

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
**Himamaylan City, Negros Occidental**  
**General Fund**

PARTICULAR	Account Code	Income Classification	Past Year Actual 2018	Current Year Appropriation			Budget Year (Proposed) 2020
				First Semester	Second Semester	Total	
				(Actual)	(Estimate)		
<b>I. Beginning Cash Balance</b>							
<b>II. Receipts</b>							
<b>A. Local (Internal) Sources</b>							
<b>1. Tax Revenue</b>							
<b>a. Real Property Tax</b>							
a.1 Real Property Tax - Basic	40102040	R	2,907,459.59	1,614,305.65	2,085,694.35	3,700,000.00	2,700,000.00
a.2 Tax Revenue - Fines & Penalties - Property Taxes	40105020	R	889,390.95	363,572.21	476,427.79	840,000.00	800,000.00
<b>b. Tax on Business</b>					-		
b.1 Amusement Tax	40103060	R	163,040.00	275,680.00	-	275,680.00	120,000.00
b.2 Bussiness Tax	40103030	R	6,192,194.95	6,399,941.82	-	6,399,941.82	5,000,000.00
b.3 Tax on Sand and Gravel & Other Quarry	40103040	R	135,900.00	84,000.00	-	84,000.00	50,000.00
<b>c. Other Taxes</b>					-	-	
c.1 Community Tax	40101050	R	850,138.90	740,503.18	-	740,503.18	600,000.00
c.2 Professional Tax	40101020	R	10,125.00	6,900.00	5,600.00	12,500.00	10,000.00
c.3 Real Property Transfer Tax	40102080	R	386,927.13	188,677.03	91,322.97	280,000.00	280,000.00
<b>2. Non-Tax Revenue</b>					-		
<b>a. Regulatory Fees</b>					-		
a.1 Fees for Sealing & Licensing of Weights & Measures	40201060	R	1,330.00	160.00	5,340.00	5,500.00	2,000.00
a.2 Permit Fees	40201010	R	1,961,715.84	1,517,848.55	-	1,210,000.00	1,300,000.00
a.3 Registration Fees	40201020	R	744,298.40	405,237.00	-	325,000.00	400,000.00
a.4 Other Service Income	40201990	R	34,531.79	152,881.50	-	15,000.00	20,000.00
a.6 Fines & Penalties - Service Income	40201980	R	166,605.57	258,555.07	-	150,000.00	140,000.00
a.7 Inspection Fees	40201100		19,928.20	1,190.00	9,810.00	11,000.00	11,000.00
<b>b. Service/User Charges (Service Income)</b>					-		
b.1 Clearance/ Certification Fees	40201040	R	601,247.01	560,252.50	-	206,400.00	350,000.00
b.2 Occupation Fees	40201140	R	10,775.00	-	-	-	-
b.2 Garbage Fees	40202190	R	214,945.00	228,095.00	-	50,000.00	100,000.00
b.3 Hospital Fees	40202200	R	280,275.00	58,070.00	-	55,000.00	40,000.00
b.4 Other Service Income	40201990	R	1,007,812.35	499,076.49	-	100,000.00	600,000.00
<b>c. Other Income/Receipts</b>					-		
c.1 Receipts from Cemetery Operations	40202160	R	588,790.00	269,450.00	25,550.00	295,000.00	320,000.00
c.2 Receipts from Market Operations	40202140	R	950,247.00	516,762.00	348,238.00	865,000.00	865,000.00
c.3 Receipts from Slaughter House Operations	40202150	R	72,678.00	38,470.00	22,030.00	60,500.00	60,500.00
c.4 Rent Income	40202050	R	1,731,352.50	1,182,685.00	-	910,000.00	1,100,000.00

