

BUDGET OF EXPENDITURES AND SOURCES OF

Tarlac City
General Fund

Particulars	Account Code	Income Classification	Past Year	
			2016 (Actual)	First
I. Beginning Cash Balance				
II. Receipts:				
A. Local (Internal) Source				
1. Tax Revenue				
a. Amusement Tax	4-01-03-060	R	6,854,597.81	3
b. Business Tax	4-01-03-030	R	206,969,665.35	173
c. Community Tax	4-01-01-050	R	8,089,565.38	8
d. Franchise Tax	4-01-03-070	R	12,939,858.31	13
e. Immigration Tax	4-01-04-990	NR		
f. Professional Tax	4-01-01-020	R	299,073.27	
g. Property Transfer Tax	4-01-02-080	R	8,927,338.47	4
h. Real Property Tax	4-01-02-040	R	36,587,440.27	20
i. Special Education tax	4-01-02-050	R		
j. Tax on Delivery Vans & Trucks	4-01-03-050	R	503,717.50	
k. Tax on Sand, Gravel and Other Quarry Prod.	4-01-03-040	NR	505,800.00	1
l. Other Local Taxes	4-01-04-990	NR		
m. Fines & Penalties - Tax Revenue - Prop. Tax	4-01-05-020	NR	8,723,598.98	1
Total Tax Revenue			290,400,655.34	227
2. Non-Tax Revenue				
a. Regulatory Fees				
1 Fees on Weight & Measures	4-02-01-010	R	61,606.93	
2 License Fees	4-02-01-010	R		

Particulars	Account Code	Income Classification	Past Year	
			2016 (Actual)	First Sei Acti
3 Permit Fees	4-02-01-010	R	31,026,789.20	25,06
4 Registration Fees	4-02-01-020	R	1,336,135.00	1,02
5 Other Service Income	4-02-01-990	NR	4,645,327.86	97
6 Fines and Penalties- Service Income	4-02-01-980	NR	1,834,070.57	1,89
b. Business and Service Income				
1 Garbage Fees	4-02-02-190	R	8,474,913.72	8,61
2 Clearance & Certification Fees	4-02-01-040	R	2,144,197.20	1,24
3 Other Business Income	4-02-02-990	NR	1,004,336.46	7,10
4 Fines & Penalties- Service Income	4-02-01-980	NR		

4	Fines & Penalties- Service Income	4-02-01-980	NR		
5	Rent/Lease Income	4-02-02-050	NR	8,344,634.83	
6	Other Business Income	4-02-02-990	NR	1,979,759.76	
7	Fines & Penalties- Bus. Income	4-02-02-980	NR	1,257,539.52	1,11
c.	Other Income/ Receipts		NR	3,227,309.77	88
Total Non-Tax Revenue				65,336,620.82	48,17
B. External Source					
1.	Share from National Taxes				
a.	Share from Internal Revenue Income (IRA)	4-01-06-010	R	762,153,649.00	427,66
b.	Share from Ecozone	4-01-06-050	R	52,209,197.23	22,39
c.	Share from E-VAT	4-01-06-020	NR		
d.	Share from National Wealth	4-01-06-030			
e.	Share from Tobacco Excise Tax	4-01-06-040	NR	14,360.00	
4.	Shares, Grants and Donations				
a.	Share from Receipts PCSO	4-04-01-020	NR	3,164,240.97	1,85
b.	Grants and Donations in Cash	4-04-02-010			
c.	Grants and Donations in kind				
d.	Grants from Concessionary loans	4-04-02-030	NR		
5.	Transfers, Assistance & Subsidy				

Particulars	Account Code	Income Classification	Past Year	
			2016 (Actual)	First Sem Actual
a. Subsidy from LGUs	4-03-01-020	NR		
b. Subsidy from Other Funds	4-03-01-040	NR		
6. Gains				
a. Gain on Sale of Property, Plant & Equipment	4-05-01-050	NR		
b. Gain on Sale of Investments	4-05-01-030	NR		
C. Receipts from Loans and Borrowings				
Total Receipts			1,173,278,723.36	727,492,
III Expenditures				
III.1 Personal Services				
Salaries and Wages:				
Salaries and Wages-Regular	5-01-01-010		176,523,199.78	90,671,
Salaries and Wages-Casual/Contractual	5-01-01-020		23,170,478.15	11,036,
Other Compensations:				
Personnel Economic Relief Allowance	5-01-02-010		23,007,726.28	10,673,
Representation Allowance	5-01-02-020		3,430,500.00	1,795,
Transportation Allowance	5-01-02-030		3,073,500.00	1,621,
Clothing/ Uniform Allowance	5-01-02-040		5,165,000.00	4,230,
Subsistence Allowance	5-01-02-050		2,089,495.45	1,014,

