

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
**Municipality of San Nicolas**  
**General Fund**

(1)	Account Code (2)	Income Classification (3)	Past Year 2016 Actual (4)	Current Year Appropriation (2017)			Budget Year Proposed 2018 (6)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
<b>I. Beginning Cash Balance</b>							
<b>5% DRRMF (Reverted)</b>			<b>2,039,573.90</b>	<b>3,803,647.80</b>	<b>-</b>	<b>3,803,647.80</b>	<b>4,232,999.07</b>
<b>Retained Earnings</b>			<b>17,839,567.94</b>	<b>13,426,229.37</b>		<b>13,426,229.37</b>	
<b>Total</b>			<b>19,879,141.84</b>	<b>17,229,877.17</b>	<b>-</b>	<b>17,229,877.17</b>	<b>4,232,999.07</b>
<b>II. RECEIPTS</b>							
<b>A. Local Sources</b>							
<b>1. Tax Revenue</b>							
<b>a. Real Property Tax</b>							
Basic RPT	4-01-02-040	R	4,589,890.19	4,024,055.34	1,275,944.66	5,300,000.00	6,000,000.00
b. Business Tax	4-01-03-030	R	30,130,852.97	22,582,615.82	7,917,384.18	30,500,000.00	34,000,000.00
<b>c. Other Local Tax</b>							
Community Tax	4-01-01-050	R	802,703.63	215,217.89	529,782.11	745,000.00	900,000.00
Tax on Gravel, Sand & Other Quarry	4-01-03-040	R	24,000.00	48,000.00	82,000.00	130,000.00	50,000.00
Amusement Tax	4-01-03-060	R	1,303,365.00	728,804.63	1,071,195.37	1,800,000.00	1,700,000.00
Franchise Tax	4-01-03-070	R	68,960.00	35,660.00	64,340.00	100,000.00	100,000.00
Fines & Penalties-Taxes on Indl & Corp.	4-01-05-010	R	9,205.35	1,859.46	3,140.54	5,000.00	10,000.00
Fines & Penalties-Property Taxes	4-01-05-020	R	339,765.68	181,262.51	218,737.49	400,000.00	450,000.00
Fines & Penalties-Taxes on Goods & Serv.	4-01-05-030	R	714,967.93	310,719.37	489,280.63	800,000.00	850,000.00
<b>Total Tax Revenue</b>			<b>37,983,710.75</b>	<b>28,128,195.02</b>	<b>11,651,804.98</b>	<b>39,780,000.00</b>	<b>44,060,000.00</b>
<b>2. Non-Tax Revenue</b>							
Permit Fees	4-02-01-010	R	5,973,585.34	6,309,757.04	(3,109,757.04)	3,200,000.00	8,400,000.00
Registration Fees	4-02-01-020	R	145,775.59	111,937.94	188,062.06	300,000.00	200,000.00
Clearance/Certification Fees	4-02-01-040	R	2,022,637.00	1,544,018.00	455,982.00	2,000,000.00	2,500,000.00
Inspection Fees	4-02-01-100	R	1,632,130.44	1,541,355.09	(241,355.09)	1,300,000.00	2,000,000.00
Occupation Fees	4-02-01-140	R	970,750.00	956,225.00	43,775.00	1,000,000.00	1,200,000.00
Fees for Sealing & Licensing of Weights & Measures	4-02-01-160	R	21,675.00	2,600.00	97,400.00	100,000.00	50,000.00
Fines & Penalties-Service Income	4-02-01-980	R	233,880.00	232,275.00	167,725.00	400,000.00	400,000.00
Other Service Income	4-02-01-990	R	2,700,603.65	92,900.00	2,907,100.00	3,000,000.00	200,000.00
Rent Income	4-02-02-050	R	134,259.00	56,880.00	93,120.00	150,000.00	200,000.00
Receipts from Market Operations	4-02-02-140	R	6,207,690.84	3,446,325.14	2,553,674.86	6,000,000.00	7,000,000.00
Receipts fr Slaughterhouse Operations	4-02-02-150	R	909,384.71	479,225.17	620,774.83	1,100,000.00	1,100,000.00
Receipts from Cemetery Operations	4-02-02-160	R	406,500.00	202,600.00	397,400.00	600,000.00	600,000.00
Garbage Fees	4-02-02-190	R	1,211,500.00	1,211,350.00	(11,350.00)	1,200,000.00	1,500,000.00


