

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

LGU: Wao, Lanao del Sur
GENERAL FUND

Particular 1	Account Code 2	Income Classification 3	Past Year 2016 Actual 4	Current Year Appropriation 2017			Budget Year 2018 Proposed 8
				First Semester Actual 5	Second Semester Estimate 6	Total 7	
I. BEGINNING CASH BALANCE							
Continuing Appropriations							
Municipal Development Fund			19,940,094.41	2,610,713.05	4,101,746.16	6,712,459.21	
Local Disaster Risk Reduction Management Fund			12,056,548.79	2,967,700.92	10,972,162.74	13,939,863.66	
Capital Outlay			3,376,815.09	2,538,995.60	3,722,580.88	6,261,576.48	
II. Receipts							
A. LOCAL SOURCES							
1. Tax Revenue							
a. Real Property Tax (RPT)							
I. Basic RPT	4-01-02-040	R	1,292,948.84	701,947.87	221,947.87	480,000.00	480,000.00
II. Special Educational Fund	4-01-02-050	R					
b. Business Tax	4-01-03-030	R	3,298,337.79	2,789,358.32	1,082,841.68	3,872,200.00	3,905,000.00
c. Other Local Tax	4-01-04-990	R	535,885.44	459,585.91	134,164.09	593,750.00	593,750.00
Total Tax Revenue			5,127,172.07	3,950,892.10	995,057.90	4,945,950.00	4,978,750.00
2. Non-Tax Revenue							
a. Regulatory Fees	4-02-01-010	R	1,091,446.26	965,236.52	1,186.52	964,050.00	1,031,250.00
b. Service/User Charges	4-02-01-990	R	754,625.00	346,817.60	69,182.40	416,000.00	416,000.00
c. Receipts from Economic Enterprises			10,231,019.00				
d. Other Receipts	4-02-02-990	R	235,346.12	2,895,655.59	4,278,344.41	7,174,000.00	7,624,000.00
Total Non-Tax Revenue			12,312,436.38	4,207,709.71	4,346,340.29	8,554,050.00	9,071,250.00
TOTAL LOCAL SOURCES			17,439,608.45	8,158,601.81	5,341,398.19	13,500,000.00	14,050,000.00

B. EXTERNAL SOURCES							
1. Internal Revenue Allotment (IRA)	4-01-06-010	R	135,537,445.00	78,377,628.00	78,377,622.00	156,755,250.00	168,406,537.00
2. Share from National Wealth	4-01-06-030	NR	1,254,862.32				
3. Share from GOCCS(PAGCOR & PCSO)	4-04-01-020	NR					
4. Inter-Local Transper		NR					
4. Extraordinary Receipts/Grants/Donations	4-04-02-010	NR	1,363,500.00				
TOTAL EXTENRAL SOURCES			138,155,807.32	78,377,628.00	78,377,622.00	156,755,250.00	168,406,537.00
TOTAL RECEIPTS			155,595,415.77	86,536,229.81	83,719,020.19	170,255,250.00	182,456,537.00
III. Expenditures							
PERSONAL SERVICES							
Salaries & Wages							
Salaries & Wages -Regular	5-01-01-010		27,097,153.87	12,073,304.00	20,388,187.00	32,461,491.00	36,765,629.00
Salaries & Wages - Casual	5-01-01-020		5,950,000.00	2,911,138.32	4,974,606.68	7,885,745.00	3,738,612.00
Other Compensation							
Personal Economic Relief Allowance(PERA)	5-01-02-010		2,760,000.00	1,066,000.00	1,862,000.00	2,928,000.00	3,816,000.00
Representation Allowance (RA)	5-01-02-020		1,912,500.00	733,125.00	1,179,375.00	1,912,500.00	1,912,500.00
Representation Allowance (TA)	5-01-02-030		1,912,500.00	733,125.00	1,179,375.00	1,912,500.00	1,912,500.00
Clothing Allowance	5-01-02-040		575,000.00	530,000.00	80,000.00	610,000.00	795,000.00
Productivity Enhancement Incentive Bonus (PEI)	5-01-02-080		2,310,474.00		610,000.00	610,000.00	795,000.00
Honoraria	5-01-02-100			28,000.00	307,820.00	335,820.00	150,000.00
Longivity Pay	5-01-02-120		200,000.00	115,000.00	85,000.00	200,000.00	150,000.00
Overtime & Night Pay	5-01-02-130		200,000.00	149,681.48	318.52	150,000.00	145,547.85
Year End Bonus	5-01-02-140		2,310,474.00	2,402,195.40	3,008,053.10	5,410,248.50	6,750,706.83
Cash Gift	5-01-02-150		575,000.00		610,000.00	610,000.00	795,000.00
Other Bonuses & Allowances	5-01-02-990						
Anniversary Bonus	5-01-02-990		381,000.00				
Compensation Adjustment Fund	5-01-02-990		700,000.00	6,000.00	226,732.37	232,732.37	
Enhancement Performance Based Bonus (EPBB)	5-01-02-990				1,352,562.13	1,352,562.13	3,375,353.42
Personnel Benefit Contribution							
Retirement & Life Insurance Premiums	5-01-03-010		3,327,082.56	1,446,300.96	2,449,077.96	3,895,378.92	4,860,508.92

