BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

BERTHA M. DUENAS
DIRECTOR

JUN 12 2008

The Honorable Judith Won Pat
Speaker
I Mina'Bente Nuebi Na Liheslaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtñå, Guam 96910

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of May 2008 pursuant to P.L. 29-19, Chapter VI, Section 14. The report includes preliminary revenue and expenditure totals for the months of October 2007 through May 2008. These reports will be posted shortly on our website.

Should you have any questions, please do not hesitate to call me.

RECEIVED
OFFICE OF THE PUBLIC AUDITOR
DATE: 6/13/08
TIME: 9:22am
BY:

Sincerely,

BERTHA M. DUENAS
Acting

Attachment(s)

Cc: Chairman, Committee of Finance, Taxation, Commerce, and Economic Development
Office of the Public Auditor

Senator Edward J.B. Calvo
ACKNOWLEDGEMENT RECEIPT
Rcv'd by: Elaine
Print Name & Initial
Time: 9:10
Date: 13 June 2008

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 12/18/08
Time 9:25 AM
Received by

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

	A Pursuant to PL 29-19 Chapter I Section 2*	B Actual for the Month of May 2008**	C Actual Cumulative May 2008**	(C - A)
GENERAL FUND REVENUES	**AMOUNT**		**AMOUNT**	**Actual to date vs. Adopted**
A. TAXES				
Income Tax				
Corporate	89,361,412	4,116,675	61,028,088	(28,333,324)
Individual	75,915,467	1,990,534	56,237,970	(19,677,497)
Withholding Taxes, Interest and Penalties	164,478,331	11,689,714	114,412,458	(50,065,873)
Provision for Tax Refund	(76,600,000)	(4,155,120)	(51,855,351)	24,744,649
TOTAL INCOME TAXES	**253,155,210**	**13,641,803**	**179,823,165**	**(73,332,045)**
Gross Receipts Tax	181,329,473	14,881,888	123,065,388	(58,264,085)
TOTAL TAXES	**434,484,683**	**28,523,691**	**302,888,553**	**(131,596,130)**
B. FEDERAL SOURCES	**41,886,802**	**3,656,181**	**28,452,457**	**(13,434,345)**
C. USE OF MONEY AND PROPERTY	**891,855**	**107,900**	**388,466**	**(503,389)**
D. LICENSES, FEES AND PERMITS	**10,738,606**	**105,463**	**715,612**	**(10,022,994)**
E. DEPARTMENT CHARGES	**1,850,544**	**109,403**	**677,833**	**(1,172,711)**
TOTAL GENERAL FUND REVENUE	**489,852,490**	**32,502,638**	**333,122,921**	**(156,729,569)**

Certified By:

Bertha M. Duenas, Acting Director, BBMR — Date

Lourdes P. Camacho Acting — 6/12/08
Lourdes M. Perez, Director, DOA — Date

Artemio B. Illagan — 6/13/08
Artemio B. Illagan, Director, DRT — Date

*Provided by BBMR pursuant to PL 29-19.
**Preliminary numbers provided by DOA & DRT, run date as of 06/09/2008.

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Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
May 31, 2008 & 2007

	For the Months			Year-To-Date		
	May, 2008	May, 2007	Increase (Decrease)	Fiscal Year 2008	Fiscal Year 2007	Increase (Decrease)
Income taxes:						
Individual	$1,990,534	$3,999,478	($2,008,945)	$56,237,970	$48,831,771	$7,406,200
Corporation	4,116,675	2,521,870	1,594,805	61,028,088	48,661,933	12,366,155
Withholding	11,182,260	13,110,638	(1,928,379)	111,942,805	109,506,060	2,436,745
Interest & penalties	507,454	61,406	446,048	2,469,653	1,553,522	916,131
Provision for refunds	(4,155,120)	(4,104,060)	(51,060)	(51,855,351)	(51,177,262)	(678,089)
Total Income Taxes	13,641,802	15,589,333	(1,947,531)	179,823,165	157,376,023	22,447,142
Business privilege taxes:						
Gross Receipts Taxes	14,878,317	13,451,084	1,427,233	121,253,753	110,029,356	11,224,397
Other Taxes:						
Admissions tax	0	0	0	938	395	543
Use tax	3,571	207,969	(204,398)	1,810,697	1,770,926	39,771
Total Business Privilege Taxes	14,881,888	13,659,054	1,222,835	123,065,388	111,800,678	11,264,710
Total Licenses, Fees & Permits	105,463	98,103	7,360	715,612	690,913	24,698
Total Use of Money & Property	107,900	36,628	71,272	388,466	200,847	187,618
Federal Sources:						
Section 30	3,352,102	4,325,779	(973,677)	26,816,819	34,606,232	(7,789,413)
Immigration fees	190,985	100,003	90,982	1,228,791	659,051	569,740
Indirect cost recovery	113,094	181,005	(67,912)	406,847	412,897	(6,050)
Total Federal Sources	3,656,181	4,606,788	(950,606)	28,452,457	35,678,180	(7,225,723)
Department Charges:						
Agriculture	64	15,691	(15,627)	2,141	84,573	(82,432)
Police & corrections	0	1,690	(1,690)	1,187	11,703	(10,516)
Public works	1,994	1,205	789	14,993	19,727	(4,734)
Public health	16,966	13,763	3,203	108,500	117,984	(9,484)
Commerce	24,942	11,410	13,532	151,789	73,405	78,384
Other charges	65,437	60,097	5,340	399,223	355,252	43,971
Total Department Charges	109,403	103,856	5,548	677,833	662,644	15,189
TOTAL GENERAL FUND REVENUES	$32,502,638	$34,093,761	($1,591,123)	$333,122,921	$306,409,286	$26,713,635