Laundry Allowance	5-01-02-060	206,995.41	99,
Productivity Incentive Allowance	5-01-02-080	1,430,400.00	(6,
Honoraria	5-01-02-100	374,400.00	112,
Hazard Pay	5-01-02-110	3,671,285.79	1,799,
Year End Bonus	5-01-02-140	35,550,883.87	16,171,
Cash Gift	5-01-02-150	9,518,250.00	
Other Bonuses and Allowances	5-01-02-990	-	

Particulars	Account Code	Income Classification	Past Year 2016 (Actual)	First Sem
				Actual
Personnel Benefits Contributions:				
Retirement and Life Insurance Contributions	5-01-03-010		23,922,558.63	12,410,
Pag-Ibig Contributions	5-01-03-020		1,153,422.28	557,
Philhealth Contributions	5-01-03-030		2,216,037.50	1,082,
Employees Compensation Insurance Premiums	5-01-03-040		1,148,568.41	556,
Other Personnel Benefits Contributions:				
Terminal Leave Benefits	5-01-04-030		10,308,548.19	5,572,
Other Personnel Benefits	5-01-04-990		1,133,541.42	907,
TOTAL PERSONAL SERVICES			327,094,791.16	160,307,
III.2 Maintenance and Other Operating Expenses:				
Traveling Expense:				
Traveling Expense- Local	5-02-01-010		814,196.31	340,
Traveling Expense- Foreign	5-02-01-020		-	
Training and Scholarship Expense:				
Training Expense	5-02-02-010		750,326.00	520,
Scholarship Grants Expense	5-02-02-020		5,132,876.00	2,598,
Supplies and Materials Expense:				
Office Supplies Expense	5-02-03-010		7,237,101.02	6,410,
Accountable Forms Expense	5-02-03-020		760,463.44	280,
Animal / Zoological Supplies Expense	5-02-03-040		-	
Drugs and Medicines Expense	5-02-03-070		10,345,529.35	298,
Medical, Dental, and Lab. Supplies Exp.	5-02-03-080		1,976,714.85	
Fuel, Oil & Lubricants Expense	5-02-03-090		4,477,017.20	475,
Agricultural & Marine Supplies Expense	5-02-03-100		-	
Other Supplies & Materials Expense	5-02-03-990		6,011,461.00	4,031,

Particulars	Account Code	Income Classification	Past Year 2016 (Actual)	First Sem
				Actual

Utility Expense:			
Water Expense	5-02-04-010	2,052,065.78	73%
Electricity Expense	5-02-04-020	41,038,099.74	14,33%
Communication Expense:			
Postage and Courier Services	5-02-05-010	-	
Telephone Expense	5-02-05-020	1,316,195.36	61%
Internet Subscription Expense	5-02-05-030	513,749.01	21%
Cable, Satellite, Telegraph, and Radio Exp.	5-02-05-040	2,918,113.42	38%
Awards/Rewards & Prizes			
Awards/Rewards Expenses	5-02-06-010	-	2%
Prizes	5-02-06-020	-	
Demolition/Relocation and Desilting/Dredging Exp			
Demolition and Relocation Expense	5-02-08-010	-	
Confidential, Intelligence & Extraordinary Exp.			
Confidential Expense	5-02-10-010	-	1,00%
Intelligence Expense	5-02-10-020	3,000,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	-	
Professional Services:			
Consultancy Services	5-02-11-030	754,000.00	
Other Professional Services	5-02-11-990	18,807,232.90	16,37%
General Services:			
Environment/Sanitary Services	5-02-12-010	32,025,275.91	14,27%
Janitorial Services	5-02-12-020	7,682,220.14	1,14%

Particulars	Account Code	Income Classification	Past Year	First
			2016 (Actual)	
Security Services	5-02-12-030		1,890,602.13	
Other General Services	5-02-12-990		-	
Repairs and Maintenance:				
Repairs and Maint- Infrastructure Assets	5-02-13-030		-	
Repairs and Maint- Buildings & Other Structures	5-02-13-040		3,017,632.00	
Repairs and Maint- Machinery & Equipment	5-02-13-050		266,297.00	
Repairs and Maint- Transportation Equipment	5-02-13-060		7,192,112.35	
Repairs and Maint- Furniture and Fixtures	5-02-13-070		-	
Repairs and Maint- Other Property, Plant & Equipmnt	5-02-13-990		-	
Financial Assistance/ Subsidy				
Subsidy to Other Local Government Units	5-02-14-030		-	1%

