020	Rehabilitation, Widening And Concreting Of Roads Of Brgy Pulantubig (Phase 1 - Fortune Homes Subdivision Road)	2012	794,466.95	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
27	6918-334-72(12)	1-07-10-020	Concreting Of Unnamed Road To Dumaguete Science Hight School (From Existing Pccp Going South To Junction Ej Blanco Exit) At Brgy Daro	2012	697,270.62	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
28	6918-334-23(12)	1-07-10-020	Rehabilitation Of Drainage Canal Fronting Dbp Going To Green River, Phase 2, Brgy Poblacion 4	2012	60,813.82	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
29	6918-334-54(12)	1-07-10-020	Completion Of Construction Of Drainage Canal Cover At The Back Of Noreco Ii Motorpool, At Purok Mapailubon, Brgy Mangao	2012	43,044.10	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification

No.	ITEM	ACCOUNT CODE	PARTICULARS	YEAR RECORDED	AMOUNT	COMPLETED	REMARKS
30	6918-334-22(13)	1-07-10-020	Construction Of Drainage Canal From Pinili St Beside Paya'S Fence To Women'S Center At Brgy 1, Dumaguete City	2013	103,827.68	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
31	6918-334-4(14)	1-07-10-020	Rehabilitation and Concreting of Roads of Barangay Bantayan (Phase III) (Continuance Concreting of Coastal Alley) Barangay Bantayan, Dumaguete City: REALIGNED TO : Rehabilitation, Widening and Concreting of Roads of Barangay Bantayan (Phase III) (Concreting of Lapu-lapu St. from Junction Dumaguete Airport Road Going South to Magbanua St.) Brgy. Bantayan, Dumaguete City	2014	475,699.01	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
32	6918-334-14(14)	1-07-10-020	Rehabilitation, Widening and Concreting of Roads of Barangay Lo-oc, Phase 3 (Continuance of Concreting of Oracion Subdivision Road from Extg. PCCP going Eastward) at Barangay Lo-oc	2014	485,047.60	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
33	6918-334-27(14)	1-07-10-020	Concreting of the Intersection of Purok Maalagaron and Bong-ao Road (Going to Bong-ao Ballfield) Barangay Cantil-e, Dumaguete City	2014	174,656.18	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
34	6918-334-40(14)	1-07-10-020	Improvement and Declogging of Drainage System within Barangay Poblacion 3, Dumaguete City	2014	74,212.98	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
35	6918-334-52(14)	1-07-10-020	Continuation of Construction of Drainage Canal at Purok 3, Barangay Batinguel, Dumaguete City	2014	96,079.37	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
36	6918-334-68(14)	1-07-10-020	Construction of Drainage Canal Cover (from Jucom Res Down to Crossing Bogo) Barangay Taclobo, Dumaguete City	2014	372,083.41	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
37	6918-334-17(14)	1-07-10-020	Rehabilitation, Widening and Concreting of Roads at Purok Punay from the Junction of the Road Near Open Door Ministries Going Westward Barangay Pulantubig, Dumaguete City	2015	461,369.45	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
38	6918-334-18(15)	1-07-10-020	Construction of Road Shoulder at P Cornelia Drive, Barangay Pulantubig, Dumaguete City	2015	63,916.68	✓	
39	6918-334-58(15)	1-07-10-020	Rehabilitation, Widening and Concreting of Roads of Barangay Cantil-e (Phase III) (Continuance Concreting of Road from Station 0+440.00 Going Eastward) Barangay Cantil-e, Dumaguete City	2015	472,507.26	✓	
40	6918-334-28(15)	1-07-10-020	Improvement and Declogging of Drainage System within Barangay Poblacion 3, Dumaguete City	2015	41,127.73	✓	
41	6918-334-28(16)	1-07-10-020	Continuance Concreting of Bagacay – Banilad Road (from Existing PCCP in Purok Matinabangon going Southward) at Barangay Bagacay	2016	831,546.71	✓	

No.	ITEM	ACCOUNT CODE	PARTICULARS	YEAR RECORDED	AMOUNT	COMPLETED	REMARKS
42	6918-334-32(16)	1-07-10-020	Concreting of Chapman Road (from Junction Dumaguete Airport Road going Eastward and Southward to Junction of L. Rovira East Road) at Barangay Bantayan	2016	-	✓	Reclassified
43	6918-334-31(16)	1-07-10-020	Continuance Concreting of Banilad Sto. Niño Road (from Existing PCCP near Barangay Multipurpose Hall going Eastward) Brgy. Banilad, Dumaguete City	2016	-	✓	Reclassified
44	6918-335-16(16)	1-07-10-020	Construction/ Installation of Barangay Water Supply System including Fire Hydrant in Purok Montebon Barangay Batinguel	2016	140.00	✓	
45	6918-334-13(16)	1-07-10-020	Continuance Construction of Concrete Slab Cover of Waterway (at the Back of Opeñas Area) at Barangay 5	2016	85,750.04	✓	
46	6918-334-3E(17)	1-07-10-020	Continuance Concreting of Road in Purok Maisan Connecting Barangay Candau-ay Road at Barangay Camanjac	2017	1,732,888.68	✓	Remining balance reverted thru City Council Res. No. 480 Ord. No. 77 Series 2024 dtd 12/17/2024
47	6918-334-4(15)	1-07-10-020	Rehabilitation and Improvement of Tongo Box Culvert in Bougainvillea (near Faviano Tunting's residence) Phase I, Barangay Candau-ay	2017	353,150.50	✓	Not in CY 2024 SAAO Continuing Appropriation; For further examination/ verification
48	6918-334-3K(17)	1-07-10-020	Concreting of Dumaguete – Balugo Road (from extg. PCCP near Junob Health Center going east up to Junob – Bagacay Boundary) at Brgy. Junob	2018	3,865,733.36	✓	Remining balance reverted thru City Council Res. No. 480 Ord. No. 77 Series 2024 dtd 12/17/2024
49	6918-334-21(18)	1-07-10-020	Concreting of Barangay Road, Purok Star Apple at Barangay Talay	2018	363,855.33	✓	
50	6918-334-2(18)	1-07-10-020	Construction/Rehabilitation of Shoreline Protection Structures	2018	11,890,013.49	✓	Reverted thru City Council Res. No. 480 Ord. No. 77 Series 2024 dtd12/17/24
51	6918-334-21(19)	1-07-10-020	Opening and concreting of unnamed road connecting EJ Blanco extension and Villa Amada (back of City Mall) at Brgy. Daro	2019	499,597.95	✓	
52	6918-334-4B(19)	1-07-10-020	Construction of drainage with cover at the interior of Lasola Drive, Lumihoc's Area (Phase III) at Brgy. Piapi	2019	322,441.57	✓	
53	6918-334-29(18)	1-07-10-020	Concreting and improvement of a portion of road at Habitat 3 at Brgy. Bajumpandan	2019	246,442.50	✓	
54	6918-334-14(19)	1-07-10-020	Asphalting of Road at Dumpsite (Closure Plan)	2019	847,898.44	✖	Ongoing
55	6918-334-22(20)	1-07-10-020	Continuance Concreting of the Vicinal Road in Makugihon, Brgy. Talay	2020	406,854.75	✓	Reverted thru City Council Res. No. 480 Ord. No. 77 Series 2024 dtd12/17/24
56	6918-334-9(20)	1-07-10-020	Construction of Covered Drainage Canal in Purok Fatima Downward at Brgy. Buñao	2020	369,769.16	✓	
57	6918-334-4(21)	1-07-10-020	Rehabilitation and Improvement of Asphalt Roads	2020	2,812,649.76	✓	Reverted thru City Council Res. No. 480 Ord. No. 77 Series 2024 dtd12/17/24

No.	ITEM	ACCOUNT CODE	PARTICULARS	YEAR RECORDED	AMOUNT	COMPLETED	REMARKS
58	6918-334-1(22)	1-07-10-020	Rehabilitation and Improvement of Asphalt Roads	2022	2,733,158.88	✓	
59	6918-335-3A(22)	1-07-10-020	Construction of Banica Bridge Connecting Barangays Candau-ay and Balugo (including installation of Lightings and Signages and Soil Boring Test - Geotechnical Investigation - Soil Boring Test), Barangays Candau-ay and Balugo	2022	256,915.00	✓	
60	6918-334-6(21)	1-07-10-020	Establishment and Construction of Categorized Final Disposal Facility (Sanitary Landfill -Concreting of Main Road at the Eco Park from Junction Candau-ay - Camanjac - Pulantubig Road Going Northwest Near Sapang Okoy at Sanitary Landfill), Barangay Candau-ay (CC Res. 163 Ord. No. 18 Dtd: 5/19/21)	2022	10,780,060.12	✓	Reverted thru City Council Res. No. 480 Ord. No. 77 Series 2024 dtd12/17/24
61	6918-335-5(22)	1-07-10-020	Construction/Rehabilitation/Improvement of Shoreline Protection Structures along Coastal Areas of Barangay Poblacion 1	2023	5,847,302.91	✕	Ongoing
62	6918-334-7(23)	1-07-10-020	Concreting of Portion of Road Near the Northern Weighbridge at Sanitary Landfill, Barangay Candau-ay.	2023	444,117.18	✓	
63	6918-334-1D(23)	1-07-10-020	Opening/Concreting/ Rehabilitation of Roads in Various Barangays (Rehabilitation of Candau-ay - Balugo Road from Junction Unnamed Road going North and West near Balugo Church - Portion Only) at Barangay Balugo	2024	2,460,125.45	✕	Ongoing
Total					57,888,196.44		

Legend and Recapitulation:

✓	Completed	47	45,718,667.86
✕	Ongoing	3	9,155,326.80
N/A	No data available on audit evidence gathered	13	3,014,201.78
Total	Total		57,888,196.44

Prepared by:


CAMILLE GILDA ABADA
 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

Appendix 6

LGU - Dumaguete City

Summary of Tangible Items ₱50,000 and Below Included in the Property, Plant, and Equipment (PPE) Account

As of December 31, 2024

Property, Plant and Equipment	Account No.	Cost		Total
		General Fund	SEF	
Office Equipment	1-07-05-020	₱ 13,056,043.03	₱ 3,098,728.48	₱ 16,154,771.51
Furnitures & Fixtures	1-07-07-010	3,476,555.04	240,634.00	3,717,189.04
IT Equipment	1-07-05-030	11,616,584.24	1,031,730.30	12,648,314.54
Books	1-07-07-020	32,181.61	916,125.00	948,306.61
Machinery	1-07-05-010	275,269.00	7,622.50	282,891.50
Communication Equipment	1-07-05-070	1,531,305.80	11,217.60	1,542,523.40
Disaster Response and Rescue Equipment	1-07-05-090	1,035,380.53	24,500.00	1,059,880.53
Medical Equipment	1-07-05-110	1,063,394.42	183,618.00	1,247,012.42
Technical & Scientific Equipment	1-07-05-140	206,367.00	115,418.35	321,785.35
Other Machinery and Equipment	1-07-05-990	2,395,407.75	964,286.05	3,359,693.80
Other Property, Plant and Equipment	1-07-99-990	965,161.65	686,662.32	1,651,823.97
Agricultural & Forestry Equipment	1-07-05-040	311,531.20	-	311,531.20
Marine & Fishery Equipment	1-07-05-050	78,072.70	-	78,072.70
Construction & Heavy Equipment	1-07-05-080	1,337,344.20	-	1,337,344.20
Military, Police and Security Equipment	1-07-05-100	220,627.50	-	220,627.50
Sports Equipment	1-07-05-130	186,753.99	-	186,753.99
Motor Vehicle	1-07-06-010	150,449.00	-	150,449.00
Watercrafts	1-07-06-040	30,000.00	-	30,000.00
Other Transportation Equipment	1-07-06-990	100,096.00	-	100,096.00
Breeding Stocks	1-08-01-010	251,060.00	-	251,060.00
Total		₱ 38,319,584.66	₱ 7,280,542.60	₱ 45,600,127.26