Note:

[1]All of the above actual revenues are based upon the cash basis of accounting due to the difficulties in projecting when assessed taxes may ultimately be collected estimated revenues are based on revenues adopted per Public Law No: 29-19, Section 2 (and not in accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions).

[2]General Fund Revenue Report "Draft" pending Income Tax-Withholding & GRT Tax (05/13/08-05/31/08) from various banks for TOG posting.

6/9/2008

Prepare By: Elaine Ayuyu

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Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Eight Months Ended May 31, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	$2,815,779	$1,990,534	($825,245)	$59,406,257	$56,237,970	($3,168,287)
Corporation	3,520,695	4,116,675	595,980	48,921,710	61,028,088	12,106,378
Withholding	12,438,410	11,182,260	(1,256,150)	107,887,674	111,942,805	4,055,131
Interest & penalties	61,406	507,454	446,048	1,553,521	2,469,653	916,132
Provision for refunds	(4,155,120)	(4,155,120)	0	(51,855,351)	(51,855,351)	0
Total Income Taxes	14,681,170	13,641,802	(1,039,368)	165,913,811	179,823,165	13,909,354
Business privilege taxes:						
Gross Receipts Taxes	14,732,666	14,878,317	145,651	118,279,130	121,253,753	2,974,623
Other Taxes:						
Admissions tax	0	0	0	395	938	543
Use tax	198,503	3,571	(194,932)	1,678,431	1,810,697	132,266
Total Business Privilege Taxes	14,931,169	14,881,888	(49,281)	119,957,956	123,065,388	3,107,432
Total Licenses, Fees & Permits	239,846	105,463	(134,383)	1,804,042	715,612	(1,088,430)
Total Use of Money & Property	15,899	107,900	92,001	108,260	388,466	280,206
Federal Sources:						
Section 30	3,776,844	3,352,102	(424,742)	27,065,456	26,816,819	(248,637)
Immigration fees	0	190,985	190,985	248,000	1,228,791	980,791
Indirect cost recovery	0	113,094	113,094	34,481	406,847	372,366
Total Federal Sources	3,776,844	3,656,181	(120,663)	27,347,937	28,452,457	1,104,520
Department Charges:						
Agriculture	9,691	64	(9,627)	62,370	2,141	(60,229)
Police & corrections	5,690	0	(5,690)	30,201	1,187	(29,014)
Public works	5,205	1,994	(3,211)	33,292	14,993	(18,299)
Public health	7,763	16,966	9,203	95,785	108,500	12,715
Commerce	5,410	24,942	19,532	53,050	151,789	98,739
Other charges	76,613	65,437	(11,176)	531,233	399,223	(132,010)
Total Department Charges	110,372	109,403	(969)	805,931	677,833	(128,098)
TOTAL GENERAL FUND REVENUES	$33,755,300	$32,502,638	($1,252,662)	$315,937,937	$333,122,921	$17,184,984

Note:

[1]All of the above actual revenues are based upon the cash basis of accounting due to the difficulties in projecting when assessed taxes may ultimately be collected estimated revenues are based on revenues adopted per Public Law No: 29-19, Section 2 (and not in accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions).

[2]General Fund Revenue Report "Draft" pending Income Tax-Withholding & GRT Tax (05/13/08-05/31/08) from various banks for TOG posting.

