

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: CAGAYAN DE ORO CITY, MISAMIS ORIENTAL

Period Covered: Q4, 2021 (January to December)

Particulars	Income Target/ Budget Appropriation	General Fund	SEF	Trust Fund	Trust Liability	Total	% to Total Income
LOCAL SOURCES	4,496,500,604.00	2,382,266,525.07	320,262,713.36	0	381,586,010.22	3,084,115,248.65	55.88%
TAX REVENUE	3,328,833,019.00	1,715,542,144.15	320,125,966.70	0	381,586,010.22	2,417,254,121.07	42.09%
Real Property Tax	870,000,000.00	370,456,703.00	320,125,966.70	0	381,586,010.22	1,072,168,679.92	14.28%
Tax on Business	2,260,833,019.00	1,232,840,715.54	0	0	0	1,232,840,715.54	25.49%
Other Taxes	198,000,000.00	112,244,725.61	0	0	0	112,244,725.61	2.32%
NON-TAX REVENUE	1,167,667,585.00	666,724,380.92	136,746.66	0	0	666,861,127.58	13.79%
Regulatory Fees (Permits and Licenses)	224,500,000.00	178,626,353.10	0	0	0	178,626,353.10	3.69%
Service/User Charges (Service Income)	201,000,000.00	195,944,918.04	0	0	0	195,944,918.04	4.05%
Receipts from Economic Enterprises (Business Income)	731,167,585.00	292,092,588.47	0	0	0	292,092,588.47	6.04%
Other Receipts (Other General Income)	11,000,000.00	60,521.31	136,746.66	0	0	197,267.97	0.00%
EXTERNAL SOURCES	2,103,499,396.00	2,133,752,975.53	0	1,517,135,974.48	0	3,650,888,950.01	44.12%
Internal Revenue Allotment	2,009,999,396.00	2,009,999,396.04	0	0	0	2,009,999,396.04	41.56%
Other Shares from National Tax Collections	93,500,000.00	123,753,579.49	0	0	0	123,753,579.49	2.56%
Inter-Local Transfers	0	0	0	0	0	0	0.00%
Extraordinary Receipts/Grants/Donations/Aids	0	0	0	1,517,135,974.48	0	1,517,135,974.48	0.00%
TOTAL CURRENT OPERATING INCOME	6,600,000,000.00	4,516,019,500.60	320,262,713.36	1,517,135,974.48	381,586,010.22	6,735,004,198.66	100.00%
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING	366,825,732.00	0	0	0	0	0	
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	6,966,825,732.00	4,516,019,500.60	320,262,713.36	1,517,135,974.48	381,586,010.22	6,735,004,198.66	
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)							
General Public Services	2,058,720,332.00	1,237,892,637.00	0	982,602,008.34	0	2,220,494,645.34	43.15%
Education, Culture & Sports/Manpower Development	137,073,862.41	5,621,030.58	104,944,328.10	0	0	110,565,358.68	3.85%
Health, Nutrition & Population Control	240,246,747.00	138,651,301.29	0	0	0	138,651,301.29	4.83%
Labor and Employment	34,332,000.00	1,567,212.39	0	0	0	1,567,212.39	0.05%

