



COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

COMMITTEE REPORT
NO. FBA 384Y - S-2024

Office of the Sangguniang Panlungsod
Received by: Janet Pring
Date: 19 JUL 2024
Time: 10:30 am

Subject: FROM BARANGAY ZAPOTE II: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF TWO MILLION TWO HUNDRED THOUSAND PESOS (PHP2,200,000.00) AND APPROPRIATING NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES – PNOA 557Y-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 **ZAPOTE II** 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 **ZAPOTE II**, Bacoor City for FY2024 in the total amount of **TWO MILLION TWO HUNDRED THOUSAND PESOS (PH2,200,000.00)**, 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 **ZAPOTE II**, Bacoor City for FY2024 in the total amount of **TWO MILLION HUNDRED TWO THOUSAND PESOS (PHP2,200,000.00)**, subject to the existing accounting and auditing rules and regulations.

COMMITTEE REPORT FBA 384Y-S-2024

PNOA 557Y-2024 – APPROVAL OF BARANGAY SUPPLEMENTAL BUDGET NO. 1 – BARANGAY ZAPOTE 2

Page 1

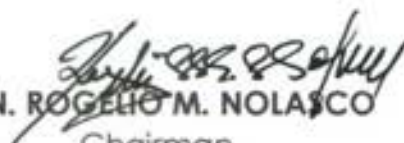




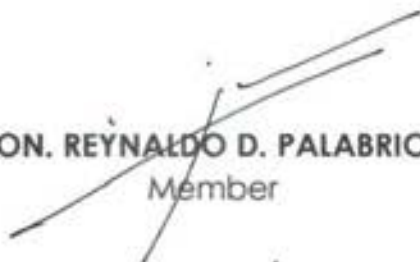
WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

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

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

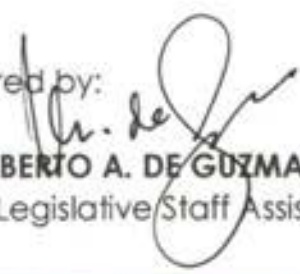

HON. ROGELIO M. NOLASCO
Chairman

(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 384Y-S-2024

PNOA 557Y-2024 – APPROVAL OF BARANGAY SUPPLEMENTAL BUDGET NO. 1 – BARANGAY ZAPOTE 2
Page 2





Committee on Finance, Budget and Appropriation

EXCERPT FROM THE MINUTES OF REGULAR SESSION

NO. FBA-384Y-S-2024

Office of the Sangguniang Panlungsod
Received by: Janet Pring
Date: 7/11/2024
Time: 10:51 am

Subject: **BARANGAY ZAPOTE II: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF TWO MILLION TWO HUNDRED THOUSAND PESOS (PHP 2,200,000.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES.** – **PNOA-557Y-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.25 – PNOA-557Y-2024 – “BARANGAY ZAPOTE II: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF TWO MILLION TWO HUNDRED THOUSAND PESOS (PHP 2,200,000.00) 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 Zapote II Ordinance, series of 2024 Supplemental Budget no. 1 to be charged to the Savings/General Fund of the Barangay amounting to Php 2,200,000.00 Pesos.

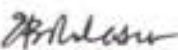
The motion was unanimously seconded by the majority of Honorable Members of the 5th Sangguniang Panlungsod. Barangay Zapote II: An Ordinance authorizing Supplemental Budget no. 1 series of 2024 involving an amount of Two Million Two Hundred Thousand Pesos (Php 2,200,000.00) and appropriating the necessary funds for the purpose of addressing the Barangay needs and services was **APPROVED**.



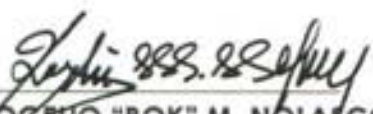


The regular session was closed and adjourned at 11:30 A.M.

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-384Y-S-2024 Page 2
PNOA-557Y-2024 – BARANGAY ZAPOTE II ORDINANCE FOR SUPPLEMENTAL BUDGET NO. 1
INVOLVING AN AMOUNT OF PHP2,200,000.00.



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



July 2, 2024

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

THRU: City Budget Officer

Gentlemen and Ladies,

We have the honor to submit herewith, the CY 2024 Barangay Supplemental Budget No. 1 of **Barangay Zapote II** in the amount of **Two Million Two hundred thousand Pesos (P2,200,000.00)** covering the current operating expenditures, 2024 Supplemental Investment Program for your review and appropriate action.

