Republic of the Philippines
Local Government of Dauin
Dauin, Negros Oriental
Statement of Financial Position
GENERAL FUND
As of December 31, 2024
(With Comparative Figures for CY 2023)

		2 0 2 4		2 0 2 3
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	115,476,265.23	₱	104,266,266.64
Receivables		10,651,051.32		10,416,750.69
Inventories		5,381,335.19		6,148,087.95
Prepayments and Deferred Charges		4,305,030.40		15,582,380.94
Total Current Assets		135,813,682.14		136,413,486.22
Non-Current Assets				
Receivables		1,685,519.84		1,416,030.53
Property, Plant and Equipment, net		530,951,171.45		443,231,138.40
Biological Assets		530,000.00		530,000.00
Total Non-Current Assets		533,166,691.29		445,177,168.93
Total Assets	₱	**668,980,373.43**	₱	**581,590,655.15**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	10,134,564.52	₱	13,347,151.86
Inter-Agency Payables		6,811,052.76		6,239,255.76
Intra-Agency Payables		13,137,217.41		5,342,353.31
Trust Liabilities		20,777,365.85		17,465,297.80
Deferred Credits/Unearned Income		16,469,564.16		18,522,505.15
Total Current Liabilities		67,329,764.70		60,916,563.88
Non-Current Liabilities				
Financial Liabilities		228,984,838.91		162,061,595.36
Other Payables		993,063.19		1,600,781.59
Total Non-Current Liabilities		229,977,902.10		163,662,376.95
Total Liabilities		297,307,666.80		224,578,940.83
NET ASSETS/EQUITY				
Government Equity		371,672,706.63		357,011,714.32
Total Liabilities and Net Assets/Equity	₱	**668,980,373.43**	₱	**581,590,655.15**

Republic of the Philippines
Local Government of Dauin
Dauin, Negros Oriental

Statement of Financial Position
SPECIAL EDUCATION FUND
As of December 31, 2024
(With Comparative Figures for CY 2023)

		2024		2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	14,946,048.97	₱	15,499,520.86
Receivables		10,889,513.31		10,069,647.89
Inventories		57,150.00		1,113,746.00
Prepayments and Deferred Charges		370,263.92		181,467.82
Total Current Assets		26,262,976.20		26,864,382.57
Non-Current Assets				
Receivables		43,696.70		43,696.70
Property, Plant and Equipment, net		2,787,156.33		4,055,932.50
Total Non-Current Assets		2,830,853.03		4,099,629.20
Total Assets	₱	**29,093,829.23**	₱	**30,964,011.77**
LIABILITIES				
Current Liabilities				
Financial Liabilities	₱	522,020.66	₱	517,136.00
Inter-Agency Payables		92,501.18		126,044.84
Intra-Agency Payables		111,297.37		111,297.37
Trust Liabilities		52,712.65		33,952.87
Deferred Credits/Unearned Income		12,811,155.49		11,021,549.04
Total Current Liabilities		13,589,687.35		11,809,980.12
Non-Current Liabilities				
Financial Liabilities		-		-
Deferred Credits/Unearned Income		-		-
Provisions		-		-
Other Payables		-		-
Total Non-Current Liabilities		-		-
Total Liabilities		13,589,687.35		11,809,980.12
NET ASSETS/EQUITY				
Government Equity		15,504,141.88		19,154,031.65
Total Liabilities and Net Assets/Equity	₱	**29,093,829.23**	₱	**30,964,011.77**

Appendix A.3

Republic of the Philippines
Local Government of Dauin
Dauin, Negros Oriental

Statement of Financial Position
TRUST FUND

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

		2 0 2 4		2 0 2 3
ASSETS				
Current Assets				
Cash and Cash Equivalents	₱	15,479,557.87	₱	8,474,390.48
Receivables		11,629,848.65		4,577,808.13
Total Current Assets		27,109,406.52		13,052,198.61
Non-Current Assets				
Investments				
Receivables		298,743.92		298,743.92
Property, Plant and Equipment, net		3,369,992.08		3,369,992.08
Total Non-Current Assets		3,668,736.00		3,668,736.00
Total Assets	₱	**30,778,142.52**	₱	**16,720,934.61**
LIABILITIES				
Current Liabilities				
Inter-Agency Payables	₱	16,063,005.74	₱	9,627,919.62
Intra-Agency Payables		19,659.89		75,619.51
Trust Liabilities		14,306,833.96		6,805,752.55
Total Current Liabilities		30,389,499.59		16,509,291.68
Non-Current Liabilities				
Other Payables		388,642.93		211,642.93
Total Non-Current Liabilities		388,642.93		211,642.93
Total Liabilities		30,778,142.52		16,720,934.61
NET ASSETS/EQUITY				
Government Equity		-		-
Total Liabilities and Net Assets/Equity	₱	**30,778,142.52**	₱	**16,720,934.61**