Housing and Community Development	300,301,856.00	45,398,080.62	0	0	0	45,398,080.62	1.58%
Social Services and Social Welfare	1,014,395,384.00	661,417,551.14	0	751,083,663.92	0	1,412,501,215.06	23.05%
Economic Services	1,173,041,259.00	672,531,723.58	0	0	0	672,531,723.58	23.44%
Debt Service (FE) (Interest Expense & Other Charges)	35,814,369.52	866,345.98	0	0	0	866,345.98	0.03%
TOTAL CURRENT OPERATING EXPENDITURES	4,993,925,809.93	2,763,945,882.58	104,944,328.10	1,733,685,672.26	0	4,602,575,882.94	100.00%
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	1,972,899,922.07	1,752,073,618.02	215,318,385.26	-216,549,697.78	381,586,010.22	2,132,428,315.72	0.00%
ADD: NON-INCOME RECEIPTS							
CAPITAL/INVESTMENT RECEIPTS	0	0	0	0	0	0	0.00%
Proceeds from Sale of Assets	0	0	0	0	0	0	0.00%
Proceeds from Sale of Debt Securities of Other Entities	0	0	0	0	0	0	0.00%
Collection of Loans Receivables	0	0	0	0	0	0	0.00%
RECEIPTS FROM LOANS AND BORROWINGS (Payable)	1,000,000,000.00	176,457,935.70	0	0	0	176,457,935.70	100.00%
Acquisition of Loans	1,000,000,000.00	176,457,935.70	0	0	0	176,457,935.70	100.00%
Issuance of Bonds	0	0	0	0	0	0	0.00%
OTHER NON-INCOME RECEIPTS	0	4,336,906.75	0	0	0	4,336,906.75	
TOTAL NON-INCOME RECEIPTS	1,000,000,000.00	180,794,842.45	0	0	0	180,794,842.45	
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	0	0	0	0	0	0	
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	1,000,000,000.00	180,794,842.45	0	0	0	180,794,842.45	
LESS: NON-OPERATING EXPENDITURES							
CAPITAL/INVESTMENT EXPENDITURES	3,029,380,893.59	1,674,809,182.73	134,222,086.55	0	0	1,809,031,269.28	100.00%
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	3,029,380,893.59	1,674,809,182.73	134,222,086.55	0	0	1,809,031,269.28	100.00%
Purchase of Debt Securities of Other Entities (Investment Outlay)	0	0	0	0	0	0	0.00%
Grant/Make Loan to Other Entities (Investment Outlay)	0	0	0	0	0	0	0.00%
DEBT SERVICE (Principal Cost)	42,685,630.48	42,611,852.82	0	0	0	42,611,852.82	100.00%
Payment of Loan Amortization	42,685,630.48	42,611,852.82	0	0	0	42,611,852.82	100.00%
Retirement/Redemption of Bonds/Debt Securities	0	0	0	0	0	0	0.00%
OTHER NON-OPERATING EXPENDITURES	0	0	0	0	0	0	
TOTAL NON-OPERATING EXPENDITURES	3,072,066,524.07	1,717,421,035.55	134,222,086.55	0	0	1,851,643,122.10	
NET INCREASE/(DECREASE) IN FUNDS	-99,166,602.00	215,447,424.92	81,096,298.71	-216,549,697.78	381,586,010.22	461,580,036.07	
ADD: CASH BALANCE, BEGINNING	823,928,858.02	254,945,831.86	190,192,933.90	378,790,092.26	0	823,928,858.02	

FUND/CASH AVAILABLE	724,762,256.02	470,393,256.78	271,289,232.61	162,240,394.48	381,586,010.22	1,285,508,894.09
Less: Payment of Prior Year/s Accounts Payable	168,849,144.09	125,701,501.31	43,147,642.78	0	0	168,849,144.09
CONTINUING APPROPRIATION	180,925,178.32	57,000,000.00	123,925,178.32	0	0	180,925,178.32
FUND/CASH BALANCE, END	374,987,933.61	287,691,755.47	104,216,411.51	162,240,394.48	381,586,010.22	935,734,571.68

	GF	SEF	TF	TL	TOTAL
FUND/CASH BALANCE, END	287,691,755.47	104,216,411.51	162,240,394.48	381,586,010.22	935,734,571.68
Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)	111,369,700.00	25,862,984.00	0	0	137,232,684.00
Amount set aside for payment of Accounts Payable	80,980,411.42	60,812,045.53	73,406.97	0	141,865,863.92
Amount set aside for Obligation not yet Due and Demandable	91,082,551.96	16,068,108.76	149,231,726.74	0	256,382,387.46
Amount Available for appropriations/operations	4,259,092.09	1,473,273.22	12,935,260.77	381,586,010.22	400,253,636.30
Total Assets (net of accumulated depreciation)	12,984,413,616.32				

Certified correct: **(SGD.) JASMIN T. MAAGAD**

City Treasurer

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Notes to STATEMENT OF RECEIPTS AND EXPENDITURES

*Fund Cash Balance	935,734,571.68
Cash as reported in Financial Statement	437,551,144.18
Variance	<u>498,183,427.50</u>
Cash in Time Deposit treated as Investment	61,088,124.22
Trust Liability not recognized in Accounting	381,586,010.22
Deposit in Transit not recognized in Accounting	<u>55,509,293.06</u>
	<u><u>(0.00)</u></u>

**Net Increase/(Decrease) in Funds, Income Target/ Budget Appropriation*

The City Budget Office encountered some bug problems. They inputted the correct amounts in the system, however, upon generating the data, there are some balances that doubled their amount. Hence, the Net Increase/(Decrease) has a negative balance.