



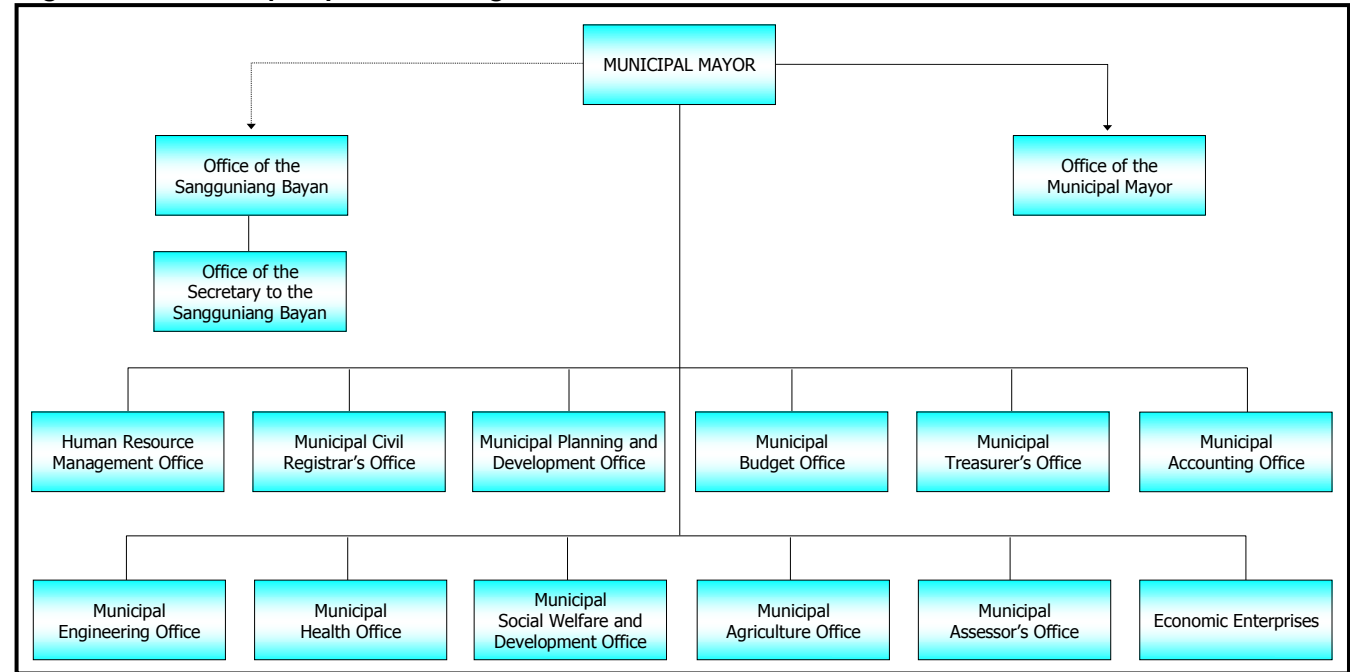
CHAPTER 6 **INSTITUTIONAL DEVELOPMENT SECTOR**

6.1 The Local Government

Orion is a fourth class municipality located in the Province of Bataan. The existing organizational structure of the municipal government follows the Weberian hierarchy of authority and functions. This is illustrated in Figure 6.1 on the right.

The local government is composed of two major departments, i.e., the Executive Department and Legislative Department. This structure signifies separation of function of the two aforementioned departments. Notice that in the organizational chart, the two are found on the same level implying that the departments are co-equal. The Municipal Mayor is at the top of the structure illustrating that, as the Local Chief Executive (LCE), he directs all the activities of the Municipal Government. Also, the 1991 Local Government Code (LGC) stipulates that the Department Heads are appointed by the Mayor and are therefore accountable to him. The different municipal offices/departments under the Department Heads are mandated to perform specialized tasks. These offices are classified into two: line and staff. The offices located at the lower level of the organizational structure, called the staff departments, offer direct services to the constituents of the municipality while above it are the line departments charge with internal concerns like planning, human resource management and fiscal administration.

Figure 6.1: Municipality of Orion Organizational Chart



Section 443 of the 1991 Local Government Code prescribed the appointment of nine fundamental municipal officers, to wit: Secretary to the Sangguniang Bayan, Municipal Treasurer, Municipal Assessor, Municipal Accountant, Municipal Budget Officer, Municipal Planning and Development Coordinator, Municipal Engineer, Municipal Health Officer, and Municipal Civil Registrar. It can be gleaned from Figure 1 that the Municipal Government of Orion has complied with the minimum provision and has opted to expand its structure with the inclusion of a Human Resource Management Officer, Municipal Social Welfare and Development Officer, a Municipal Agriculturist and a Market Supervisor. Observe that the Municipal Organizational Structure does not include a Municipal Administrator which is optional under the 1991 LGC but is customary to many local government units in the country. An Administrator is normally tasked to coordinate the activities of the different offices/departments in the municipality.



The lack of a Municipal Administrator in Orion implies that the Municipal Mayor directly undertakes this function. Nevertheless, as mentioned, the existing structure manifests compliance with the mandate of the 1991 LGC with supplementary offices created to respond to the needs of the Municipality. The function of each office/department is outlined below.

