

**Municipality of San Roque
Statement of Financial Performance
As of March 31, 2018**

	<i>Total</i>	<i>GF</i>	<i>SEF</i>	<i>TF</i>
REVENUE				
TAX REVENUE				
Tax Revenue - Individual and Corporation				
Professional Tax	-			
Community Tax	163,349.19	163,349.19		
Tax Revenue - Property				
Real Property Tax- Basic	145,577.52	145,577.52		
Discount on Real Property Tax- Basic	-			
Special Education Tax	181,971.92		181,971.92	
Discount on Special Education Tax	-			
Special Levy on Idle Lands	-			
Special Levy on Lands Benefited by Public Works Projects	-			
Real Property Transfer Tax	-			
Tax Revenue - Goods and Services				
Business Tax	703,036.81	703,036.81		
Tax on Sand, Gravel and Other Quarry Products	-			
Tax on Delivery Trucks and Vans	-			
Amusement Tax	-			
Franchise Tax	-			
Printing and Publication Tax	-			
Tax Revenue - Others				
Other Taxes	12,680.00	12,680.00		
Tax Revenue - Fines and Penalties				
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-			
Tax Revenue - Fines and Penalties - Property Taxes	-			
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-			
Tax Revenue - Fines and Penalties - Other Taxes	-			
Total Tax Revenue	1,206,615.44	1,024,643.52	181,971.92	
SHARE FROM NATIONAL TAXES				
Share from Internal Revenue Collections (IRA)	24,576,060.00	24,576,060.00		
OTHER SHARE FROM NATIONAL TAXES				
Share from Expanded Value Added Tax	-			
Share from National Wealth	-			
Share from Tobacco Excise Tax (RA 7171 and 8240)	-			
Share from Economic Zones	-			
Total Other Share from National Taxes	-			
SERVICE AND BUSINESS INCOME				
Service Income				
Permit Fees	87,728.00	87,728.00		
Registration Fees	31,666.00	31,666.00		
Registration Plates, Tags and Stickers Fees	-			
Clearance and Certification Fees	36,780.00	36,780.00		
Supervision and Regulation Enforcement Fees	43,920.00	43,920.00		
Inspection Fees	29,020.00	29,020.00		
Verification and Authentication Fees	-			
Processing Fees	-			
Occupation Fees	33,030.00	33,030.00		
Fishery Rental Fees and Charges	-			
Fees for Sealing and Licensing of Weights and Measures	2,250.00	2,250.00		
Fines and Penalties - Service Income	7,282.38	7,282.38		
Other Service Income	247,103.70	247,103.70		
Business Income				
School Fees	-			
Affiliation Fees	-			
Seminar/Training Fees	-			
Rent Income	-			
Communication Network Fees	-			
Transportation System Fees	-			
Road Network Fees	-			
Waterworks System Fees	-			
Power Supply System Fees	-			
Seaport System Fees	-			
Parking Fees	1,800.00	1,800.00		
Receipts from Operation of Hostels/Dormitories and Other Like Facilities	-			
Receipt from Market Operations	135,639.06	135,639.06		
Receipt from Slaughterhouse Operation	9,470.00	9,470.00		
Receipt from Cemetery Operations	780.00	780.00		
Receipts from Printing and Publication	-			
Sales Revenue				
Sales Discounts	-			
Cost of Goods Manufactured				
Direct Materials	-			
Direct Labor	-			
Manufacturing Overhead	-			
Cost of Sales	-			
Cost of Sales	-			
Net Sales Revenue	-			
Garbage Fees	720.00	720.00		
Hospital Fees	-			
Dividend Income	-			
Interest Income	13,153.06	12,893.55	259.51	
Service Concession Revenue	-			
Other Service Concession Revenue	-			
Lease Revenue	-			
Share in the Profit of Joint Venture	-			
Fines and Penalties - Business Income	-			
Other Business Income	209,157.08	209,157.08		
Total Service and Business Income	889,499.28	889,239.77	259.51	
SHARES, GRANTS AND DONATIONS				
Share				
Share from PAGCOR	-			
Share from PCSO	75,034.15	75,034.15		
Grants and Donations				
Grants and Donations in Cash	-			

Grants and Donations in Kind	-	-	-
Grants from Concessionary Loans	-	-	-
Total Shares, Grants and Donations	75,034.15	75,034.15	-
GAINS			
Gains			
Gain on Initial Recognition of Biological Assets	-	-	-
Gain on Sale of Biological Assets	-	-	-
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-	-	-
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-	-	-
Gain from Initial Recognition of Agricultural Produce	-	-	-
Total Gains	-	-	-
TOTAL REVENUE			
LESS: CURRENT OPERATING EXPENSES	26,747,208.87	26,564,977.44	182,231.43
PERSONNEL SERVICES			
Salaries and Wages			
Salaries and Wages - Regular			
Salaries and Wages - Casual/Contractual	4,292,479.78	4,292,479.78	
Other Compensation	336,758.00	336,758.00	
Personal Economic Relief Allowance (PERA)			
Representation Allowance (RA)	536,000.00	536,000.00	
Transportation Allowance (TA)	309,375.00	309,375.00	
Clothing/Uniform Allowance	309,375.00	309,375.00	
Subsistence Allowance	445,000.00	445,000.00	
Laundry Allowance	49,500.00	49,500.00	
Quarters Allowance	4,950.00	4,950.00	
Productivity Incentive Allowance	-	-	
Overseas Allowance	-	-	
Honoraria	-	-	
Hazard Pay	714,980.00		714,980.00
Longevity Pay	26,841.75	26,841.75	
Overtime and Night Pay	-	-	
Year End Bonus	-	-	
Cash Gift	-	-	
Other Bonuses and Allowances	-	-	
Personnel Benefits Contributions			
Retirement and Life Insurance Premiums	496,266.82	496,266.82	
Pag-IBIG Contributions	30,145.51	30,145.51	
PhilHealth Contributions	61,221.92	61,221.92	
Employees Compensation Insurance Premiums	23,587.41	23,587.41	
Provident/Welfare Fund Contributions	94,650.00	94,650.00	
Other Personnel Benefits			
Pension Benefits	-	-	
Retirement Gratuity	-	-	
Terminal Leave Benefits	-	-	
Other Personnel Benefits	5,000.00	5,000.00	
Total Personnel Services	7,736,131.19	7,021,151.19	714,980.00
MAINTENANCE AND OTHER OPERATING EXPENSES			
Traveling Expenses			
Traveling Expenses - Local	90,465.38	90,465.38	
Traveling Expenses - Foreign	-	-	
Training and Scholarship Expenses			
Training Expenses	72,200.00	72,200.00	
Scholarship Grants/Expenses	-	-	
Supplies and Material Expenses			
Office Supplies Expenses	91,579.10	91,579.10	
Accountable Forms Expenses	12,977.00	12,977.00	
Non-Accountable Forms Expenses	-	-	
Animal/Zoological Supplies Expenses	-	-	
Food Supplies Expenses	-	-	
Welfare Goods Expenses	-	-	
Drugs and Medicines Expenses	45,275.00		45,275.00
Medical, Dental and Laboratory Supplies Expenses	98,413.00		98,413.00
Fuel, Oil and Lubricants Expenses	-	-	
Agricultural and Marine Supplies Expenses	-	-	
Textbooks and Instructional Materials Expenses	-	-	
Military, Police and Traffic Supplies Expenses	-	-	
Chemical and Filtering Supplies Expenses	-	-	
Other Supplies and Materials Expenses	832,850.00	18,450.00	814,400.00
Utility Expenses			
Water Expenses	-	-	
Electricity Expenses	196,019.48	196,019.48	
Communication Expenses			
Postage and Courier Services	-	-	
Telephone Expenses	44,752.62	42,752.62	2,000.00
Internet Subscription Expenses	6,559.51	6,559.51	
Cable, Satellite, Telegraph and Radio Expenses	-	-	
Awards/Rewards and Prizes			
Awards/Rewards Expenses	-	-	
Prizes	-	-	
Survey, Research, Exploration and Development Expenses			
Survey Expenses	-	-	
Research, Exploration and Development Expenses	-	-	
Demolition/Relocation and Desilting/Dredging Expenses			
Demolition and Relocation Expenses	-	-	
Desilting and Dredging Expenses	-	-	
Generation, Transmission and Distribution Expenses			
Generation, Transmission and Distribution Expenses	5,000.00		5,000.00
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	-	-	
Intelligence Expenses	-	-	
Extraordinary and Miscellaneous Expenses	-	-	
Professional Services			
Legal Services	-	-	
Auditing Services	-	-	
Consultancy Services	-	-	
Other Professional Services	16,000.00	16,000.00	
General Services			
Environment/Sanitary Services	-	-	
Janitorial Services	-	-	

