

GF-2014

DUG +
 Local Fiscal Data
 Manuals - The Statement of Rec. + Exp. (pg. 45 Exhibit 1a)

Row/Col. #

FD-300 Form 3-Statement of Receipts and Expenditures
 (BLGF/SRE Form No. 1)

4-F - Total → Sum of GF + SEF

4-F - % of Gen + SEF to Total Column → Sum of GF + SEF divided by Total. Determine the % of each income or expenditure category in relation to the total

Statement of Receipts and Expenditures

1	Province, City or Municipality:				Population:	
2	Period Covered				Total (C+D+E)	% of General + SEF to Total Income (GF+SEF)
3	Particulars	Income Target or Budget Appropriation	General Fund	SEF		
4	A	B	C	D	E	F
5	LOCAL SOURCES (6+10)	306,248,209.64	274,609,978.77	39,649,832.43	314,247,810.80	42.96 %
6	TAX REVENUE (7+8+9)	242,240,000 -	211,768,726.78	39,329,907.21	251,098,234.03	34.32 %
7	Real Property Tax	86,500,000 -	45,703,200.10	39,329,907.21	85,033,107.35	11.62 %
8	Tax on Business	147,590,000 -	152,714,031.29	-	152,714,031.29	20.87 %
9	Other Taxes	8,150,000 -	13,357,091.39	-	13,357,091.39	1.82 %
10	NON-TAX REVENUE (11+12+13+14)	64,008,209.64	62,835,651.59	313,925.18	63,149,576.77	8.63 %
11	Regulatory Fees (Permit and Licenses)	11,339,000 -	12,460,068.91	-	12,460,068.91	1.70 %
12	Service or User Charges (Service Income)	10,120,000 -	11,606,373.51	-	11,606,373.51	1.57 %
13	Income from Economic Enterprise (Business Income)	29,480,000 -	27,472,025.32	-	27,472,025.32	3.75 %
14	Other Receipts (Other General Income)	13,069,209.64	11,297,183.85	313,925.18	11,611,109.03	1.59 %
15	EXTERNAL SOURCES (16+17+18+19)	432,102,702.64	417,313,165.91	-	417,313,165.91	57.04 %
16	Internal Revenue Allotment	403,470,588 -	403,470,588 -	-	403,470,588 -	55.11 %
17	Other Shares from National Tax Collections	1,100,000 -	812,989.99	-	812,989.99	1.11 %
18	Inter-Local Transfer	-	-	-	-	-
19	Extraordinary Receipts, Grants, Donations or Aid	27,532,114.61	13,029,587.92	-	-	-
20	TOTAL CURRENT OPERATING INCOME (5+15)	738,350,912.29	691,917,144.28	39,649,832.43	731,566,976.71	100 %
21	LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)					
22	General Public Services	351,246,118.63	324,211,467.23	-	324,211,467.23	53.96 %
23	Department of Education	33,400,000 -	-	34,836,741.41	34,836,741.41	5.80 %
24	Health, Nutrition & Population Control	53,528,818.30	50,840,033.83	-	50,840,033.83	8.46 %
25	Labor & Employment	-	-	-	-	-
26	Housing & Community Development	6,142,787.18	1,038,260.49	-	1,038,260.49	1.71 %
27	Social Services & Social Welfare	99,165,223.81	86,980,620.18	-	86,980,620.18	14.48 %
28	Economic Services	142,378,398.24	100,571,909.01	-	100,571,909.01	16.74 %
29	Debt Service (Interest Expenses & Other Charges)	2,400,000 -	2,309,619.91	-	2,309,619.91	3.38 %
30	Other Purposes	-	-	-	-	-
31	TOTAL CURRENT OPERATING EXPENDITURES (22 TO 30)	688,361,646.16	525,917,910.91	34,836,741.41	600,788,652.26	100 %
32	NET OPERATING INCOME (LOSS) FROM CURRENT OPERATIONS (20-31)	49,989,266.13	125,965,233.37	4,813,091.02	-	-
33	ADD: NON INCOME RECEIPTS					
34	CAPITAL/INVESTMENT RECEIPTS (35+36+37)		56,600 -		56,600 -	
35	Proceeds from Sale of Assets		56,600 -		56,600 -	
36	Proceeds from Sale of Debt Securities of Other Entities					
37	Collection of Loans Receivables					
38	RECEIPTS FROM LOANS AND BORROWINGS (39+40)					
39	Acquisition of Loans					
40	Issuance of Bonds <i>Other Non-Income Receipts</i>		35,076,892.58		35,076,892.58	
41	TOTAL NON-INCOME RECEIPTS (34+38)		35,076,892.58		35,076,892.58	
42	LESS: NON OPERATING EXPENDITURES					

43	CAPITAL or INVESTMENT EXPENDITURES (44+45+46)	27,273,021.47	23,768,197.36	-	23,768,197.36
44	Purchase or Construct of Property Plant & Equip't (Capital Outlay)	27,273,021.42	23,768,197.36	-	23,768,197.36
45	Purchase of Debt Securities of Other Entities (Investment Outlay)				
46	Grant or Make Loan to Other Entities (Investment Outlay)				
47	DEBT SERVICE (48+49) (Principal Cost)	43,237,629.16	24,382,258.57	-	24,382,258.57
48	Payment of Loan Amortization	43,237,629.16	24,382,258.57	-	24,382,258.57
49	Retirement, Redemption of Bonds or Debt Securities <i>Other Non-Opes Exp</i>		51,086,016.64	-	51,086,016.64
50	TOTAL NON-OPERATING EXPENDITURES (43+47)	70,510,650.58	99,236,472.57	-	99,236,472.57
51	NET INCREASE or DECREASE IN FUNDS (32+41-50)	(20,521,324.45)	61,882,253.34	4,807,091.02	
52	ADD: CASH BALANCE, BEGINNING		79,071,654.76	9,418,175-	
53	FUNDS AVAILABLE (51+52)		140,953,907.70	14,225,266.02	
54	Less: Payment of Prior Year Accounts Payable				
55	FUND BALANCE, END (53-54)		140,953,907.70	14,225,266.02	
* Total Assets					

Fund Balance Composition:

	GF	SEF	Total
Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)	46,259,393.12	-	46,259,393.12
Amount set aside for payment of Prior Year Accounts Payable	77,557,711.11	5,759,999.21	83,317,710.36
Amount set aside for Obligation not yet Due and Demandable			
Amount Available for appropriations/operations			
Fund Balance, End (should be reconciled w/ cash flow statement)	17,136,803.43	8,465,266.81	25,602,070.24

I hereby certify that I have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

Treasurer

[Signature]
 YULIA PINEDA-DE GUZMAN
 CITY TREASURER