



COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

COMMITTEE REPORT

NO. FBA 384F-S-2024

Office of the Sangguniang Panlungsod

Received by: Janet Pring
Date: 18 JUL 2024
Time: 9:12am

Subject: **FROM BARANGAY LIGAS 1: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP1,300,000.00) AND APPROPRIATING NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES – PNOA 557F-2024 dated July 8, 2024**

Referred to this Committee is the above-subject matter for appropriate action and recommendation.

The attached documents to support the proposed Supplemental Budget No.1 of Barangay **LIGAS 1** will readily show that it has been examined and reviewed by the concerned City Accounting Office and City Budget Office, and that the same is in conformity with the provisions of Republic Act No. 7160 and existing budget circulars/issuances.

During the 98th Regular Session, upon referral of the subject matter to this Committee and suspension of internal rules, Honorable Rogelio M. Nolasco moved for the approval of the subject Barangay Supplemental Budget No.1.

The motion was unanimously seconded by the majority of the Honorable Members of Sangguniang Panlungsod approving the Supplemental Budget No. 1 of Barangay **LIGAS 1**, Bacoor City for FY2024 in the total amount of **ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP1,300,000.00)**, charged to the Savings/General Fund of the Barangay.

RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Committee hereby recommend **TO APPROVE** the Barangay Supplemental Budget No. 1 of Barangay **LIGAS 1**, Bacoor City for FY2024 in the total amount of **ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP1,300,000.00)**, subject to the existing accounting and auditing rules and regulations.

COMMITTEE REPORT FBA 384F-S-2024

PNOA 557F-2024 – APPROVAL OF BARANGAY SUPPLEMENTAL BUDGET NO. 1 – BARANGAY LIGAS 1.

Page 1



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ISO 9001:2015



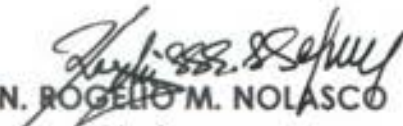
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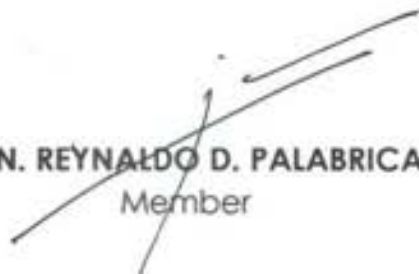
WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this 16 day of July 2024 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION


HON. ROGELIO M. NOLASCO
Chairman

(ACTING CITY VICE MAYOR)
HON. CATHERINE S. EVARISTO
Vice Chairperson


HON. REYNALDO D. PALABRICA
Member


HON. ADRIELITO G. GAWARAN
Member

Prepared by:


ROBERTO A. DE GUZMAN
Local Legislative Staff Assistant I

COMMITTEE REPORT FBA 384F-S-2024

PNOA 557F-2024 – APPROVAL OF BARANGAY SUPPLEMENTAL BUDGET NO. 1 – BARANGAY LIGAS 1.

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Committee on Finance, Budget and Appropriation

EXCERPT FROM THE MINUTES OF REGULAR SESSION

NO. FBA-384F-S-2024

Office of the Sangguniang Panlungsod
Received by: Janet Prieto
Date: 7/11/2024
Time: 9:18 AM

Subject: **BARANGAY LIGAS 1: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP 1,300,000.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES.** – **PNOA-557F-2024 Dated July 8, 2024.**

Honorable Rowena Bautista Mendiola, Presiding Officer called the 98TH Regular Session to order.

Atty. Khalid Atega, Jr., Secretary of the Sangguniang Panlungsod, proceeded with the roll call, the approval of the Journal and Minutes of the 97th Regular Session, and the reading of the referrals to committees of proposed Ordinances, Resolutions, Messages, Communications, Petitions and Memorials.