Security Services	-			
Other General Services	1,810,645.50	1,703,902.50		106,743.00
Repairs and Maintenance				
Repairs and Maintenance - Investment Property	-			
Repairs and Maintenance - Land Improvements	-			
Repairs and Maintenance - Infrastructure Assets	-			
Repairs and Maintenance - Buildings and Other Structures	7,191.00	7,191.00	-	
Repairs and Maintenance - Machinery and Equipment	12,500.00			12,500.00
Repairs and Maintenance - Transportation Equipment	-			
Repairs and Maintenance - Furniture and Fixtures	-			
Repairs and Maintenance - Leased Assets	-			
Repairs and Maintenance - Leased Assets Improvements	-			
Repairs and Maintenance - Other Property, Plant and Equipment	-			
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	-			
Fidelity Bond Premiums	-			
Insurance Expenses	-			
Other Maintenance and Operating Expenses				
Advertising Expenses	-			
Printing and Publication Expenses	-			
Representation Expenses	-			
Transportation and Delivery Expenses	-			
Rent Expenses	7,700.00	7,700.00		
Membership Dues and Contributions to Organizations	-			
Subscription Expenses	3,000.00	3,000.00		
Donations	1,446,465.00	462,100.00		984,365.00
Other Maintenance and Operating Expenses	1,069,423.40	335,823.40		733,600.00
Total Maintenance and Other Operating Expenses	5,869,015.99	3,066,719.99	-	2,802,296.00
FINANCIAL EXPENSES				
Financial Expenses				
Management Supervision/Trusteeship Fees	-			
Interest Expenses	-			
Guarantee Fees	-			
Bank Charges	-			
Commitment Fees	-			
Other Financial Charges	-			
Total Financial Expenses	-	-	-	-
NON-CASH EXPENSES				
Depreciation				
Depreciation - Investment Property	-			
Depreciation - Land Improvements	-			
Depreciation - Infrastructure Assets	584,921.27	584,921.27		
Depreciation - Buildings and Other Structures	285,877.38	285,877.38		
Depreciation - Machinery and Equipment	100,112.31	100,112.31		
Depreciation - Transportation Equipment	37,226.58	37,226.58		
Depreciation - Furniture, Fixtures and Books	6,386.66	6,386.66		
Depreciation - Leased Assets	-			
Depreciation - Leased Assets Improvements	-			
Depreciation - Service Concession Assets	-			
Depreciation - Other Property, Plant and Equipment	9,046.74	9,046.74		
Amortization				
Amortization - Intangible Assets	-			
Impairment Loss				
Impairment Loss - Financial Assets Held to Maturity	-			
Impairment Loss - Loans and Receivables	-			
Impairment Loss - Lease Receivables	-			
Impairment Loss - Investments in GOCCs	-			
Impairment Loss - Investments in Joint Venture	-			
Impairment Loss - Other Receivables	-			
Impairment Loss - Inventories	-			
Impairment Loss - Investment Property	-			
Impairment Loss - Property, Plant and Equipment	-			
Impairment Loss - Intangible Assets	-			
Losses				
Loss on Sale of Biological Assets	-			
Loss on Initial Recognition of Biological Assets	-			
Grants				
Grants for Concessionary Loans	-			
Total Non-Cash Expenses	1,023,570.94	1,023,570.94	-	-
TOTAL CURRENT OPERATING EXPENSES	14,628,718.12	11,111,442.12	-	3,517,276.00
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	12,118,490.75	15,453,535.32	182,231.43	(3,517,276.00)
ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY				
Assistance and Subsidy from				
Subsidy from National Government	1,796,225.00			1,796,225.00
Subsidy from Local Government Units	-			
Subsidy from Government-Owned and/or Controlled Corporations	-			
Subsidy from Other Funds	1,721,051.00			1,721,051.00
Subsidy from General Fund Proper/Other Special Accounts	-			
Subsidy from Other Local Economic Enterprise	-			
Transfers from				
Transfers from General Fund of LGU Counterpart/Equity Share	-			
Transfers from General Fund of Unspent DRRMF	-			
Transfers from National Governments	-			
Transfers from Other Local Governments	-			
Total Transfers, Assistance and Subsidy from	3,517,276.00	-	-	3,517,276.00
Financial Assistance/Subsidy to				
Subsidy to NGAs	-			
Subsidy to Other Local Government Units	-			
Subsidy to Other Funds	341,608.48	341,608.48		
Subsidy to General Fund Proper/Special Accounts	-			
Subsidy to Local Economic Enterprises	-			
Subsidies - Others	-			
Transfers to				
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	-			
Transfers for Project Equity Share /LGU Counterpart	-			
Total Transfers, Assistance and Subsidy to	341,608.48	341,608.48	-	-
NET FINANCIAL ASSISTANCE/SUBSIDY	341,608.48	(341,608.48)	-	3,517,276.00
Other Non-Operating Income/Losses				

Sale of Assets				
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-			
Gains				
Gain from Changes in Fair Value of Financial Instruments	-			
Gain on Foreign Exchange (FOREX)	-			
Gain on Sale of Investments	-			
Gain on Sale of Investment Property	-			
Gain on Sale of Property, Plant and Equipment	-			
Gain on Sale of Intangible Assets	-			
Reversal of Impairment Losses	-			
Other Gains	-			
Total Gains	-	-	-	-
Miscellaneous Income				
Miscellaneous Income	46,380.00	46,380.00		
Losses				
Loss from Changes in Fair Value of Financial Instruments	-			
Loss on Foreign Exchange (FOREX)	-			
Loss on Sale of Investments	-			
Loss on Sale of Investment Property	-			
Loss on Sale of Property, Plant and Equipment	-			
Loss on Sale of Intangible Assets	-			
Loss on Sale of Assets	-			
Loss of Assets	-			
Loss on Guaranty	-			
Other Losses	-			
Total Losses	-	-	-	-
Net Other Non-Operating Income/(Losses)	46,380.00	46,380.00	-	-
SURPLUS (DEFICIT) FOR THE PERIOD	15,340,538.27	15,158,306.84	182,231.43	-

Certified By:

DEVINA D. CASTILLO
Municipal Accountant

Municipality of San Roque
Statement of Financial Performance
As of June 30, 2018

	<i>Total</i>	<i>GF</i>	<i>SEF</i>	<i>TF</i>
REVENUE				
TAX REVENUE				
Tax Revenue - Individual and Corporation				
Professional Tax	-			
Community Tax	213,981.94	213,981.94		
Tax Revenue - Property				
Real Property Tax- Basic	279,189.58	279,189.58		
Discount on Real Property Tax- Basic	-			
Special Education Tax	348,987.00		348,987.00	
Discount on Special Education Tax	-			
Special Levy on Idle Lands	-			
Special Levy on Lands Benefited by Public Works Projects	-			
Real Property Transfer Tax	-			
Tax Revenue - Goods and Services				
Business Tax	796,330.86	796,330.86		
Tax on Sand, Gravel and Other Quarry Products	-			
Tax on Delivery Trucks and Vans	-			
Amusement Tax	-			
Franchise Tax	-			
Printing and Publication Tax	-			
Tax Revenue - Others				
Other Taxes	23,480.00	23,480.00		
Tax Revenue - Fines and Penalties				
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-			
Tax Revenue - Fines and Penalties - Property Taxes	-			
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-			
Tax Revenue - Fines and Penalties - Other Taxes	-			
Total Tax Revenue	1,661,969.38	1,312,982.38	348,987.00	
SHARE FROM NATIONAL TAXES				
Share from Internal Revenue Collections (IRA)	49,152,120.00	49,152,120.00		
OTHER SHARE FROM NATIONAL TAXES				
Share from Expanded Value Added Tax	-			
Share from National Wealth	-			
Share from Tobacco Excise Tax (RA 7171 and 8240)	-			
Share from Economic Zones	-			
Total Other Share from National Taxes	-			
SERVICE AND BUSINESS INCOME				
Service Income				
Permit Fees	129,160.00	129,160.00		
Registration Fees	101,869.00	101,869.00		
Registration Plates, Tags and Stickers Fees	-			
Clearance and Certification Fees	59,530.00	59,530.00		
Supervision and Regulation Enforcement Fees	46,560.00	46,560.00		
Inspection Fees	49,920.00	49,920.00		
Verification and Authentication Fees	-			
Processing Fees	-			
Occupation Fees	37,440.00	37,440.00		
Fishery Rental Fees and Charges	-			
Fees for Sealing and Licensing of Weights and Measures	2,320.00	2,320.00		
Fines and Penalties - Service Income	27,634.33	27,634.33		
Other Service Income	280,213.70	280,213.70		
Business Income				
School Fees	-			
Affiliation Fees	-			
Seminar/Training Fees	-			
Rent Income	-			
Communication Network Fees	-			
Transportation System Fees	-			
Road Network Fees	-			
Waterworks System Fees	-			
Power Supply System Fees	-			
Seaport System Fees	-			
Parking Fees	4,050.00	4,050.00		
Receipts from Operation of Hostels/Dormitories and Other Like Facilities	-			
Receipt from Market Operations	168,257.53	168,257.53		
Receipt from Slaughterhouse Operation	31,570.00	31,570.00		
Receipt from Cemetery Operations	1,000.00	1,000.00		
Receipts from Printing and Publication	-			
Sales Revenue				
Sales Discounts	-			
Cost of Goods Manufactured				
Direct Materials	-			
Direct Labor	-			
Manufacturing Overhead	-			
Cost of Sales	-			
Cost of Sales	-			
Net Sales Revenue	-			
Garbage Fees	720.00	720.00		
Hospital Fees	-			
Dividend Income	-			
Interest Income	28,724.53	28,194.32	530.21	
Service Concession Revenue	-			
Other Service Concession Revenue	-			
Lease Revenue	-			
Share in the Profit of Joint Venture	-			
Fines and Penalties - Business Income	-			
Other Business Income	258,071.16	258,071.16		
Total Service and Business Income	1,227,040.25	1,226,510.04	530.21	
SHARES, GRANTS AND DONATIONS				
Share				
Share from PAGCOR	-			
Share from PCSO	121,932.16	121,932.16		

Grants and Donations				
Grants and Donations in Cash	-			
Grants and Donations in Kind	-			
Grants from Concessionary Loans	-			
Total Shares, Grants and Donations	121,932.16	121,932.16	-	-
GAINS				
Gains				
Gain on Initial Recognition of Biological Assets	-			
Gain on Sale of Biological Assets	-			
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-			
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-			
Gain from Initial Recognition of Agricultural Produce	-			
Total Gains	-	-	-	-
TOTAL REVENUE	52,163,061.79	51,813,544.58	349,517.21	-
LESS: CURRENT OPERATING EXPENSES				
PERSONNEL SERVICES				
Salaries and Wages				
Salaries and Wages - Regular	9,033,241.00	9,033,241.00		
Salaries and Wages - Casual/Contractual	2,306,629.50	2,306,629.50		
Other Compensation				
Personal Economic Relief Allowance (PERA)	1,102,500.00	1,102,500.00		
Representation Allowance (RA)	750,000.00	750,000.00		
Transportation Allowance (TA)	750,000.00	750,000.00		
Clothing/Uniform Allowance	445,000.00	445,000.00		
Subsistence Allowance	103,575.00	103,575.00		
Laundry Allowance	11,100.00	11,100.00		
Quarters Allowance	-			
Productivity Incentive Allowance	-			
Overseas Allowance	-			
Honoraria	758,080.00			758,080.00
Hazard Pay	56,456.08	56,456.08		
Longevity Pay	-			
Overtime and Night Pay	-			
Year End Bonus	1,406,821.20	1,406,821.20		
Cash Gift	215,000.00	215,000.00		
Other Bonuses and Allowances	-			
Personnel Benefits Contributions				
Retirement and Life Insurance Premiums	1,058,691.19	1,058,691.19		
Pag-IBIG Contributions	61,377.15	61,377.15		
PhilHealth Contributions	127,241.47	127,241.47		
Employees Compensation Insurance Premiums	48,830.67	48,830.67		
Provident/Welfare Fund Contributions	196,900.00	196,900.00		
Other Personnel Benefits				
Pension Benefits	-			
Retirement Gratuity	-			
Terminal Leave Benefits	-			
Other Personnel Benefits	10,000.00	10,000.00		
Total Personnel Services	18,441,443.26	17,683,363.26	-	758,080.00
MAINTENANCE AND OTHER OPERATING EXPENSES				
Traveling Expenses				
Traveling Expenses - Local	527,680.36	523,480.36		4,200.00
Traveling Expenses - Foreign	-			
Training and Scholarship Expenses				
Training Expenses	214,200.00	214,200.00		
Scholarship Grants/Expenses	-			
Supplies and Material Expenses				
Office Supplies Expenses	274,780.14	219,568.14		55,212.00
Accountable Forms Expenses	31,385.50	31,385.50		
Non-Accountable Forms Expenses	3,600.00	3,600.00		
Animal/Zoological Supplies Expenses	-			
Food Supplies Expenses	-			
Welfare Goods Expenses	-			
Drugs and Medicines Expenses	333,573.34			333,573.34
Medical, Dental and Laboratory Supplies Expenses	105,007.96	1,224.96		103,783.00
Fuel, Oil and Lubricants Expenses	5,510.00	5,510.00		
Agricultural and Marine Supplies Expenses	-			
Textbooks and Instructional Materials Expenses	-			
Military, Police and Traffic Supplies Expenses	-			
Chemical and Filtering Supplies Expenses	-			
Other Supplies and Materials Expenses	1,758,901.66	900,147.58		858,754.08
Utility Expenses				
Water Expenses	-			
Electricity Expenses	544,765.59	544,765.59		
Communication Expenses				
Postage and Courier Services	311.00	311.00		
Telephone Expenses	127,282.82	125,282.82		2,000.00
Internet Subscription Expenses	36,810.56	36,810.56		
Cable, Satellite, Telegraph and Radio Expenses	-			
Awards/Rewards and Prizes				
Awards/Rewards Expenses	-			
Prizes	-			
Survey, Research, Exploration and Development Expenses				
Survey Expenses	-			
Research, Exploration and Development Expenses	-			
Demolition/Relocation and Desilting/Dredging Expenses				
Demolition and Relocation Expenses	-			
Desilting and Dredging Expenses	-			
Generation, Transmission and Distribution Expenses				
Generation, Transmission and Distribution Expenses	15,642.00	4,642.00		11,000.00
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	-			
Intelligence Expenses	-			
Extraordinary and Miscellaneous Expenses	-			
Professional Services				
Legal Services	-			
Auditing Services	-			
Consultancy Services	-			

