BUREAU OF LOCAL GOVERNMENT FINANCEDEPARTMENT OF FINANCEhttp://blgf.gov.ph/

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: Naga City

Period Covered: Q2, 2025

Particulars	Income/Target Budget Appropriation	General Fund	SEF	Total	% of General + SEF to Total Income(GF+SEF)
LOCAL SOURCES	930,120,100.00	520,140,172.75	98,523,772.44	618,663,945.19	52.62%
TAX REVENUE	637,346,700.00	377,969,798.32	98,515,195.86	476,484,994.18	40.53%
Real Property Tax	259,000,000.00	78,098,376.78	98,515,195.86	176,613,572.64	15.02%
Tax on Business	356,626,700.00	276,046,426.51	0.00	276,046,426.51	23.48%
Other Taxes	21,720,000.00	23,824,995.03	0.00	23,824,995.03	2.03%
NON-TAX REVENUE	292,773,400.00	142,170,374.43	8,576.58	142,178,951.01	12.09%
Regulatory Fees (Permits and Licenses)	44,848,600.00	35,480,578.02	0.00	35,480,578.02	3.02%
Service/User Charges (Service Income)	34,301,900.00	17,235,589.75	0.00	17,235,589.75	1.47%
Receipts from Economic Enterprises (Business Income)	209,455,400.00	88,075,995.28	0.00	88,075,995.28	7.49%
Other Receipts (Other General Income)	4,167,500.00	1,378,211.38	8,576.58	1,386,787.96	0.12%
EXTERNAL SOURCES	1,093,122,428.00	557,059,497.52	0.00	557,059,497.52	47.38%
National Tax Allotment	1,085,121,428.00	542,560,716.00	0.00	542,560,716.00	46.15%
Other Shares from National Tax Collections	8,001,000.00	14,498,781.52	0.00	14,498,781.52	1.23%
Inter-Local Transfers	0.00	0.00	0.00	0.00	0.00%
Extraordinary Receipts/Grants/Donations/Aids	0.00	0.00	0.00	0.00	0.00%
TOTAL CURRENT OPERATING INCOME	2,023,242,528.00	1,077,199,670.27	98,523,772.44	1,175,723,442.71	100.00%
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	0.00	0.00	0.00	0.00	
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	2,023,242,528.00	1,077,199,670.27	98,523,772.44	1,175,723,442.71	100.00%
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)	0.00				
General Public Services	659,875,077.29	166,485,819.75	0.00	166,485,819.75	35.62%
Education, Culture & Sports/Manpower Development	121,854,792.00	7,196,934.23	45,045,724.78	52,242,659.01	11.18%
Health, Nutrition & Population Control	201,344,988.00	50,418,708.68	0.00	50,418,708.68	10.79%
Labor and Employment	26,749,442.00	10,845,601.37	0.00	10,845,601.37	2.32%
Housing and Community Development	52,091,904.00	16,689,154.44	0.00	16,689,154.44	3.57%
Social Services and Social Welfare	150,093,423.00	34,496,053.80	0.00	34,496,053.80	7.38%
Economic Services	521,470,820.71	119,915,995.46	0.00	119,915,995.46	25.65%
Debt Service (FE) (Interest Expense & Other Charges)	35,948,713.80	16,345,838.10	0.00	16,345,838.10	3.50%
TOTAL CURRENT OPERATING EXPENDITURES	1,769,429,160.80	422,394,105.83	45,045,724.78	467,439,830.61	100.00%
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	253,813,367.20	654,805,564.44	53,478,047.66	708,283,612.10	0.00%
ADD: NON-INCOME RECEIPTS	0.00				
CAPITAL/INVESTMENT RECEIPTS	0.00	1,130,497.00	0.00	1,130,497.00	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	1,130,497.00	0.00	1,130,497.00	100.00%

RECEIPTS FROM LOANS AND BORROWINGS (Payable)	0.00	34,888,216.77	0.00	34,888,216.77	100.00%
Acquisition of Loans	0.00	34,888,216.77	0.00	34,888,216.77	100.00%
Issuance of Bonds	0.00	0.00	0.00	0.00	0.00%
OTHER NON-INCOME RECEIPTS	0.00	25,168,710.88	0.00	25,168,710.88	
TOTAL NON-INCOME RECEIPTS	0.00	61,187,424.65	0.00	61,187,424.65	200.00%
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	0.00	61,187,424.65	0.00	61,187,424.65	200.00%
LESS: NON-OPERATING EXPENDITURES	0.00				
CAPITAL/INVESTMENT EXPENDITURES	202,937,795.00	74,833,076.74	20,714,574.49	95,547,651.23	100.00%
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	202,937,795.00	74,833,076.74	20,714,574.49	95,547,651.23	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%
DEBT SERVICE (Principal Cost)	.46,875,572.20	23,038,855.96	0.00	23,038,855.96	100.00%
Payment of Loan Amortization	46,875,572.20	23,038,855.96	0.00	23,038,855.96	100.00%
Retirement/Redemption of Bonds/Debt Securities	0.00	0.00	0.00	0.00	0.00%
OTHER NON-OPERATING EXPENDITURES	0.00	172,775,842.17	0.00	172,775,842.17	
TOTAL NON-OPERATING EXPENDITURES	249,813,367.20	270,647,774.87	20,714,574.49	291,362,349.36	
NET INCREASE/(DECREASE) IN FUNDS	4,000,000.00	445,345,214.22	32,763,473.17	478,108,687.39	
ADD: CASH BALANCE, BEGINNING	761,167,354.46	714,562,883.36	46,604,471.10	761,167,354.46	
FUND/CASH AVAILABLE	765,167,354.46	1,159,908,097.58	79,367,944.27	1,239,276,041.85	
Less: Payment of Prior Year/s Accounts Payable	281,487,098.76	203,272,629.80	78,214,468.96	281,487,098.76	
CONTINUING APPROPRIATION	123,372,566.23	32,965,675.33	0.00	32,965,675.33	
ADD: ADVANCE PAYMENT FOR RPT	0.00	721,223.49	1,011,103.00	1,732,326.49	
FUND/CASH BALANCE, END	360,307,689.47	924,391,015.94	2,164,578.31	926,555,594.25	0.00%

FUND/CASH BALANCE, END	924,391,015.94	2,164,578.31	926,555,594.25
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	924,391,015.94	2,164,578.31	926,555,594.25

Total Assets (net of accumulated depreciation)	0.00

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