Prepared by:


CAMILLE GILDA E. ABADA
 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

LGU - Dumaguete City

List of Properties Directly Used by the Barangays

As of December 31, 2024

	NAME OF PROPERTY	DESCRIPTION	DATED PROJECT COMPLETED	TOTAL COST
	BUILDINGS (1-07-04-010) Account			
1	BRGY 4 - IMPROVEMENT OF BARANGAY HALL	BRGY 4 - IMPROVEMENT OF BARANGAY HALL	May 15, 2009	51,433.30
2	LO-OC - IMPROVEMENT OF BUS TERMINAL FOR LIVELIHOOD AND CHILDREN FEEDING PROGRAMS	LO-OC - IMPROVEMENT OF BUS TERMINAL FOR LIVELIHOOD AND CHILDREN FEEDING PROGRAMS	May 15, 2009	125,430.08
3	MOTONG - IMPROVEMENT OF MULTI PURPOSE HALL	MOTONG - IMPROVEMENT OF MULTI PURPOSE HALL	May 15, 2009	62,289.55
4	GSO-IMPROVEMENT OF THE CANDAU-AY HABITAT MULTI PURPOSE HALL BRGY CANDAU-AY	GSO-IMPROVEMENT OF THE CANDAU-AY HABITAT MULTI PURPOSE HALL BRGY CANDAU-AY	March 8, 2011	57,975.95
5	LO-OC REHABILITATION OF SK OFFICE AND FEEDING CENTER	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSE THE CONSTRUCTION IN PROGRESS ACCOUNT FOR 2007-2012 PROJECTS WHICH ARE ALREADY COMPLETED, AS PER CEWO CERTIFICATION, AS PER SUPPORTING PAPERS HERETO ATTACHED.	December 18, 2013	123,336.59
6	CONTINUANCE CONSTRUCTION OF MULTI-PURPOSE CENTER, BRGY. POB. 2	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSE THE CONSTRUCTION IN PROGRESS ACCOUNT FOR 2007-2012 PROJECTS WHICH ARE ALREADY COMPLETED, AS PER CEWO CERTIFICATION, AS PER SUPPORTING PAPERS HERETO ATTACHED.	December 18, 2013	153,137.57
7	BRGY. CANDAU-AY IMPROVEMENT OF MULTI-PURPOSE HALL AT HABITAT COMMUNITY	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSED THE COMPLETED PROJECTS FROM VARIOUS YEARS TO ITS ASSET AND PUBLIC INFRASTRUCTURE ACCOUNTS, AS PER SUPPORTING PAPERS HERETO ATTACHED	29-Jan-14	43,788.40
8	BRGY. DARO- CONSTRUCTION OF AN ALTERNATIVE LEARNING CENTER	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSED THE COMPLETED PROJECTS FROM VARIOUS YEARS TO ITS ASSET AND PUBLIC INFRASTRUCTURE ACCOUNTS, AS PER SUPPORTING PAPERS HERETO ATTACHED	March 26, 2014	487,313.58
9	CONSTRUCTION OF ALTERNATIVE LEARNING SYSTEM LIBRARY , BRGY. DARO	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSED THE COMPLETED PROJECTS FROM VARIOUS YEARS TO ITS ASSETS AND PUBLIC INFRASTRUCTURE ACCOUNTS , AS PER SUPPORTING PAPERS HERETO ATTACHED.	November 28, 2014	13,149.00
10	Continuance Construction of Multipurpose Hall (Phase V), Brgy. Poblacion 2	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob.2; POW: 235,686.30	4/15/2015	224,335.00
11	Continuance Construction of Multipurpose Hall (Phase V), Brgy. Poblacion 2	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 2; POW: 210,959.80	2/14/2013	207,831.66
12	Rehabilitation and Repair of Multipurpose Hall at Brgy. Poblacion 7	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 7; POW: 84,000.00	3/4/2015	78,292.75
13	Rehabilitation/Improvement of Barangay Bajumpandan Day care Center (Habitat II)	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Bajumpandan; POW: 75,000.00	6/15/2015	64,866.35
14	Rehabilitation and Improvement of Balugo Multipurpsoe Hall (Ceiling Repair), Brgy. Balugo	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Balugo; POW: 52,000.00	12/27/2013	51,262.89
15	Fabrication and Installation of Door and Window Grills at Balugo Habitat II (Purok Mangga) Day Care Center, Brgy. Balugo	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Balugo; POW: 30,000.00	9/27/2013	25,933.50
16	Continuance of BADC/Skills and Development Training Center	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Candau-ay; POW: 100,000.00	8/15/2015	99,211.00
17	Improvement of Barangay Hall, Brgy. Candauay	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Candau-ay; POW: 71,987.03	4/7/2014	71,282.13

NAME OF PROPERTY		DESCRIPTION	DATED PROJECT COMPLETED	TOTAL COST
18	Completion of Day Care Center t Habitat 1, Brgy. Balugo	To take up in the books the Adjusting Entry to record the Transfer of Completed Projects, Property, Plant & Equipment from Trust Fund to General Fund, as per supporting papers hereto attached. Trust Fund GJ 300-2022-12-86; Source of Fund: Brgy. Balugo; POW: 150,000.00	8/12/2011	148,258.57
19	Construction of Multipurpose and Evacuation Center, Brgy. Camanjac	To take up in the books the Adjusting Entry to record the Transfer of Completed Projects, Property, Plant & Equipment from Trust Fund to General Fund, as per supporting papers hereto attached. Trust Fund GJ 300-2022-12-86; Source of Fund: Brgy. Cmanjac; POW: P812,517.60	8/15/2017	807,851.03
20	1st Revision - Improvement of Bajumpandan Habitat Day Care Center at Barangay Bajumpandan	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		87,537.88
21	Part of: Rehabilitation/Improvemet of 30 Day Care Centers/Child Development Centers (Construction of Camanjac Day Care Center Phase I) at Barangay Camanjac)	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		157,840.83
22	1st Revision - Improvement of Banilad Sto. Niño Day Care Center at Barangay Banilad	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		41,862.97
23	Improvement of Scandinavian Day Care Center at Barangay Candau-ay	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		125,510.75
24	1st Revision - Improvement of Mangnao-Canal Day Care Center at Barangay Mangnao	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		141,629.63
25	1st Revision- Rehabilitation/Improvement of Day Care Centers/Child Development Center (Repair and Rehabilitation of Laguna Day Care Center) at Barangay Loc	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		86,221.65
26	Construction/Rehabilitation/Improvement of Day Care Centers/ Child Development Center Upper Cantil-e Day Care Center at Barangay Cantil-e	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached		163,405.00
27	Improvement of Barangay Day Care Center, Brgy. Pob. 1	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		78,644.50
28	Rehabilitation/Renovation of the Comfort Room of the Day Care Center in Purok Dap-Dap, Phase 2, Brgy. Bagacy	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		37,911.10

NAME OF PROPERTY		DESCRIPTION	DATED PROJECT COMPLETED	TOTAL COST
29	Improvement of Fence of Purok 7 Day Care Center, Brgy. Batinguel	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		29,401.18
30	Improvement of Taclobo Extension Day Care Center, Brgy. Taclobo	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		26,068.00
31	Improvement of Slaughterhouse Day Care Center, Brgy. Bajumpandan	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		41,361.00
32	Improvement of Buñao Day Care Center, Brgy. Buñao	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		40,141.50
33	Improvement of Brgy. 8 Lupa Day Care Center, Brgy. 8	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60		85,334.25
34	Poblacion 1 - Rehabilitation of Health Center at Purok Ubos (Phase II)	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		113,037.65
35	Poblacion 1 - Renovation of one (1) Day Care Center at Purok Banica	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		97,012.12
36	Motong - Continuance Construction of Motong Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		990,727.79
37	Poblacion 3 - Improvement of Multi-Purpose Building	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		42,927.63
38	Poblacion 8 - Continuance Construction of the Twin Building for Day Care Center and Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		231,682.60

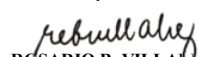
NAME OF PROPERTY		DESCRIPTION	DATED PROJECT COMPLETED	TOTAL COST
39	Bagacay - Extension of Barangay Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		370,541.69
40	Completion of Habitat IV Multi-Purpose Center, at Barangay Bajumpandan	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		248,075.13
41	Barangay Poblacion 2 - Continuation of Construction of Two-Storey Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		170,914.22
42	BUB Counterpart - Repair and Improvement of Day Care Center Brgy. Pob. 01	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		12,458.00
43	Brgy. Poblacion 8 - Continuance Construction of the Twin Building for Day Care Center, Health Center and Seminar/Training Center	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		214,729.03
44	Brgy. Piapi - Improvement of Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		430,625.36
45	Brgy. Calindagan - Rehabilitation and Improvement of Training Center	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		172,016.03
46	Brgy. Motong - Improvement/Rehabilitation of Multi-Purpose Hall and Health Center realigned from : Concreting of Purok Road and Construction of Drainage Canal within Barangay Motong	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		222,030.00
47	Brgy. Cantil-e - Completion of the Rehabilitation and Extension of Cantil-e Health Center	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		207,648.64
48	Brgy. Pulantubig - Rehabilitation of Multi-Purpose Building	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.		889,794.27
TOTAL				8,454,069.30
HOSPITALS AND HEALTH CENTERS (1-07-04-030) Account				
1	IMPROVEMENT OF HEALTH CENTER, BARANGAY CANDAU-AY	IMPROVEMENT OF HEALTH CENTER, BARANGAY CANDAU-AY	May 9, 2009	11,281.00
2	TABUC-TUBIG - CONSTRUCTION OF EXTENSION OF DAY CARE CENTER AND HEALTH CENTER	TABUC-TUBIG - CONSTRUCTION OF EXTENSION OF DAY CARE CENTER AND HEALTH CENTER	May 8, 2011	90,225.92
3	Rehabilitation of Health Center at Purok Ubos (Phase 1), Brgy. Poblacion 1	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 1; POW: 159,789.00	12/31/2015	149,892.05
4	Construction of New Barangay Health Station (Bagacay)	To take up in the books the Adjusting Entry to record the transfer of completed projects from Trust Fund, as per supporting papers hereto attached.	8/5/2017	729,678.48
TOTAL				981,077.45
MOTOR VEHICLES (1-07-06-010) ACCOUNT				
NAME OF PROPERTY		DESCRIPTION	ASSIGNED TO	TOTAL COST
1	Multicab, Suzuki with canopy; fully reconditioned; pick-up type; driven by 3 cylinder; 12 valves, EFI gasoline engine; left hand drive; drive type 4x4; with brand new tires including spare tire; brand new battery; equipped with 1 tonner hydraulic jack and tire wrench; wheel size at least R13 Road lug; Engine No. F6A-7050726; Chassis No. DB52T-205841; Color: white		Hon. Nerio V. Grapa (Brgy. Bantayan)	200,000.00