On motion by Honorable Alejandro F. Gutierrez which was unanimously seconded by the majority of the Honorable Members of Sangguniang Panlungsod, the internal rules were suspended.

Upon reading and referral of Agenda Item No. **OM.6 – PNOA-557F-2024 – “BARANGAY LIGAS 1: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP 1,300,000.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES.”** Honorable Rogelio M. Nolasco moved the approval for the Barangay Ligas 1 Ordinance, series of 2024 Supplemental Budget no. 1 to be charged to the Savings/General Fund of the Barangay amounting to Php 1,300,000.00 Pesos.

The motion was unanimously seconded by the majority of Honorable Members of the 5th Sangguniang Panlungsod. Barangay Ligas 1: An Ordinance authorizing Supplemental Budget no. 1 series of 2024 involving an amount of One Million Three Hundred Thousand Pesos (Php 1,300,000.00) and appropriating the necessary funds for the purpose of addressing the Barangay needs and services was **APPROVED**.

EXCERPT FROM THE MINUTES OF 98TH REGULAR SESSION NO. FBA-384F-S-2024

Page 1

PNOA-557F-2024 – BARANGAY LIGAS 1 ORDINANCE FOR SUPPLEMENTAL BUDGET NO. 1 INVOLVING AN AMOUNT OF PHP 1,300,000.00.





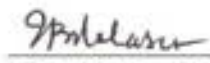
Republic of the Philippines
Province of Cavite
CITY OF BACOOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD



CGBCR-SPBac-F01.01
05/30/2024
Seal of
Good
Local
Governance
2023 Awardee
7 years in a row!

The regular session was closed and adjourned at 11:30 A.M.

Prepared By


Edgardo B. Nolasco
CLERK

Attested By


COUN. ROGELIO "BOK" M. NOLASCO
Chairman
Committee on Finance, Budget and Appropriation

EXCERPT FROM THE MINUTES OF 98TH REGULAR SESSION NO. FBA-384F-S-2024 Page 2
PNOA-557F-2024 - BARANGAY LIGAS 1 ORDINANCE FOR SUPPLEMENTAL BUDGET NO. 1 INVOLVING
AN AMOUNT OF PHP 1,300,000.00.



SCAN ME



Address: Bacoor Legislative and Disaster Resilience Bldg.,
Bacoor Blvd., Brgy. Bayanan, City of Bacoor, Cavite
Trunkline: (046)417-0727
Website: www.bacoorcitysp.com



Cert. no. 24/181809



Barangay LIGAS I
City of Bacoor
Province of Cavite



July 2, 2024

The Honorable Members of the Sangguniang Panlungsod
City of Bacoor
Province of Cavite

THRU: City Budget Officer

Ladies and Gentlemen,

We have the honor to submit herewith, the CY 2024 **Barangay Supplemental Budget no. 1 of Barangay Ligas I** in the amount of **ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00)** covering the current operating expenditures, 2024 Supplemental Investment Program for your review and appropriate action.

Please acknowledge receipt hereof.


GEORGE G. MEDINA
Pupong Barangay



**Barangay LIGAS I
City of Bacoor
Province of Cavite**



June 1, 2024

**The Honorable Members
Sangguniang Barangay
Barangay LIGAS I**

Ladies and Gentlemen:

This is to respectfully submit the proposed Supplemental Budget No. 1 of Barangay Ligas I for Fiscal Year 2024.

The funding sources for the said Supplemental Budget are as follows:

1. Savings in the amount of ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00) from the maintenance and Other Operating Expenses and from the General fund which has already been completed.

Consistent with Section Nos. 287 and 329 of RA No. 7160, the amount of ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00) has been credited to the Maintenance and Other Operating Expenses as a result of the savings in the General Fund of this Barangay.

Moreover, since the savings were generated from the Maintenance and Other Operating Expenses of the General Fund, the said savings are accordingly proposed to be re-appropriated for Maintenance and Other Operating Expenses and Capital Outlay.