c.5 Interest Income	40202220	R	334,294.25	-	200,000.00	200,000.00	200,000.00
<b>B. External Sources</b>					-		
1.Share from Internal Revenue Collections (IRA)	40106010	R	641,275,329.96	355,728,348.00	326,784,072.00	682,512,420.00	782,194,369.00
2.Other Share from National Tax Collection					-		
a. Share from PCSO	40401020	R	1,715,034.07	268,266.68	381,733.32	650,000.00	1,237,131.00
3.Extra Ordinary Receipts					-		
a. Grants & Donations				-			
<b>C. Receipts from Loan Borrowings</b>					-		
1. Loans - Domestic			13,047,348.80		-		
<b>Total Receipts</b>			<b>676,293,715.26</b>	<b>371,358,927.68</b>	<b>328,594,517.32</b>	<b>699,953,445.00</b>	<b>798,500,000.00</b>
<b>III. Expenditures</b>							
<b>PERSONAL SERVICES</b>							
Salaries & Wages- Regular	5 01 01 010		78,258,331.97	37,418,405.19	50,429,970.81	87,848,376.00	121,425,005.00
Personal Economic Relief Allowance (PERA)	5 01 02 010		7,818,000.00	4,326,000.00	4,140,000.00	8,466,000.00	8,778,000.00
Representation Allowance (RA)	5 01 02 020		2,371,950.00	1,304,100.00	1,168,900.00	2,473,000.00	2,445,000.00
Transportation Allowance (TA)	5 01 02 030		2,282,850.00	1,304,100.00	1,168,900.00	2,473,000.00	2,445,000.00
Clothing/Uniform Allowance	5 01 02 040		1,956,000.00	1,800,000.00	324,000.00	2,124,000.00	2,202,000.00
Honoraria	5 01 02 100		-		-	-	50,000.00
Overtime & Night Pay			3,866,626.10	1,792,719.87	2,127,280.13	3,920,000.00	4,270,000.00
Cash Gift	5 01 02 150		1,636,000.00	-	1,770,000.00	1,770,000.00	1,835,000.00
Year End Bonus	5 01 02 140		6,648,402.00	-	7,346,191.00	7,346,191.00	9,938,114.00
Other Bonuses and Allowances	5 01 02 990		6,441,234.00	5,397,512.00	1,948,679.00	7,346,191.00	9,938,114.00
Life & Retirement Insurance Contributions	5 01 03 010		8,870,088.98	4,026,061.00	6,546,077.00	10,572,138.00	14,565,094.00
PAG-IBIG Contributions	5 01 03 020		387,229.22	1,099,274.00	1,544,419.00	2,643,693.00	2,754,803.00
PHILHEALTH Contributions	5 01 03 030		901,794.25	899,501.39	1,649,098.61	2,548,600.00	2,642,400.00
Employee's Compensation Insurance Premium	5 01 03 040		383,965.32	440,372.61	529,735.39	970,108.00	1,208,277.00
Subsistence Allowance	5 01 02 050		1,029,600.00	707,187.06	872,218.94	1,579,406.00	2,191,800.00
Hazard Pay	5 01 02 110		3,350,855.25	1,776,562.36	2,642,638.64	4,419,201.00	10,520,000.00
Longevity Pay	5 01 02 120		542,866.95	-	1,000,000.00	1,000,000.00	2,100,000.00
Terminal Leave Benefits	5 01 04 030		-	-	2,800,000.00	2,800,000.00	2,000,000.00
Other Personnel Benefits	5 01 04 030		25,200,287.65	12,569,927.71	8,392,796.29	20,962,724.00	14,225,000.00
<b>TOTAL PERSONAL SERVICES</b>			<b>151,946,081.69</b>	<b>74,861,723.19</b>	<b>96,400,904.81</b>	<b>171,262,628.00</b>	<b>215,533,607.00</b>
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>					-		
Traveling Expenses-Local	5 02 01 010		6,615,056.44	3,537,300.37	3,964,299.63	7,501,600.00	10,390,000.00
Traveling Expenses-Foreign	5 02 01 020				-	-	320,000.00
Training Expenses	5 02 02 010		1,995,855.00	<b>2,567,303.73</b>	3,097,376.27	5,664,680.00	7,329,680.00
Scholarship Expenses	5 02 02 020				-		750,000.00
Office Supplies Expenses	5 02 03 010		2,204,509.65	<b>1,561,153.98</b>	2,648,846.02	4,210,000.00	4,925,000.00
Other Supplies & Materials Expenses	5 02 03 990		1,555,955.00	2,208,965.00	4,074,555.00	6,283,520.00	9,132,000.00
Agricultural and Marine Supplies Expenses	5 02 03 100			130,494.00	2,014,506.00	2,145,000.00	3,200,000.00