Please acknowledge receipt hereof.


EDWIN C. TORRES
Punong Barangay



Note: Not Valid Without Dry Sealed.

Scanner



June 3, 2024

The Honorable Members
Sangguniang Barangay
Barangay Zapote II

Ladies and Gentlemen:

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

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

1. Savings in the amount of Two million two hundred thousand pesos (P 2,200,000.00) from the Maintenance and Other Operating Expenses and from the General fund which has already been completed.

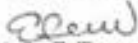
Consistent with Section Nos. 287 and 329 of RA No. 7160, the amount of P 2,200,000.00 has been credited to the Maintenance and Other Operating Expense as a result of the savings in the General Fund of this Barangay.

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

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,


Edwin C. Torres
Punong Barangay



Note: Not Valid Without Dry Sealed.

Scanner



APPROPRIATION ORDINANCE No. 2024-002

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2024 INVOLVING AN AMOUNT OF TWO MILLION TWO HUNDRED THOUSAND PESOS (P2,200,000.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE OF ADDRESSING THE BARANGAY NEEDS AND SERVICES.

INTRODUCED BY:

FERNANDO R. DELA CRUZ
MARVIN M. JIMENEZ

Sangguniang Barangay Member
Sangguniang Barangay Member

Be it ordained in Regular Session Assembled:

FERNANDO R. DELA CRUZ
MARVIN M. JIMENEZ
ERWIN M. HENEGA
JAYSON S. GABANI
MELO E. REYES
RAMON L. TAÑAUEN
MARK ARTHUR R. JAVIER
CHESTER JEO P. DELA CRUZ

Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
SK Chairperson

Section 1: The Supplemental Budget of Barangay Zapote II for the Fiscal Year 2024 in the total amount of TWO MILLION TWO HUNDRED THOUSAND PESOS (P2,200,000.00) is hereby approved.

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

I. Financial Statement for the Year 2023

Section 2: Source of Funds. The sources of funds for the Supplemental Budget in the total amount of TWO MILLION TWO HUNDRED THOUSAND PESOS (P2,200,000.00) shall be as follows:

Beginning Balance	P 2,200,000.00
Add: Income Sources	-0-
Total	P 2,200,000.00

Section 3: Use of Funds. The Amount of TWO MILLION TWO HUNDRED THOUSAND PESOS (P2,200,000.00) is hereby appropriated, as follows:

APPROPRIATIONS:

PS	
Year End Bonus	P 148,000.00
Other Bonuses and Allowances	148,000.00

MODE:

Water Expense	30,000.00
Electricity Expense	400,000.00
Fuel, Oil and Lubricant Expense	100,000.00
Training Expense	500,000.00
Other Supplies and Materials Expense	324,000.00
Repair and Maintenance- Infra Assets	550,000.00

TOTAL P 2,200,000.00



Note: Not Valid Without Dry Sealed.

Scanner



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 14, 2024.

ENACTED, This 14th Day of June 2024 at Barangay Hall Zapote II.

X _____ X

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIANG BARANGAY ON JUNE 14, 2024 AT BARANGAY HALL, ZAPOTE II.

Marisol R. Catalan
MARISOL R. CATALAN
Barangay Secretary

Approved:

Edwin C. Torres
EDWIN C. TORRES
Punong Barangay



Note: Not Valid Without Dry Sealed.

Scanner



A RESOLUTION APPROVING THE ADOPTION OF SUPPLEMENTAL INVESTMENT PLAN (SIP) FOR FISCAL YEAR 2024 IN THE AMOUNT OF TWO MILLION TWO HUNDRED THOUSAND PESOS ONLY (PhP 2,200,00.00) OF THE BARANGAY GOVERNMENT OF ZAPOTE II, CITY OF BACOR, CAVITE.

Present:

FERNANDO R. DELA CRUZ,
MARVIN M. JIMENEZ
EDWIN M. TIENEGA
JAYSON S. GABANI
MELO E. REYES
RAMON L. TAÑQUIN
MARK ARTHUR R. JAVIER
CHESTER JEO P. DELA CRUZ

Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
Sangguniang Barangay
SK Chairperson

Adopted: June 7, 2024

RESOLUTION NO. 2024-005

WHEREAS, the Barangay Council approved the adoption of various Supplemental Programs, Plans and Activities of the Barangay such as the Administration of Barangay Operations and Capacity Development Program

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

WHEREFORE:

BE IT RESOLVED by the Sangguniang Barangay of Zapote II, City of Bacoor, Cavite

In session duly assembled.