NAME OF PROPERTY		DESCRIPTION	DATED PROJECT COMPLETED	TOTAL COST
2	Brand new Ramwind Motorcycle Model: Chariot 175 with roof -complete with tools, keys, mirrors, battery & manual Color: Blue Engine No. RW162FMKJC024118; Chassis no. RWCLHKJ4LP024118; Engine no. RW162MKJC027162; Chassis no. RWCLHK0MP027162		Hon. Gregorio S. Oira (Brgy. Candau-ay)	1,580,000.00
3	Brand New Passenger Van- Model L300 FB FR A/C EXCEED 2.2 Dal MT-2022MY; Chassis No.: PAEL65NYNMB016917; Engine No.: 4N14UAJ0430; Color: Polar White		Hon. Ma. Isabel Sagarbarria (Brgy. Calindagan)	1,240,000.00
4	2UNITS: Brand New Multi-Purpose Vehicle (MVP) SUZUKI Carry Utility Van MT Model: 2022 driven by Four (4) Cylinder, at least 1.4L Displacement; at least 70 pcs Gasoline Engine; Five (5) Speed Manual Transmission 16 Valve; Airconditioned Cabin; at least 165/80R 13 Tire Size; Equipped with Tinting and Standard Matting; Spare tire & 1 ton Standard Jack; with stereo and Steel Rim Serial #: MHYHDC61TOPJ210474 Engine No. K15BT1366089; CS#: G3U621; Color: White Serial #: MHYHDC61TOPJ210425 Engine #: K15BT1366617; CS#: G3U581; Color: White		Hon. Lilia D. Batalan (Barangay Talay)	1,670,000.00
5	Brand New Multi-Purpose Vehicle Model: 2023 SUZUKI CARRY UV - GBM-MT Engine No.: K15BT1523382 Chassis No.: MHYDC61T6RJ210514 Color: White CS No.: G40744 Equipped with Tinting & Standard Mating; Color White with Decals; Fuel Capacity : 43 liters; Tire Wrench and other standard tools; Spare tire. 10/27/2023 -Driven by Four (4) Cylinder, 16 Valves, DOHC with Variable Valve Timing Technology; at least 1.4L Displacement; at least 90 hp Gasoline Engine; Five (5) Speed Manual Transmission; Airconditioned (Front & Rear Cabin); at least 165/80R13 Tire Size;		Hon. Pacencio S. Maquiling Jr.	950,000.00
TOTAL				5,640,000.00
GRAND TOTAL				15,075,146.75

Prepared by:


CAMILLE GILDA E. ABADA
Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
Audit Team Leader

LGU-Dumaguete City

Details of Ownership of the Properties Directly Used by the Barangays

As of December 31, 2024

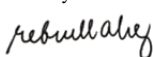
NAME OF PROPERTY	DESCRIPTION	TOTAL COST	Barangay	Land/ Property Owned by Barangay ?	Submitted Proof of Ownership
Motor Vehicles					
Brand New Multi-Purpose Vehicle Model: 2023 SUZUKI CARRY UV - GBM-MT Engine No.: K15BT1523382 Chassis No.: MHYDC61T6RJ210514 Color: White CS No.: G40744 Equipped with Tinting & Standard Mating; Color White with Decals; Fuel Capacity : 43 liters; Tire Wrench and other standard tools; Spare tire. 10/27/2023 -Driven by Four (4) Cylinder, 16 Valves, DOHC with Variable Valve Timing Technology; at least 1.4L Displacement; at least 90 hp Gasoline Engine; Five (5) Speed Manual Transmission; Airconditioned (Front & Rear Cabin); at least 165/80R13 Tire Size;		950,000.00	Banilad	Y	LTO OR/CR
2UNITS: Brand New Multi- Purpose Vehicle (MVP) SUZUKI Carry Utility Van MT Model: 2022 driven by Four (4) Cylinder, at least 1.4L Displacement; at least 70 pcs Gasoline Engine; Five (5) Speed Manual Transmission 16 Valve; Airconditioned Cabin; at least 165/80R 13 Tire Size; Equipped with Tinting and Standard Matting; Spare tire & 1 ton Standard Jack; with stereo and Steel Rim Serial #: MHYHDC61T0PJ210474 Engine No. K15BT1366089; CS#: G3U621; Color: White Serial #: MHYHDC61TOPJ210425 Engine #: K15BT1366617; CS#: G3U581; Color: White		1,670,000.00	Talay	Y	With deed of donation from City Government of Dumaguete
Subtotal		2,620,000.00			
Infrastructure Assets					
Bagacay - Extension of Barangay Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	370,541.69	Bagacay	Y	none

NAME OF PROPERTY	DESCRIPTION	TOTAL COST	Barangay	Land/ Property Owned by Barangay ?	Submitted Proof of Ownership
Construction of New Barangay Health Station (Bagacay)	To take up in the books the Adjusting Entry to record the transfer of completed projects from Trust Fund, as per supporting papers hereto attached.	729,678.48	Bagacay	Y	none
Rehabilitation/Renovation of the Comfort Room of the Day Care Center in Purok Dap-Dap, Phase 2, Brgy. Bagacy	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	37,911.10	Bagacay	Y	none
1st Revision - Improvement of Mangnao-Canal Day Care Center at Barangay Mangnao	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	141,629.63	Mangnao	Y	Deed of Donation from Donee to Brgy. Mangnao
CONTINUANCE CONSTRUCTION OF MULTI-PURPOSE CENTER, BRGY. POB. 2	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSE THE CONSTRUCTION IN PROGRESS ACCOUNT FOR 2007-2012 PROJECTS WHICH ARE ALREADY COMPLETED, AS PER CEWO CERTIFICATION, AS PER SUPPORTING PAPERS HERETO ATTACHED.	153,137.57	Poblacion 2	Y	Deed of Sale between Owner and Brgy. Pob 2
Barangay Poblacion 2 - Continuation of Construction of Two-Storey Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	170,914.22	Poblacion 2	Y	Deed of Sale between Owner and Brgy. Pob 2
Continuance Construction of Multipurpose Hall (Phase V), Brgy. Poblacion 2	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy.Pob.2; POW: 235,686.30	224,335.00	Poblacion 2	Y	Deed of Sale between Owner and Brgy. Pob 2
Continuance Construction of Multipurpose Hall (Phase V), Brgy. Poblacion 2	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 2; POW: 210,959.80	207,831.66	Poblacion 2	Y	Deed of Sale between Owner and Brgy. Pob 2
Subtotal		2,035,979.35			
GRAND TOTAL		4,655,979.35			

Prepared by:


CAMILLE GILDA E. ABADA
 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

LGU - Dumaguete City

Sources of Funds for Completed Program/ Projects Directly Being Used by Barangays

As of December 31, 2024

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
Capital Outlay - General Fund				
1	1999-336-4(22)	Brand New Multi-Purpose Vehicle Model: 2023 SUZUKI CARRY UV - GBM-MT Engine No.: K15BT1523382 Chassis No.: MHYDC61T6RJ210514 Color: White CS No.: G40744 Equipped with Tinting & Standard Mating; Color White with Decals; Fuel Capacity : 43 liters; Tire Wrench and other standard tools; Spare tire. 10/27/2023 -Driven by Four (4) Cylinder, 16 Valves, DOHC with Variable Valve Timing Technology; at least 1.4L Displacement; at least 90 hp Gasoline Engine; Five (5) Speed Manual Transmission; Aircoditioned (Front & Rear Cabin); at least 165/80R13 Tire Size;		950,000.00
2	1999-335-9(09)	GSO-IMPROVEMENT OF THE CANDAU-AY HABITAT MULTI PURPOSE HALL BRGY CANDAU-AY	GSO-IMPROVEMENT OF THE CANDAU-AY HABITAT MULTI PURPOSE HALL BRGY CANDAU-AY	57,975.95
3	1999-336-5(20)	Multicab, Suzuki with canopy; fully reconditioned; pick-up type; driven by 3 cylinder; 12 valves, EFI gasoline engine; left hand drive; drive type 4x4; with brand new tires including spare tire; brand new battery; equipped with 1 tonner hydraulic jack and tire wrench; wheel size at least R13 Road lug; Engine No. F6A-7050726; Chassis No. DB52T-205841; Color: white		200,000.00
4	1999-336-5(21)	2UNITS: Brand New Multi-Purpose Vehicle (MVP) SUZUKI Carry Utility Van MT Model: 2022 driven by Four (4) Cylinder, at least 1.4L Displacement; at least 70 pcs Gasoline Engine; Five (5) Speed Manual Transmission 16 Valve; Airconditioned Cabin; at least 165/80R 13 Tire Size; Equipped with Tinting and Standard Matting; Spare tire & 1 ton Standard Jack; with stereo and Steel Rim Serial #: MHYHDC61T0PJ210474 Engine No. K15BT1366089; CS#: G3U621; Color: White Serial #: MHYHDC61TOPJ210425 Engine #: K15BT1366617; CS#: G3U581; Color: White		1,670,000.00
5	1999-336-6(20)	Brand New Passenger Van- Model L300 FB FR A/C EXCEED 2.2 Dal MT- 2022MY; Chassis No.: PAEL65NYNMB016917; Engine No.: 4N14UAJ0430; Color: Polar White		1,240,000.00

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
6	1999-336-7(19)	Brand new Ramwind Motorcycle Model: Chariot 175 with roof -complete with tools, keys, mirrors, battery & manual Color: Blue Engine No. RW162FMKJC024118; Chassis no. RWCLHKJ4LP024118; Engine no. RW162MKJC027162; Chassis no. RWCLHK0MP027162		1,580,000.00
Subtotal				5,697,975.95
% to Total				37.80%
20% Barangay Development Fund				
7	20% BDF	Continuance Construction of Multipurpose Hall (Phase V), Brgy. Poblacion 2	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob.2; POW: 235,686.30	224,335.00
8	20% BDF	Continuance Construction of Multipurpose Hall (Phase V), Brgy. Poblacion 2	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 2; POW: 210,959.80	207,831.66
9	20% BDF	Rehabilitation and Repair of Multipurpose Hall at Brgy. Poblacion 7	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 7; POW: 84,000.00	78,292.75
10	20% BDF	Rehabilitation/Improvement of Barangay Bajumpandan Day care Center (Habitat II)	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Bajumpandan; POW: 75,000.00	64,866.35
11	20% BDF	Rehabilitation and Improvement of Balugo Multipurpose Hall (Ceiling Repair), Brgy. Balugo	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Balugo; POW: 52,000.00	51,262.89
12	20% BDF	Fabrication and Installation of Door and Window Grills at Balugo Habitat II (Purok Mangga) Day Care Center, Brgy. Balugo	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Balugo; POW: 30,000.00	25,933.50
13	20% BDF	Continuance of BADC/Skills and Development Training Center	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Candau-ay; POW: 100,000.00	99,211.00
14	20% BDF	Improvement of Barangay Hall, Brgy. Candauay	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Candau-ay; POW: 71,987.03	71,282.13
15	20% BDF	Completion of Day Care Center t Habitat 1, Brgy. Balugo	To take up in the books the Adjusting Entry to record the Transfer of Completed Projects, Property, Plant & Equipment from Trust Fund to General Fund, as per supporting papers hereto attached. Trust Fund GJ 300-2022-12-86; Source of Fund: Brgy. Balugo; POW: 150,000.00	148,258.57
16	20% BDF	Construction of Multipurpose and Evacuation Center, Brgy. Camanjac	To take up in the books the Adjusting Entry to record the Transfer of Completed Projects, Property, Plant & Equipment from Trust Fund to General Fund, as per supporting papers hereto attached. Trust Fund GJ 300-2022-12-86; Source of Fund: Brgy. Cmanjac; POW: P812,517.60	807,851.03
17	20% BDF	Rehabilitation of Health Center at Purok Ubos (Phase 1), Brgy. Poblacion 1	Transfer from Trust Fund TF GJ JEV# 300-2021-12-141; Source of Fund: Brgy. Pob. 1; POW: 159,789.00	149,892.05
Subtotal				1,929,016.93
% to Total				12.80%