It is to be noted that the proposed appropriation cover projects that are included in the duly approved FY 2024 Annual Investment Program of the Barangay.

Accordingly, I respectfully request the Honorable Members of the Sangguniang Barangay to enact an Appropriation Ordinance authorizing the proposed Supplemental Budget No. 1 for FY 2024.

Very Truly Yours,

**GEORGE G. MEDINA
Punang Barangay**



Barangay LIGAS I
City of Bacoor
Province of Cavite



APPROPRIATION ORDINANCE No. 2024-003

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES.

INTRODUCED BY:

Sangguniang Barangay Member Nestor A. Herrera
Sangguniang Barangay Member Jocelyn B. De Castro

Be it ordained in Regular Session Assembled:

Sangguniang Barangay Jay M. Castro
Sangguniang Barangay Alma C. Pascual
Sangguniang Barangay Nestor A. Herrera
Sangguniang Barangay Edwin C. Aguilar
Sangguniang Barangay Jocelyn B. De Castro
Sangguniang Barangay Relito F. Riguerra
Sangguniang Barangay Manny C. Dumali

Section 1: The Supplemental Budget of Barangay Ligas I for the Fiscal Year 2024 in the total amount of ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00) is hereby approved.

The budget document consisting of the following are incorporated herein and made an integral part of this Ordinance:

1. Financial Statement for the Year 2023

Section 2: Source of Funds. The sources of funds for the Supplemental Budget in the total amount of ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00) shall be as follows:

Beginning Balance	P 1,300,000.00
Add: Income Sources	-0-
Total	P 1,300,000.00

Section 3: Use of Funds. The Amount of ONE MILLION THREE HUNDRED THOUSAND PESOS (Php 1,300,000.00) is hereby appropriated, as follows:

APPROPRIATIONS:	
Personal Services	
Year End Benefits	P 200,000.00
MOOE	
Training Expense	P 240,000.00
Repair and Maintenance - Infrastructure assets	P 234,000.00
Water Expense	P 8,000.00
Fuel, Oil & Lubricants Expense	P 40,000.00
Electricity Expense	P 20,000.00

Other Supplies and Materials Expenses	P 380,000.00
Repair & Maintenance Transportation Equip.	P 100,000.00
 Capital Outlay	
Power Supply System	P 70,000.00
 TOTAL	 P 1,300,000.00

Section 5: Separability Clause. If, for any reason, any Section or Provision of this Appropriation Ordinance is disallowed in Budget Review or Declared invalid by proper authorities, other Sections or provision hereof that are not affected thereby shall continue to be in full force and effect.

Section 6: Effectivity. The provisions of this Appropriation Ordinance shall take effect on June 26, 2024.

ENACTED, This 26th Day of June 2024 at Barangay Hall of Ligas I.

X _____ X

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIANG BARANGAY ON JUNE 26, 2024 AT BARANGAY HALL OF LIGAS I.

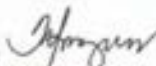

MARIELA M. ABAD
Barangay Secretary

Approved: 
GEORGE G. MEDINA
Pangang Barangay

STATEMENT OF FUNDING SOURCES, FY 2024
SUPPLEMENTAL BUDGET # 1
BARANGAY LIGAS 1
 City of Bacoor
 Province of Cavite

Particulars/Account Title (1)	Account Code (2)	Amount (3)
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings Beginning Balance (Unappropriated Surplus)		1,300,000.00
4.0 Realignment/Reversion (in times of Calamity)		
5.0 Reversion/Reprogram		
SUB-TOTAL		1,300,000.00
ADD: Unappropriated balance		
TOTAL ESTIMATED INCOME		1,300,000.00

Certified Correct


TERESA R. TONGCUA
 Barangay Treasurer


ATTY. MARVIE KATE ENCARNADO
 OIC - City Accountant

Attested by:


GEORGE G. MEDINA
 Punong Barangay

STATEMENT OF SUPPLEMENTAL APPROPRIATION

BARANGAY LIGAS 1
City of Bacoor
Province of Cavite

Implementing Office (1)	Particulars/Purpose (Activities) (PPA) (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Office of the Barangay Chairman	Additional Appropriation for PS				
	Year End Bonus (Barangay Governance)	1000-001-001-001	Year End Benefits	5-01-02-140	208,000.00
	MOOE				
	Training Expense	1000-001-001-003	Training Expense	5-02-02-010	240,000.00
	Declogging of Canal	9000-002-006-001-003-001	Repair and Maintenance Infrastructure Assets	5-02-13-030	234,000.00
	Purchase of Gasoline	1000-001-001-003	Fuel, Oil & Lubricants Expense	5-02-03-090	40,000.00
	Payment for Electricity Consumption	1000-001-001-003	Electricity Expense	5-02-04-020	20,000.00
	Payment for Water Consumption	1000-001-001-003	Water Expense	5-02-04-010	8,000.00
	Purchase of Two Way Radio	1000-001-001-003	Other Supplies & Materials Expense	5-02-03-990	150,000.00
	Purchase of Laptop	1000-001-001-003	Other Supplies & Materials Expense	5-02-03-990	80,000.00
	Purchase of Office Equipment	1000-001-001-003	Other Supplies & Materials Expense	5-02-03-990	150,000.00
	Repair of Brgy. Vehicle	1000-001-001-003	Repair & Main. Transportation Equip.	5-02-13-060	100,000.00
	CAPITAL OUTLAY				
	Purchase of Generator Set	1000-001-001-003	Power Supply System	1-07-03-050	70,000.00
TOTAL APPROPRIATION					1,338,000.00
UNAPPROPRIATED BALANCE					

Prepared by:


NESTOR A. HERRERA
Chairman/Committee on Appropriation

Approved by:


GEORGE G. MEDINA
Barangay Chairman



Republic of the Philippines
Province of Cavite
CITY OF BACOR
Barangay Ligas - I
OFFICE OF THE SANGGUNIANG BARANGAY



A RESOLUTION APPROVING THE ADOPTION OF ANNUAL INVESTMENT PLAN (AIP) OF FISCAL YEAR 2024 IN THE AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (1,300,000.00) OF THE BARANGAY GOVERNMENT LIGAS - I, CITY OF BACOR, CAVITE

Present:

JAY M. CASTRO	-	SB Member
ALMA C. PASCUAL	-	SB Member
NESTOR A. HERRERA	-	SB Member
EDWIN C. AGUILAR	-	SB Member
JOSELYN D. DE CASTRO	-	SB Member
REJITO F. RIGUERRA	-	SB Member
MANNY C. DUMALI	-	SB Member

Adopted: June 26, 2024

RESOLUTION NO. 09-2024

WHEREAS, the Barangay Council approved the adoption of various Programs, Projects and Activities of the Barangay such as the Conduct of Regular and Special Session, Enforcement of all laws and ordinances, Administration of Barangay Operations, Capacity Building, the Allocation of 10% SK Fund, Medical Services, Maintenance of Peace and Order, Settlement of Barangay Disputes, The 20% Development Fund the Economic Development 5% Allocation for the BDRRMF Fund consisting of 30% Quick Response Fund, Rehabilitation and Recovery and 70% for Disaster Preparedness, Prevention and Mitigation Response, the 1% of IRA Allocation for BCPD Fund and 1% GF Allocation for the Senior Citizen and Person with Disability.

WHEREAS, after the review of the Barangay Programs, Projects and Activities, the Barangay Council hereby approves the 2024 Annual Investment Program.

BE IT RESOLVED by Sangguniang Barangay of Ligas - I, City of Bacor, Cavite in session duly assembled.