Animal and Zoological Expenses	5 02 03 040			236,340.00	643,660.00	880,000.00	850,000.00
Drugs & Medicines Expenses	5 02 03 070		789,604.97	2,173,206.40	1,376,793.60	3,550,000.00	3,450,000.00
Food Supplies Expenses	5 02 03 050		247,500.00	-	1,546,700.00	1,546,700.00	577,200.00
Medical, Dental & Laboratory Expenses	5 02 03 080		471,850.75	410,306.45	399,693.55	810,000.00	510,000.00
Accountable Forms Expenses	5 02 03 020			225,000.00	85,000.00	310,000.00	400,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090		22,461,382.84	10,134,159.19	16,765,840.81	26,900,000.00	21,800,000.00
Textbook & Instructional Materials Expenses	5 02 03 110			1,300,000.00	(300,000.00)	1,000,000.00	1,000,000.00
Postage & Courier Services	5 02 05 010		7,980.00	136,000.00	(6,200.00)	129,800.00	136,000.00
Telephone Expenses	5 02 05 020		1,353,103.13	700,881.38	1,094,118.62	1,795,000.00	1,600,000.00
Internet Subscription Expenses	5 02 05 030				-	-	250,000.00
Awards/Rewards Expenses	5 02 06 010				-	-	100,000.00
Membership Dues & Contributions to organizations	5 02 99 060		460,000.00	230,000.00	270,000.00	500,000.00	500,000.00
Water Expenses	5 02 04 010		2,943,039.84	1,859,327.00	2,140,673.00	4,000,000.00	4,000,000.00
Electricity Expenses	5 02 04 020		23,434,685.88	11,553,212.89	16,446,787.11	28,000,000.00	22,000,000.00
<b>Repair &amp; Maintenance</b>					-		-
Repair & Maintenance- Transportation Equipment	5 02 13 060		6,657,998.46	1,967,370.44	5,482,629.56	7,450,000.00	7,750,000.00
Repair & Maintenance- Machinery & Equipment	5 02 13 050		2,152,140.00	1,946,067.00	2,103,933.00	4,050,000.00	2,550,000.00
Repair & Maintenance- Infrastructure Assets	5 02 13 030		-	7,157,403.79	5,842,596.21	13,000,000.00	9,000,000.00
Repair & Maintenance- Buildings & Other Structure	5 02 13 040		9,226,555.65	4,261,288.41	5,593,711.59	9,855,000.00	8,200,000.00
Repair & Maintenance- Furnitures & Fixtures	5 02 13 070		118,200.00	142,250.00	7,750.00	150,000.00	150,000.00
Repair & Maintenance- Other Property, Plant & Equipme	5 02 13 990		3,000.00	39,600.00	10,400.00	50,000.00	150,000.00
Advertising Expenses	5 02 99 010		17,568.00	102,432.00	107,568.00	210,000.00	350,000.00
Subscriptions Expenses	5 02 99 070		26,450.00	77,064.00	12,936.00	90,000.00	130,000.00
Consultancy Services	5 02 11 030		-		-	-	1,700,000.00
Other Professional Services	5 02 11 990		-		-	-	1,500,000.00
Confidential Expenses	5 02 10 010		700,000.00	300,000.00	400,000.00	700,000.00	12,000,000.00
Security Services	5 02 12 030		1,800,000.00	24.00	1,799,976.00	1,800,000.00	2,000,000.00
Subsidy to NGA's	5 02 14 020		22,386,500.00	20,020,000.00	246,000.00	20,266,000.00	18,578,000.00
Subsidy to Other Funds	5 02 14 060		-	10,000.00	160,000.00	170,000.00	200,000.00
Insurance Expenses	5 02 16 030		346,311.61	351,153.65	303,846.35	655,000.00	605,000.00
Taxes, Duties & Licenses Expenses	5 02 16 010		233,095.01	205,477.81	(5,477.81)	200,000.00	200,000.00
Fidelity Bond Premiums	5 02 16 020		-	-	200,000.00	200,000.00	250,000.00
Donations	5 02 99 080		9,784,090.00	2,712,198.30	7,887,801.70	10,600,000.00	13,600,000.00
Other General Services	5 02 12 990		-	-	-	-	500,000.00
Other Maintenance and Operating Expenses	5 02 99 990		1,642,095.00	31,198,492.50	38,195,707.50	69,394,200.00	79,525,639.00
<b>TOTAL MOOE</b>			<b>119,634,527.23</b>	<b>109,454,472.29</b>	124,612,027.71	<b>234,066,500.00</b>	<b>252,158,519.00</b>
<b>CAPITAL OUTLAY</b>					-		
Office Equipment	1 07 05 020		237,000.00	-	450,000.00	450,000.00	300,000.00
Furniture & Fixtures	1 07 07 010		250,000.00	-	450,000.00	450,000.00	525,000.00

