

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

LGU: Wao, Lanao del Sur

GENERAL FUND

Particular 1	Account Code 2	Income Classification 3	Past Year 2017 Actual 4	Current Year Appropriation 2018			Budget Year 2018 Proposed 8
				First Semester Actual 5	Second Semester Estimate 6	Total 7	
I. BEGINNING CASH BALANCE			26,432,277.39			25,029,985.73	
Continuing Appropriations							
Municipal Development Fund			6,712,459.21	5,285,347.37	3,585,426.75	8,870,774.12	
Local Disaster Risk Reduction Management Fund			13,939,863.66	3,235,000.00	10,158,982.91	13,393,982.91	
Capital Outlay			6,261,576.48	1,544,003.00	1,079,312.65	2,623,315.65	
II. Receipts							
A. LOCAL SOURCES							
1. Tax Revenue							
a. Real Property Tax (RPT)							
I. Basic RPT	4-01-02-040	R	901,741.26	894,037.29	414,037.29	480,000.00	480,000.00
II. Special Educational Fund	4-01-02-050	R					
b. Business Tax	4-01-03-030	R	3,250,324.66	3,539,696.60	365,303.40	3,905,000.00	4,155,000.00
c. Other Local Tax	4-01-04-990	R	640,430.23	454,104.46	139,645.54	593,750.00	593,750.00
Total Tax Revenue			4,792,496.15	4,887,838.35	918,986.23	4,978,750.00	5,228,750.00
2. Non-Tax Revenue							
a. Regulatory Fees	4-02-01-010	R	1,329,477.13	1,021,494.84	9,755.16	1,031,250.00	1,156,250.00
b. Service/User Charges	4-02-01-990	R	539,079.60	502,708.00	86,708.00	416,000.00	541,000.00
c. Receipts from Economic Enterprises	4-02-01-990	R	7,984,948.00	4,678,527.50	2,945,472.50	7,624,000.00	7,624,000.00
d. Other Receipts	4-02-02-990	R	445,827.59	271,680.00			
Total Non-Tax Revenue			10,299,332.32	6,474,410.34	2,770,255.66	9,071,250.00	9,321,250.00
TOTAL LOCAL SOURCES			15,091,828.47	11,362,248.69	3,689,241.89	14,050,000.00	14,550,000.00

B. EXTERNAL SOURCES							
1. Internal Revenue Allotment (IRA)	4-01-06-010	R	156,755,250.00	78,377,628.00	90,028,909.00	168,406,537.00	185,609,463.00
2. Share from National Wealth	4-01-06-030	NR	1,899,343.57	952,408.11		952,408.11	
3. Share from GOCCS(PAGCOR & PCSO)	4-04-01-020	NR					
4. Inter-Local Transper		NR	128,922.36				
4. Extraordinary Receipts/Grants/Donations	4-04-02-010	NR	1,526,400.00				
TOTAL EXTENRAL SOURCES			160,309,915.93	79,330,036.11	90,028,909.00	169,358,945.11	185,609,463.00
TOTAL RECEIPTS			175,401,744.40	90,692,284.80	93,718,150.89	183,408,945.11	200,159,463.00
III. Expenditures							
PERSONAL SERVICES							
Salaries & Wages							
Salaries & Wages -Regular	5-01-01-010		28,992,612.04	13,530,211.00	22,940,418.00	36,470,629.00	40,277,431.00
Salaries & Wages - Casual	5-01-01-020		6,595,641.72	1,683,676.00	2,054,936.00	3,738,612.00	5,057,606.00
Other Compensation							
Personal Economic Relief Allowance(PERA)	5-01-02-010		2,554,000.00	1,466,000.00	2,350,000.00	3,816,000.00	4,032,000.00
Representation Allowance (RA)	5-01-02-020		1,759,500.00	733,125.00	1,179,375.00	1,912,500.00	1,912,500.00
Representation Allowance (TA)	5-01-02-030		1,759,500.00	733,125.00	1,179,375.00	1,912,500.00	1,912,500.00
Clothing Allowance	5-01-02-040		530,000.00	857,000.00	83,000.00	940,000.00	1,008,000.00
Productivity Enhancement Incentive Bonus (PEI)	5-01-02-080		532,000.00		795,000.00	795,000.00	845,000.00
Honoraria	5-01-02-100		181,910.00	107,460.00	42,540.00	150,000.00	250,000.00
Longivity Pay	5-01-02-120		160,000.00	90,000.00	60,000.00	150,000.00	150,000.00
Overtime & Night Pay	5-01-02-130		219,047.53	293,564.62	1,983.23	295,547.85	250,000.00
Year End Bonus	5-01-02-140		4,809,063.00	3,043,919.00	3,706,787.83	6,750,706.83	7,555,839.50
Cash Gift	5-01-02-150		531,000.00		795,000.00	795,000.00	845,000.00
Other Bonuses & Allowances	5-01-02-990						
Compensation Adjustment Fund	5-01-02-990						
Enhancement Performance Based Bonus (EPBB)	5-01-02-990				3,375,353.42	3,375,353.42	3,777,919.75
Personnel Benefit Contribution							
Retirement & Life Insurance Premiums	5-01-03-010		3,468,828.10	1,852,359.05	3,008,149.87	4,860,508.92	5,440,204.44
PAG-IBIG Contributions	5-01-03-020		577,462.62	297,298.44	512,786.38	810,084.82	906,700.74

