

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
LGU: Wao, Lanao del Sur
GENERAL FUND

Particular	Account Code	Income Classification	Past Year 2019 Actual	Current Year Appropriation 2020			Budget Year 2021 Proposed
				First Semester Actual	Second Semester Estimate	Total	
				5	6	7	
1	2	3	4	5	6	7	8
1. BEGINNING CASH BALANCE			6,303,758.63			16,436,433.13	
Continuing Appropriations							
Municipal Development Fund			1,458,661.87	5,511,940.16	4,136,727.62	9,648,667.78	
Local Disaster Risk Reduction Management Fund			1,068,520.00	262,000.00	1,308,867.72	1,570,867.72	
Capital Outlay			1,515,708.58	1,928,401.00	2,445,685.76	4,374,086.76	
11. RECEIPTS							
A. LOCAL SOURCES							
1. Tax Revenue							
a. Real Property Tax							
I. Basic RPT	4-01-02-040	R	843,937.94	669,595.66	50,404.34	720,000.00	720,000.00
II. Special Educational Fund	4-01-02-050	R					
b. Business Tax	4-01-03-030	R	4,851,207.50	3,546,439.97	623,560.03	4,170,000.00	4,400,000.00
c. Other Local Tax	4-01-04-990	R	550,400.56	366,697.13	233,302.87	600,000.00	600,000.00
Total Tax Revenue			6,245,546.00	4,582,732.76	907,267.24	5,490,000.00	5,720,000.00
2. Non-tax Revenue							
a. Regulatory Fees	4-02-01-010	R	1,685,840.55	1,189,484.98	(39,484.98)	1,150,000.00	1,170,000.00
b. Service/User Charges	4-02-01-990	R	675,958.90	533,407.50	26,592.50	560,000.00	560,000.00
b. Receipts from Economic Enterprises	4-02-02-990	R	7,110,516.00	6,265,630.00	2,084,370.00	8,350,000.00	9,050,000.00
d. Other Receipts	4-02-02-990	R	265,884.00	151,182.00	(151,182.00)	-	
Total Non-Tax Revenue			9,738,199.45	8,139,704.48	1,920,295.52	10,060,000.00	10,780,000.00
TOTAL LOCAL SOURCES			15,983,745.45	12,722,437.24	2,827,562.76	15,550,000.00	16,500,000.00
B. EXTERNAL SOURCES							

