

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

LGU: Wao, Lanao del Sur
GENERAL FUND

Particular 1	Account Code 2	Income Classification 3	Past Year 2015 Actual 4	Current Year Appropriation 2016			Budget Year 2017 Proposed 8
				First Semester Actual 5	Second Semester Estimate 6	Total 7	
I. Beginning Cash Balance							
Continuing Appropriations							
Municipal Development Fund			19,776,629.09	8,656,919.40	11,283,175.01	19,940,094.41	
Local Disaster Risk Reduction Management Fund			9,390,495.43	4,352,217.90	7,704,330.89	12,056,548.79	
Capital Outlay			1,294,833.09	370,020.70	3,006,794.39	3,376,815.09	
II. Receipts							
A. Local Sources							
1. Tax Revenue							
a. Real Property Tax (RPT)							
I. Basic RPT	4-01-02-040	R	627,055.61	918,648.48	229,662.12	1,148,310.60	480,000.00
II. Special Educational Fund	4-01-02-050	R					
b. Business Tax	4-01-03-030	R	2,217,690.90	2,946,294.63	736,573.65	3,682,868.28	3,872,200.00
c. Other Local Tax	4-01-04-990	R	484,229.55	311,733.30	77,933.32	389,666.62	593,750.00
Total Tax Revenue			3,328,976.06	4,176,676.41	1,044,169.09	5,220,845.50	4,945,950.00
2. Non-Tax Revenue							
a. Regulatory Fees	4-02-01-010	R	1,379,288.92	730,954.86	182,738.71	913,693.57	964,050.00
b. Service/User Charges	4-02-01-990	R	490,145.41	450,721.00	112,680.25	563,401.25	416,000.00
c. Receipts from Economic Enterprises						-	
d. Other Receipts	4-02-02-990	R	10,566,912.12	2,388,752.12	3,413,307.56	5,802,059.68	7,174,000.00
Total Non-Tax Revenue			12,436,346.45	3,570,427.98	3,708,726.52	7,279,154.50	8,554,050.00
Total Local Sources			15,765,322.51	7,747,104.39	4,752,895.61	12,500,000.00	13,500,000.00

B. External Sources							
1. Internal Revenue Allotment (IRA)	4-01-06-010	R	123,390,507.00	67,768,722.00	67,503,633.00	135,272,355.00	156,755,250.00
2. Share from National Wealth	4-01-06-030	NR	1,561,801.87	308,673.88		308,673.88	
3. Share from GOCCS(PAGCOR & PCSO)	4-04-01-020	NR	98,608.04				
4. Extraordinary Receipts/Grants/Donations	4-04-02-010	NR	555,000.00	1,330,000.00		1,330,000.00	
Total Local External Sources			125,605,916.91	69,407,395.88	67,503,633.00	136,911,028.88	156,755,250.00
Total Receipts			141,371,239.42	77,154,500.27	72,256,528.61	149,411,028.88	170,255,250.00
III. Expenditures							
Personal Services							
Salaries & Wages							
Salaries & Wages -Regular	5-01-01-010		24,204,523.00	13,005,747.23	14,719,940.77	27,725,688.00	32,461,491.00
Salaries & Wages - Casual	5-01-01-020		6,948,849.60	2,924,000.00	3,026,000.00	5,950,000.00	7,885,745.00
Other Compensation							
Personal Economic Relief Allowance(PERA)	5-01-02-010		2,408,000.00	1,226,000.00	1,534,000.00	2,760,000.00	2,928,000.00
Representation Allowance (RA)	5-01-02-020		1,753,125.00	879,750.00	1,032,750.00	1,912,500.00	1,912,500.00
Representation Allowance (TA)	5-01-02-030		1,753,125.00	879,750.00	1,032,750.00	1,912,500.00	1,912,500.00
Clothing Allowance	5-01-02-040		505,000.00	485,000.00	90,000.00	575,000.00	610,000.00
Productivity Enhancement Incentive Bonus (PEI)	5-01-02-080		505,000.00		2,310,474.00	2,310,474.00	610,000.00
Honoraria	5-01-02-100						335,820.00
Longevity Pay	5-01-02-120		115,000.00	50,000.00	150,000.00	200,000.00	200,000.00
Overtime & Night Pay	5-01-02-130		91,151.27	200,000.00	-	200,000.00	150,000.00
Year End Bonus	5-01-02-140		2,005,641.80	1,588,404.00	722,070.00	2,310,474.00	5,410,248.50
Cash Gift	5-01-02-150		501,000.00		575,000.00	575,000.00	610,000.00
Other Bonuses & Allowances	5-01-02-990		5,866,607.00				
Anniversary Bonus	5-01-02-990			381,000.00	-	381,000.00	
Compensation Adjustment Fund	5-01-02-990		651,082.08	472,206.62	227,793.38	700,000.00	232,732.37
Enhancement Performance Based Bonus (EPBB)	5-01-02-990						1,352,562.13