Hospital Fees	4-02-02-200	R	3,029,388.00	2,602,524.00	397,476.00	3,000,000.00	3,500,000.00
Interest Income	4-02-02-220	R	1,216,852.40	772,538.46	127,461.54	900,000.00	1,500,000.00
Fines & Penalties-Business Income	4-02-02-980	R	177,862.68	138,409.97	211,590.03	350,000.00	350,000.00
Other Business Income	4-02-02-990	R	49,265.00	29,755.00	70,245.00	100,000.00	100,000.00
Miscellaneous Income	4-06-01-010	R	849.56	2,895.48	2,104.52	5,000.00	5,000.00
<b>Total Non-Tax Revenue</b>			<b>27,044,589.21</b>	<b>19,733,571.29</b>	<b>4,971,428.71</b>	<b>24,705,000.00</b>	<b>30,805,000.00</b>
<b>Total Local Sources</b>							
<b>B. External Sources</b>							
Internal Revenue Allotment	4-01-06-010	R	75,684,623.00	42,601,050.00	42,601,051.00	85,202,101.00	91,384,284.00
Share from GOCCS (PCSO)	4-04-01-020	R	1,187,721.32	506,497.16	1,093,502.84	1,600,000.00	1,600,000.00
Share from Tobacco Excise Tax	4-01-06-040	R	14,180.00	-	-	-	-
Share from Economic Zones	4-01-06-050	R	2,305,001.00	1,046,581.00	2,453,419.00	3,500,000.00	2,500,000.00
<b>Total External Sources</b>			<b>79,191,525.32</b>	<b>44,154,128.16</b>	<b>46,147,972.84</b>	<b>90,302,101.00</b>	<b>95,484,284.00</b>
<b>C. Non-Income Receipts</b>			-	-	-	-	-
<b>Total Receipts</b>			<b>144,219,825.28</b>	<b>92,015,894.47</b>	<b>62,771,206.53</b>	<b>154,787,101.00</b>	<b>170,349,284.00</b>
<b>Total Available Resources</b>			<b>164,098,967.12</b>	<b>109,245,771.64</b>	<b>62,771,206.53</b>	<b>172,016,978.17</b>	<b>174,582,283.07</b>
<b>III. Expenditures</b>							
<b>Personal Services</b>							
Salaries & Wages - Regular	5-01-01-010		25,889,731.83	13,919,635.12	18,515,929.88	32,435,565.00	37,577,993.00
Salaries & Wages - Casual	5-01-01-020		1,963,538.91	842,024.66	1,671,075.34	2,513,100.00	2,680,200.00
PERA	5-01-02-010		2,767,711.30	1,362,866.67	1,973,133.33	3,336,000.00	3,456,000.00
Representation Allowance	5-01-02-020		1,781,812.50	906,843.75	1,082,156.25	1,989,000.00	1,989,000.00
Transportation Allowance	5-01-02-030		1,619,887.50	848,193.75	972,506.25	1,820,700.00	1,897,200.00
Clothing/Uniform Allowance	5-01-02-040		570,000.00	570,000.00	125,000.00	695,000.00	720,000.00
Subsistence Allowance	5-01-02-050		201,550.00	53,850.00	234,150.00	288,000.00	288,000.00
Laundry Allowance	5-01-02-060		17,390.00	4,375.00	19,025.00	23,400.00	23,400.00
Productivity Incentive Allowance	5-01-02-080		192,000.00	208,000.00	18,000.00	226,000.00	238,000.00
Honoraria	5-01-02-100		332,900.00	-	-	-	-
Hazard Pay	5-01-02-110		686,076.85	365,333.15	509,882.35	875,215.50	891,430.60
Longevity Pay	5-01-02-120		99,883.80	75,000.00	-	75,000.00	-
Year End Bonus	5-01-02-140		2,524,921.70	-	2,973,022.00	2,973,022.00	3,355,418.00
Cash Gift	5-01-02-150		596,500.00	-	695,000.00	695,000.00	720,000.00
Other Bonuses & Allowances	5-01-02-990		2,911,896.00	2,570,039.00	402,983.00	2,973,022.00	3,352,362.00
Retirement & Life Ins. Prem.	5-01-03-010		3,358,845.34	1,787,922.17	2,411,319.67	4,199,241.84	4,830,963.36
Pag-ibig Contributions	5-01-03-020		559,603.55	297,987.03	400,986.27	698,973.30	807,517.60
Philhealth Contributions	5-01-03-030		289,937.50	148,450.00	199,850.00	348,300.00	375,900.00
Employess Comp. Ins. Prem.	5-01-03-040		131,975.48	66,583.24	94,297.40	160,880.64	169,075.20
Terminal Leave Benefits	5-01-04-030		2,799,400.10	-	-	-	2,249,721.08
Other Personnel Benefits	5-01-04-990		105,000.00	-	50,000.00	50,000.00	50,000.00
Loyalty Pay	5-01-04-990		-	-	95,000.00	95,000.00	80,000.00
Productivity Enhancement Incentive	5-01-04-990		-	-	695,000.00	695,000.00	720,000.00
<b>Total Personal Services</b>			<b>49,400,562.36</b>	<b>24,027,103.54</b>	<b>33,138,316.74</b>	<b>57,165,420.28</b>	<b>66,472,180.84</b>

