

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
**LGU: STA. ANA, CAGAYAN**  
**GENERAL FUND**

PARTICULARS	Acct. Code	New Account Code	Past Year 2017 (Actual)	Current Year		GRANDTOTAL 2018	Budget Year 2019 Estimate
				2018 1st Sem -Actual	2018 2nd Sem-Est		
<b>I. BEGINNING CASH BALANCE</b>							
Beginning Balance							
Prior Year Adjustments							
General Fund			24,818,516.49	45,284,412.96	(25,825,188.29)	19,459,224.67	-
20 % Development Fund			177,395.16	3,547,633.10	-	3,547,633.10	-
Continuing Appropriations							-
<b>TOTAL BEGINNING CASH BALANCE</b>			<b>24,995,911.65</b>	<b>48,832,046.06</b>	<b>(25,825,188.29)</b>	<b>23,006,857.77</b>	
<b>II. RECEIPTS</b>							
<b>A. LOCAL SOURCES</b>							
<b>1. TAX REVENUES</b>							
Amusement Tax	581	4 01 03 060	200.00	1,200.00	(200.00)	1,000.00	2,000.00
Community Tax	583	4 01 01 050	434,536.68	418,046.15	(8,046.15)	410,000.00	420,000.00
Occupation Fees	585	4 02 01 140	110,562.00	129,725.00	(118,725.00)	11,000.00	15,000.00
Real Property Tax	588	4 01 02 040	2,862,761.50	1,810,895.41	589,104.59	2,400,000.00	2,500,000.00
Tax on Sand and Gravel	593	4 01 03 040	239,047.06	98,029.00	201,971.00	300,000.00	235,000.00
Fines & Penalties-Property Tax	599	4 01 05 020	141,368.38	78,133.95	21,866.05	100,000.00	180,000.00
Fines and Penalties- Taxes on Goods and Services	599	4 01 05 030	662.50		-		10,000.00
<b>2. NON-TAX REVENUES</b>							
Business Taxes	582	4 01 03 030	4,089,300.65	3,351,506.78	148,493.22	3,500,000.00	3,850,000.00
Fees for sealing and licensing of weight and measure	601	4 02 01 160	48,150.00	50,300.00	(300.00)	50,000.00	48,600.00
Permit Fees	605	4 02 01 010	1,981,152.87	1,891,369.99	69,630.01	1,961,000.00	1,947,000.00
Registration Fee	606	4 02 01 020	500,147.00	303,284.00	193,716.00	497,000.00	300,000.00
Registration Plates, Tags and Stickers		4 02 01 030	226,804.00	178,596.46	(178,596.46)	-	53,000.00
Fines and Penalties- Permits	609	4 02 01 980			55,000.00	55,000.00	-
Clearance and Certification Fees	613	4 02 01 040	467,327.00	404,655.00	95,345.00	500,000.00	495,000.00
Supervision and Regulation Enforcement Fees	679	4 02 01 070	29,200.00	7,760.00	52,240.00	60,000.00	-
Inspection Fees	617	4 02 01 100	513,047.06	499,006.00	(299,006.00)	200,000.00	315,000.00
Other Service Income	628	4 02 01 990	25,850.00	24,254.00	795,746.00	820,000.00	-
Fines and Penalties -Service Income	629	4 02 01 980	210,055.04	117,149.53	(82,149.53)	35,000.00	-
Rent Income	642	4 02 02 050	250,270.00	94,313.00	50,687.00	145,000.00	121,000.00
Seaport System Fees		4 02 02 110	147,165.30	68,228.10	(68,228.10)	-	220,000.00
Parking Fees		4 02 02 120	240,440.00	154,700.00	(154,700.00)	-	260,000.00
Other Service Income		4 02 02-990	-	960.50	(960.50)	-	-
Garbage Fees		4 01 01 190	353,950.00	364,050.00	(364,050.00)	-	350,000.00
Interest Income	664	4 02 02 220	134,562.91	-	30,000.00	30,000.00	50,000.00
Fines and Penalties-Business Income		4 02 02 980	37,922.49	21,043.75	(21,043.75)	-	-
Miscellaneous Income	678	4 06 01 010	431,782.95	270,725.50	429,274.50	700,000.00	680,000.00
Gain on Sale of Disposed Asset	682	4 05 01 050			10,000.00	10,000.00	3,000.00
