

**Certified Statement of Income and Expenditures**  
Calendar Year 2012 | Bago City | Province of Negros Occidental  
GENERAL FUND

| Particulars   | Account Code | Current Year       |                    |                     | Total          |
|---|--------------|--------------------|--------------------|---------------------|----------------|
|   |              | Past Year (Actual) | 1st. Sem. (Actual) | 2nd Sem. (Estimate) |                |
| I. Beginning Cash Balance                                 |              | 137,130,864.25     | 74,269,443.44      | 94,754,715.05       | 169,024,158.49 |
| II. Receipts  |              |                    |                    |                     |                |
| A. Local Sources  |              |                    |                    |                     |                |
| 1. Tax Revenue  |              |                    |                    |                     |                |
| a. Business Tax   | 507          | 12,190,689.04      | 12,157,445.19      | 752,554.81          | 12,910,000.00  |
| b. Franchise Tax  | 512          | 144,775.00         | 130,365.00         | 135,812.62          | 266,177.62     |
| c. Professional Tax                                       | 516          | 17,900.00          | 17,100.00          | 203,046.43          | 220,146.43     |
| e. Property Transfer Tax                                  | 517          | 1,402,231.82       | 550,849.33         | -                   | 550,849.33     |
| f. Real Property Tax                                      | 523          | 37,541,079.95      | 14,326,361.58      | 33,673,638.42       | 48,000,000.00  |
| g. Tax on Sand, Gravel and Other Quarry Products          | 528          | 299,144.48         | 358,245.00         | 174,110.25          | 532,355.25     |
| h. Tax on Delivery Vans and Trucks                        | 529          | 12,540.00          | 50,430.00          | -                   | 50,430.00      |
| i. Community Tax  | 531          | 794,255.78         | 632,346.80         | -                   | 632,346.80     |
| j. Other Taxes  | 538          | 471,105.37         | 566,919.76         | -                   | 566,919.76     |
| k. Fines and Penalties – Tax Revenue                      | 539          | 2,122,169.68       | 1,368,631.52       | -                   | 1,368,631.52   |
| Total Tax Revenue   |              | 54,995,891.12      | 30,158,694.18      | 34,939,162.53       | 65,097,856.71  |
|   |              |                    |                    |                     |                |
| 2. Non-Tax Revenue  |              |                    |                    |                     |                |
| a. Other Fees   |              |                    |                    |                     |                |
| a. Registration Fees                                      | 552          | 105,047.50         | 98,650.00          | 281,603.75          | 380,253.75     |
| b. Inspection Fees  | 553          | 605,390.25         | 447,544.45         | -                   | 447,544.45     |
| c. Clearance and Certification Fees                       | 555          | 1,122,158.84       | 751,267.00         | 237,392.75          | 988,659.75     |
| d. Permit Fees  | 556          | 2,978,564.42       | 3,184,850.57       | -                   | 3,184,850.57   |
| e. Fees on Weights and Measures                           | 557          | 18,667.88          | 7,320.00           | -                   | 7,320.00       |
| f. Occupation Fees  | 558          | 122,191.00         | 99,910.00          | -                   | 99,910.00      |
| g. Other Fees   | 568          |                    |                    | -                   | -              |
| h. Fines and Penalties – Fees, Permits and License Income | 569          | 226,585.20         | 384,987.16         | -                   | 384,987.16     |
|   |              |                    |                    |                     |                |
| b. Business and Service Income                            |              |                    |                    |                     |                |
| a. Sales Revenue  | 571          | 33,500.00          | 31,400.00          | 265,780.00          | 297,180.00     |
| b. Rent/Lease Income                                      | 574          | 349,425.36         | 167,982.16         | 495,478.20          | 663,460.36     |
| c. School Fees  | 581          | 5,500,999.60       | 2,400,443.45       | 4,319,903.80        | 6,720,347.25   |
| d. Transportation Fees                                    | 592          |                    |                    | -                   | -              |
| e. Hospital Fees  | 596          | 11,181,996.45      | 6,330,576.24       | 1,519,423.76        | 7,850,000.00   |
| f. Medical, Dental and Laboratory Fees                    | 597          | 164,567.00         | 84,402.00          | -                   | 84,402.00      |
| g. Market and Slaughterhouse Fees                         | 598          | 1,473,063.40       | 807,205.25         | 655,722.46          | 1,462,927.71   |
| h. Garbage Fees   | 601          | 267,783.35         | 250,683.56         | -                   | 250,683.56     |
| i. Interest Income  | 612          | 4,186,700.22       | 1,459,299.73       | 2,831,562.77        | 4,290,862.50   |
| j. Other Business and Service Income                      | 618          | 2,982,408.00       | 409,410.00         | 8,444,616.56        | 8,854,026.56   |
| k. Fines and Penalties - Business Income                  | 619          | 157,260.15         | 117,932.79         | -                   | 117,932.79     |
| c. Other Income/Receipts                                  |              |                    |                    |                     |                |