Republic of the Philippines
Local Government of Dauin
Dauin, Negros Oriental

Statement of Financial Performance

GENERAL FUND

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

	2 0 2 4	2 0 2 3
Revenue		
Tax Revenue	₱ 21,185,187.39	₱ 15,885,872.22
Share from Internal Revenue Collection	147,028,290.00	138,373,002.00
Service and Business Income	24,470,339.89	25,328,294.73
Other Income	64,595.78	-
Total Revenue	**192,748,413.06**	**179,587,168.95**
Less: Current Operating Expenses		
Personnel Services	62,048,577.50	64,220,618.06
Maintenance and Other Operating Expenses	71,582,703.46	74,007,018.68
Non-Cash Expenses	17,465,328.39	15,470,162.09
Financial Expenses	13,341,727.86	5,740,916.49
Current Operating Expenses	**164,438,337.21**	**159,438,715.32**
Surplus (Deficit) from Current Operation	28,310,075.85	20,148,453.63
Add (Deduct) :		
Transfers, Assistance and Subsidy From	3,342,242.23	4,630,756.09
Transfers, Assistance and Subsidy To	(16,405,252.88)	(15,505,646.22)
Surplus (Deficit) for the Period	₱ **15,247,065.20**	₱ **9,273,563.50**

Appendix B.2

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

	2 0 2 4	2 0 2 3
Revenue		
Tax Revenue	₱ 4,079,158.23	₱ 3,959,865.59
Service and Business Income	6,394.88	6,797.66
Total Revenue	4,085,553.11	3,966,663.25
Less: Current Operating Expenses		
Personnel Services	-	-
Maintenance and Other Operating Expenses	5,298,707.94	2,792,885.26
Non-Cash Expenses	253,889.21	841,040.86
Financial Expenses	-	-
Current Operating Expenses	5,552,597.15	3,633,926.12
Surplus (Deficit) from Current Operation	(1,467,044.04)	332,737.13
Add (Deduct) :		
Transfers, Assistance and Subsidy From	-	-
Transfers, Assistance and Subsidy To	-	-
Surplus (Deficit) for the Period	₱ **(1,467,044.04)**	₱ **332,737.13**

Appendix B.3

Republic of the Philippines
Dauin, Negros Oriental

Statement of Financial Performance

TRUST FUND

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

	2 0 2 4	2 0 2 3
Revenue		
Tax Revenue	₱ -	₱ -
Share from Internal Revenue Collection	-	-
Other Share from National Taxes	-	-
Service and Business Income	10,412.32	-
Shares, Grants and Donations	-	-
Gains	-	-
Other Income	-	-
Total Revenue	10,412.32	-
Less: Current Operating Expenses		
Personnel Services	-	-
Maintenance and Other Operating Expenses	35,593,649.00	25,068,048.94
Non-Cash Expenses	-	-
Financial Expenses	155.00	-
Current Operating Expenses	35,593,804.00	25,068,048.94
Surplus (Deficit) from Current Operation	(35,583,391.68)	(25,068,048.94)
Add (Deduct) :		
Transfers, Assistance and Subsidy From	35,593,804.00	25,068,048.94
Transfers, Assistance and Subsidy To	(10,412.32)	-
Gain on initial recognition of biological assets	-	-
Surplus (Deficit) for the Period	₱ 0.00	₱ -

Republic of the Philippines
Province of Negros Oriental
Minicipality of Dauin

STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the Year Ended December 31, 2024
CONSOLIDATED GENERAL FUND
(With Comparative Figures for CY 2023)

	2 0 2 4	2 0 2 3
Balance at January 1	₱ 357,011,714.32	₱ 349,014,083.31
Add (deduct):		
Changes in Accounting Policy	-	-
Prior Period Errors	(586,072.89)	(1,275,932.49)
Restated Balance	356,425,641.43	347,738,150.82
Add (deduct) Changes in Net Assets/Equity during the year		
Adjustment of net revenue recognized directly in net assets/equity		
Transfer, Assistance and Subsidy From	-	-
Transfer, Assistance and Subsidy To	-	-
Gain on initial recognition of biological assets	-	-
Surplus (Deficit) from current operation	15,247,065.20	9,273,563.50
Total recognized revenue and expenses for the period	15,247,065.20	9,273,563.50
Balance at December 31	₱ **371,672,706.63**	₱ **357,011,714.32**

