

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

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: Lapu-Lapu City, Cebu

Period Covered: Q3, 2025

Particulars	Income Target/ Budget Appropriation	General Fund	SEF	Total
LOCAL SOURCES	1,922,150,000.00	1,741,968,830.97	264,749,094.65	2,006,717,925.62
TAX REVENUE	1,618,850,000.00	1,433,629,757.39	246,566,593.61	1,680,196,351.00
Real Property Tax	620,000,000.00	290,580,805.99	246,566,593.61	537,147,399.60
Tax on Business	918,550,000.00	1,004,815,793.65	0.00	1,004,815,793.65
Other Taxes	80,300,000.00	138,233,157.75	0.00	138,233,157.75
NON-TAX REVENUE	303,300,000.00	308,339,073.58	18,182,501.04	326,521,574.62
Regulatory Fees (Permits and Licenses)	89,600,000.00	112,159,175.12	0.00	112,159,175.12
Service/User Charges (Service Income)	138,200,000.00	128,677,971.77	0.00	128,677,971.77
Receipts from Economic Enterprises (Business Income)	33,000,000.00	25,431,450.50	0.00	25,431,450.50
Other Receipts (Other General Income)	42,500,000.00	42,070,476.19	18,182,501.04	60,252,977.23
EXTERNAL SOURCES	2,012,818,896.00	1,566,988,667.35	0.00	1,566,988,667.35
National Tax Allotment	1,811,818,896.00	1,358,864,167.00	0.00	1,358,864,167.00
Other Shares from National Tax Collections	201,000,000.00	208,124,500.35	0.00	208,124,500.35
Inter-Local Transfers	0.00	0.00	0.00	0.00
Extraordinary Receipts/Grants/Donations/Aids	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING INCOME	3,934,968,896.00	3,308,957,498.32	264,749,094.65	3,573,706,592.97
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING	0.00	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	3,934,968,896.00	3,308,957,498.32	264,749,094.65	3,573,706,592.97
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)				
General Public Services	0.00	986,996,545.05	0.00	986,996,545.05
Education, Culture & Sports/Manpower Development	0.00	25,153,147.27	36,901,266.97	62,054,414.24
Health, Nutrition & Population Control	0.00	433,418,306.69	0.00	433,418,306.69
Labor and Employment	0.00	0.00	0.00	0.00
Housing and Community Development	0.00	101,740,038.96	0.00	101,740,038.96
Social Services and Social Welfare	0.00	243,421,167.14	0.00	243,421,167.14
Economic Services	0.00	173,837,485.08	0.00	173,837,485.08
Debt Service (FE) (Interest Expense & Other Charges)	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING EXPENDITURES	0.00	1,964,566,690.19	36,901,266.97	2,001,467,957.16
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	3,934,968,896.00	1,344,390,808.13	227,847,827.68	1,572,238,635.81
ADD: NON-INCOME RECEIPTS				
CAPITAL/INVESTMENT RECEIPTS	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	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
Collection of Loans Receivables	0.00	0.00	0.00	0.00
RECEIPTS FROM LOANS AND BORROWINGS (Payable)	0.00	0.00	0.00	0.00
Acquisition of Loans	0.00	0.00	0.00	0.00
Issuance of Bonds	0.00	0.00	0.00	0.00