6/9/2008

Prepare By: Elaine Ayuyu

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19 APPROPRIATION	Actual Cumulative May 2008** EXPENDITURE & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahen Guahan	3,948,621.00	2,650,566.10	1,298,054.90
I Segundu Na Maga'lahen Guahan	970,610.00	666,543.72	304,066.28
Guam State Clearinghouse	315,000.00	185,572.58	129,427.42
Bureau of Budget & Management Research	1,349,668.00	827,747.86	521,920.14
Civil Service Commission	674,712.00	487,955.86	186,756.14
Bureau of Statistics & Plans	1,107,622.00	679,787.03	427,834.97
Military Affairs	445,520.00	78,171.84	367,348.16
Public Works	8,702,545.00	10,228,984.70	(1,526,439.70)
Department of Land Management		-	-
Guam Election Commission	339,536.00	214,526.39	125,009.61
Commission on Decolonization	111,107.00	114,165.54	(3,058.54)
Ancestral Lands Commission	229,823.00	131,746.39	98,076.61
Department of Veterans Affairs	297,463.00	151,588.62	145,874.38
Medical Referral Offices	635,748.00	277,868.45	357,879.55
Chamorro Land Trust Commission		-	-
Contractors License Board		-	-
Professional Engineers', Architects' and Land Surveyors'		-	-
TOTAL	19,127,975.00	16,695,225.08	2,432,749.92
PUBLIC SAFETY			
Guam Police Department	21,617,256.00	13,186,399.28	8,430,856.72
Guam Police Department Crime Lab (PL 29-52 Section 14)	50,000.00	-	50,000.00
Guam Fire Department	24,724,372.00	15,257,877.27	9,466,494.73
FUND PROMOTIONS FOR UNIFORMED PERSONNEL FOR REMAINIDER OF FY2007 (GFD)		-	-
Corrections	14,995,984.00	10,016,668.42	4,979,315.58
Youth Affairs	3,908,540.00	2,403,545.39	1,504,994.61
DPR - Park Patrol Div.		-	-
AGRI - Conservation Div.		-	-
Chief Medical Examiner	377,393.00	220,109.58	157,283.42
TOTAL	65,673,545.00	41,084,599.94	24,588,945.06
HOMELAND SECURITY			
Customs and Quarantine		-	-
Civil Defense		-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	18,625,532.00	10,216,734.02	8,408,797.98
MIP/Medicaid Program (DPH&SS)	29,182,136.00	24,976,123.79	4,206,012.21
Public Assistance Programs (DPH&SS)	2,251,900.00	1,141,644.43	1,110,255.57
Off-Island Residential Treatment Fund (DOA)		-	-
Catastrophic Illness Asst. Program (DPH&SS)	100,000.00	100,000.00	-
Mental Health and Substance Abuse	6,359,984.00	3,682,156.15	2,677,827.85
Guam Memorial Hospital Authority		-	-
Dept. of Integ. Services for Indiv. With Dis.	1,754,007.00	1,078,666.69	675,340.31
TOTAL	58,273,559.00	41,195,325.08	17,078,233.92
EDUCATION			
Education	163,218,120.00	107,312,981.75	55,905,138.25
GPSS Textbooks	1,500,000.00	1,038,000.00	462,000.00
University of Guam	28,189,118.00	20,038,142.00	8,150,976.00
UOG Scholarships (SSFAP)	2,535,670.00	1,690,448.00	845,222.00
A.C. Yamashita Ed. Corps.	1,314,696.00	876,464.00	438,232.00
Guam Community College	13,774,851.00	9,502,398.00	4,272,453.00
Guam Public Library	1,796,518.00	974,305.70	822,212.30
Guam Edu. Telecom. Corp. (KGTF)	559,643.00	363,618.43	196,024.57
TOTAL	212,888,616.00	141,796,357.88	71,092,258.12
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	7,707,557.00	8,158,686.34	(451,129.34)
Government Claims Fund	100,000.00	65,613.35	34,386.65
Government Annual Single Audit	375,527.00	375,527.00	-
Training & Continuing Education of Government Public Accountants	35,000.00	21,480.04	13,519.96
Public Transit (GMTA)(Special Fund)		-	-