| a. Other Income (miscellaneous, income from cemeteries)   | 659          | 1,795,437.26       | 268,082.54         | -                   | 268,082.54     |
|   |              |                    |                    |                     |                |
| Total Non-Tax Revenue                                     |              | 33,271,745.88      | 17,301,946.90      | 19,051,484.05       | 36,353,430.95  |
|   |              |                    |                    |                     |                |
| B. External Sources                                       |              |                    |                    |                     |                |
| 1. Share from National Tax Collection                     | 541          | 468,220,587.00     | 256,269,765.00     | 163,730,235.00      | 420,000,000.00 |
| 2. Share from GOCCs (PAGCOR & PCSO)                       | 645          | -                  | -                  | -                   | -              |
| 3. Other Share from National Tax Collection               |              |                    |                    |                     |                |

|  |       |                |                |                |                |
|--|-------|----------------|----------------|----------------|----------------|
| a. Share from Ecozone                            | 642   | -              | -              | -              | -              |
| b. Share from EVAT                               | 643   | -              | -              | -              | -              |
| c. Share from National Wealth                    | 644   | 54,094.58      | -              | -              | -              |
| d. Share from Tobacco Excise Tax                 | 645   | -              | -              | -              | -              |
| 4. Extraordinary Receipts                        |       |                |                | -              |                |
| a. Grants and Donations                          | 649   | 2,489,970.31   | 1,765,216.50   | -              | 1,765,216.50   |
| b. Other Subsidy Income                          | 639   | -              | -              | -              | -              |
| 5. Inter-Local Transfers                         |       |                |                |                |                |
| a. Subsidy from LGUs                             | 636   | -              | -              | -              | -              |
| b. Subsidy from Other Funds                      | 638   | -              | -              | -              | -              |
| 6. Capital/Investment Receipts                   |       |                |                |                |                |
| a. Gain on Sale of Assets                        | 623   | -              | -              | -              | -              |
| b. Gain on Investments                           | 624   | -              | -              | -              | -              |
| C. Receipts from Loans and Borrowings            |       |                |                |                |                |
|  |       |                |                |                |                |
| Total Receipts                                   |       | 696,163,153.14 | 379,765,066.02 | 312,475,596.63 | 692,240,662.65 |
|  |       |                |                |                |                |
| III. Expenditures                                |       |                |                |                |                |
|  |       |                |                |                |                |
| A. General Services                              |       |                |                |                |                |
|  |       |                |                |                |                |
| Personal Services                                |       |                |                |                |                |
| Salaries and Wages - Regular Pay                 | 701   | 49,014,303.19  | 28,425,286.55  | 36,196,069.45  | 64,621,356.00  |
| Salaries and Wages - Part-time                   | 703   | -              | -              | -              | -              |
| Salaries and Wages - Casual                      | 705   | 132,817.00     | 40,221.00      | 132,435.00     | 172,656.00     |
| Salaries and Wages - Contractual                 | 706   | 1,752,893.89   | 618,302.50     | 408,064.50     | 1,026,367.00   |
| Personal Economic Relief Allowance               | 711   | 9,011,293.69   | 4,422,086.00   | 5,825,914.00   | 10,248,000.00  |
| Additional Compensation (ADCOM)                  | 712   | -              | -              | -              | -              |
| Representation Allowance (RA)                    | 713   | 1,598,945.00   | 796,860.00     | 967,860.00     | 1,764,720.00   |
| Transportation Allowance (TA)                    | 714   | 1,510,025.00   | 752,400.00     | 923,400.00     | 1,675,800.00   |
| Clothing/Uniform Allowance                       | 715   | 1,568,000.00   | 1,528,000.00   | 180,000.00     | 1,708,000.00   |
| Subsistence, Laundry and Quarters' Allowances    | 716   | 19,375.20      | -              | -              | -              |
| Productivity Incentive Benefits                  | 717   | 754,000.00     | 700,000.00     | 154,000.00     | 854,000.00     |
| Hazard Pay                                       | 721   | 1,361.60       | -              | -              | -              |
| Longevity Pay                                    | 722   | 3,496.08       | -              | -              | -              |
| Overtime and Night Pay                           | 723   | 5,502,057.83   | 2,638,632.12   | 141,367.88     | 2,780,000.00   |
| Cash Gift  | 724   | 3,973,863.46   | 1,207,027.00   | 927,973.00     | 2,135,000.00   |
| Year End Bonus                                   | 725   | 4,244,627.40   | 2,154,530.50   | 3,480,501.50   | 5,635,032.00   |