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
20% Development Fund - General Fund				
18	4918-335(08)	IMPROVEMENT OF HEALTH CENTER, BARANGAY CANDAU-AY	IMPROVEMENT OF HEALTH CENTER, BARANGAY CANDAU-AY	11,281.00
19	6918(5)-335(10)	LO-OC REHABILITATION OF SK OFFICE AND FEEDING CENTER	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSE THE CONSTRUCTION IN PROGRESS ACCOUNT FOR 2007-2012 PROJECTS WHICH ARE ALREADY COMPLETED, AS PER CEWO CERTIFICATION, AS PER SUPPORTING PAPERS HERETO ATTACHED.	123,336.59
20	6918-335-10(16)	Brgy. Poblacion 8 - Continuance Construction of the Twin Building for Day Care Center, Health Center and Seminar/Training Center	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	214,729.03
21	6918-335-11(15)	Poblacion 3 - Improvement of Multi-Purpose Building	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	42,927.63
22	6918-335-11(16)	Brgy. Piapi - Improvement of Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	430,625.36
23	6918-335-12(15)	Poblacion 8 - Continuance Construction of the Twin Building for Day Care Center and Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	231,682.60
24	6918-335-13(15)	Bagacay - Extension of Barangay Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	370,541.69
25	6918-335-14(16)	Brgy. Calindagan - Rehabilitation and Improvement of Training Center	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	172,016.03
26	6918-335-16(12)	CONTINUANCE CONSTRUCTION OF MULTI-PURPOSE CENTER, BRGY. POB. 2	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSE THE CONSTRUCTION IN PROGRESS ACCOUNT FOR 2007-2012 PROJECTS WHICH ARE ALREADY COMPLETED, AS PER CEWO CERTIFICATION, AS PER SUPPORTING PAPERS HERETO ATTACHED.	153,137.57

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
27	6918-335-19(16)	Brgy. Motong - Improvement/Rehabilitation of Multi-Purpose Hall and Health Center realigned from : Concreting of Purok Road and Construction of Drainage Canal within Barangay Motong	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	222,030.00
28	6918-335-20(13)	BRGY. CANDAU-AY IMPROVEMENT OF MULTI-PURPOSE HALL AT HABITAT COMMUNITY	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSED THE COMPLETED PROJECTS FROM VARIOUS YEARS TO ITS ASSET AND PUBLIC INFRASTRUCTURE ACCOUNTS, AS PER SUPPORTING PAPERS HERETO ATTACHED	43,788.40
29	6918-335-20(16)	Brgy. Cantil-e - Completion of the Rehabilitation and Extension of Cantil-e Health Center	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	207,648.64
30	6918-335-21(16)	Brgy. Pulantubig - Rehabilitation of Multi-Purpose Building	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	889,794.27
31	6918-335-25(15)	Completion of Habitat IV Multi-Purpose Center, at Barangay Bajumpandan	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	248,075.13
32	6918-335-26(15)	Barangay Poblacion 2 - Continuation of Construction of Two-Storey Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	170,914.22
33	6918-335-32(12)	BRGY. DARO- CONSTRUCTION OF AN ALTERNATIVE LEARNING CENTER	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSED THE COMPLETED PROJECTS FROM VARIOUS YEARS TO ITS ASSET AND PUBLIC INFRASTRUCTURE ACCOUNTS, AS PER SUPPORTING PAPERS HERETO ATTACHED	487,313.58
34	6918-335-5(15)	Poblacion 1 - Rehabilitation of Health Center at Purok Ubos (Phase II)	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	113,037.65
35	6918-335-5(16)	BUB Counterpart - Repair and Improvement of Day Care Center Brgy. Pob. 01	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	12,458.00

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
36	6918-335-7(15)	Poblacion 1 - Renovation of one (1) Day Care Center at Purok Banica	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	97,012.12
37	6918-335-9(12)	CONSTRUCTION OF ALTERNATIVE LEARNING SYSTEM LIBRARY , BRGY. DARO	TO TAKE UP IN THE BOOKS THE ADJUSTING ENTRY TO CLOSED THE COMPLETED PROJECTS FROM VARIOUS YEARS TO ITS ASSETS AND PUBLIC INFRASTRUCTURE ACCOUNTS , AS PER SUPPORTING PAPERS HERETO ATTACHED.	13,149.00
38	6918-33-8(15)	Motong - Continuance Construction of Motong Multi-Purpose Hall	To take up in the books the Adjusting Entry to Reclassify the Completed Projects under Construction In Progress Account to its related Asset account, as per supporting papers hereto attached.	990,727.79
39	6918H-335(09)	TABUC-TUBIG - CONSTRUCTION OF EXTENSION OF DAY CARE CENTER AND HEALTH CENTER	TABUC-TUBIG - CONSTRUCTION OF EXTENSION OF DAY CARE CENTER AND HEALTH CENTER	90,225.92
40	6918M-335(08)	BRGY 4 - IMPROVEMENT OF BARANGAY HALL	BRGY 4 - IMPROVEMENT OF BARANGAY HALL	51,433.30
41	6918P-335(08)	LO-OC - IMPROVEMENT OF BUS TERMINAL FOR LIVELIHOOD AND CHILDREN FEEDING PROGRAMS	LO-OC - IMPROVEMENT OF BUS TERMINAL FOR LIVELIHOOD AND CHILDREN FEEDING PROGRAMS	125,430.08
42	6918Q-335-(08)	MOTONG - IMPROVEMENT OF MULTI PURPOSE HALL	MOTONG - IMPROVEMENT OF MULTI PURPOSE HALL	62,289.55
43	7611-335-1-1L(19)	1st Revision - Improvement of Banilad Sto. Niño Day Care Center at Barangay Banilad	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	41,862.97
44	7611-335-12(21)	Construction/Rehabilitation/Improvement of Day Care Centers/ Child Development Center Upper Cantil-e Day Care Center at Barangay Cantil-e	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	163,405.00
45	7611-335-1-E(19)	1st Revision - Improvement of Bajumpandan Habitat Day Care Center at Barangay Bajumpandan	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	87,537.88
46	7611-335-1F(19)	Improvement of Barangay Day Care Center, Brgy. Pob. 1	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	78,644.50

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
47	7611-335-1I(19)	Rehabilitation/Renovation of the Comfort Room of the Day Care Center in Purok Dap-Dap, Phase 2, Brgy. Bagacy	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	37,911.10
48	7611-335-1J(19)	Improvement of Fence of Purok 7 Day Care Center, Brgy. Batinguel	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	29,401.18
49	7611-335-1J(20)	1st Revision - Improvement of Mangnao-Canal Day Care Center at Barangay Mangnao	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	141,629.63
50	7611-335-1-N(19)	Part of: Rehabilitation/Improvement of 30 Day Care Centers/Child Development Centers (Construction of Camanjac Day Care Center Phase I) at Barangay Camanjac	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	157,840.83
51	7611-335-1S(19)	Improvement of Taclobo Extension Day Care Center, Brgy. Taclobo	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	26,068.00
52	7611-335-1S(20)	1st Revision- Rehabilitation/Improvement of Day Care Centers/Child Development Center (Repair and Rehabilitation of Laguna Day Care Center) at Barangay Loc	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	86,221.65

ITEM	FPP (Source of Fund)*	NAME OF PROPERTY	DESCRIPTION	TOTAL COST
53	7611-335-1U(19)	Improvement of Slaughterhouse Day Care Center, Brgy. Bajumpandan	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	41,361.00
54	7611-335-1X(19)	Improvement of Buñao Day Care Center, Brgy. Buñao	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	40,141.50
55	7611-335-1Y(19)	Improvement of Brgy. 8 Lupa Day Care Center, Brgy. 8	To take up in the books the Adjusting Entry to Close the Construction In Progress account of Completed Projects to its Asset Account, as per supporting papers hereto attached. CY 2018 (1-07-10-020-6) P69,689.74 CY 2019 (1-07-10-030) P376,842.13 CY 202 (1-07-10-030) P69,879.32 CY 2021 (1-07-10-030) P303,812.60	85,334.25
56	7611-335-1Z(20)	Improvement of Scandinavian Day Care Center at Barangay Candau-ay	To take up in the books the Adjusting Entry to Close the Construction In Progress - Building account of Completed Project under General Fund - Proper to its Asset Account - Building, as per supporting papers hereto attached	125,510.75
Subtotal				6,718,475.39
% to Total				44.57%
2016 Bottom-Up Budgeting (BUB) - Local Government Support to the Barangay Development Program (LGSF)				
57	2016 BUB LGSF	Construction of New Barangay Health Station (Bagacay)	To take up in the books the Adjusting Entry to record the transfer of completed projects from Trust Fund, as per supporting papers hereto attached.	729,678.48
Subtotal				729,678.48
% to Total				4.84%
GRAND TOTAL				15,075,146.75

*20% Development Fund:

4918 - City Health Office

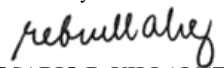
6918 - City Engineer's Office

7611 - City Social Welfare & Development Office

Prepared by:


CAMILLE GILDA E. ABADA
 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

LGU - Dumaguete City
List of Donated Lots Which Were Not Yet Recorded in the Books of Accounts
As of December 31, 2024

