



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

PARTICULAR	Account Code	Income Classification	Past Year Actual 2019	Current Year Appropriation			Budget Year (Proposed) 2021
				First Semester (Actual)	Second Semester (Estimate)	Total 2020	
I. Beginning Cash Balance							
II. Receipts							
A. Local (Internal) Sources							
1. Tax Revenue							
a. Real Property Tax							
a.1 Real Property Tax - Basic	40102040	R	3,571,030.85	1,964,991.93	2,585,008.07	4,550,000.00	3,000,000.00
a.2 Tax Revenue - Fines and Penalties - Property Taxes	40105020	R	1,152,811.58	601,173.13	-	601,173.13	800,000.00
b. Tax on Bsuiness							
b.1 Amusement Tax	40103060	R	433,840.00	48,600.00	71,400.00	120,000.00	160,000.00
b.2 Business Tax	40103030	R	8,356,237.43	7,194,893.03	-	7,194,893.03	5,700,000.00
b.3 Tax on Sand and Gravel & Other Quarry	40103040	R	117,099.30	46,051.20	3,948.80	50,000.00	80,000.00
c. Other Taxes							
c.1 Community Tax	40101050	R	955,039.29	770,205.19	-	770,205.19	700,000.00
c.2 Professional Tax	40101020	R	9,600.00	8,700.00	1,300.00	10,000.00	10,000.00
c.3 Real Property Transfer Tax	40102080	R	393,948.16	191,651.39	88,348.61	280,000.00	290,000.00
2. Non-Tax Revenue							
a. Regulatory Fees							
a.1 Fees for Sealing & Licensing of Weights & Measures	40201060	R	610.00	650.00	1,350.00	2,000.00	2,000.00
a.2 Permit Fees	40201010	R	2,017,832.77	1,651,190.99	-	1,651,190.99	1,600,000.00
a.3 Registration Fees	40201020	R	724,037.00	218,060.00	181,940.00	400,000.00	450,000.00
a.4 Other Service Income	40201990	R	254,815.50	395,918.43	-	395,918.43	25,000.00
a.5 Fines & Penalties - Service Income	40201980	R	381,622.49	284,520.19	-	284,520.19	140,000.00
a.6 Inspection Fees	40201100	R	1,190.00	-	11,000.00	11,000.00	12,000.00
b. Service/User Charges (Service Income)							
b.1 Clearance/Certification Fees	40201040	R	978,907.50	421,785.00	-	421,785.00	450,000.00
b.2 Occupation Fees	40201140	R	-	-	-	-	-
b.3 Garbage Fees	40202190	R	256,145.00	279,950.00	-	279,950.00	150,000.00

b.4 Hospital Fees	40202200	R	95,890.00	39,260.00	740.00	40,000.00	70,000.00
b.5 Other Service Income	40201990	R	603,539.49	12,500.00	587,500.00	600,000.00	700,000.00
c. Other Income/Receipts					-		
c.1 Receipts from Cemetery Operations	40202160	R	561,175.00	295,900.00	24,100.00	320,000.00	350,000.00
c.2 Receipts from Market Operations	40202140	R	1,484,897.00	1,070,106.00	-	1,070,106.00	900,000.00
c.3 Receipts from Slaughter House Operations	40202150	R	70,505.00	39,901.00	20,599.00	60,500.00	61,000.00
c.4 Rent Income	40202050	R	2,755,893.35	1,769,574.86	-	1,769,574.86	1,240,000.00
c.5 Interest Income	40202220	R	168,637.24	87,594.84	112,405.16	200,000.00	220,000.00
c.6 Other General Income			675,757.76	384,867.09	-	384,867.09	-
B. External Sources							
1. Share from Internal Revenue Collections (IRA)	40106010	R	711,456,704.00	355,728,348.00	326,784,072.00	682,512,420.00	831,050,696.00
2. Other Share from National Tax Collection							