"TO APPROVED THE ADOPTION OF ANNUAL INVESTMENT PROGRAM FOR CALENDAR YEAR 2024 IN THE AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (1,300,000.00) OF THE BARANGAY GOVERNMENT LIGAS - I, CITY OF BACOR, CAVITE".

Attested By:

MARICEL M. ABAD
Barangay Secretary

Noted By:

GEORGE G. MEDINA
Pangulo Barangay

BARANGAY UDAS 1 CITY OF BACOR, CAVITE

FY 2023 SUPPLEMENTAL INVESTMENT PROJECTS (SIP)
as of July 2024

ALP Reference Code 1	Project/Project Activity Description 2	Implementing Office/ Department 3	Investment Project Completion		Expenditure Object 5	Funding Source 7	Amount			TOTAL
			Starting Date 4	Completion Date 6			PS	MOOE	LOI	
	1. GENERAL ADMINISTRATION PROGRAM									11
1000-001-001-003	1.1 Barangay Governance									-
1000-001-002-001	1.1.1 Conduct of Regular and Special sessions	Puring Barangay	July 2024	December 2024	Barangay Operations administrative services	GP	258,000.00			258,000.00
1000-001-002-002	1.1.2 Employment of all rank and professional									-
1000-001-002-003	1.1.3 Barangay Barangay Operations	Puring Barangay	July 2024	December 2024	Barangay Operations administrative services	GP		718,000.00	718,000.00	818,000.00
1000-001-002-004	1.1.4 Causery Building									-
1000-001-002-005	1.2 Other - Special Purpose Appropriations									-
1000-001-002-001	1.2.1 10% S4 Fund									-
	SUB - TOTAL - GENERAL ADMINISTRATION PROGRAM						258,000.00	718,000.00	718,000.00	1,694,000.00

AP Reference Code	Program/Project Activity Description	Implementing Office Department	Implementation Schedule		Capital Outputs	Funding Source	Amount			
			Starting Date	Completion Date			PA	MOU	CD	151A
	II. BASIC SERVICES & FACILITIES PROGRAM (BS/P)									
3000-002-001-000	2.1 Day Care									
3000-002-002-000	2.2 Health and Nutrition									
3000-002-003-001	2.2.1 Medical Services									
4000-002-001-000	2.3 Feeding and Order Project									
1000-002-001-001	2.3.1 Maintenance of Feeding and Order									
8000-002-004-000	2.4 Agricultural Services									
1000-002-005-000	2.5 Kalamanggang Pandamangay									
1000-002-006-000	2.5.1 Settlement of Barangay Disputes									
8000-002-006-000	2.6 Infrastructure									

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY LIGAS 2
For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 1

INCOME	
Tax Revenue	
Tax Revenue - Property	770,412.04
Real Property Tax	770,412.04
Tax Revenue - Others	5,473,278.00
Share from Internal Revenue Collection	5,473,278.00
Service and Business Revenue	
Service Revenue	51,948.00
Clearance and Certification Fees	51,948.00
Total Revenue	6,295,638.04
Less: Current Operating Expenses	
Personal Services	
Other Compensation	2,994,650.00
Honoraria	2,939,650.00
Cash Gift	55,000.00
Other Personnel Benefits	202,409.62
Terminal Leave Benefits	202,409.62
Maintenance and Other Operating Expenses	
Training and Scholarship Expenses	296,000.00
Training Expense	296,000.00
Supplies and Materials Expenses	869,741.50
Office Supplies Expense	73,920.00
Welfare Goods Expenses	67,200.00
Drugs and Medicines Expenses	60,512.50
Fuel, Oil and Lubricant Expenses	315,249.00
Other Supplies and Materials Expenses	352,860.00
Utility Expenses	249,572.71
Water Expenses	82,664.86
Electricity Expenses	166,907.85
Communication Expenses	42,507.38
Telephone Expense	42,507.38
Demolition/Relocation and Dredging/Dredging Expenses	316,350.00
Desilting and Dredging Expenses	316,350.00
Repairs and Maintenance	248,062.48
Repairs and Maintenance - Buildings and Other Structures	198,812.48
Repairs and Maintenance - Transportation Equipment	49,250.00
Taxes, Insurance Premiums and Other Fees	12,010.83
Fidelity Bond Premiums	12,010.83
Other Maintenance and Operating Expenses	45,731.52
Membership Dues and Contributions to Organization	4,000.00
Subscription Expenses	41,731.52
Non-Cash Expenses	

