



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

PARTICULAR	Account Code	Income Classification	Past Year Actual 2020	Current Year Appropriation			Budget Year (Proposed) 2022
				First Semester 2021 (Actual)	Second Semester 2021 (Estimate)	Total 2021	
I. Beginning Cash Balance			44,980,000.00				
II. Receipts							
A. Local (Internal) Sources							
1. Tax Revenue							
a. Real Property Tax							
a.1 Real Property Tax - Basic	40102040	R	3,153,498.08	2,371,488.83	628,511.17	3,000,000.00	3,000,000.00
a.2 Tax Revenue - Fines & Penalties - Property Taxes	40105020	R	1,064,898.70	616,952.62	183,047.38	800,000.00	800,000.00
b. Tax on Business					-		
b.1 Amusement Tax	40103060	R	48,600.00	75,400.00	84,600.00	160,000.00	160,000.00
b.2 Business Tax	40103030	R	9,266,285.11	7,139,569.46	-	5,700,000.00	6,200,000.00
b.3 Tax on Sand and Gravel & Other Quarry	40103040	R	82,028.70	124,482.15	-	80,000.00	80,000.00
c. Other Taxes					-	-	
c.1 Community Tax	40101050	R	943,080.19	800,021.41	-	700,000.00	770,000.00
c.2 Professional Tax	40101020	R	11,100.00	8,400.00	1,600.00	10,000.00	10,000.00
c.3 Real Property Transfer Tax	40102080	R	295,959.64	111,105.53	178,894.47	290,000.00	290,000.00
2. Non-Tax Revenue					-		
a. Regulatory Fees					-		
a.1 Fees for Sealing & Licensing of Weights & Measures	40201060	R	1,100.00	600.00	1,400.00	2,000.00	2,000.00
a.2 Permit Fees	40201010	R	2,027,813.67	2,304,632.20	-	1,600,000.00	1,800,000.00
a.3 Registration Fees	40201020	R	392,890.00	249,815.00	200,185.00	450,000.00	450,000.00
a.4 Other Service Income	40201990	R	446,346.43	204,026.00	-	25,000.00	50,000.00
a.6 Fines & Penalties - Service Income	40201980	R	368,466.14	124,055.91	15,944.09	140,000.00	160,000.00
a.7 Inspection Fees	40201100		-	-	12,000.00	12,000.00	12,000.00
b. Service/User Charges (Service Income)					-		
b.1 Clearance/ Certification Fees	40201040	R	731,155.00	448,239.00	1,761.00	450,000.00	450,000.00
b.2 Occupation Fees	40201140	R	-	-	-	-	-
b.2 Garbage Fees	40202190	R	304,950.00	460,600.00	-	150,000.00	550,000.00