Subsidy to Other Local Government Units	5-02-14-030		-	
Taxes, Insurance Premiums & Other Fees				
Taxes, Duties and Licenses	5-02-16-010		-	
Fidelity Bond Premiums	5-02-16-020		315,585.00	
Insurance Expense	5-02-16-030		1,531,629.49	
Other Maint. and Operating Expense				
Advertising Expense	5-02-99-010		1,071,100.00	
Printing and Publication Expense	5-02-99-020		3,023,500.00	
Representation Expense	5-02-99-030		-	
Rent Expense	5-02-99-050		18,807,280.40	
Membership, Dues, and Cont. to Org.	5-02-99-060		276,550.00	
Subscription Expense	5-02-99-070		684,000.00	
Donations	5-02-99-080		12,568,047.77	
Other Maint. and Operating Expense	5-02-99-990		29,952,299.08	
Total MOOE			228,209,272.65	80

Particulars	Account Code	Income Classification	Past Year	First
			2016 (Actual)	
III.3 Financial Expenses				
Financial Expenses:				
Bank Charges	5-03-01-040		-	
Total Financial Charges			-	
III.4 Capital Outlays				
Land	1-07-01-010		390,000.00	
Other Land Improvements	1-07-02-990		57,986.00	
Flood Control System	1-07-03-020		153,100.00	
Water Supply System	1-07-03-040		-	
Parks, Plazas and Monuments	1-07-03-090		-	
Other Infrastructures Assets	1-07-03-990		3,911,930.00	
Buildings	1-07-04-010		4,895,886.40	3
Hospitals and Health Centers	1-07-04-030		-	
Other Structures	1-07-04-990		235,344.00	
Machinery	1-07-05-010		-	
Office Equipment	1-07-05-020		2,144,695.00	1
Information & Comm. Tech. Equipment	1-07-05-030		4,699,689.40	
Agricultural and Forestry Equipment	1-07-05-040		-	
Communication Equipment	1-07-05-070		2,996,525.00	
Construction and Heavy Equipment	1-07-05-080		45,608,726.85	
Medical Equipment	1-07-05-110		-	
Sports Equipment	1-07-05-130		-	

Technical and Scientific Equipment	1-07-05-140	-
Other Machinery and Equipment	1-07-05-990	1,596,736.00
Motor Vehicles	1-07-06-010	791,960.00
Furniture and Fixtures	1-07-07-010	2,093,931.00
Books	1-07-07-020	22,400.00

Particulars	Account Code	Income Classification	Past Year	
			2016 (Actual)	First 3 Months 2017
Construction in Progress- Infrastructure Assets	1-07-10-030		4,060,169.38	
Other Property, Plant and Equipment	1-07-99-990		-	
Breeding Stocks	1-08-01-010		-	
Computer Software	1-09-01-020		-	
Total Capital Outlay			73,659,079.03	4,128,000.00
III.5 SPECIAL PURPOSE APPROPRIATIONS (SPAs)				
20% Development Fund			152,624,557.93	23,128,000.00
Prior Year's Adjustment			10,030,104.83	
Miscellaneous Personnel Benefit Fund				
5% DRRMF			55,278,007.15	
1% Senior Citizen and PWD				
1% Local Council for the Protection of Children				
BSNGA			4,946,923.93	5,128,000.00
BALGU			14,509,190.00	8,128,000.00
Debt Servicing			149,893,202.62	12,128,000.00
			-	
Total			387,281,986.46	49,128,000.00
Total Expenditures			1,016,245,129.30	295,128,000.00
IV. Ending Balance			157,033,594.06	432,128,000.00

FINANCING

Current Year Appropriation			2018 (Proposed)
First Semester Actual	Second Semester Estimate	Total	
1,370,567.79	3,629,432.21	7,000,000.00	7,000,000.00
1,572,858.32	56,427,141.68	230,000,000.00	350,000,000.00
1,059,593.27	(859,593.27)	7,200,000.00	15,000,000.00
1,498,767.76	501,232.24	14,000,000.00	15,000,000.00
	-		
291,470.00	308,530.00	600,000.00	
1,284,375.57	2,715,624.43	7,000,000.00	10,000,000.00
1,528,113.48	46,777,190.62	67,305,304.10	120,000,000.00
	-		
627,460.00	(127,460.00)	500,000.00	700,000.00
1,301,190.00	298,810.00	1,600,000.00	5,000,000.00
	-		
1,862,110.70	2,137,889.30	4,000,000.00	4,000,000.00
	-		
1,396,506.89	111,808,797.21	339,205,304.10	526,700,000.00
63,310.00	186,690.00	250,000.00	300,000.00
192,700.00	(192,700.00)		

