BUREAU OF LOCAL GOVERNMENT FINANCE
DEPARTMENT OF FINANCE
http://blgf.gov.ph/
(DOF-BLGF Memorandum Circular No. 023-2019 dated January 22, 2019, Annex A)

# STATEMENT OF RECEIPTS AND EXPENDITURES

**REGION:** REGION XI - DAVAO REGION
**PROVINCE:** DAVAO DEL NORTE
**CITY/MUNICIPALITY:** ISLAND GARDEN CITY OF SAMAL

**CALENDAR YEAR:** 2025
**QUARTER/ PERIOD COVER:** 1

| Particulars | Income/Target Budget Appropriation | General Fund | SEF | Total | % of General + SEF to Total Income(GF+SEF) |
|---|---|---|---|---|---|
| LOCAL SOURCES | 269,900,000.00 | 148,862,776.95 | 31,765,950.61 | 180,628,727.56 | 38.21% |
| TAX REVENUE | 114,245,000.00 | 62,428,961.04 | 31,765,950.61 | 94,194,911.65 | 19.93% |
| Real Property Tax | 60,000,000.00 | 22,464,058.09 | 31,765,950.61 | 54,230,008.70 | 11.47% |
| Tax on Business | 39,440,000.00 | 34,585,692.39 | 0.00 | 34,585,692.39 | 7.32% |
| Other Taxes | 14,805,000.00 | 5,379,210.56 | 0.00 | 5,379,210.56 | 1.14% |
| NON-TAX REVENUE | 155,655,000.00 | 86,433,815.91 | 0.00 | 86,433,815.91 | 18.28% |
| Regulatory Fees (Permits and Licenses) | 55,591,000.00 | 21,245,566.38 | 0.00 | 21,245,566.38 | 4.49% |
| Service/User Charges (Service Income) | 15,019,000.00 | 8,409,166.62 | 0.00 | 8,409,166.62 | 1.78% |
| Receipts from Economic Enterprises (Business Income) | 83,545,000.00 | 56,551,125.49 | 0.00 | 56,551,125.49 | 11.96% |
| Other Receipts (Other General Income) | 1,500,000.00 | 227,957.42 | 0.00 | 227,957.42 | 0.05% |
| EXTERNAL SOURCES | 1,100,100,000.00 | 292,106,093.96 | 0.00 | 292,106,093.96 | 61.79% |
| National Tax Allotment | 1,100,000,000.00 | 292,037,796.00 | 0.00 | 292,037,796.00 | 61.78% |
| Other Shares from National Tax Collections | 100,000.00 | 68,297.96 | 0.00 | 68,297.96 | 0.01% |
| Inter-Local Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Extraordinary Receipts/Grants/Donations/Aids | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| TOTAL CURRENT OPERATING INCOME | 1,370,000,000.00 | 440,968,870.91 | 31,765,950.61 | 472,734,821.52 | 100.00% |
| ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES | 51,131,938.90 | 0.00 | 0.00 | 0.00 | |
| TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES | 1,421,131,938.90 | 440,968,870.91 | 31,765,950.61 | 472,734,821.52 | 100.00% |
| LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE) | 0.00 | | | | |
| General Public Services | 581,398,105.09 | 95,300,849.13 | 0.00 | 95,300,849.13 | 53.08% |
| Education, Culture & Sports/Manpower Development | 16,950,000.00 | 0.00 | 3,994,447.33 | 3,994,447.33 | 2.22% |
| Health, Nutrition & Population Control | 88,757,945.74 | 13,661,487.91 | 0.00 | 13,661,487.91 | 7.61% |
| Labor and Employment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Housing and Community Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Services and Social Welfare | 80,011,173.04 | 7,389,071.53 | 0.00 | 7,389,071.53 | 4.12% |
| Economic Services | 332,735,994.51 | 49,046,819.55 | 0.00 | 49,046,819.55 | 27.32% |
| Debt Service (FE) (Interest Expense & Other Charges) | 75,021,521.00 | 10,131,377.21 | 0.00 | 10,131,377.21 | 5.64% |
| TOTAL CURRENT OPERATING EXPENDITURES | 1,174,874,739.38 | 175,529,605.33 | 3,994,447.33 | 179,524,052.66 | 100.00% |
| NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS | 246,257,199.52 | 265,439,265.58 | 27,771,503.28 | 293,210,768.86 | 0.00% |
| ADD: NON-INCOME RECEIPTS | 0.00 | | | | |
| CAPITAL/INVESTMENT RECEIPTS | 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% |