| Life and Retirement Insurance                    | 731   | 5,989,275.84   | 3,500,886.18   | 4,613,569.82   | 8,114,456.00   |
| PAG-IBIG Contributions                           | 732   | 466,000.00     | 229,700.00     | 282,700.00     | 512,400.00     |
| PHILHEALTH Contributions                         | 733   | 598,412.50     | 330,555.00     | 1,078,545.00   | 1,409,100.00   |
| ECC Contributions                                | 734   | 395,455.67     | 208,386.79     | 304,013.21     | 512,400.00     |
| Extra Hazard Pay                                 | 734-1 | -              | -              | -              | -              |
| Terminal Leave Benefits                          | 742   | 752,688.96     | 488,791.07     | 1,608,208.93   | 2,097,000.00   |
| Other Personnel Benefits                         | 749   | 17,714,298.36  | 1,281,076.00   | 257,744.00     | 1,538,820.00   |
| Total Personal Services                          |       | 105,003,190.67 | 49,322,740.71  | 57,482,366.29  | 106,805,107.00 |
|  |       |                |                |                |                |
| Maintenance and Other Operating Expenses         |       |                |                |                |                |
| Traveling Expenses - Local                       | 751   | 7,004,634.62   | 3,387,550.70   | 1,337,449.30   | 4,725,000.00   |
| Traveling Expenses - Foreign                     | 752   | 77,809.00      | -              | -              | -              |
| Training Expenses                                | 753   | 2,400.00       | -              | 400,000.00     | 400,000.00     |
| Office Supplies Expenses                         | 755   | 5,094,159.64   | 2,368,268.73   | 1,800,331.27   | 4,168,600.00   |
| Accountable Forms Expenses                       | 756   | 448,747.50     | 16,800.00      | 633,200.00     | 650,000.00     |
| Food Supplies Expenses                           | 758   | 302,623.50     | 2,515,217.00   | 184,783.00     | 2,700,000.00   |
| Drugs and Medicine Expenses                      | 759   | -              | 485,587.15     | 14,412.85      | 500,000.00     |
| Medical, Dental and Laboratory Supplies Expenses | 760   | -              | -              | -              | -              |
| Gasoline, Oil and Lubricants Expenses            | 761   | 23,410,935.69  | 12,679,317.50  | 5,218,724.99   | 17,898,042.49  |
| Agricultural Supplies Expenses                   | 762   | 46,500.00      | -              | -              | -              |

|   |     |              |              |              |              |
|---|-----|--------------|--------------|--------------|--------------|
| Textbooks and Instructional Materials Expenses                                      | 763 |              | 3,844,500.00 | 155,500.00   | 4,000,000.00 |
| Military and Police Supplies Expenses   | 764 | 56,450.00    | -            | -            | -            |
| Other Supplies Expenses   | 765 | 593,511.85   | 524,301.76   | 525,698.24   | 1,050,000.00 |
| Water Expenses  | 766 | 1,940,066.40 | 426,100.15   | 1,573,899.85 | 2,000,000.00 |
| Electricity Expenses  | 767 | -            | 7,950.00     | 2,050.00     | 10,000.00    |
| Cooking Gas Expenses  | 768 | -            | -            | 50,000.00    | 50,000.00    |
| Postage and Deliveries  | 771 | 10,963.00    | 6,533.00     | 15,467.00    | 22,000.00    |
| Telephone Expenses - Landlines  | 772 | 1,076,741.57 | 573,708.86   | 641,291.14   | 1,215,000.00 |
| Telephone Expenses - Mobile   | 773 | 481,998.15   | 189,399.00   | 370,601.00   | 560,000.00   |
| Internet Expenses   | 774 | 229,872.44   | 73,120.37    | 521,879.63   | 595,000.00   |
| Cable, Satellite, Telegraph and Radio Expenses                                      | 775 | 11,325.00    | 9,742.86     | 15,257.14    | 25,000.00    |
| Membership Dues and Contributions to Organizations                                  | 778 | 848,400.00   | 623,000.00   | 57,000.00    | 680,000.00   |
| Advertising Expenses  | 780 | 731,965.00   | 707,810.00   | 292,190.00   | 1,000,000.00 |
| Printing and Binding Expenses   | 781 | 650,880.00   | 301,900.00   | 8,100.00     | 310,000.00   |
| Rent Expenses   | 782 | 1,082,560.00 | 985,660.00   | 14,340.00    | 1,000,000.00 |
| Representation Expenses   | 783 | -            | -            | 500,000.00   | 500,000.00   |
| Subscription Expenses   | 786 | 13,048.00    | -            | 50,000.00    | 50,000.00    |
| Survey Expenses   | 787 | 550,000.00   | -            | -            | -            |
| Rewards and Other Claims  | 788 | 73,630.74    | -            | 500,000.00   | 500,000.00   |
| Environment/Sanitary Services   | 794 | 25,000.00    | -            | -            | -            |
| Security Services   | 797 | -            | -            | 2,000,000.00 | 2,000,000.00 |
| Other Professional Services   | 799 | -            | -            | -            | -            |
| Repairs and Maintenance - Land Improvements   | 802 | 1,760,763.89 | 2,254,975.61 | 745,024.39   | 3,000,000.00 |
| Repairs and Maintenance - Office Buildings  | 811 | 272,478.36   | -            | -            | -            |
| Repairs and Maintenance - Hospitals and Health Centers                              | 813 | 236,264.76   | 387,624.80   | 112,375.20   | 500,000.00   |
| Repairs and Maintenance - Markets and Slaughterhouses                               | 814 | -            | 93,785.00    | 21,215.00    | 115,000.00   |
| Repairs and Maintenance - Office Equipment  | 821 | 151,663.00   | 22,710.00    | 242,290.00   | 265,000.00   |
| Repairs and Maintenance - Furniture and Fixtures                                    | 822 | 87,670.00    | 38,400.00    | 24,620.00    | 63,020.00    |
| Repairs and Maintenance - IT Equipment and Software                                 | 823 | 67,841.00    | 30,005.00    | 319,995.00   | 350,000.00   |