Republic of the Philippines
Local Government of Dauin
Dauin, Negros Oriental

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

	2024	2023
Balance at January 1	₱ 19,154,031.65	₱ 18,821,294.52
Add (deduct):		
Changes in Accounting Policy	(2,182,845.73)	-
Prior Period Errors	-	-
Restated Balance	16,971,185.92	18,821,294.52
Add (deduct) Changes in Net Assets/Equity during the year		
Adjustment of net revenue recognized directly in net assets/equity		
Surplus (Deficit) from current operation	(1,467,044.04)	332,737.13
Total recognized revenue and expenses for the period	(1,467,044.04)	332,737.13
Balance at December 31	**₱ 15,504,141.88**	**₱ 19,154,031.65**

Appendix D.1

Republic of the Philippines
Local Government of Dauin
Dauin, Negros Oriental
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	2 0 2 4	2 0 2 3
Cash Flows from Operating Activities		
Cash Inflows		
Collection from Taxpayers	₱ 21,185,187.39	₱ 15,885,872.22
Share from Internal Revenue Allotment	147,028,290.00	138,373,002.00
Interest Income	90,261.25	122,720.56
Dividend Income		
Other Receipts (Schedule II)	48,704,922.50	45,619,298.08
Total Cash Inflows	217,008,661.14	200,000,892.86
Cash Outflows		
Payment of Expenses:		
Payment to Suppliers and Creditors (Schedule III)	40,866,538.81	56,629,573.31
Payment to Employees (Schedule IV)	62,048,577.50	64,220,618.06
Other Expenses (Schedule V)	60,600,456.77	58,363,865.66
Total Cash Outflows	163,515,573.08	179,214,057.03
Net Cash Flow from Operating Activities	53,493,088.06	20,786,835.83
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Proceeds from Sale of Non-Current Investments	-	-
Collection of Principal on loans to other entities	-	-
Total Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	109,206,333.02	224,367,651.37
Investment	-	
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
Total Cash Outflows	109,206,333.02	224,367,651.37
Net Cash from Investing Activities	(109,206,333.02)	(224,367,651.37)
Cash Flows from Financing Activities		
Cash Inflows		
From Issuance of Debt Securities		
From Acquisition of Loans (Schedule VII)	71,232,143.03	168,354,648.28
Total Cash Inflows	71,232,143.03	168,354,648.28
Cash Outflows		
Payment of Long-Term Liabilities		
Retirement/Redemption of debt securities		
Payment of loan amortization	4,308,899.48	1,984,153.44
Total Cash Outflows	4,308,899.48	1,984,153.44
Net Cash from Investing Activities	66,923,243.55	166,370,494.84
Total Cash Provided by Operating, Investing and Financing Activities	11,209,998.59	(37,210,320.70)
Add: Cash at the Beginning of the year	104,266,266.64	141,476,587.34
Cash Balance at the End of the Year	₱ **115,476,265.23**	₱ **104,266,266.64**

Appendix D.2

Republic of the Philippines
Dauin, Negros Oriental
STATEMENT OF CASH FLOWS
SPECIAL EDUCATION 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	₱ 4,079,158.23	₱ 3,959,865.59
Share from Internal Revenue Allotment	-	-
Interest Income	6,394.88	6,797.66
Divident Income	-	-
Other Receipts	2,016,437.81	70,413.49
Total Cash Inflows	6,101,990.92	4,037,076.74
Cash Outflows		
Payment of Expenses:		
Payment to Suppliers and Creditors	5,487,504.04	3,920,055.84
Payment to Employees	-	-
Other Expenses	-	-
Total Cash Outflows	5,487,504.04	3,920,055.84
Net Cash Flow from Operating Activities	614,486.88	117,020.90
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Proceeds from Sale of Non-Current Investments	-	-
Collection of Principal on loans to other entities	-	-
Total Cash Inflows		
Cash Outflows		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	1,167,958.77	1,421,095.78
Investment	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
Total Cash Outflows	1,167,958.77	1,421,095.78
Net Cash from Investing Activities	(1,167,958.77)	(1,421,095.78)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from issuance of bonds	-	-
Proceeds from Loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	-	-
Retirement/Redemption of debt securities	-	-
Payment of loan amortization	-	-
Total Cash Outflows	-	-
Net Cash from Investing Activities	-	-
Total Cash Provided by Operating, Investing and Financing Activities	(553,471.89)	(1,304,074.88)
Add: Cash at the Beginning of the year	15,499,520.86	16,803,595.74
Cash Balance at the End of the Year	**₱ 14,946,048.97**	**₱ 15,499,520.86**