Item	LAND OWNER	LOT NO.	SELLER OCT/TCT	AREA (IN SQ.M.)	LOCATION	OCT/TCT	REMARKS
						UNDER CITY GOVERNMENT	
Donated Lot with Title							
1	City of Dumaguete	675-A	TCT T-16629/OCT O-V-7466	6,706	Soludpan, Bacong	T-27606	Land
2	City of Dumaguete	675-B	TCT T-16629/OCT O-V-7466	619	Soludpan, Bacong	T-28007	Land
3	City of Dumaguete	2660-A	TCT 18825/OCT 1280-A	31	Taclobo	19094	Road Lot
4	City of Dumaguete	3905	TCT T-3075/OCT 4520-A	120	Pulantubig	T-6846	Fatima Chapel
5	City of Dumaguete	289-B-1-A	TCT 21374/OCT 5108	271	Piapi	37440	Road Lot
6	City of Dumaguete	1459-B	TCT 1749/OCT 4528-A	1,295	Mangnao	32106	Mangnao Road
7	City of Dumaguete	510-C	TCT 2709/OCT 2379-A	549	Looc	30581	
8	City of Dumaguete	Road Lot 503-A	TCT 23754/OCT 2436-A	628	Looc	32593	Looc By-pass
9	City of Dumaguete	Road Lot 4073-G	TCT 146/OCT 146	928	Junob	31574	Road Lot
10	City of Dumaguete	4142-B-2	TCT 1714/OCT 2964-A	3940	Junob	22761	Babajuba Elem. School
11	City of Dumaguete	3092-B-1	TCT 29246/OCT 1705-A	67	Junob	31928	
12	City of Dumaguete	3092-C	TCT 29247/OCT 1705-A	86	Junob	31927	Barangay Road
13	City of Dumaguete	325-C-1	TCT248844/OCT 3675A	93	Daro	14476	Road Lot
14	City of Dumaguete	3642	TCT 3365/OCT 1777A	9606	Candau-ay	21273	Candau-ay Habitat
15	City of Dumaguete	3618	TCT 4938/OCT 2405-A	999	Candau-ay	21272	Candau-ay Habitat
16	City of Dumaguete	4749-D	TCT 14770/OCT 1857-A	5,844	Candau-ay	36080	Candau- ay Mother Rita
17	City of Dumaguete	2526-A	TCT 89-A/OCT 89-A	8,002	Camanjac	19305	Camanjac Elem. School
18	City of Dumaguete	2484-A	TCT 3959/OCT 157-A	776	Camanjac	33646	Road Lot
19	City of Dumaguete	Road Lot 2222-E-3	TCT 17982/OCT 760-A	317	Camanjac	33103	Road Lot
20	City of Dumaguete	6093	TCT 3366/OCT 2220-A	3,598	Cadawinonan	21275	Cadawinonan Habitat
21	City of Dumaguete	3641	TCT 3367/OCT 1635-A	6,001	Cadawinonan	21274	Cadawinonan Habitat
22	City of Dumaguete	3621	TCT 5227/OCT 1622-A	2,770	Cadawinonan	21270	Cadawinonan Habitat
23	City of Dumaguete	3622	TCT 4939/OCT 1623-A	1,413	Cadawinonan	21271	Cadawinonan Habitat
24	City of Dumaguete	6-A	TCT 15830/OCT 2264-A,1489-A, 25 &210	597	Batinguel	23351	Basketball Court & Stage
25	City of Dumaguete	2276-C	TCT 21412/OCT 690-A	1,541	Batinguel	22245	Road Right of Way
26	City of Dumaguete	2007-A	TCT T-1402/OCT 484-A	25	Batinguel	17860	Artesan Well
27	City of Dumaguete	2242-E	TCT 28281/OCT 128	100	Batinguel	33854	Residential
28	City of Dumaguete	2807-A	TCT 15117/OCT 108-A	3,719	Batinguel	35793	Residential
29	City of Dumaguete	2966-E-3-A	TCT 13329/OCT 1716-A	329	Batinguel	26948	Road Lot
30	City of Dumaguete	2966-E-3-B	TCT 13329/OCT 1716-A	577	Batinguel	26949	Road Lot

Item	LAND OWNER	LOT NO.	SELLER OCT/TCT	AREA (IN SQ.M.)	LOCATION	OCT/TCT	REMARKS
						UNDER CITY GOVERNMENT	
31	City of Dumaguete	2819-B-2	TCT 28433/OCT 412A	1,272	Batinguel	36000	Taclobo High School
32	City of Dumaguete	Block 7	TCT T-8976/OCT3902-A	1,340	Bantayan	9954	Public Road
33	City of Dumaguete	Road Lot 2	TCT 2832/OCT 12-4656-A-4013-A	1,493	Bantayan	3100	Public Road
34	City of Dumaguete	6	TCT 8976/OCT 3908-A	6,133	Bantayan	9955	Public Road
35	City of Dumaguete	97-B-4	TCT 59 (t-4316)/OCT 2344-A	120	Bantayan	332	Multi-purpose, Health & Reading Center
36	City of Dumaguete	Road Lot 3	TCT 2832/OCT12-4656-A-4013-A	6,556	Bantayan	3101	Public Road
37	City of Dumaguete	Road Lot 4	TCT 2832/OCT 12-4656-A-4013-A	4,598	Bantayan	3102	Public Road
38	City of Dumaguete	54-A	TCT 3449/OCT 4822-A	420	Bantayan	3668	Road Lot
39	City of Dumaguete	Lot 1 Block "D"	TCT 2832/OCT 12-4656-A-4013-A	2,373	Bantayan	3099	Park, Playground & Recreation Center
40	City of Dumaguete	4781	TCT 2729/OCT 1884-A	17,581	Balugo	6689	BLISS, Balugo
41	City of Dumaguete	4786	TCT 2729/OCT 1884-A	7,033	Balugo	6690	Balugo Primary School
42	City of Dumaguete	4847-A-2	TCT 3866/OCT 1941-A	238	Balugo	24445	Road Right of Way
43	City of Dumaguete	1-A	TCT 17219/OCT 2679-A & 3379	20,000	Bajumpandan	32292	Residential
44	City of Dumaguete	3357-A-3-A	TCT 17267/OCT 9119	215	Bagacay	33145	Bgcy-Val. To Mangnao Rd.
45	City of Dumaguete	2-A	TCT 20836/OCT 9119	50	Bagacay	33085	Road Lot
46	City of Dumaguete	Road Lot 3357-A-4-A	TCT 17268/OCT 9119	79	Bagacay	33198	Bgcy-Val. To Mangnao Rd.
47	City of Dumaguete	Road Lot 3357-A-4-B	TCT 17268/OCT 9119	413	Bagacay	33199	Bgcy. Val. To Mangnao Rd.
48	City of Dumaguete	2	TCT 15012 & 17127/OCT 9119	2,319	Bagacay	31679	Road Lot
49	City of Dumaguete	3357-A-7-A	TCT 17125/OCT 9119	124	Bagacay	31681	Bgcy-Val. To Mangnao Rd.
50	City of Dumaguete	3357-A-8-A	TCT 17126/OCT 9119	213	Bagacay	31682	Road Lot
51	City of Dumaguete	6319-B	OCT-8664	52	Barangay 7	611	Road Lot
52	City of Dumaguete	1165-B	TCT T-2560/OCT 911-A	1,809	Barangay 4	T-5899	Fiscal's Office Bldg.
53	City of Dumaguete	1164-A	TCT 2755/OCT 41	2,024	Barangay 4	T-692	PNRC
54	City Government of Dumaguete	3765-D-2 (Road Lot	TCT 5378/OCT-2410-A	1,317	Cadawinonan	109-2012000820	Road Lot
55	City Government of Dumaguete	2522-C-5-2-B(Road	TCT 7458/OCT-93-A	143	Camanjac	109-2013000357	Road Lot
56	City Government of Dumaguete	5376-B(Brgy. Road)	TCT 2013000003/OCT-2915-A	1,659	Bajumpandan	109-2013000972	Road Lot
57	City Government of Dumaguete	273-C-1(Brgy. Road	TCT 8215/OCT 4351-A	36	Piapi	29386	Road Lot
58	City Government of Dumaguete	273-C-2(Brgy. Road	TCT 8215/OCT 4351-A	17	Piapi	29387	Road Lot
59	City Government of Dumaguete	Lot 3 (Brgy Road)	TCT 5040;17504/OCT-O-V-221	120	Candau-ay	109-2012000341	Road Lot
60	City Government of Dumaguete	6458-A-7	TCT 41151/OCT-9149	1,161	Cantil-e	109-2014000518	Road Lot
61	City Government of Dumaguete	3534-B-3	TCT 29355/OCT-310-A	20	Candau-ay	109-2014000050	Road Lot

Item	LAND OWNER	LOT NO.	SELLER OCT/TCT	AREA (IN SQ.M.)	LOCATION	OCT/TCT UNDER CITY GOVERNMENT	REMARKS
62	City Government of Dumaguete	6458-B-2	TCT 41152/OCT-9149	1,159	Cantil-e	109-2015000666	Barangay Road
63	City Government of Dumaguete	4577-J-2-C-2	TCT 19474/OCT-8641-A	141	Talay	109-2013000438	Road Lot
64	City Government of Dumaguete	4577-J-2-B-2	TCT 19473/OCT-8641-A	150	Talay	109-2013000599	Road Lot
65	City Government of Dumaguete	4577-J-2-A-2	TCT 19472/OCT-8641-A	147	Talay	109-2013000553	Road Lot
66	City Government of Dumaguete	4577-J-2-0-2	TCT 19486/OCT-8641-A	59	Talay	109-2013000460	Road Lot
67	City Government of Dumaguete	4577-J-2-D-2	TCT 19475/OCT-8641-A	120	Talay	109-2013000582	Road Lot
68	City Government of Dumaguete	4577-J-2-I-2	TCT 19480/OCT-8641-A	77	Talay	109-2013000555	Road Lot
69	City Government of Dumaguete	5375-C-1	TCT 32123/OCT-2914-A	339	Bajumpandan	109-2015000830	Road Lot
70	City Government of Dumaguete	4577-J-2-0-1-B	TCT 2013000459/OCT-8641-A	479	Talay	109-2016000738	Road Lot
71	City Government of Dumaguete	3073(Road Lot)	TCT 37776/OCT-1721-A	2,441	Junob	109-2017000321	Road Lot
72	City Government of Dumaguete	2-G(ROAD)	TCT 2015001012/OCT-3178-A	106	Cantil-e	109-2017000485	Road Lot
73	City Government of Dumaguete	3740-B (Road Lot)	TCT 2015000649/OCT-1666-A	300	Talay	109-2017000567	Road Lot
74	City Government of Dumaguete	4577-K-6	TCT 337380	73	Talay	TCT No. 41327	Road Lot
75	City Government of Dumaguete	233-A-2-C	TCT 5906/OCT-4786-A	190	Piapi	109-2017000725	Road Lot
76	City Government of Dumaguete	292-B-3-A	TCT 12669/OCT-3941-A	46	Looc	109-2017000732	Road Right of Way
77	City Government of Dumaguete	4862-K	TCT 29194/OCT-1954-A	921	Balugo	109-2017000624	Road Lot
78	City Government of Dumaguete	Lot 4	TCT FT-381/OCT-442	426	Cantil-e	109-2012000929	Road Lot
79	City Government of Dumaguete	5378-A-3	TCT 2016000965/OCT-2917-A	105	Bajumpandan	109-2018000002	Road Lot
80	City Government of Dumaguete	3642	TCT 3365/OCT 1777-A	9,606	Candua-ay	21273	Habitat 2
81	City Government of Dumaguete	2784-F	TCT-125-A/OCT-125-A	121	Batinguel	109-2017001149	
82	City Government of Dumaguete	ROADLOT 5495-D	TCT 2017000061/OCT-3205-A	1,459	Bajumpandan	109-2017000932	Road Lot
83	City Government of Dumaguete	ROAD LOT 6471-E	TCT 39583/OCT-150	53	Taclobo	109-2017000925	Road Lot
84	City Government of Dumaguete	4577-K-1-B	TCT 40456/OCT-8641-A	91	Talay	109-2018000421	Road Lot
85	City Government of Dumaguete	4625-A (Road Lot)	TCT 2017000717/OCT-3608-A	80	Cantil-e	109-2018001209	Road Lot
86	City Government of Dumaguete	4625-D	TCT 2017000720/OCT-3608-A	253	Cantil-e	109-2018001210	Road Lot
87	City Government of Dumaguete	2995-A-2(Existing R	TCT 2935/OCT-2620-A	129	Taclobo	109-2019000102	Road Lot
88	City Government of Dumaguete	2995-A-3(Road Wid	TCT 2935/OCT-2620-A	36	Taclobo	109-2019000103	Road Lot
89	City Government of Dumaguete	2807-B-4 (ROAD)	TCT 2012000286/OCT-108-A	38	Batinguel	109-2019000848	Road Lot
90	City Government of Dumaguete	3357-E-2	TCT15010/OCT 9119	85	Bagacay	23931	Road Lot
91	City Government of Dumaguete	5038-C	TCT 30404/OCT 2096-A	1,238	Balugo	41433	Road Lot
92	City Government of Dumaguete	2768-C-5	TCT 24594/ OCT-28-A	322	Batinguel	109-2019001245	Barangay Road
93	City Government of Dumaguete	5550-G-2-A	TCT 26988/OCT-3228-A	709	Banilad	109-2019001628	Road Right of Way
94	July Development Corp.	730	12349/OCT-1350-A	339	Tabuctubig	109-2015000787	Annotated Transfer Cert. of Title
95	City Government of Dumaguete	1510-A	TCT 15812/OCT 4541-A	121	Mangnao	19492	Barangay Road
96	City Government of Dumaguete	2-D-5	TCT 41062/OCT-1583-A	274	Junob	109-2020001553	Barangay Road
97	City Government of Dumaguete	3525-C	TCT 27110/OCT-319-A	5,430	Candau-ay	109-2019000967	Eco Park and Solid Waste Processing Facility