| Repairs and Maintenance - Communication Equipment                                   | 829 | -            | -            | -            | -            |
| Repairs and Maintenance - Construction and Heavy Equipment                          | 830 | 6,226,922.15 | 2,445,221.25 | 554,778.75   | 3,000,000.00 |
| Repairs and Maintenance - Hospital Equipment  | 832 | -            | -            | -            | -            |
| Repairs and Maintenance - Medical, Dental and Laboratory Equipment                  | 833 | -            | -            | -            | -            |
| Repairs and Maintenance - Motor Vehicles  | 841 | 4,935,991.59 | 2,784,957.05 | 1,715,042.95 | 4,500,000.00 |
| Repairs and Maintenance - Watercraft  | 844 | 36,930.00    | -            | -            | -            |
| Repairs and Maintenance - Other Property, Plant and Equipment                       | 850 | 130,534.00   | 148,418.00   | 151,582.00   | 300,000.00   |
| Repairs and Maintenance - Roads,Highways and Bridges                                | 851 | -            | -            | -            | -            |
| Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Stations and Conduits | 854 | 647,255.43   | 37,352.46    | 61,647.54    | 99,000.00    |
| Repairs and Maintenance - Irrigation, Canals and Laterals                           | 855 | -            | -            | -            | -            |
| Repairs and Maintenance - Waterways, Aquaduct, Seawalls, Riverwalls and Others      | 857 | -            | -            | -            | -            |
| Subsidy to National Government Agencies   | 871 | -            | 30,000.00    | 70,000.00    | 100,000.00   |
| Subsidy to Local Government Units   | 874 | 2,373,000.00 | 2,479,000.00 | 21,000.00    | 2,500,000.00 |
| Subsidy to NGOs/PO  | 876 | 15,000.00    | 119,000.00   | 61,000.00    | 180,000.00   |
| Subsidy to Other Funds  | 877 | -            | 500.00       | 9,500.00     | 10,000.00    |

|   |     |                |               |               |                |
|---|-----|----------------|---------------|---------------|----------------|
| Donations   | 878 | 4,092,667.65   | 2,399,941.00  | 600,059.00    | 3,000,000.00   |
| Intelligence Expenses                                   | 882 | 254,145.00     | -             | 1,500,000.00  | 1,500,000.00   |
| Extraordinary Expenses                                  | 883 | -              | -             | 1,368,708.00  | 1,368,708.00   |
| Taxes, Duties and Licenses                              | 891 | 36,386.10      | 7,879.56      | 2,120.44      | 10,000.00      |
| Fidelity Bond Premium                                   | 892 | 264,296.51     | 168,375.00    | 31,625.00     | 200,000.00     |
| Insurance Expense                                       | 893 | 1,469,331.24   | 773,819.67    | 2,226,180.33  | 3,000,000.00   |
| Depreciation - Other Equipment                          | 921 | 322,350.68     | 148,435.17    | -             | 148,435.17     |
| Depreciation - Furniture and Fixtures                   | 922 | 155,558.49     | 116,429.46    | -             | 116,429.46     |
| Depreciation - IT Equipment                             | 923 | 1,061,604.23   | 590,759.31    | -             | 590,759.31     |
| Depreciation - Library Books                            | 924 | -              | -             | -             | -              |
| Depreciation - Communication Equipment                  | 929 | 298,759.15     | 177,317.16    | -             | 177,317.16     |
| Depreciation - Construction and Equipment               | 930 | 461,700.00     | 129,600.00    | -             | 129,600.00     |
| Depreciation - Firefighting Equipment and Accessories   | 931 | 10,142.03      | 31,036.08     | -             | 31,036.08      |
| Depreciation - Hospital Equipment                       | 932 | 1,146.00       | 6,876.00      | -             | 6,876.00       |
| Depreciation - Medical, Dental and Laboratory Equipment | 933 | 3,270.10       | 1,962.06      | -             | 1,962.06       |
| Depreciation - Military and Police Equipment            | 934 | 129,906.72     | 64,953.36     | -             | 64,953.36      |
| Depreciation - Technical and Scientific Equipment       | 936 | 449.25         | 2,695.50      | -             | 2,695.50       |
| Depreciation - Other Machineries and Equipment          | 940 | 243.00         | 1,458.00      | -             | 1,458.00       |
| Depreciation - Motor Vehicles                           | 941 | 3,013,245.47   | 1,380,091.17  | -             | 1,380,091.17   |
| Depreciation - Watercrafts                              | 944 | 59,650.48      | 35,182.38     | -             | 35,182.38      |
| Depreciation - Other Transportation Equipment           | 948 | 10,782.00      | 5,391.00      | -             | 5,391.00       |
| Depreciation - Other Property, Plant and Equipment      | 950 | 634,879.31     | 407,237.75    | -             | 407,237.75     |
| Discount on Real Property Taxes                         | 954 | 5,126,771.10   | 464,968.22    | -             | 464,968.22     |
| Loss of Assets  | 961 | -              | -             | -             | -              |
| Other Maintenance and Operating Expenses                | 969 | 80,914,276.24  | 39,019,851.74 | 13,673,419.26 | 52,693,271.00  |
| <u>Total Maintenance and Other Operating Expenses</u>   |     | 160,028,097.03 | 86,532,675.84 | 40,394,358.27 | 126,927,034.11 |
|   |     |                |               |               |                |
| <u>Financial Expenses</u>                               |     |                |               |               |                |
| Bank Charges  | 971 | 107.00         | -             | -             | -              |
| Documentary Stamps Expenses                             | 974 | -              | -             | -             | -              |