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

	Pursuant to PL 29-19	Actual Cumulative May 2008**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	**APPROPRIATION**	**EXPENDITURE & ENCUMBRANCES**	**FUNDS AVAILABLE**
TOTAL	8,218,084.00	8,621,306.73	(403,222.73)
REVENUE & TAXATION			
Department of Revenue & Taxation	8,396,640.00	7,440,184.98	956,455.02
COMPUTER SYSTEM UPGRADES & HARDWARE & SOFTWARE INTEGRATION		-	-
FUND THE OFFICE OF THE PRINCIPAL GUAM INCOME TAX ATTORNEY		-	-
TOTAL	8,396,640.00	7,440,184.98	956,455.02
JUSTICE			
Department of Law	8,364,342.00	4,758,347.02	3,605,994.98
TOTAL	8,364,342.00	4,758,347.02	3,605,994.98
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,190,808.00	1,599,489.50	591,318.50
TOTAL	2,190,808.00	1,599,489.50	591,318.50
LABOR			
Worker's Compensation Fund	847,980.00	470,457.87	377,522.13
Department of Labor	1,705,185.00	992,156.86	713,028.14
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,553,165.00	1,462,614.73	1,090,550.27
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	330,318.00	216,314.85	114,003.15
Department of Chamorro Affairs	879,991.00	590,882.71	289,108.29
TOTAL	1,210,309.00	807,197.56	403,111.44
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION		-	-
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation Sports & Electrical Equipment (PL 29-52 Section 5)	2,855.00	2,804.00	51.00
Department of Parks & Recreation	3,325,263.00	2,247,723.56	1,077,539.44
TOTAL	3,328,118.00	2,250,527.56	1,077,590.44
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,510,309.00	4,928,255.51	2,582,053.49
Guam Legislature (Adjusted pursuant to PL 29-52 Section 5 & 14)	7,065,349.00	5,072,304.50	1,993,044.50
Guam Legislature (Office of Finance and Budget)	455,071.00	341,303.25	113,767.75
Unified Judiciary	20,752,270.00	15,564,204.00	5,188,066.00
Public Defender	2,920,866.00	1,982,849.00	938,017.00
Office of the Public Auditor	1,177,239.00	576,941.18	600,297.82
Retirement Fund	1,181,849.00	823,254.93	358,594.07
TOTAL	41,062,953.00	29,289,112.37	11,773,840.63
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	204,200.00	136,136.00	68,064.00
WERI (Water Resource Monitoring)	173,948.00	115,968.00	57,980.00

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19 APPROPRIATION	Actual Cumulative May 2008** EXPENDITURE & ENCUMBRANCES	FUNDS AVAILABLE
Aquaculture Development and Training Center	140,000.00	93,336.00	46,664.00
UOG - College of Natural & Applied Sciences	125,000.00	125,000.00	-
UOG - KPRG Ops	100,000.00	66,668.00	33,332.00
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	684,048.00	487,385.00	196,663.00
GCC - Apprenticeship Programs		-	-
I Maga'lahen Guahan - RTB Proceeds		-	-
Retirement (Supplemental Annuity Benefits)	11,908,780.00	7,958,021.92	3,950,758.08
Retirement (Health/Dental/Life Insurance)	8,000,000.00	10,729,714.13	(2,729,714.13)
Retirement (Medical Premiums)	684,000.00	456,000.00	228,000.00
Retirement (Judges Annuities)	500,712.00	333,808.00	166,904.00
Retirement (Gov./Lt. Gov. Pensions)	145,000.00	96,672.00	48,328.00
Retirement (FY2006 Medicare Shortfalls)		-	-
Retirement (FY2005 Medicare Shortfalls)		-	-
DPW- Street Lights		-	-
DPHSS - Comm. Health Centers (Medicines & Treat.)	300,000.00	191,520.59	108,479.41
GPSS - Principal's Fund		-	-
GPSS - Deappropriation/Reappropriation to "Every Child is Entitled to an Adequate Public Education Fund		-	-
Judiciary - Court Appt. Fees	700,000.00	700,000.00	-
Judiciary - Drug Courts	529,195.00	396,898.00	132,297.00
Judiciary - Family Visit. Center (Erica)		-	-
GCAHA (Guam Territorial Band)	25,000.00	23,750.00	1,250.00
Administration (COLA)	6,593,400.00	7,637,190.00	(1,043,790.00)
Residential Treatment	2,397,909.00	1,137,901.75	1,260,007.25
Mayor's Council (Village St. Maint. & Beautification)	1,100,000.00	785,208.75	314,791.25
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	475,000.00	342,149.67	132,850.33
Mayor's Council (Island-Wide Beautification)	500,000.00	319,930.55	180,069.45
OPA (Procurement Appeals Div.)	173,193.00	121,022.10	52,170.90
Agriculture (Animal Shelter)	50,000.00	50,000.00	-
2008 Primary and General Election	700,000.00	377,672.25	322,327.75
Medical Referral Office (Purchase Vehicles)	75,000.00	-	75,000.00
Veterans Affairs (Maintenance of the Veterans' Memorial Cemetary	100,000.00	-	100,000.00
GMHA Pharmaceutical Fund	11,072,393.00	6,828,772.80	4,243,620.20
UOG Center of Excellence		-	-
TOTAL	47,456,778.00	39,510,725.51	7,946,052.49
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A		-	-
Limited Obligation Highway Refunding Bond 2001		-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,825,780.00	8,879,673.75	946,106.25
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A		-	-
2002 Short Term Financing	1,281,818.00	-	1,281,818.00
TOTAL	11,107,598.00	8,879,673.75	2,227,924.25
GRAND TOTAL	489,852,490.00	329,329,427.96	144,461,802.31