a. Internal Revenue Allotment (IRA)	4-01-06-010	R	187,610,094.00	105,546,798.00	105,990,690.00	211,537,488.00	226,243,271.00
b. Share from National Wealth	4-01-06-030	NR	670,922.94	293,206.62			
c. Inter-Local Transfers			1,041,872.11				
Extraordinary Receipts/Grants/Donations/Aids			1,110,000.00	1,110,000.00			
TOTAL EXTERNAL SOURCES			190,432,889.05	106,950,004.62	105,990,690.00	211,537,488.00	226,243,271.00
TOTAL RECEIPTS			206,416,634.50	119,672,441.86	108,818,252.76	227,087,488.00	242,743,271.00
111. EXPENDITURES							
PERSONAL SERVICES:							
Salaries & Wages							
Salaries & Wages-Regular	5-01-01-010		37,888,664.91	16,517,393.00	25,641,067.00	42,158,460.00	44,077,032.00
Salaries & Wages-Casual	5-01-01-020		2,918,752.00	276,699.92	5,005,028.08	5,281,728.00	5,281,728.00
Other Compensation					-		
Personal Economic Relief Allowance (PERA)	5-01-02-010		2,857,346.77	1,210,000.00	1,910,000.00	3,120,000.00	3,288,000.00
Personal Economic Relief Allowance (PERA)- Casual	5-01-02-010		595,000.00	48,000.00	912,000.00	960,000.00	960,000.00
Representation Allowance(RA)	5-01-02-020		1,842,375.00	765,000.00	1,147,500.00	1,912,500.00	1,912,500.00
Travelling Allowance (TA)	5-01-02-030		1,842,375.00	765,000.00	1,147,500.00	1,912,500.00	1,912,500.00
Clothing Allowance	5-01-02-040		726,000.00	714,000.00	66,000.00	780,000.00	822,000.00
Clothing Allowance - Casual	5-01-02-040		216,000.00	36,000.00	204,000.00	240,000.00	240,000.00
Productivity Enhancement Incentive Bonus (PEI)	5-01-02-080		605,000.00		650,000.00	650,000.00	685,000.00
Productivity Enhancement Incentive Bonus (PEI)-Casual	5-01-02-080		30,000.00		200,000.00	200,000.00	200,000.00
Honoraria	5-01-02-100		205,320.00	105,060.00	144,940.00	250,000.00	350,000.00
Longivity Pay	5-01-02-120		115,000.00	115,000.00	35,000.00	150,000.00	150,000.00
Overtime/Night Pay	5-01-02-130		258,424.00	162,267.80	87,732.20	250,000.00	250,000.00
Year end Bonus	5-01-02-140		6,329,988.97	3,277,328.00	3,749,082.00	7,026,410.00	7,346,172.00
Year end Bonus- Casual	5-01-02-140		842,934.33	44,264.00	836,024.00	880,288.00	880,288.00
Cash Gift	5-01-02-150		610,000.00		650,000.00	650,000.00	685,000.00
Cash Gift-Casual	5-01-02-150		200,000.00		200,000.00	200,000.00	200,000.00
Other Bonuses & Allowances					-		
Enhancement Performance Based Bonus (EPBB)	5-01-02-990		-		3,513,205.00	3,513,205.00	3,673,086.00
Enhancement Performance Based Bonus (EPBB)- Casual	5-01-02-990		-		440,144.00	440,144.00	440,144.00
Personnel Benefit Contribution					-		
Retirement & Life Insurance Premiums	5-01-03-010		4,374,550.69	1,894,969.08	3,164,046.12	5,059,015.20	5,289,243.84

Retirement & Life Insurance Premiums-Casual	5-01-03-010		406,278.18	29,484.44	604,322.92	633,807.36	633,807.36
Pag-ibig Contributions	5-01-03-020		730,526.42	308,000.64	535,168.56	843,169.20	881,540.64
Pag-ibig Contributions-Casual	5-01-03-020		68,090.46	4,755.46	100,879.10	105,634.56	105,634.56
Philhealth Contributions	5-01-03-030		384,501.40	215,500.60	331,348.20	546,848.80	740,210.94
Philhealth Contributions-Casual	5-01-03-030		47,312.56	3,513.69	66,028.31	69,542.00	92,430.24
Employees Compensation Insurance Premium	5-01-03-040		140,942.22	59,409.79	96,590.21	156,000.00	164,400.00
Employees Compensation Insurance Premium-Casual	5-01-03-040		33,707.64	2,200.00	45,800.00	48,000.00	48,000.00
Other Personnel Benefits					-		
Terminal Leave	5-01-04-030		3,931,807.90	2,521,663.04	156,001.56	2,677,664.60	3,000,000.00
Monetization	5-01-04-030		-	197,795.00	1,164,563.58	1,362,358.58	2,000,000.00
Other Personnel Benefits	5-01-04-990		405,000.00	456,750.00	-	456,750.00	3,763,040.42
CNA Incentives	5-01-02-990		3,175,000.00		-		
TOTAL PERSONAL SERVICES			71,780,898.45	29,730,054.46	52,803,970.84	82,534,025.30	90,071,758.00
MAINTENANCE & OTHER OPERATING EXPENSES							
Travelling Expenses							
Travelling Expenses	5-02-01-010		4,126,925.47	1,557,973.86	4,021,460.21	5,579,434.07	6,054,434.07
Training & Scholarship Expenses					-		
Training Expenses	5-02-02-010		2,152,786.04	549,207.15	1,960,482.85	2,509,690.00	3,020,627.38
Scholarship Grants/Expenses	5-02-02-020		276,500.00	118,500.00	271,500.00	390,000.00	395,000.00
Supplies & Materials Expenses					-		
Office Supplies Expenses	5-02-03-010		1,159,536.33	410,816.55	861,900.45	1,272,717.00	1,375,260.00
Accountable Forms	5-02-03-020		190,000.00	100,000.00	50,000.00	150,000.00	150,000.00
Fuel, Oil & Lubricants	5-02-03-090		6,310,515.52	2,674,910.04	4,711,434.96	7,386,345.00	9,149,345.00
Utility Expenses					-		
Water Expenses	5-02-04-010		728,900.47	383,652.74	616,347.26	1,000,000.00	1,000,000.00
Light Expenses	5-02-04-020		2,802,010.30	1,464,120.44	1,535,879.56	3,000,000.00	3,000,000.00
Communication					-		
Telephone/Mobile Expenses	5-02-05-020		914,257.87	393,381.66	592,013.41	985,395.07	1,192,195.07
Internet Expenses	5-02-05-030		267,703.31	114,986.85	223,242.15	338,229.00	410,629.00
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040		199,389.84	25,917.00	196,083.00	222,000.00	36,200.00
Awards/Rewards Expenses					-		
Award/Rewards Expense	5-02-06-010		7,182,344.00	2,014,127.00	3,308,934.38	5,323,061.38	5,400,000.00
Prizes/Sports	5-02-06-020		1,200,000.00	1,004,000.00	196,000.00	1,200,000.00	1,500,000.00