Other Professional Services	154,000.00	154,000.00		
General Services				
Environment/Sanitary Services	-			
Janitorial Services	-			
Security Services	-			
Other General Services	3,199,628.92	2,949,064.92		250,564.00
Repairs and Maintenance				
Repairs and Maintenance - Investment Property	-			
Repairs and Maintenance - Land Improvements	-			
Repairs and Maintenance - Infrastructure Assets	-			
Repairs and Maintenance - Buildings and Other Structures	20,116.00	20,116.00	-	
Repairs and Maintenance - Machinery and Equipment	12,500.00			12,500.00
Repairs and Maintenance - Transportation Equipment	93,395.00	93,395.00		
Repairs and Maintenance - Furniture and Fixtures	3,130.00	3,130.00		
Repairs and Maintenance - Leased Assets	-			
Repairs and Maintenance - Leased Assets Improvements	-			
Repairs and Maintenance - Other Property, Plant and Equipment	-			
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	-			
Fidelity Bond Premiums	1,140.00	1,140.00		
Insurance Expenses	-			
Other Maintenance and Operating Expenses				
Advertising Expenses	-			
Printing and Publication Expenses	-			
Representation Expenses	-			
Transportation and Delivery Expenses	-			
Rent Expenses	34,700.00	34,700.00		
Membership Dues and Contributions to Organizations	-			
Subscription Expenses	3,000.00	3,000.00		
Donations	2,243,085.00	1,258,720.00		984,365.00
Other Maintenance and Operating Expenses	2,656,474.16	950,439.40		1,706,034.76
Total Maintenance and Other Operating Expenses	12,400,620.01	8,078,633.83	-	4,321,986.18
FINANCIAL EXPENSES				
Financial Expenses				
Management Supervision/Trusteeship Fees	-			
Interest Expenses	-			
Guarantee Fees	-			
Bank Charges	-			
Commitment Fees	-			
Other Financial Charges	-			
Total Financial Expenses	-	-	-	-
NON-CASH EXPENSES				
Depreciation				
Depreciation - Investment Property	-			
Depreciation - Land Improvements	-			
Depreciation - Infrastructure Assets	1,236,479.36	1,236,479.36		
Depreciation - Buildings and Other Structures	579,216.86	579,216.86		
Depreciation - Machinery and Equipment	225,204.46	225,204.46		
Depreciation - Transportation Equipment	74,453.16	74,453.16		
Depreciation - Furniture, Fixtures and Books	13,622.14	13,622.14		
Depreciation - Leased Assets	-			
Depreciation - Leased Assets Improvements	-			
Depreciation - Service Concession Assets	-			
Depreciation - Other Property, Plant and Equipment	16,905.99	16,905.99		
Amortization				
Amortization - Intangible Assets	-			
Impairment Loss				
Impairment Loss - Financial Assets Held to Maturity	-			
Impairment Loss - Loans and Receivables	-			
Impairment Loss - Lease Receivables	-			
Impairment Loss - Investments in GOCCs	-			
Impairment Loss - Investments in Joint Venture	-			
Impairment Loss - Other Receivables	-			
Impairment Loss - Inventories	-			
Impairment Loss - Investment Property	-			
Impairment Loss - Property, Plant and Equipment	-			
Impairment Loss - Intangible Assets	-			
Losses				
Loss on Sale of Biological Assets	-			
Loss on Initial Recognition of Biological Assets	-			
Grants				
Grants for Concessionary Loans	-			
Total Non-Cash Expenses	2,145,881.97	2,145,881.97	-	-
TOTAL CURRENT OPERATING EXPENSES	32,987,945.24	27,907,879.06	-	5,080,066.18
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	19,175,116.55	23,905,665.52	349,517.21	(5,080,066.18)
ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY				
Assistance and Subsidy from				
Subsidy from National Government	2,329,657.00			2,329,657.00
Subsidy from Local Government Units	-			
Subsidy from Government-Owned and/or Controlled Corporations	-			
Subsidy from Other Funds	2,750,409.18			2,750,409.18
Subsidy from General Fund Proper/Other Special Accounts	-			
Subsidy from Other Local Economic Enterprise	-			
Transfers from				
Transfers from General Fund of LGU Counterpart/Equity Share	-			
Transfers from General Fund of Unspent DRRMF	-			
Transfers from National Governments	-			
Transfers from Other Local Governments	-			
Total Transfers, Assistance and Subsidy from	5,080,066.18	-	-	5,080,066.18
Financial Assistance/Subsidy to				
Subsidy to NGAs	-			
Subsidy to Other Local Government Units	32,850.00	32,850.00		
Subsidy to Other Funds	341,608.48	341,608.48		
Subsidy to General Fund Proper/Special Accounts	-			
Subsidy to Local Economic Enterprises	-			
Subsidies - Others	-			

Transfers to				
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	-			
Transfers for Project Equity Share /LGU Counterpart	-			
Total Transfers, Assistance and Subsidy to	374,458.48	374,458.48	-	-
NET FINANCIAL ASSISTANCE/SUBSIDY	374,458.48	(374,458.48)	-	5,080,066.18
Other Non-Operating Income/Losses				
Sale of Assets				
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-			
Gains				
Gain from Changes in Fair Value of Financial Instruments	-			
Gain on Foreign Exchange (FOREX)	-			
Gain on Sale of Investments	-			
Gain on Sale of Investment Property	-			
Gain on Sale of Property, Plant and Equipment	-			
Gain on Sale of Intangible Assets	-			
Reversal of Impairment Losses	-			
Other Gains	-			
Total Gains	-	-	-	-
Miscellaneous Income				
Miscellaneous Income	58,980.00	58,980.00		
Losses				
Loss from Changes in Fair Value of Financial Instruments	-			
Loss on Foreign Exchange (FOREX)	-			
Loss on Sale of Investments	-			
Loss on Sale of Investment Property	-			
Loss on Sale of Property, Plant and Equipment	-			
Loss on Sale of Intangible Assets	-			
Loss on Sale of Assets	-			
Loss of Assets	-			
Loss on Guaranty	-			
Other Losses	-			
Total Losses	-	-	-	-
Net Other Non-Operating Income/(Losses)	58,980.00	58,980.00	-	-
SURPLUS (DEFICIT) FOR THE PERIOD	23,939,704.25	23,590,187.04	349,517.21	-

Certified By:

DEVINA D. CASTILLO
Municipal Accountant

Municipality of San Roque
Statement of Financial Performance
As of September 30,2018