Table 6.1: Municipal Offices and Their Functions

OFFICE	JOB DESCRIPTION
Office of the Municipal Mayor	Executes, directs, controls, supervises and manages the municipality and municipal affairs
Office of the Sangguniang Bayan	Enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants
Office of the Secretary to the Sangguniang Bayan	Provides technical and administrative assistance to the Sangguniang Bayan
Municipal Human Resource and Management Office	Responsible for employee development and administration and implementation of sound policies and programs in accordance with the Civil Service Laws
Municipal Planning and Development Office	Assists the Local Chief Executive to formulate integrated economic, social, physical and other development plans and policies for local development
Municipal Civil Registrar's Office	Responsible for the civil registration program of the Local Government Unit and other demographic and statistics of the municipality
Municipal Treasurer's Office	Responsible for tax collection and implementation of municipal tax ordinances and proper management and disbursement of all funds entrusted to this office by law
Municipal Assessor's Office	Appraises and assesses all real properties in the municipality for taxation purposes
Municipal Accounting Office	Take charge of both the accounting and internal audit services of the municipal government
Municipal Budget Office	Responsible for the consolidation of budget proposals, help in the formulation of development plans for the municipality, and responsible for the administration of the municipal budget
Municipal Social Welfare and Development Office	Responsible for the effective delivery of social services to the less fortunate constituents. Provide technical assistance to the Municipal Mayor in carrying out measures concerning social welfare and development

OFFICE	JOB DESCRIPTION
Municipal Agriculture Office	Formulates measures, develop plans and strategies on agricultural programs and projects and provide technical assistance to the Municipal Mayor and teach appropriate agriculture and aquaculture technology compatible with environmental dignity to the local farmers and fishermen
Municipal Health Office	Assists the Municipal Mayor in the efficient, effective and economical delivery of health services to the constituents

6.2 Planning Capability of the LGU

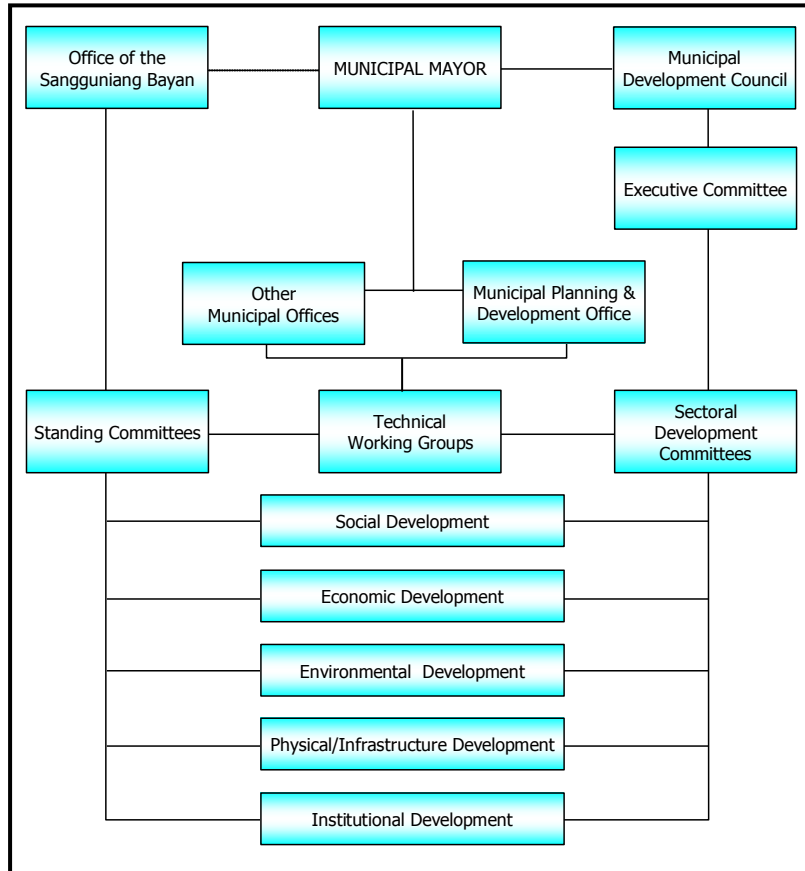
6.2.1. Orion Planning Structure

The planning structure adapted by Orion has political and technical dimensions. The political component is made up of the Municipal Mayor, the Sangguniang Bayan, and the Municipal Development Council (MDC). The Municipal Mayor gives direction to the development plans of the Municipality and oversees its implementation. The Sangguniang Bayan enacts the needed legislation in support for the development plans, and the MDC represents the interest of the community in the planning process. The planning function is primarily carried out by the MPDO with the aid of the municipal departments. Together, the departments provide assistance to the Municipal Mayor and inputs information to the development plan.

The technical aspect of planning is entrusted to the Technical Working Group (TWG). The TWG is made up of the standing committees of the SB and the sectoral development committees from the MDC. The members of the TWG are distributed into five development sectors: social, economic, environmental, physical/infrastructure, and institutional. This planning structure enables the local government to identify the diversified but interrelated needs of the municipality and come up with a comprehensive development plan that would address the same.



