

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF FINANCIAL POSITION
As at December 31, 2024
(With Comparative Figures for CY 2023)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	₱ 179,368,964.12	₱ 201,939,309.04
Receivables	5	24,166,406.44	22,623,251.73
Inventories	6	47,152,734.42	32,708,600.13
Prepayments and Deferred Charges	7	6,344,021.75	2,027,433.70
Total Current Assets		257,032,126.73	259,298,594.60
<i>Non-Current Assets</i>			
Receivables	5	420,204.75	574,816.19
Property, Plant and Equipment	8	490,202,626.96	424,356,667.41
Biological Assets	9	0.00	589,350.00
Total Non-Current Assets		490,622,831.71	425,520,833.60
Total Assets		₱ 747,654,958.44	₱ 684,819,428.20
LIABILITIES			
<i>Current Liabilities</i>			
Financial Liabilities	10	₱ 17,921,319.00	₱ 12,638,780.97
Inter-Agency Payables	11	29,242,194.50	41,374,331.38
Intra-Agency Payables	12	0.00	0.00
Trust Liabilities	13	22,754,094.82	28,647,373.58
Total Current Liabilities		69,917,608.32	82,660,485.93
<i>Non-Current Liabilities</i>			
Deferred Credits/Unearned Income	14	17,151,078.78	15,200,058.00
Other Payables	15	791,046.00	741,692.16
Total Non-Current Liabilities		17,942,124.78	15,941,750.16
Total Liabilities		87,859,733.10	98,602,236.09
NET ASSETS/EQUITY			
Government Equity		659,795,225.34	586,217,192.11
Total Liabilities and Net Assets/Equity		₱ 747,654,958.44	₱ 684,819,428.20

See accompanying Notes to Financial Statements.

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
Revenue			
Tax Revenue	16 ₱	8,447,282.98 ₱	9,910,527.01
Share from Internal Revenue Collections	17	223,681,503.00	210,536,953.11
Service and Business Income	18	5,803,405.29	5,212,346.60
Shares, Grants and Donations	19	0.00	50,000.00
Total Revenue		<u>237,932,191.27</u>	<u>225,709,826.72</u>
Less: Current Operating Expenses			
Personnel Services	20	71,736,120.93	71,750,572.44
Maintenance and Other Operating Expenses	21	154,696,252.97	124,357,294.96
Non-cash Expenses	22	33,864,117.48	32,991,938.29
Current Operating Expenses		<u>260,296,491.38</u>	<u>229,099,805.69</u>
Surplus (Deficit) from Current Operation		<u>(22,364,300.11)</u>	<u>(3,389,978.97)</u>
Add (Deduct):			
Transfers, Assistance and Subsidy From	23	41,367,819.77	13,064,513.31
Transfers, Assistance and Subsidy To	24	4,980,831.30	11,225,320.57
Net Financial Assistance/Subsidy		<u>36,386,988.47</u>	<u>1,839,192.74</u>
Other Non-Operating Income (Losses)			
Miscellaneous Income	25	824,092.72	529,100.07
Net Other Non-Operating Income (Losses)		<u>824,092.72</u>	<u>529,100.07</u>
Surplus (Deficit) for the period	₱	<u><u>14,846,781.08</u></u>	<u><u>(1,021,686.16)</u></u>

See accompanying Notes to Financial Statements.

Province of Negros Oriental
Municipality of Ayungon
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>2024</u>	<u>2023</u>
Balance, January 1	₱ 586,217,192.11	₱ 563,006,147.29
Add (Deduct)		
Change in Accounting Policy	0.00	(394,707.01)
Prior Period Errors	(528,031.17)	(5,091,187.74)
Restated Balance	<u>585,689,160.94</u>	<u>557,520,252.54</u>
Add (Deduct) Changes in Net Assets/Equity during the year		
Adjustments recognized directly in Net Assets/Equity	59,259,283.32	29,718,625.73
Surplus (Deficit) for the period	14,846,781.08	(1,021,686.16)
Total reconized revenue and expenses for the period	<u>74,106,064.40</u>	<u>28,696,939.57</u>
Balance, December 31	<u><u>₱ 659,795,225.34</u></u>	<u><u>₱ 586,217,192.11</u></u>