Republic of the Philippines
Dauin, Negros Oriental
STATEMENT OF CASH FLOWS
TRUST FUND
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	2 0 2 4	2 0 2 3
Cash Flows from Operating Activities		
Cash Inflows		
Collection from Taxpayers	₱ -	₱ -
Share from Internal Revenue Allotment	-	-
Interest Income	-	-
Divident Income	-	-
Other Receipts	14,057,207.91	2,060,317.67
Total Cash Inflows	14,057,207.91	2,060,317.67
Cash Outflows		
Payment of Expenses:		
Payment to Suppliers and Creditors	7,052,040.52	2,573,740.62
Payment to Employees	-	-
Other Expenses	-	-
Total Cash Outflows	7,052,040.52	2,573,740.62
Net Cash Flow from Operating Activities	7,005,167.39	(513,422.95)
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Proceeds from Sale of Non-Current Investments	-	-
Collection of Principal on loans to other entities	-	-
Total Cash Inflows		
Cash Outflows		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	-	-
Investment	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
Total Cash Outflows	-	-
Net Cash from Investing Activities	-	-
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from issuance of bonds	-	-
Proceeds from Loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	-	-
Tretirement/Redemption of debt securities	-	-
Payment of loan amortization	-	-
Total Cash Outflows	-	-
Net Cash from Investing Activities	-	-
Total Cash Provided by Operating, Investing and Financing Activities	7,005,167.39	(513,422.95)
Add: Cash at the Beginning of the year	8,474,390.48	8,987,813.43
Cash Balance at the End of the Year	₱ 15,479,557.87	₱ 8,474,390.48

Appendix E.1

Republic of the Philippines
Municipality of Dauin
Province of Negros Oriental
Statement of Comparison of Budget and Actual Amounts
General Fund
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

Particulars	Budgeted Amounts				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	6,800,000.00	3,400,000.00	6,800,000.00	3,400,000.00	-	-	3,064,786.34	3,433,165.46	3,735,213.66	(33,165.46)
b. Tax Revenue-Goods and Services	11,460,000.00	6,000,000.00	11,460,000.00	6,000,000.00	-	-	17,025,869.58	12,027,850.76	(5,565,869.58)	(6,027,850.76)
c. Other Local Taxes	500,000.00	600,000.00	500,000.00	600,000.00	-	-	1,094,531.47	424,856.00	(594,531.47)	175,144.00
Total Tax Revenue	18,760,000.00	10,000,000.00	18,760,000.00	10,000,000.00	-	-	21,185,187.39	15,885,872.22	(2,425,187.39)	(5,885,872.22)
2. Non Tax Revenue										
a. Service Income	7,900,000.00	4,500,000.00	7,900,000.00	4,500,000.00	-	-	6,831,918.99	6,744,318.05	1,068,081.01	(2,244,318.05)
b. Business Income	18,000,000.00	5,000,000.00	18,000,000.00	5,000,000.00	-	-	17,638,420.90	18,583,976.68	361,579.10	(13,583,976.68)
c. Other Income and Receipts	340,000.00	500,000.00	340,000.00	500,000.00	-	-	64,595.78		275,404.22	500,000.00
Total Non-Tax Revenue	26,240,000.00	10,000,000.00	26,240,000.00	10,000,000.00	-	-	24,534,935.67	25,328,294.73	1,705,064.33	(15,328,294.73)
B. External Sources										
1. Share from the National Internal Revenue (IRA)	147,019,049.00	138,435,021.00	147,028,290.00	138,435,021.00	(9,241.00)	-	147,028,290.00	138,373,002.00	-	62,019.00
2. Share from GOCCs	-	-	-	-	-	-	-	-	-	-
3. Other Shares from National Tax Collections										
a. Share from Ecozone	-	-	-	-	-	-	-	-	-	-
b. Share from EVAT	-	-	-	-	-	-	-	-	-	-
c. Share from National Wealth	-	-	-	-	-	-	-	-	-	-
d. Share from Tobacco Excise Tax	-	-	-	-	-	-	-	-	-	-
4. Other Receipts										
a. Grants and Donations	-	-	-	-	-	-			-	-
b. Other Subsidy Income	-	-			-	-	3,342,242.23	4,630,756.09	(3,342,242.23)	(4,630,756.09)
5. Inter-local Transfer	-	-	-	-	-	-	-	-	-	-
6. Capital/Investement Receipts		-		-						
a. Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
b. Sale of Investments	-	-	-	-	-	-	-	-	-	-
c. Proceeds from Collections of Loan Receivable	-		-		-	-	-	-	-	-
C. Receipts from Borrowings	-		-		-	-	-	-	-	-
Total Revenues and Receipts	**192,019,049.00**	**158,435,021.00**	**192,028,290.00**	**158,435,021.00**	**(9,241.00)**	**-**	**196,090,655.29**	**184,217,925.04**	**(4,062,365.29)**	**(25,782,904.04)**