Figure 6.2: Planning Structure



Source: MPDC, Orion Municipal Government (2004)

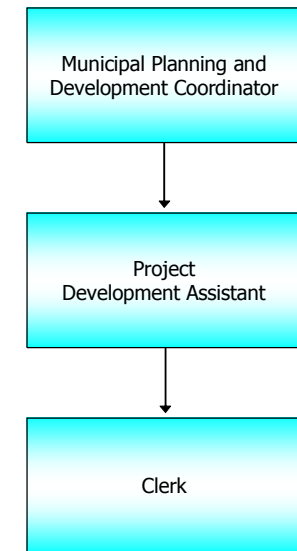
6.2.2. The Municipal Planning and Development Office

The Municipal Planning and Development Office (MPDO) is an integral component of a municipal government. The MPDO is instrumental in crafting the instruments for the realization of Orion's development pursuits and monitoring of the same. This has been recognized by the 1991 LGC, and thus, its stipulation for the creation of the said office. In cognizance with this, the Municipal

Government of Orion established the said office to perform the functions provided for by the 1991 LGC as follows:

1. formulate integrated economic, social, physical and other development policies for consideration of the municipal development council;
2. conduct continuing studies, researches and training programs necessary to evolve plans and programs for implementation;
3. integrate and coordinate all sectoral plans and studies undertaken by different function groups and agencies;
4. monitor and evaluate the implementation of all development programs, projects and activities in Orion concerned in accordance with the approved local development plan;
5. prepare comprehensive development plans and other planning documents for consideration of the municipal development council;
6. analyze income and expenditures pattern, and formulate and recommend fiscal plans and policies for consideration of the finance committee of the Municipal Government of Orion as provided under title 5 Book II of the 1991 LGC;
7. promote peoples participation in the development planning within the municipality; and
8. exercise supervision and control over the secretariat of the municipal development council.

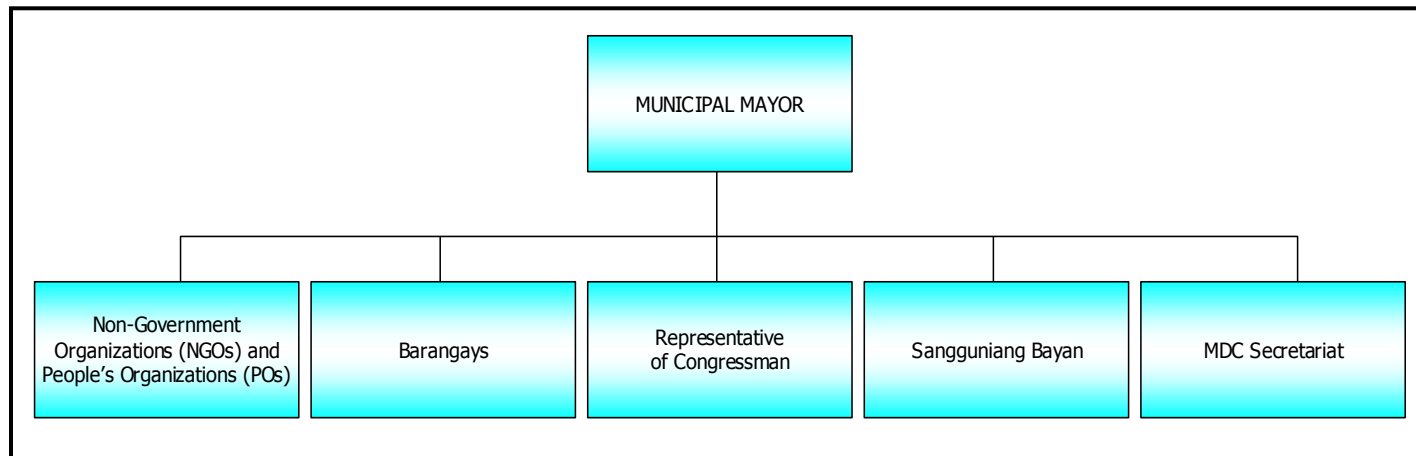
Figure 6.3: MPDO Organizational Structure



Source: Orion MPDO, (2004)



Figure 6.4: Orion Municipal Development Council Organizational Chart



Source: MPDO, Orion Municipal Government (2004)

Needless to say, the MPDO has been given an enormous responsibility for development planning of the Municipal Government. The existing set up of the MPDO shown in Figure 3 above exhibit that the said office is composed of a Municipal Planning and Development Coordinator as the head, a Project Development Assistant, and a Clerk. At present, the Project Development Assistant position is vacant thus lessening the manpower of the MPDO and leaving the office with only the Municipal Planning and Development Coordinator (MPDC) and one staff, i.e. a Clerk with casual employment status.

6.2.3. The Municipal Development Council

The 1991 Local Government Code mandates the creation of Local Development Council in every local government, and with the 2004 election, the reconstitution of the Municipal Development Council (MDC) of Orion became necessary. In response to this, through Executive Order 04-12 issued on October 13, 2004, the MDC was reconstituted. The structure and composition of the newly reconstituted MDC is shown in Figure 6.4.

As the organizational chart portray, the MDC is composed of the Municipal Mayor who heads the Council, the representatives from NGOs and POs, all the Barangay Captains of Orion, a representative of the Congressman, a member of the SB, and the MPDO as head of the MDC Secretariat. The MDC membership is listed below.