Province of Negros Oriental
Municipality of Ayungon
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	<u>Note</u>	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities:			
Cash Inflows:			
Collection from Taxpayers	P	10,907,796.16	P 12,405,089.62
Share from Internal Revenue Allotment		223,681,503.00	210,536,953.11
Receipts from business/service income		3,215,587.90	2,572,700.18
Interest Income		153,022.64	164,544.71
Other Receipts		312,159,355.64	261,295,942.89
Total Cash Inflow		<u>550,117,265.34</u>	<u>486,975,230.51</u>
Cash Outflows:			
Payments to suppliers and creditors		275,281,239.37	217,277,092.35
Payments to employees		73,593,079.11	73,761,209.21
Other Expenses		185,744,616.13	185,025,049.09
Total Cash Outflow		<u>534,618,934.61</u>	<u>476,063,350.65</u>
Net Cash from Operating Activities	26	<u>15,498,330.73</u>	<u>10,911,879.86</u>
Cash Flows from Investing Activities:			
Cash Inflows:			
Proceeds from Sale/Disposal of Property, Plant & Equipment		0.00	0.00
Total Cash Inflow		<u>0.00</u>	<u>0.00</u>
Cash Outflows:			
Purchase/Construction of Property, Plant & Equipment		37,892,425.65	53,247,433.07
Grant of Loans		181,250.00	0.00
Total Cash Outflow		<u>38,073,675.65</u>	<u>53,247,433.07</u>
Net Cash from Investing Activities		<u>(38,073,675.65)</u>	<u>(53,247,433.07)</u>
Cash Flows from Financing Activities:			
Cash Inflows:			
Proceeds from Loans		5,000.00	0.00
Total Cash Inflow		<u>5,000.00</u>	<u>0.00</u>
Cash Outflows:			
Payment of Loan Amortization		0.00	0.00
Total Cash Outflow		<u>0.00</u>	<u>0.00</u>
Net Cash from Financing Activities		<u>5,000.00</u>	<u>0.00</u>
Total Cash Provided by Operating, Investing & Financing Activities		(22,570,344.92)	(42,335,553.21)
Cash, Beginning of the Period		201,939,309.04	244,274,862.25
Cash, at the end of the Period	4	<u>P 179,368,964.12</u>	<u>P 201,939,309.04</u>

See accompanying Notes to Financial Statements.