Appendix E.1

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
Expenditures										
General Public Services										
Personal Services	45,733,133.14	42,961,287.32	45,733,133.14	44,768,787.36	-	(1,807,500.04)	43,541,316.77	43,679,355.72	2,191,816.37	1,089,431.64
Maintenance and Other Operating Expenses	46,567,364.17	25,716,698.46	46,567,364.17	48,063,706.15	-	(22,347,007.69)	40,470,376.17	45,559,739.41	6,096,988.00	2,503,966.74
Capital Outlay	17,095,951.00	2,989,000.00	17,095,951.00	4,550,366.93	-	(1,561,366.93)	9,146,128.22	1,345,434.65	7,949,822.78	3,204,932.28
Education										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Health, Nutrition and Population Control										
Personal Services	10,355,562.83	9,893,393.52	10,355,562.83	10,098,376.97	-	(204,983.45)	9,867,642.49	9,522,542.65	487,920.34	575,834.32
Maintenance and Other Operating Expenses	5,465,000.00	3,655,000.00	5,465,000.00	3,255,000.00	-	400,000.00	5,374,700.12	3,232,224.14	90,299.88	22,775.86
Capital Outlay	2,000,000.00		2,000,000.00	400,000.00	-	(400,000.00)	-	342,000.00	2,000,000.00	58,000.00
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	2,589,773.40	2,494,684.08	2,589,773.40	2,534,988.52	-	(40,304.44)	2,170,849.14	2,094,772.32	418,924.26	440,216.20
Maintenance and Other Operating Expenses	15,666,800.00	12,922,800.00	15,666,800.00	14,222,800.00	-	(1,300,000.00)	15,570,514.89	13,994,448.07	96,285.11	228,351.93
Capital Outlay					-	-			-	-
Economic Services										
Personal Services	6,107,698.80	5,801,651.32	6,107,698.80	5,908,863.39	-	(107,212.07)	5,968,769.10	5,158,970.06	138,929.70	749,893.33
Maintenance and Other Operating Expenses	4,795,000.00	3,875,000.00	4,795,000.00	4,510,000.00	-	(635,000.00)	3,927,751.94	3,987,496.40	867,248.06	522,503.60
Capital Outlay	240,000.00	180,000.00	240,000.00	180,000.00	-	-	139,905.00		100,095.00	180,000.00
Other Purposes										
Debt Service					-	-			-	-
Financial Expense	23,000,000.00	11,000,000.00	23,000,000.00	5,000,000.00	-	6,000,000.00	13,341,727.86	5,740,916.49	9,658,272.14	(740,916.49)
Amortization	-	-	-	-	-	-	4,308,899.48	1,984,153.44	(4,308,899.48)	(1,984,153.44)
LDRRMF										
Maintenance and Other Operating Expenses	9,006,452.45	2,921,751.05	9,006,452.45	3,501,523.17	-	(579,772.12)	9,006,452.45	3,501,523.17	-	-
Capital Outlay	594,500.00	5,000,000.00	594,500.00	5,000,000.00	-	-	564,000.00		30,500.00	5,000,000.00

Appendix E.1

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
20% Development Fund										
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay	6,403,809.80	16,687,004.20	6,403,809.80	26,187,004.20	-	(9,500,000.00)	1,996,686.67	12,474,951.32	4,407,123.13	13,712,052.88
Share from National Wealth										
Maintenance and Other Operating Expenses					-	-			-	-
Capital Outlay					-	-			-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses	2,335,000.00	970,000.00	2,335,000.00	970,000.00	-	-	2,334,166.14	828,617.88	833.86	141,382.12
Capital Outlay	-	-	-	-	-	-			-	-
Others										
Personal Services	500,000.00	1,795,000.00	500,000.00	3,795,000.00	-	(2,000,000.00)	500,000.00	3,764,977.31	-	30,022.69
Maintenance and Other Operating Expenses	1,590,000.00	7,120,000.00	1,590,000.00	7,999,772.12	-	(879,772.12)	1,518,581.40	4,840,891.65	71,418.60	3,158,880.47
Capital Outlay	-	2,451,751.05	-	2,451,751.05	-	-		-	-	2,451,751.05
Continuing Approprations (Capital Outlay)										
General Public Services	8,440,342.73	10,540,687.72	8,440,342.73	10,540,687.72	-	-	4,629,222.94	720,364.57	3,811,119.79	9,820,323.15
Education					-	-			-	-
Health, Nutrition and Population Control					-	-			-	-
Labor and Employment					-	-			-	-
Housing and Community Development	-	-	-	-	-	-			-	-
Social Services and Social Welfare					-	-			-	-
Economic Services	25,203,203.62	47,621,403.29	25,203,203.62	47,621,403.29	-	-	16,498,796.21	36,130,252.55	8,704,407.41	11,491,150.74
Other Purposes	5,000,000.00	1,850,000.00	5,000,000.00	1,850,000.00	-	-	4,999,450.94		549.06	1,850,000.00
Total	238,689,591.94	218,447,112.01	238,689,591.94	253,410,030.87	-	(34,962,918.86)	195,875,937.93	198,903,631.80	42,813,654.01	54,506,399.07
Surplus (Deficit) for the period	(46,670,542.94)	(60,012,091.01)	(46,661,301.94)	(94,975,009.87)	(9,241.00)	34,962,918.86	214,717.36	(14,685,706.76)	(46,876,019.30)	(80,289,303.11)