b.3 Hospital Fees	40202200	R	622,455.00	35,530.00	34,470.00	70,000.00	70,000.00
b.4 Other Service Income	40201990	R	685,985.46	137,121.89	562,878.11	700,000.00	700,000.00
c. Other Income/Receipts					-		
c.1 Receipts from Cemetery Operations	40202160	R	633,700.00	320,300.00	29,700.00	350,000.00	350,000.00
c.2 Receipts from Market Operations	40202140	R	1,958,476.00	926,750.00	-	900,000.00	1,000,000.00
c.3 Receipts from Slaughter House Operations	40202150	R	49,896.00	-	61,000.00	61,000.00	61,000.00
c.4 Rent Income	40202050	R	2,443,635.46	1,272,374.31	-	1,240,000.00	1,400,000.00
c.5 Interest Income	40202220	R	87,594.84	228.10	219,771.90	220,000.00	220,000.00
B. External Sources					-		
1.Share from National Tax Allotment (NTA)	40106010	R	798,727,931.04	428,025,348.00	403,025,348.00	831,050,696.00	1,131,087,679.00
2.Other Share from National Tax Collection					-		
a. Share from PCSO	40401020	R	118,555.97	726,110.18	613,193.82	1,339,304.00	1,338,326.00
3.Extra Ordfrinary Receipts					-		
a. Grants & Donations			66,560,661.00	-			
C. Receipts from Loan Borrowings							
1. Loans - Domestic			165,088,000.00				
Total Receipts			1,056,115,062.43	446,483,150.59	405,854,304.94	849,500,000.00	1,151,011,005.00
III. Expenditures							
PERSONAL SERVICES							
Salaries & Wages- Regular	5 01 01 010		86,899,404.36	46,157,316.00	58,357,580.00	104,514,896.00	121,400,101.00
Personal Economic Relief Allowance (PERA)	5 01 02 010		7,496,416.28	3,776,000.00	5,536,000.00	9,312,000.00	10,560,000.00
Representation Allowance (RA)	5 01 02 020		2,344,950.00	1,153,350.00	1,345,650.00	2,499,000.00	4,021,200.00
Transportation Allowance (TA)	5 01 02 030		2,344,950.00	1,153,350.00	1,345,650.00	2,499,000.00	4,021,200.00
Clothing/Uniform Allowance	5 01 02 040		1,866,000.00	1,902,000.00	426,000.00	2,328,000.00	2,640,000.00
Honoraria	5 01 02 100		1,537,804.25	336,323.50	14,676.50	351,000.00	50,000.00
Overtime & Night Pay	5 01 02 130		6,047,324.31	2,013,340.13	3,782,787.87	5,796,128.00	7,475,000.00
Cash Gift	5 01 02 150		1,569,000.00	-	1,949,000.00	1,949,000.00	2,225,000.00
Year End Bonus	5 01 02 140		7,269,710.00	-	8,682,143.00	8,682,143.00	10,116,317.00
Other Bonuses and Allowances	5 01 02 990		6,986,686.00	6,358,407.00	2,337,389.00	8,695,796.00	10,116,317.00
Life & Retirement Insurance Contributions	5 01 03 010		9,874,435.28	5,326,774.78	7,176,071.22	12,502,846.00	14,567,933.00
PAG-IBIG Contributions	5 01 03 020		372,197.96	186,250.00	2,939,329.00	3,125,579.00	3,641,503.00
PHILHEALTH Contributions	5 01 03 030		1,136,834.91	566,147.55	5,767,452.45	6,333,600.00	4,124,400.00
Employee's Compensation Insurance Premium	5 01 03 040		369,369.83	186,250.00	855,451.00	1,041,701.00	1,214,516.00
Subsistence Allowance	5 01 02 050		1,002,975.00	515,950.00	1,303,850.00	1,819,800.00	1,819,800.00
Hazard Pay	5 01 02 110		5,407,003.60	1,786,523.75	6,733,476.25	8,520,000.00	12,620,000.00
Longevity Pay	5 01 02 120		618,038.10	315,658.65	1,784,341.35	2,100,000.00	3,000,000.00
Terminal Leave Benefits	5 01 04 030		56,923.30	51,203.83	1,948,796.17	2,000,000.00	6,000,000.00
Other Personnel Benefits	5 01 04 030		27,094,027.44	8,728,896.63	10,238,944.37	18,967,841.00	30,849,739.00
TOTAL PERSONAL SERVICES			170,294,050.62	80,513,741.82	122,524,588.18	203,038,330.00	250,463,026.00
MAINT. & OTHER OPERATING EXPENSES					-		
Traveling Expenses-Local	5 02 01 010		2,513,125.83	350,310.60	8,172,189.40	8,522,500.00	8,590,000.00
Training Expenses	5 02 02 010		3,582,952.00	1,688,416.00	5,681,584.00	7,370,000.00	10,091,190.00

