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

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: Liloan

Period Covered: Q2, 2026

Particulars	Income/Target Budget Appropriation	General Fund	SEF	Trust Fund	Trust Liability	Total
LOCAL SOURCES	257,580,000.00	115,607,886.40	13,897,280.58	0.00	0.00	129,505,166.98
TAX REVENUE	185,730,000.00	77,016,545.26	13,851,562.31	0.00	0.00	90,868,107.57
Real Property Tax	109,200,000.00	11,080,326.75	13,851,562.31	0.00	0.00	24,931,889.06
Tax on Business	70,130,000.00	62,072,012.91	0.00	0.00	0.00	62,072,012.91
Other Taxes	6,400,000.00	3,864,205.60	0.00	0.00	0.00	3,864,205.60
NON-TAX REVENUE	71,850,000.00	38,591,341.14	45,718.27	0.00	0.00	38,637,059.41
Regulatory Fees (Permits and Licenses)	15,775,000.00	12,352,398.27	0.00	0.00	0.00	12,352,398.27
Service/User Charges (Service Income)	53,875,000.00	25,661,160.16	0.00	0.00	0.00	25,661,160.16
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	577,782.71	45,718.27	0.00	0.00	623,500.98
EXTERNAL SOURCES	569,650,180.00	284,648,320.60	1,346,881.89	41,116,659.31	0.00	327,111,861.80
National Tax Allotment	568,300,180.00	284,150,092.00	0.00	0.00	0.00	284,150,092.00
Other Shares from National Tax Collections	1,350,000.00	1,360.00	0.00	0.00	0.00	1,360.00
Inter-Local Transfers	0.00	496,868.60	1,346,881.89	0.00	0.00	1,843,750.49
Extraordinary Receipts/Grants/Donations/Aids	0.00	0.00	0.00	41,116,659.31	0.00	41,116,659.31
TOTAL CURRENT OPERATING INCOME	827,230,180.00	400,256,207.00	15,244,162.47	41,116,659.31	0.00	456,617,028.78
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	1,046,912.40	0.00	0.00	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	828,277,092.40	400,256,207.00	15,244,162.47	41,116,659.31	0.00	456,617,028.78
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)	0.00					
General Public Services	412,626,431.06	168,911,154.94	0.00	100,538,789.67	0.00	269,449,944.61
Education, Culture & Sports/Manpower Development	15,450,000.00	0.00	7,057,020.02	0.00	0.00	7,057,020.02

Health, Nutrition & Population Control	42,403,681.34	14,398,927.08	0.00	5,753,019.27	0.00	20,151,946.35
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	79,339,016.64	44,304,531.89	0.00	16,250,915.30	0.00	60,555,447.19
Economic Services	145,187,536.19	77,625,428.59	0.00	0.00	0.00	77,625,428.59
Debt Service (FE) (Interest Expense & Other Charges)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING EXPENDITURES	695,006,665.23	305,240,042.50	7,057,020.02	122,542,724.24	0.00	434,839,786.76
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	133,270,427.17	95,016,164.50	8,187,142.45	-81,426,064.93	0.00	21,777,242.02
ADD: NON-INCOME RECEIPTS	0.00					
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
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	20,395,295.44	0.00	0.00	0.00	20,395,295.44
TOTAL NON-INCOME RECEIPTS	0.00	20,395,295.44	0.00	0.00	0.00	20,395,295.44
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	4,000,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	4,000,000.00	20,395,295.44	0.00	0.00	0.00	20,395,295.44
LESS: NON-OPERATING EXPENDITURES	0.00					
CAPITAL/INVESTMENT EXPENDITURES	137,270,427.17	543,822.60	0.00	0.00	0.00	543,822.60
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	137,270,427.17	543,822.60	0.00	0.00	0.00	543,822.60
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	137,270,427.17	543,822.60	0.00	0.00	0.00	543,822.60
NET INCREASE/(DECREASE) IN FUNDS	0.00	114,867,637.34	8,187,142.45	-81,426,064.93	0.00	41,628,714.86
ADD: CASH BALANCE, BEGINNING	1,252,814,126.96	794,902,195.02	240,039,018.41	217,872,913.53	0.00	1,252,814,126.96
FUND/CASH AVAILABLE	1,252,814,126.96	909,769,832.36	248,226,160.86	136,446,848.60	0.00	1,294,442,841.82
Less: Payment of Prior Year/s Accounts Payable	28,978,034.07	28,637,699.50	340,334.57	0.00	0.00	28,978,034.07
CONTINUING APPROPRIATION	200,272,852.09	16,839,015.29	699,314.91	0.00	0.00	17,538,330.20
FUND/CASH BALANCE, END	1,023,563,240.80	864,293,117.57	247,186,511.38	136,446,848.60	0.00	1,247,926,477.55

FUND/CASH BALANCE, END	864,293,117.57	247,186,511.38	136,446,848.60	0.00	1,247,926,477.55
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	864,293,117.57	247,186,511.38	136,446,848.60	0.00	1,247,926,477.55

Total Assets (net of accumulated depreciation)	1,839,686,112.83

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NOTES TO FINANCIAL

LGU: Liloan, Cebu	PERIOD COVERED: Q2,2026