Current Year Appropriation			2018 (Proposed)
First Semester Actual	Second Semester Estimate	Total	
1,045.48	9,938,954.52	35,000,000.00	50,000,000.00
6,460.00	(226,460.00)	800,000.00	1,500,000.00
9,587.21	3,520,412.79	4,500,000.00	4,500,000.00
5,571.74	(895,571.74)	1,000,000.00	1,000,000.00
3,166.57	1,386,833.43	10,000,000.00	17,000,000.00
1,440.00	(241,440.00)	1,000,000.00	1,000,000.00
4,704.40	(2,604,704.40)	4,500,000.00	4,500,000.00

	-		
	1,300,000.00	1,300,000.00	3,000,000.00
6,339.28	(1,116,339.28)		
5,361.40	1,114,638.60	2,000,000.00	2,000,000.00
9,686.08	12,170,313.92	60,350,000.00	84,800,000.00
8,704.80	427,666,688.20	855,335,393.00	918,545,588.00
0,138.22	17,609,861.78	40,000,000.00	50,000,000.00
	-		
6,978.84	2,143,021.16	4,000,000.00	4,000,000.00
	-		

Current Year Appropriation			2018 (Proposed)
First Semester	Second Semester Estimate	Total	
		1,281,933.00	
0,014.83	571,398,682.27	1,300,172,630.10	1,584,045,588.00
9,918.10	107,249,375.90	197,921,294.00	229,129,704.00
7,788.84	15,619,183.16	26,655,972.00	27,913,356.00
5,543.97	15,199,729.03	25,873,273.00	25,872,000.00
4,425.00	1,994,025.00	3,789,450.00	3,523,200.00
4,425.00	2,168,025.00	3,789,450.00	3,523,200.00
4,000.00	1,160,000.00	5,390,000.00	5,390,000.00
4,275.00	1,529,725.00	2,544,000.00	2,562,000.00

,676.14	139,723.86	239,400.00	241,200.00
,000.00)	6,000.00	-	-
,000.00	1,169,000.00	1,281,000.00	1,281,000.00
,209.46	6,266,092.54	8,065,302.00	8,378,358.00
,330.00	23,875,039.00	40,046,369.00	21,420,255.00
-	5,394,750.00	5,394,750.00	5,390,000.00
-	5,390,000.00	5,390,000.00	26,810,255.00

Current Year Appropriation			2018 (Proposed)
Preceding Fiscal Year	Second Semester Estimate	Total	
,953.79	16,416,370.21	28,827,324.00	30,845,172.00
,320.76	736,279.24	1,293,600.00	1,293,600.00
,762.50	1,519,281.50	2,602,044.00	2,691,894.00
,551.15	737,048.85	1,293,600.00	1,293,600.00
,728.03	233,328.97	5,806,057.00	-
,323.63	4,120,308.37	5,027,632.00	4,582,593.00
,231.37	210,923,285.63	371,230,517.00	402,141,387.00
,176.72	5,216,283.28	5,555,300.00	5,540,000.00
-	3,150,000.00	3,150,000.00	7,400,000.00
,555.50	8,137,019.50	8,655,450.00	19,670,000.00
,312.50	4,901,687.50	7,500,000.00	7,500,000.00
,161.74	9,354,838.26	15,765,000.00	19,250,000.00
,800.00	2,249,420.00	2,530,220.00	2,444,212.00
-	268,520.00	268,520.00	-
,883.00	39,013,117.00	39,312,000.00	62,779,010.00
-	2,750,000.00	2,750,000.00	7,499,000.00
,004.29	27,470,715.71	27,945,720.00	26,600,000.00
-	6,200,000.00	6,200,000.00	9,000,000.00
,118.05	12,757,301.55	16,788,419.60	25,488,830.29

Current Year Appropriation			2018 (Proposed)
Preceding Fiscal Year	Second Semester Estimate	Total	