Appendix E.1.1

Reconciliation between actual amounts on the comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024					
	Income	**Personal Services**	**MOOE**	**Financial Expenses**	**Capital Outlay**
Comparison Statement of Budget and Actual	196,090,655.29	62,048,577.50	78,202,543.11	17,650,627.34	37,974,189.98
Entity Differences	-	-	-	-	-
Basis Differences:					
Income not considered budgetary items	-	-	-	-	
Non-cash income					
Gain on Sale of Assets		-	-	-	
Receipts not considered as income	-	-	-	-	
Sale of capital assets	-	-	-	-	
Borrowings	-	-	-	-	
Prior year's surplus/reserve					
Debt Service (Loan Amortization, Retirement of debt	-	-	-	(4,308,899.48)	
Instruments)	-	-	-	-	
Interest Expenses capitalized	-	-	-	-	
Capital Expenditures		-		-	(37,974,189.98)
Transfers,Assistance and Subsidy to NGAs/Other LGUs/Other		-	(6,629,848.65)	-	
Funds			-	-	
Timing Differences:	-	-	-		-
Prepayments charged to current appropriations	-	-	105,821.24		
Unconsumed Inventories charged to current appropriations	-	-	(5,438,485.19)		
Consumed Inventories and deferred charges charged to prior					
period appropriations			5,342,672.95		
Per Statement of Financial Performance	**196,090,655.29**	**62,048,577.50**	**71,582,703.46**	**13,341,727.86**	**-**

Appendix E.2

Republic of the Philippines
Municipality of Dauin
Province of Negros Oriental
Statement of Comparison of Budget and Actual Amounts
Special Education Fund
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

Particulars	Budgeted Amounts				Difference		Actual Amounts		Difference Final Budget and Actual	
	Original		Final							
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Revenue										
A. Local Sources										
1. Tax Revenue										
a. Tax Revenue-Property	4,153,679.60	4,133,588.94	4,153,679.60	4,133,588.94	-	-	4,079,158.23	3,959,865.59	74,521.37	173,723.35
b. Tax Revenue-Goods and Services	-	-	-	-	-	-	-	-	-	-
c. Other Local Taxes	-	-	-	-	-	-	-	-	-	-
Total Tax Revenue	4,153,679.60	4,133,588.94	4,153,679.60	4,133,588.94	-	-	4,079,158.23	3,959,865.59	74,521.37	173,723.35
2. Non Tax Revenue										
a. Service Income	-	-	-	-	-	-	-	-	-	-
b. Business Income	-	-	-	-	-	-	6,394.88	6,797.66	(6,394.88)	(6,797.66)
c. Other Income and Receipts	-	-	-	-	-	-	-	-	-	-
Total Non-Tax Revenue	-	-	-	-	-	-	6,394.88	6,797.66	(6,394.88)	(6,797.66)
B. External Sources										
1. Share from the National Internal Revenue (IRA)	-	-	-	-	-	-	-	-	-	-
2. Share from GOCCs	-	-	-	-	-	-	-	-	-	-
3. Other Shares from National Tax Collections										
a. Share from Ecozone	-	-	-	-	-	-	-	-	-	-
b. Share from EVAT	-	-	-	-	-	-	-	-	-	-
c. Share from National Wealth	-	-	-	-	-	-	-	-	-	-
d. Share from Tobacco Excise Tax	-	-	-	-	-	-	-	-	-	-
4. Other Receipts										
a. Grants and Donations	-	-	-	-	-	-	-	-	-	-
b. Other Subsidy Income	-	-	-	-	-	-	-	-	-	-
5. Inter-local Transfer	-	-	-	-	-	-	-	-	-	-
6. Capital/Investement Receipts										
a. Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
b. Sale of Investments	-	-	-	-	-	-	-	-	-	-
c. Proceeds from Collections of Loan Receivable	-	-	-	-	-	-	-	-	-	-
C. Receipts from Borrowings	-	-	-	-	-	-	-	-	-	-
Total Revenues and Receipts	**4,153,679.60**	**4,133,588.94**	**4,153,679.60**	**4,133,588.94**	**-**	**-**	**4,085,553.11**	**3,966,663.25**	**68,126.49**	**166,925.69**