	<i>Total</i>	<i>GF</i>	<i>SEF</i>	<i>TF</i>
REVENUE				
TAX REVENUE				
Tax Revenue - Individual and Corporation				
Professional Tax	-			
Community Tax	248,026.29	248,026.29		
Tax Revenue - Property				
Real Property Tax- Basic	319,590.20	319,590.20		
Discount on Real Property Tax- Basic	-			
Special Education Tax	399,487.79		399,487.79	
Discount on Special Education Tax	-			
Special Levy on Idle Lands	-			
Special Levy on Lands Benefited by Public Works Projects	-			
Real Property Transfer Tax	-			
Tax Revenue - Goods and Services				
Business Tax	906,068.15	906,068.15		
Tax on Sand, Gravel and Other Quarry Products	-			
Tax on Delivery Trucks and Vans	-			
Amusement Tax	-			
Franchise Tax	-			
Printing and Publication Tax	-			
Tax Revenue - Others				
Other Taxes	29,560.00	29,560.00		
Tax Revenue - Fines and Penalties				
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-			
Tax Revenue - Fines and Penalties - Property Taxes	-			
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-			
Tax Revenue - Fines and Penalties - Other Taxes	-			
Total Tax Revenue	1,902,732.43	1,503,244.64	399,487.79	
SHARE FROM NATIONAL TAXES				
Share from Internal Revenue Collections (IRA)	73,728,180.00	73,728,180.00		
OTHER SHARE FROM NATIONAL TAXES				
Share from Expanded Value Added Tax	-			
Share from National Wealth	-			
Share from Tobacco Excise Tax (RA 7171 and 8240)	-			
Share from Economic Zones	-			
Total Other Share from National Taxes	-			
SERVICE AND BUSINESS INCOME				
Service Income				
Permit Fees	188,721.00	188,721.00		
Registration Fees	148,963.00	148,963.00		
Registration Plates, Tags and Stickers Fees	-			
Clearance and Certification Fees	71,280.00	71,280.00		
Supervision and Regulation Enforcement Fees	48,720.00	48,720.00		
Inspection Fees	70,320.00	70,320.00		
Verification and Authentication Fees	-			
Processing Fees	-			
Occupation Fees	43,805.00	43,805.00		
Fishery Rental Fees and Charges	-			
Fees for Sealing and Licensing of Weights and Measures	2,360.00	2,360.00		
Fines and Penalties - Service Income	33,897.45	33,897.45		
Other Service Income	324,443.70	324,443.70		
Business Income				
School Fees	-			
Affiliation Fees	-			
Seminar/Training Fees	-			
Rent Income	-			
Communication Network Fees	-			
Transportation System Fees	-			
Road Network Fees	-			
Waterworks System Fees	-			
Power Supply System Fees	-			
Seaport System Fees	-			
Parking Fees	13,840.00	13,840.00		
Receipts from Operation of Hostels/Dormitories and Other Like Facilities	-			
Receipt from Market Operations	183,549.08	183,549.08		
Receipt from Slaughterhouse Operation	61,570.00	61,570.00		
Receipt from Cemetery Operations	1,400.00	1,400.00		
Receipts from Printing and Publication	-			
Sales Revenue				
Sales Discounts	-			
Cost of Goods Manufactured				
Direct Materials	-			
Direct Labor	-			
Manufacturing Overhead	-			
Cost of Sales	-			
Cost of Sales	-			
Net Sales Revenue				
Garbage Fees	720.00	720.00		
Hospital Fees	-			
Dividend Income	-			
Interest Income	45,605.61	44,757.42	848.19	
Service Concession Revenue	-			
Other Service Concession Revenue	-			
Lease Revenue	-			
Share in the Profit of Joint Venture	-			
Fines and Penalties - Business Income	-			
Other Business Income	317,376.98	317,376.98		
Total Service and Business Income	1,556,571.82	1,555,723.63	848.19	
SHARES, GRANTS AND DONATIONS				
Share				
Share from PAGCOR	-			
Share from PCSO	174,714.90	174,714.90		
Grants and Donations				
Grants and Donations in Cash	-			

Grants and Donations in Kind	-			
Grants from Concessionary Loans	-			
Total Shares, Grants and Donations	174,714.90	174,714.90	-	-
GAINS				
Gains				
Gain on Initial Recognition of Biological Assets	-			
Gain on Sale of Biological Assets	-			
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-			
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-			
Gain from Initial Recognition of Agricultural Produce	-			
Total Gains	-	-	-	-
TOTAL REVENUE	77,362,199.15	76,961,863.17	400,335.98	-
LESS: CURRENT OPERATING EXPENSES				
PERSONNEL SERVICES				
Salaries and Wages				
Salaries and Wages - Regular	14,076,538.16	14,076,538.16		
Salaries and Wages - Casual/Contractual	3,929,947.09	3,929,947.09		
Other Compensation				
Personal Economic Relief Allowance (PERA)	1,698,497.60	1,698,497.60		
Representation Allowance (RA)	1,176,093.75	1,176,093.75		
Transportation Allowance (TA)	1,176,093.75	1,176,093.75		
Clothing/Uniform Allowance	470,000.00	470,000.00		
Subsistence Allowance	157,575.00	157,575.00		
Laundry Allowance	16,500.00	16,500.00		
Quarters Allowance	-			
Productivity Incentive Allowance	-			
Overseas Allowance	-			
Honoraria	758,080.00			758,080.00
Hazard Pay	85,614.16	85,614.16		
Longevity Pay	-			
Overtime and Night Pay	-			
Year End Bonus	1,426,235.70	1,426,235.70		
Cash Gift	215,000.00	215,000.00		
Other Bonuses and Allowances	-			
Personnel Benefits Contributions				
Retirement and Life Insurance Premiums	1,648,940.25	1,648,940.25		
Pag-IBIG Contributions	94,208.79	94,208.79		
PhilHealth Contributions	198,283.18	198,283.18		
Employees Compensation Insurance Premiums	75,379.10	75,379.10		
Provident/Welfare Fund Contributions	305,550.00	305,550.00		
Other Personnel Benefits				
Pension Benefits	-			
Retirement Gratuity	-			
Terminal Leave Benefits	117,587.59	117,587.59		
Other Personnel Benefits	55,000.00	55,000.00		
Total Personnel Services	27,681,124.12	26,923,044.12	-	758,080.00
MAINTENANCE AND OTHER OPERATING EXPENSES				
Traveling Expenses				
Traveling Expenses - Local	842,606.12	830,254.12		12,352.00
Traveling Expenses - Foreign	-			
Training and Scholarship Expenses				
Training Expenses	355,344.00	321,344.00	30,000.00	4,000.00
Scholarship Grants/Expenses	-			
Supplies and Material Expenses				
Office Supplies Expenses	369,949.35	258,423.64		111,525.71
Accountable Forms Expenses	39,659.25	39,659.25		
Non-Accountable Forms Expenses	53,100.00	3,600.00		49,500.00
Animal/Zoological Supplies Expenses	-			
Food Supplies Expenses	-			
Welfare Goods Expenses	-			
Drugs and Medicines Expenses	333,573.34			333,573.34
Medical, Dental and Laboratory Supplies Expenses	555,023.96	113,784.96		441,239.00
Fuel, Oil and Lubricants Expenses	25,510.00	13,560.00		11,950.00
Agricultural and Marine Supplies Expenses	-			
Textbooks and Instructional Materials Expenses	-			
Military, Police and Traffic Supplies Expenses	-			
Chemical and Filtering Supplies Expenses	-			
Other Supplies and Materials Expenses	2,321,488.66	1,460,184.58		861,304.08
Utility Expenses				
Water Expenses	-			
Electricity Expenses	907,194.72	907,194.72		
Communication Expenses				
Postage and Courier Services	311.00	311.00		
Telephone Expenses	306,882.84	242,914.34		63,968.50
Internet Subscription Expenses	48,826.04	48,826.04		
Cable, Satellite, Telegraph and Radio Expenses	-			
Awards/Rewards and Prizes				
Awards/Rewards Expenses	-			
Prizes	-			
Survey, Research, Exploration and Development Expenses				
Survey Expenses	-			
Research, Exploration and Development Expenses	-			
Demolition/Relocation and Desilting/Dredging Expenses				
Demolition and Relocation Expenses	-			
Desilting and Dredging Expenses	-			
Generation, Transmission and Distribution Expenses				
Generation, Transmission and Distribution Expenses	15,642.00	4,642.00		11,000.00
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	-			
Intelligence Expenses	-			
Extraordinary and Miscellaneous Expenses	-			
Professional Services				
Legal Services	-			
Auditing Services	-			
Consultancy Services	-			
Other Professional Services	236,000.00	236,000.00		
General Services				
Environment/Sanitary Services	-			
Janitorial Services	-			