PHILHEALTH Contributions	5-01-03-030		277,437.50	173,170.88	224,329.12	397,500.00	487,335.00
Employees Compensation Insurance Premium	5-01-03-040		127,641.60	74,035.05	116,509.11	190,544.16	201,600.00
Other Personnel Benefits							
Terminal Leave	5-01-04-030		2,000,000.00	2,523,953.99	133,496.01	2,657,450.00	4,021,148.57
Other Benefits	5-01-04-990		3,907,732.37				
TOTAL PERSONAL SERVICES			58,983,376.48	27,458,898.03	42,559,038.97	70,017,937.00	78,930,785.00
MAINTENANCE & OTHER OPERATING EXPENSES							
Travelling Expenses							
Travelling Expenses	5-02-01-010		4,102,088.00	2,567,598.16	1,362,401.84	3,930,000.00	4,326,024.07
Training & Scholarship Expenses							
Training Expenses	5-02-02-010		2,084,543.75	1,173,818.28	1,008,781.72	2,182,600.00	2,311,290.00
Scholarship Grants/Expenses	5-02-02-020		264,900.00	237,000.00	153,000.00	390,000.00	390,000.00
Supplies & Materials Expenses							
Office Supplies Expense	5-02-03-010		920,187.35	519,675.83	858,324.17	1,378,000.00	1,299,882.00
Accountables Forms	5-02-03-020		150,000.00	120,000.00	80,000.00	200,000.00	200,000.00
Fuel, Oil & Lubricants Expense	5-02-03-090		5,771,643.56	4,421,663.68	1,623,336.32	6,045,000.00	6,186,345.00
Utility Expenses							
Water	5-02-04-010		471,668.29	296,826.54	303,173.46	600,000.00	600,000.00
Light	5-02-04-020		1,883,689.49	1,004,546.80	1,195,453.20	2,200,000.00	2,200,000.00
Communication							
Telephone/Mobile Expense	5-02-05-020		795,056.53	443,256.21	348,393.79	791,650.00	975,395.07
Internet Expense	5-02-05-030		177,718.18	118,259.79	112,428.21	230,688.00	284,174.00
Cable, Satellite, Telegraph & Radio Expense	5-02-05-040		303,362.00	27,095.19	200,504.81	227,600.00	227,600.00
Awards/Rewards Expenses							
Award/Rewards Expense	5-02-06-010		4,252,555.00	1,504,446.27		1,504,446.27	552,243.86
Prizes/Sports	5-02-06-020		1,089,250.00	845,000.00	355,000.00	1,200,000.00	1,200,000.00
Surveying, Research, Exploration and Development. Exp.							
Survey Expenses	5-02-07-010		499,927.50	375,000.00	125,000.00	500,000.00	500,000.00
Research, Exploration & Development Exp.	5-02-07-020		499,201.00	375,000.00	125,000.00	500,000.00	500,000.00
Demolition/Relocation/Desilting/Dredging Expenses							
Desilting of Canal	5-02-08-020		6,131,235.49				