Books	1 07 07 020				-	-	50,000.00
Information & Communication Technology Equipment	1 07 05 030		2,148,800.00	70,990.00	1,419,010.00	1,490,000.00	1,510,000.00
Construction & Heavy Equipment	1 07 05 080		3,960,000.00		-	-	-
Motor Vehicles	1 07 06 010		4,060,800.00	155,700.00	6,244,300.00	6,400,000.00	8,000,000.00
Slaughterhouses	1 07 04 050				-		-
Other Structures	1 07 04 990		9,355,636.11	-	2,800,000.00	2,800,000.00	-
Medical Equipment	1 07 05 110				-		580,000.00
Military Police & Security Equipment	1 07 05 110			-	450,000.00	450,000.00	2,000,000.00
Other Property, Plant & Equipment	1 07 99 990		452,000.00	342,500.00	497,500.00	840,000.00	522,000.00
<b>TOTAL CAPITAL OUTLAY</b>			<b>20,464,236.11</b>	<b>569,190.00</b>	<b>12,310,810.00</b>	<b>12,880,000.00</b>	<b>13,487,000.00</b>
<b>SPA</b>					-		
Aid to Barangay			2,940,000.00	3,400,000.00	-	3,400,000.00	9,500,000.00
5%LDRRMF			29,343,879.00	3,257,999.06	32,775,416.94	36,033,416.00	40,925,000.00
Support to Sports Program			6,957,129.00	8,329,629.00	2,670,371.00	11,000,000.00	3,500,000.00
Support to Tourism, Culture & Arts					-		10,938,874.00
Local & National Election				2,125,089.71	874,910.29	3,000,000.00	-
Support to Anti Smoking Ordinance				152,200.00	47,800.00	200,000.00	-
Support to PLEB				-	32,000.00	32,000.00	32,000.00
Support to Interim Division			23,800.00	1,302,717.38	1,697,282.62	3,000,000.00	2,500,000.00
20% DF			105,493,225.24	64,818,756.11	76,483,727.89	141,302,484.00	160,500,000.00
Various Projects & Programs in Support to GAD			30,654,667.03	26,667,932.26	8,172,667.74	34,840,600.00	40,925,000.00
Financial Expenses			38,184,115.36	21,200,946.19	24,449,745.81	45,650,692.00	48,500,000.00
<b>TOTAL SPA</b>			<b>213,596,815.63</b>	<b>131,255,269.71</b>	147,203,922.29	<b>278,459,192.00</b>	<b>317,320,874.00</b>
<b>TOTAL EXPENDITURES</b>			<b>505,641,660.66</b>	<b>316,140,655.19</b>	<b>380,527,664.81</b>	<b>696,668,320.00</b>	<b>798,500,000.00</b>

We hereby certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year

SGD  
**CAROLINE T. CASTRO**  
City Treasurer

SGD  
**EMMANUEL J. VILLAFUERTE**  
City Planning & Dev't. Officer

SDG  
**ROLLICILE JULIUS VILLARUZ**  
City Budget Officer

SGD  
**NOLAN T. FORTUNADO**  
City Accountant

Approved:

SGD  
**ROGELIO RAYMUND I. TONGSON, JR.**  
City Mayor