Surveying, Research, Exploration and Development. Exp.					-		
Survey Expenses	5-02-07-010		460,000.00	75,000.00	425,000.00	500,000.00	500,000.00
Research, Exploration & Development Expenses	5-02-07-020		480,000.00	75,000.00	425,000.00	500,000.00	500,000.00
Confidential, Intelligence & Extraordinary Expenses					-		
Confidential Expenses	5-02-10-010		600,000.00	700,000.00	305,000.00	1,005,000.00	-
Extraordinary & Miscellaneous Expenses	5-02-10-030		35,790.00	0.00	9,600.00	9,600.00	16,878.76
Professional Services					-		
Legal Services	5-02-11-010		200,000.00	28,000.00	172,000.00	200,000.00	200,000.00
Auditing Services	5-02-11-020		1,184,176.65	690,830.94	309,169.06	1,000,000.00	1,000,000.00
General Services					-		
Janitorial Services	5-02-12-020		750,000.00	339,105.00	410,895.00	750,000.00	1,250,000.00
Security Services	5-02-12-030		850,000.00	117,000.00	733,000.00	850,000.00	1,355,000.00
Other General Services	5-02-12-990		16,540,349.73	6,025,000.00	6,025,000.00	12,050,000.00	12,050,000.00
Repair and Maintenance					-		
Repair & Maintenance -Building & Other Structure	5-02-13-040		797,078.00	15,200.00	1,203,545.00	1,218,745.00	1,895,000.00
Repair & Maintenance - Office Equipment	5-02-13-050		409,765.35	64,032.00	907,313.00	971,345.00	271,345.00
Repair & Maintenance - Machinery Equipment	5-02-13-050		219,806.84	142,952.55	263,747.45	406,700.00	421,700.00
Repair & Maintenance- Transportation Equipment	5-02-13-060		3,409,461.48	2,021,330.09	2,788,669.91	4,810,000.00	5,235,000.00
Repair & Maintenance - Furnitures & Fixtures	5-02-13-070		135,697.90	40,381.65	131,518.35	171,900.00	226,900.00
Taxes, Insurance Premium & Others					-		
Fidelity bond Premium	5-02-16-020		277,500.00	292,500.00	135,000.00	427,500.00	427,500.00
Insurance Expenses	5-02-16-030		303,493.47	295,115.96	55,884.04	351,000.00	727,000.00
Other Maintenance & Operating Expenses					-		
Advertising Expenses	5-02-99-010		50,000.00		50,000.00	50,000.00	50,000.00
Printing & Publication Expenses	5-02-99-020		362,017.00	1,067.00	323,933.00	325,000.00	325,000.00
Transportation & Delivery Expenses	5-02-99-040		24,927.96		25,000.00	25,000.00	25,000.00
Subscription Expenses/Computerization	5-02-99-070		681,613.98	263,329.59	421,822.41	685,152.00	1,135,152.00
Grants & Donations	5-02-99-080		1,150,000.00	925,000.00	925,000.00	1,850,000.00	1,850,000.00
Araw ng Wao	5-02-99-990		1,850,000.00	1,990,000.00	10,000.00	2,000,000.00	2,000,000.00
Pioneer's/Settler's Day	5-02-99-990		300,000.00	500,000.00	-	500,000.00	500,000.00
Independence Day Celebration	5-02-99-990		100,000.00	5,306.25	94,693.75	100,000.00	100,000.00
Civil Service Day Celebration	5-02-99-990		100,000.00		200,000.00	200,000.00	200,000.00
Town Fiesta Celebration	5-02-99-990		100,000.00		100,000.00	100,000.00	300,000.00
Other Expenses	5-02-99-990		3,459,029.34	1,259,937.24	1,847,042.76	3,106,980.00	3,620,000.00