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

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budget				Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue - Property	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	-	-	2,254,163.30	2,299,773.02	645,836.70	600,226.98
b. Tax Revenue - Goods and Services	10,430,000.00	6,225,000.00	10,430,000.00	6,225,000.00	-	-	8,653,632.86	10,105,316.60	1,776,367.14	(3,880,316.60)
c. Other Local Taxes	-	-	-	-	-	-	-	-	-	-
Total Tax Revenue	13,330,000.00	9,125,000.00	13,330,000.00	9,125,000.00	-	-	10,907,796.16	12,405,089.62	2,422,203.84	(3,280,089.62)
2. Non-Tax Revenue										
a. Service Income	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	-	-	1,066,819.90	649,041.36	33,180.10	450,958.64
b. Business Income	1,840,000.00	2,130,000.00	1,840,000.00	2,130,000.00	-	-	2,148,768.00	1,923,658.82	(308,768.00)	206,341.18
c. Other Income and Receipts	290,000.00	120,000.00	290,000.00	120,000.00	-	-	951,396.93	674,183.88	(661,396.93)	(554,183.88)
Total Non-Tax Revenue	3,230,000.00	3,350,000.00	3,230,000.00	3,350,000.00	-	-	4,166,984.83	3,246,884.06	(936,984.83)	103,115.94
B. External Sources										
1. Share from the National Internal Revenue Taxes (NIRTs)	223,676,373.00	210,625,663.00	223,676,373.00	210,625,663.00	-	-	223,681,503.00	210,536,953.11	(5,130.00)	88,709.89
2. Share from GOCCs	-	-	-	-	-	-	-	-	-	-
3. Other Shares from National Tax Collections	-	-	-	-	-	-	-	-	-	-
a. Share from Ecozone	-	-	-	-	-	-	-	-	-	-
b. Share from EVAT	-	-	-	-	-	-	-	-	-	-
c. Share from National Wealth	-	-	-	-	-	-	-	-	-	-
d. Share from Tobacco Excise Tax	-	-	-	-	-	-	-	-	-	-
4. Other Receipts	-	-	-	-	-	-	-	-	-	-
a. Grants and Donations	-	-	-	-	-	-	-	-	-	-
b. Other Subsidy Income	-	-	-	-	-	-	-	-	-	-
5. Inter-local Transfer	-	-	10,392,120.74	16,192,338.95	(10,392,120.74)	(16,192,338.95)	10,392,120.74	16,192,338.95	-	-
6. Capital/Investment Receipts	-	-	-	-	-	-	-	-	-	-
a. Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
b. Sale of Investments	-	-	-	-	-	-	-	-	-	-
c. Proceeds from Collections of Loan Receivables	-	-	-	-	-	-	-	-	-	-
C. Receipts from Borrowings	-	-	-	-	-	-	-	-	-	-
Total Revenue and Receipts	240,236,373.00	223,100,663.00	250,628,493.74	239,293,001.95	(10,392,120.74)	(16,192,338.95)	249,148,404.73	242,381,265.74	1,480,089.01	(3,088,263.79)
Expenditures										
Current Appropriations										
General Public Services										
Personal Services	60,830,147.45	60,338,229.36	55,235,487.25	57,220,397.44	5,594,660.20	3,117,831.92	54,883,742.20	56,163,749.04	351,745.05	1,056,648.40
Maintenance and Other Operating Expenses	43,544,035.61	43,233,374.34	57,921,688.89	56,567,244.87	(14,377,653.28)	(13,333,870.53)	55,078,481.47	49,605,637.04	2,843,207.42	6,961,607.83
Capital Outlay	770,000.00	2,860,000.00	1,627,439.00	3,164,683.00	(857,439.00)	(304,683.00)	1,509,209.00	3,153,426.00	118,230.00	11,257.00
Education										
Personal Services	422,400.00	877,000.00	422,400.00	877,000.00	-	-	358,600.00	800,550.00	63,800.00	76,450.00
Maintenance and Other Operating Expenses	7,503,949.27	3,100,548.93	7,549,639.27	3,170,548.93	(45,690.00)	(70,000.00)	5,395,030.23	2,959,661.21	2,154,609.04	210,887.72
Capital Outlay	230,000.00	230,000.00	184,310.00	230,000.00	45,690.00	-	-	229,300.00	184,310.00	700.00
Health, Nutrition and Population Control										
Personal Services	9,701,843.64	9,730,720.48	8,150,643.45	7,828,899.04	1,551,200.19	1,901,821.44	8,074,109.43	7,588,719.55	76,534.02	240,179.49
Maintenance and Other Operating Expenses	9,886,000.00	7,112,000.00	10,082,200.00	7,112,000.00	(196,200.00)	-	9,232,175.65	6,989,324.70	850,024.35	122,675.30
Capital Outlay	60,000.00	-	149,800.00	-	(89,800.00)	-	-	-	149,800.00	-
Labor and Employment										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Housing and Community Development										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Social Services and Social Welfare										
Personal Services	2,529,938.15	2,630,080.54	2,209,855.00	1,434,114.54	320,083.15	1,195,966.00	1,955,087.88	1,311,219.53	254,767.12	122,895.01
Maintenance and Other Operating Expenses	9,567,000.00	6,349,388.00	9,770,750.00	7,724,466.18	(203,750.00)	(1,375,078.18)	9,557,936.25	8,006,143.00	212,813.75	(281,676.82)
Capital Outlay	70,000.00	-	6,250.00	40,000.00	63,750.00	(40,000.00)	-	40,000.00	6,250.00	-
Economic Services										
Personal Services	6,967,660.98	6,847,138.58	5,311,982.92	4,870,529.94	1,655,678.06	1,976,608.64	5,268,339.87	4,847,589.61	43,643.05	22,940.33
Maintenance and Other Operating Expenses	20,848,470.00	16,978,260.00	20,131,843.90	15,395,734.00	716,626.10	1,582,526.00	17,896,209.92	13,561,312.32	2,235,633.98	1,834,421.68
Capital Outlay	1,289,000.00	600,000.00	2,085,626.10	2,582,526.00	(796,626.10)	(1,982,526.00)	1,948,471.10	2,563,929.49	137,155.00	18,596.51