<b>B. EXTERNAL SOURCES</b>							
1. Share from Internal Revenue Collections (IRA)	665	4 01 06 010	134,597,772.00	72,242,832.00	72,242,834.00	144,485,666.00	159,085,126.00
2. Share from ECOZONE	667	4 01 06 050		5,600.00	4,400.00	10,000.00	-
3. Share from Natl Wealth	669	4 01 06 030		-	10,000.00	10,000.00	-
4. Share from PAGCORPCSO	670	4 04 01 020	74,329.39	363,140.41	(363,140.41)	-	-
<b>TOTAL RECEIPTS</b>			<b>148,148,366.78</b>	<b>82,949,504.53</b>	<b>73,341,161.47</b>	<b>156,290,666.00</b>	<b>171,139,726.00</b>
<b>TOTAL AVAILABLE RESOURCES</b>			<b>173,144,278.43</b>	<b>131,781,550.59</b>	<b>47,515,973.18</b>	<b>179,297,523.77</b>	<b>171,139,726.00</b>
<b>TOTAL NET AVAILABLE RESOURCES</b>			<b>173,144,278.43</b>	<b>131,781,550.59</b>	<b>47,515,973.18</b>	<b>179,297,523.77</b>	<b>171,139,726.00</b>
<b>III. EXPENDITURES</b>							
<b>3.1 Current Operating Expenses</b>							
<b>A. PERSONAL SERVICES</b>							
Salaries & Wages-Regular Pay	701	5 01 01 010	32,602,336.76	9,154,915.80	29,056,312.20	38,211,228.00	41,583,437.40
PERA	711	5 01 02 010	3,196,464.09	801,272.36	2,606,727.64	3,408,000.00	3,408,000.00
Representation Allowance	713	5 01 02 020	1,810,500.00	452,625.00	1,434,375.00	1,887,000.00	1,887,000.00
Transportation Allowance	714	5 01 02 030	1,632,000.00	408,000.00	1,300,500.00	1,708,500.00	1,708,500.00
Clothing/Uniform allowance	715	5 01 02 040	655,000.00		852,000.00	852,000.00	846,000.00
Subsistence & Quarter Allowance	716	5 01 02 050	267,125.00	74,600.00	260,200.00	334,800.00	334,800.00
Other Bonuses & Allowances(13th mo)	719	5 01 02 990	2,721,224.50	2,968,792.00	146,335.00	3,115,127.00	3,465,286.45
Hazard pay	721	5 01 02 110	432,248.84	106,683.09	353,249.91	459,933.00	476,598.00
Loyalty pay	722	5 01 02 120	140,000.00	5,000.00	60,000.00	65,000.00	80,000.00
Cash Gift	724	5 01 02 150	667,000.00		710,000.00	710,000.00	705,000.00
Year End Bonus	725	5 01 02 140	2,681,717.00		3,115,127.00	3,115,127.00	3,465,286.45
Life & Retirement Insurance Contributions	731	5 01 03 010	3,487,271.08	1,064,250.00	3,421,532.88	4,485,782.88	4,990,012.49
PAG-IBIG Contributions	732	5 01 03 020	127,612.10	38,900.00	131,500.00	170,400.00	168,016.47
PHILHEALTH Contributions	733	5 01 03 030	280,341.88	99,318.75	313,120.64	412,439.39	425,939.51
ECC Contributions	734	5 01 03 040	126,296.70	38,085.00	129,521.52	167,606.52	168,450.36
Terminal Leave Benefits	742	5 01 04 030			2,006,248.60	2,006,248.60	2,249,456.31
Other Personnel Benefit(Mone)	749	5 01 04 990	2,371,250.08	454,192.29	2,315,807.71	2,770,000.00	
Other Personnel Benefit(PEI)	749	5 01 04 990			710,000.00	710,000.00	705,000.00
<b>TOTAL PERSONAL SERVICES</b>			<b>53,198,388.03</b>	<b>15,666,634.29</b>	<b>48,922,558.10</b>	<b>64,589,192.39</b>	<b>66,666,783.44</b>
<b>B. MAINTENANCE AND OTHER OPERATING EXPENSES</b>							
Traveling Expenses	751	5 02 01 010	2,867,457.00	714,425.33	2,555,574.67	3,270,000.00	2,600,000.00
Training Expenses	753	5 02 02 010	851,715.38	292,800.00	1,827,200.00	2,120,000.00	1,635,000.00
Office Supplies Expense	755	5 02 03 010	1,699,960.00	340,178.50	1,199,821.50	1,540,000.00	1,540,000.00