Scholarship/Grants Expenses	5 02 02 020		345,000.00	345,000.00	1,305,000.00	1,650,000.00	1,550,000.00
Office Supplies Expenses	5 02 03 010		5,186,061.96	2,944,301.26	3,115,698.74	6,060,000.00	8,542,040.00
Other Supplies & Materials Expenses	5 02 03 990		7,870,960.00	3,200,756.00	4,994,244.00	8,195,000.00	13,000,000.00
Agricultural and Marine Supplies Expenses	5 02 03 100		1,999,260.00	1,592,420.00	2,677,580.00	4,270,000.00	7,381,000.00
Animal and Zoological Expenses	5 02 03 040		798,600.00	425,000.00	475,000.00	900,000.00	1,100,000.00
Drugs & Medicines Expenses	5 02 03 070		3,131,481.38	1,119,942.05	3,160,057.95	4,280,000.00	6,280,000.00
Food Supplies Expenses	5 02 03 050		399,800.00	100,000.00	729,700.00	829,700.00	852,500.00
Medical, Dental & Laboratory Expenses	5 02 03 080		500,000.00	-	1,560,000.00	1,560,000.00	4,860,000.00
Accountable Forms Expenses	5 02 03 020		608,380.00	299,900.00	200,100.00	500,000.00	600,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090		19,800,520.62	11,915,486.63	8,634,513.37	20,550,000.00	24,300,000.00
Textbook & Instructional Materials Expenses	5 02 03 110		-	-	1,000,000.00	1,000,000.00	1,000,000.00
Postage & Courier Services	5 02 05 010		4,000.00	-	138,200.00	138,200.00	138,200.00
Telephone Expenses	5 02 05 020		1,696,215.08	582,337.77	967,662.23	1,550,000.00	2,400,000.00
Internet Subscription Expenses	5 02 05 030		4,498.00	265,092.00	134,908.00	400,000.00	850,000.00
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		410,000.00	530,000.00	670,000.00	1,200,000.00	1,600,000.00
Water Expenses	5 02 04 010		3,305,988.53	1,945,002.96	2,054,997.04	4,000,000.00	4,000,000.00
Electricity Expenses	5 02 04 020		26,380,433.68	15,653,419.49	8,346,580.51	24,000,000.00	26,000,000.00
Repair & Maintenance					-		
Repair & Maintenance- Transportation Equipment	5 02 13 060		6,219,270.04	3,263,335.85	4,186,664.15	7,450,000.00	8,500,000.00
Repair & Maintenance- Machinery & Equipment	5 02 13 050		1,601,747.00	1,574,888.00	2,475,112.00	4,050,000.00	4,550,000.00
Repair & Maintenance- Infrastructure Assets	5 02 13 030		10,442,369.70	9,570,781.00	1,429,219.00	11,000,000.00	15,000,000.00
Repair & Maintenance- Buildings & Other Structure	5 02 13 040		8,074,642.35	8,308,043.75	2,791,956.25	11,100,000.00	16,650,000.00
Repair & Maintenance- Furnitures & Fixtures	5 02 13 070		17,200.00	-	150,000.00	150,000.00	300,000.00
Repair & Maintenance- Other Property, Plant & Equipment	5 02 13 990		17,600.00	-	300,000.00	300,000.00	300,000.00
Advertising Expenses	5 02 99 010		72,500.00	202,192.00	297,808.00	500,000.00	800,000.00
Printing & Publication Expenses	5 02 99 020					150,000.00	100,000.00
Subscriptions Expenses	5 02 99 070		-	-	50,000.00	50,000.00	50,000.00
Consultancy Services	5 02 11 030		1,943,000.00	-	200,000.00	200,000.00	200,000.00
Other Professional Services	5 02 11 990		3,142,013.00	1,447,500.00	1,820,000.00	3,267,500.00	6,400,000.00
Confidential Expenses	5 02 10 010		12,000,000.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00
Security Services	5 02 12 030		2,300,000.00	2,400,000.00	-	2,400,000.00	3,000,000.00
Subsidy to NGA's	5 02 14 020		18,645,750.00	440,000.00	15,920,000.00	16,360,000.00	16,134,000.00
Subsidy to Other Funds	5 02 14 060		200,000.00	-	200,000.00	200,000.00	200,000.00
Insurance Expenses	5 02 16 030		1,860,626.32	349,796.10	2,155,203.90	2,505,000.00	3,705,000.00
Taxes, Duties & Licenses Expenses	5 02 16 010		168,225.92	71,993.68	128,006.32	200,000.00	400,000.00
Fidelity Bond Premiums	5 02 16 020		226,912.50	55,387.50	294,612.50	350,000.00	350,000.00
Donations	5 02 99 080		16,506,999.35	8,003,900.00	8,096,100.00	16,100,000.00	20,000,000.00
Other Maintenance and Operating Expenses	5 02 99 990		133,861,799.45	67,041,984.90	32,870,645.10	99,912,630.00	165,044,770.00
TOTAL MOOE			295,837,932.71	151,687,187.54	133,633,342.46	285,320,530.00	396,918,700.00
CAPITAL OUTLAY					-		