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference	
	Original		Final		Original and Final Budget				Final Budget and Actual	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Other Purposes:					-	-			-	-
Debt Service					-	-			-	-
Financial Expense		-			-	-			-	-
Amortization					-	-			-	-
LDRRMF										
Maintenance and Other Operating Expenses	5,529,417.30	5,910,739.71	5,529,417.30	8,540,428.52	-	(2,629,688.81)	5,529,417.30	6,057,165.57	-	2,483,262.95
Capital Outlay	7,168,640.37	5,850,000.00	7,168,640.37	3,350,000.00	-	2,500,000.00		523,262.95	7,168,640.37	2,826,737.03
20% Development Fund										
Maintenance and Other Operating Expenses	18,000,000.00		10,229,023.00	5,000,000.00	7,770,977.00	(5,000,000.00)	2,229,023.00	5,000,000.00	8,000,000.00	-
Capital Outlay	26,735,274.60	42,125,132.60	34,506,251.60	44,136,507.03	(7,770,977.00)	(2,011,374.43)	3,644,921.51	12,332,322.72	30,861,330.09	31,804,184.31
Share from National Wealth										
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses	2,539,611.53	2,268,147.94	6,464,811.53	7,232,274.54	(3,925,200.00)	(4,964,126.60)	6,071,565.00	6,233,275.00	393,246.53	998,999.54
Capital Outlay		84,000.00		-	-	84,000.00			-	-
Others										
Personal Services	555,586.40	543,586.40	239,199.40	895.20	316,387.00	542,691.20	238,996.35		203.05	895.20
Maintenance and Other Operating Expenses	20,176,469.65	18,553,739.71	23,940,024.29	20,761,739.71	(3,763,554.64)	(2,208,000.00)	20,585,899.35	17,650,268.28	3,354,124.94	3,111,471.43
Capital Outlay	636,057.67	1,000,256.63	716,277.67	3,303,627.77	(80,220.00)	(2,303,371.14)	546,170.00	431,555.00	170,107.67	2,872,072.77
Total Current Appropriations	255,561,502.62	237,222,343.22	269,633,560.94	260,543,616.71	(14,072,058.32)	(23,321,273.49)	210,003,385.51	206,048,411.01	59,630,175.43	54,495,205.70
Continuing Appropriations										
General Public Services										
Capital Outlay	649,662.51	6,865,214.10	649,662.51	1,153,751.00	-	5,711,463.10	364,670.00	731,414.00	284,992.51	422,337.00
Education										
Capital Outlay	-	-	-	-	-	-		-	-	-
Health, Nutrition and Population Control										
Capital Outlay	-	-	-	-	-	-		-	-	-
Labor and Employment										
Capital Outlay	-	-	-	-	-	-		-	-	-
Housing and Community Development										
Capital Outlay	-	-	-	-	-	-		-	-	-
Social Services and Social Welfare										
Capital Outlay	-	-	-	-	-	-		-	-	-
Economic Services										
Capital Outlay	-	-	-	-	-	-		-	-	-
Other Purposes:										
Capital Outlay	92,581,113.49	116,384,540.32	88,901,175.91	101,582,028.15	3,679,937.58	14,802,512.17	34,982,417.04	52,571,924.91	53,918,758.87	49,010,103.24
Total Continuing Appropriations	93,230,776.00	123,249,754.42	89,550,838.42	102,735,779.15	3,679,937.58	20,513,975.27	35,347,087.04	53,303,338.91	54,203,751.38	49,432,440.24
Total Appropriations	348,792,278.62	360,472,097.64	359,184,399.36	363,279,395.86	(10,392,120.74)	(2,807,298.22)	245,350,472.55	259,351,749.92	113,833,926.81	103,927,645.94

Property, Plant and Equipment (Note 8)

