Republic of the Philippines

Province of Iloilo

**MUNICIPALITY OF JANIUAY**

**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Agency Profile**

The Municipality of Janiuay was originally created in 1769 through the recommendation of the Spanish Governor Francisco Bayot de Ocampo to the “Principalia” and the Spanish government. The relocation of the seat of the government of the twenty seven (27) settlements then existing, from Matag-ub to what is now the site of Janiuay Poblacion, and the strengthening of the political administration of the settlements under the Spanish regime in 1770, resulted in the creation of the Municipality of Janiuay.

Pursuant to R.A. 7160, known as the Local Government Code of 1991, the Municipality, like other local government units, was given more power, authority, responsibilities and resources to enable it to attain full development as a self-reliant community and as effective partner in the attainment of the national goals.

**Note 2. Basis of Financial Statements Presentation**

2.1 The consolidated financial statements have been prepared in accordance with the Generally Accepted State Accounting Principles and Standards.

**Note 3. Summary of Significant Accounting Policies**

**Consolidation.** The consolidated financial statements include the accounts of the schools and hospitals wholly funded by the local government unit and other economic enterprises. Foreign funded projects through loans are consolidated as part of the General Fund.

**Inventories.** Cost of inventories are based on perpetual inventory method and priced following the moving average method.

**Property, Plant and Equipment are carried at historical cost.** Infrastructures under Construction in Progress are valued following the construction period theory.

**Depreciation.** Straight-Line method of depreciation is followed. For equipment, vehicles and other assets subject to depreciation, depreciation is computed on the month following the purchase date.

**Income.** Real property taxes are accounted following the accrual method. All other fees and revenues are accounted following the cash basis.

**Note 4. Correction of Fundamental Errors**

Fundamental errors of prior years are corrected using the Prior Year’s Adjustment account while errors affecting the current year’s operations are effected to the current year accounts.

**Note 5. Cash**

This account is broken down as follows:

|  |  |  |
| --- | --- | --- |
| Cash in Vault | P | 9,411,253.38 |
| Petty Cash Fund |  | 85,500.00 |
| Payroll Fund |  | 10,457.48 |
| Cash in Bank-Local Currency Current Account |  | 29,173,238.10 |
| Cash in Bank-Local Currency – Time Deposit |  | 2,074,732.60 |
| Total | P | 40,755,181.56 |

Cash in Vault represents cash in possession of the incumbent OIC-Municipal Treasurer Ms. Araceli Poblacion, unremitted collections of former OIC-Municipal Treasurer and Liquidating Officer Ms. Bernardita Antillon, former OIC-Municipal Treasurer Ms. N. Almirante and former Municipal Treasurer Ms. L. Figueroa respectively, as follows:

Cash in Vault (MS. ARACELI POBLACION)

|  |  |  |
| --- | --- | --- |
| General Fund | P | 983,511.84 |
| Special Education Fund |  | 378,867.70 |
| Trust Fund |  | 56,100.00 |
| Sub-total | P | 1,418,479.54 |

Cash in Vault (MS. B. ANTILLON)

|  |  |  |
| --- | --- | --- |
| General Fund | P | 461,657.71 |
| Special Education Fund |  | 3,000.00 |
| Trust Fund |  | 0.00 |
| Sub-total | P | 464,657.71 |

Cash in Vault (MS. N. ALMIRANTE)

|  |  |  |
| --- | --- | --- |
| General Fund | P | 3,790,794.53 |
| Special Education Fund |  | 85,563.32 |
| Trust Fund |  | 12,028.08 |
| Sub-total | P | 3,888,385.93 |

Cash in Vault (MS. L. P. FIGUEROA)

|  |  |  |
| --- | --- | --- |
| General Fund | P | 2,239,528.84 |
| Special Education Fund |  | 487,674.39 |
| Trust Fund |  | 650,443.07 |
| Sub-total | P | 3,377,646.30 |

Cash in Vault (MS. N. ALMIRANTE), collections for Heavy Equipment, Barangay Counterpart per O.R. No. and Validated Deposit Slip. Demand letters were sent out to the following barangays which resulted to presentation of Official Receipts and revealed that these collections were deposited accordingly.

