

**BUREAU OF LOCAL GOVERNMENT FINANCE  
STATEMENT OF RECEIPTS AND EXPENDITURES**

LGU: NAGA CITY(CAMARINES SUR), CAMARINES SUR

Period Covered: Q3, 2022

| Particulars   | Income Target/<br>Budget<br>Appropriation | General Fund     | SEF            | Total            | % of General +<br>SEF to Total<br>Income<br>(GF+SEF) |
|---|---|------------------|----------------|------------------|--|
| <b>LOCAL SOURCES</b>  | 726,723,678.00                            | 495,914,919.14   | 98,457,360.95  | 594,372,280.09   | 43.65 %  |
| <b>TAX REVENUE</b>  | 490,236,000.00                            | 333,084,734.87   | 98,457,360.95  | 431,542,095.82   | 31.69 %  |
| Real Property Tax   | 217,200,000.00                            | 78,039,057.27    | 98,457,360.95  | 176,496,418.22   | 12.96 %  |
| Tax on Business   | 254,876,000.00                            | 229,152,023.65   | 0.00           | 229,152,023.65   | 16.83 %  |
| Other Taxes   | 18,160,000.00                             | 25,893,653.95    | 0.00           | 25,893,653.95    | 1.90 %   |
| <b>NON-TAX REVENUE</b>  | 236,487,678.00                            | 162,830,184.27   | 0.00           | 162,830,184.27   | 11.96 %  |
| Regulatory Fees (Permits and Licenses)  | 41,578,000.00                             | 43,629,771.82    | 0.00           | 43,629,771.82    | 3.20 %   |
| Service/User Charges (Service Income)   | 33,444,000.00                             | 20,470,068.37    | 0.00           | 20,470,068.37    | 1.50 %   |
| Receipts from Economic Enterprises (Business Income)  | 154,313,678.00                            | 92,198,426.15    | 0.00           | 92,198,426.15    | 6.77 %   |
| Other Receipts (Other General Income)   | 7,152,000.00                              | 6,531,917.93     | 0.00           | 6,531,917.93     | 0.48 %   |
| <b>EXTERNAL SOURCES</b>   | 1,020,666,596.00                          | 767,418,866.84   | 0.00           | 767,418,866.84   | 56.35 %  |
| Internal Revenue Allotment  | 1,013,666,596.00                          | 760,249,946.97   | 0.00           | 760,249,946.97   | 55.83 %  |
| Other Shares from National Tax Collections  | 7,000,000.00                              | 7,168,419.87     | 0.00           | 7,168,419.87     | 0.53 %   |
| Inter-Local Transfers   | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| Extraordinary Receipts/Grants/Donations/Aids  | 0.00                                      | 500.00           | 0.00           | 500.00           | 0.00 %   |
| <b>TOTAL CURRENT OPERATING INCOME</b>   | 1,747,390,274.00                          | 1,263,333,785.98 | 98,457,360.95  | 1,361,791,146.93 | 100.00 %   |
| ADD: SUPPLEMENTAL BUDGET (ON APPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES                               | 0.00                                      | 0.00             | 0.00           | 0.00             |  |
| <b>TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES</b>   | 1,747,390,274.00                          | 1,263,333,785.98 | 98,457,360.95  | 1,361,791,146.93 |  |
| <b>LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)</b>  |   |                  |                |                  |  |
| General Public Services   | 0.00                                      | 315,037,911.22   | 0.00           | 315,037,911.22   | 45.51 %  |
| Education, Culture & Sports/Manpower Development  | 0.00                                      | 37,806,015.06    | 38,395,870.08  | 76,201,885.14    | 11.01 %  |
| Health, Nutrition & Population Control  | 0.00                                      | 50,167,108.87    | 0.00           | 50,167,108.87    | 7.25 %   |
| Labor and Employment  | 0.00                                      | 11,180,702.08    | 0.00           | 11,180,702.08    | 1.62 %   |
| Housing and Community Development   | 0.00                                      | 4,156,638.48     | 0.00           | 4,156,638.48     | 0.60 %   |
| Social Services and Social Welfare  | 0.00                                      | 51,244,543.94    | 0.00           | 51,244,543.94    | 7.40 %   |
| Economic Services   | 0.00                                      | 173,732,276.01   | 0.00           | 173,732,276.01   | 25.10 %  |
| Debt Service (FE) (Interest Expense & Other Charges)  | 0.00                                      | 10,514,175.56    | 0.00           | 10,514,175.56    | 1.52 %   |
| <b>TOTAL CURRENT OPERATING EXPENDITURES</b>   | 0.00                                      | 653,839,371.22   | 38,395,870.08  | 692,235,241.30   | 100.00 %   |
| <b>NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS</b>  | 1,747,390,274.00                          | 609,494,414.76   | 60,061,490.87  | 669,555,905.63   | 0.00 %   |
| <b>ADD: NON-INCOME RECEIPTS</b>   |   |                  |                |                  |  |