"TO APPROVED THE ADOPTION OF SUPPLEMENTAL INVESTMENT PROGRAM FOR CALENDAR YEAR 2024 IN THE AMOUNT OF TWO MILLION TWO HUNDRED THOUSAND PESOS ONLY (PhP 2,200,00.00) OF THE BARANGAY GOVERNMENT OF ZAPOTE II, CITY OF BACOR, CAVITE."

Attested By:

MARISOL R. CATALAN
Barangay Secretary

Noted by:

EDWIN C. TORRES
Punong Barangay



Note: Not Valid Without Dry Sealed.

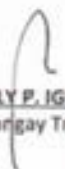
**STATEMENT OF FUNDING SOURCES, FY 2024
SUPPLEMENTAL BUDGET NO. 1**

BARANGAY ZAPOTE II

City of Bacoor
Province of Cavite

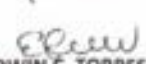
Particulars/Account Title (1)	Account Code (2)	Amount (3)
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings Beginning Balance (Unappropriated surplus)		2,200,000.00
4.0 Realignment/Reversion		
5.0 Reversion/Reprogram		
SUB-TOTAL		2,200,000.00
ADD: Unappropriated Balance		
TOTAL ESTIMATED INCOME		2,200,000.00

Certified Correct


RELY P. IGNACIO
Barangay Treasurer


ATTY. MARVIE KATE T. ENCARNADO
OIC-City Accountant

Attested by:


EDWIN C. TORRES
Punong Barangay

STATEMENT OF SUPPLEMENTAL APPROPRIATION

Barangay ZAPOTE II
City of Bacoor
Province of Cavite

Supplementing Office (I)	Particulars/Purpose (Activities) (PPA) (II)	AIP Code (III)	Object of Expenditures (IV)	Account Code (V)	Amount (VI)
Office of the Barangay Chairman	Additional Appropriation for				
	PS				
	Ytd Year Bonus	1000-001-001-001	Other Bonuses and Allowances	5-01-02-070	148,000.00
	Year End Bonus	1000-001-001-001	Year End Bonus	5-01-02-140	148,000.00
	MOOE				
	Provision of Training Seminar	1000-001-001-004	Training Expense	5-02-02-010	500,000.00
	Provision of Water	1000-001-001-003	Water Expense	5-02-03-030	30,000.00
	Provision of Gasoline	1000-001-001-003	Fuel, Oil and Lubricant Expense	5-02-03-990	100,000.00
	Provision of Electricity	1000-001-001-003	Electricity Expense	5-02-04-020	400,000.00
	Purchase of Supplies for Dental Mission	1000-001-001-003	Other Supplies and Materials Expense	5-02-05-990	224,000.00
	Purchase of CCTV	1000-001-001-003	Other Supplies and Materials Expense	5-02-05-990	100,000.00
	Rehabilitation of Solar Streetlights	1000-001-001-003	Repair and Maintenance-Infrastructure Assets	5-02-05-990	100,000.00
	Rehabilitation of Drainage Canal Cover	1000-001-001-003	Repair and Maintenance-Infrastructure Assets	5-02-13-030	150,000.00
	Desilting of Canal	1000-001-001-003	Repair and Maintenance-Infrastructure Assets	5-02-13-030	300,000.00
TOTAL APPROPRIATION					2,200,000.00
UNAPPROPRIATED BALANCE					-

Prepared by

Fernando R. Dela Cruz
FERNANDO R. DELA CRUZ
Chairman, Committee on Appropriations

Approved by

Edwin C. Torres
EDWIN C. TORRES
Barangay Chairman

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

BARANGAY ZAPOITE II, CITY OF BACOR, CAVITE

AIP Reference Code	Program/Project Activity Description	Implementing Office Department	Implementation Schedule		Expected Outputs	Funding Source	Amount			TOTAL
			Starting Date	Completion Date			PS	MOOE	CO	
1	1. GENERAL ADMINISTRATION PROGRAM	3	4	5	6	7	8	9	10	11
1000-001-001-000	1.1 Barangay Governance									-
1000-001-001-001	1.1.1 Conduct of Regular and Special Sessions									-
1000-001-001-002	1.1.2 Enforcement of all laws and ordinances									-
1000-001-001-003	1.1.3 Administer Barangay Operations	Punong Barangay	July 2024	December 2024	100% of Barangay Operations administered		296,000.00	854,000.00		1,150,000.00
1000-001-001-004	1.1.4 Capacity Development Program	Punong Barangay	July 2024	December 2024	100% of identified capacity development program attended/conducted			500,000.00		500,000.00
1000-001-002-000	1.2 Other - Special Purpose Appropriations									-
1000-001-002-001	1.2.1 10% SK Fund									-
	SUB - TOTAL - GENERAL ADMINISTRATION PROGRAM						296,000.00	1,354,000.00	-	1,650,000.00

