

BUREAU OF LOCAL GOVERNMENT FINANCE DEPARTMENT OF FINANCE <http://blgf.gov.ph/>  
STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: NAGA CITY  
Period Covered: Q4, 2022

Particulars	Income/Target Budget Appropriation	General Fund	SEF	Total	% of General + SEF to Total Income (GF+SEF)
LOCAL SOURCES	726,723,678.00	590,979,493.23	114,033,283.37	705,012,776.60	0%
TAX REVENUE	490,236,000.00	377,554,071.09	113,022,377.14	490,576,448.23	0%
Real Property Tax	217,200,000.00	89,390,232.28	113,022,377.14	202,412,609.42	0%
Tax on Business	254,876,000.00	257,484,372.81	-	257,484,372.81	0%
Other Taxes	18,160,000.00	30,679,466.00	-	30,679,466.00	0%
NON-TAX REVENUE	236,487,678.00	213,425,422.14	1,010,906.23	214,436,328.37	0%
Regulatory Fees (Permits and Licenses)	41,578,000.00	50,815,188.61	-	50,815,188.61	0%
Service/User Charges (Service Income)	33,444,000.00	25,791,271.75	-	25,791,271.75	0%
Receipts from Economic Enterprises (Business Income)	154,313,678.00	128,379,885.31	-	128,379,885.31	0%
Other Receipts (Other General Income)	7,152,000.00	8,439,076.47	1,010,906.23	9,449,982.70	0%
EXTERNAL SOURCES	1,020,666,596.00	1,022,872,032.36	-	1,022,872,032.36	100%
Internal Revenue Allotment	1,013,666,596.00	1,013,666,595.96	-	1,013,666,595.96	100%
Other Shares from National Tax Collections	7,000,000.00	9,204,936.40	-	9,204,936.40	0%
Inter-Local Transfers	-	-	-	-	0%
Extraordinary Receipts/Grants/Donations/Aids	-	500.00	-	500.00	0%
TOTAL CURRENT OPERATING INCOME	1,747,390,274.00	1,613,851,525.59	114,033,283.37	1,727,884,808.96	100%
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	-	-	-	-	
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	1,747,390,274.00	1,613,851,525.59	114,033,283.37	1,727,884,808.96	100.00%
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)					
General Public Services	678,451,541.99	469,252,252.26	-	469,252,252.26	45.14%
Education, Culture & Sports/Manpower Development	137,749,392.16	52,439,684.83	58,868,492.08	111,308,176.91	10.71%
Health, Nutrition & Population Control	127,529,919.62	70,812,330.28	-	70,812,330.28	6.81%
Labor and Employment	18,304,543.23	13,768,395.79	-	13,768,395.79	1.32%
Housing and Community Development	11,613,838.53	6,750,480.54	-	6,750,480.54	0.65%
Social Services and Social Welfare	122,740,174.23	86,291,236.72	-	86,291,236.72	8.30%
Economic Services	355,669,849.48	263,867,522.32	-	263,867,522.32	25.38%
Debt Service (FE) (Interest Expense & Other Charges)	18,085,478.52	17,397,445.82	-	17,397,445.82	1.67%
TOTAL CURRENT OPERATING EXPENDITURES	1,470,144,737.76	980,579,348.56	58,868,492.08	1,039,447,840.64	100.00%
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	277,245,536.24	633,272,177.03	55,164,791.29	688,436,968.32	0.00%
ADD: NON-INCOME RECEIPTS					
CAPITAL/INVESTMENT RECEIPTS	-	12,280,654.83	-	12,280,654.83	100.00%
Proceeds from Sale of Assets	-	-	-	-	0.00%
Proceeds from Sale of Debt Securities of Other Entities	-	-	-	-	0.00%
Collection of Loans Receivables	-	12,280,654.83	-	12,280,654.83	100.00%
RECEIPTS FROM LOANS AND BORROWINGS (Payable)	-	420,210,535.85	-	420,210,535.85	100.00%
Acquisition of Loans	-	420,210,535.85	-	420,210,535.85	100.00%
Issuance of Bonds	-	-	-	-	0.00%
OTHER NON-INCOME RECEIPTS	-	37,747,790.17	-	37,747,790.17	
TOTAL NON-INCOME RECEIPTS	-	470,238,980.85	-	470,238,980.85	200.00%
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	-	-	-	-	
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	-	470,238,980.85	-	470,238,980.85	200.00%
LESS: NON-OPERATING EXPENDITURES					
CAPITAL/INVESTMENT EXPENDITURES	417,302,367.29	508,193,019.95	24,166,336.58	532,359,356.53	100.00%
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	417,302,367.29	508,193,019.95	24,166,336.58	532,359,356.53	100.00%
Purchase of Debt Securities of Other Entities (Investment Outlay)	-	-	-	-	0.00%
Grant/Make Loan to Other Entities (Investment Outlay)	-	-	-	-	0.00%
DEBT SERVICE (Principal Cost)	11,137,256.96	11,137,256.96	-	11,137,256.96	100.00%
Payment of Loan Amortization	11,137,256.96	11,137,256.96	-	11,137,256.96	100.00%
Retirement/Redemption of Bonds/Debt Securities	-	-	-	-	0.00%
OTHER NON-OPERATING EXPENDITURES	-	345,597,337.26	-	345,597,337.26	
TOTAL NON-OPERATING EXPENDITURES	428,439,624.25	864,927,614.17	24,166,336.58	889,093,950.75	
NET INCREASE/(DECREASE) IN FUNDS	(151,194,088.01)	238,583,543.71	30,998,454.71	269,581,998.42	
ADD: CASH BALANCE, BEGINNING	893,789,570.13	765,432,240.29	128,357,329.84	893,789,570.13	
FUND/CASH AVAILABLE	742,595,482.12	1,004,015,784.00	159,355,784.55	1,163,371,568.55	
Less: Payment of Prior Year/s Accounts Payable	204,211,823.33	134,033,957.89	70,177,865.44	204,211,823.33	
CONTINUING APPROPRIATION	70,901,542.52	60,463,383.95	10,438,158.57	70,901,542.52	
ADD: ADVANCE PAYMENT FOR RPT	-	54,479,552.82	67,596,545.68	122,076,098.50	
FUND/CASH BALANCE, END	467,482,116.27	863,997,994.98	146,336,306.22	1,010,334,301.20	0.00%

FUND/CASH BALANCE, END	863,997,994.98	146,336,306.22	1,010,334,301.20
Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)	302,252,994.26	92,292,993.97	394,545,988.23
Amount set aside for payment of Accounts Payable	433,314,348.02	24,583,009.22	457,897,357.24
Amount set aside for Obligation not yet Due and Demandable	128,430,652.70	29,460,303.03	157,890,955.73
Amount Available for appropriations/operations	-	-	-

Total Assets (net of accumulated depreciation) 6,426,274,999.66

Certified Correct:

MARIA SOCORRO GAYANJLO  
City Treasurer