Item	LAND OWNER	LOT NO.	SELLER OCT/TCT	AREA (IN SQ.M.)	LOCATION	OCT/TCT UNDER CITY GOVERNMENT	REMARKS
98	National Housing Authority-Region	3014	TCT 18112/OCT-1389	6,004	Cadawinonan	(23863) 109-2022001247	Barangay Cadawinonan Resettlement Project
99	National Housing Authority-Region	3010-B	TCT 18113/OCT-1387-A	47,802	Cadawinonan	(23864) 109-2022001248	Barangay Cadawinonan Resettlement Project
100	City Government of Dumaguete	5401-A	T-4685/OCT-3364-A	31	Bajumpandan	109-2023002309	Annotated Transfer Cert. of Title
101	City Government of Dumaguete	5401-B	T-4685/OCT-3364-A	20,341	Bajumpandan	109-20230002310	Annotated Transfer Cert. of Title
102	City Government of Dumaguete	5401-C (ROAD LOT)	T-4685/OCT-3364-A	2,396	Bajumpandan	109-20230002311	Road Lot
103	City Government of Dumaguete	5401-D	T-4685/OCT-3364-A	16,548	Bajumpandan	109-20230002312	Annotated Transfer Cert. of Title
104	City Government of Dumaguete	5401-E	T-4685/OCT-3364-A	2,257	Bajumpandan	109-20230002313	Annotated Transfer Cert. of Title
105	City Government of Dumaguete	5401-F	T-4685/OCT-3364-A	30,000	Bajumpandan	109-20230002314	Low Cost Housing
Without Title on File							
106	City of Dumaguete	819 & 820	TCT 222& 508/oct-OV-8245 &2472	1,490	Poblacion 1	4582	Old Slaughterhouse
107	City Government of Dumaguete	4014-A	TCT23496/OCT-3245-A	564	Bagacay	109-2012001108	Road Lot
108	City of Dumaguete	3044-B	TCT 2985/OCT1720-A	1,011	Cadawinonan	21344	Road Right of Way
109	City of Dumaguete	4704	TCT 541-A	5,459	Candau-ay	2297	Candau-ay Elem. Sch. (Land)
110	City of Dumaguete	324-A-2-B	TCT T-4654/OCT 4052-A	303	Daro	6240	Residential
111	City of Dumaguete	1601-PART	TCT 7038/OCT4102-A	911	Daro	13716	Road Lot (Land)
112	City of Dumaguete	3966	TCT 707/OCT 4208-A	9,172	Mangnao	578	South City Elem. Sch. (Land)
113	City of Dumaguete	3918	TCT 12403/OCT5116	350	Mangnao	13250	South City Elem. Sch. (Land)
114	City of Dumaguete	2659	TCT T-5653/OCT 1279-A	166	Taclobo	T-5654	Road Lot
115	City of Dumaguete	5961-D-2	TCT21826/OCT 889-A	110	Taclobo	40614	Road Lot
116	City of Dumaguete	5961-D-3	TCT21826/OCT 889-A	31	Taclobo	40615	Road Lot
117	City of Dumaguete	5961-E-2	TCT 21827/OCT889-A	279	Taclobo	40617	Road Lot
118	City of Dumaguete	Lot 4	TCT 3808/OCT 4820-A	683	Taclobo	7144	Bogo Cemetery (Land)
119	City of Dumaguete	Lot 1	TCT 3805/OCT 4820-A	701	Taclobo	6519	Bogo Cemetery (Land)
120	City of Dumaguete	Lot 1	TCT 3806/OCT 4820-A	695	Taclobo	6520	Bogo Cemetery (Land)
121	City of Dumaguete	6715-A	TCT FT-369/OCT 48	100	Talay	FT-387	Road Lot

Prepared by:


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 Audit Team Member

Reviewed by:


ROSARIO B. VILLALUZ
 Audit Team Leader

LGU - Dumaguete City

List of Continuing Appropriations LDRRMF

For CYs 2016 - 2019

As of December 31, 2024

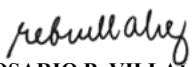
No.	ITEM	ACCOUNT CODE	PARTICULARS	TOTAL APPROPRIATION/ AVAILABLE	OBLIGATION/ UTILIZED	UNOBLIGATED BALANCE	REMARKS
CY 2016							
1	9998-335-3(16)	1-07-10-020-6	Construction of shoreline protection structures along coastal barangays	1,196,332.49		1,196,332.49	
CY 2017							
2	9998-335-3(17)	1-07-10-030-2	Construction of Multi-Purppose and Evacuation Center (Phase I) Brgy. Candau-ay	2,500,000.00		2,500,000.00	
3	9998-335-4(17)	1-07-10-030-2	Construction of Multi-Purppose and Evacuation Center (Phase I) Brgy. Cantil-e	34,677.34		34,677.34	
4	9998-334(17)	1-07-10-020-6	Construction/Improvement and Declogging of drainage systems in various barangays	14,632.30		14,632.30	
5	9998-334-2(17)	1-07-10-020-6	Installation of reinforced concrete culvert pipes (RCCP) drainage exits from existing drainage canals to Banica River traversing river dike, Brgy 8	250,000.00		250,000.00	
CY 2018							
6	9998-335(18)	1-07-10-020-6	Construction/Rehabilitation/Repair of Flood and Erosion Control Structures along Banica River and Ocoy River	2,950,000.00		2,950,000.00	
7	9998-335-A(18)	1-07-10-020-6	Construction of River Control Structure along Banica River (Tabuc-Tubig portion near Daycare Center), Brgy. Tabuc-Tubig	185,730.80		185,730.80	
8	9998-335-1(18)	1-07-10-020-6	Construction/Rehabilitation of Structures defining Lagnasan Waterways in Barangays Bajumpandan, Banilad, Bunao, Mangnao, Batinguel, Motong, Camanjac, and Pulantubig	206,261.41		206,261.41	
9	9998-334(18)	1-07-10-020-6	Construction/Improvement/Declogging of Drainage Systems in various barangays	15,000.00		15,000.00	
10	9998-334-1(18)	1-07-10-020-6	Construction of Drainage Canal in Purok Rosal, Brgy. Candau-ay	51,215.49		51,215.49	
11	9998-334-2(18)	1-07-10-020-6	Construction of Drainage Canal with cover fronting Sans Rival from existing row going south to connect existing drainage at Brgy. Bagacay	150,000.00	90,087.15	59,912.85	
12	9998-334-3(18)	1-07-10-020-6	Construction of Drainage Canal with cover at Yakal Street from exsisting drainage cover near Fire Station going east to connect existing drainage cover, Brgy. Daro	235,000.00	209,532.55	25,467.45	
13	9998-334-3(18)	1-07-10-020-6	Construction and Improvements of Shoreline Protection Structures (Phase I), Brgy. Poblacion 4	84,217.56		84,217.56	

No.	ITEM	ACCOUNT CODE	PARTICULARS	TOTAL APPROPRIATION/ AVAILABLE	OBLIGATION/ UTILIZED	UNOBLIGATED BALANCE	REMARKS
14	9998-334-4(18)	1-07-10-030-2	Construction of Evacuation Facility in Bliss Housing Site, Brgy. Talay (Phase III)	12,970.82		12,970.82	
15	9998-334-5(18)	1-07-10-030-2	Construction of Multi-Purpose Court and Evaluation Center (Phase II) Brgy. Pulantubig	203,505.29		203,505.29	
16	9998-336(18)		Purchase of System (CBMS) with DRRM/Climate Change Adaptation Indicators Equipment	500,000.00		500,000.00	
17	9998-336-1(18)		Purchase of Preparedness Equipment Equipage	500,000.00		500,000.00	
CY 2019							
18	9998-335(19)	1-07-10-020-6	Construction and Improvements of Shoreline Protection Structures	106,894.33		106,894.33	
19	9998-335-1(19)	1-07-10-020-6	Defining Lagnasan Waterway in Barangays Bajumpandan, Banilad, Mangnao, Batinguel, Motong, Camanjac, and Pulantubig	130,081.69		130,081.69	
20	9998-336(19)		Purchase of EWS/Disaster Equipment/Monitoring Hardware	200,000.00		200,000.00	
21	9998-336-1(19)		Equipment for capacity Building Development Training	500,000.00		500,000.00	
22	9998-336-2(19)		Equipment for CMDRR/Purok System	500,000.00		500,000.00	
23	9998-336-3(19)		Equipment for the production and distribution of IEC Materials on various hazards	100,000.00		100,000.00	
24	9998-336-4(19)		Equipment for Information Development & Database Generation for Emergencies	200,000.00		200,000.00	
25	9998-336-5(19)		Purchase of various equipment	1,425,800.00		1,425,800.00	
26	9998-336-6(19)		Equipment for Alternative livelihood relief or other form of assistance to victims of disasters	100,000.00		100,000.00	
TOTAL				12,352,319.52	299,619.70	12,052,699.82	

Prepared by:


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Reviewed by:


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LGU - Dumaguete City

Summary Report on Utilization of Disaster Risk Reduction and Management Fund (DRRMF)

As of December 31, 2024

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
A. Sources of Funds (CYs 2010-2018)				
1	2010 Appropriations transferred to the Special Trust Fund	6,000,000.00	13,021,526.25	19,021,526.25
2	2011 Appropriations transferred to the Special Trust Fund	3,169,182.02	8,943,802.29	12,112,984.31
3	2012 Appropriations transferred to the Special Trust Fund	580,940.63	1,500,081.34	2,081,021.97
4	2013 Appropriations transferred to the Special Trust Fund	2,881,444.75	3,894,079.54	6,775,524.29
5	2014 Appropriations transferred to the Special Trust Fund	7,485,019.26	2,137,616.33	9,622,635.59
6	2015 Appropriations transferred to the Special Trust Fund	8,078,324.13	3,855,592.29	11,933,916.42
7	2016 Appropriations transferred to the Special Trust Fund	3,545,256.05	3,256,642.46	6,801,898.51
8	2017 Appropriations transferred to the Special Trust Fund	9,629,461.20	2,752,684.55	12,382,145.75
9	2018 Appropriations transferred to the Special Trust Fund	14,282,368.42	5,097,704.86	19,380,073.28
Total Appropriations		55,651,996.46	44,459,729.91	100,111,726.38
B. Utilization (Obligations)				
2010				
1	Installation of Antenna intended for radio communciation of the Bureau of Fire Protection Office of the City Fire Marshal (Res. No. 11)		59,011.00	59,011.00
2	Lot purchase at Brgy. Bajumpandan for Core Shelter Assistance Program as pre-disaster preparedness activity of the City Govt. Res. No. 584P3,250,000.00		3,083,280.00	3,083,280.00
	Resolution No. 307 -- Additional funding for documentation and transfer of lot of Bajumpandan acquired bt the City Gov't. of Dgte..... 95,780.01			-
	- to payment of capital gains tax over a portion lot 4450, situated in the Barangay Bajumpandan		184,996.80	184,996.80
	- to payment of documentary stamps tax		46,260.00	46,260.00
	- to payment of transfer tax		31,243.21	31,243.21
3	To be used for Labor, water and electrical materials for 60 dwelling units		606,936.50	606,936.50
4	Purchase of equipment and materials in the Operation of the City Disaster Operations Center		57,681.00	57,681.00
5	Rehabilitation of Boulder Dike Along the Northern Side of Banica River -- Purok Valtimar, Barangay Taclobo		2,131,799.36	2,131,799.36

