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

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: Liloan

Period Covered: Q4, 2025

Particulars	Income/Target Budget Appropriation	General Fund	SEF	Trust Fund	Trust Liability	Total
LOCAL SOURCES	257,580,000.00	157,628,071.65	49,553,942.68	0.00	0.00	207,182,014.33
TAX REVENUE	189,730,000.00	107,641,490.89	49,477,112.94	0.00	0.00	157,118,603.83
Real Property Tax	109,200,000.00	39,581,689.84	49,477,112.94	0.00	0.00	89,058,802.78
Tax on Business	74,130,000.00	63,836,809.89	0.00	0.00	0.00	63,836,809.89
Other Taxes	6,400,000.00	4,222,991.16	0.00	0.00	0.00	4,222,991.16
NON-TAX REVENUE	67,850,000.00	49,986,580.76	76,829.74	0.00	0.00	50,063,410.50
Regulatory Fees (Permits and Licenses)	15,775,000.00	16,430,219.93	0.00	0.00	0.00	16,430,219.93
Service/User Charges (Service Income)	49,875,000.00	32,866,755.16	0.00	0.00	0.00	32,866,755.16
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	689,605.67	76,829.74	0.00	0.00	766,435.41
EXTERNAL SOURCES	493,130,652.00	495,898,755.01	0.00	216,088,412.97	0.00	711,987,167.98
National Tax Allotment	491,780,652.00	491,543,079.00	0.00	0.00	0.00	491,543,079.00
Other Shares from National Tax Collections	1,350,000.00	998,974.67	0.00	0.00	0.00	998,974.67
Inter-Local Transfers	0.00	3,356,701.34	0.00	0.00	0.00	3,356,701.34
Extraordinary Receipts/Grants/Donations/Aids	0.00	0.00	0.00	216,088,412.97	0.00	216,088,412.97
TOTAL CURRENT OPERATING INCOME	750,710,652.00	653,526,826.66	49,553,942.68	216,088,412.97	0.00	919,169,182.31
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	5,900,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	756,610,652.00	653,526,826.66	49,553,942.68	216,088,412.97	0.00	919,169,182.31
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)	0.00					
General Public Services	442,423,411.60	351,492,661.96	0.00	25,481,268.43	0.00	376,973,930.39
Education, Culture & Sports/Manpower Development	14,955,000.00	0.00	11,261,294.45	0.00	0.00	11,261,294.45

Health, Nutrition & Population Control	37,366,027.39	26,365,637.77	0.00	13,321,712.98	0.00	39,687,350.75
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	89,414,592.64	85,258,911.89	0.00	87,881,968.25	0.00	173,140,880.14
Economic Services	138,206,620.36	82,529,491.32	0.00	0.00	0.00	82,529,491.32
Debt Service (FE) (Interest Expense & Other Charges)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING EXPENDITURES	722,365,651.99	545,646,702.94	11,261,294.45	126,684,949.66	0.00	683,592,947.05
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	34,245,000.01	107,880,123.72	38,292,648.23	89,403,463.31	0.00	235,576,235.26
ADD: NON-INCOME RECEIPTS	0.00					
CAPITAL/INVESTMENT RECEIPTS	0.00	256,545.00	0.00	0.00	0.00	256,545.00
Proceeds from Sale of Assets	0.00	256,545.00	0.00	0.00	0.00	256,545.00
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
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	63,371,889.44	0.00	0.00	0.00	63,371,889.44
TOTAL NON-INCOME RECEIPTS	0.00	63,628,434.44	0.00	0.00	0.00	63,628,434.44
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	7,800,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	7,800,000.00	63,628,434.44	0.00	0.00	0.00	63,628,434.44
LESS: NON-OPERATING EXPENDITURES	0.00					
CAPITAL/INVESTMENT EXPENDITURES	42,045,000.00	23,368,103.45	0.00	0.00	0.00	23,368,103.45
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	42,045,000.00	23,368,103.45	0.00	0.00	0.00	23,368,103.45
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	42,045,000.00	23,368,103.45	0.00	0.00	0.00	23,368,103.45
NET INCREASE/(DECREASE) IN FUNDS	0.01	148,140,454.71	38,292,648.23	89,403,463.31	0.00	275,836,566.25
ADD: CASH BALANCE, BEGINNING	1,051,956,453.13	719,622,327.68	203,864,675.23	128,469,450.22	0.00	1,051,956,453.13
FUND/CASH AVAILABLE	1,051,956,453.14	867,762,782.39	242,157,323.46	217,872,913.53	0.00	1,327,793,019.38
Less: Payment of Prior Year/s Accounts Payable	42,417,548.29	42,264,380.07	153,168.22	0.00	0.00	42,417,548.29
CONTINUING APPROPRIATION	120,875,012.32	30,596,207.30	1,965,136.83	0.00	0.00	32,561,344.13
FUND/CASH BALANCE, END	888,663,892.53	794,902,195.02	240,039,018.41	217,872,913.53	0.00	1,252,814,126.96

FUND/CASH BALANCE, END	794,902,195.02	240,039,018.41	217,872,913.53	0.00	1,252,814,126.96
Amount set aside to finance projects with appropriations					
provided in the previous years (Continuing appropriations)	154,490,042.69	45,782,809.40	0.00	0.00	200,272,852.09
Amount set aside for payment of Accounts Payable	64,001,287.99	937,628.55	68,078.82	0.00	65,006,995.36
Amount set aside for Obligation not yet Due and Demandable	20,757,359.63	13,116,029.03	227,956,136.03	0.00	261,829,524.69
Amount Available for appropriations/operations	555,653,504.71	180,202,551.43	-10,151,301.32	0.00	725,704,754.82

Total Assets (net of accumulated depreciation)	1,671,664,945.99

Prepared by:

Yongco, John Noval
(Administrative Aide IV)

Office of the Municipal Treasurer

Magana, Jocelyn E

Office of the Municipal Budget Officer

Certified by:

apas, jinnylin goc-ong
(Administrative Officer V)

Office of the Municipal Treasurer

Magana, Jocelyn E

Office of the Municipal Budget Officer

NOTES TO FINANCIAL

LGU: Liloan, Cebu	PERIOD COVERED: Q4,2025

CERTIFICATION

To whom it may concern:

This is to certify that as per our record on file, the Municipal Trust Fund account has a total cash availability of Php 217,872,913.53 and liabilities of Php 228,024,214.85 as of December 31, 2025 and has variance of Php 10,151,301.32 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 4,687,356.82 were unspent LDRRMF Due to Other Fund - General Fund.
3. The amount of Php 5,059,950.00 advances for operating expenses - Lorelie Bacus.

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

Issued this 18th day of May 2026, Liloan, Metro Cebu, Philippines.

SGD. HAMMURABI G. BUGTAI
Municipal Accountant - Designate