



STATEMENT OF RECEIPTS AND EXPENDITURES

STATEMENT OF RECEIPTS AND EXPENDITURES

LGU: ISABELA
Period Covered: Q4, 2014

Particulars	Income Target/ Budget Appropriation	General Fund	SEF	Total
LOCAL SOURCES	302,415,000.00	229,940,141.77	48,535,395.13	278,475,536.90
TAX REVENUE	105,405,000.00	58,912,742.75	48,424,777.08	107,337,519.83
Real Property Tax	55,000,000.00	36,938,587.43	48,424,777.08	85,363,364.51
Tax on Business	41,005,000.00	14,307,044.81	0.00	14,307,044.81
Other Taxes	9,400,000.00	7,667,110.51	0.00	7,667,110.51
NON-TAX REVENUE	197,010,000.00	171,027,399.02	110,618.05	171,138,017.07
Regulatory Fees (Permits and Licenses)	2,010,000.00	825,080.00	0.00	825,080.00
Service/User Charges (Service Income)	155,000,000.00	126,878,827.46	0.00	126,878,827.46
Income from Economic Enterprises (Business Income)	12,000,000.00	5,720,640.46	0.00	5,720,640.46
Other Receipts (Other General Income)	28,000,000.00	37,602,851.10	110,618.05	37,713,469.15
EXTERNAL SOURCES	1,800,496,767.00	1,825,716,272.72	0.00	1,825,716,272.72
Internal Revenue Allotment	1,779,592,967.00	1,779,592,967.00	0.00	1,779,592,967.00
Other Shares from National Tax Collections	20,903,800.00	46,123,305.72	0.00	46,123,305.72
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	2,102,911,767.00	2,055,656,414.49	48,535,395.13	2,104,191,809.62
ADD: SUPPLEMENTAL BUDGET (UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	0.00	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	2,102,911,767.00	2,055,656,414.49	48,535,395.13	2,104,191,809.62
LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)				
General Public Services	1,278,164,577.00	1,313,393,882.93	0.00	1,313,393,882.93
Education, Culture & Sports/Manpower Development	25,000,000.00	0.00	17,131,601.01	17,131,601.01
Health, Nutrition & Population Control	303,259,044.00	236,201,285.03	0.00	236,201,285.03
Social Services and Social Welfare	26,503,943.00	22,555,750.86	0.00	22,555,750.86
Economic Services	115,565,609.00	94,349,303.96	0.00	94,349,303.96
Debt Service (FE) (Interest Expense & Other Charges)	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING EXPENDITURES	1,748,493,173.00	1,666,500,222.78	17,131,601.01	1,683,631,823.79
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	354,418,594.00	389,156,191.71	31,403,794.12	420,559,985.83
ADD: NON-INCOME RECEIPTS				
CAPITAL/INVESTMENT RECEIPTS	0.00	20,630,393.34	0.00	20,630,393.34
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	20,630,393.34	0.00	20,630,393.34
OTHER NON-INCOME RECEIPTS	0.00	26,545,306.62	0.00	26,545,306.62
TOTAL NON-INCOME RECEIPTS	0.00	47,175,699.96	0.00	47,175,699.96
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	0.00	47,175,699.96	0.00	47,175,699.96
LESS: NON-OPERATING EXPENDITURES				
CAPITAL/INVESTMENT EXPENDITURES	354,418,594.00	170,948,497.25	0.00	170,948,497.25
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	354,418,594.00	170,948,497.25	0.00	170,948,497.25
TOTAL NON-OPERATING EXPENDITURES	354,418,594.00	170,948,497.25	0.00	170,948,497.25
NET INCREASE/(DECREASE) IN FUNDS	0.00	265,383,394.42	31,403,794.12	296,787,188.54
ADD: CASH BALANCE, BEGINNING	1,037,517,750.51	965,578,672.64	71,939,077.87	1,037,517,750.51
FUND/CASH AVAILABLE	1,037,517,750.51	1,230,962,067.06	103,342,871.99	1,334,304,939.05
Less: Payment of Prior Year/s Accounts Payable	131,160,210.40	131,160,210.40	0.00	131,160,210.40
CONTINUING APPROPRIATION	0.00	0.00	0.00	0.00
FUND/CASH BALANCE, END	906,357,540.11	1,099,801,856.66	103,342,871.99	1,203,144,728.65

	GF	SEF	TOTAL
FUND/CASH BALANCE, END	1,099,801,856.66	103,342,871.99	1,203,144,728.65
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	1,099,801,856.66	103,342,871.99	1,203,144,728.65
Total Assets (net of accumulated depreciation)	0.00		

Certified correct:

MA. THERESA A. FLORES

Provincial Treasurer

ELOISA UZ ZIPAGAN

Local Revenue Collection Officer IV
OIC Designee

STATEMENT OF RECEIPTS SOURCES

LGU: ISABELA

Period Covered: Q4, 2014

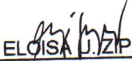
Particulars	Acct. Code	Income Target (Approved Budget)	Actual Receipts	Excess of Actual vs Target	% of Over/ (Under) to Target
LOCAL SOURCES					
TAX REVENUES		80,405,000.00	58,912,742.75	3,507,742.75	4%
REAL PROPERTY TAX		30,000,000.00	36,938,587.43	6,938,587.43	23%
Real Property Tax -Basic		30,000,000.00	36,938,587.43	6,938,587.43	23%
Current Year		18,000,000.00	20,667,788.80	2,667,788.80	15%
Fines and Penalties-Current Year		2,000,000.00	293,505.26	-1,706,494.74	-85%
Prior Year/s		8,000,000.00	12,314,988.89	4,314,988.89	54%
Fines and Penalties-Prior Year/s		2,000,000.00	3,662,304.68	1,662,304.68	83%
TAX ON BUSINESS		41,005,000.00	14,307,044.81	-1,697,955.19	-4%
Amusement Tax		1,000,000.00	45,650.00	-954,350.00	-95%
Business Tax		5,000.00	1,366,235.54	1,361,235.54	27225%
Printing & Publication Tax		5,000.00	0.00	-5,000.00	-100%
Tax on Amusement Places		0.00	0.00	0.00	0%
Other Business Taxes		0.00	1,366,235.54	1,366,235.54	0%
Franchise Tax		10,000,000.00	1,344,330.57	-8,655,669.43	-87%
Tax on Delivery Trucks and Vans		5,000,000.00	3,929,500.00	-1,070,500.00	-21%
Tax on Sand, Gravel & Other Quarry Resources		0.00	7,621,328.70	7,621,328.70	0%
Fines and Penalties-Business Taxes		0.00	0.00	0.00	0%
OTHER TAXES		9,400,000.00	7,667,110.51	-1,732,889.49	-18%
Professional Tax		400,000.00	299,228.80	-100,771.20	-25%
Real Property Transfer Tax		8,000,000.00	5,782,584.70	-2,217,415.30	-28%
Other Taxes		0.00	0.00	0.00	0%
Fines and Penalties-Other Taxes		1,000,000.00	1,585,297.01	585,297.01	59%
NON-TAX REVENUES		197,010,000.00	171,027,399.02	-25,982,600.98	-13%
REGULATORY FEES (Permits and Licenses)		2,010,000.00	825,080.00	-1,184,920.00	-59%
Permits and Licenses		2,000,000.00	825,080.00	-1,174,920.00	-59%
Other Permits & Licenses		2,000,000.00	825,080.00	-1,174,920.00	-59%
Inspection Fees		10,000.00	0.00	-10,000.00	-100%
SERVICE/USER CHARGES (Service Income)		155,000,000.00	126,876,827.46	-28,121,172.54	-18%
Clearance and Certification Fees		2,000,000.00	932,270.00	-1,067,730.00	-53%
Other Clearance and Certification		2,000,000.00	932,270.00	-1,067,730.00	-53%
Other Fees		3,000,000.00	11,141,946.90	8,141,946.90	271%
Other Service Income		3,000,000.00	11,141,946.90	8,141,946.90	271%
Hospital Fees		150,000,000.00	114,804,610.56	-35,195,389.44	-23%
INCOME FROM ECONOMIC ENTERPRISES (Business Income)		12,000,000.00	5,720,640.46	-6,279,359.54	-52%
Income from Economic Enterprises		12,000,000.00	5,720,640.46	-6,279,359.54	-52%
Income from Lease/Rental of Facilities		7,000,000.00	1,201,672.41	-5,798,327.59	-83%
Income from Trading Business		5,000,000.00	4,518,968.05	-481,031.95	-10%
OTHER INCOME/RECEIPTS (Other General Income)		28,000,000.00	37,602,851.10	9,602,851.10	34%
Interest Income		8,000,000.00	2,952,546.75	-5,047,453.25	-63%
Other General Income (Miscellaneous)		20,000,000.00	34,650,304.35	14,650,304.35	73%
Miscellaneous - Others		20,000,000.00	34,650,304.35	14,650,304.35	73%
TOTAL INCOME-LOCAL SOURCES		277,415,000.00	229,940,141.77	-22,474,858.23	-8%
EXTERNAL SOURCES					
SHARE FROM NATIONAL TAX COLLECTION		1,800,496,767.00	1,825,716,272.72	25,219,505.72	1%
INTERNAL REVENUE ALLOTMENT		1,779,592,967.00	1,779,592,967.00	0.00	0%
Current Year		1,770,256,841.00	1,770,256,841.00	0.00	0%
Prior Year		9,336,126.00	9,336,126.00	0.00	0%
OTHER SHARES FROM NATIONAL TAX COLLECTIONS		20,903,800.00	46,123,305.72	25,219,505.72	121%
Share from National Wealth		15,103,800.00	18,261,464.47	3,157,664.47	21%
Utilization of hydrothermal, geothermal and other sources of energy		0.00	18,261,464.47	18,261,464.47	0%
Others		15,103,800.00	0.00	-15,103,800.00	-100%
Share from PAGCOR/PCSO/Lotto		5,800,000.00	4,324,842.25	-1,475,157.75	-25%
Share from Tobacco Excise Tax (RA 7171)		0.00	23,536,999.00	23,536,999.00	0%