Table 6.2: MDC Members

NAME	POSITION
Hon. Antonio L. Raymundo, Jr.	Chairman, Municipal Mayor
Hon. Luz Austria	Member, SB Member, Chairperson - Comm. On Finance
Hon. Melinda N. Berja	Member, Barangay Captain – Bilolo
Hon. Manuel Y. Garcia, Jr.	Member, Barangay Captain – Arellano
Hon. Armando Nava	Member, Barangay Captain – Bagumbayan
Hon. Manuel Quezon	Member, Barangay Captain - Balagtas
Hon. Felipe Villegas, Jr.	Member, Barangay Captain – Balut
Hon. Nelson E. Rodriguez	Member, Barangay Captain – Bantan
Hon. Ernesto V. Hernandez	Member, Barangay Captain - Calungusan
Hon. Felipe M. Paguio	Member, Barangay Captain - Camachile
Hon. Rolando Hatol	Member, Barangay Captain - Capunitan

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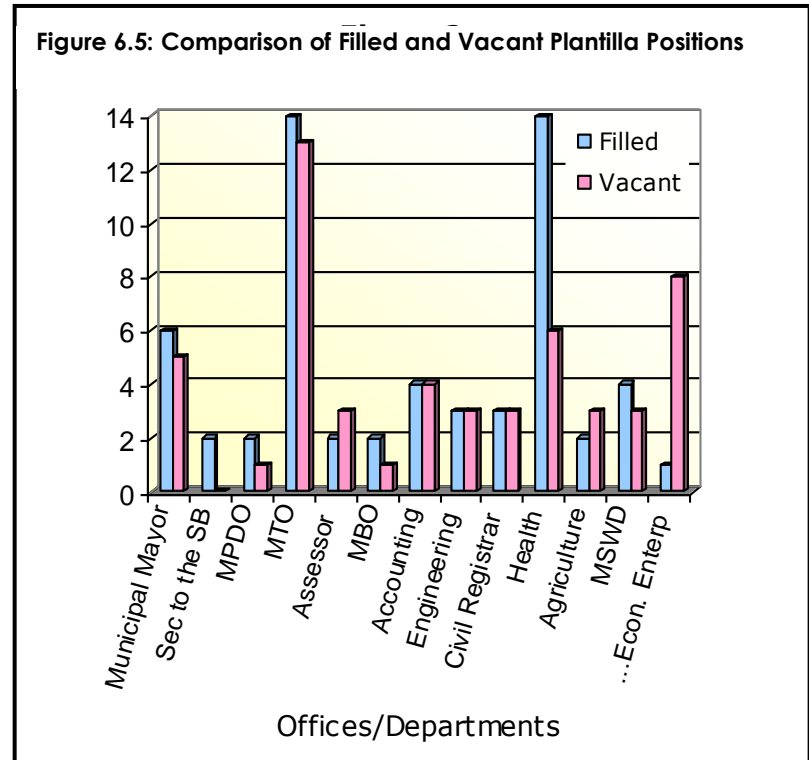
Table 6.2: MDC Members (continued)

ME	POSITION
Hon. Carlito Ayuste	Member, Barangay Captain - Daan Bago
Hon. Rolando Malana	Member, Barangay Captain - Daan Bilolo
Hon. Teodoro Anza	Member, Barangay Captain - Daan Pare
Hon. Norberto Mamtig	Member, Barangay Captain - Gen. Lim
Hon. Pepito Guinto	Member, Barangay Captain - Lati
Hon. Delfin Reodique	Member, Barangay Captain - Puting Buhangin
Hon. Ernesto Viernes	Member, Barangay Captain - Sabatan
Hon. Mercedesita D. Cruz	Member, Barangay Captain - San Vicente
Hon. Rodolfo Ramirez	Member, Barangay Captain - Sta. Elena
Hon. Herman Fernandez	Member, Barangay Captain - Sto. Domingo
Hon. Leticia O. Angeles	Member, Barangay Captain - Villa Angeles
Hon. Carmelita Celindro	Member, Barangay Captain - Wakas
Hon. Felix Dela Cruz	Member, Barangay Captain - Wawa
Hon. Leopoldo Dela Rosa	Member, Barangay Captain - Lusungan
Mr. Laudico Perez	Member, Samahan Ng Mangingisda Sa Capunitan
Mr. Crispin Tria	Member, Philippine Rural Reconstruction Movement, Inc.
Mrs. Milagros Almazan	Member, Orion Kawani Multi-Purpose Coop.
Mrs. Ofelia Reyes	Member, Centralian Teachers' Multi-Purpose Cooperative
Mr. Roderick Tumalad	Member, Rotary Club Of Orion
Mr. Avelino A. Evangelista	Member, Udyong Foundation, Inc.
Mr. Rodolfo Alarcon	Member, Bgy. Lati United Multi-Purpose Cooperative
Mr. Reynaldo Baluyot	Member, Orion Federation Of Multi-Purpose Cooperative
Mrs. Cristina Chua	Member, Bsf Faculty & Staff Multi-Purpose Cooperative
Mr. Alfredo Hernandez, Jr.	Member, Free Orion Multi-Purpose Cooperative
Dr. Amadeo Cristobal	Member, Alagad Multi-Purpose Cooperative
Mrs. Melinda Gloria	Member, Samahang Pangkalusugan At Kaunlaran Ng Orion
Mr. Reynaldo Baluyot	Member, San Vicente Multi-Purpose Cooperative
Mrs. Marcelina Sapit	Member, Barangay Health Workers Assoc., Inc.
Mr. Andres R. Avorque	Member, Municipal Planning And Development Coordinator
Mr. Jeffrey Calma	Member, Representative Of Congressman

The MDC adheres to the 1991 LGC stipulations by holding meetings twice a year and performing the functions prescribed by the Code. Specifically, the Council identifies priority development projects embodied in the Annual Investment Plan (AIP) of the Municipality and is instrumental in the approval, and realignment when necessary, of the AIP.