|  |  |  |
| --- | --- | --- |
| Barangay Dabong-OR#4490280 dated 7/10/06 | P | 50,000.00 |
| DBP Check No. 8416306 dated 7/12/06 and |  |  |
| deposited by N. ALMIRANTE to the General |  |  |
| Fund as reflected at the back of check. |  |  |
|  |  |  |
| Brgy. T. Lutero West-OR#4490285 dated 7/13/06 |  | 57,126.40 |
| DBP Check No. 22557014 dated 7/17/06 and |  |  |
| deposited by N. ALMIRANTE to the General |  |  |
| Fund as reflected at the back of check. |  |  |
|  |  |  |
| Barangay Tamuan-OR # 4490279 dated 7/7/06 |  | 44,326.10 |
| DBP Check No. 8202299 dated 7/10/06 and |  |  |
| deposited by N. ALMIRANTE to the General |  |  |
| Fund as reflected at the back of check. |  |  |
|  |  |  |
| Barangay Tolarucan-OR#4490281 dated 7/12/06 |  | 50,000.00 |
| DBP Check No. 21268724 dated 7/17/06 and |  |  |
| deposited by N. ALMIRANTE to the General |  |  |
| Fund as reflected at the back of check. |  |  |
|  |  |  |
| Barangay Kuyot-OR#4490283 dated 7/12/06 |  | 20,000.00 |
| DBP Check No. 20579652 dated 7/17/06 and |  |  |
| deposited by N. ALMIRANTE to the General |  |  |
| Fund as reflected at the back of check. |  |  |
|  |  |  |
| Barangay Capt. Tirador -OR#4490282 dated 7/12/06 |  | 21,900.00 |
| DBP Check No. 20849034 dated 7/17/06 and |  |  |
| deposited by N. ALMIRANTE to the General |  |  |
| Fund as reflected at the back of check. |  |  |
|  |  |  |
| SM Villa Barangay counterpart for the purchase of |  |  |
| Heavy Equipment under OR#4490276 dated |  |  |
| 6/30/06. |  | 18,731.40 |
|  |  |  |
|  | P | 262,083.90 |
| Total | P | 9,411,253.38 |

Petty Cash Fund represents cash in possession of various officials and employees under the General Fund, as follows:

|  |  |  |
| --- | --- | --- |
| Mary Ann Tabañag | P | 15,500.00 |
| Mary Grace Morcillo |  | 50,000.00 |
| Salita Indico |  | 20,000.00 |
| Total | P | 85,500.00 |

Payroll Fund represents the unliquidated balance of Ms. Mary Ann Tabañag in the amount of P10,457.48.

The Cash in Bank-Local Currency, Current Account consists of the following:

|  |  |  |
| --- | --- | --- |
| GENERAL FUND |  |  |
| LBP 0032-1095-51 | P | 4,742,243.31 |
| PVB 0026-005553-001 |  | 1,291,062.24 |
| PVB 000000036804 - CTD |  | 2,074,732.60 |
| SPECIAL EDUCATION FUND |  |  |
| LBP 0032-1198-70 |  | 1,702,615.45 |
| TRUST FUND |  |  |
| LBP 0032-1096-89 - Common |  | 17,537,986.03 |
| LBP 0032-1479-84 - KALAHI CIDSS |  | 21,576.31 |
| LBP 0032-1496-77 - GIZ Forclim |  | 481,598.76 |
| LBP 0032-1496-85 - Sagana Ligtas na Tubig |  | 2,396,150.00 |
| LBP 0032-1514-77 - PCF |  | 1,000,006.00 |
| Total | P | 31,247,970.70 |

**Note 6. Receivables**

This account includes the following:

|  |  |  |
| --- | --- | --- |
| Due from LGUs | P |  |
| Barangay Counterpart for Vibro Roller & Grader |  | 151,167.34 |
| Due from Other Fund |  |  |
| General Fund |  | 572,114.99 |
| Special Education Fund |  | 0.00 |
| Trust Fund |  | 168,000.00 |
| Advances to Officers and Employees |  |  |
| Lea Gumban |  | 422,470.73 |
| Travel |  | 308,844.80 |
| LBP Loan |  | 343,787.62 |
| Intel Fund (FHL) |  | 388,400.00 |
| Other Receivables |  | 2,572,078.12 |
| Total | P | 4,576,863.60 |

**Note 7. Inventories**

This account consists of:

|  |  |  |
| --- | --- | --- |
| Animal/Zoological Supplies Inventory | P | 20,000.00 |

**Note 8. Pre-payments**

This account consist of Other Prepaid Expenses for the lighting of Festival of light and Guaranty Deposits of fuel and oil in the amount of P127,080.00 and P2,609.04, respectively.

