BUREAU OF LOCAL GOVERNMENT FINANCE
DEPARTMENT OF FINANCE
http://blgf.gov.ph/

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: Liloan

Period Covered: Q4, 2024

Particulars	Income/Target Budget Appropriation	General Fund	SEF	Trust Fund	Trust Liability	Total
LOCAL SOURCES	257,092,475.00	172,788,473.65	55,808,261.50	0.00	0.00	228,596,735.15
TAX REVENUE	185,323,000.00	116,545,018.95	55,745,050.84	0.00	0.00	172,290,069.79
Real Property Tax	109,200,000.00	44,596,040.78	55,745,050.84	0.00	0.00	100,341,091.62
Tax on Business	70,123,000.00	67,497,256.11	0.00	0.00	0.00	67,497,256.11
Other Taxes	6,000,000.00	4,451,722.06	0.00	0.00	0.00	4,451,722.06
NON-TAX REVENUE	71,769,475.00	56,243,454.70	63,210.66	0.00	0.00	56,306,665.36
Regulatory Fees (Permits and Licenses)	30,694,475.00	32,101,358.44	0.00	0.00	0.00	32,101,358.44
Service/User Charges (Service Income)	38,875,000.00	21,214,619.84	0.00	0.00	0.00	21,214,619.84
Receipts from Economic Enterprises (Business Income)	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts (Other General Income)	2,200,000.00	2,927,476.42	63,210.66	0.00	0.00	2,990,687.08
EXTERNAL SOURCES	415,083,613.00	415,443,727.87	106,276.73	134,355,136.36	0.00	549,905,140.96
National Tax Allotment	413,733,613.00	413,951,925.00	0.00	0.00	0.00	413,951,925.00
Other Shares from National Tax Collections	1,350,000.00	586,043.87	0.00	0.00	0.00	586,043.87
Inter-Local Transfers	0.00	905,759.00	106,276.73	0.00	0.00	1,012,035.73
Extraordinary Receipts/Grants/Donations/Aids	0.00	0.00	0.00	134,355,136.36	0.00	134,355,136.36
TOTAL CURRENT OPERATING INCOME	672,176,088.00	588,232,201.52	55,914,538.23	134,355,136.36	0.00	778,501,876.11
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	10,973,510.13	0.00	0.00	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	683,149,598.13	588,232,201.52	55,914,538.23	134,355,136.36	0.00	778,501,876.11
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)	0.00					
General Public Services	314,818,078.60	284,191,761.25	0.00	21,822,719.41	0.00	306,014,480.66
Education, Culture & Sports/Manpower Development	15,146,000.00	0.00	9,358,815.82	0.00	0.00	9,358,815.82

Health, Nutrition & Population Control	32,063,756.96	21,552,129.48	0.00	7,844,516.28	0.00	29,396,645.76
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	73,566,681.76	71,551,990.41	0.00	25,718,767.85	0.00	97,270,758.26
Economic Services	148,502,359.82	104,468,051.53	0.00	0.00	0.00	104,468,051.53
Debt Service (FE) (Interest Expense & Other Charges)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING EXPENDITURES	584,096,877.14	481,763,932.67	9,358,815.82	55,386,003.54	0.00	546,508,752.03
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	99,052,720.99	106,468,268.85	46,555,722.41	78,969,132.82	0.00	231,993,124.08
ADD: NON-INCOME RECEIPTS	0.00					
CAPITAL/INVESTMENT RECEIPTS	0.00	1,258,000.48	0.00	0.00	0.00	1,258,000.48
Proceeds from Sale of Assets	0.00	1,258,000.48	0.00	0.00	0.00	1,258,000.48
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
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	70,219,660.87	0.00	0.00	0.00	70,219,660.87
TOTAL NON-INCOME RECEIPTS	0.00	71,477,661.35	0.00	0.00	0.00	71,477,661.35
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	35,387,477.55	0.00	0.00	0.00	0.00	0.00
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	35,387,477.55	71,477,661.35	0.00	0.00	0.00	71,477,661.35
LESS: NON-OPERATING EXPENDITURES	0.00					
CAPITAL/INVESTMENT EXPENDITURES	119,408,704.65	25,537,043.56	0.00	0.00	0.00	25,537,043.56
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	119,408,704.65	25,537,043.56	0.00	0.00	0.00	25,537,043.56
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)	0.00	0.00	0.00	0.00	0.00	0.00
Payment of Loan Amortization	0.00	0.00	0.00	0.00	0.00	0.00

Retirement/Redemption of Bonds/Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NON-OPERATING EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING EXPENDITURES	119,408,704.65	25,537,043.56	0.00	0.00	0.00	25,537,043.56
NET INCREASE/(DECREASE) IN FUNDS	15,031,493.89	152,408,886.64	46,555,722.41	78,969,132.82	0.00	277,933,741.87
ADD: CASH BALANCE, BEGINNING	834,886,659.39	620,571,589.14	164,814,752.85	49,500,317.40	0.00	834,886,659.39
FUND/CASH AVAILABLE	849,918,153.28	772,980,475.78	211,370,475.26	128,469,450.22	0.00	1,112,820,401.26
Less: Payment of Prior Year/s Accounts Payable	12,755,937.54	12,458,316.55	297,620.99	0.00	0.00	12,755,937.54
CONTINUING APPROPRIATION	185,784,369.37	40,899,831.55	7,208,179.04	0.00	0.00	48,108,010.59
FUND/CASH BALANCE, END	651,377,846.37	719,622,327.68	203,864,675.23	128,469,450.22	0.00	1,051,956,453.13

FUND/CASH BALANCE, END	719,622,327.68	203,864,675.23	128,469,450.22	0.00	1,051,956,453.13
Amount set aside to finance projects with appropriations					
provided in the previous years (Continuing appropriations)	83,060,713.07	37,814,299.25	0.00	0.00	120,875,012.32
Amount set aside for payment of Accounts Payable	51,249,323.15	3,360,958.18	68,078.82	0.00	54,678,360.15
Amount set aside for Obligation not yet Due and Demandable	32,570,820.65	14,706,148.32	139,291,449.47	0.00	186,568,418.44
Amount Available for appropriations/operations	552,741,470.81	147,983,269.48	-10,890,078.07	0.00	689,834,662.22

Total Assets (net of accumulated depreciation)	1,403,584,023.99

Prepared by:

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(Administrative Officer V)

Office of the Municipal Treasurer

Magana, Jocelyn E

Office of the Municipal Budget Officer

Certified by:

ragas, edna benabaye

Office of the Municipal Treasurer

Magana, Jocelyn E

Office of the Municipal Budget Officer

NOTES TO FINANCIAL

LGU: Liloan, Cebu	PERIOD COVERED: Q4,2024

CERTIFICATION

This is to certify that as per record on file, the Municipal Trust Fund account has a total cash availability of Php 128,469,450.22 and liabilities of Php 139,291,449.47 as of December 31, 2024 and has a variance of Php 10,890,078.07 due to the following, to wit;

1.Receivables amounting to Php 403,994.50 were loans granted to different organizations.
2. The amount of Php 1,200.00 were the cost of checkbooks requested which was recorded as Due to Other Funds - General Fund.
3. The amount of Php 10,484,883.57 were the cost of on-going projects from financial assistance received from the Provincial Government of Cebu.

This certification is issued as supporting document to the agency eSRE report and for whatever legal and lawful purpose it may serve.

Issued this 27th day of March, 2025 at Liloan, Cebu, Philippines

SGD. HAMMURABI G. BUGTAI
Municipal Accountant - Designate