CS Generated with CamScanner

AUP Reference Code	Program/Project Activity Description	Implementing Office Department	Implementation Schedule		Expected Outputs	Funding Source	Amount			
			Starting Date	Completion Date			PS	MOOE	CG	TOTAL
1	2. BASIC SERVICES & FACILITIES PROGRAM (BSFP)					7	8	9	10	11
2000-002-001-000	2.1 Day Care									
2000-002-002-000	2.2 Health and Nutrition									
2000-002-002-001	2.2.1 Medical Services									-
1000-002-005-000	2.3 Peace and Order Project									
1000-002-005-001	2.3.1 Maintenance of Peace and Order									-
8000-002-004-000	2.4 Agriculture Services									
1000-002-005-000	2.5 Katarungang Pambansagay									
1000-002-005-001	2.5.1 Settlement of Barangay Disputes									-
1000-002-006-000	2.6 Infrastructure									

Republic of the Philippines
CAVITE
BACODR

DETAILED STATEMENT OF FINANCIAL POSITION
BARANGAY ZAPOTE 3
As of December 31, 2023

GENERAL FUND PROPER

Page 1

ASSETS	
Current Assets	
Cash and Cash Equivalent	<u>1,857,669.45</u>
Cash in Bank - Local Currency	<u>1,857,669.45</u>
Cash in Bank - Local Currency, Current Account	<u>1,857,669.45</u>
Total Current Assets	<u>1,857,669.45</u>
Non-Current Assets	
Property, Plant and Equipment	<u>995,838.35</u>
Land Improvements	<u>2,719.75</u>
Other Land Improvements	54,395.00
Accumulated Depreciation - Other Land Improvements	(51,675.25)
Net	<u>2,719.75</u>
Infrastructure Assets	<u>393,475.86</u>
Other Infrastructure Assets	549,177.52
Accumulated Depreciation - Other Infrastructure Assets	(155,701.66)
Net	<u>393,475.86</u>
Building and Other Structures	<u>114,142.89</u>
Buildings	779,021.94
Accumulated Depreciation - Buildings	(674,827.85)
Net	<u>104,194.09</u>
Other Structures	198,976.00
Accumulated Depreciation - Other Structures	(189,027.20)
Net	<u>9,948.80</u>
Machinery and Equipment	<u>226,118.00</u>
Office Equipment	223,033.40
Accumulated Depreciation - Office Equipment	(101,357.60)
Net	<u>119,675.74</u>
Information and Communication Technology Equipment	409,047.00
Accumulated Depreciation - Information and Communication Tec	(328,671.20)
Net	<u>80,375.80</u>
Communication Equipment	69,800.00
Accumulated Depreciation - Communication Equipment	(68,927.60)
Net	<u>872.40</u>
Sports Equipment	29,190.00
Accumulated Depreciation - Sports Equipment	(24,519.25)
Net	<u>4,670.75</u>
Other Machinery and Equipment	147,694.01
Accumulated Depreciation - Other Machinery and Equipment	(77,120.15)
Net	<u>70,573.86</u>
Furniture, Fixtures and Books	<u>169,381.85</u>