**Note 9. Property, Plant and Equipment (Net of Accumulated Depreciation)**

This account consists of:

|  |  |  |  |
| --- | --- | --- | --- |
|  | Balance | Addition/ | Balance |
| Account Title | Dec. 31, 2011 | (Reduction) | Dec. 31, 2012 |
| Land | 181,345.24 | 0.00 | 181,345.24 |
| Land Improvements | 28,047,605.26 | 725,760.00 | 28,773,365.26 |
| Electrification, Power and |  |  |  |
| Energy Structures | 2,786,451.90 | 634,660.00 | 3,421,111.90 |
| Office Buildings | 5,832,494.40 | 0.00 | 5,832,494.40 |
| School Buildings | 4,027,674.53 | 32,148,953.52 | 36,176,628.05 |
| Hospitals and Health Centers | 520,317.64 | 21,515,176.92 | 22,035,494.56 |
| Markets and Slaughterhouses | 29,895,813.11 | 21,547,717.00 | 51,443,530.11 |
| Other Structures | 9,716,907.00 | 1,193,788.00 | 10,910,695.00 |
| Office Equipment | 2,080,159.04 | 132,060.00 | 2,212,219.04 |
| Furniture and Fixtures | 2,714,759.00 | 435,161.05 | 3,149,920.05 |
| IT Equipment and Software | 4,290,068.97 | 621,507.56 | 4,911,576.53 |
| Library Books | 152,923.46 | 0.00 | 152,923.46 |
| Machineries | 650,000.00 | 16,400.00 | 666,400.00 |
| Agricultural, Fishery and  Forestry Equipment | 109,547.50 | 1,988,809.10 | 2,098,356.60 |
| Communication Equipment | 142,910.00 | 62,190.00 | 205,100.00 |
| Construction and Heavy  Equipment | 24,884,561.44 | 23,348,345.70 | 48,232,907.14 |
| Medical, Dental & Laboratory  Equipment | 145,500.00 | 312,000.00 | 457,500.00 |
| Sports Equipment | 4,150.00 | 0.00 | 4,150.00 |
| Technical & Scientific Equip. | 259,589.38 | 15,000.00 | 274,589.38 |
| Other Machineries and Equip. | 1,799,728.96 | 30,300.00 | 1,830,028.96 |
| Motor Vehicles | 5,770,915.46 | 1,155,752.91 | 6,926,668.37 |
| Other Transportation Equip. | 109,400.00 | 0.00 | 109,400.00 |
| Other Property, Plant & Equip. | 4,192,854.47 | 4,000.00 | 4,196,854.47 |
| Roads, Highways & Bridges | 470,289.58 | (470,289.58) | 0.00 |
| Irrigation, Canals and Laterals | 133,730.00 | (133,730.00) | 0.00 |
| Other Public Infrastructures | 79,578.00 | (79,578.00) | 0.00 |
| Total | 128,999,274.34 | 105,203,984.18 | 234,203,258.52 |
| Less: Acc. Depreciation | 47,265,668.94 | 11,348,724.69 | 58,614,393.63 |
| Net Book Value | 81,733,605.40 |  | 175,588,864.89 |

The straight-line method of depreciation is used in accordance with COA Circular No. 2003-007.

The addition is primarily a reconciling entry of KALAHI-CIDDS project amounting to P139,308,107.34.

Municipal lots with the total land area of 31,004 square meters are still subject for titling.

**Note 10. Other Assets**

This account consists of:

|  |  |  |
| --- | --- | --- |
| Work/Other Animals | P | 35,000.00 |
| Breeding Stocks |  | 78,000.00 |
| Other Assets |  | 172,546.50 |
| Total | P | 285,546.50 |

**Note 11. Current Liabilities**

This account consists of:

|  |  |  |
| --- | --- | --- |
| Accounts Payable | P | 5,767,800.42 |
| 1% EWT |  | 30,963.45 |
| 2% EWT |  | 22,341.53 |
| 3% VAT |  | 33,192.78 |
| 5% VAT |  | 212,415.59 |
| Withholding Tax - Compensation |  | 404,548.42 |
| Bu. of Treasury – Building Occupancy |  | 11,441.53 |
| GSIS Personal Share |  | 230,302.44 |
| GSIS Government Share |  | 205,985.47 |
| GSIS VOLI Premiums |  | 1,882.90 |
| GSIS Educational Loan |  | 142,647.37 |
| GSIS Policy Loan |  | 1,900.00 |
| GSIS Emergency Loan |  | 594.45 |
| GSIS State Insurance |  | 12,814.23 |
| GSIS eCard |  | 21,895.84 |
| GSIS Consol Loan |  | 10,368.98 |
| PAG-IBIG Personal Share |  | 61,024.35 |
| PAG-IBIG Government Share |  | 52,012.12 |
| PAG-IBIG Multi-Purpose Loan |  | 169,321.91 |
| PAG-IBIG Contractual |  | 50,275.00 |
| PHILHEALTH Personal Share |  | 29,737.50 |
| PHILHEALTH Government Share |  | 30,037.50 |
| Fire Code Fee |  | 5,810.12 |
| Ante –Mortem |  | 6,838.00 |
| Livestock Development Fund |  | 534.00 |
| LGSF for construction of RHU Phase II |  | 168,512.00 |
| ARC – LP |  | 216,783.68 |
| Construction LSB Building – JPES (DPWH) |  | 4,545.00 |
| Construction of MP Building Cnauili NHS (DPWH) |  | 451.50 |
| Construction of MP Building Calmay NHS (DPWH) |  | 686.00 |
| WS – Damoong DBP |  | 1,000.00 |
| National Treasury |  | 6,914.40 |
| Bagsakan Market |  | 301.00 |
| KALAHI-Monte Magapa Road |  | 28,006.50 |
| KALAHI – LCC to 32 barangays |  | 568,792.00 |
| PDAF – Beg. Balances |  | 1,247,121.96 |
| KALAHI – Damoong Street Lights |  | 40,908.00 |
| KALAHI/Ubian - Water System |  | 2,430.00 |
| KALAHI/A. Nobleza E.D. - Canal |  | 270.00 |
| KALAHI/D.T. Lutero E. - Stage |  | 33,300.00 |
| PDAF-Painting of Tambal Elementary School |  | 485.00 |
| DEP ED Alternative Learning System |  | 29,832.50 |
| Financial Assistance-200 pcs monoblock |  | 240.00 |
| PDAF-Sen. Escudero |  | 804.00 |
| Sagana at Ligtas na Tubig sa Lahat |  | 2,396,150.00 |
| Construction Box Culvert – Quipot |  | 845.00 |
| Construction/Rehab of Hanging Bridge-Quipot |  | 574.05 |
| Construction/Rehab MP Building-Abangay |  | 6,204.00 |
| Construction/Rehab-MP Building Mañacabac |  | 15,176.00 |
| Construction/Rehab – Water System - Gines |  | 73,500.00 |
| Construction/Rehab – Water System – Quipot |  | 416.00 |
| Construction/Rehab MP Building-Locsin |  | 98,000.00 |
| Construction/Paving of FMR-Jibolo, Danao, Calmay |  | 965,000.00 |
| Contruction/Repair MP Building-Tolarucan |  | 723,750.00 |
| Construction/Rehab MP Building-Pararinga |  | 98,000.00 |
| Construction/Rehab Water System-Balanac |  | 226.00 |
| Construction/Rehab MP Building DTL East |  | 98,000.00 |
| Electrification of Brgy Damires |  | 825.50 |
| Electrification of Brgy Aquino Nobleza West |  | 500.00 |
| Electrification of Brgy San Julian |  | 455.00 |
| Electrification of Brgy Capt. A. Tirador |  | 709.50 |
| Rehab of Quipot-Barasalon FMR – 1st Trance |  | 6,710,276.52 |
| BSWM Rehab Diversion Dam - Tambal |  | 800,000.00 |
| CHT Mobilization – DOH-CHD |  | 642,471.00 |
| Performance Challenge Fund |  | 1,000,006.00 |
| Due to NGA-Forclim |  | 464,904.28 |
| Due to LGUs |  | 267,881.59 |
| Due to Province –RPT |  | 936,601.02 |
| Due to Province-Late Filing of SS |  | 520.27 |
| Due to Province-Tax on Del. Trucks and Vans |  | 737.00 |
| Due to Province-Professional Tax |  | 3,378.00 |
| Due to Province-Amusement Tax |  | 2,972.20 |
| Due to Barangay-CTC |  | 7,078.32 |
| Others – Beginning balances |  | 153,542.41 |
| Tolarucan-5% Sand and Gravel |  | 10,862.99 |
| Golgota- 5% Sand and Gravel |  | 288.20 |
| RHU-Philhealth Capitation |  | 1,633,276.20 |
| NHIP Barangay Counterpart |  | 304,124.26 |
| Sand and Gravel - Damoong |  | 1,316.00 |
| Sand and Gravel - Tamuan |  | 1,316.00 |
| Carigangan-Fabrication and Installation of Grills |  | 456.00 |
| Aguingay-Repair of Primary School |  | 321.00 |
| Barasalon-2 Classroom Elementary |  | 675.00 |
| Fund for Tumandok “Araw ng Janiuay” |  | 2.50 |
| Sitio Tagbak, Jibolo-Wing Wall |  | 10,270.00 |
| DSWD Supplemental Feeding Program (120 days) |  | 1,193,360.00 |
| Guadalupe-Painting Day Care Center |  | 840.00 |
| Financial Assistance to PYAP Scholars |  | 2,000.00 |
| Aglobong -Construction of School Building |  | 3,400.00 |
| Carigangan-Repair of School Building |  | 705.00 |
| JPES-Renovation of School Building |  | 708.00 |
| C. Salazar-Concreting Roadside Extension |  | 200.00 |
| Mañacabac-Renovation of Health Center |  | 300,000.00 |
| Nobleza East-Extension of MP Hall |  | 100,245.00 |
| Repair of School Building – Dabong PS |  | 3,510.00 |
| Repair/Rehab of Municipal and barangay roads |  | 226.75 |
| Construction of school facilities – Manacabac ES |  | 565.00 |
| Construction of H.E Building – Tolarucan ES |  | 177.00 |
| Repair of School Building – Abangay ES |  | 603.00 |
| Improvement of MP Center - Janiuay |  | 50,431.00 |
| Streetlights from National Highway to JNCHS |  | 3,076.00 |
| Data Gathering & Processing - PPO |  | 300.00 |
| Construction of Day Care Center - Barasalon |  | 500.00 |
| Improvement and Maintenance of Mun. Cemetery |  | 400.00 |
| Construction of school facilities – Monte Magapa ES |  | 250,000.00 |
| Construction of school facilities – Mangil ES |  | 214.00 |
| 3rd CDSA 2012 |  | 376,790.78 |
| Financial Assistance to Massage Theraphy Scholars |  | 15,000.00 |
| Repair of H.E. Building – Tolarucan ES |  | 169.00 |
| Barangay/Real Property Taxes |  | 850,236.94 |
| Barangay Aids |  | 163,892.25 |
| Barangay/T&L |  | 73,516.98 |
| Due to Other Funds |  | 487,034.99 |
| Performance/Bidders/Bail Bonds |  | 197,550.95 |
| Bids Documents |  | 170,396.00 |
| Other Payables |  | 1,814,767.25 |
| LDRRMF – Relief Assistance |  | 1,100,476.12 |
| LDRRMF – MDRRM Trainings/Workshop |  | 2,030.00 |
| LDRRMF – MOOE Beg. balance |  | 1,469,572.00 |
| Total | P | 35,932,571.26 |