Security Services	-			
Other General Services	4,938,375.48	4,574,714.19		363,661.29
Repairs and Maintenance				
Repairs and Maintenance - Investment Property	-			
Repairs and Maintenance - Land Improvements	-			
Repairs and Maintenance - Infrastructure Assets	-			
Repairs and Maintenance - Buildings and Other Structures	82,404.00	82,404.00		
Repairs and Maintenance - Machinery and Equipment	12,500.00			12,500.00
Repairs and Maintenance - Transportation Equipment	119,045.00	119,045.00		
Repairs and Maintenance - Furniture and Fixtures	3,130.00	3,130.00		
Repairs and Maintenance - Leased Assets	-			
Repairs and Maintenance - Leased Assets Improvements	-			
Repairs and Maintenance - Other Property, Plant and Equipment	-			
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	-			
Fidelity Bond Premiums	28,890.00	28,890.00		
Insurance Expenses	-			
Other Maintenance and Operating Expenses				
Advertising Expenses	-			
Printing and Publication Expenses	-			
Representation Expenses	-			
Transportation and Delivery Expenses	-			
Rent Expenses	44,700.00	44,700.00		
Membership Dues and Contributions to Organizations	2,000.00	2,000.00		
Subscription Expenses	3,000.00	3,000.00		
Donations	7,809,124.00	1,907,759.00		5,901,365.00
Other Maintenance and Operating Expenses	3,703,513.02	3,703,513.02		
Total Maintenance and Other Operating Expenses	23,167,792.78	14,949,853.86	30,000.00	8,177,938.92
FINANCIAL EXPENSES				
Financial Expenses				
Management Supervision/Trusteeship Fees	-			
Interest Expenses	-			
Guarantee Fees	-			
Bank Charges	673.46	673.46		
Commitment Fees	-			
Other Financial Charges	-			
Total Financial Expenses	673.46	673.46		
NON-CASH EXPENSES				
Depreciation				
Depreciation - Investment Property	-			
Depreciation - Land Improvements	-			
Depreciation - Infrastructure Assets	1,913,503.64	1,913,503.64		
Depreciation - Buildings and Other Structures	950,531.01	950,531.01		
Depreciation - Machinery and Equipment	438,797.93	438,797.93		
Depreciation - Transportation Equipment	111,679.74	111,679.74		
Depreciation - Furniture, Fixtures and Books	24,395.49	24,395.49		
Depreciation - Leased Assets	-			
Depreciation - Leased Assets Improvements	-			
Depreciation - Service Concession Assets	-			
Depreciation - Other Property, Plant and Equipment	38,211.24	38,211.24		
Amortization				
Amortization - Intangible Assets	-			
Impairment Loss				
Impairment Loss - Financial Assets Held to Maturity	-			
Impairment Loss - Loans and Receivables	-			
Impairment Loss - Lease Receivables	-			
Impairment Loss - Investments in GOCCs	-			
Impairment Loss - Investments in Joint Venture	-			
Impairment Loss - Other Receivables	-			
Impairment Loss - Inventories	-			
Impairment Loss - Investment Property	-			
Impairment Loss - Property, Plant and Equipment	-			
Impairment Loss - Intangible Assets	-			
Losses				
Loss on Sale of Biological Assets	-			
Loss on Initial Recognition of Biological Assets	-			
Grants				
Grants for Concessionary Loans	-			
Total Non-Cash Expenses	3,477,119.05	3,477,119.05		
TOTAL CURRENT OPERATING EXPENSES	54,316,709.41	46,350,690.49	30,000.00	8,936,018.92
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	23,045,489.74	31,611,172.68	370,335.98	(8,936,018.92)
ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY				
Assistance and Subsidy from				
Subsidy from National Government	7,246,657.00			7,246,657.00
Subsidy from Local Government Units	-			
Subsidy from Government-Owned and/or Controlled Corporations	-			
Subsidy from Other Funds	4,108,646.68			4,108,646.68
Subsidy from General Fund Proper/Other Special Accounts	-			
Subsidy from Other Local Economic Enterprise	-			
Transfers from				
Transfers from General Fund of LGU Counterpart/Equity Share	-			
Transfers from General Fund of Unspent DRRMF	-			
Transfers from National Governments	-			
Transfers from Other Local Governments	-			
Total Transfers, Assistance and Subsidy from	11,355,303.68			11,355,303.68
Financial Assistance/Subsidy to				
Subsidy to NGAs	-			
Subsidy to Other Local Government Units	146,850.00	146,850.00		
Subsidy to Other Funds	341,608.48	341,608.48		
Subsidy to General Fund Proper/Special Accounts	-			
Subsidy to Local Economic Enterprises	-			
Subsidies - Others	-			
Transfers to				
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	-			
Transfers for Project Equity Share /LGU Counterpart	-			
Total Transfers, Assistance and Subsidy to	488,458.48	488,458.48		
NET FINANCIAL ASSISTANCE/SUBSIDY	488,458.48	(488,458.48)		11,355,303.68
Other Non-Operating Income/Losses				

Sale of Assets				
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-			
Gains				
Gain from Changes in Fair Value of Financial Instruments	-			
Gain on Foreign Exchange (FOREX)	-			
Gain on Sale of Investments	-			
Gain on Sale of Investment Property	-			
Gain on Sale of Property, Plant and Equipment	-			
Gain on Sale of Intangible Assets	-			
Reversal of Impairment Losses	-			
Other Gains	-			
Total Gains	-			
Miscellaneous Income				
Miscellaneous Income	72,660.00	72,660.00		
Losses				
Loss from Changes in Fair Value of Financial Instruments	-			
Loss on Foreign Exchange (FOREX)	-			
Loss on Sale of Investments	-			
Loss on Sale of Investment Property	-			
Loss on Sale of Property, Plant and Equipment	-			
Loss on Sale of Intangible Assets	-			
Loss on Sale of Assets	-			
Loss of Assets	-			
Loss on Guaranty	-			
Other Losses	-			
Total Losses	-			
Net Other Non-Operating Income/(Losses)	72,660.00	72,660.00	-	-
SURPLUS (DEFICIT) FOR THE PERIOD	33,984,994.94	31,195,374.20	370,335.98	2,419,284.76

Certified By:

DEVINA D. CASTILLO
Municipal Accountant

Municipality of San Roque
Statement of Financial Performance
As of December 31, 2018