BCRS	5-02-99-990		70,500.00	32,500.00	67,500.00	100,000.00	100,000.00
Formulation of Mandatory Codes	5-02-99-990		-				200,000.00
TOTAL MOOE			62,412,076.85	26,710,181.56	36,910,611.96	63,620,793.52	69,165,166.28
CAPITAL OUTLAY							
Building & Other Structures							
Municipal Building	1-07-04-010		4,000,000.00	26,650.00	3,973,350.00	4,000,000.00	4,000,000.00
Machinery and Equipment					-		
Office Equipment	1-07-05-020		272,003.42		130,500.00	130,500.00	33,500.00
Information & Communication Technology Equipment	1-07-05-030		1,036,294.00	185,531.00	1,302,969.00	1,488,500.00	936,000.00
Communication Equipment	1-07-05-070		217,940.00	95,910.00	82,263.00	178,173.00	175,000.00
Printing Equipment	1-07-05-120				-		
Other Machinery & Equipment	1-07-05-990				-		
Transportation Equipment					-		
Service Vehicle	1-07-06-010		1,372,500.00		2,000,000.00	2,000,000.00	170,000.00
Furniture, Fixtures and Books					-		
Furniture & Fixtures	1-07-07-010		180,826.68	19,978.00	307,022.00	327,000.00	593,000.00
Books	1-07-07-020		30,000.00		30,000.00	30,000.00	10,000.00
TOTAL CAPITAL OUTLAY			7,109,564.10	328,069.00	7,826,104.00	8,154,173.00	5,917,500.00
SPECIAL PURPOSE APPROPRIATION (SPA'S)							
20% Municipal Development Fund (MDF)			38,406,486.73	7,782,448.51	34,525,049.09	42,307,497.60	45,248,654.20
5% Local Disaster Risk Reduction Mangt. Fund (LDDRMF)			10,108,005.00	2,816,926.99	8,537,447.41	11,354,374.40	12,137,163.55
5% Gender and Development (GAD)			10,108,005.00	4,782,198.42	6,572,175.98	11,354,374.40	12,137,163.55
1% OSCA/PWD			2,019,100.70	732,799.30	1,538,075.58	2,270,874.88	2,427,432.71
1% Children Protection Fund			1,876,100.70	333,800.00	1,781,574.90	2,115,374.90	2,262,432.71
Barangay Aid	5-02-14-030		26,000.00		26,000.00	26,000.00	26,000.00
Peace and Order Fund	5-02-99-990		2,000,000.00	324,190.91	3,025,809.09	3,350,000.00	3,350,000.00
TOTAL SPECIAL PURPOSE APPROPRIATION (SPA's)			64,543,698.13	16,772,364.13	56,006,132.05	72,778,496.18	77,588,846.72
Total Expenditures			205,846,237.53	73,540,669.15	153,546,818.85	227,087,488.00	242,743,271.00
IV. Ending Balance			570,396.97			-	

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 2020.

EDGAR B. DEMEGILLO
Municipal Treasurer

MILAGROS H. PANISAN
Municipal Budget Officer

BELLA S. BOBADILLA
MPDC

REYNOLD L. JORING
Municipal Accountant

Approved:

ELVINO B. BALICAO JR.
Municipal Mayor