6.3 Development Management Capability

6.3.1. Personnel Profile

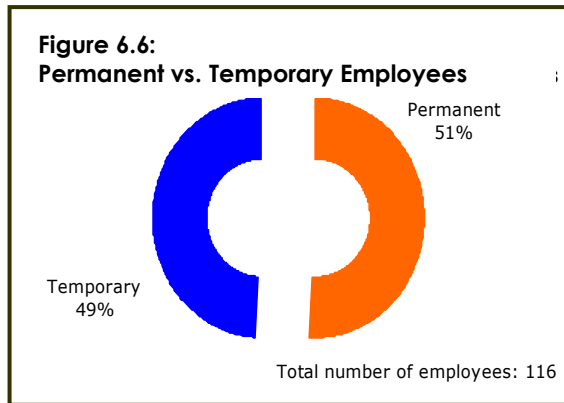


Source: HRMO, Orion Municipal Government (2004)

The human resource is vital in the effective and efficient performance of a municipal government. A small municipality, Orion has a skeletal workforce. At present, its manpower is composed of its elected local officials, department heads, and permanent, casual and contractual employees. There are 112 existing plantilla items but only 59 positions (53%) are occupied. Figure 6.5 compares the number of filled and



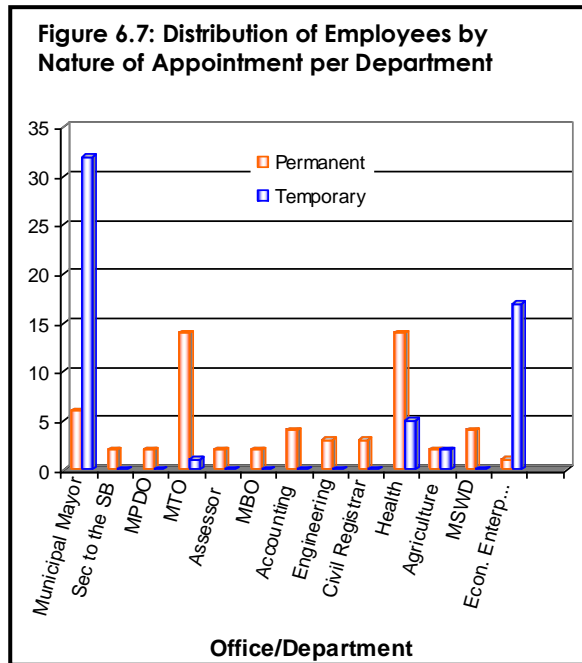
vacant plantilla positions of each department. Notice that all the offices have vacant plantilla items.



Source: HRMO, Orion Municipal Government (2004)

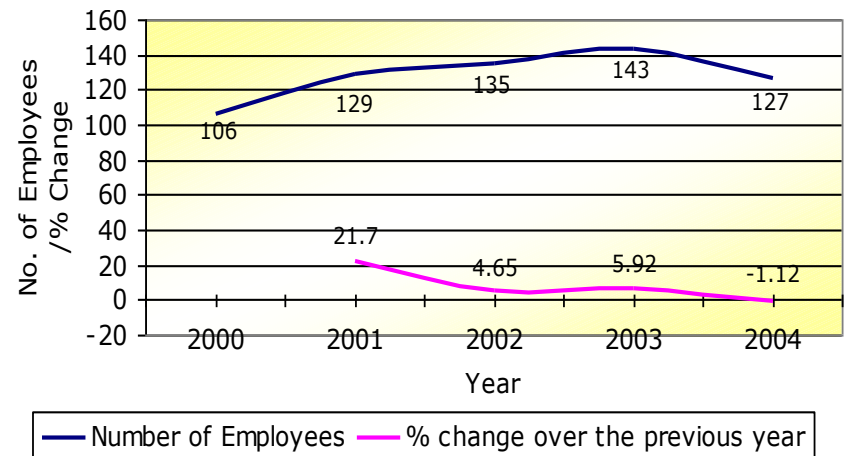
Aside from the permanent employees, the Municipal Government also appointed temporary personnel. The comparison in the nature of appointments is shown in Figures 6.6 and 6.7.

As illustrated in Figure 6.6, the number of municipal employees with temporary status is almost equal to the number of personnel with security of tenure. Specifically, 59 (51% of 116) are permanent employees and 57 (49% of 116) are temporary. This case can be observed in almost all the municipal departments except for the Office of the



Source: HRMO, Orion Municipal Government (2004)

Figure 6.8: Municipal Employment Trend, 2000-2004



Source: HRMO, Orion Municipal Government (2004)

Municipal Mayor and the working force operating the Public Economic Enterprises which has a relatively enormous number of contractual and casuals. It is evident in Figure 5c that the number of contractual and casuals under the two offices are more than thrice the number of permanent employees in the same offices. Note also that eight (8) offices have no temporary employees under it. These offices are: Secretary to the Sangguninang Bayan, MPDO, Assessor, MBO, Accounting, Engineering, Civil Registry, and MSWD. It is also noteworthy to mention that the number of temporary personnel is almost equal to the number of vacant plantilla positions.