Accountable Forms with Face Value	756	5 02 03 020	157,956.00	28,276.00	221,724.00	250,000.00	250,000.00
Drugs and Medicines Expenses	760	5 02 03 070	690,909.00		1,000,000.00	1,000,000.00	1,000,000.00
Fuel, Oil & Lubricants Expense	761	5 02 03 090	4,600,000.00	983,893.47	4,016,106.53	5,000,000.00	4,500,000.00
Military, Police and Traffic Supplies Expense	764	5 02 03 120	48,100.00	2,000.00	78,000.00	80,000.00	80,000.00
Other Supplies Expenses	765	5 02 03 990		38,663.07	141,336.93	180,000.00	180,000.00
Non-Accountable Forms Expenses (Bus Plate)	765	5 02 03 990			200,000.00	200,000.00	200,000.00
Water Expenses	766	5 02 04 010	600,000.00	135,758.15	514,241.85	650,000.00	650,000.00
Electricity Expenses	767	5 02 04 020	2,580,000.00	1,396,508.43	3,803,491.57	5,200,000.00	3,550,000.00
Postage & Courier Services	771	5 02 05 010	25,550.00	218.00	34,782.00	35,000.00	35,000.00
Telephone Expenses.mobile	773	5 02 05 020	959,400.00	231,400.00	769,400.00	1,000,800.00	1,000,800.00
Internet Subscription Expenses	774	5 02 05 030		2,400.00	195,600.00	198,000.00	198,000.00
Membership Dues and Contributions to Organizations	778	5 02 99 060	10,000.00		-		
Representation Expense	783	5 02 99 030	263,243.23	79,190.40	220,809.60	300,000.00	300,000.00
Legal Services	791	5 02 11 010	290,000.00	15,000.00	185,000.00	200,000.00	200,000.00
Auditing Service Expense	792	5 02 11 020	24,800.00	29,150.00	120,850.00	150,000.00	150,000.00
Consultancy Services	793	5 02 11 030			260,000.00	260,000.00	260,000.00
Other General Services	795	5 02 12 990	1,355,329.86	580,151.08	2,482,048.92	3,062,200.00	3,498,920.00
Janitorial services	796	5 02 12 020	313,784.37	378,181.16	1,304,818.84	1,683,000.00	2,007,720.00
Security Services	797	5 02 12 030	253,437.79	392,070.00	1,409,730.00	1,801,800.00	2,042,040.00
Reps & Maint - Buildings and Other Structures	811	5 02 13 040	601,450.00	350.00	1,029,650.00	1,030,000.00	530,000.00
Reps & Maint - Machinery and Equipment(Office)	821	5 02 13 050	20,000.00		500,000.00	500,000.00	
Reps. & Maint. - Machinery and Equipment(IT)	823	5 02 13 050	545,000.00	27,612.00	512,388.00	540,000.00	540,000.00
Reps & Maint- Machinery and Equipment(Agr)	827	5 02 13 050	400,000.00		400,000.00	400,000.00	400,000.00
Reps. & Maint. - Machinery and Equipment(Heavy)	830	5 02 13 050	1,250,000.00	329,129.35	420,870.65	750,000.00	750,000.00
Reps. & Maint. - Transportation Equipment(Motor Vehicle)	841	5 02 13 060	1,401,326.00	356,010.00	1,443,990.00	1,800,000.00	1,300,000.00
Reps & Maint - OPPE	850	5 02 13 990	600,000.00	14,250.00	350,750.00	365,000.00	365,000.00
Reps & Maint- Infrastructure Assets	860	5 02 13 030		73,210.00	726,790.00	800,000.00	300,000.00
Donations	878	5 02 99 080	1,622,120.00	338,000.00	1,512,000.00	1,850,000.00	850,000.00
Confidential Expenses	882	5 02 10 010			200,000.00	200,000.00	200,000.00
Extraordinary and Miscellaneous Expenses	883	5 02 10 030			56,212.65	56,212.65	57,255.23
Fidelity Bond Premiums	892	5 02 16 020	143,597.12		400,000.00	400,000.00	400,000.00
Insurance Expense	893	5 02 16 030	629,321.43	333,525.07	666,474.93	1,000,000.00	800,000.00

