

Statement of Receipts and Expenditures

Exhibit 1-b

Municipality: SIKATUNA						Population:	
Period Covered: Q1, 2012							
Particulars	Income Target Budget Appropriation	General Fund	SEF	Trust Fund	Total (C + D + E)	% of General + SEF to Total Income (GF+SEF)	
A	B	C	D	E			
LOCAL SOURCES (9-13)	2,912,863	922,015	246,656	101,919	1,168,670	15.95%	
TAX REVENUE (10-11+12)	827,863	304,111	246,656	101,919	550,766	7.52%	
Real Property Tax	527,863	197,325	246,656	-	443,980	6.05%	
Tax on Business	150,000	70,996	-	-	70,996	0.97%	
Other Taxes	45,000	35,791	-	-	35,791	0.49%	
NON-TAX REVENUE (14-15-16+17)	2,085,000	617,904	-	-	617,904	8.43%	
Regulatory Fees (Permit and Licenses)	126,500	71,290	-	-	71,290	0.97%	
Service/User Charges (Service Income)	90,000	44,995	-	-	44,995	0.61%	
Income from Economic Enterprises (Business Income)	1,700,000	458,611	-	-	458,611	6.26%	
Other Receipts (Other General Income)	173,500	43,008	-	-	43,008	0.59%	
EXTERNAL SOURCES (19-20+21+22)	24,798,341	6,158,223	-	-	6,158,223	84.05%	
Internal Revenue Allowance	24,798,341	6,158,223	-	-	6,158,223	84.05%	
Other Grants from National Tax Collections	-	-	-	-	-	0.00%	
Inter-Local Transfer	500,000	-	-	-	-	0.00%	
Extraordinary Receipts (Grant / Donations / Aids)	-	-	-	-	-	0.00%	
TOTAL CURRENT OPERATING INCOME (8-18)	27,711,204	7,080,238	246,656	101,919	7,326,893	100.00%	
LESS: CURRENT OPERATING EXPENDITURES (23 + MOOP+FE)							
General Public Services	21,418,667	3,794,222	-	-	3,794,222	68.20%	
Department of Education	-	-	4,076	-	4,076	0.06%	
Health, Nutrition & Population Control	2,253,843	476,067	-	59,268	535,335	8.77%	
Labor & Employment	-	-	-	-	-	0.00%	
Housing & Community Development	-	-	-	-	-	0.00%	
Social Services & Social Welfare	501,646	125,197	-	-	125,197	2.31%	
Economic Services	3,537,049	934,471	-	35,977	970,448	17.21%	
Debt Service (FE) (Interest Expense & Other Charges)	-	187,170	-	-	187,170	3.45%	
TOTAL CURRENT OPERATING EXPENDITURES (23 to 32)	27,711,204	5,427,126	4,076	95,245	5,526,447	100.00%	
NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS	0	1,653,111	242,580	6,674	1,502,365	0.00%	
ADD: NON INCOME RECEIPTS							
CAPITAL INVESTMENT RECEIPTS (37-38+39)							
Proceeds from Sale of Assets	-	-	-	-	-	#DIV/0!	
Proceeds from Sale of Debt Securities of Other Entities	-	-	-	-	-	#DIV/0!	
Collection of Loans Receivables	-	-	-	-	-	#DIV/0!	
Receipts from Loans and Borrowings (41-42)	-	-	-	-	-	#DIV/0!	
Acquisition of Loans	-	-	-	-	-	#DIV/0!	
Issuance of Bonds	-	-	-	-	-	#DIV/0!	
TOTAL NON INCOME RECEIPTS (35-40)							
LESS: NON OPERATING EXPENDITURES							
CAPITAL INVESTMENT EXPENDITURES (46-47+48)	2,754,668	19,950	-	-	19,950	100.00%	
Purchase/Construct of Property Plant and Equipment (CA)	2,754,668	19,950	-	-	19,950	100.00%	
Purchase of Debt Securities of Other Entities (Investment)	-	-	-	-	-	0.00%	
Grantable Loans to Other Entities (Investment Outlay)	-	-	-	-	-	0.00%	
DEBT SERVICE (50+51) (Principal Cost)		110,570	-	-	110,570	100.00%	
Payment of Loan Amortization	-	110,570	-	-	110,570	100.00%	
Retirement Redemption of Domestic Debt Securities	-	-	-	-	-	0.00%	
TOTAL NON-OPERATING EXPENDITURES (49-49)	2,754,668	130,520	-	-	130,520		
NET INCREASE/(DECREASE) IN FUNDS (34-43-52)	(2,754,668)	1,522,591	242,580	6,674	1,771,845		
ADD: CASH BALANCE, BEGINNING							
FUNDS AVAILABLE (53-54)	(2,754,668)	1,522,591	242,580	6,674	1,771,845		
Less: Payment of Prior Year Accounts Payable	1,623,065	1,600,065	20,000	-	1,623,065		
FUND BALANCE, END (55-55)	(4,377,733)	(77,474)	219,580	6,674	148,780		
CONTINUING APPROPRIATION							
Total Assets							

Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)
 Amount set aside for payment of Prior Year Accounts Payable
 Amount set aside for Obligation not yet Due and Denominable
 Amount Available for appropriations/operations
 Fund Balance, End (should be reconciled with cash flow statement)

	GF	SEF	TF	Total
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

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Statement of Receipts Sources

Municipality: SIKATUNA					
Period Covered: Q1, 2012					
Particulars	BL or Acct. Code	Approved Budget	Actual Receipts	Actual VS Target	(Variance) to Target
LOCAL SOURCES					
TAX REVENUES (10+26+43)		477,863	304,111	(173,752)	-36%
REAL PROPERTY TAX (11+16+21)		282,863	197,325	(85,538)	-30%
Real Property Tax - Basic (12+13+14+15)		282,863	197,325	(85,538)	-30%
Current Year		200,000	146,553	(53,447)	-27%
Fines and Penalties-Current Year		12,000	-	(12,000)	100%
Prior Years		50,000	34,000	(16,997)	-32%
Fines and Penalties-Prior Years		20,863	16,769	(4,094)	-20%
Special Levy on Idle Lands (17+18+19+20)		-	-	-	#DIV/0!
Current Year		-	-	-	#DIV/0!
Fines and Penalties-Current Year		-	-	-	#DIV/0!
Prior Years		-	-	-	#DIV/0!
Fines and Penalties-Prior Years		-	-	-	#DIV/0!
Special Levy on Land Benefited by Public Works Projects		-	-	-	#DIV/0!
Current Year		-	-	-	#DIV/0!
Fines and Penalties-Current Year		-	-	-	#DIV/0!
Prior Years		-	-	-	#DIV/0!
Fines and Penalties-Prior Years		-	-	-	#DIV/0!
TAX ON BUSINESS (total of line 27+28+30 to 42)		150,000	70,996	(79,004)	-53%
Amusement Tax		-	-	-	#DIV/0!
Business Tax (28 to 36)		-	69,416	69,416	#DIV/0!
Manufacturers, Assemblers, etc		-	-	-	#DIV/0!
Wholesalers, Distributors, etc		-	-	-	#DIV/0!
Exporters, Manufacturers, Dealers, etc		-	-	-	#DIV/0!
Retailers		-	-	-	#DIV/0!
Contractors and other independent contractors		-	-	-	#DIV/0!
Banks & Other Financial Institutions		-	-	-	#DIV/0!
Peddlers		-	-	-	#DIV/0!
Printing & Publication Tax		-	-	-	#DIV/0!
Tax on Amusement Places		-	-	-	#DIV/0!
Other Business Taxes		-	69,416	69,416	#DIV/0!
Franchise Tax		-	-	-	#DIV/0!
Tax on Delivery Trucks and Vans		-	-	-	#DIV/0!
Tax on Sand, Gravel & Other Quarry Resources		-	-	-	#DIV/0!
Fines and Penalties-Business Taxes		150,000	1,580	(148,421)	98%
OTHER TAXES (total of line 44 to 49)		45,000	35,791	(9,209)	-20%
Community Tax-Corporation		-	-	-	#DIV/0!
Community Tax-Individual		45,000	35,791	(9,209)	-20%
Professional Tax		-	-	-	#DIV/0!
Real Property Transfer Tax		-	-	-	#DIV/0!
Other Taxes		-	-	-	#DIV/0!
Fines and Penalties-Other Taxes		-	-	-	#DIV/0!
NON TAX REVENUES (51+67+85+103)		2,090,000	617,904	(1,472,096)	-30%
REGULATORY FEES (Permit and Licenses) (52+62+65+66)		126,500	71,290	(55,210)	-44%
Permit and Licenses (53 to 61)		91,000	64,846	(26,154)	-30%
Fees on Weights and Measures		1,000	1,079	79	8%
Fishery Rental Fees and Privilege Fees		-	-	-	#DIV/0!
Franchising and Licensing Fees		-	-	-	#DIV/0!
Business Permit Fees		65,000	46,325	(18,675)	-30%
Building Permit Fees		25,000	8,444	(16,556)	-66%
Zoning or other Permit Fees		-	-	-	#DIV/0!
Tricycle Operators Permit Fees		-	-	-	#DIV/0!
Occupational Fees		-	-	-	#DIV/0!
Other Permit & Licenses		-	-	-	#DIV/0!
Registration Fees (63+64)		30,000	11,954	(18,046)	-60%
Cattle/Animal Registration Fees		15,000	3,420	(11,580)	-77%
Civil Registration Fees		15,000	8,534	(6,466)	-43%