a. Share from PCSO	40401020	R	389,022.08	268,266.68	381,733.32	650,000.00	1,339,304.00
3. Extra Ordinary Receipts							
a. Grants & Donations				-			
C. Receipts from Loan Borrowings							
1. Loans - Domestic							
Total Receipts			737,866,787.79	373,774,658.95	330,855,444.96	704,630,103.91	849,500,000.00
PERSONAL SERVICES							
Salaries & Wages- Regular	5 01 01 010		83,081,080.74	42,553,024.88	78,532,250.12	121,085,275.00	104,815,896.00
Personal Economic Relief Allowance (PERA)	5 01 02 010		7,542,500.00	3,708,000.00	5,070,000.00	8,778,000.00	9,312,000.00
Representation Allowance (RA)	5 01 02 020		2,374,200.00	1,139,850.00	1,305,150.00	2,445,000.00	2,499,000.00
Transportation Allowance (TA)	5 01 02 030		2,325,600.00	1,139,850.00	1,305,150.00	2,445,000.00	2,499,000.00
Clothing/Uniform Allowance	5 01 02 040		1,962,000.00	1,824,000.00	378,000.00	2,202,000.00	2,328,000.00
Honoraria	5 01 02 100		496,354.50	338,877.50	51,122.50	390,000.00	50,000.00
Overtime & Night Pay	5 01 02 130		5,157,992.85	1,700,325.46	2,569,674.54	4,270,000.00	5,796,128.00
Cash Gift	5 01 02 150		1,595,750.00	-	1,835,000.00	1,835,000.00	1,949,000.00
Year End Bonus	5 01 02 140		7,359,979.85	-	9,938,114.00	9,938,114.00	8,682,143.00
Other Bonuses and Allowances	5 01 02 990		6,981,894.00	6,986,686.00	2,965,084.00	9,951,770.00	8,682,143.00
Life & Retirement Insurance Contributions	5 01 03 010		9,376,124.25	4,831,600.33	9,734,926.67	14,566,527.00	12,502,846.00
PAG-IBIG Contributions	5 01 03 020		383,356.60	185,847.96	2,567,252.04	2,753,100.00	3,125,579.00
PHILHEALTH Contributions	5 01 03 030		916,865.59	558,072.53	2,084,327.47	2,642,400.00	6,333,600.00
Employee's Compensation Insurance Premium	5 01 03 040		371,195.38	183,869.83	1,024,407.17	1,208,277.00	1,041,701.00
Subsistence Allowance	5 01 02 050		972,825.00	396,725.00	1,795,075.00	2,191,800.00	1,819,800.00
Hazard Pay	5 01 02 110		3,214,052.74	1,311,801.10	9,208,198.90	10,520,000.00	8,520,000.00
Longevity Pay	5 01 02 120		623,998.68	251,547.40	1,848,452.60	2,100,000.00	2,100,000.00
Terminal Leave Benefits	5 01 04 030		3,537,566.24	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Personnel Benefits	5 01 04 990		27,230,481.61	4,669,477.22	9,541,866.78	14,211,344.00	18,981,494.00

TOTAL PERSONAL SERVICES			165,503,818.03	71,779,555.21	143,754,051.79	215,533,607.00	203,038,330.00
MAINT. & OTHER OPERATING EXPENSES							
Traveling Expenses-Local	5 02 01 010		6,849,142.96	1,615,160.53	8,774,839.47	10,390,000.00	8,490,000.00
Traveling Expenses-Foreign	5 02 01 020		-	578.00	319,422.00	320,000.00	400,000.00
Training Expenses	5 02 02 010		5,059,230.00	1,511,952.00	5,817,728.00	7,329,680.00	7,170,000.00
Scholarship Grants/Expenses	5 02 02 020		-	-	750,000.00	750,000.00	1,650,000.00
Office Supplies Expenses	5 02 03 010		4,179,846.64	2,092,017.66	2,832,982.34	4,925,000.00	6,060,000.00
Other Supplies & Materials Expenses	5 02 03 990		6,963,372.68	3,146,395.00	5,985,605.00	9,132,000.00	8,195,000.00