Property, Plant and Equipment	January 1, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2024
Land									
Land	2,965,303.54	-	-	-	2,965,303.54	-	-	-	2,965,303.54
Land Improvements									
Other Land Improvements	4,059,557.36	-	-	-	4,059,557.36	-	-	-	4,059,557.36
Infrastructure Assets									
Road Networks	118,608,987.92	32,158,739.65	-	-	150,767,727.57	56,507,338.77	-	-	207,275,066.34
Flood Control System	25,488,590.76	4,942,695.31	-	-	30,431,286.07	5,986,040.74	-	-	36,417,326.81
Water Supply Systems	34,117,218.77	3,099,486.00	-	-	37,216,704.77	2,061,485.87	-	-	39,278,190.64
Power Supply Systems	10,817,144.68	6,441,158.00	-	-	17,258,302.68	994,984.51	-	-	18,253,287.19
Parks, Plazas and Monuments	1,279,877.06	-	-	-	1,279,877.06	-	-	-	1,279,877.06
Other Infrastructure Assets	15,523,145.31	-	-	-	15,523,145.31	-	-	-	15,523,145.31
Buildings and Other Structures									
Buildings	24,414,663.64	-	-	-	24,414,663.64	-	-	-	24,414,663.64
School Buildings	15,225,767.45	433,020.00	-	-	15,658,787.45	-	-	-	15,658,787.45
Hospitals and Health Centers	8,223,416.35	-	-	-	8,223,416.35	4,995,054.38	-	-	13,218,470.73
Markets	4,845,556.64	-	-	-	4,845,556.64	-	-	-	4,845,556.64
Other Structures	43,876,336.82	2,429,023.00	-	-	46,305,359.82	10,093,667.89	-	-	56,399,027.71
Machinery and Equipment									
Machinery	3,687,750.00	-	-	-	3,687,750.00	-	-	-	3,687,750.00
Office Equipment	12,296,418.77	472,999.00	-	-	12,769,417.77	52,500.00	-	-	12,821,917.77
Information and Communication Technology Equipment	17,383,470.63	1,275,763.00	-	-	18,659,233.63	263,850.00	-	-	18,923,083.63
Agricultural and Forestry Equipment	2,406,240.00	970,500.00	-	-	3,376,740.00	-	-	-	3,376,740.00
Marine and Fishery Equipment	41,864.00	-	-	-	41,864.00	-	-	-	41,864.00
Communication Equipment	2,254,306.13	84,990.00	-	-	2,339,296.13	-	-	-	2,339,296.13
Construction and Heavy Equipment	45,784,500.00	-	-	-	45,784,500.00	-	-	-	45,784,500.00
Disaster Response and Rescue Equipment	4,568,263.50	-	-	-	4,568,263.50	294,391.00	-	-	4,862,654.50
Military, Police and Security Equipment	2,455,443.50	-	-	-	2,455,443.50	1,500,000.00	-	-	3,955,443.50
Medical Equipment	10,991,954.66	-	-	-	10,991,954.66	149,800.00	-	-	11,141,754.66
Sports Equipment	483,418.40	-	-	-	483,418.40	199,000.00	-	-	682,418.40
Technical and Scientific Equipment	806,275.89	-	-	-	806,275.89	-	-	-	806,275.89
Other Machinery and Equipment	8,825,648.91	719,000.00	-	-	9,544,648.91	-	-	-	9,544,648.91
Transportation Equipment									
Motor Vehicles	42,455,722.11	3,864,187.99	-	-	46,319,910.10	3,369,885.00	-	-	49,689,795.10
Watercrafts	399,689.96	83,238.50	-	-	482,928.46	-	-	-	482,928.46
Furniture, Fixtures, and Books									
Furniture and Fixtures	4,660,548.52	418,800.00	-	39,980.00	5,039,368.52	170,609.00	-	-	5,209,977.52
Books	466,760.73	-	-	-	466,760.73	-	-	-	466,760.73
Construction in Progress									
Construction in Progress - Land Improvements	4,682,870.28	522,000.00	-	-	5,204,870.28	4,987,462.89	-	-	10,192,333.17
Construction in Progress - Infrastructure Assets	56,840,250.25	45,100,766.36	-	31,409,883.65	70,531,132.96	49,338,643.40	-	37,061,209.34	82,808,567.02
Construction in Progress - Buildings and Other Structures	13,897,482.55	12,363,030.64	-	2,413,268.00	23,847,245.19	9,935,533.48	-	14,537,548.56	19,245,230.11
Other Property, Plant and Equipment									
Other Property, Plant and Equipment	4,827,527.56	934,854.00	-	-	5,762,381.56	408,588.00	-	-	6,170,969.56
Total	549,661,972.65	116,314,251.45	-	33,863,131.65	632,113,092.45	151,308,834.93	-	51,598,757.90	731,823,169.48