	Total	GF	SEF	TF
REVENUE				
TAX REVENUE				
Tax Revenue - Individual and Corporation				
Professional Tax	-			
Community Tax	263,322.61	263,322.61		
Tax Revenue - Property				
Real Property Tax- Basic	340,090.30	340,090.30		
Discount on Real Property Tax- Basic	-			
Special Education Tax	425,112.93		425,112.93	
Discount on Special Education Tax	-			
Special Levy on Idle Lands	-			
Special Levy on Lands Benefited by Public Works Projects	-			
Real Property Transfer Tax	-			
Tax Revenue - Goods and Services				
Business Tax	982,745.22	982,745.22		
Tax on Sand, Gravel and Other Quarry Products	-			
Tax on Delivery Trucks and Vans	-			
Amusement Tax	-			
Franchise Tax	-			
Printing and Publication Tax	-			
Tax Revenue - Others				
Other Taxes	40,527.50	40,527.50		
Tax Revenue - Fines and Penalties				
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-			
Tax Revenue - Fines and Penalties - Property Taxes	-			
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-			
Tax Revenue - Fines and Penalties - Other Taxes	-			
Total Tax Revenue	2,051,798.56	1,626,685.63	425,112.93	
SHARE FROM NATIONAL TAXES				
Share from Internal Revenue Collections (IRA)	98,304,240.00	98,304,240.00		
OTHER SHARE FROM NATIONAL TAXES				
Share from Expanded Value Added Tax	-			
Share from National Wealth	-			
Share from Tobacco Excise Tax (RA 7171 and 8240)	-			
Share from Economic Zones	-			
Total Other Share from National Taxes	-			
SERVICE AND BUSINESS INCOME				
Service Income				
Permit Fees	250,842.00	250,842.00		
Registration Fees	191,795.00	191,795.00		
Registration Plates, Tags and Stickers Fees	-			
Clearance and Certification Fees	85,740.00	85,740.00		
Supervision and Regulation Enforcement Fees	50,160.00	50,160.00		
Inspection Fees	106,690.00	106,690.00		
Verification and Authentication Fees	-			
Processing Fees	-			
Occupation Fees	44,405.00	44,405.00		
Fishery Rental Fees and Charges	-			
Fees for Sealing and Licensing of Weights and Measures	2,400.00	2,400.00		
Fines and Penalties - Service Income	39,900.53	39,900.53		
Other Service Income	338,123.70	338,123.70		
Business Income				
School Fees	-			
Affiliation Fees	-			
Seminar/Training Fees	-			
Rent Income	-			
Communication Network Fees	-			
Transportation System Fees	-			
Road Network Fees	-			
Waterworks System Fees	-			
Power Supply System Fees	-			
Seaport System Fees	-			
Parking Fees	19,340.00	19,340.00		
Receipts from Operation of Hostels/Dormitories and Other Like Facilities	-			
Receipt from Market Operations	215,835.84	215,835.84		
Receipt from Slaughterhouse Operation	86,310.00	86,310.00		
Receipt from Cemetery Operations	1,640.00	1,640.00		
Receipts from Printing and Publication	-			
Sales Revenue				
Sales Discounts	-			
Cost of Goods Manufactured				
Direct Materials	-			
Direct Labor	-			
Manufacturing Overhead	-			
Cost of Sales	-			
Cost of Sales	-			
Net Sales Revenue				
Garbage Fees	720.00	720.00		
Hospital Fees	7,450.00	7,450.00		
Dividend Income	-			
Interest Income	61,865.47	60,760.07	1,105.40	
Service Concession Revenue	-			
Other Service Concession Revenue	-			
Lease Revenue	-			
Share in the Profit of Joint Venture	-			
Fines and Penalties - Business Income	-			
Other Business Income	376,238.71	376,238.71		
Total Service and Business Income	1,879,456.25	1,878,350.85	1,105.40	
SHARES, GRANTS AND DONATIONS				
Share				
Share from PAGCOR	-			
Share from PCSO	210,146.49	210,146.49		
Grants and Donations				
Grants and Donations in Cash	-			

Grants and Donations in Kind	-			
Grants from Concessionary Loans	-			
Total Shares, Grants and Donations	210,146.49	210,146.49		
GAINS				
Gains				
Gain on Initial Recognition of Biological Assets	-			
Gain on Sale of Biological Assets	-			
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-			
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to F	-			
Gain from Initial Recognition of Agricultural Produce	-			
Total Gains	-	-	-	-
TOTAL REVENUE	102,445,641.30	102,019,422.97	426,218.33	
LESS: CURRENT OPERATING EXPENSES				
PERSONNEL SERVICES				
Salaries and Wages				
Salaries and Wages - Regular	19,078,083.83	19,078,083.83		
Salaries and Wages - Casual/Contractual	6,433,325.92	6,433,325.92		
Other Compensation				
Personal Economic Relief Allowance (PERA)	2,293,519.84	2,293,519.84		
Representation Allowance (RA)	1,666,406.25	1,666,406.25		
Transportation Allowance (TA)	1,666,406.25	1,666,406.25		
Clothing/Uniform Allowance	585,000.00	585,000.00		
Subsistence Allowance	211,575.00	211,575.00		
Laundry Allowance	21,900.00	21,900.00		
Quarters Allowance	-			
Productivity Incentive Allowance	-			
Overseas Allowance	-			
Honoraria	758,080.00			758,080.00
Hazard Pay	114,775.52	114,775.52		
Longevity Pay	-	10,000.00		
Overtime and Night Pay	-			
Year End Bonus	3,124,554.88	3,124,554.88		
Cash Gift	497,375.00	497,375.00		
Other Bonuses and Allowances	1,443,962.82	1,443,962.82		
Personnel Benefits Contributions				
Retirement and Life Insurance Premiums	2,235,649.46	2,235,649.46		
Pag-IBIG Contributions	126,540.43	126,540.43		
PhilHealth Contributions	269,027.63	269,027.63		
Employees Compensation Insurance Premiums	101,421.29	101,421.29		
Provident/Welfare Fund Contributions	408,250.00	408,250.00		
Other Personnel Benefits	57,500.00	57,500.00		
Pension Benefits	-			
Retirement Gratuity	-			
Terminal Leave Benefits	292,241.33	292,241.33		
Other Personnel Benefits	-			
Total Personnel Services	41,395,595.45	40,637,515.45		758,080.00
MAINTENANCE AND OTHER OPERATING EXPENSES				
Traveling Expenses				
Traveling Expenses - Local	1,493,862.81	1,455,980.81		37,882.00
Traveling Expenses - Foreign	-			
Training and Scholarship Expenses				
Training Expenses	607,891.00	573,891.00	30,000.00	4,000.00
Scholarship Grants/Expenses	-			
Supplies and Material Expenses				
Office Supplies Expenses	1,101,664.26	982,783.23		118,881.03
Accountable Forms Expenses	54,348.50	54,348.50		
Non-Accountable Forms Expenses	68,045.00	18,545.00		49,500.00
Animal/Zoological Supplies Expenses	17,880.00	17,880.00		
Food Supplies Expenses	-			
Welfare Goods Expenses	2,426,391.70	2,426,391.70		
Drugs and Medicines Expenses	466,670.14	133,096.80		333,573.34
Medical, Dental and Laboratory Supplies Expenses	1,744,557.21	449,398.21		1,295,159.00
Fuel, Oil and Lubricants Expenses	314,408.40	302,458.40		11,950.00
Agricultural and Marine Supplies Expenses	85,565.00	85,565.00		
Textbooks and Instructional Materials Expenses	-			
Military, Police and Traffic Supplies Expenses	-			
Chemical and Filtering Supplies Expenses	-			
Other Supplies and Materials Expenses	3,663,545.26	2,675,030.68	115,788.50	872,726.08
Utility Expenses				
Water Expenses	-			
Electricity Expenses	1,434,361.87	1,434,361.87		
Communication Expenses				
Postage and Courier Services	311.00	311.00		
Telephone Expenses	450,280.84	386,312.34		63,968.50
Internet Subscription Expenses	79,876.84	79,876.84		
Cable, Satellite, Telegraph and Radio Expenses	-			
Awards/Rewards and Prizes				
Awards/Rewards Expenses	-			
Prizes	-			
Survey, Research, Exploration and Development Expenses				
Survey Expenses	-			
Research, Exploration and Development Expenses	430,000.00	430,000.00		
Demolition/Relocation and Desilting/Dredging Expenses				
Demolition and Relocation Expenses	-			
Desilting and Dredging Expenses	-			
Generation, Transmission and Distribution Expenses				
Generation, Transmission and Distribution Expenses	15,642.00	4,642.00		11,000.00
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	-			
Intelligence Expenses	-			
Extraordinary and Miscellaneous Expenses	-			
Professional Services				
Legal Services	-			
Auditing Services	-			
Consultancy Services	-			
Other Professional Services	378,000.00	378,000.00		
General Services				
Environment/Sanitary Services	-			
Janitorial Services	25,000.00	25,000.00		