<b>Maintenance &amp; Other Oper. Exp.</b>							
Travelling Expenses-Local	5-02-01-010		1,994,591.97	834,529.20	1,452,970.80	<b>2,287,500.00</b>	<b>2,450,000.00</b>
Training Expenses	5-02-02-010		1,814,982.50	770,600.00	819,400.00	<b>1,590,000.00</b>	<b>1,910,000.00</b>
Office Supplies Expense	5-02-03-010		2,097,518.95	399,222.08	2,396,777.92	<b>2,796,000.00</b>	<b>2,946,000.00</b>
Accountable Forms Expenses	5-02-03-020		227,553.84	116,807.00	73,193.00	<b>190,000.00</b>	<b>240,000.00</b>
Welfare Goods Expenses	5-02-03-060		575,685.00	9,504.00	(9,504.00)	-	
Drugs & Medicines Expenses	5-02-03-070		884,282.00	221,694.56	178,305.44	<b>400,000.00</b>	<b>700,000.00</b>
Medical, Dental & Lab. Supplies Exp.	5-02-03-080		251,330.00	207,980.62	292,019.38	<b>500,000.00</b>	<b>900,000.00</b>
Fuel, Oil & Lubricants Exp.	5-02-03-090		2,562,187.97	1,067,454.90	4,576,545.10	<b>5,644,000.00</b>	<b>4,435,000.00</b>
Agricultural & Marine Supplies Exp.	5-02-03-100		913,605.00	95,300.00	74,700.00	<b>170,000.00</b>	<b>200,000.00</b>
Textbooks & Instructional Mat. Exp.	5-02-03-110		144,400.00	-	-	-	
Military, Police & Traffic Supp. Exp	5-02-03-120		46,270.00	830.00	49,170.00	<b>50,000.00</b>	
Other Supplies Expense	5-02-03-990		1,412,848.96	240,430.60	552,569.40	<b>793,000.00</b>	<b>1,290,000.00</b>
Water Expenses	5-02-04-010		48,153.62	18,676.62	177,923.38	<b>196,600.00</b>	<b>166,600.00</b>
Electricity Expenses	5-02-04-020		3,110,085.58	1,633,163.13	3,418,836.87	<b>5,052,000.00</b>	<b>4,750,000.00</b>
Postage & Courier Services	5-02-05-010		-	18,748.00	61,252.00	<b>80,000.00</b>	<b>85,000.00</b>
Telephone Expenses	5-02-05-020		1,131,601.25	545,101.98	817,398.02	<b>1,362,500.00</b>	<b>1,368,900.00</b>
Internet Expenses	5-02-05-030		158,653.50	67,972.06	242,027.94	<b>310,000.00</b>	<b>483,000.00</b>
Prizes	5-02-06-020		1,198,100.00	92,800.00	(92,800.00)		
Extraordinary & Misc. Expenses	5-02-10-030				103,449.00	<b>103,449.00</b>	<b>91,797.80</b>
Generation, Transmission & Dist. Exp.					150,000.00	<b>150,000.00</b>	<b>150,000.00</b>