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
6	Construction and Rehabilitation of Flood Protection/Boulder Dike Along Okoy River, Barangay Candau-ay		996,339.85	996,339.85
7	Continuance Construction of Boulder Dike Along Banica River - Mother Rita Housing Area (Phase III), Barangay Candau-ay		1,368,162.02	1,368,162.02
8	Construction of Dike and Road (Easement I), North Section, Banica River, Bagacay-Batinguel Spillway (to the Bagacay Public Cemetery) Barangay Batinguel		979,333.58	979,333.58
9	Rehabilitation of Portion of Damaged Seawall (Bantayan Area), Barangay Bantayan		529,577.69	529,577.69
10	Clearing, Dredging and Bank Stabilization, Intermittent Sections of Mojon Creek at Barangays Camanjac, Buñao and Bantayan		1,230,807.51	1,230,807.51
11	Clearing and dredging of waterways and construction of drainage system at Barangays Cantil-e, Bajumpandan, Junob, Bagacay and Banilad per DCDRRMC Resolution No. 11 dtd. 5/10/2011		1,259,599.69	1,259,599.69
12	Repair and Improvement at the Northern Side of the Candau-ay Spillway at Barangay Candau-ay		323,997.58	323,997.58
13	Purchase of two (2) units Satellite Phones		92,250.00	92,250.00
14	Purchase of Solar Powered Flashlights		10,945.00	10,945.00
15	Rehabilitation and Improvement of River Control Along the Southern Side of Banica River (From Candau-ay-Cadawinonan Spillway Going East to Connect to Existing Dike), at Brgy. Cadawinonan	2,142,240.15		2,142,240.15
16	Site Preparation Development for the Proposed Core Shelter Housing, Barangay Bajumpandan	98,783.06		98,783.06
17	Rehabilitation and Improvement of River Control Along the Northern Side of Banica River at GK Housing at Barangay Candau-ay	1,498,308.83		1,498,308.83
18	Rehabilitation and Improvement of River Control at Dumpsite Along Banica River for Flood Control at Barangay Candau-ay	1,498,249.40		1,498,249.40
19	Rehabilitation of Slope Protection Along Tongo Creek at the Eastern Side of Candau-ay-Balugo Road, at Brgy Candau-ay	190,197.42		190,197.42
20	Rehabilitation of Slope Protection Along Tongo Creek at the Western Side of Dumaguete-Palipinon Road, at Brgy. Candau-ay	91,583.36		91,583.36
21	Rehabilitation of Dike Along the Northern Side of Banica River (Downstream of Candau-ay-Cadawinonan Spillway - Habitat Area), Barangay Candau-ay	90,943.36		90,943.36
22	Continuance Rehabilitation of Boulder Dike at Purok Makugihon, Tongo Creek at Barangay Camanjac	208,247.41		208,247.41
23	Gasoline etc. used during Typhoon Sendong	111,202.59		111,202.59
	2011			
24	Various Trainings Programs/Meetings/Conferences		244,903.26	244,903.26

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
25	Office and Other Supplies Expenses		648,271.12	648,271.12
26	Establishment of easements, clearing of waterways and bank stabilization of the following waterways/creeks			
27	3.A Project One -- Ihalason Road-Northern Side, Mangnao Section		106,059.08	106,059.08
28	3.B Project Two -- Ihalason Road-Southern Side, Mangnao Section		289,792.10	289,792.10
29	3.C Project Three -- Junob Section - Phase II		908,575.20	908,575.20
30	3.D Project Four -- Ihalason Road-Southern Side, Banilad Section - Phase II		570,606.64	570,606.64
31	3.E Project Five -- Rehabilitation of Box Culvert of Mojon Creek Connecting Bantayan and Sibulan at Brgy. Bantayan		465,679.55	465,679.55
32	Drainage Projects or various barangays			
33	4.A Construction of Drainage Canal along the Northern Side of Motong-Batinguel Road (From Existing Canal Going West to Motong-Batinguel Boundary), Brgy. Motong		578,977.79	578,977.79
34	4.B Rehabilitation and Improvement of Drainage System Along the Western Side of San Jose Extension Road (From Junction C. Espina Road to Iglesia ni Cristo Area) Barangay Taclobo		687,959.92	687,959.92
35	4.C Drainage Projects for Various Barangay (Construction of Drainage Canal at Purok Sto. Niño) at Barangay Buñao		444,176.25	444,176.25
36	4.D Drainage Projects for Various Barangay (Construction of Drainage Canal at Purok Sto. Niño Phase II) at Barangay Buñao		329,517.36	329,517.36
37	4.E Construction of Drainage Canal Cover at the Southern Side of Rovira East Drive Fronting the Old GSIS at Barangay Bantayan		123,920.07	123,920.07
38	4.F Continuance Construction/Rehabilitation of Drainage System Along Vidaurazaga Road (From Existing Canal Going South to Junction L. Rovira East Drive) at Barangay Bantayan		352,555.19	352,555.19
39	4.G Construction of Drainage Canal Along the Western Side of Candau-ay Camanjac Road (Dr. Genovivo Absin Street) from Junction Dumaguete Palinpinon Road (Dr. V.G. Sincro Road) Going North to Creek with Exceptions at Barangays Candau-ay and Batinguel		910,469.07	910,469.07

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
40	4.H Continuance Construction of Drainage System From West City Elementary School Crossing Cervantes Street Going Down to San Juan Street - Phase 3 at Barangay 7		205,428.64	205,428.64
41	4.I Continuance Construction of Stone Masonry Drainage Canal (Eastern Side of Talay-Balugo Road - From Existing Drainage Going to Sapang Pondol) at Barangay Balugo		175,603.61	175,603.61
42	4.J Continuance Construction of Drainage Canal at Cantil-e Habitat at Barangay Cantil-e		93,367.85	93,367.85
43	4.K Construction of Earth Canal Drainage System Along the Southern Side of Dumaguete-Camanjac Road (From Existing Earth Canal Near Greenville Subdivision to Bridge Area) at Barangay Camanjac		43,448.86	43,448.86
44	4.L Rehabilitation/Improvement of Drainage System Along Both Sides of San Jose Street and Western Side of Rizal Avenue (From Junction of Sta. Catalina Street Going Eastward and Northward Connecting to the Existing Drainage Canal Fronting DBP) - PHASE I, Barangay 4		54,825.90	54,825.90
45	Land acquisition as relocation sites for identified vulnerable communities		-	-
46	Rehabilitation of Local Disaster Risk Reduction Managament Office (LDRRMO)		51,150.82	51,150.82
47	LDRRMC Office Equipment		196,661.59	196,661.59
48	Installation of eight(8) CCTV Camera Centralized Units Within City Hall Offices, its Entrance and Hallways (DCDDRRMC Res. No. 10 series of 2013 : SP Res. No. 226 series of 2013)		79,650.00	79,650.00
49	Purchase of six (6) rolls Sakoline (12 ft. x 100 meter per roll) for the use of the three (3) Relocations Sites of Typhoon Sendong Victims located at Barangays Balugo, Junob and Bagacay (DCDDRRMC Res. No. 11 series of 2013 : SP Res. No. 226 series of 2013)		43,200.00	43,200.00
50	Construction of Drainage System at Piapi High School, Barangay Piapi		412,755.80	412,755.80
51	For Diesel/Gasoline, Fuel and Electrical Wirings to be Used for Two (2) Units Generator Set of the City Government (Resolution No. 291 Series of 2014)		8,126.40	8,126.40
52	Purchase of Three (3) Units 10KVA Diesel Generators (DCDDRRMC Res. No. 2014-18, Series of 2014 : SP Res. No. 434 series of 2014)		516,000.00	516,000.00
53	Partial Dredging/Rechanelling and Clearig of Debris at Ocoy and Banica Rivers	6,831.70		6,831.70
54	Clearing of Debris/Desilting of waterways & Temporary Patching of Road Potholes Damaged by typhoon Sendong	57,667.80		57,667.80
55	Repair of Dike and Abutments of JAICA RCDG Bridge at Banica River, at Barangays Candau-ay and Balugo	1,338,538.24		1,338,538.24

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
56	Rehabilitation and Improvement of River Control Along the Northern Side of Banica River (Bagacay-Batinguel Spillway Area), Brgy. Batinguel	683,523.84		683,523.84
57	Water Supply of the Temporary Relocation Site for the Typhoon SENDONG Victims at Brgy. Cadawinonan	63,531.40		63,531.40
58	Continuance Rehabilitation of Boulder Dike at Purok Makugihon, Tongo Creek at Barangay Camanjac	83,470.11		83,470.11
59	MOOE / Labor, Gasoline et.al.	566,413.49		566,413.49
60	Transferred to General Fund for the Purchase of Lot as relocation site for Typhoon Sendong Victims	275,138.94		275,138.94
2012				
61	Maintenance and Other Operating Expenses			
	a. Seminars, Training Programs etc. for CDRRMC, BDC Rescue Team etc.		8,100.00	8,100.00
	b. Philippine Natl. Police - Incident Command System Training Program		13,750.00	13,750.00
	c. City DRRMC meetings and conferences (realigned to project no. 11 per DCDRRMC Res. No. 3 series of 2013)			
	d. Travel of LDRRM members and conferences (amount of P25,000.00 is realigned to project No. 11 per DCDRRMC Res. No. 2 series of 2013)		6,961.00	6,961.00
	e. Prevention and control of communicable diseases		91,656.00	91,656.00
	f. Prevention and control of dengue, rabies, avian flu and other diseases		220,240.00	220,240.00
	g. Repair of various equipment and vehicles etc.		61,424.40	61,424.40
	h. Fuel, Oil and Lubricants		282,612.38	282,612.38
	i. Office Supplies for City DRRMC and participating offices		41,969.35	41,969.35
	j. Other MOOE expenses			
	k. Counterpart of the Dumaguete City LGU to the Noah's Ark Project in Barangay Candau-ay (per DCRRMC Res. No. 3 series of 2013)		71,008.60	71,008.60
	l. Purchase of Twenty Seven (27) Gallons of Reflectorized Paint for Flood Water Level Gauge Along the Bridges and Spillways of Banica River (DCDRMC Res. No. 18, S-2013 : CDC Res. No. 2013-49		40,029.00	40,029.00
62	Other Supplies Expenses			
	a. Telephone/Internet Expenses for City DRRMC Office		14,930.03	14,930.03
	b. Installation of window blinds at City DRRMO Office			
	c. Tree planting materials and maintenance for coastal and inland projects			
63	Purchase of Non-Perishable Relief Items Pre-Positioned for Future Disaster/Calamity Victims (City Council Resolution No. 289 Series of 2014)		248,796.82	248,796.82

