

STATEMENT OF RECEIPTS AND EXPENDITURES - (CONSOLIDATED)

CY 2021

Province / City / Municipality: CITY OF NAGA, CEBU

Particulars (1)	Account Code (PGCA)	Past Year (2019)	Current Year (2020)			Budget Year (2021)
		Actual	First Semester - Actual	Second Semester - Estimated	Total	Estimated
RECEIPTS						
I. Beginning Cash Balance		1,069,863,046.52				
II. Receipts						
A. Local Sources						
1. Tax Revenue						
a. Real Property Tax (RPT)						
i. Basic RPT	4-01-02-040	76,073,637.13	6,671,281.39	118,328,718.61	125,000,000.00	125,000,000.00
ii. Special Education Fund	4-01-02-050	140,000,000.00	66,712.81	139,933,287.19	140,000,000.00	140,000,000.00
b. Business Tax	4-01-03-030	88,955,790.89	64,603,426.97	5,396,573.03	70,000,000.00	70,000,000.00
c. Other Local Taxes		4,916,607.05	3,875,391.52	29,824,608.48	33,700,000.00	33,700,000.00
Total Tax Revenue		309,946,035.07	75,216,812.69	293,483,187.31	368,700,000.00	368,700,000.00
2. Non Tax Revenue						
a. Regulatory Fees		9,671,408.63	5,807,020.41	29,692,979.59	35,500,000.00	35,500,000.00
b. Service/User Charges		20,258,002.57	9,288,468.62	52,711,531.38	62,000,000.00	42,000,000.00
c. Receipts from Economic Enterprises		23,518,442.56	4,124,127.69	13,875,872.31	18,000,000.00	18,000,000.00
d. Other Receipts		25,962,234.16	12,876,015.45	58,296,928.55	71,172,944.00	53,711,499.00
Total Non Tax Revenue		79,410,087.92	32,095,632.17	154,577,311.83	186,672,944.00	149,211,499.00
Total Local Sources		389,356,122.99	107,312,444.86	448,060,499.14	555,372,944.00	517,911,499.00
B. External Sources						
1. Internal Revenue Allotment	4-01-06-010	401,318,361.60	225,471,491.20	340,155,564.80	565,627,056.00	603,088,501.00
2. Share from GOCCs (PAGCOR and PCSO)	4-01-06-030	372,373.19	26,653.74	5,973,346.26	6,000,000.00	6,000,000.00
3. Other Shares from National Tax Collection		-	-	-	-	-
a. Share from Ecozone		-	-	-	-	-
b. Share from EVAT		-	-	-	-	-
c. Share from National Wealth	4-01-01-010	3,309,797.87	-	6,000,000.00	6,000,000.00	6,000,000.00
d. Share from Tobacco Excise Tax		-	-	-	-	-
4. National Government Transfer		-	-	-	-	-
5. Inter-Local Transfer						
a. Subsidy from National Government		16,781,503.20	-	-	-	-
b. Subsidy from Local Govt Units		1,891,892.95	-	-	-	-
c. Subsidy from Other Funds		6,276,501.76	-	-	-	-
6. Extraordinary Receipts-Grants & Donations	4-04-02-020	802,000.00	-	-	-	-
7. Miscellaneous Income	4-06-01-010	-	-	5,000,000.00	5,000,000.00	5,000,000.00
Total External Sources		430,752,430.57	225,498,144.94	357,128,911.06	582,627,056.00	620,088,501.00
C. Non-Income Receipts						
1. Capital Investment Receipts						
a. Proceeds from Sale of Assets (Gain/Loss)		-1,108,880.00	-	-	-	-
b. Proceeds from Sale of Debt Securities of Other Entities		-	-	-	-	-
c. Collection of Loans Receivables		-	-	-	-	-
Total Capital Investment Receipts		-	-	-	-	-
2. Receipts from Loans and Borrowings						
a. Acquisition of Loans		-	-	-	-	-
b. Issuance of Bonds		-	-	-	-	-
Total Receipts from Loans and Borrowings		-	-	-	-	-
Total Non-Income Receipts		- 1,108,880.00	-	-	-	-
Total Receipts		818,999,673.56	332,810,589.80	805,189,410.20	1,138,000,000.00	1,138,000,000.00
TOTAL AVAILABLE RESOURCES		1,888,862,720.08	332,810,589.80	805,189,410.20	1,138,000,000.00	1,138,000,000.00
Less: Continuing Appropriations		136,563,842.13	-	-	-	-
NET AVAILABLE FOR APPROPRIATIONS		1,752,298,877.95	332,810,589.80	805,189,410.20	1,138,000,000.00	1,138,000,000.00
EXPENDITURES:						
I. General Fund						
a. General Services		443,449,554.07	203,835,805.33	533,526,415.69	737,362,221.02	717,814,813.39
b. Economic Services		33,121,093.70	14,137,939.33	32,001,621.44	46,139,560.77	49,581,537.87
b.1 Economic Enterprises		7,404,503.38	3,041,241.05	14,958,758.95	18,000,000.00	18,000,000.00
c. Social Services		100,500,404.50	28,837,955.34	154,660,262.87	183,498,218.21	188,203,648.74
d. Debt Services-Septage Plant and City-Wide Computerization Project		1,624,093.24	-	13,000,000.00	13,000,000.00	12,400,000.00
Special Education Fund		65,038,895.00	11,556,567.13	128,443,432.87	140,000,000.00	140,000,000.00
III. Trust Fund from National Government Transfers		-	-	-	-	-
Total Expenditures		651,138,543.89	261,409,508.18	876,590,491.82	1,138,000,000.00	1,138,000,000.00
Ending Cash Balance		1,101,160,334.06	71,401,081.62	- 71,401,081.62	-	-

Prepared by:

ANNA MARIA B. GABILAN
City Treasurer

KELVIN RAY L. ABABA
City Accountant

CERTERIA V. BUENAVISTA
City Budget Officer

Approved by:

ATTY. KRISTINE VANESSA T. CHIONG
Acting City Mayor