CAPITAL/INVESTMENT RECEIPTS		0.00	20,630,393.34	20,630,393.34	0%
Proceeds from Sale of Assets		0.00	0.00	0.00	0%
Proceeds from Sale of Debt Securities of Other Entities		0.00	0.00	0.00	0%
Collection of Loans Receivables (Principal)		0.00	20,630,393.34	20,630,393.34	0%
RECEIPTS FROM LOANS AND BORROWINGS (PAYABLE)		0.00	0.00	0.00	0%
Loans - Domestic		0.00	0.00	0.00	0%
Loans - Foreign		0.00	0.00	0.00	0%
Bonds Flotation		0.00	0.00	0.00	0%
OTHER NON-INCOME RECEIPTS		0.00	26,545,306.62	26,545,306.62	0%
Collection Receivables		0.00	0.00	0.00	0%
Refund of Cash Advances		0.00	26,545,306.62	26,545,306.62	0%
TOTAL INCOME/RECEIPTS FROM EXTERNAL SOURCES		1,800,496,787.00	1,872,891,972.68	72,395,205.68	4%
TOTAL GENERAL FUND		2,077,911,767.00	2,102,832,114.45	49,920,347.45	2%
SPECIAL EDUCATION FUND					
SPECIAL EDUCATION TAX					
Special Education Fund		25,000,000.00	48,424,777.08	23,424,777.08	94%
Current Year		12,000,000.00	30,672,670.68	18,672,670.68	156%
Fines and Penalties-Current Year		2,000,000.00	438,969.77	-1,561,030.23	-78%
Prior Year/s		8,000,000.00	11,776,928.59	3,776,928.59	47%
Fines and Penalties-Prior Year/s		3,000,000.00	5,536,208.04	2,536,208.04	85%
Other Receipts		0.00	45,982.22	45,982.22	0%
Interest Income		0.00	45,982.22	45,982.22	0%
TOTAL SPECIAL EDUCATION FUND		25,000,000.00	48,470,759.30	23,470,759.30	94%
GRAND TOTAL (GF + SEF)		2,102,911,767.00	2,151,302,873.75	73,391,106.75	3%
ADVANCE PAYMENT FOR RPT					
General Fund		0.00			
Special Education Fund		0.00			
TOTAL		0.00			

Certified correct:

MA. THERESA A. FLORES

Provincial Treasurer



ELOISA D. ZIPAGAN

Local Revenue Collection Officer IV

OIC Designee

STATEMENT OF EXPENDITURES

LGU: ISABELA

Period Covered: Q4, 2014

Particulars	Budget Appropriation						Actual Expenditures					Variance (Balance)
	NGAS Code	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	% of Balances to Budget
GENERAL FUND												
General Public Services	1000	242,612,387.00	1,035,552,190.00	0.00	354,418,594.00	1,632,583,171.00	212,855,456.95	1,100,538,425.98	0.00	170,948,497.25	1,484,342,380.18	9.08%
Office of the Governor/Mayor	1011	80,327,520.00	825,965,141.00	0.00	50,000,000.00	956,292,661.00	82,469,414.96	748,111,148.64	0.00	23,337,371.55	853,917,935.15	10.71%
Office of the Warden/Maintenance of the Prisoner	1012	12,145,092.00	7,391,000.00	0.00	0.00	19,536,092.00	10,603,683.73	8,416,685.13	0.00	0.00	19,020,368.86	2.64%
Office of the Vice Governor/Vice Mayor	1016	6,001,400.00	10,985,500.00	0.00	3,500,000.00	20,486,900.00	5,255,663.21	10,198,466.73	0.00	186,998.30	15,641,128.24	23.65%
Sangguniang Panlalawigan/Panlungsod/Pambayan	1021	30,305,715.00	22,178,000.00	0.00	0.00	52,483,715.00	25,577,584.42	18,598,087.07	0.00	0.00	44,175,671.49	15.83%
Support Services(Secretary to the Sanggunian)	1022	8,075,551.00	1,739,049.00	0.00	0.00	9,814,600.00	7,550,038.51	1,685,937.33	0.00	0.00	9,235,975.84	5.90%
Office of the Provincial/City/Municipal Administrator	1031	8,902,556.00	2,585,500.00	0.00	0.00	11,488,056.00	8,837,765.65	2,083,550.03	0.00	0.00	10,921,315.68	4.93%
Personnel Officer/Human Resource Management Office	1032	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0%
Office of the Planning and Development Coordinator	1041	10,229,437.00	1,520,000.00	0.00	0.00	11,749,437.00	7,609,077.33	1,423,376.76	0.00	0.00	9,032,454.09	23.12%
Office of the Civil Registrar	1051	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0%
General Services Office	1061	22,522,561.00	91,432,000.00	0.00	0.00	113,954,561.00	22,215,715.69	83,101,965.37	0.00	6,098.32	105,323,779.38	7.57%
Office of the Provincial/City/Municipal Budget Officer	1071	8,216,317.00	1,565,000.00	0.00	0.00	9,781,317.00	7,201,177.29	1,373,196.79	0.00	0.00	8,574,374.08	12.34%
Office of the Provincial/City/Municipal Accountant	1081	14,350,748.00	1,955,000.00	0.00	0.00	16,305,748.00	10,122,533.50	1,973,376.99	0.00	0.00	12,095,910.49	25.82%
Office of the Provincial/City/Municipal Treasurer	1091	18,655,207.00	9,493,000.00	0.00	0.00	28,148,207.00	13,301,011.34	7,046,863.50	0.00	0.00	20,347,874.84	27.71%
Office of the Provincial/City/Municipal Assessor	1101	11,651,533.00	1,875,000.00	0.00	0.00	13,526,533.00	7,953,532.75	1,610,438.43	0.00	0.00	9,563,971.18	29.29%
Office of the Provincial/City/Municipal Auditor	1111	0.00	912,000.00	0.00	0.00	912,000.00	0.00	277,487.77	0.00	0.00	277,487.77	69.57%
Office of the Information Officer	1121	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0%
Information Services	1121-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0%
Library Services	1122	2,970,484.00	723,000.00	0.00	0.00	3,693,484.00	408,139.37	47,347.77	0.00	0.00	455,487.14	87.67%
Office of the Legal Officer	1131	6,258,266.00	2,233,000.00	0.00	0.00	8,491,266.00	3,715,931.10	2,323,366.75	0.00	0.00	6,039,297.85	28.88%
20% Local Development Fund	1912	2,000,000.00	53,000,000.00	0.00	300,918,594.00	355,918,594.00	34,188.10	212,267,130.92	0.00	147,418,029.08	359,719,348.10	-1.07%
SOCIAL SERVICES		279,059,997.00	50,702,990.00	0.00	0.00	329,762,987.00	208,972,914.27	49,784,121.62	0.00	0.00	258,757,035.89	21.53%
Health, Nutrition & Population Control	4000	268,054,254.00	35,204,790.00	0.00	0.00	303,259,044.00	198,430,400.43	37,770,884.60	0.00	0.00	236,201,285.03	22.11%
Office of the Provincial/City/Municipal Hospital	4421	268,054,254.00	35,204,790.00	0.00	0.00	303,259,044.00	198,430,400.43	37,770,884.60	0.00	0.00	236,201,285.03	22.11%
Social Services and Social Welfare	7000	11,005,743.00	15,498,200.00	0.00	0.00	26,503,943.00	10,542,513.84	12,013,237.02	0.00	0.00	22,555,750.86	14.90%
Office of the Social Welfare and Development Officer	7611	11,005,743.00	15,498,200.00	0.00	0.00	26,503,943.00	10,542,513.84	12,013,237.02	0.00	0.00	22,555,750.86	14.90%
Economic Services	8000	91,087,209.00	24,478,400.00	0.00	0.00	115,565,609.00	76,703,300.77	17,646,003.19	0.00	0.00	94,349,303.96	18.36%
Office of the Provincial/City/Municipal Agriculturist	8711	24,625,942.00	1,937,000.00	0.00	0.00	26,562,942.00	16,870,781.32	1,919,496.69	0.00	0.00	18,790,278.01	29.26%
Office of the Veterinarian	8721	9,323,459.00	1,591,000.00	0.00	0.00	10,914,459.00	8,024,378.56	1,357,499.93	0.00	0.00	9,381,878.49	14.04%
Office of the Environment and Natural Resources Officer	8731	7,723,961.00	1,558,000.00	0.00	0.00	9,281,961.00	7,207,353.89	1,479,651.56	0.00	0.00	8,687,005.45	6.41%