Republic of the Philippines
 CAVITE
 BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 BARANGAY LIGAS 2

For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 2

Depreciation	453,001.00
Depreciation - Infrastructure Assets	224,454.73
Depreciation - Buildings and Other Structures	33,761.16
Depreciation - Machinery and Equipment	175,299.65
Depreciation - Furniture, Fixtures and Books	19,485.46
Total Current Operating Expenses	5,720,037.04
Surplus (Deficit) from Current Operations	565,601.00
Assistance and Subsidy	
Transfers, Assistance and Subsidy From	4,978,023.26
Subsidy from National Government	4,036,291.74
Subsidy from other Local Government Units	41,731.52
Transfers, Assistance and Subsidy To	(87,432.56)
Subsidies - Others	(87,432.56)
Surplus (Deficit) for Current Year	5,671,056.82
PREPARED BY:	CERTIFIED CORRECT:
MARK JOSEPH F. MANUEL	MARVIE KATE T. ENCARNADO
Barangay Bookkeeper	IC- City Accountant

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY LIGAS 1

For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 1

INCOME	
Tax Revenue	
Tax Revenue - Property	<u>945,513.32</u>
Real Property Tax	945,513.32
Tax Revenue - Others	<u>5,315,396.70</u>
Share from Internal Revenue Collection	5,315,396.70
Service and Business Revenue	
Service Revenue	<u>62,134.00</u>
Clearance and Certification Fees	62,134.00
Total Revenue	<u>6,323,044.02</u>
Less: Current Operating Expenses	
Personal Services	
Other Compensation	<u>2,643,500.00</u>
Honoraria	2,528,500.00
Year End Bonus	60,000.00
Cash Gift	55,000.00
Other Personnel Benefits	<u>200,092.00</u>
Terminal Leave Benefits	200,092.00
Maintenance and Other Operating Expenses	
Training and Scholarship Expenses	<u>364,000.00</u>
Training Expense	364,000.00
Supplies and Materials Expenses	<u>896,156.23</u>
Office Supplies Expense	50,295.00
Drugs and Medicines Expenses	79,092.65
Fuel, Oil and Lubricant Expenses	50,000.00
Other Supplies and Materials Expenses	716,768.58
Utility Expenses	<u>238,699.85</u>
Water Expenses	5,771.42
Electricity Expenses	232,928.43
Communication Expenses	<u>49,720.90</u>
Telephone Expense	49,720.90
Demolition/Relocation and Dredging/Expenses	<u>174,800.00</u>
Dredging and Dredging Expenses	174,800.00
General Services	<u>503,900.00</u>
Other General Services	503,900.00
Repairs and Maintenance	<u>844,394.02</u>
Repairs and Maintenance - Infrastructure Assets	595,980.42
Repairs and Maintenance - Buildings and Other Structures	198,703.60
Repairs and Maintenance - Transportation Equipment	49,700.00
Taxes, Insurance Premiums and Other Fees	<u>6,250.50</u>
Fidelity Bond Premiums	6,250.50
Other Maintenance and Operating Expenses	<u>45,731.52</u>