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
64	Quick Response Fund	416,445.14		416,445.14
2013				
65	Maintenance and Other Operating Expenses			
	a. Acquisition of various rescue equipment & facilities			
	b. Office Supplies, Equipment and Materials			
	c. Uniforms, Vests, T-Shirts for Rescue Volunteers etc.		145,840.00	145,840.00
	d. Group Insurance for Rescue 348 Volunteers		16,000.00	16,000.00
	e. Renewal of Licenses for DRRMO VHF Radios and Payment of Restricted Land Mobile Operator's Permit		15,600.00	15,600.00
	f. Conduct of Training, Seminar/Workshop & Conferences			
	g. Travel Expenses of DRRMC and DRRMO Members		67,567.00	67,567.00
	h. Other MOOE Expenses		10,000.00	10,000.00
	i. Purchase of Pre-Positioned Food Items for Use During Disasters, Calamities & Other Emergencies (Resolution No. 80 Series of 2014)		180,497.80	180,497.80
66	Other Supplies Expenses			
	a. Prevention and Control of Dengue, Avian Flu, Liptospirosis & Other Communicable Diseases			
	b. Conduct of a flood control study for Metro Dumaguete covering the Okoy, Banica and Dgte.-Bacong Watersheds			
	c. Repair & Maintenance of DRRMO Vehicles, Generators, Office, Rescue & Flood Warning System		4,320.00	4,320.00
	d. Public Awareness Campaign on Urban Disaster Risk Management			
	e. Repair, Maintenance & Replacement of components for the Flood Early Warning System		16,481.50	16,481.50
	f. Acquisition of non-perishable relief items, pre-positioned for future disaster/calamity victims good for 400 families		106,393.32	106,393.32
	g. Acquisition of perishable relief items, pre-positioned for future disaster/calamity victims good for 400 families			
	h. Fuel, Oil & Lubricants for generators, equipment and DRRMO vehicles/equipment			
	i. Urban Tree Farming in the city-growing of trees on vacant lots and river banks		74,311.80	74,311.80
	j. Cleaning/Clearing, Declogging & Dredging of Banica River & Drainage Systems in various barangays		1,083,783.75	1,083,783.75

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
	k. Purchase of One (1) Unit Fogging Machine for use at the City Veterinarian's Office, Dgte. City		94,800.00	94,800.00
	l. DSWD Acquisition of Food Supplies and Other Non-Perishable Relief Items Prepositioned for Future Calamities, Such as Mineral Water, Rice, Sardines, Noodles, Coffee, Toiletries, Blanket, etc. (per Certification dated December 3, 2014, DRRMC Res. No. 2014-23)		499,500.00	499,500.00
	m. DCDRRMC Res. No. 2016-10: Prevention and Control of Dengue: Installation of Insecticide-treated Screen at Windows and Doors of Eighteen (18) Public Elementary School Classrooms (Ground Floor only)		162,528.00	162,528.00
67	RES. NO. 87 SERIES OF 2016 DATED MARCH 9, 2016 : "THE DUMAGUETE CITY EL NIÑO RESPONSE PLAN 2015-2016"		371,437.00	371,437.00
68	Quick Response Fund	12,125.00		12,125.00
69	Rehabilitation of Damaged Boulder Dike Along Banica River (Intermittent Section) [DRRMC Res. NO. 2018-01/CDC Res. No. 2018-12	2,869,319.75	982,563.97	3,851,883.72
2014				
70	Maintenance and Other Operating Expenses			
	a. Fire Prevention Operation & Equipment (BFP)			
	b. Office Supplies, Equipment and Materials		20,165.85	20,165.85
	c. Supplies and Materials for various pre-disaster rescue activities			
	d. Group Insurance for Rescue 348 Volunteers			
	e. Renewal of Licenses for DRRMO VHF Radios and Payment of Restricted Land Mobile Operator's Permit			
	f. Conduct of Training, Seminar/Workshop & Conferences			
	g. Travel Expenses of DRRMC and DRRMO members			
	h. Trauma Healing for victims of calamities and disasters			
71	Other Supplies Expenses			
	a. Prevention and Control of Dengue, Avian Flu, Liptospirosis & Other Communicable Diseases			
	b. Peace and Order, Security Operation & Information Campaign			
	c. Repair & Maintenance of DRRMO Vehicles, Generators, Office, Rescue & Flood Warning Equipment			
	d. Repair, Maintenance & Replacement of components for the Flood Early Warning System			

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
	e. Acquisition of non-perishable relief items, pre-positioned for future disaster/calamity victims good for 400 families			
	f. Fuel, Oil & Lubricants for generators, equipment and DRRMO vehicles/equipment		195,000.00	195,000.00
	g. Materials for temporary shelter and installation of utilities (water, sanitation, electrical system) for relocation sites and evacuation center		133,650.00	133,650.00
	h. Rental of land as temporary relocation/housing sites for Calamity/Disaster Victims		120,000.00	120,000.00
	i. Expenses for documentation of lot rental as temporary relocation sites for Calamity/Disaster Victims			
	j. Cleaning/Clearing, Declogging & Dredging of rivers, waterways and drainage systems in various barangays		73,611.61	73,611.61
	k. DSWD Acquisition of food supplies and other non-perishable relief items prepositioned for future calamities			
	l. DCDRRMC Res. No. 2016-10: Prevention and Control of Dengue: Installation of Insecticide-treated Screen at Windows and Doors of Eighteen (18) Public Elementary School Classrooms (Ground Floor only)		99,357.00	99,357.00
72	Bureau of Fire Protection: Purchase of One (1) Unit Hydraulic Spreader		28,392.00	28,392.00
73	Rehabilitation of Damaged Boulder Dike Along Banica River (Intermittent Section) [DRRMC Res. NO. 2018-01/CDC Res. No. 2018-12]	7,485,019.26	1,347,514.87	8,832,534.13
2015				
74	Maintenance and Other Operating Expenses			
	a. Fire Prevention Operation & Equipment (BFP)			
	b. Telephone, Internet and Satellite Phone Expenses			
	c. Training, Seminars/Workshop & Conferences		323,141.12	323,141.12
	d. Expenses for Emergency and Rescue Operations			-
	e. Renewal of Licenses for DRRMO VHF Radios and Payment of Restricted Land Mobile Operator's Permit			-
	f. Bureau of Fire Protection: Purchase of Two (2) Rools Rescue Ropes, 12.5mm/100m & Purchase of Twelve (12) pcs Hard Hat with Head Lamp		86,400.00	86,400.00
75	Other Supplies Expenses			-
	a. Dengue, Avian Flu, Liptospirosis & Other Communicable Diseases, etc. for Prevention and Control		67,500.00	67,500.00
	b. Peace and Order, Security Operation & Information Campaign			-

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
	c. Acquisition of Vests, Raincoats and Other Protective Gears for Rescue Volunteers, DRRMC, CSWDO, CHO, etc.			-
	d. Repair and Maintenance of Flood Early Warning System			-
	e. Fuel, Oil & Lubricants for generators, equipment and DRRMO vehicles/equipment		363,741.50	363,741.50
	f. Rental of land as temporary relocation/housing sites for Calamity/Disaster Victims		15,000.00	15,000.00
	g. Acquisition of food supplies and other non-perishable relief items prepositioned at CSWDO for future calamities			-
	h. Expenses for documentation of lot rental as temporary relocation sites for Calamity/Disaster Victims			-
	i. Cleaning/Clearing, Declogging & Dredging of rivers, waterways and drainage systems in various barangays		25,046.18	25,046.18
76	Bureau of Fire Protection: Purchase of One (1) Unit Hydraulic Spreader		321,608.00	321,608.00
77	Rehabilitation of Damaged Boulder Dike Along Banica River (Intermittent Section) [DRRMC Res. NO. 2018-01/CDC Res. No. 2018-12]		1,610,537.43	1,610,537.43
78	Construction/Rehabilitation of Flood & Erosion Control Structures along Banica River & Ocoy River (remaining sections of Damaged Toe & Boulder Dike Structures along Banica and Ocoy River) [DRRMC Res. No. 2018-02/CDC Res. No. 2018-24]	8,078,324.13	565,009.03	8,643,333.16
2016				
79	Maintenance and Other Operating Expenses			
	a. Fire Prevention Operation & Equipment (BFP)			
	b. Trainings on Disaster Preparedness and Response and Search, Rescue and Retrieval (SRR) Operations for the 30 Barangays		200,200.00	200,200.00
	c. Seminars on Trauma Healing and Stress Debriefing for Victims of Calamity/Disaster			
	d. Trainings for Disaster Assessment and Needs Analysis (DANA) and Post DANA			
	e. Seminars and Conferences			
	f. Expenses for documentation of land acquired for temporary relocation sites of Calamity/Disaster Victims			
	g. Rental of land for temporary relocation and housing sites of Calamity/Disaster Victims		45,000.00	45,000.00

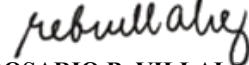
Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
	h. Dengue, Avian Flu, Liptospirosis & Other Communicable Diseases, etc. for Prevention and Control			
80	Other Supplies Expenses			
	a. Cleaning/Clearing, Declogging & Dredging of rivers, waterways and drainage systems in various barangays			
	b. Maintenance of Flood Early Warning System			
	c. Post Disaster/Calamity Clearing Operation			
	d. Conduct of Vulnerability and Risk Assessment and Monitoring for Critical Facilities and Infrastructure, Communities and Sectors			
	e. Deployment and Coordination with Rapid Assessment Team, SRR, Evacuation etc. - Operating Expenses			
	f. Information Development and Database Generation for the ICS - Operating Expenses			
	g. Conduct of Simulation Exercises at Various Levels			
	h. Formulation of the City Climate Change Action Plan			
81	Bureau of Fire Protection: Purchase of One (1) Unit Hydraulic Spreader		29,000.00	29,000.00
82	Construction/Rehabilitation of Flood & Erosion Control Structures along Banica River & Ocoy River (remaining sections of Damaged Toe & Boulder Dike Structures along Banica and Ocoy River) [DRRMC Res. No. 2018-02/CDC Res. No. 2018-24]		1,615,572.94	1,615,572.94
83	Rehabilitation of Damaged Dike along Ocoy River (City Septage Treatment Facilities Area) at Barangay Camanjac [DRRMC Res. No. 2018-04/ CDC Res. No. 2018-23/ SP Res. No. 2018-161]	3,545,256.05	1,225,775.62	4,771,031.67
2017				
84	Cleaning/Clearing, Declogging & Dredging of rivers, waterways and drainage systems in various barangays		759,707.02	759,707.02
85	Rental of land for temporary relocation and housing sites of calamity/disaster victims		18,000.00	18,000.00
86	Rehabilitation of Damaged Dike along Ocoy River (City septage treatment facility area) at Barangay Camanjac		194,377.00	194,377.00
87	For the Construction of Evacuation and Multi-Purpose Center and Other Facilities, Brgy. Talay	6,375,470.40		6,375,470.40

Item	Particulars	PY LDRRMF		Total
		Quick Response Fund (QRF) 30%	Mitigation Fund 70%	
88	Operating expenses of the programs, projects and activities in connection with the Corona Virus Disease 2019 (COVID-19) Situation	3,253,990.80	1,238,109.20	4,492,100.00
2018				
89	For the Construction of Evacuation and Multi-Purpose Center and Other Facilities, Brgy. Talay	14,282,368.42	5,097,704.86	19,380,073.28
Total Utilization (Obligations)		55,323,190.05	42,286,125.81	97,609,315.86
TOTAL UNOBLIGATED BALANCE		328,806.41	2,173,604.10	2,502,410.52

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