Legal Services	5-02-11-010				50,000.00	<b>50,000.00</b>	<b>50,000.00</b>
Other Professional Services	5-02-11-990		53,315.00		60,000.00	<b>60,000.00</b>	
Environment/Sanitary Services	5-02-12-010		742,896.04	431,851.11	789,844.89	<b>1,221,696.00</b>	<b>1,715,328.00</b>
Security Services	5-02-12-030		249,830.63		264,000.00	<b>264,000.00</b>	<b>264,000.00</b>
Other General Services	5-02-12-990		3,808,398.79	1,759,613.86	1,485,586.14	<b>3,245,200.00</b>	<b>3,380,200.00</b>
Rep. & Maint.-Infrastructure Assets	5-02-13-030						<b>500,000.00</b>
Rep. & Maint.-Bldgs. & Other Structures	5-02-13-040		821,220.00	41,880.00	533,120.00	<b>575,000.00</b>	<b>1,360,000.00</b>
Rep. & Maint.-Mach. & Equipt.	5-02-13-050		791,957.36	362,957.00	3,207,043.00	<b>3,570,000.00</b>	<b>1,990,000.00</b>
Rep. & Maint.-Transpo Equipt.	5-02-13-060		860,194.06	172,974.28	1,292,025.72	<b>1,465,000.00</b>	<b>2,745,000.00</b>
Rep. & Maint.-Furn & Fixtures	5-02-13-070		96,426.00	-	70,000.00	<b>70,000.00</b>	<b>70,000.00</b>
Subsidy to NGAs	5-02-14-020		72,000.00	36,000.00	90,000.00	<b>126,000.00</b>	
Susidy to LGUs	5-02-14-030		3,088,032.00	99,400.00	(99,400.00)	-	
Subsidies-Others	5-02-14-990		98,400.00	-	-	-	
Taxes, Duties and Licenses	5-02-16-010		27,614.98	37,670.51	362,329.49	<b>400,000.00</b>	<b>220,000.00</b>
Fidelity Bond Premiums	5-02-16-020		16,051.50	14,401.50	5,598.50	<b>20,000.00</b>	<b>30,000.00</b>
Insurance Expenses	5-02-16-030		498,007.09	303,094.68	701,905.32	<b>1,005,000.00</b>	<b>1,090,000.00</b>
Advertising Expenses	5-02-99-010		127,130.00	42,900.00	257,100.00	<b>300,000.00</b>	<b>300,000.00</b>
Representation Expenses	5-02-99-030		56,523.00	81,140.00	118,860.00	<b>200,000.00</b>	<b>200,000.00</b>
Membership Dues & Cont. to Organizations	5-02-99-060		182,100.00	4,400.00	272,600.00	<b>277,000.00</b>	<b>150,000.00</b>
Subscription Expenses	5-02-99-070				10,000.00	<b>10,000.00</b>	-
Donations	5-02-99-080		3,413,903.00	581,000.00	619,000.00	<b>1,200,000.00</b>	<b>1,950,000.00</b>