**Note 12. Long-Term Liabilities**

Janiuay Public Market – Loans Payable – Long-Term Domestic in the amount of P3,840,000.00 represents the balance of the loan for the construction/completion of Janiuay Public Market from the Land Bank of the Philippines. This is payable in 15 years from September 25, 2003 with 2.5 years grace period on the principal and the interest of prime rate fixed for the year thereafter plus 1% spread, provided 5% approved prevailing rate (APR) is met. The collateral was the Deed of Assignment of IRA.

Loan from the Land Bank of the Philippines with a balance of P21,436,092.87 used to purchase three (3) dump trucks and one (1) unit loader payable in seven (7) years in quarterly amortization.

**Note 13. Government Equity – All Funds**

This account consists of:

|  |  |  |
| --- | --- | --- |
| Government Equity – Beg. | P | 90,979,328.83 |
| Additions/(Deductions) to Beginning Balance |  |  |
| Add: Retained Operating Surplus: |  |  |
| Current Operations |  | 683,141.61 |
| Prior Year’s Adjustments |  | (663,954.22) |
| Transfer of PPE Projects from Trust Fund |  | 152,130,381.10 |
| Less: Transfer to Registry |  |  |
| Public Infrastructures |  | (103,419,847.37) |
| Government Equity, December 31, 2012 | P | 139,709,049.95 |

**Note 14. Income Accounts**

This account consists of the following:

|  |  |  |
| --- | --- | --- |
| Amusement Tax | P | 64,391.77 |
| Business Tax (Local Tax) |  | 1,391,167.20 |
| Community Tax |  | 409,790.62 |
| Franchise Tax |  | 69,500.00 |
| Printing and Publication Tax |  | 675.00 |
| Professional Tax |  | 4,798.00 |
| Real Property Tax |  | 3,991,004.92 |
| Tax on Delivery Trucks and Vans |  | 5,938.00 |
| Tax on sand, gravel and other quarry products |  | 440,274.00 |
| Other Local Taxes |  | 134,528.22 |
| Fees on Weights and Measures |  | 2,981.25 |
| Burial Permit |  | 8,265.00 |
| Permit to Cut Trees |  | 5,007.00 |
| Permit to Transport |  | 123,436.50 |
| Sanitary Permit |  | 30,048.00 |
| Permit to Operate Heavy Equipment |  | 1,200.00 |
| Mayor’s Permit |  | 488,484.50 |
| Bldg./Occupancy/Electrical/Plumbing |  | 123,197.98 |
| Permit to Operate/Driver Trisikad |  | 14,265.00 |
| Special Permit |  | 85,751.00 |
| Transfer of Cadaver |  | 1,935.00 |
| Benefit Dance |  | 26,675.00 |
| Excavation Permit |  | 1,650.00 |
| Exhumation Permit |  | 1,760.00 |
| Registration Fees |  | 600.00 |
| Marriage Fees |  | 97,586.00 |
| Municipal Stickers |  | 53,559.00 |
| ID/Plate No. |  | 25,995.00 |
| Provincial Stickers |  | 1,265.00 |
| Business Plate |  | 68,000.00 |
| Fines and Penalties – Permit and Licenses |  | 50.00 |
| Affiliation Fees |  | 4,244.00 |
| Clearance and Certification Fees |  | 100.00 |
| Police Clearance |  | 327,735.00 |
| Mayor’s Clearance |  | 13,500.00 |
| Certification Fees/Tax Clearance |  | 58,941.25 |
| Certified True Copy MCR |  | 307,687.50 |
| Medical Certificate |  | 6,428.75 |
| Filing/Service/Sketch Plan |  | 147,057.00 |
| Zoning Certification |  | 23,675.00 |
| Locational/Subdivision Approval |  | 87,840.00 |
| Payment of Clerical Error/R.A 9084 |  | 104,040.00 |
| Garbage Fees |  | 58,580.00 |
| Inspection Fees |  | 700.00 |
| Regulatory and Inspection Fees |  | 168,680.00 |
| Service Fee for MRC |  | 39,720.00 |
| Fire Inspection Fee |  | 31,245.00 |
| Medical, Dental and Laboratory Fees |  | 79,605.00 |
| Income from Cemetery Operations |  | 156,605.00 |
| Cemetery lot rental |  | 27,650.00 |
| Entrance Fees – Market |  | 400,430.00 |
| Market Stall Rental |  | 1,456,039.23 |
| Use of C.R. |  | 157,776.67 |
| Market Fees/Palay & Corn |  | 2,590.00 |
| Landing Fees |  | 70,805.00 |
| Live Weight Fees Auction Market |  | 120,157.25 |
| Service Fees Auction Market |  | 29,523.00 |
| Fresh Fish/Meat Section |  | 597,720.00 |
| Vegetable Section |  | 1,017,091.00 |
| Tela Mart & Main Building |  | 715,670.00 |
| Dried Fish & Chichirias Sections |  | 458,280.00 |
| Relief Goods Section |  | 202,541.00 |
| Market Special Assessment |  | 120,000.00 |
| Cattle Branding |  | 3,498.00 |
| Transport Permit |  | 11,470.00 |
| Transfer of Large Cattle |  | 6,690.00 |
| Ownership of Large Cattle |  | 1,795.00 |
| Live Weight Fees SH |  | 31,742.00 |
| Slaughter Fees |  | 409,008.00 |
| Post Mortem |  | 146,972.00 |
| Coral Fees |  | 77,580.00 |
| Landing & Parking Fees |  | 151,810.00 |
| Rental of Heavy Equipment |  | 8,000.00 |
| Van Rental/Lot Rental |  | 22,300.00 |
| Rental of Gym |  | 18,300.00 |
| Other Business and Service Income |  | 12,102.25 |
| Interest Income |  | 74,173.84 |
| Internal Revenue Allotment |  | 79,447,177.00 |
| Share from Pagcor/PCSO |  | 75,359.38 |
| Share from Tobacco Excise Tax |  | 68,091.00 |
| Anti-Rabies/AF/Prequa |  | 5,503.76 |
| Violation of Municipal Ordinance |  | 77,605.00 |
| Electrical Fees |  | 35,726.40 |
| Compost Soil |  | 8,265.00 |
| Late Filing of Sworn Statements |  | 25,942.12 |
| Receipt from other offices/miscellaneous |  | 29,650.00 |
| Other Fines and Penalties |  | 184,341.01 |
| Total | P | 95,599,437.37 |