Appendix E.2

Particulars	Budgeted Amounts						Actual Amounts		Difference Final Budget and Actual	
	Original		Final		Difference					
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Expenditures										
General Public Services										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Education										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	2,979,679.60	2,410,589.88	2,979,679.60	2,410,589.88	-	-	4,118,962.97	3,809,963.76	(1,139,283.37)	(1,399,373.88)
Capital Outlay	1,174,000.00	1,781,294.00	1,174,000.00	1,781,294.00	-	-	1,167,958.77	1,421,095.78	6,041.23	360,198.22
Health, Nutrition and Population Control										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Economic Services										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Purposes										
Debt Service	-	-	-	-	-	-	-	-	-	-
Financial Expense	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-
LDRRMF										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-

Appendix E.2

Particulars	Budgeted Amounts						Actual Amounts		Difference Final Budget and Actual	
	Original		Final		Difference					
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
20% Development Fund										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Share from National Wealth										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Allocation for Senior Citizens and PWD										
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Others										
Personal Services	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Continuing Appropations (Capital Outlay)										
General Public Services	-	-	-	-	-	-	-	-	-	-
Education	259,885.00	2,523,336.50	259,885.00	2,523,336.50	-	-	258,272.77	1,421,095.78	1,612.23	1,102,240.72
Health, Nutrition and Population Control	-	-	-	-	-	-	-	-	-	-
Labor and Employment	-	-	-	-	-	-	-	-	-	-
Housing and Community Development	-	-	-	-	-	-	-	-	-	-
Social Services and Social Welfare	-	-	-	-	-	-	-	-	-	-
Economic Services	-	-	-	-	-	-	-	-	-	-
Total	4,413,564.60	6,715,220.38	4,413,564.60	6,715,220.38	-	-	5,545,194.51	6,652,155.32	(1,131,629.91)	63,065.06
Surplus (Deficit) for the period	(259,885.00)	(2,581,631.44)	(259,885.00)	(2,581,631.44)	-	-	(1,459,641.40)	(2,685,492.07)	1,199,756.40	103,860.63

Appendix E.2.1

Reconciliation between actual amounts on the comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024					
	Income	**Personal Services**	**MOOE**	**Financial Expenses**	**Capital Outlay**
Comparison Statement of Budget and Actual	4,085,553.11	-	4,118,962.97	-	1,426,231.54
Entity Differences		-	-	-	-
Basis Differences:					
Income not considered budgetary items					
Non-cash income		-	-	-	
Gain on Sale of Assets					
Receipts not considered as income		-	-	-	
Sale of capital assets		-	-	-	
Borrowings		-	-	-	
Prior year's surplus/reserve		-	-	-	
Debt Service (Loan Amortization, Retirement of debt					
Instruments		-	-	-	
Interest Expenses capitalized		-	-	-	
Capital Expenditures		-	-	-	(1,426,231.54)
Financial Expense Classified as MOOE in the Budget		-	-	-	
Timing Differences:				-	
Prepayments charged to current appropriations		-	-		-
Unconsumed Inventories charged to current appropriations		-	(57,150.00)		
Consumed Inventories and deferred charges charged to prior					
period appropriations		-	1,236,894.97		-
Maintenance and other operating expenditures not covered by		-	-		
Appropriations (TF)		-	-		
period appropriations	-	-	-		-
	-	-	-		
Per Statement of Financial Performance	4,085,553.11	-	5,298,707.94	-	-