Office Equipment	1 07 05 020		205,600.00	147,370.00	652,630.00	800,000.00	900,000.00
Furniture & Fixtures	1 07 07 010		479,500.00	290,820.00	509,180.00	800,000.00	1,100,000.00
Books	1 07 07 020		49,615.00	-	50,000.00	50,000.00	-
Information & Communication Technology Equipment	1 07 05 030		1,332,143.00	2,266,690.00	4,233,310.00	6,500,000.00	8,632,000.00
Construction & Heavy Equipment	1 07 05 080		162,064,000.00	-	-	-	-
Motor Vehicles	1 07 06 010		1,900,000.00	6,000,000.00	-	6,000,000.00	9,700,000.00
Slaughterhouses	1 07 04 050		-	-	-	-	-
Other Structures	1 07 04 990		1,115,000.00	-	-	-	-
Medical/Dental/Lab. Equipment	1 07 05 110		-	-	-	-	12,000,000.00
Marine & Fishery Equipment	1 07 05 050		3,024,000.00	-	-	-	-
Military Police & Security Equipment	1 07 05 100		1,995,000.00	-	-	-	-
Other Property, Plant & Equipment	1 07 99 990		504,350.00	695,750.00	1,354,250.00	2,050,000.00	2,650,000.00
TOTAL CAPITAL OUTLAY			172,669,208.00	9,400,630.00	6,799,370.00	16,200,000.00	34,982,000.00
SPA					-		
Aid to Barangay			5,716,000.00	-	9,500,000.00	9,500,000.00	9,500,000.00
5% LDRRMF			39,463,022.25	25,132,991.78	17,342,008.22	42,475,000.00	60,051,000.00
Support to Sports Program			2,391,900.00	1,622,500.00	1,377,500.00	3,000,000.00	5,000,000.00
Support to Tourism, Culture & Arts Program			2,131,225.00	4,929,750.00	5,639,250.00	10,569,000.00	10,000,000.00
Local & National Election				-	-	-	5,000,000.00
Support to PLEB				-	32,000.00	32,000.00	32,000.00
Support to Interim Division of Himamaylan			1,453,264.52	254,287.42	245,712.58	500,000.00	500,000.00
20% Development Fund			167,475,921.46	100,506,861.42	70,703,278.58	171,210,140.00	236,038,135.00
Various Projects & Programs in Support to GAD			21,426,152.32	11,975,917.88	32,114,082.12	44,090,000.00	65,201,000.00
Bayanihan Grant to Cities & Municipalities			66,534,599.00	-	-	-	-
Financial Expenses			47,315,962.21	33,690,012.51	29,874,987.49	63,565,000.00	77,325,144.00
TOTAL SPA			353,908,046.76	178,112,321.01	166,828,818.99	344,941,140.00	468,647,279.00
TOTAL EXPENDITURES			992,709,238.09	419,713,880.37	429,786,119.63	849,500,000.00	1,151,011,005.00

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
ROLICILE JULIUS VILLARUZ
City Budget Officer

SGD
NOLAN T. FORTUNADO
City Accountant

Approved:

SGD
ROGELIO RAYMUND I. TONGSON, JR.
City Mayor