Certified By:

Bertha M. Duenas, Acting Director, BBMR — Date

Lourdes M. Perez, Director, DOA — Date 6/12/08

Artemio B. Illagan, Director, DRT — Date 6/13/08

*Provided by BBMR pursuant to PL 29-19 through 29-52.
**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 06/10/2008.

Supplemental Report for the Bond Proceeds

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

	Pursuant to PL 29-19 ADOPTED	Actual Cumulative ~~April~~ May 2008** ACTUALS	VARIANCE
GENERAL FUND SOURCE			
Bond Proceeds (Addition to long-term debt)	79,000,000.00	69,277,352.54	(9,722,647.46)
TOTAL GENERAL FUND SOURCE	79,000,000.00	69,277,352.54	(9,722,647.46)

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19 APPROPRIATION	Actual Cumulative ~~April~~ May 2008** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EDUCATION			
Guam Public School System ADA Compliance	5,242,175.00	745,399.00	4,496,776.00
Guam Public School System Asbestos Abatement	2,571,080.00	365,589.00	2,205,491.00
Guam Public School System Intercom, Security & Fire Alarm Systems	3,049,055.00	433,553.00	2,615,502.00
Guam Public School System General CIP (Facility Repair/Replacement)	8,966,690.00	2,549,994.00	6,416,696.00
Guam Public School System A/C Replacement	350,000.00	298,503.00	51,497.00
Guam Public School System A/C Maintenance & Repairs	500,000.00	306,433.00	193,567.00
Guam Public School System Recreational Facility Upgrade & Replacement	3,000,000.00	426,578.00	2,573,422.00
Guam Public School System Physical Infrastructure	1,000,000.00	284,386.00	715,614.00
Guam Public School System RFP for Meal Reimbursement Program comparable to Hawaii and Alaska	250,000.00	250,000.00	-
Guam Public School System Teacher Reclassification and employee salary increments	1,200,000.00	1,200,000.00	-
Guam Public School System Prior Years Vendor Payables	3,000,000.00	3,000,000.00	-
Guam Public School System Management Audit	375,000.00	375,000.00	-
Guam Public School System Water Tanks and Fountains	300,000.00	255,946.72	44,053.28
University of Guam (UOG CIPS)	360,000.00	-	360,000.00
TOTAL	30,164,000.00	10,491,381.72	19,672,618.28
HEALTH			
Guam Memorial Hospital (GMHA CIPS)	2,640,000.00		2,640,000.00
Dept. of Integ. Services for Indiv. With Dis. (Permanent Injunction)	2,000,000.00	-	2,000,000.00
Department of Mental Health & Substance Abuse (Permanent Injunction)	4,000,000.00	-	4,000,000.00
TOTAL	8,640,000.00	-	8,640,000.00
REVENUE & TAXATION			
Department of Revenue & Taxation (Real Property Assessment Bond)	1,000,000.00	-	1,000,000.00
TOTAL	1,000,000.00	-	1,000,000.00
JUSTICE			
Department of Law (APASI System)	2,000,000.00	-	2,000,000.00
TOTAL	2,000,000.00	-	2,000,000.00
MISCELLANEOUS APPROPRIATIONS			
Cost of Living Allowance	16,000,000.00	11,942,648.42	4,057,351.58
Income Tax Refund	21,196,000.00	18,210,539.39	2,985,460.61
TOTAL	37,196,000.00	30,153,187.81	7,042,812.19
TOTAL GENERAL FUND EXPENDITURE	79,000,000.00	40,644,569.53	38,355,430.47

Certified By:

Bertha M. Duenas, Acting Director, BBMR — Date

Lourdes M. Perez, Director, DOA — Date 6/12/08

Artemio B. Illagan, Director, DRT — Date 6/13/08

*Provided by BBMR pursuant to PL 29-19.
**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 06/10/2008.