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY LIGAS 1

For the Year Ended December 31, 2023

Page 2

GENERAL FUND PROPER

Membership Dues and Contributions to Organization	4,000.00
Subscription Expenses	41,731.52
Non-Cash Expenses	
Depreciation	<u>267,172.51</u>
Depreciation - Infrastructure Assets	26,405.44
Depreciation - Buildings and Other Structures	51,660.30
Depreciation - Machinery and Equipment	177,369.52
Depreciation - Furniture, Fixtures and Books	11,737.25
Total Current Operating Expenses	<u>6,254,497.53</u>
Surplus (Deficit) from Current Operations	<u>68,636.49</u>
Assistance and Subsidy	
Transfers, Assistance and Subsidy From	<u>41,731.52</u>
Subsidy from other Local Government Units	41,731.52
Transfers, Assistance and Subsidy To	<u>(134,292.14)</u>
Subsidies - Others	(134,292.14)
Surplus (Deficit) for Current Year	<u>244,660.15</u>
PREPARED BY:	CERTIFIED CORRECT:
JHOBLEN P. MARANO Barangay Bookkeeper	MARVIS KATE T. ENCARNADO C - City Accountant

Republic of the Philippines
CAVITE
BACOOR

DETAILED STATEMENT OF FINANCIAL POSITION
BARANGAY LIGAS I
As of December 31, 2023

GENERAL FUND PROPER

Page 1

ASSETS	
Current Assets	
Cash and Cash Equivalent	<u>884,600.37</u>
Cash in Bank - Local Currency	<u>884,600.37</u>
Cash in Bank - Local Currency, Current Account	884,600.37
Loans and Receivables Accounts	<u>184,085.84</u>
Inter Agency Receivable	<u>184,085.84</u>
Due from Local Government Units	184,085.84
Total Current Assets	<u>1,068,686.21</u>
Non-Current Assets	
Property, Plant and Equipment	<u>605,350.03</u>
Infrastructure Assets	<u>15,853.85</u>
Water Supply Systems	317,077.00
Accumulated Depreciation - Water Supply Systems	(301,223.15)
Net	<u>15,853.85</u>
Building and Other Structures	<u>8,014.10</u>
Buildings	1,087,585.27
Accumulated Depreciation - Buildings	(1,080,561.40)
Net	<u>7,023.87</u>
Other Structures	19,804.00
Accumulated Depreciation - Other Structures	(18,813.77)
Net	<u>990.23</u>
Machinery and Equipment	<u>488,126.24</u>
Information and Communication Technology Equipment	372,130.00
Accumulated Depreciation - Information and Communication Tec	(280,976.35)
Net	<u>91,153.65</u>
Communication Equipment	34,500.00
Accumulated Depreciation - Communication Equipment	(17,207.00)
Net	<u>17,293.00</u>
Disaster Response and Relief Equipment	504,900.00
Accumulated Depreciation - Disaster Response and Relief Equip	(321,600.85)
Net	<u>183,299.15</u>
Sports Equipment	198,255.00
Accumulated Depreciation - Sports Equipment	(114,487.51)
Net	<u>83,867.49</u>
Other Machinery and Equipment	238,233.38
Accumulated Depreciation - Other Machinery and Equipment	(115,720.43)
Net	<u>122,512.95</u>
Furniture, Fixtures and Books	<u>87,355.84</u>

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DETAILED STATEMENT OF FINANCIAL POSITION
BARANGAY LIGAS 1
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GENERAL FUND PROPER

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Furniture and Fixtures	579,699.00
Accumulated Depreciation - Furniture and Fixtures	(496,343.16)
Net	83,355.84
Total non-Current Assets	605,350.03
TOTAL ASSETS	1,674,036.24
LIABILITIES AND EQUITY	
Current Liabilities	
Financial Liabilities	9,465.72
Accounts Payable	9,465.72
Inter-Agency Payables	(20,374.98)
Due to SIR	(20,374.98)
Trust Liabilities	(18,787.35)
Trust Liabilities - Disaster Risk Reduction and Management F	(18,787.35)
Total Current Liabilities	(29,696.61)
Non-Current Liabilities	
Total Non-Current Liabilities	
Total Liabilities	(29,696.61)
NET ASSETS/EQUITY	
Equity	
Beg. Balance	305,302.55
Adjustments	1,110,738.82
Prior Years' Adjustments	43,031.33
Surplus/(Deficit) for the Period	244,660.15
Total Net Assets	1,703,732.85
TOTAL NET ASSETS/EQUITY	1,674,036.24
PREPARED BY:  JHOBIEN P. MARIANO Barangay Bookkeeper CERTIFIED CORRECT:  MARVIE KATE T. ENCARNADO OC - City Accountant	