| | | | | | |
|---|---|---|---|---|---|
| Proceeds from Sale of Debt Securities of Other Entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Collection of Loans Receivables | 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% |
| Acquisition of Loans | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Issuance of Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OTHER NON-INCOME RECEIPTS | 0.00 | 14,373,381.42 | 0.00 | 14,373,381.42 | |
| TOTAL NON-INCOME RECEIPTS | 0.00 | 14,373,381.42 | 0.00 | 14,373,381.42 | 0.00% |
| ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY | 17,037,794.75 | 0.00 | 0.00 | 0.00 | |
| TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES | 17,037,794.75 | 14,373,381.42 | 0.00 | 14,373,381.42 | 0.00% |
| LESS: NON-OPERATING EXPENDITURES | 0.00 | | | | |
| CAPITAL/INVESTMENT EXPENDITURES | 193,968,434.75 | 858,210.62 | 0.00 | 858,210.62 | 100.00% |
| Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay) | 193,968,434.75 | 858,210.62 | 0.00 | 858,210.62 | 100.00% |
| Purchase of Debt Securities of Other Entities (Investment Outlay) | 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% |
| DEBT SERVICE (Principal Cost) | 60,211,615.00 | 13,766,306.37 | 0.00 | 13,766,306.37 | 100.00% |
| Payment of Loan Amortization | 60,211,615.00 | 13,766,306.37 | 0.00 | 13,766,306.37 | 100.00% |
| Retirement/Redemption of Bonds/Debt Securities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OTHER NON-OPERATING EXPENDITURES | 0.00 | 15,698,639.51 | 0.00 | 15,698,639.51 | |
| TOTAL NON-OPERATING EXPENDITURES | 254,180,049.75 | 30,323,156.50 | 0.00 | 30,323,156.50 | |
| NET INCREASE/(DECREASE) IN FUNDS | 9,114,944.52 | 249,489,490.50 | 27,771,503.28 | 277,260,993.78 | |
| ADD: CASH BALANCE, BEGINNING | 402,217,815.63 | 377,595,935.42 | 24,621,880.21 | 402,217,815.63 | |
| FUND/CASH AVAILABLE | 411,332,760.15 | 627,085,425.92 | 52,393,383.49 | 679,478,809.41 | |
| Less: Payment of Prior Year/s Accounts Payable | 88,002,687.96 | 86,452,938.41 | 1,549,749.55 | 88,002,687.96 | |
| CONTINUING APPROPRIATION | 364,897,708.46 | 39,818,020.76 | 2,578,218.70 | 42,396,239.46 | |
| ADD: ADVANCE PAYMENT FOR RPT | 0.00 | 1,369,130.57 | 1,952,411.72 | 3,321,542.29 | |
| FUND/CASH BALANCE, END | -41,567,636.27 | 502,183,597.32 | 50,217,826.96 | 552,401,424.28 | 0.00% |

| | | | |
|---|---|---|---|
| FUND/CASH BALANCE, END | 502,183,597.32 | 50,217,826.96 | 552,401,424.28 |
| Amount set aside to finance projects with appropriations | | | |
| provided in the previous years (Continuing appropriations) | 0.00 | 0.00 | 0.00 |
| Amount set aside for payment of Accounts Payable | 0.00 | 0.00 | 0.00 |
| Amount set aside for Obligation not yet Due and Demandable | 0.00 | 0.00 | 0.00 |
| Amount Available for appropriations/operations | 502,183,597.32 | 50,217,826.96 | 552,401,424.28 |

| | |
|---|---|
| Total Assets (net of accumulated depreciation) | 3,351,549,633.49 |

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