Personnel Benefit Contribution							
Retirement & Life Insurance Premiums	5-01-03-010		2,888,914.60	1,528,712.89	1,798,369.67	3,327,082.56	3,895,378.92
PAG-IBIG Contributions	5-01-03-020		443,673.54	231,883.98	322,629.78	554,513.76	649,229.82
PHILHEALTH Contributions	5-01-03-030		261,081.32	133,593.78	169,856.22	303,450.00	314,850.00
Employees Compensation Insurance Premium	5-01-03-040		120,910.08	62,233.23	75,766.77	138,000.00	146,000.00
Other Personnel Benefits							
Terminal Leave	5-01-04-030		1,336,742.89	1,893,867.80	4,206,132.20	6,100,000.00	2,000,000.00
Maintenance and Other Operating Expenses							
Travelling Expenses							
Travelling Expenses	5-02-01-010		3,142,200.00	1,771,597.00	1,591,703.00	3,363,300.00	3,860,300.00
Training & Scholarship Expenses							
Training Expenses	5-02-02-010		1,695,820.00	1,034,380.51	967,329.49	2,001,710.00	2,153,600.00
Scholarship Grants/Expenses	5-02-02-020						390,000.00
Supplies & Materials Expenses							
Office Supplies Expense	5-02-03-010		744,698.00	374,077.54	325,922.46	700,000.00	1,400,000.00
Accountables Forms	5-02-03-020		200,000.00	91,336.00	108,664.00	200,000.00	200,000.00
Fuel, Oil & Lubricants Expense	5-02-03-090		5,496,200.00	2,314,269.43	3,296,930.57	5,611,200.00	5,855,000.00
Utility Expenses							
Water	5-02-04-010		300,000.00	263,862.51	186,137.49	450,000.00	600,000.00
Light	5-02-04-020		1,800,000.00	1,196,763.51	603,236.49	1,800,000.00	2,200,000.00
Communication							
Telephone/Mobile Expense	5-02-05-020		668,200.00	385,893.36	295,506.64	681,400.00	764,450.00
Internet Expense	5-02-05-030		108,000.00	64,416.56	92,183.44	156,600.00	203,788.00
Cable, Satelite, Telegraph & Radio Expense	5-02-05-040			1,500.00	2,100.00	3,600.00	524,000.00
Awards/Rewards Expenses							
Award/Rewards Expense	5-02-06-010		851,788.93	1,342,000.00	210,635.13	1,552,635.13	1,044,042.26
Prizes/Sports	5-02-06-020		1,024,420.63	976,800.00	123,200.00	1,100,000.00	1,200,000.00