PAG-IBIG Contributions	5-01-03-020		554,513.76	219,649.36	429,580.46	649,229.82	810,084.82
PHILHEALTH Contributions	5-01-03-030		303,450.00	117,038.50	197,811.50	314,850.00	397,500.00
Employees Compensation Insurance Premium	5-01-03-040		138,000.00	52,953.12	93,046.88	146,000.00	190,544.16
Other Personnel Benefits							
Terminal Leave	5-01-04-030		6,100,000.00	1,687,684.15	312,315.85	2,000,000.00	2,657,450.00
TOTAL PERSONAL SERVICES			57,307,148.19	24,271,195.29	39,345,862.45	63,617,057.74	70,017,937.00
MAINTENANCE & OTHER OPERATING EXPENSES							
Travelling Expenses							
Travelling Expenses	5-02-01-010		3,363,300.00	2,607,091.26	1,253,208.74	3,860,300.00	3,930,000.00
Training & Scholarship Expenses							
Training Expenses	5-02-02-010		2,001,710.00	1,218,718.80	934,881.20	2,153,600.00	2,182,600.00
Scholarship Grants/Expenses	5-02-02-020			27,000.00	363,000.00	390,000.00	390,000.00
Supplies & Materials Expenses							
Office Supplies Expense	5-02-03-010		700,000.00	595,469.80	804,530.20	1,400,000.00	1,378,000.00
Accountables Forms	5-02-03-020		200,000.00	125,000.00	75,000.00	200,000.00	200,000.00
Fuel, Oil & Lubricants Expense	5-02-03-090		5,611,200.00	2,578,502.24	3,276,497.76	5,855,000.00	6,045,000.00
Utility Expenses							
Water	5-02-04-010		450,000.00	206,335.26	393,664.74	600,000.00	600,000.00
Light	5-02-04-020		1,800,000.00	835,225.86	1,364,774.14	2,200,000.00	2,200,000.00
Communication							
Telephone/Mobile Expense	5-02-05-020		681,400.00	458,432.62	306,017.38	764,450.00	791,650.00
Internet Expense	5-02-05-030		156,600.00	79,286.69	124,501.31	203,788.00	230,688.00
Cable, Satelite, Telegraph & Radio Expense	5-02-05-040		3,600.00	64,015.00	459,985.00	524,000.00	227,600.00
Awards/Rewards Expenses							
Award/Rewards Expense	5-02-06-010		1,552,635.13	876,000.00	168,042.26	1,044,042.26	552,038.16
Prizes/Sports	5-02-06-020		1,100,000.00	523,250.00	676,750.00	1,200,000.00	1,200,000.00
Surveying, Research, Exploration and Development. Exp.							
Survey Expenses	5-02-07-010			333,927.50	166,072.50	500,000.00	500,000.00
Research, Exploration & Development Exp.	5-02-07-020			374,201.10	125,798.90	500,000.00	500,000.00
Confidential, Intellegence & Extraordinary Expenses							
Confidential Expenses	5-02-10-010		2,000,000.00				600,000.00