| Interest Expenses                                       | 975 | 3,001,522.55   | 1,109,461.31  | 90,538.69     | 1,200,000.00   |
| <u>Total Financial Expenses</u>                         |     | 3,001,629.55   | 1,109,461.31  | 90,538.69     | 1,200,000.00   |
|   |     |                |               |               |                |
| <u>Capital Outlay</u>                                   |     |                |               |               |                |
| Land and Land Improvements                              |     | -              | -             | -             | -              |
| Buildings and Structures                                |     | -              | -             | -             | -              |
| Office Equipment  | 221 | -              | 129,205.00    | 79,295.00     | 208,500.00     |
| Furniture and Fixtures                                  | 222 | -              | 452,081.00    | 156,219.00    | 608,300.00     |
| IT Equipment and Softwares                              | 223 | -              | 1,871,810.00  | 329,990.00    | 2,201,800.00   |
| Library Books   | 224 | -              | 354,986.50    | 145,013.50    | 500,000.00     |
| Communication Equipment                                 | 229 | -              | -             | -             | -              |
| Construction and Heavy Equipment                        | 230 | -              | -             | -             | -              |
| Firefighting Equipment                                  | 231 | -              | -             | -             | -              |
| Technical and Scientific Equipment                      | 236 | -              | -             | -             | -              |
| Other Machineries and Equipment                         | 240 | -              | -             | -             | -              |
| Motor Vehicles  | 241 | -              | 347,000.00    | 1,085,000.00  | 1,432,000.00   |
| Watercraft  | 244 | -              | -             | -             | -              |
| Other Property, Plant and Equipment                     | 250 | -              | 1,091,135.00  | 1,076,165.00  | 2,167,300.00   |
| Roads, Highways and Bridges                             | 251 | -              | -             | 4,400,000.00  | 4,400,000.00   |
| Artesian Wells,Reservoirs, Pumping Station and Conduits | 254 | -              | 27,244.54     | 472,755.46    | 500,000.00     |
| Construction in Progress - Agency Assets                | 264 | -              | 3,784,054.78  | 4,218,945.22  | 8,003,000.00   |

|   |       |                |                |                |                |
|---|-------|----------------|----------------|----------------|----------------|
| Construction in Progress - Roads, Highways and Bridges                              | 266   | -              | 10,343,249.21  | 9,656,750.79   | 20,000,000.00  |
| Construction in Progress - Parks, Plazas and Monuments                              | 267   | -              | 19,672.68      | 1,080,327.32   | 1,100,000.00   |
| Construction in Progress - Artesian Wells, Reservoirs, Pumping Station and Conduits | 269   | -              | 4,342,117.30   | 1,657,882.70   | 6,000,000.00   |
| Construction in Progress - Irrigations, Canals and Laterals                         | 270   | -              | 1,005,637.82   | 994,362.18     | 2,000,000.00   |
| Construction in Progress - Waterways, Aquaducts, Seawalls, Riverwalls and Others    | 272   | -              | 629,075.75     | 1,370,924.25   | 2,000,000.00   |
| Construction in Progress - Other Public Infrastructure                              | 273   | -              | 8,456,041.93   | 11,543,958.07  | 20,000,000.00  |
| Total Capital Outlay  |       | -              | 32,853,311.51  | 38,267,588.49  | 71,120,900.00  |
|   |       |                |                |                |                |
| Due to Local Government Units   | 418   | 10,051,355.23  | 3,016,274.68   | -              | 3,016,274.68   |
| Due to Other Funds  | 424   | 645,537.25     | 1,809,605.19   | -              | 1,809,605.19   |
| Prior Year Adjustments (Reduction)  | 684   | -              | -              | -              | -              |
|   |       |                |                |                |                |
| Total General Services  |       | 278,729,809.73 | 174,644,069.24 | 136,234,851.74 | 310,878,920.98 |
|   |       |                |                |                |                |
|   |       |                |                |                |                |
| B. Economic Services  |       |                |                |                |                |
|   |       |                |                |                |                |
| Personal Services   |       |                |                |                |                |
|   |       |                |                |                |                |
| Salaries and Wages - Regular Pay  | 701   | 25,763,847.99  | 14,461,376.37  | 17,334,587.63  | 31,795,964.00  |
| Salaries and Wages - Casual   | 705   | 2,705,742.00   | 1,522,596.00   | 1,930,524.00   | 3,453,120.00   |
| Salaries and Wages - Contractual  | 706   | -              | -              | -              | -              |
| Personal Economic Relief Allowance  | 711   | 6,215,855.84   | 3,027,930.53   | 3,956,069.47   | 6,984,000.00   |
| Additional Compensation (ADCOM)   | 712   | -              | -              | -              | -              |
| Representation Allowance (RA)   | 713   | 245,575.00     | 122,787.50     | 128,012.50     | 250,800.00     |
| Transportation Allowance (TA)   | 714   | 245,575.00     | 122,787.50     | 128,012.50     | 250,800.00     |
| Clothing/Uniform Allowance  | 715   | 1,080,000.00   | 1,044,000.00   | 120,000.00     | 1,164,000.00   |
| Productivity Incentive Benefits   | 717   | 538,000.00     | 524,000.00     | 58,000.00      | 582,000.00     |