Confidential, Intelligence & Extraordinary Expenses							
Confidential Expenses	5-02-10-010			150,000.00	450,000.00	600,000.00	600,000.00
Extraordinary & Miscellaneous Expense	5-02-10-030		66,580.00	54,926.64	11,653.36	66,580.00	66,580.00
Professional Services							
Legal Services	5-02-11-010		200,000.00	95,000.00	105,000.00	200,000.00	200,000.00
Auditing Services	5-02-11-020		1,000,000.00	999,961.78	38.22	1,000,000.00	1,000,000.00
General Services							
Janitorial Services	5-02-12-020		499,840.00	550,000.00	200,000.00	750,000.00	750,000.00
Security Services	5-02-12-030		599,990.00	425,000.00	425,000.00	850,000.00	850,000.00
Other General Services	5-02-12-990		9,296,500.00	5,058,622.50	4,491,377.50	9,550,000.00	9,550,000.00
Repair & Maintenance							
Repair & Maintenance-Building & Other Structures	5-02-13-040		1,695,050.02	582,350.00	617,650.00	1,200,000.00	1,045,000.00
Repair & Maintenance-Office Equipment	5-02-13-050		724,329.27	210,209.84	576,690.16	786,900.00	484,245.00
Repair & Maintenance-Transportation Eqpt.	5-02-13-060		3,025,788.96	2,538,085.52	2,583,614.48	5,121,700.00	5,431,700.00
Taxes, Insurance Premium & Others							
Fidelity Bond Premium	5-02-16-020		280,000.00	280,000.00	147,500.00	427,500.00	427,500.00
Insurance Expenses	5-02-16-030		324,000.00	83,246.66	247,753.34	331,000.00	351,000.00
Other Maintenance & Operating Expenses							
Advertising Expenses	5-02-99-010		6,764.00	5,000.00	45,000.00	50,000.00	50,000.00
Printing & Publication Expenses	5-02-99-020		52,345.00	39,500.00	20,500.00	60,000.00	375,000.00
Transportation & Delivery Expenses	5-02-99-040		17,782.00		25,000.00	25,000.00	25,000.00
Subscription Expenses/Computerization	5-02-99-070		1,034,452.35	509,232.33	259,519.67	768,752.00	718,752.00
Livelihood Assistance	5-02-99-080		150,000.00				
Grants and Donations	5-02-99-080						1,850,000.00
Other Maintenance & Operating Expenses							
Araw ng Wao	5-02-99-990		1,500,000.00	1,500,000.00	-	1,500,000.00	1,850,000.00
Pioneer's/Settler's Day	5-02-99-990		300,000.00	300,000.00	-	300,000.00	300,000.00
Independence Day Celebration	5-02-99-990						100,000.00
Civil Service Day Celebration	5-02-99-990						100,000.00
Town Fiesta Celebration	5-02-99-990						100,000.00
Other Expenses	5-02-99-990		5,109,744.61	2,501,777.89	438,222.11	2,940,000.00	2,640,000.00

Formulation of Mandatory Codes	5-02-99-990		584,277.32	317,340.00	82,660.00	400,000.00	
ICS-Operation Center	5-02-99-990		220,000.00				
BCRS	5-02-99-990		100,000.00	66,000.00	34,000.00	100,000.00	100,000.00
TOTAL MOOE			56,184,469.67	30,295,439.91	18,611,976.36	48,907,416.27	50,720,731.00
CAPITAL OUTLAY					-		
Building & Other Structures							
Building	1-07-04-010		4,000,000.00	192,861.00	3,807,139.00	4,000,000.00	4,000,000.00
Machinery & Equipment							
Office Equipment	1-07-05-020		1,450,000.00	420,551.24	145,448.76	566,000.00	458,500.00
Information & Communication Technology Eqpt.	1-07-05-030		455,000.00	639,145.75	193,854.25	833,000.00	714,745.00
Communication Equipment	1-07-05-070		320,000.00	418,144.00	1,856.00	420,000.00	353,173.00
Printing Equipment	1-07-05-120		90,000.00	78,506.65	59,993.35	138,500.00	120,000.00
Other Machinery & Equipment	1-07-05-990		155,000.00		150,000.00	150,000.00	140,000.00
Transportation Equipment							
Motor Vehicles	1-07-06-010			74,450.00	155,550.00	230,000.00	1,145,000.00
Furniture, Fixtures and Books							
Furniture & Fixtures	1-07-07-010		300,000.00	199,323.00	425,177.00	624,500.00	525,000.00
Books	1-07-07-020		20,000.00	5,000.00	55,000.00	60,000.00	30,000.00
TOTAL CAPITAL OUTLAY			6,790,000.00	2,027,981.64	4,994,018.36	7,022,000.00	7,486,418.00
SPECIAL PURPOSE APPROPRIATION (SPA's)							
20% Municipal Development Fund (MDF)			31,351,050.00	7,093,931.73	26,587,375.67	33,681,307.40	37,121,893.00
5% Local Disaster Risk Reduction Mngt. Fund (LDRRMF)			8,512,762.50	1,414,908.87	7,707,917.98	9,122,826.85	10,007,973.00
5% Gender and Development (GAD)			8,347,586.19	5,431,741.63	3,691,085.22	9,122,826.85	10,007,973.00
1% OSCA/PWD			1,658,911.40	561,837.44	1,262,727.93	1,824,565.37	2,001,595.00
1% Children Protection			1,378,536.20	174,588.00	1,509,477.37	1,684,065.37	1,856,095.00
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	876,515.65	1,123,484.35	2,000,000.00	2,000,000.00
TOTAL SPECIAL PURPOSE APPROPRIATION (SPA's)			53,274,846.29	15,579,523.32	41,882,068.52	57,461,591.84	63,021,529.00
Total Expenditures	5-02-14-030		175,232,692.44	75,361,842.90	108,047,102.21	183,408,945.11	200,159,463.00
IV. Ending Balance			169,051.96			-	-

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 2018.

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