Republic of the Philippines
 CAVITE
 BACOR

DETAILED STATEMENT OF FINANCIAL POSITION
 BARANGAY ZAPOTE 3
 As of December 31, 2023

GENERAL FUND PROPER

Page 2

Furniture and Fixtures	562,774.35
Accumulated Depreciation - Furniture and Fixtures	(393,392.50)
Net	169,381.85
Total non-Current Assets	905,838.35
TOTAL ASSETS	2,763,507.80
LIABILITIES AND EQUITY	
Current Liabilities	
Financial Liabilities	66,635.20
Accounts Payable	66,635.20
Inter-Agency Payables	5,539.06
Due to SIR	5,539.06
Trust Liabilities	1,730.05
Trust Liabilities - Disaster Risk Reduction and Management F	1,730.05
Total Current Liabilities	73,904.31
Non-Current Liabilities	
Total Non-Current Liabilities	
Total Liabilities	73,904.31
NET ASSETS/EQUITY	
Equity	
Beg. Balance	1,652,924.14
Adjustments	799,150.12
Prior Years' Adjustments	33,105.43
Surplus/(Deficit) for the Period	294,427.80
Total Net Assets	2,689,603.49
TOTAL NET ASSETS/EQUITY	2,763,507.80
PREPARED BY:  EDILYN B. FRANCISCO Admin Asst. Village Bookkeeper CERTIFIED CORRECT:  Atty. Marvel Kate T. Encarnado OIC - City Accountant	

Republic of the Philippines
CAVITE
BACOD

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY ZAPOTE 3
For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 1

INCOME	
Tax Revenue	
Tax Revenue - Property	<u>706,205.10</u>
Real Property Tax	706,205.10
Tax Revenue - Others	<u>3,271,474.20</u>
Share from Internal Revenue Collection	3,271,474.20
Service and Business Revenue	
Service Revenue	<u>55,100.00</u>
Clearance and Certification Fees	55,100.00
Total Revenue	<u>4,032,779.30</u>
Less: Current Operating Expenses	
Personal Services	
Other Compensation	<u>1,977,283.00</u>
Honoraria	1,930,200.00
Cash Gift	47,083.00
Other Personnel Benefits	<u>163,084.10</u>
Terminal Leave Benefits	163,084.10
Maintenance and Other Operating Expenses	
Training and Scholarship Expenses	<u>392,000.00</u>
Training Expense	392,000.00
Supplies and Materials Expenses	<u>291,773.72</u>
Fuel, Oil and Lubricant Expenses	120,255.72
Other Supplies and Materials Expenses	171,518.00
Utility Expenses	<u>248,435.65</u>
Water Expenses	11,099.47
Electricity Expenses	237,336.18
Demolition/Relocation and Dredging/Desilting Expenses	<u>99,000.00</u>
Desilting and Dredging Expenses	99,000.00
Repairs and Maintenance	<u>375,108.18</u>
Repairs and Maintenance - Infrastructure Assets	325,487.18
Repairs and Maintenance - Transportation Equipment	49,621.00
Other Maintenance and Operating Expenses	<u>93,190.83</u>
Membership Dues and Contributions to Organization	4,600.00
Subscription Expenses	41,731.52
Other Maintenance and Operating Expenses	47,459.41
Non-Cash Expenses	
Depreciation	<u>260,512.84</u>
Depreciation - Infrastructure Assets	104,743.73
Depreciation - Buildings and Other Structures	37,003.54
Depreciation - Machinery and Equipment	108,313.49
Depreciation - Furniture, Fixtures and Books	10,852.08
Total Current Operating Expenses	<u>3,900,378.42</u>

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY ZAPOTE 3
For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 2

Surplus (Deficit) from Current Operations Assistance and Subsidy	<u>132,400.88</u>
Transfers, Assistance and Subsidy From Subsidy from other Local Government Units	<u>41,731.52</u> 41,731.52
Transfers, Assistance and Subsidy To Subsidies - Others	<u>(30,291.40)</u> (30,291.40)
Surplus (Deficit) for Current Year	<u>205,423.80</u>
PREPARED BY:	
CERTIFIED CORRECT:	
EDILYN E. FRANCISCO Admin Asst / Village Bookkeeper	Atty. Marvie Kate T. Encarnado OIC- City Accountant

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL POSITION
BARANGAY ZAPOTE 4
As of December 31, 2023