**Note 12. Expenditures Accounts**

This account consists of the following:

|  |  |  |
| --- | --- | --- |
| Salaries and Wages – Regular | P | 29,212,132.36 |
| Salaries and Wages – Casual |  | 1,267,965.60 |
| Personnel Economic Relief Allowance (PERA) |  | 3,690,456.99 |
| Representation Allowance (RA) |  | 1,509,840.00 |
| Transportation Allowance (TA) |  | 1,509,840.00 |
| Clothing/Uniform Allowance |  | 790,000.00 |
| Subsistence, Laundry and Quarter Allowance |  | 375,175.00 |
| Productivity Incentive Allowance |  | 284,000.00 |
| Other Bonuses and Allowances |  | 2,395,500.00 |
| Hazard Pay |  | 878,696.45 |
| Longevity Pay |  | 500.00 |
| Cash Gift |  | 795,750.00 |
| Year End Bonus |  | 2,696,635.35 |
| Life and Retirement Insurance Contributions |  | 3,514,840.56 |
| PAG-IBIG Contributions |  | 585,123.75 |
| PHILHEALTH Contributions |  | 344,550.00 |
| ECC Contributions |  | 173,604.29 |
| Terminal Leave Benefits |  | 413,715.71 |
| Other Personnel Benefits |  | 47,500.00 |
| Traveling Expenses – Local |  | 2,220,560.80 |
| Training and Scholarship Expenses |  | 424,704.00 |
| Office Supplies Expenses |  | 1,076,368.38 |
| Accountable Forms Expenses |  | 169,297.00 |
| Accountable Forms Expenses-Market and Slaughter |  | 2,478.00 |
| Medical, Dental and Laboratory Supplies Expenses |  | 172,655.25 |
| Gasoline, Oil and Lubricants Expenses |  | 5,604.00 |
| Gasoline, Oil & Lubes – PAYLOADER |  | 31,090.75 |
| Gasoline, Oil & Lubes-DUMP TRUCK/SGF837 |  | 14,077.92 |
| Gasoline, Oil & Lubes -DUMP TRUCK/SJM965 |  | 6,036.05 |
| Gasoline, Oil & Lubes-GAR. COMPACTOR/SJC252 |  | 178,193.02 |
| Gasoline, Oil & Lubes-AMBULANCE/SGF396 |  | 86,814.52 |
| Gasoline, Oil & Lubes-TAMARAW FX/SCR239 |  | 163,265.95 |
| Gasoline, Oil & Lubes-RUSCO/SGF788 |  | 84,015.14 |
| Gasoline, Oil & Lubes-MOBILE CLINIC/SHU879 |  | 52,308.61 |
| Gasoline, Oil & Lubes-MOBILE CLINIC/SHU879 |  | 168,229.72 |
| Gasoline, Oil & Lubes-INNOVA/SJH476 |  | 172,430.23 |
| Gasoline, Oil & Lubes-WILLY’S/LME787 |  | 116,746.95 |
| Gasoline, Oil & Lubes-ISUZU/SDH555 |  | 10,877.10 |
| Gasoline, Oil & Lubes-MULTI-CAB/YCY538 |  | 3,102.80 |
| Gasoline, Oil & Lubes-MOTORCYLE-MAYOR |  | 5,271.64 |
| Gasoline, Oil & Lubes – MOTORCYCLE/SE3773/PNP |  | 26,577.25 |
| Gasoline, Oil & Lubes – GENERATOR |  | 27,670.90 |
| Gasoline, Oil & Lubes – LAWNMOWER |  | 16,922.86 |
| Gasoline, Oil & Lubes – FIRETRUCK |  | 15,879.15 |
| Gasoline, Oil & Lubes – MULTICAB SKG699/375 |  | 100,864.06 |
| Gasoline, Oil & Lubes – MULTICAB SKG490/265 |  | 84,573.01 |
| Gasoline, Oil & Lubes – MULTICAB SKG470/335 |  | 71,405.97 |
| Gasoline, Oil & Lubes-MOTORCYCLE/HONDA 9761-IG |  | 31,241.91 |
| Gasoline, Oil & Lubes-AMBULANCE-FOTTON |  | 67,380.84 |
| Gasoline, Oil & Lubes-SB MULTICAB SLA316 |  | 11,577.30 |
| Gasoline, Oil & Lubes-SB MULTICAB SLA326 |  | 12,004.65 |
| Gasoline, Oil & Lubes-SB MULTICAB SLA336 |  | 9,707.49 |
| Gasoline, Oil & Lubes-SB MULTICAB SLA346 |  | 13,286.40 |
| Gasoline, Oil & Lubes-CHAINSAW |  | 157.96 |
| Other Supplies Expenses |  | 20,443.25 |
| Water |  | 236,292.31 |
| Electricity |  | 2,142,541.57 |
| Telephone Expenses – Landline |  | 383,020.70 |
| Telephone Expenses – Mobile |  | 14,498.00 |
| Membership Dues and Contributions to Organizations |  | 887.99 |