Figure 6.8 illustrates the employment trend from 2000 to 2004. The blue line shows that the number of employees has gradually increased from 2000 to 2003 and declined in 2004. The pink line representing the annual percent change in employment shows an overall drop in the employment rate. In 2001, 23 personnel (21.7% of year 2000 employees) were added in the municipal work force. This has declined in 2002, with only 6 (4.65%) additional employees. There were 8 (5.92%) more hired in 2003. The trend was reversed in



2004, i.e., the number of employees decreased from 143 to 127. This shows a 1.12% decrease from the 2003 employment.

6.3.2. Development Orientation and Participatory Governance

Orion has several ordinances and plans geared towards the development of the Municipality. This includes the 1999 Comprehensive Land Use Plan (CLUP) with corresponding Zoning Ordinance which serves to guide the development of the town. The CLUP is currently being updated to respond to the changing needs of the locality. Also, the Municipality continually enacts and implements its Annual Investment Plan (AIP). The investment plan outlines the priority programs and projects of the municipal government and the corresponding financial allotment.

The present administration recognizes community participation as an important component of the planning process. This will ensure the inclusion of the issues and needs of each sector and ascertains the relevance of plans, programs and projects of the Municipal Government. In Orion, mechanisms for people participation are in place. Various non-government organizations (NGOs) and people's organizations (POs) including cooperatives exist and could be tapped by the Municipal Government. These organizations are listed in Annex C.

Certain institutions essential in the delivery of basic services, maintaining peace and order, and realizing development goals also exist in the barangay. The profile is shown in Table 6.3.

Notice in the table above that six (6) barangays have no health center. The people of these barangays avail of health services in their neighboring barangay. Only Brgy. Bantan has no Day Care Center. Three barangays have no Lupong Tagapamayapa and Women's Desk. But while most of the barangays have Lupong Tagapamayapa and a Women's Desk some are not functional.

Table 6.3: Existence of Selected Institutions in the Barangays

BARANGAY	DAY CARE CENTER	HEALTH CENTER	LUPONG TAGAPAMAYAPA	WOMEN'S DESK
Arellano	✓	✓	✓	✓
Bagumbayan	✓		✓	✓
Bantan			✓	✓
Balut	✓		✓	✓
Bilolo	✓	✓	✓	✓
Balagtas	✓	✓	✓	✓
Camachile	✓	✓	✓	✓
Calungusan	✓	✓	✓	✓
Capunitan	✓	✓	✓	✓
Daan Bago	✓			
Daan Bilolo	✓	✓	✓	✓
Daan Pare	✓	✓	✓	✓
Gen. Lim	✓			
Lati	✓	✓	✓	✓
Lusungan	✓			
Puting Buhangin	✓	✓	✓	✓
Sabatan	✓	✓	✓	✓
San Vicente	✓	✓	✓	✓
Sta. Elena	✓	✓	✓	✓
Sto. Domingo	✓	✓	✓	✓
Villa Angeles	✓	✓	✓	✓
Wakas	✓	✓	✓	✓
Wawa	✓	✓	✓	✓

6.4 Public Finance and Fiscal Management

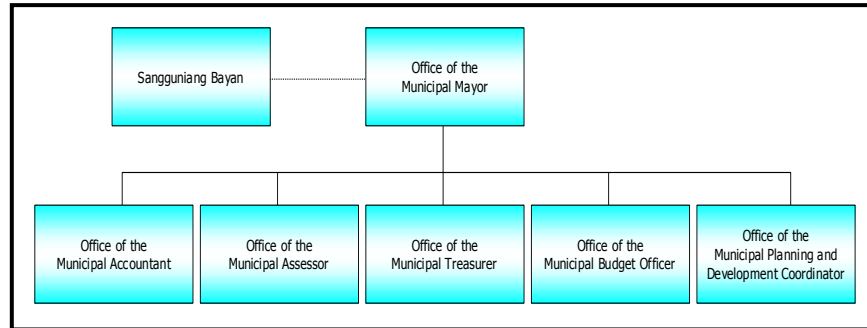
The management and administration of fiscal resources in the Municipal Government is charged to several departments. The Local Fiscal Organization of Orion is depicted in Figure 6.9.

This fiscal structure implies that the different departments exercising authority over the financial concerns and operations of Orion share the fiscal responsibility. This is consistent with the Department of Budget and Management (DBM) and Commission on Audit (COA) regulations. The LCE, Treasurer, Accountant, Assessor and Budget Officer has the primary responsibility for the management



of the municipal financial resources. The Sangguniang Bayan is involved due to the fact that legislation is needed in the appropriation of budget. The development plan that would serve as basis for the budget would come from the Municipal Planning and Development Office.

Figure 6.9: Local Fiscal Organization



Source: MPDO, Orion Municipal Government (2004)

6.4.1. Summarized Financial Statements

The Financial Statements contained in the succeeding tables account for the last four years of financial audit in the Municipal Government of Orion.

