BUREAU OF LOCAL GOVERNMENT FINANCE
DEPARTMENT OF FINANCE
http://blgf.gov.ph/
(DOF-BLGF Memorandum Circular No. 023-2019 dated January 22, 2019, Annex A)

STATEMENT OF RECEIPTS AND EXPENDITURES

REGION: REGION VII - CENTRAL VISAYAS
PROVINCE: CEBU
MUNICIPALITY: DUMANJUG

CALENDAR YEAR: 2026
QUARTER/
PERIOD COVER: 2

Particulars	Income Target/ Budget Appropriation	General Fund	SEF	Trust Fund	Trust Liability	Total
LOCAL SOURCES	114,400,000.00	64,668,814.58	2,493,252.98	0.00	0.00	67,162,067.56
TAX REVENUE	34,250,000.00	19,504,682.84	2,492,955.67	0.00	0.00	21,997,638.51
Real Property Tax	9,400,000.00	1,994,785.42	2,492,955.67	0.00	0.00	4,487,741.09
Tax on Business	23,000,000.00	16,274,025.35	0.00	0.00	0.00	16,274,025.35
Other Taxes	1,850,000.00	1,235,872.07	0.00	0.00	0.00	1,235,872.07
NON-TAX REVENUE	80,150,000.00	45,164,131.74	297.31	0.00	0.00	45,164,429.05
Regulatory Fees (Permits and Licenses)	29,900,000.00	17,408,977.98	0.00	0.00	0.00	17,408,977.98
Service/User Charges (Service Income)	27,000,000.00	15,629,726.82	0.00	0.00	0.00	15,629,726.82
Receipts from Economic Enterprises (Business Income)	23,000,000.00	12,045,357.44	0.00	0.00	0.00	12,045,357.44
Other Receipts (Other General Income)	250,000.00	80,069.50	297.31	0.00	0.00	80,366.81
EXTERNAL SOURCES	280,332,752.00	140,168,218.00	0.00	68,080,666.69	0.00	208,248,884.69
National Tax Allotment	280,332,752.00	140,166,378.00	0.00	0.00	0.00	140,166,378.00
Other Shares from National Tax Collections	0.00	1,840.00	0.00	0.00	0.00	1,840.00
Inter-Local Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Receipts/Grants/Donations/Aids	0.00	0.00	0.00	68,080,666.69	0.00	68,080,666.69
TOTAL CURRENT OPERATING INCOME	394,732,752.00	204,837,032.58	2,493,252.98	68,080,666.69	0.00	275,410,952.25
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING	34,577,987.19	0.00	0.00	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	429,310,739.19	204,837,032.58	2,493,252.98	68,080,666.69	0.00	275,410,952.25
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)						
General Public Services	241,637,804.32	79,000,752.15	0.00	18,486,908.87	0.00	97,487,661.02
Education, Culture & Sports/Manpower Development	4,130,000.00	0.00	259,789.91	5,138,223.81	0.00	5,398,013.72
Health, Nutrition & Population Control	31,622,572.94	6,993,446.87	0.00	9,258,645.00	0.00	16,252,091.87
Labor and Employment	0.00	0.00	0.00	0.00	0.00	0.00
Housing and Community Development	0.00	0.00	0.00	0.00	0.00	0.00
Social Services and Social Welfare	17,188,567.90	4,031,005.41	0.00	25,576,953.84	0.00	29,607,959.25
Economic Services	59,171,993.63	15,469,295.22	0.00	0.00	0.00	15,469,295.22
Debt Service (FE) (Interest Expense & Other Charges)	17,541,978.04	3,963,030.84	0.00	0.00	0.00	3,963,030.84
TOTAL CURRENT OPERATING EXPENDITURES	371,292,916.83	109,457,530.49	259,789.91	58,460,731.52	0.00	168,178,051.92
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	58,017,822.36	95,379,502.09	2,233,463.07	9,619,935.17	0.00	107,232,900.33
ADD: NON-INCOME RECEIPTS						
CAPITAL/INVESTMENT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	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	0.00
Collection of Loans Receivables	0.00	0.00	0.00	0.00	0.00	0.00

% to Total Income
32.39 %
10.61 %
2.16 %
7.85 %
0.60 %
21.78 %
8.40 %
7.54 %
5.81 %
0.04 %
67.61 %
67.61 %
0.00 %
0.00 %
0.00 %
100.00 %
72.00 %
0.24 %
6.37 %
0.00 %
0.00 %
3.67 %
14.10 %
3.61 %
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RECEIPTS FROM LOANS AND BORROWINGS (Payable)	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of Loans	0.00	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NON-INCOME RECEIPTS	0.00	356,135.84	0.00	0.00	0.00	356,135.84
TOTAL NON-INCOME RECEIPTS	0.00	356,135.84	0.00	0.00	0.00	356,135.84
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	2,999,550.00	0.00	0.00	0.00	0.00	0.00
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	2,999,550.00	356,135.84	0.00	0.00	0.00	356,135.84
LESS: NON-OPERATING EXPENDITURES						
CAPITAL/INVESTMENT EXPENDITURES	37,763,514.04	139,125.00	0.00	0.00	0.00	139,125.00
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	37,763,514.04	139,125.00	0.00	0.00	0.00	139,125.00
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	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	0.00
DEBT SERVICE (Principal Cost)	23,253,858.32	5,813,464.58	0.00	0.00	0.00	5,813,464.58
Payment of Loan Amortization	23,253,858.32	5,813,464.58	0.00	0.00	0.00	5,813,464.58
Retirement/Redemption of Bonds/Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NON-OPERATING EXPENDITURES	0.00	40,219,598.47	0.00	0.00	0.00	40,219,598.47
TOTAL NON-OPERATING EXPENDITURES	61,017,372.36	46,172,188.05	0.00	0.00	0.00	46,172,188.05
NET INCREASE/(DECREASE) IN FUNDS	0.00	49,563,449.88	2,233,463.07	9,619,935.17	0.00	61,416,848.12
ADD: CASH BALANCE, BEGINNING	240,968,204.61	95,724,119.43	3,337,621.40	141,906,463.78	0.00	240,968,204.61
FUND/CASH AVAILABLE	240,968,204.61	145,287,569.31	5,571,084.47	151,526,398.95	0.00	302,385,052.73
Less: Payment of Prior Year/s Accounts Payable	19,723,227.05	16,335,772.51	3,387,454.54	0.00	0.00	19,723,227.05
CONTINUING APPROPRIATION	4,891,377.44	140,828.57	0.00	0.00	0.00	140,828.57
FUND/CASH BALANCE, END	216,353,600.12	128,810,968.23	2,183,629.93	151,526,398.95	0.00	282,520,997.11

		GF	SEF	TF	TL	TOTAL
FUND/CASH BALANCE, END		128,810,968.23	2,183,629.93	151,526,398.95	0.00	282,520,997.11
Amount set aside to finance projects with appropriations						
provided in the previous years (Continuing appropriations)		0.00	0.00	0.00	0.00	0.00
Amount set aside for payment of Accounts Payable		0.00	0.00	0.00	0.00	0.00
Amount set aside for Obligation not yet Due and Demandable		0.00	0.00	0.00	0.00	0.00
Amount Available for appropriations/operations		128,810,968.23	2,183,629.93	151,526,398.95	0.00	282,520,997.11
Total Assets (net of accumulated depreciation)	2,209,352,143.03					

(SGD)

Certified correct: LETICIA A. CABILLON

Municipal Treasur

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