OMOE( Election)	969	5 02 99 990		150,865.13	149,134.87	300,000.00	300,000.00
OMOE(Honoraria)	969	5 02 99 990	5,779,766.84	409,898.31	1,980,101.69	2,390,000.00	2,390,000.00
OMOE(Social Devt Program)	969	5 02 99 990	6,410,689.47		-		
OMOE(Economic devt program)	969	5 02 99 990	425,248.00	7,195.00	3,550,005.00	3,557,200.00	4,966,200.00
OMOE(General Public Services)	969	5 02 99 990		1,393,684.62	4,206,315.38	5,600,000.00	9,685,000.00
OMOE(Health Services)	969	5 02 99 990		117,471.00	3,942,729.00	4,060,200.00	4,218,000.00
OMOE(Social Welfare Services)	969	5 02 99 990		464,353.37	3,645,503.29	4,109,856.66	4,839,801.26
OMOE (Regular)	969	5 02 99 990	3,111,035.76	200,811.46	1,732,564.06	1,933,375.52	1,970,194.57
OMOE (Rice Subsidy)	969	5 02 99 990	1,400,000.00	400,000.00	1,000,000.00	1,400,000.00	1,600,000.00
OMOE(General Revision)	969	5 02 99 990			800,000.00	800,000.00	800,000.00
OMOE(Development Planning)	969	5 02 99 990		19,020.00	480,980.00	500,000.00	500,000.00
OMOE(DCW)	969	5 02 99 990					
OMOE(BNS)	969	5 02 99 990					
OMOE(Early Childhood Care Devt)	969	5 02 99 990				1,350,000.00	
OMOE(Cabability Building)	969	5 02 99 990				1,000,000.00	
OMOE(Arts and Culture)	969	5 02 99 990				300,000.00	
OMOE(Scholars)	969	5 02 99 990	255,117.75	83,774.00	216,226.00	300,000.00	300,000.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>			42,186,315.00	10,359,422.90	55,113,221.93	65,472,644.83	63,938,931.06
<b>3.2 PROPERTY, PLANT AND EQUIPMENT</b>							
Power Supply System	205	1 07 03 050	56,000.00		-		
Building	211	1 07 04 010			1,550,000.00	1,550,000.00	
Office Equipment	221	1 07 05 020				70,000.00	
Furniture and Fixtures	222	1 07 07 010	94,400.00		367,000.00	367,000.00	
Information and Communication Technology Equipment)	223	1 07 05 030	70,000.00		850,000.00	850,000.00	
Agri Fishery and Forestry Eqprnt (Water system clic)	227	1 07 05 040			25,000.00	25,000.00	
Communication Equipment	229	1 07 05 070	7,000.00		174,000.00	174,000.00	
Communication Equipment(Sound System)	229	1 07 05 070				1,000,000.00	
Communication Equipment(CCTV @market site)	229	1 07 05 070				250,000.00	
Other Machinerics and Equipments	240	1 07 05 990				1,500,000.00	
Motor Vehicle	241	1 07 06 010			1,400,000.00	1,400,000.00	
OPPE	250	1 07 99 990	6,113,370.00		175,000.00	175,000.00	
Road Networks	251	1 07 03 010	1,995,904.68		-		
Plaza Parks and Monuments	252	1 07 03 090				1,455,386.95	
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>			8,336,674.68	-	4,541,000.00	8,816,386.95	-

<b>3.3 SPECIAL PURPOSES APPROPRIATIONS(SPAs)</b>							
20% Development Fund			18,552,366.90	-	32,444,766.30	32,444,766.30	31,817,025.20
5% LDRRMF			1,878,487.76	88,510.31	7,726,022.99	7,814,533.30	8,556,986.30
Aid to Brgys.			160,000.00	-	160,000.00	160,000.00	160,000.00
Lumpsum Appro (Salary inc, promotion)					-		
<b>TOTAL SPECIAL PURPOSE FUND</b>			20,590,854.66	88,510.31	40,330,789.29	40,419,299.60	40,534,011.50
<b>TOTAL EXPENDITURES</b>			124,312,232.37	26,114,567.50	148,907,569.32	179,297,523.77	171,139,726.00
<b>ENDING BALANCE</b>			48,832,046.06	105,666,983.09	(101,391,596.14)	-	-

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

SALVACION M. RODRIGUEZ  
Municipal Treasurer

EMERLINDA R. RODRIGUEZ  
Municipal Budget Officer

ENG. REMEDIOS A. NEPOMUCENO  
MPDC Officer

MAGNERECIO D. PASCUA  
Municipal Accountant

Approved by:

DARWIN A. TOBIAS  
Municipal Mayor