Accumulated Depreciation	December 31, 2022	Additions	Disposals	Transfers/ Adjustments	December 31, 2023	Additions	Disposals	Transfers/ Adjustments	December 31, 2024
Accumulated Depreciation - Other Land Improvements	1,812,115.64	385,657.95	-	-	2,197,773.59	385,657.95	-	-	2,583,431.54
Accumulated Depreciation - Road Networks	25,694,752.18	11,267,853.86	-	-	36,962,606.04	11,267,853.86	-	-	48,230,459.90
Accumulated Depreciation - Flood Control System	5,777,444.93	2,421,416.12	-	-	8,198,861.05	2,421,416.12	-	-	10,620,277.17
Accumulated Depreciation - Water Supply Systems	15,589,287.67	3,241,135.78	-	-	18,830,423.45	3,241,135.78	-	-	22,071,559.23
Accumulated Depreciation - Power Supply Systems	6,514,833.90	1,027,628.74	-	-	7,542,462.64	1,027,628.74	-	-	8,570,091.38
Accumulated Depreciation - Parks, Plazas and Monuments	851,118.24	121,588.32	-	-	972,706.56	121,588.32	-	-	1,094,294.88
Accumulated Depreciation - Other Infrastructure Assets	9,432,392.54	1,474,698.80	-	-	10,907,091.34	1,474,698.80	-	-	12,381,790.14
Accumulated Depreciation - Buildings	4,505,773.21	1,159,696.52	-	-	5,665,469.73	1,159,696.52	-	-	6,825,166.25
Accumulated Depreciation - School Buildings	7,559,117.18	723,223.96	-	-	8,282,341.14	723,223.95	-	-	9,005,565.09
Accumulated Depreciation - Hospitals and Health Centers	3,073,600.54	390,612.28	-	-	3,464,212.82	390,612.28	-	-	3,854,825.10
Accumulated Depreciation - Markets	2,893,815.52	230,163.94	-	-	3,123,979.46	230,163.94	-	-	3,354,143.40
Accumulated Depreciation - Other Structures	11,299,261.22	2,084,126.00	-	193,426.71	13,189,960.51	2,103,126.00	-	-	15,293,086.51
Accumulated Depreciation - Machinery	2,896,200.00	161,943.75	-	-	3,058,143.75	161,943.75	-	-	3,220,087.50
Accumulated Depreciation - Office Equipment	7,660,902.29	1,791,314.88	-	(14,208.12)	9,466,425.29	1,791,314.88	-	-	11,257,740.17
Accumulated Depreciation - Information and Communication Technology Equipment	8,819,703.42	559,810.75	-	(279,361.93)	9,658,876.10	559,810.75	-	-	10,218,686.85
Accumulated Depreciation - Agricultural and Forestry Equipment	1,099,845.00	182,025.00	-	-	1,281,870.00	182,025.00	-	-	1,463,895.00
Accumulated Depreciation - Marine and Fishery Equipment	39,770.80	-	-	-	39,770.80	-	-	-	39,770.80
Accumulated Depreciation - Communication Equipment	2,000,251.31	114,863.04	-	-	2,115,114.35	114,863.04	-	-	2,229,977.39
Accumulated Depreciation - Construction and Heavy Equipment	17,514,244.80	367,752.00	-	-	17,881,996.80	367,752.00	-	-	18,249,748.80
Accumulated Depreciation - Disaster Response and Rescue Equipment	2,330,165.48	-	-	-	2,330,165.48	867,970.06	-	-	3,198,135.54
Accumulated Depreciation - Military, Police and Security Equipment	1,335,499.10	370,389.92	-	-	1,705,889.02	370,389.92	-	-	2,076,278.94
Accumulated Depreciation - Medical Equipment	4,570,741.13	554,302.53	-	-	5,125,043.66	554,302.53	-	-	5,679,346.19
Accumulated Depreciation - Sports Equipment	399,259.30	36,227.07	-	(31,195.87)	466,682.24	21,436.20	-	-	488,118.44
Accumulated Depreciation - Technical and Scientific Equipment	765,962.10	-	-	-	765,962.10	-	-	-	765,962.10
Accumulated Depreciation - Other Machinery and Equipment	3,687,629.87	232,673.85	-	(25,391.00)	3,945,694.72	232,673.85	-	-	4,178,368.57
Accumulated Depreciation - Motor Vehicles	21,179,136.13	3,173,789.47	-	(25,057.60)	24,377,983.20	3,173,789.47	-	-	27,551,772.67
Accumulated Depreciation - Watercrafts	330,281.73	25,814.75	-	-	356,096.48	25,814.75	-	-	381,911.23
Accumulated Depreciation - Furniture and Fixtures	1,913,965.84	319,302.55	-	(9,082.37)	2,242,350.76	319,302.55	-	-	2,561,653.31
Accumulated Depreciation - Books	311,182.51	16,810.05	-	(10,410.12)	338,402.68	16,810.05	-	-	355,212.73
Accumulated Depreciation - Other Property, Plant and Equipment	2,704,952.87	557,116.41	-	-	3,262,069.28	557,116.42	-	-	3,819,185.70
Total Accumulated Depreciation	174,563,206.45	32,991,938.29	-	(201,280.30)	207,756,425.04	33,864,117.48	-	-	241,620,542.52
Net Book Value	375,098,766.20	83,322,313.16	-	34,064,411.95	424,356,667.41	117,444,717.45	-	51,598,757.90	490,202,626.96