| <b>CAPITAL/INVESTMENT RECEIPTS</b>  | 0.00                                      | 8,942,081.44     | 0.00           | 8,942,081.44     | 100.00 %   |
| Proceeds from Sale of Assets  | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| Proceeds from Sale of Debt Securities of Other Entities   | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| Collection of Loans Receivables   | 0.00                                      | 8,942,081.44     | 0.00           | 8,942,081.44     | 100.00 %   |
| <b>RECEIPTS FROM LOANS AND BORROWINGS (Payable)</b>   | 0.00                                      | 338,961,763.30   | 0.00           | 338,961,763.30   | 100.00 %   |
| Acquisition of Loans  | 0.00                                      | 338,961,763.30   | 0.00           | 338,961,763.30   | 100.00 %   |
| Issuance of Bonds   | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| <b>OTHER NON-INCOME RECEIPTS</b>  | 0.00                                      | 22,449,090.09    | 0.00           | 22,449,090.09    |  |
| <b>TOTAL NON-INCOME RECEIPTS</b>  | 0.00                                      | 370,352,934.83   | 0.00           | 370,352,934.83   |  |
| ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY   | 0.00                                      | 0.00             | 0.00           | 0.00             |  |
| <b>TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES</b>  | 0.00                                      | 370,352,934.83   | 0.00           | 370,352,934.83   |  |
| <b>LESS: NON-OPERATING EXPENDITURES</b>   |   |                  |                |                  |  |
| <b>CAPITAL/INVESTMENT EXPENDITURES</b>  | 0.00                                      | 396,618,314.51   | 16,081,572.06  | 412,699,886.57   | 100.00 %   |
| Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)  | 0.00                                      | 396,618,314.51   | 16,081,572.06  | 412,699,886.57   | 100.00 %   |
| Purchase of Debt Securities of Other Entities (Investment Outlay)   | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| Grant/Make Loan to Other Entities (Investment Outlay)   | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| <b>DEBT SERVICE (Principal Cost)</b>  | 0.00                                      | 8,352,942.72     | 0.00           | 8,352,942.72     | 100.00 %   |
| Payment of Loan Amortization  | 0.00                                      | 8,352,942.72     | 0.00           | 8,352,942.72     | 100.00 %   |
| Retirement/Redemption of Bonds/Debt Securities  | 0.00                                      | 0.00             | 0.00           | 0.00             | 0.00 %   |
| <b>OTHER NON-OPERATING EXPENDITURES</b>   | 0.00                                      | 255,259,045.76   | 0.00           | 255,259,045.76   |  |
| <b>TOTAL NON-OPERATING EXPENDITURES</b>   | 0.00                                      | 660,230,302.99   | 16,081,572.06  | 676,311,875.05   |  |
| <b>NET INCREASE/(DECREASE) IN FUNDS</b>   | 1,747,390,274.00                          | 319,617,046.60   | 43,979,918.81  | 363,596,965.41   |  |
| ADD: CASH BALANCE, BEGINNING  | 893,789,570.13                            | 765,432,240.29   | 128,357,329.84 | 893,789,570.13   |  |
| <b>FUND/CASH AVAILABLE</b>  | 2,641,179,844.13                          | 1,085,049,286.89 | 172,337,248.65 | 1,257,386,535.54 |  |
| Less: Payment of Prior Year/s Accounts Payable  | 84,310,688.86                             | 80,775,137.76    | 3,535,551.10   | 84,310,688.86    |  |
| <b>CONTINUING APPROPRIATION</b>   | 53,335,686.33                             | 53,335,686.33    | 0.00           | 53,335,686.33    |  |
| ADD: ADVANCE PAYMENT FOR RPT  | 0.00                                      | 1,708,870.29     | 2,168,606.61   | 3,877,476.90     |  |
| <b>FUND/CASH BALANCE, END</b>   | 2,503,533,468.94                          | 952,647,333.09   | 170,970,304.16 | 1,123,617,637.25 |  |
|   |   | <b>GF</b>        | <b>SEF</b>     | <b>TOTAL</b>     |  |
| <b>FUND/CASH BALANCE, END</b>   |   | 952,647,333.09   | 170,970,304.16 | 1,123,617,637.25 |  |
| Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations) |   | 0.00             | 0.00           | 0.00             |  |
| Amount set aside for payment of Accounts Payable  |   | 0.00             | 0.00           | 0.00             |  |
| Amount set aside for Obligation not yet Due and Demandable  |   | 0.00             | 0.00           | 0.00             |  |
| Amount Available for appropriations/operations  |   | 952,647,333.09   | 170,970,304.16 | 1,123,617,637.25 |  |
| Total Assets (net of accumulated depreciation)  | 0.00                                      |                  |                |                  |  |

Certified correct:

**MARIA SOCORRO R. GAYANILO**

City Treasurer