Particulars	BUDGET Acct. Code	Income Target (Approved Budget)	Actual Receipts	Variance Actual vs Target	(Under) to Target
Inspection Fees		5,000	4,488	(1,012)	-18%
Fines and Penalties-Permits and Licenses		-	-	-	#DIV/0!
SERVICES CHARGES (Service Income) (68+73+78 to 84)		90,000	44,995	(45,005)	-50%
Clearance and Certification Fees (69 to 72)		90,000	43,800	(46,120)	-51%
Police Clearance		20,000	10,000	(10,000)	-50%
Secretary's Fees		50,000	22,325	(27,675)	-55%
Health Certificate		20,000	11,555	(8,445)	-42%
Other Clearance and Certification		-	-	-	#DIV/0!
Other Fees (74 to 77)		-	1,115	1,115	#DIV/0!
Garbage Fees		-	1,115	1,115	#DIV/0!
Wharfage Fees		-	-	-	#DIV/0!
Toll Fees		-	-	-	#DIV/0!
Other Service Income		-	-	-	#DIV/0!
Fines and Penalties-Service Income		-	-	-	#DIV/0!
Landing and Aeronautical Fees		-	-	-	#DIV/0!
Parking and Terminal Fees		-	-	-	#DIV/0!
Hospital Fees		-	-	-	#DIV/0!
Medical, Dental and Laboratory Fees		-	-	-	#DIV/0!
Market & Slaughterhouse Fees		-	-	-	#DIV/0!
Printing and Publication Fees		-	-	-	#DIV/0!
INCOME FROM ECONOMIC ENTERPRISES (Business Income)		1,700,000	458,811	(1,241,189)	-73%
Income from Economic Enterprises (87 to 102)		1,700,000	458,811	(1,241,189)	-73%
School Operations		-	-	-	#DIV/0!
Power Generation/Distribution		-	-	-	#DIV/0!
Hospital Operations		-	-	-	#DIV/0!
Canteen/Restaurant Operations		-	-	-	#DIV/0!
Cemetery Operations		-	-	-	#DIV/0!
Communication Facilities & Equipment Operations		-	-	-	#DIV/0!
Dormitory Operations		-	-	-	#DIV/0!
Market Operations		300,000	61,502	(238,498)	-79%
Slaughterhouse Operations		-	-	-	#DIV/0!
Transportation System Operations		-	-	-	#DIV/0!
Waterworks System Operations		1,400,000	397,110	(1,002,890)	-72%
Printing & Publication Operations		-	-	-	#DIV/0!
Income from Lease/Rental of Facilities		-	-	-	#DIV/0!
Income from Trading Business		-	-	-	#DIV/0!
Other Economic Enterprises		-	-	-	#DIV/0!
Fines and Penalties-Economic Enterprises		-	-	-	#DIV/0!
OTHER INCOME RECEIPTS (Other General Income) (104 to 10)		173,500	43,008	(130,493)	-75%
Interest Income		20,000	-	(20,000)	-100%
Dividend Income		-	-	-	#DIV/0!
Other General Income (Miscellaneous) (107 to 109)		103,500	43,008	(110,493)	-72%
Rebates on MMDA Contribution		-	-	-	#DIV/0!
Sales of Confiscated/Abandoned/Saved Goods & Proceeds		-	-	-	#DIV/0!
Miscellaneous - Others		153,500	43,008	(110,493)	-72%
TOTAL INCOME LOCAL SOURCES (0-50)		2,087,800	922,015	(1,645,845)	-84%
EXTERNAL SOURCES					
SHARE FROM NATIONAL TAX COLLECTION (113+116)		24,298,341	6,158,223	(18,140,118)	-75%
Internal Revenue Allotment (114+115)		24,298,341	6,158,223	(18,140,118)	-75%
Current Year		24,298,341	6,158,223	(18,140,118)	-75%
Prior Year		-	-	-	#DIV/0!
Other Shares from National Tax Collection (117 to 121)		-	-	-	#DIV/0!
Share from Economic Zone (RA 7227)		-	-	-	#DIV/0!
Share from EVAT		-	-	-	#DIV/0!
Share from National Wealth		-	-	-	#DIV/0!
Share from PAGCOR/PCSO/LOTO		-	-	-	#DIV/0!
Share from Tobacco Excise Tax (RA 7171)		-	-	-	#DIV/0!
EXTRAORDINARY RECEIPTS/GRANTS/DONATIONS/AIDS (123-		-	-	-	#DIV/0!
Grants and Donations (124+125)		-	-	-	#DIV/0!
Domestic		-	-	-	#DIV/0!
Foreign		-	-	-	#DIV/0!
Subsidy Income (127+128)		-	-	-	#DIV/0!