Extraordinary & Miscellaneous Expense	5-02-10-030		65,523.00	48,087.00	18,493.00	66,580.00	66,580.00
Professional Services							
Legal Services	5-02-11-010			41,500.00	158,500.00	200,000.00	200,000.00
Auditing Services	5-02-11-020		1,000,000.00	836,589.00	163,411.00	1,000,000.00	1,000,000.00
General Services							
Janitorial Services	5-02-12-020			374,925.00	125,075.00	500,000.00	750,000.00
Security Services	5-02-12-030			599,990.00	10.00	600,000.00	850,000.00
Other General Services	5-02-12-990		7,000,000.00	4,334,622.50	3,721,877.50	8,056,500.00	9,550,000.00
Repair & Maintenance							
Repair & Maintenance-Building & Other Structures	5-02-13-040		1,030,000.00	845,780.30	1,254,219.70	2,100,000.00	1,200,000.00
Repair & Maintenance-Office Equipment	5-02-13-050		1,820,000.00	490,817.42	254,182.58	745,000.00	786,900.00
Repair & Maintenance-Transportation Eqpt.	5-02-13-060		4,690,000.00	1,108,133.61	4,251,866.39	5,360,000.00	5,121,700.00
Repair & Maintenance-Furniture & Fixtures	5-02-13-070			38,533.90	11,466.10	50,000.00	
Taxes, Insurance Premium & Others							
Fidelity Bond Premium	5-02-16-020		225,000.00	280,000.00	147,500.00	427,500.00	427,500.00
Insurance Expenses	5-02-16-030		125,000.00	62,238.79	268,761.21	331,000.00	331,000.00
Other Maintenance & Operating Expenses							
Advertising Expenses	5-02-99-010			6,764.80	43,235.20	50,000.00	50,000.00
Printing & Publication Expenses	5-02-99-020		60,000.00	50,360.00	9,640.00	60,000.00	60,000.00
Transportation & Delivery Expenses	5-02-99-040				25,000.00	25,000.00	25,000.00
Subscription Expenses/Computerization	5-02-99-070		885,000.00	463,974.99	504,777.01	968,752.00	768,752.00
Other Maintenance & Operating Expenses							
Peace & Order Expenses	5-02-99-990		2,100,000.00	679,913.00	320,087.00	1,000,000.00	
Araw ng Wao	5-02-99-990		1,000,000.00	1,497,000.00	3,000.00	1,500,000.00	1,500,000.00
Pioneer's/Settler's Day	5-02-99-990		200,000.00	300,000.00	-	300,000.00	300,000.00
Debt Cap	5-02-99-990		100,000.00				
Other Expenses	5-02-99-990		2,976,566.13	2,493,996.70	446,003.30	2,940,000.00	2,940,000.00
Formulation of Mandatory Codes	5-02-99-990		300,000.00	177,627.32	222,372.68	400,000.00	400,000.00
BCRS	5-02-99-990		75,000.00	73,000.00	27,000.00	100,000.00	100,000.00
TOTAL MOOE			43,272,534.26	25,706,310.46	22,469,201.80	48,175,512.26	47,955,008.16
CAPITAL OUTLAY					-		

Building & Other Structures							
Building	1-07-04-010				4,000,000.00	4,000,000.00	4,000,000.00
Machinery & Equipment							
Office Equipment	1-07-05-020		4,628,000.00	467,707.40	982,292.60	1,450,000.00	566,000.00
Information & Communication Technology Eqpt.	1-07-05-030			209,266.95	245,733.05	455,000.00	833,000.00
Communication Equipment	1-07-05-070			40,000.00	280,000.00	320,000.00	420,000.00
Printing Equipment	1-07-05-120			32,990.00	57,010.00	90,000.00	138,500.00
Other Machinery & Equipment	1-07-05-990			51,290.00	103,710.00	155,000.00	150,000.00
Transportation Equipment							
Motor Vehicles	1-07-06-010						230,000.00
Furniture, Fixtures and Books							
Furniture & Fixtures	1-07-07-010			112,149.00	187,851.00	300,000.00	624,500.00
Books	1-07-07-020			6,932.00	13,068.00	20,000.00	60,000.00
TOTAL CAPITAL OUTLAY			4,628,000.00	920,335.35	5,869,664.65	6,790,000.00	7,022,000.00
SPECIAL PURPOSE APPROPRIATION (SPA's)							
20% Municipal Development Fund (MDF)			27,054,471.00	8,574,369.85	22,776,680.15	31,351,050.00	33,681,307.40
5% Local Disaster Risk Reduction Mngt. Fund (LDRRMF)			7,388,617.75	3,949,124.00	4,563,638.50	8,512,762.50	9,122,826.85
5% Gender and Development (GAD)			7,528,000.00	4,289,676.50	4,223,086.00	8,512,762.50	9,122,826.85
1% OSCA/PWD			1,477,723.55	507,008.50	1,195,544.00	1,702,552.50	1,824,565.37
1% Children Protection			100,000.00	29,526.00	1,538,026.50	1,567,552.50	1,684,065.37
Barangay Aid	5-02-14-030		26,000.00	26,000.00	-	26,000.00	26,000.00
Peace and Order Fund							2,000,000.00
TOTAL SPECIAL PURPOSE APPROPRIATION (SPA's)			43,574,812.30	17,375,704.85	34,296,975.15	51,672,680.00	57,461,591.84
Total Expenditures	5-02-14-030		148,782,494.75	68,273,545.95	101,981,704.05	170,255,250.00	182,456,537.00
IV. Ending Balance			6,812,921.02			-	-

We hereby certify that the information presented above are true and orrect. We further certify that the foregoing estimated receipts are reasonably projected as collected for Budget Year 2017.

EDGAR B. DEMEGILLO
Municipal Treasurer

MILAGROS H. PANISAN
Municipal Budget Officer

BELLA S. BOBADILLA
MPDC

REYNOLD L. JORING, CPA
Municipal Accountant

Approved:

BOBBY B. BALICAO
Municipal Mayor