6,366.03	1,668,633.97	2,405,000.00	2,000,000.00
5,236.53	30,168,836.55	44,504,073.08	43,004,073.08
189.00	140,811.00	141,000.00	121,000.00
8,102.90	2,377,497.10	2,995,600.00	4,550,400.00
3,374.59	482,625.41	696,000.00	1,160,000.00
6,086.60	2,490,913.40	2,877,000.00	2,060,000.00
0,000.00	980,000.00	1,000,000.00	2,220,000.00
-	-	-	2,466,800.00
-	-	-	2,000,000.00
0,000.00	4,000,000.00	5,000,000.00	7,500,000.00
-	-	-	-
-	693,404.04	693,404.04	731,748.80
-	5,300,000.00	5,300,000.00	9,000,000.00
9,667.21	27,580,332.79	43,960,000.00	48,550,420.00
3,711.60	22,726,288.40	37,000,000.00	36,500,000.00
1,681.15	7,858,318.85	9,000,000.00	17,520,000.00

Current Year Appropriation			2018 (Proposed)
First Semester Actual	Second Semester Estimate	Total	
991,463.68	4,508,536.32	5,500,000.00	7,500,000.00
-	-	-	55,500.00
295,981.50	204,018.50	500,000.00	6,009,370.00
583,437.00	7,330,908.00	7,914,345.00	6,520,000.00
266,770.00	3,129,630.00	3,396,400.00	3,453,400.00
491,479.66	14,448,792.34	14,940,272.00	21,540,000.00
-	260,000.00	260,000.00	1,335,000.00
-	-	-	1,000,000.00
3,000,000.00	5,100,000.00	8,100,000.00	8,500,000.00

3,090,000.00	3,190,000.00	8,280,000.00	8,500,000.00
-	-	-	3,000,000.00
236,966.25	443,033.75	680,000.00	1,195,000.00
1,266,304.49	18,108,695.51	19,375,000.00	12,375,000.00
10,000.00	4,740,000.00	4,750,000.00	1,821,010.00
565,707.50	5,875,592.50	6,441,300.00	13,655,900.00
-	-	-	1,000,000.00
70,800.00	3,429,200.00	3,500,000.00	6,289,800.00
-	750,600.00	750,600.00	1,100,000.00
235,000.00	2,192,000.00	2,427,000.00	2,327,000.00
4,307,300.00	29,792,700.00	34,100,000.00	39,600,000.00
4,425,856.16	112,831,104.12	117,256,960.28	167,648,828.22
0,896,493.65	441,171,375.35	522,064,584.00	678,481,302.39

Current Year Appropriation			2018 (Proposed)
First Semester Actual	Second Semester Estimate	Total	
-	856,167.80	856,167.80	-
-	856,167.80	856,167.80	-
-	-	-	24,100,000.00
-	-	-	-
-	-	-	-
-	-	-	3,500,000.00
-	-	-	12,000,000.00
-	2,000,000.00	2,000,000.00	-
1,486,907.00	11,954,093.00	15,441,000.00	6,500,000.00
-	-	-	6,000,000.00
-	-	-	3,500,000.00
-	650,000.00	650,000.00	2,500,000.00
1,034,674.00	5,806,578.39	6,841,252.39	13,999,421.04
-	18,997,000.00	18,997,000.00	9,150,000.00
-	595,000.00	595,000.00	7,000,000.00
-	3,288,000.00	3,288,000.00	2,000,000.00
-	-	-	-
-	400,000.00	400,000.00	500,000.00
-	568,400.00	568,400.00	-

-	-	-	1,458,500.00
-	2,478,260.00	2,478,260.00	4,829,889.00
-	21,720,000.00	21,720,000.00	23,840,000.00
21,584.44	2,336,149.06	2,357,733.50	4,450,224.57
-	205,000.00	205,000.00	-

Current Year Appropriation			2018 (Proposed)
Semester Actual	Second Semester Estimate	Total	
-	-	-	-
-	-	-	3,437,500.00
-	800,000.00	800,000.00	-
-	-	-	400,000.00
543,165.44	71,798,480.45	76,341,645.89	129,165,534.61
224,399.66	147,842,678.94	171,067,078.60	183,709,117.60
65.52	3,915,469.44	3,915,534.96	
	11,474,206.00	11,474,206.00	30,210,000.00
	63,799,534.85	63,799,534.85	77,802,279.40
			-
			-
600,443.81	17,505,956.19	23,106,400.00	25,000,000.00
392,200.00	19,148,600.00	27,540,800.00	30,000,000.00
357,222.00	16,189,278.00	28,546,500.00	27,535,967.00
574,330.99	279,875,723.42	329,450,054.41	374,257,364.00
321,221.45	1,004,625,032.65	1,299,942,969.10	1,584,045,588.00
170,793.38	(433,226,350.38)	229,661.00	-