Security Services	-			
Other General Services	7,772,252.71	7,262,875.25		509,377.46
Repairs and Maintenance				
Repairs and Maintenance - Investment Property	-			
Repairs and Maintenance - Land Improvements	-			
Repairs and Maintenance - Infrastructure Assets	-			
Repairs and Maintenance - Buildings and Other Structures	116,896.00	116,896.00		
Repairs and Maintenance - Machinery and Equipment	67,000.00			67,000.00
Repairs and Maintenance - Transportation Equipment	152,745.00	152,745.00		
Repairs and Maintenance - Furniture and Fixtures	3,130.00	3,130.00		
Repairs and Maintenance - Leased Assets	-			
Repairs and Maintenance - Leased Assets Improvements	-			
Repairs and Maintenance - Other Property, Plant and Equipment	-			
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	-			
Fidelity Bond Premiums	85,909.66	85,909.66		
Insurance Expenses	-			
Other Maintenance and Operating Expenses				
Advertising Expenses	-			
Printing and Publication Expenses	-			
Representation Expenses	16,778.00	16,778.00		
Transportation and Delivery Expenses	-			
Rent Expenses	117,350.00	115,350.00		2,000.00
Membership Dues and Contributions to Organizations	2,500.00	2,500.00		
Subscription Expenses	4,398.00	4,398.00		
Donations	8,602,376.00	2,701,011.00		5,901,365.00
Other Maintenance and Operating Expenses	8,408,884.78	5,660,035.02	135,175.00	2,613,674.76
Total Maintenance and Other Operating Expenses	40,208,521.98	28,035,601.31	280,963.50	11,892,057.17
FINANCIAL EXPENSES				
Financial Expenses				
Management Supervision/Trusteeship Fees	-			
Interest Expenses	-			
Guarantee Fees	-			
Bank Charges	673.46	673.46		
Commitment Fees	-			
Other Financial Charges	683,504.00	683,504.00		
Total Financial Expenses	684,177.46	684,177.46	-	-
NON-CASH EXPENSES				
Depreciation				
Depreciation - Investment Property	-			
Depreciation - Land Improvements	-			
Depreciation - Infrastructure Assets	2,607,262.32	2,607,262.32		
Depreciation - Buildings and Other Structures	1,337,850.19	1,337,850.19		
Depreciation - Machinery and Equipment	722,231.97	722,231.97		
Depreciation - Transportation Equipment	148,906.32	148,906.32		
Depreciation - Furniture, Fixtures and Books	41,540.36	41,540.36		
Depreciation - Leased Assets	-			
Depreciation - Leased Assets Improvements	-			
Depreciation - Service Concession Assets	-			
Depreciation - Other Property, Plant and Equipment	59,516.49	59,516.49		
Amortization				
Amortization - Intangible Assets	-			
Impairment Loss				
Impairment Loss - Financial Assets Held to Maturity	-			
Impairment Loss - Loans and Receivables	-			
Impairment Loss - Lease Receivables	-			
Impairment Loss - Investments in GOCCs	-			
Impairment Loss - Investments in Joint Venture	-			
Impairment Loss - Other Receivables	-			
Impairment Loss - Inventories	-			
Impairment Loss - Investment Property	-			
Impairment Loss - Property, Plant and Equipment	-			
Impairment Loss - Intangible Assets	-			
Losses				
Loss on Sale of Biological Assets	-			
Loss on Initial Recognition of Biological Assets	-			
Grants				
Grants for Concessionary Loans	-			
Total Non-Cash Expenses	4,917,307.65	4,917,307.65	-	-
TOTAL CURRENT OPERATING EXPENSES	87,205,602.54	74,274,601.87	280,963.50	12,650,137.17
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	15,240,038.76	27,744,921.10	145,254.83	(12,650,137.17)
ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY				
Assistance and Subsidy from				
Subsidy from National Government	7,246,657.00			7,246,657.00
Subsidy from Local Government Units	-			
Subsidy from Government-Owned and/or Controlled Corporations	-			
Subsidy from Other Funds	5,403,480.17			5,403,480.17
Subsidy from General Fund Proper/Other Special Accounts	-			
Subsidy from Other Local Economic Enterprise	-			
Transfers from				
Transfers from General Fund of LGU Counterpart/Equity Share	-			
Transfers from General Fund of Unspent DRRMF	-			
Transfers from National Governments	-			
Transfers from Other Local Governments	-			
Total Transfers, Assistance and Subsidy from	12,650,137.17	-	-	12,650,137.17
Financial Assistance/Subsidy to				
Subsidy to NGAs	15,000.00	15,000.00		
Subsidy to Other Local Government Units	228,300.00	228,300.00		
Subsidy to Other Funds	1,341,608.48	1,341,608.48		
Subsidy to General Fund Proper/Special Accounts	-			
Subsidy to Local Economic Enterprises	-			
Subsidies - Others	690,259.00	590,379.00	99,880.00	
Transfers to				
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	-			
Transfers for Project Equity Share /LGU Counterpart	-			
Total Transfers, Assistance and Subsidy to	2,275,167.48	2,175,287.48	99,880.00	-
NET FINANCIAL ASSISTANCE/SUBSIDY	2,275,167.48	(2,175,287.48)	(99,880.00)	12,650,137.17
Other Non-Operating Income/Losses				

Sale of Assets				
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-			
Gains				
Gain from Changes in Fair Value of Financial Instruments	-			
Gain on Foreign Exchange (FOREX)	-			
Gain on Sale of Investments	-			
Gain on Sale of Investment Property	-			
Gain on Sale of Property, Plant and Equipment	-			
Gain on Sale of Intangible Assets	-			
Reversal of Impairment Losses	-			
Other Gains	-			
Total Gains	-	-	-	-
Miscellaneous Income				
Miscellaneous Income	86,280.00	86,280.00		
Losses				
Loss from Changes in Fair Value of Financial Instruments	-			
Loss on Foreign Exchange (FOREX)	-			
Loss on Sale of Investments	-			
Loss on Sale of Investment Property	-			
Loss on Sale of Property, Plant and Equipment	-			
Loss on Sale of Intangible Assets	-			
Loss on Sale of Assets	-			
Loss of Assets	-			
Loss on Guaranty	-			
Other Losses	-			
Total Losses	-	-	-	-
Net Other Non-Operating Income/(Losses)	86,280.00	86,280.00	-	-
SURPLUS (DEFICIT) FOR THE PERIOD	25,701,288.45	25,655,913.62	45,374.83	-

Certified By:

DEVINA D. CASTILLO
Municipal Accountant