Table 6.4: Summarized Financial Statements

ITEMS	2000	2001	2002	2003
INCOME				
Tax Revenue	4,311,176.37	4,622,283.64	2,258,947.00	5,641,803.00
O&M	28,087,749.51	27,447,138.78	35,822,156.00	36,543,790.00
Total Income	32,398,925.88	32,069,422.42	38,081,103.00	42,185,593.00
EXPENDITURE				
Personal Services	19,462,051.33	22,699,509.05	24,556,711.00	24,773,589.00
O&M	12,336,201.24	9,203,687.58	10,115,387.00	10,307,619.00
Total Expenditure	31,798,252.57	31,903,196.63	34,672,098.00	35,081,208.00
Surplus (Deficit)	600,673.31	166,225.79	3,409,005.00	7,104,385.00

Note: O&M = Operations and Miscellaneous

Table 6.5: Balance Sheet, 2000-2003

ITEMS	2000	2001	2002	2003
ASSETS				
Current Assets (Cash, receivables, etc.)	1,287,015.23	1,105,251.96	4,077,922.00	5,027,714.00
Investments & Property, Plant & Equipment	18,966,754.84	21,538,652.98	24,801,179.00	10,259,059.00
TOTAL	20,253,770.07	22,643,904.94	28,879,101.00	15,286,773.00
LIABILITIES AND CAPITAL				
LIABILITIES				
Current Liabilities	133,056.00	565,521.41	3,828,395.00	3,281,508.00
Long-term Liabilities	5,730.94	1,005,730.94	5,731.00	51,586.00
Total Liabilities	138,786.94	1,571,252.35	3,834,126.00	3,333,094.00
CAPITAL				
Government Equity	20,114,983.13	21,072,652.59	25,044,975.00	11,953,679.00
Total Capital	20,114,983.13	21,072,652.59	25,044,975.00	11,953,679.00
TOTAL	20,253,770.07	22,643,904.94	28,879,101.00	15,286,773.00

6.4.2. Financial Health of the Municipal Government

The succeeding table, Table 6.6, was derived from Table 6.4 and shows the financial health of Orion in terms of selected indicators as well as the growing trend from 2000 to 2003.

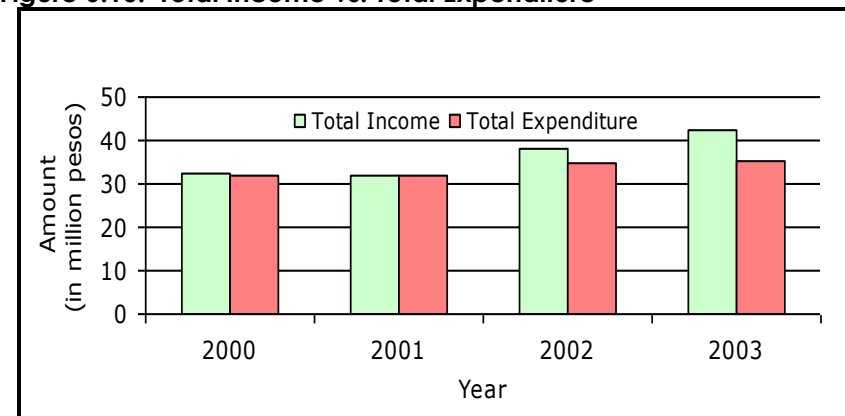
**Table 6.6: Status of Financial Health**

ITEMS	2000	2001	2002	2003
Total Income	32,398,925.88	32,069,422.42	38,081,103.00	42,185,593.00
% change over previous year		-1.02%	18.75%	10.78%
Total Expenditure	31,798,252.57	31,903,196.63	34,672,098.00	35,081,208.00
% change over previous year		0.33%	8.68%	1.18%
Deviation from budget	4,293,248.19	7,113,376.72	7,680,209.04	13,433,851.36
Surplus/Deficit	600,673.31	166,225.79	3,409,005.00	7,104,385.00
% change over previous year		-72.33%	1950.83%	108.40%
Budgeted Expenditure	36,091,500.76	39,016,573.35	42,352,307.04	48,515,059.36
% change over previous year		8.10%	8.55%	14.55%
Revenue per Capita*	735.22	727.74	864.16	957.31
% change over previous year		-1.02%	18.75%	10.78%
Expenditure per capita	721.59	723.97	786.8	796.09
% change over previous year		0.33%	8.68%	1.18%
Personal Services	19,462,051.33	22,699,509.05	24,556,711.00	24,773,589.00
% share in income	60.07%	70.78%	64.49%	58.73%
% share in expenditure	61.20%	71.15%	70.83%	70.62%
% change over previous year		16.63%	8.18%	0.88%
Maintenance and Other Operating Expenses	12,336,201.24	9,203,687.58	10,115,387.00	10,307,619.00
% share in total expenditure	38.80%	28.85%	29.17%	29.38%
% change over previous year		-25.39%	9.91%	1.90%

* The 2000 population, which totals to 44,067, was used to compute for the per capita income and expenditure.

6.4.3. Total Income vs. Total Expenditure

The Municipal Government has progressively experienced surplus during the period under review (2000 to 2003). The trend of change in the annual income shows that in 2001, it has decreased by 1.02% but this was reversed when the municipal government has significantly generated an additional 18.75% and 10.78% in its annual income in 2002 and 2003, respectively. On the other hand, the expenditure has steadily increased from 2000 to 2003. Similar to the rate of income change, the rate of change in the expenditure is irregular. A very substantial leap in both the income and expenditure is observable in 2002.

Figure 6.10: Total Income vs. Total Expenditure

The sources of income of the Municipal Government are the following: Internal Revenue Allotment (IRA), tax revenue, permits and licenses, service income, business income, among others. Notice in Table 6.4 that the tax revenue collected has increased in the four financial years except in 2002 when it fell to almost half the previous collection. In 2003, the collection was more than double the tax revenue generated in 2002. In terms of percentage share in the total income of the municipality, the tax revenue contributed 13.31%, 14.41%, 5.93% and 13.37% in 2000, 2001, 2002 and 2003, respectively.