| Advertising, Promotional and Marketing Expenses |  | 196,700.00 |
| Printing and Binding Expenses |  | 27,800.00 |
| Representation Expenses |  | 198,000.00 |
| Subscription Expenses |  | 22,455.50 |
| Auditing Services |  | 31,104.50 |
| Repairs & Maintenance – School Buildings |  | 277,259.64 |
| Repairs & Maintenance – Office Buildings |  | 1,261,717.00 |
| Repairs & Maintenance – Hospitals and Health |  | 189,600.00 |
| Repairs & Maintenance – Markets & Slaughterhouses |  | 836,925.00 |
| Repairs & Maintenance – Office Equipment |  | 33,270.00 |
| Repairs & Maintenance – Construction/Heavy Equip. |  | 496,334.00 |
| Repairs & Maintenance – Motor Vehicles |  | 434,886.44 |
| Repairs & Maintenance – Roads, Highways & Bridges |  | 160,080.00 |
| Repairs & Maintenance – Plaza Parks and Monuments |  | 316,140.00 |
| Subsidy to Other Funds – Relief Assistance |  | 1,100,476.12 |
| Subsidy to Other Funds – MDRRM Trainings/Workshop |  | 2,030.00 |
| Subsidy to Other Funds – Cont. Appropriations - LDRRMF |  | 1,469,572.00 |
| Intelligence Expenses |  | 38,400.00 |
| Insurance Expenses |  | 556,030.08 |
| Depreciation – Land Improvement |  | 2,578,582.52 |
| Depreciation – Electrification, Power and Energy |  | 258,372.38 |
| Depreciation – Office Building |  | 209,365.51 |
| Depreciation – School Building |  | 1,562,909.88 |
| Depreciation – Hospital and Health Center |  | 849,213.59 |
| Depreciation – Market and Slaughterhouse |  | 1,078,889.19 |
| Depreciation – Other Structure |  | 405,071.45 |
| Depreciation – Office Equipment |  | 262,479.50 |
| Depreciation – Furniture and Fixture |  | 196,996.50 |
| Depreciation – IT Equipment & Software |  | 539,245.34 |
| Depreciation – Machinery |  | 59,976.00 |
| Depreciation – Agri, Fishery and Forestry Equipment |  | 170,615.59 |
| Depreciation – Communication Equipment |  | 10,137.67 |
| Depreciation – Construction & Heavy Equipment |  | 2,600,382.90 |
| Depreciation – Med., Dental & Laboratory Equipment |  | 17,995.00 |
| Depreciation – Technical and Scientific Equipment |  | 16,747.20 |
| Depreciation – Other Machineries and Equipment |  | 94,928.04 |
| Depreciation – Motor Vehicles |  | 343,980.93 |
| Depreciation – Other Transportation Equipment |  | 9,846.00 |
| Depreciation – Other Property, Plant and Equipment |  | 82,989.50 |
| Other Maintenance and Operating Expenses |  | 13,404,570.76 |
| Other Maint. & Op. Expenses - Emergency Assistance |  | 492,415.00 |
| Other Maint. & Op. Expenses - Capability Building |  | 170,729.95 |
| Other Maint. & Op. Expenses - CIDS and ECD |  | 201,382.00 |
| Other Maint. & Op. Expenses – Daycare Worker |  | 236,500.00 |
| Other Maint. & Op. Expenses – SEF Extension Classes |  | 258,000.00 |
| Other Maint. & Op. Expenses-Alternative Learning System |  | 45,898.50 |
| Other Maint. & Op. Expenses – SEF Scouting |  | 25,000.00 |
| Other Maint. & Op. Expenses-Elem. Sports & Cultural Prog |  | 449,004.50 |
| Other Maint. & Op. Expenses – SEF Extension Classes |  | 121,500.00 |
| Other Maint. & Op. Expenses-Sec. Sports & Cultural Prog |  | 102,150.00 |
| Bank Charges |  | 20,534.00 |
| Interest Expenses – JPM Loan |  | 688,286.07 |
| GRT of Loan |  | 14,380.83 |
| Interest 20% IRA Interest DT & Loader |  | 717,106.98 |
| Interest 20% IRA Interest Grader and Vibro |  | 34,444.74 |
| Total | P | 94,916,295.76 |