Reconciliation between actual amounts on a comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024 (With comparative figures for CY 2023) (Note 27)	MUNICIPALITY OF AYUNGON									
	Income		Personal Services		Maintenance and Other Operating Expenses		Financial Expenses		Capital Outlay	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Comparison Statement of Budget and Actual	249,148,404.73	242,381,265.74	70,778,875.73	70,711,827.73	131,575,738.17	116,062,787.12	-	-	42,995,858.65	72,577,135.07
Entity Differences										
Basis Differences:	(10,342,312.62)	(16,142,338.95)	-	-	(12,259,420.35)	7,494,059.81	-	-	(42,995,858.65)	(72,577,135.07)
Income not considered budgetary items	(10,342,312.62)	(16,142,338.95)	-	-	-	-	-	-	-	-
Non-cash income	49,808.12	50,000.00								
Interest Income on Deposits										
Gain on Sale of Assets										
Discount on Real Property Tax										
Discount on Taxes										
Losses										
Supplemental Amount	(10,392,120.74)	(16,192,338.95)								
Income/Expense from TF (not covered by appropriations)										
Receipts not considered as income	-	-	-	-	-	-	-	-	-	-
Sale of capital assets										
Borrowings										
Expenses not considered budgetary items	-	-	-	-	-	-	-	-	-	-
Bank Charges										
Budgetary items not considered as expenses	-	-	-	-	49,808.12	-	-	-	(42,189,277.65)	(53,247,433.07)
Debt Service (Loan Amortization, Retirement of Debt Instruments)										
Interest Expenses capitalized									(42,189,277.65)	(53,247,433.07)
Capital Expenditures										
Tax on Interest Income										
Refund from overpayment of travel, salary & etc. adjustment not reflected in SAAO										
Transfers, Assistance and Subsidy to										
Unspent DRRM transferred to Trust Fund										
Budgetary adjustments (cancelled checks, erroneous OBR and etc.)					49,808.12					
Timing Differences:	-	-	-	-	(12,309,228.47)	7,494,059.81	-	-	(806,581.00)	(19,329,702.00)
Prepayments charged to current appropriations										
Unconsumed Inventories charged to current appropriations					(12,765,809.47)	(10,980,622.19)				
Consumed Inventories and deferred charges charged to prior period appropriations										
Prior Period Adjustment										
Capital Outlay debitted to MOOE					806,581.00	19,329,702.00			(806,581.00)	(19,329,702.00)
Unliquidated Advances and Prepayments charged to current appropriations					(350,000.00)					
Other Adjustments (Transfers accounted as Due From)						(855,020.00)				
Other Adjustments (Final interest on income tax received)										
Unreconciled amount										
Discount on Real Property Tax										
Final Tax on Interest Income Received										
Commitments (Obliged but not delivered/billed)										
Per Statement of Financial Performance	238,806,092.11	226,238,926.79	70,778,875.73	70,711,827.73	119,316,317.82	123,556,846.93	-	-	-	-