Particulars	In or Out Code	Income Target (Approved Budget)	Actual Receipts	Excess Actual / Target	(Under) to Target
Other Subsidy Income		-	-	-	#DIV/0!
Subsidy from GOCCs		-	-	-	#DIV/0!
Extraordinary Gains and Premiums (130 to 133)		-	-	-	#DIV/0!
Gain on FOREX		-	-	-	#DIV/0!
Gain on Sale of Assets		-	-	-	#DIV/0!
Premium on Bonds Payable		-	-	-	#DIV/0!
Gain on Sale of Investments		-	-	-	#DIV/0!
INTERLOCAL TRANSFERS (135+136)		500,000	-	(500,000)	-100%
Subsidy from LOUs		-	-	-	#DIV/0!
Subsidy from Other Funds		500,000	-	(500,000)	-100%
CAPITAL INVESTMENT RECEIPTS (138 to 140)		-	-	-	#DIV/0!
Proceeds from Sale of Assets		-	-	-	#DIV/0!
Proceeds from Sale of Debt Securities or Other Entities		-	-	-	#DIV/0!
Collection of Loans Receivables (Principal)		-	-	-	#DIV/0!
RECEIPTS FROM LOANS AND BORROWINGS (Payable) (142 U)		-	-	-	#DIV/0!
Loans - Foreign		-	-	-	#DIV/0!
Loans - Domestic		-	-	-	#DIV/0!
Bonds Flotation		-	-	-	#DIV/0!
TOTAL INCOME/RECEIPTS FROM EXTERNAL SOURCES (112+12)		24,798,341	6,158,223	(18,640,118)	-75%
TOTAL GENERAL FUND (110+145)		27,366,204	7,030,238	(20,255,966)	-74%
SPECIAL EDUCATION FUND					
Special Education Tax (149 to 152)		345,000	246,856	(98,144)	-29%
Current Year		250,000	183,191	(66,809)	-27%
Fines and Penalties-Current Year		15,000	-	(15,000)	-100%
Prior Years		60,000	42,504	(17,496)	-29%
Fines and Penalties-Prior Years		20,000	20,951	951	5%
Donation/Grants/Aid (154)		-	-	-	#DIV/0!
Grants and Donations (155+156)		-	-	-	#DIV/0!
Foreign		-	-	-	#DIV/0!
Domestic		-	-	-	#DIV/0!
Other Receipts (158+159)		-	-	-	#DIV/0!
Interest Income		-	-	-	#DIV/0!
Other Business Income (Miscellaneous)		-	-	-	#DIV/0!
Other Subsidy Income		-	-	-	#DIV/0!
INTERLOCAL TRANSFERS (162+163)		-	-	-	#DIV/0!
Subsidy from LOUs		-	-	-	#DIV/0!
Subsidy from Other Funds		-	-	-	#DIV/0!
RECEIPTS FROM LOANS AND BORROWINGS (Payable) (165+16)		-	-	-	#DIV/0!
Loans - Foreign		-	-	-	#DIV/0!
Loans - Domestic		-	-	-	#DIV/0!
TOTAL SPECIAL EDUCATION FUND (148+153+157+160+161+16)		345,000	246,856	(98,144)	-29%
GRAND TOTAL (GF + SE) (146+167)		27,711,204	7,326,893	(20,384,311)	-74%

Certified correct

Municipal Treasurer