| Hazard Pay  | 721   | 99,229.16      | 44,464.00      | 70,536.00      | 115,000.00     |
| Overtime and Night Pay  | 723   | 711,399.27     | 551,731.22     | 48,268.78      | 600,000.00     |
| Cash Gift   | 724   | 2,642,250.00   | 645,000.00     | 810,000.00     | 1,455,000.00   |
| Year End Bonus  | 725   | 2,337,097.95   | 1,315,770.50   | 1,702,486.50   | 3,018,257.00   |
| Life and Retirement Insurance Contributions   | 731   | 3,397,986.95   | 1,886,133.29   | 2,460,160.71   | 4,346,294.00   |
| PAG-IBIG Contributions  | 732   | 317,825.00     | 151,800.00     | 197,400.00     | 349,200.00     |
| PHILHEALTH Contributions  | 733   | 335,662.50     | 181,025.00     | 779,275.00     | 960,300.00     |
| ECC Contributions   | 734   | 250,841.68     | 132,131.53     | 217,068.47     | 349,200.00     |
| Extra Hazard Pay  | 734-1 | -              | -              | -              | -              |
| Terminal Leave Benefits   | 742   | 1,115,033.56   | 11,875.74      | 58,124.26      | 70,000.00      |
| Other Personnel Benefits  | 749   | 11,244,195.70  | 794,262.49     | 94,339.51      | 888,602.00     |
| Total Personal Services   |       | 59,246,117.60  | 26,539,671.67  | 30,092,865.33  | 56,632,537.00  |
|   |       |                |                |                |                |
| Maintenance and Other Operating Expenses  |       |                |                |                |                |
|   |       |                |                |                |                |
| Traveling Expenses - Local  | 751   | 749,527.81     | 239,546.00     | 310,454.00     | 550,000.00     |
| Office Supplies Expenses  | 755   | 729,264.11     | 534,857.92     | 160,142.08     | 695,000.00     |
| Animal/Zoological Supplies Expenses   | 757   | -              | -              | 150,000.00     | 150,000.00     |
| Agricultural Supplies Expenses  | 762   | 214,772.00     | 1,889,963.00   | 110,037.00     | 2,000,000.00   |
| Other Supplies Expenses   | 765   | -              | 26,950.00      | 23,050.00      | 50,000.00      |
| Water Expenses  | 766   | 6,351.75       | 1,625.00       | 8,375.00       | 10,000.00      |
| Electricity Expenses  | 767   | 11,507,470.37  | 4,603,233.22   | 3,396,766.78   | 8,000,000.00   |
| Postage and Deliveries  | 771   | -              | -              | -              | -              |
| Telephone Expenses - Landlines  | 772   | 136,279.63     | 57,380.43      | 107,619.57     | 165,000.00     |
| Telephone Expenses - Mobile   | 773   | 48,000.00      | 21,500.00      | 26,500.00      | 48,000.00      |
| Internet Expenses   | 774   | 69,537.86      | 29,885.02      | 120,114.98     | 150,000.00     |
| Rent Expenses   | 782   | -              | -              | -              | -              |
| Survey Expenses   | 787   | -              | -              | -              | -              |

|   |     |               |               |               |               |
|---|-----|---------------|---------------|---------------|---------------|
| Repairs and Maintenance - Office Buildings  | 811 | -             | -             | 200,000.00    | 200,000.00    |
| Repairs and Maintenance - Markets and Slaughterhouses                               | 814 | -             | -             | 300,000.00    | 300,000.00    |
| Repairs and Maintenance - Office Equipment  | 821 | 42,839.00     | 9,660.00      | 50,340.00     | 60,000.00     |
| Repairs and Maintenance - Furniture and Fixtures                                    | 822 | 3,800.00      | 14,200.00     | 35,800.00     | 50,000.00     |
| Repairs and Maintenance - IT Equipment and Software                                 | 823 | 9,250.00      | 9,645.00      | 55,355.00     | 65,000.00     |
| Repairs and Maintenance - Communication Equipment                                   | 829 | -             | -             | 100,000.00    | 100,000.00    |
| Repairs and Maintenance - Motor Vehicles  | 841 | -             | 28,950.00     | 21,050.00     | 50,000.00     |
| Repairs and Maintenance - Other Property, Plant and Equipment                       | 850 | -             | 26,467.60     | 23,532.40     | 50,000.00     |
| Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Stations and Conduits | 854 | -             | -             | 500,000.00    | 500,000.00    |
| Repairs and Maintenance - Other Public Infrastructures                              | 860 | -             | -             | 500,000.00    | 500,000.00    |
| Insurance Expenses  | 893 | -             | 200,000.00    | 100,000.00    | 300,000.00    |
| Depreciation - Other Equipment  | 921 | 61,815.83     | 38,535.42     | -             | 38,535.42     |
| Depreciation - Furniture and Fixtures   | 922 | 21,730.54     | 19,283.04     | -             | 19,283.04     |
| Depreciation - IT Equipment   | 923 | 61,111.76     | 37,412.40     | -             | 37,412.40     |
| Depreciation - Library Books  | 924 | 6,130.92      | 3,065.46      | -             | 3,065.46      |
| Depreciation - Communication Equipment  | 929 | 14,333.64     | 7,166.82      | -             | 7,166.82      |
| Depreciation - Costruction and Heavy Equipment                                      | 930 | 1,167,779.04  | 583,889.52    | -             | 583,889.52    |
| Depreciation - Firefighting Equipment and Accessories                               | 931 | 1,093.50      | 729.00        | -             | 729.00        |
| Depreciation - Technical and Scientific Equipment                                   | 936 | 53,730.00     | 26,865.00     | -             | 26,865.00     |
| Depreciation - Other Machineries and  | 940 | -             | 4,610.94      | -             | 4,610.94      |
| Depreciation - Motor Vehicles   | 941 | 152,731.44    | 93,776.47     | -             | 93,776.47     |
| Depreciation - Watercrafts  | 944 | 32,220.00     | 16,110.00     | -             | 16,110.00     |