Surveying, Research, Exploration and Development. Exp.							
Survey Expenses	5-02-07-010						500,000.00
Research, Exploration & Development Exp.	5-02-07-020						500,000.00
Confidential, Intelligence & Extraordinary Expenses							
Confidential Expenses	5-02-10-010		1,500,000.00	1,000,000.00	1,000,000.00	2,000,000.00	
Extraordinary & Miscellaneous Expense	5-02-10-030		658,607.00	32,761.50	32,761.50	65,523.00	66,580.00
Professional Services							
Legal Services	5-02-11-010						200,000.00
Auditing Services	5-02-11-020		760,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00
General Services							
Janitorial Services	5-02-12-020						500,000.00
Security Services	5-02-12-030						600,000.00
Other General Services	5-02-12-990		6,650,000.00	4,577,525.00	2,422,475.00	7,000,000.00	8,056,500.00
Repair & Maintenance							
Repair & Maintenance-Land Improvements	5-02-13-020		2,765,664.32				
Repair & Maintenance-Building & Other Structures	5-02-13-040		700,000.00	67,340.00	962,660.00	1,030,000.00	2,100,000.00
Repair & Maintenance-Office Equipment	5-02-13-050		1,590,000.00	1,196,487.03	623,512.97	1,820,000.00	745,000.00
Repair & Maintenance-Transportation Eqpt.	5-02-13-060		4,190,000.00	2,488,168.73	2,201,831.27	4,690,000.00	5,360,000.00
Repair & Maintenance-Furniture & Fixtures	5-02-13-070						50,000.00
Taxes, Insurance Premium & Others							
Fidelity Bond Premium	5-02-16-020		225,000.00	150,000.00	75,000.00	225,000.00	427,500.00
Insurance Expenses	5-02-16-030		85,000.00	84,435.08	40,564.92	125,000.00	331,000.00
Other Maintenance & Operating Expenses							
Advertising Expenses	5-02-99-010						50,000.00
Printing & Publication Expenses	5-02-99-020		35,000.00	35,000.00	-	35,000.00	60,000.00
Transportation & Delivery Expenses	5-02-99-040						25,000.00
Subscription Expenses/Computerization	5-02-99-070		385,000.00	226,296.00	658,704.00	885,000.00	968,752.00

Other Maintenance & Operating Expenses							
Peace & Order Expenses	5-02-99-990		1,500,000.00	1,029,000.00	1,071,000.00	2,100,000.00	1,000,000.00
Araw ng Wao	5-02-99-990		1,000,000.00	1,000,000.00	-	1,000,000.00	1,500,000.00
Pioneer's/Settler's Day	5-02-99-990		200,000.00	200,000.00	-	200,000.00	300,000.00
Debt Cap	5-02-99-990		100,000.00	100,000.00	-	100,000.00	
Other Expenses	5-02-99-990		3,513,471.78	2,043,269.32	796,730.68	2,840,000.00	2,940,000.00
Formulation of Mandatory Codes	5-02-99-990		300,000.00	60,000.00	240,000.00	300,000.00	400,000.00
BCRS	5-02-99-990		100,000.00	75,000.00	-	75,000.00	100,000.00
Financial Expenses					-		
Interest Expense	5-03-01-030		50,000.00		-		
Capital Outlay					-		
Building & Other Structures					-		
Building	1-07-04-010				-		4,000,000.00
Machinery & Equipment					-		
Office Equipment	1-07-05-020		5,143,750.00	379,192.78	4,248,807.22	4,628,000.00	1,450,000.00
Information & Communication Technology Eqpt.	1-07-05-030				-		455,000.00
Communication Equipment	1-07-05-070				-		320,000.00
Printing Equipment	1-07-05-120				-		90,000.00
Other Machinery & Equipment	1-07-05-990				-		155,000.00
Furniture, Fixtures and Books					-		
Furniture & Fixtures	1-07-07-010				-		300,000.00
Books	1-07-07-020				-		20,000.00

Special Purpose Appropriation (SPAs)							
20% Municipal Development Fund (MDF)			24,572,493.80	11,686,173.40	15,368,297.60	27,054,471.00	31,351,050.00
5% Local Disaster Risk Reduction Mngt. Fund (LDRRMF)			6,673,873.45	382,796.09	7,005,821.66	7,388,617.75	8,512,762.50
5% Gender and Development (GAD)			7,201,000.00	3,055,462.54	4,472,537.46	7,528,000.00	8,512,762.50
1% OSCA/PWD			1,334,774.69	383,860.00	1,093,863.55	1,477,723.55	1,702,552.50
1% Children Protection			100,000.00	30,000.00	70,000.00	100,000.00	1,567,552.50
Barangay Aid			26,000.00		26,000.00	26,000.00	26,000.00
Total Expenditures	5-02-14-030		139,750,389.78	67,041,813.42	82,207,649.33	149,249,462.75	170,255,250.00
IV. Ending Balance			1,620,849.64			161,566.13	-

We hereby certify that the information presented above are true and correct. 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:

Engr. AL B. BELOTENDOS
Acting Municipal Mayor