Agricultural and Marine Supplies Expenses	5 02 03 100		2,121,305.00	799,760.00	2,400,240.00	3,200,000.00	4,270,000.00
Animal and Zoological Expenses	5 02 03 040		879,898.00	199,800.00	650,200.00	850,000.00	900,000.00
Drugs & Medicines Expenses	5 02 03 070		3,097,305.95	1,235,867.30	2,214,132.70	3,450,000.00	4,280,000.00
Food Supplies Expenses	5 02 03 050		1,757,022.45	301,800.00	275,400.00	577,200.00	829,700.00
Medical, Dental & Laboratory Expenses	5 02 03 080		796,242.10	-	510,000.00	510,000.00	1,560,000.00
Accountable Forms Expenses	5 02 03 020		345,850.00	387,880.00	12,120.00	400,000.00	500,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090		29,820,362.73	11,058,722.37	10,741,277.63	21,800,000.00	20,550,000.00
Textbook & Instructional Materials	5 02 03 110		607,500.00	-	1,000,000.00	1,000,000.00	1,000,000.00
Postage & Courier Services	5 02 05 010		13,004.91	4,000.00	132,000.00	136,000.00	138,200.00
Telephone Expenses	5 02 05 020		1,526,884.40	742,574.07	857,425.93	1,600,000.00	1,550,000.00
Internet Subscription Expenses	5 02 05 030		-	-	250,000.00	250,000.00	400,000.00
Awards/Rewards Expenses	5 02 06 010		-	-	100,000.00	100,000.00	100,000.00
Membership Dues & Contributions to organizations	5 02 99 060		320,000.00	360,000.00	140,000.00	500,000.00	1,200,000.00
Water Expenses	5 02 04 010		2,933,220.98	1,377,678.29	2,622,321.71	4,000,000.00	4,000,000.00
Electricity Expenses	5 02 04 020		31,179,734.53	13,348,789.69	8,651,210.31	22,000,000.00	24,000,000.00
Repair & Maintenance							
Repair & Maintenance- Transportation Equipment	5 02 13 060		7,594,750.33	3,103,106.64	4,646,893.36	7,750,000.00	7,450,000.00
Repair & Maintenance- Machinery & Equipment	5 02 13 050		3,272,878.00	1,167,340.00	1,382,660.00	2,550,000.00	4,050,000.00
Repair & Maintenance- Infrastructure Assets	5 02 13 030		13,190,070.20	6,537,355.50	2,462,644.50	9,000,000.00	11,000,000.00
Repair & Maintenance- Buildings & Other Structure	5 02 13 040		11,235,237.80	4,662,195.30	3,537,804.70	8,200,000.00	11,100,000.00
Repair & Maintenance- Furnitures & Fixtures	5 02 13 070		90,850.00	-	150,000.00	150,000.00	150,000.00
Repair & Maintenance- Other PPE	5 02 13 990		32,730.00	-	150,000.00	150,000.00	300,000.00
Advertising Expenses	5 02 99 010		393,472.00	72,500.00	277,500.00	350,000.00	500,000.00
Printing & Publication Expense			-				150,000.00
Subscriptions Expenses	5 02 99 070		42,595.00	-	130,000.00	130,000.00	50,000.00
Consultancy Services	5 02 11 030		-	1,700,000.00	-	1,700,000.00	200,000.00
Other Professional Services	5 02 11 990		935,000.00	1,348,001.00	151,999.00	1,500,000.00	3,100,000.00
Confidential Expenses	5 02 10 010		1,700,000.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00
Security Services	5 02 12 030		1,790,000.00	2,000,000.00	-	2,000,000.00	2,400,000.00
Subsidy to NGA's	5 02 14 020		20,865,500.00	670,000.00	17,908,000.00	18,578,000.00	16,360,000.00

Subsidy to Other Funds	5 02 14 060		170,000.00	-	200,000.00	200,000.00	200,000.00