GENERAL FUND PROPER

Page 1

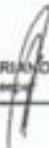
ASSETS	
Current Assets	
Cash and Cash Equivalent	1,540,662.94
Cash in Bank - Local Currency	1,540,662.94
Cash in Bank - Local Currency, Current Account	1,540,662.94
Total Current Assets	1,540,662.94
Non-Current Assets	
Property, Plant and Equipment	526,360.34
Land Improvements	2,035.80
Other Land Improvements	40,716.00
Accumulated Depreciation - Other Land Improvements	(38,680.20)
Net	2,035.80
Building and Other Structures	118,513.74
Buildings	526,860.41
Accumulated Depreciation - Buildings	(410,841.37)
Net	116,019.04
Other Structures	49,894.00
Accumulated Depreciation - Other Structures	(47,379.30)
Net	2,494.70
Machinery and Equipment	351,552.06
Office Equipment	237,370.00
Accumulated Depreciation - Office Equipment	(219,244.13)
Net	18,125.87
Information and Communication Technology Equipment	367,011.00
Accumulated Depreciation - Information and Communication Tec	(177,922.59)
Net	189,088.41
Communication Equipment	22,400.00
Accumulated Depreciation - Communication Equipment	(21,280.00)
Net	1,120.00
Disaster Response and Rescue Equipment	91,784.64
Accumulated Depreciation - Disaster Response and Rescue Equip	(76,815.00)
Net	14,969.64
Sports Equipment	49,640.00
Accumulated Depreciation - Sports Equipment	(47,550.90)
Net	2,089.10
Other Machinery and Equipment	278,781.50
Accumulated Depreciation - Other Machinery and Equipment	(151,622.46)
Net	127,159.04
Furniture, Fixtures and Books	53,258.74
Furniture and Fixtures	113,099.99
Accumulated Depreciation - Furniture and Fixtures	(59,841.25)

Republic of the Philippines
CAVITE
BACOOR

DETAILED STATEMENT OF FINANCIAL POSITION
BARANGAY ZAPOTE 4
As of December 31, 2023

GENERAL FUND PROPER

Page 2

Net	53,256.74
Total non-Current Assets	576,360.34
TOTAL ASSETS	2,067,023.28
LIABILITIES AND EQUITY	
Current Liabilities	
Inter-Agency Payables	(136,341.27)
Due to BIR	(136,341.27)
Trust Liabilities	160,158.78
Trust Liabilities - Disaster Risk Reduction and Management F	160,158.78
Total Current Liabilities	23,817.51
Non-Current Liabilities	
Total Non-Current Liabilities	
Total Liabilities	23,817.51
NET ASSETS/EQUITY	
Equity	
Beg. Balance	1,133,696.00
Adjustments	421,139.95
Surplus/(Deficit) for the Period	488,369.82
Total Net Assets	2,043,205.77
TOTAL NET ASSETS/EQUITY	2,067,023.28
PREPARED BY:  JHOBLEN P. MARIANO Barangay Bookkeeper CERTIFIED CORRECT:  Atty. Marvic Kate T. Encarnado City Accountant	

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY ZAPOTE 4
For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 1

INCOME	
Tax Revenue	
Tax Revenue - Property	662,295.55
Real Property Tax	662,295.55
Tax Revenue - Others	3,035,128.20
Share from Internal Revenue Collection	3,035,128.20
Service and Business Revenue	
Service Revenue	404,610.00
Clearance and Certification Fees	404,610.00
Total Revenue	4,102,033.75
Less: Current Operating Expenses	
Personal Services	
Other Compensation	1,615,951.60
Honoraria	1,605,451.60
Year End Bonus	5,500.00
Cash Gift	5,000.00
Maintenance and Other Operating Expenses	
Training and Scholarship Expenses	684,000.00
Training Expense	684,000.00
Supplies and Materials Expenses	205,922.27
Fuel, Oil and Lubricant Expenses	18,614.07
Other Supplies and Materials Expenses	187,308.20
Utility Expenses	288,257.43
Water Expenses	8,727.62
Electricity Expenses	279,529.81
Communication Expenses	34,343.78
Telephone Expense	34,343.78
Demolition/Relocation and Dredging/Dredging Expen	206,000.00
Dredging and Dredging Expenses	206,000.00
Repairs and Maintenance	629,687.73
Repairs and Maintenance - Infrastructure Assets	297,705.87
Repairs and Maintenance - Buildings and Other Structures	282,821.86
Repairs and Maintenance - Transportation Equipment	49,160.00
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	
Depreciation	95,820.32
Depreciation - Machinery and Equipment	90,849.82
Depreciation - Furniture, Fixtures and Books	4,970.50
Total Current Operating Expenses	3,804,914.65
Surplus (Deficit) from Current Operations	297,119.10

Republic of the Philippines
CAVITE
BACOR

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BARANGAY ZAPOTE 4

For the Year Ended December 31, 2023

GENERAL FUND PROPER

Page 2

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>(149,515.20)</u>
Subsidies - Others	(149,515.20)
Surplus (Deficit) for Current Year	<u>488,369.82</u>
PREPARED BY:	CERTIFIED CORRECT:
	
JOBIEN P. MARIANO Barangay Bookkeeper	Atty. Maribel Kate T. Encarnado OIC, City Accountant