Appendix 1

Republic of the Philippines
MUNICIPALITY OF DAUIN
Office of the Treasurer

CERTIFIED LIST OF ALL REAL PROPERTY TAX DELIQUENCIES

As of January 01, 2025

Barangay Name	Assessed Value			Annual Tax	Year	BASIC			SEF			Grand Total (9+12)	Remarks
	Land	Imp.	Mach.			Tax	Penalty	Sub-total (7+8)	Tax	Penalty	Sub-total (10+11)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1. Poblacion I	5,062,480.00	7,859,850.00	15,000.00	1,812,285.60	2025	635,245.00	13,019.07	648,264.07	635,245.00	13,019.07	648,264.07	1,296,528.14	
2. Poblacion II	5,391,940.00	3,691,130.00	0.00	1,162,875.00	2025	538,193.96	7,502.27	545,696.23	538,193.96	7,502.27	545,696.23	1,091,392.46	
3. Poblacion III	2,361,950.00	7,332,430.00	280,000.00	1,507,712.40	2025	407,129.45	9,952.53	417,081.98	407,129.45	9,952.53	417,081.98	834,163.96	
4. Anhawan	1,387,320.00	1,240,940.00	0.00	293,287.00	2025	158,768.80	2,628.26	161,397.06	158,768.80	2,628.26	161,397.06	322,794.12	
5. Apo Island	3,630,570.00	2,705,470.00	0.00	1,029,516.00	2025	222,164.65	2,739.65	224,904.30	222,164.65	2,739.65	224,904.30	449,808.60	
6. Bagacay	2,107,240.00	696,940.00	0.00	409,963.20	2025	176,407.60	2,804.18	179,211.78	176,407.60	2,804.18	179,211.78	358,423.56	
7. Baslay	1,337,570.00	168,610.00	0.00	247,436.60	2025	124,392.94	1,499.87	125,892.81	124,392.94	1,499.87	125,892.81	251,785.62	
8. Batuhon Dacu	1,180,790.00	317,880.00	0.00	239,440.60	2025	102,384.30	1,497.90	103,882.20	102,384.30	1,497.90	103,882.20	207,764.40	
9. Boloc-boloc	1,666,660.00	2,642,580.00	0.00	444,128.60	2025	159,708.55	4,328.80	164,037.35	159,708.55	4,328.80	164,037.35	328,074.70	
10. Bulak	1,871,320.00	5,259,900.00	200,000.00	1,002,458.40	2025	254,882.18	7,330.13	262,212.31	254,882.18	7,330.13	262,212.31	524,424.62	
11. Bunga	1,486,210.00	1,431,200.00	0.00	425,996.00	2025	210,400.00	2,909.69	213,309.69	210,400.00	2,909.69	213,309.69	426,619.38	
12. Casile	1,285,150.00	1,707,590.00	0.00	347,727.60	2025	151,500.10	2,990.26	154,490.36	151,500.10	2,990.26	154,490.36	308,980.72	
13. Libjo	1,410,300.00	3,231,560.00	0.00	468,823.00	2025	174,324.70	4,639.01	178,963.71	174,324.70	4,639.01	178,963.71	357,927.42	
14. Lipayo	6,234,710.00	50,504,650.00	1,722,080.00	9,309,073.40	2025	3,501,604.50	57,866.77	3,559,471.27	3,501,604.50	57,866.77	3,559,471.27	7,118,942.54	
15. Maayongtubig	13,445,680.00	13,690,000.00	321,600.00	3,380,628.20	2025	1,322,867.55	26,789.27	1,349,656.82	1,322,867.55	26,789.27	1,349,656.82	2,699,313.64	
16. Mag-aso	1,000,570.00	2,164,140.00	0.00	369,098.60	2025	145,528.60	3,135.61	148,664.21	145,528.60	3,135.61	148,664.21	297,328.42	
17. Magsaysay	1,017,180.00	2,718,310.00	0.00	575,232.40	2025	197,736.80	3,735.49	201,472.29	197,736.80	3,735.49	201,472.29	402,944.58	
18. Malongcay Dacu	2,196,980.00	423,950.00	0.00	400,863.80	2025	200,204.60	2,617.77	202,822.37	200,204.60	2,617.77	202,822.37	405,644.74	
19. Masaplod Norte	2,517,400.00	5,640,740.00	20,000.00	972,615.20	2025	290,494.30	8,163.54	298,657.84	290,494.30	8,163.54	298,657.84	597,315.68	
20. Masaplod Sur	6,636,360.00	3,880,100.00	0.00	1,555,426.20	2025	487,696.80	10,509.63	498,206.43	487,696.80	10,509.63	498,206.43	996,412.86	
21. Panubtuban	2,528,880.00	3,959,320.00	0.00	844,461.60	2025	323,762.50	6,228.27	329,990.77	323,762.50	6,228.27	329,990.77	659,981.54	
22. Tugawe	2,279,360.00	6,805,760.00	0.00	1,322,827.00	2025	548,574.70	9,097.29	557,671.99	548,574.70	9,097.29	557,671.99	1,115,343.98	
23. Tunga-tunga	4,023,440.00	579,010.00	0.00	672,162.80	2025	393,271.50	4,603.04	397,874.54	393,271.50	4,603.04	397,874.54	795,749.08	

Appendix 1

Republic of the Philippines
MUNICIPALITY OF DAUIN
Office of the Treasurer

CERTIFIED LIST OF ALL REAL PROPERTY TAX DELIQUENCIES

As of January 01, 2025

Barangay Name	Assessed Value			Annual Tax	Year	BASIC			SEF			Grand Total (9+12)	Remarks
	Land	Imp.	Mach.			Tax	Penalty	Sub-total (7+8)	Tax	Penalty	Sub-total (10+11)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
23. Tunga-tunga	4,023,440.00	579,010.00	0.00	672,162.80	2025	393,271.50	4,603.04	397,874.54	393,271.50	4,603.04	397,874.54	795,749.08	
TOTAL	72,060,060.00	128,652,060.00	2,558,680.00	28,794,039.20	0.00	10,727,244.08	196,588.30	10,923,832.38	10,727,244.08	196,588.30	10,923,832.38	21,847,664.76	

Prepared by:

GTZ Admin
LRCO-I

Certified Correct:

Lilibeth G. Salatan
Municipal Treasurer