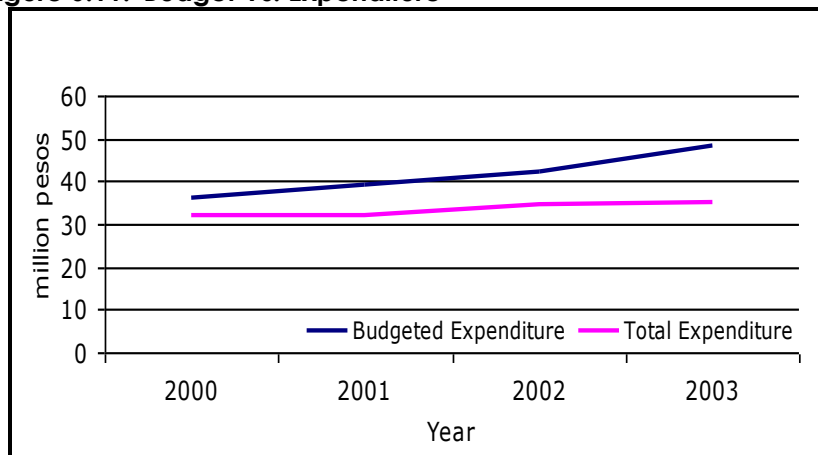


6.4.4. Expenditure vs. Budget

The expenditure versus budget indicator of the financial status of Orion shows that the Municipal Government has spent less than its budget in the past four years. As the line graph below (Figure 6.11) depicts, the deviation from the budget continues to widen.

The Revenue per Capita has grown from PhP735.22 to PhP957.31 from year 2000 to 2003. The evolving trend is a continuous growth in per capita income of the municipality with the exception of year 2001 when it has declined by 1.02%. This indicator shows how much the Municipal Government can spend for every resident in the Municipality from its own resources.

Figure 6.11: Budget Vs. Expenditure



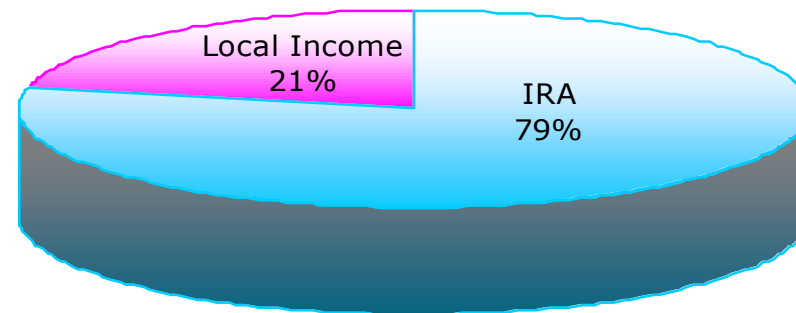
Expenditure per Capita measures how much the government has spent for a constituent. During the past four financial years covered in this profile, the expenditure has constantly increased. The rate of increase, however, is irregular. In 2001, the rate of growth is at 0.33%. It suddenly soared by 18.75% in 2002, then grew by 1.18% in 2003.

Personal Service accounted for 70.62% of the 2003 expenditure. From Table 2c, we can deduce that most of the income of the Municipal Government goes to salary of municipal employees. From 2001 to 2003, the share of personal services in income has gradually decreased. This is explained by the decline in the number of municipal employees. The rate of change in the personal service expenditure has decreased from 16.63% in 2001 to 0.88% in 2003.

Maintenance and Other Operating Expenses (MOOE) has decreased in 2001 but increased in the succeeding years. In 2001, the MOOE has significantly decreased by 25.39%. It shot up by 9.91% in 2002 and grown by 1.90% in 2003.

6.4.5. Revenue Management and Extent of Fiscal Autonomy

Figure 6.12: Dependency and Self-Reliance Index, 2003



The Municipal Government of Orion is highly dependent on the Internal Revenue Allotment (IRA). In 2003 alone, 79% of its income came from the IRA. Thus, its self-reliance index in 2003 is only 21%. The actual income generated in 2002 and 2003 are presented in Table 6.7.

**Table 6.7: IRA s. Local Income, 2002 and 2003**

INCOME / YEAR	2002	2003
Internal Revenue Allotment	31,974,729.00	33,160,940.00
Local Sources	6,106,374.00	9,024,653.00
Total Income	38,081,103.00	42,185,593.00

Source: COA Annual Audit Report, Municipality of Orion, Bataan (2002 and 2003)

6.4.6. Collection Efficiency

Table 6.8 shows that Orion had positive collection efficiency in 2002 and 2003. This is an improvement from the previous years when the Municipal Government performed below its target especially in 2001.

Table 6.8: Estimated vs. Actual Income, 2002 to 2003

	2000	2001	2002	2003
Estimated Income	33,570,560.00	37,069,249.00	35,741,359.00	40,608,120.00
Actual Income	32,398,928.88	32,069,422.42	38,081,103.00	42,185,593.00
Balance Overcollected (Uncollected)	-1,171,631.12	-4,999,826.58	2,339,744.00	1,577,473.00

In 2002, the income estimate was reduced to PhP35,741,359 from the PhP37,069,249 unrealized estimate in the previous year. Having achieved this target, the Municipal Government aimed at a higher income in 2003 and was able to collect PhP1,577,473 more than its PhP40,608,120 target.