Insurance Expenses	5 02 16 030		2,828,063.57	169,493.63	435,506.37	605,000.00	2,505,000.00
Taxes, Duties & Licenses Expenses	5 02 16 010		171,206.38	56,491.20	143,508.80	200,000.00	200,000.00
Fidelity Bond Premiums	5 02 16 020		255,825.00	66,600.00	183,400.00	250,000.00	350,000.00
Donations	5 02 99 080		16,106,000.00	6,797,499.55	6,802,500.45	13,600,000.00	16,100,000.00
Other General Services	5 02 12 990		-	-	500,000.00	500,000.00	-
Other Maintenance and Operating Expenses	5 02 99 990		91,623,560.17	53,402,308.00	26,123,331.00	79,525,639.00	99,912,630.00
TOTAL MOOE			270,747,661.78	125,935,865.73	126,222,653.27	252,158,519.00	285,320,530.00
CAPITAL OUTLAY							
Office Equipment	1 07 05 020		164,200.00	182,100.00	117,900.00	300,000.00	800,000.00
Furniture & Fixtures	1 07 07 010		182,200.00	160,050.00	364,950.00	525,000.00	800,000.00
Books	1 07 07 020		-	7,740.00	42,260.00	50,000.00	50,000.00
IT Equipment & Software	1 07 05 030		1,892,216.00	1,221,043.00	288,957.00	1,510,000.00	6,500,000.00
Construction & Heavy Equipment	1 07 05 080		-	-	-	-	-
Motor Vehicles	1 07 06 010		6,132,700.00	5,430,328.00	2,569,672.00	8,000,000.00	6,000,000.00
Buildings	1 07 04 010		300,000.00	-	-	-	-
Slaughter Houses	1 07 04 050		-	-	-	-	-
Other Structures	1 07 04 990		2,000,000.00	-	-	-	-
Medical Equipment	1 07 05 110		-	-	580,000.00	580,000.00	-
Military Police & Security Equipment	1 07 05 100		-	-	2,000,000.00	2,000,000.00	-
Disaster Response & Rescue Equipment	1 06 05 090		9,802,500.00				
Other Property, Plant & Equipment	1 07 99 990		724,650.00	236,550.00	285,450.00	522,000.00	2,050,000.00
TOTAL CAPITAL OUTLAY			21,198,466.00	7,237,811.00	6,249,189.00	13,487,000.00	16,200,000.00
SPA							
Aid to Barangay			4,035,000.00	-	9,500,000.00	9,500,000.00	9,500,000.00
5% LDRRMF			20,743,748.00	26,627,850.61	14,297,149.39	40,925,000.00	42,475,000.00
Support to Sports and Cultural Program			11,455,790.50	-	-	-	-
Support to Sports Program			-	1,476,150.00	2,023,850.00	3,500,000.00	3,000,000.00
Support to Tourism, Culture & Arts Program			-	1,066,750.00	9,872,124.00	10,938,874.00	10,569,000.00
Local & National Election			2,125,089.71	-	-	-	-
Support to Anti-Smoking Ordinance			152,200.00	-	-	-	-
Support to PLEB			-	-	32,000.00	32,000.00	32,000.00
Support to Interim Division			1,895,368.74	794,799.42	1,705,200.58	2,500,000.00	500,000.00
20% Development Fund			105,589,558.07	72,966,076.32	87,533,923.68	160,500,000.00	171,210,140.00
Various Projects & Programs in Support to GAD			31,899,590.64	6,853,447.88	34,071,552.12	40,925,000.00	44,090,000.00
Financial Expenses			46,483,504.41	23,994,233.48	24,505,766.52	48,500,000.00	63,565,000.00
TOTAL SPA			224,379,850.07	133,779,307.71	183,541,566.29	317,320,874.00	344,941,140.00

TOTAL EXPENDITURES			681,829,795.88	338,732,539.65	459,767,460.35	798,500,000.00	849,500,000.00
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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