Other Maint. & Operating Expense	5-02-99-990		9,597,674.63	3,528,208.92	23,262,736.08	<b>26,790,945.00</b>	<b>14,634,180.00</b>
<b>Total MOOE</b>			<b>43,173,524.22</b>	<b>13,838,306.61</b>	<b>48,686,583.39</b>	<b>62,524,890.00</b>	<b>52,815,005.80</b>
<b>Financial Expenses</b>			<b>232,313.70</b>	<b>148,674.80</b>			
<b>Capital Outlays</b>							
Land	1-07-01-010		500,000.00	7,197,575.00	100,000.00	<b>7,297,575.00</b>	-
Buildings	1-07-04-010		1,884,146.49	-	1,300,000.00	<b>1,300,000.00</b>	<b>1,500,000.00</b>
Other Structures	1-07-04-990			-	2,450,000.00	<b>2,450,000.00</b>	<b>110,000.00</b>
Office Equipment	1-07-05-020		318,225.00	53,250.00	509,250.00	<b>562,500.00</b>	<b>716,500.00</b>
ICT Equipment	1-07-05-030		573,641.00	440,092.00	1,484,908.00	<b>1,925,000.00</b>	<b>1,297,000.00</b>
Motor Vehicle	1-07-06-010		143,800.00	-	550,000.00	<b>550,000.00</b>	<b>475,000.00</b>
Other Machinery & Equipment	1-07-05-990			246,732.50	2,853,267.50	<b>3,100,000.00</b>	<b>2,480,000.00</b>
Furniture & Fixtures	1-07-07-010		36,675.00	41,400.00	803,600.00	<b>845,000.00</b>	<b>1,145,500.00</b>
Books Outlay	1-07-07-020				80,000.00	<b>80,000.00</b>	<b>80,000.00</b>
Other Property, Plant & Equipment	1-07-99-990		7,220.00	7,945.00	998,055.00	<b>1,006,000.00</b>	<b>544,000.00</b>
<b>Total Capital Outlay</b>			<b>3,463,707.49</b>	<b>7,986,994.50</b>	<b>11,129,080.50</b>	<b>19,116,075.00</b>	<b>8,348,000.00</b>
<b>Special Purpose Appropriations (SPAs)</b>							
20% Development Fund			2,098,281.69	-	17,040,420.20	<b>17,040,420.20</b>	<b>18,276,856.80</b>
5% DRRM Fund			6,061,250.09	14,300.00	7,725,055.05	<b>7,739,355.05</b>	<b>8,517,464.20</b>
Aid to Brgys/SK			288,000.00	-	288,000.00	<b>288,000.00</b>	<b>288,000.00</b>
Support to SC & PWD			1,482,465.21	523,084.30	328,936.71	<b>852,021.01</b>	<b>913,842.84</b>
Support to LCPC			597,625.16	59,505.62	2,154,854.38	<b>2,214,360.00</b>	<b>2,417,700.00</b>
Support to BUB			1,413,275.44		-	-	-
Non-Office							<b>16,526,320.00</b>
<b>Total SPAs</b>			<b>11,940,897.59</b>	<b>596,889.92</b>	<b>27,537,266.34</b>	<b>28,134,156.26</b>	<b>46,940,183.84</b>
<b>Total Expenditures</b>			<b>108,211,005.36</b>	<b>46,597,969.37</b>	<b>120,491,246.97</b>	<b>166,940,541.54</b>	<b>174,575,370.48</b>
<b>IV. Ending Balance</b>			<b>55,887,961.76</b>	<b>62,647,802.27</b>	<b>(57,720,040.44)</b>	<b>5,076,436.63</b>	<b>6,912.59</b>

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

  
**HENRY U. ULEP**  
Municipal Treasurer

  
**EVELYN R. ALONZO**  
Municipal Budget Officer

  
**EDNA U. TOLENTINO**  
Mun. Planning & Dev't. Coordinator

  
**GERALDINE H. MATA**  
Municipal Accountant

Approved by:

  
**ALFREDO P. VALDEZ, JR., M.D.**  
Municipal Mayor