| Depreciation - Other Property, Plant and Equipment                                  | 950 | 302,087.74    | 221,660.96    | -             | 221,660.96    |
| Other Maintenance and Operating Expenses  | 969 | 751,303.11    | 77,415.34     | 19,757,584.66 | 19,835,000.00 |
| Total Maintenance and Other Operating Expenses                                      |     | 16,143,160.05 | 8,824,383.56  | 26,056,721.47 | 34,881,105.03 |
|   |     |               |               |               |               |
| Capital Outlay  |     |               |               |               |               |
| Land and Land Improvements  |     | -             | -             | -             | -             |
| Buildings and Structures  |     | -             | -             | 500,000.00    | 500,000.00    |
| Office Equipment  | 221 | -             | -             | 100,000.00    | 100,000.00    |
| Furniture and Fixtures  | 222 | -             | -             | 44,000.00     | 44,000.00     |
| IT Equipment and Softwares  | 223 | -             | -             | 90,000.00     | 90,000.00     |
| Technical and Scientific Equipment  | 236 | -             | -             | -             | -             |
| Other Property, Plant and Equipment   | 250 | -             | -             | -             | -             |
| Total Capital Outlay  |     | -             | -             | 734,000.00    | 734,000.00    |
|   |     |               |               |               |               |
| Total Economic Services   |     | 75,389,277.65 | 35,364,055.23 | 56,883,586.80 | 92,247,642.03 |
|   |     |               |               |               |               |
| C. Social Services  |     |               |               |               |               |
|   |     |               |               |               |               |
| Personal Services   |     |               |               |               |               |
| Salaries and Wages - Regular Pay  | 701 | 37,862,021.78 | 22,493,955.08 | 28,603,272.92 | 51,097,228.00 |
| Salaries and Wages -Contractual   | 706 | 2,283,443.00  | 1,077,771.50  | 2,222,228.50  | 3,300,000.00  |
| Personal Economic Relief Allowance  | 711 | 5,865,496.57  | 2,901,276.50  | 4,154,723.50  | 7,056,000.00  |
| Additional Compensation (ADCOM)   | 712 | 1,500.00      | -             | -             | -             |
| Representation Allowance (RA)   | 713 | 250,800.00    | 125,428.95    | 125,371.05    | 250,800.00    |
| Transportation Allowance (TA)   | 714 | 250,800.00    | 125,400.00    | 125,400.00    | 250,800.00    |
| Clothing/Uniform Allowance  | 715 | 1,040,000.00  | 1,032,000.00  | 144,000.00    | 1,176,000.00  |

|  |       |               |               |               |               |
|--|-------|---------------|---------------|---------------|---------------|
| Subsistence, Laundry and Quarter Allowance                         | 716   | 3,658,231.63  | 1,558,550.00  | 2,658,850.00  | 4,217,400.00  |
| Productivity Incentive Benefits                                    | 717   | 520,000.00    | 541,505.30    | 46,494.70     | 588,000.00    |
| Hazard Pay   | 721   | 2,494,789.60  | 1,055,012.26  | 1,789,977.74  | 2,844,990.00  |
| Longevity Pay  | 722   | 4,217.00      | -             | -             | -             |
| Overtime and Night Pay   | 723   | 43,343.91     | -             | -             | -             |
| Cash Gift  | 724   | 2,589,750.00  | 640,000.00    | 830,000.00    | 1,470,000.00  |
| Year End Bonus   | 725   | 3,337,403.80  | 1,961,294.00  | 2,613,475.00  | 4,574,769.00  |
| Life and Retirement Insurance Contributions                        | 731   | 4,779,344.78  | 2,810,837.93  | 3,776,834.07  | 6,587,672.00  |
| PAG-IBIG Contributions   | 732   | 312,000.00    | 152,587.50    | 200,212.50    | 352,800.00    |
| PHILHEALTH Contributions   | 733   | 481,062.00    | 275,863.00    | 694,337.00    | 970,200.00    |
| ECC Contributions  | 734   | 295,197.56    | 149,155.70    | 203,644.30    | 352,800.00    |
| Extra Hazard Pay   | 734-1 | -             | -             | -             | -             |
| Terminal Leave Benefits  | 742   | -             | 44,560.38     | 235,439.62    | 280,000.00    |
| Other Personnel Benefits   | 749   | 11,858,483.91 | 782,949.00    | 154,483.00    | 937,432.00    |
| Total Personal Services  |       | 77,927,885.54 | 37,728,147.10 | 48,578,743.90 | 86,306,891.00 |
|  |       |               |               |               |               |
| Maintenance and Other Operating Expenses                           |       |               |               |               |               |
| Traveling Expenses - Local   | 751   | 761,433.12    | 290,107.40    | 514,892.60    | 805,000.00    |
| Office Supplies Expenses   | 755   | 1,642,759.04  | 715,112.34    | 974,887.66    | 1,690,000.00  |
| Food Supplies Expenses   | 758   | 570,000.00    | 283,560.00    | 566,440.00    | 850,000.00    |
| Drugs and Medicines Expenses                                       | 759   | 5,781,105.30  | 2,228,354.85  | 4,771,645.15  | 7,000,000.00  |
| Medical, Dental and Laboratory Supplies Expenses                   | 760   | 4,791,103.98  | 2,663,299.28  | 2,836,700.72  | 5,500,000.00  |
| Other Supplies Expenses  | 765   | -             | 71,582.50     | 28,417.50     | 100,000.00    |
| Postage and Deliveries   | 771   | 4,488.00      | 200.00        | 15,800.00     | 16,000.00     |
| Telephone Expenses - Landlines                                     | 772   | 168,759.29    | 83,345.29     | 164,654.71    | 248,000.00    |
| Telephone Expenses - Mobile  | 773   | 46,000.00     | 24,000.00     | 24,000.00     | 48,000.00     |
| Internet Expenses  | 774   | 8,044.55      | -             | 225,000.00    | 225,000.00    |
| Membership Dues and Contributions to Organizations                 | 778   | 2,000.00      | -             | -             | -             |