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DETAILED STATEMENT OF FINANCIAL POSITION
BARANGAY LIGAS 2
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GENERAL FUND PROPER

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ASSETS	
Current Assets	
Cash and Cash Equivalent	574,829.48
Cash in Bank - Local Currency	574,829.48
Cash in Bank - Local Currency, Current Account	574,829.48
Total Current Assets	574,829.48
Non-Current Assets	
Property, Plant and Equipment	7,407,057.28
Infrastructure Assets	6,532,778.80
Road Networks	99,345.00
Accumulated Depreciation - Road Networks	(15,205.30)
Net	84,139.70
Sewer Systems	4,936,291.74
Water Supply Systems	99,436.00
Accumulated Depreciation - Water Supply Systems	(90,321.00)
Net	9,115.00
Other Infrastructure Assets	1,762,409.47
Accumulated Depreciation - Other Infrastructure Assets	(259,177.11)
Net	1,503,232.36
Building and Other Structures	64,986.37
Buildings	710,761.21
Accumulated Depreciation - Buildings	(648,717.80)
Net	62,043.41
Other Structures	58,857.00
Accumulated Depreciation - Other Structures	(55,914.15)
Net	2,942.85
Machinery and Equipment	686,211.53
Office Equipment	203,057.50
Accumulated Depreciation - Office Equipment	(168,522.91)
Net	34,534.59
Information and Communication Technology Equipment	256,140.00
Accumulated Depreciation - Information and Communication Tec	(157,352.87)
Net	98,787.13
Communication Equipment	426,530.55
Accumulated Depreciation - Communication Equipment	(315,072.84)
Net	111,457.71
Disaster Response and Rescue Equipment	367,350.00
Accumulated Depreciation - Disaster Response and Rescue Equip	(138,584.47)
Net	228,765.53
Sports Equipment	99,190.00
Accumulated Depreciation - Sports Equipment	(82,492.19)
Net	16,697.81

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Other Machinery and Equipment	347,345.25
Accumulated Depreciation - Other Machinery and Equipment	(276,375.57)
Net	70,969.68
Furniture, Fixtures and Books	123,080.58
Furniture and Fixtures	262,895.70
Accumulated Depreciation - Furniture and Fixtures	(139,815.12)
Net	123,080.58
Total non-Current Assets	7,467,057.28
TOTAL ASSETS	7,981,886.76
LIABILITIES AND EQUITY	
Current Liabilities	
Financial Liabilities	35,148.00
Accounts Payable	35,148.00
Inter-Agency Payables	29,124.00
Due to BIR	29,124.00
Trust Liabilities	236,629.63
Trust Liabilities - Disaster Risk Reduction and Management F	236,629.63
Total Current Liabilities	300,901.63
Non-Current Liabilities	
Total Non-Current Liabilities	
Total Liabilities	300,901.63
NET ASSETS/EQUITY	
Equity	
Beg. Balance	1,254,008.61
Adjustments	795,921.70
Prior Years' Adjustments	(2.00)
Surplus/(Deficit) for the Period	5,631,056.82
Total Net Assets	7,680,985.13
TOTAL NET ASSETS/EQUITY	7,981,886.76
PREPARED BY:  MARK JOSEPH F. MANUEL Barangay Bookkeeper CERTIFIED CORRECT:  MARVIE KATE T. ENCARNADO City Accountant	