| Subscription Expenses  | 786   | -             | -             | 50,000.00     | 50,000.00     |
| Other Professional Services  | 799   | 29,250.00     | 6,000.00      | 4,000.00      | 10,000.00     |
| Repairs and Maintenance - School Buildings                         | 812   | -             | -             | 1,000,000.00  | 1,000,000.00  |
| Repairs and Maintenance - Hospitals and health Centers             | 813   | -             | -             | 1,000,000.00  | 1,000,000.00  |
| Repairs and Maintenance - Office Equipment                         | 821   | 108,600.00    | -             | 170,000.00    | 170,000.00    |
| Repairs and Maintenance - Furniture and Fixtures                   | 822   | 38,475.00     | 12,880.00     | 37,120.00     | 50,000.00     |
| Repairs and Maintenance - IT Equipment and Softwares               | 823   | 21,900.00     | -             | 80,000.00     | 80,000.00     |
| Repairs and Maintenance - Communication Equipment                  | 829   | -             | -             | -             | -             |
| Repairs and Maintenance - Hospital Equipment                       | 832   | 72,219.00     | 9,500.00      | 490,500.00    | 500,000.00    |
| Repairs and Maintenance - Medical, Dental and Laboratory Equipment | 833   | 2,500.00      | -             | 500,000.00    | 500,000.00    |
| Repairs and Maintenance - Motor Vehicles                           | 841   | -             | -             | 450,000.00    | 450,000.00    |
| Subsidy to National Government Agencies                            | 871   | -             | -             | -             | -             |
| Donations  | 878   | 7,568,643.64  | -             | -             | -             |
| Depreciation - Other Equipment                                     | 921   | 144,597.86    | 57,428.19     | -             | 57,428.19     |
| Depreciation - Furniture and Fixtures                              | 922   | 45,742.26     | 31,480.36     | -             | 31,480.36     |
| Depreciation - IT Equipment  | 923   | 120,625.50    | 76,106.49     | -             | 76,106.49     |
| Depreciation - Communication Equipment                             | 929   | 14,442.48     | 7,221.24      | -             | 7,221.24      |
| Depreciation - Firefighting Equipment and Accessories              | 931   | 486.00        | 243.00        | -             | 243.00        |
| Depreciation - Hospital Equipment                                  | 932   | 383,361.81    | 207,974.12    | -             | 207,974.12    |
| Depreciation - Medical, Dental and Laboratory Equipment            | 933   | 192,911.28    | 96,455.64     | -             | 96,455.64     |
| Depreciation - Other Machineries and Equipment                     | 940   | 1,440.00      | 720.00        | -             | 720.00        |

|  |     |                |                |                |                |
|--|-----|----------------|----------------|----------------|----------------|
| Depreciation - Motor Vehicles                      | 941 | 306,947.53     | 180,972.42     | -              | 180,972.42     |
| Depreciation - Other Property, Plant and Equipment | 950 | 137,344.76     | 108,245.78     | -              | 108,245.78     |
| Other Maintenance and Operating Expenses           | 969 | 5,852,556.40   | 2,544,042.50   | 19,400,857.50  | 21,944,900.00  |
| Total Maintenance and Other Operating Expenses     |     | 28,817,736.80  | 9,698,831.40   | 33,304,915.84  | 43,003,747.24  |
|  |     |                |                |                |                |
| Capital Outlay                                     |     |                |                |                |                |
| School Buildings                                   | 212 | -              | -              | 1,500,000.00   | 1,500,000.00   |
| IT Equipment and Accessories                       | 223 | -              | -              | 105,000.00     | 105,000.00     |
| Hospital Equipment                                 | 232 | -              | 125,910.00     | 1,074,090.00   | 1,200,000.00   |
| Medical, Dental and Laboratory Equipment           | 233 | -              | 55,000.00      | 945,000.00     | 1,000,000.00   |
| Sports Equipment                                   | 235 | -              | -              | -              | -              |
| Other Property, Plant and Equipment                | 250 | -              | -              | 500,000.00     | 500,000.00     |
| Total Capital Outlay                               |     | -              | 180,910.00     | 4,124,090.00   | 4,305,000.00   |
|  |     |                |                |                |                |
| Total Social Services                              |     | 106,745,622.34 | 47,607,888.50  | 86,007,749.74  | 133,615,638.24 |
|  |     |                |                |                |                |
| D. Debt Services                                   |     |                |                |                |                |
| Loans Payable, Domestic                            | 444 | 37,027,812.49  | 27,309,321.49  | -              | 27,309,321.49  |
| Due from Other Funds                               | 144 | 57,880.96      | 85,016.51      | -              | 85,016.51      |
|  |     |                |                |                |                |
| Total Debt Services                                |     | 37,085,693.45  | 27,394,338.00  | -              | 27,394,338.00  |
|  |     |                |                |                |                |
| Total Expenditures                                 |     | 497,950,403.17 | 285,010,350.97 | 279,126,188.28 | 564,136,539.25 |

Certified Correct:

RUBEN E. BALBOA  
City Treasurer

ERNESTO E. VARRERA  
City Budget Officer

RUBY V. ABELLAR  
City Accountant

RAMON D. TORRES  
City Mayor