

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**

Guiuan, Eastern Samar  
General Fund

PARTICULARS	Account Code	Inc. Class.	Amounts				
			Past Year 2019 (Actual)	Current Year Appropriation		TOTAL 2020	Budget Year 2021 (Proposed)
				First Semester (Actual)	Second Semester (Estimate)		
1. Beginning Cash Balance							
II. Receipts							
A. Local Sources							
1. Tax Revenue							
a. Amusement Tax	4-01-03-060		12,700.00	6,000.00	94,000.00	100,000.00	100,000.00
b. Business Tax	4-01-03-030		4,868,247.09	5,714,033.47	285,966.53	6,000,000.00	7,100,000.00
c. Community Tax	4-01-01-050		965,729.82	754,767.72	245,232.28	1,000,000.00	1,200,000.00
d. Occupation Tax	4-02-011-40		181,820.00	15,217.33	284,782.67	300,000.00	300,000.00
e. Real Property Tax	4-01-02-040		835,542.62	549,580.45	950,419.55	1,500,000.00	1,500,000.00
f. Share on Tax on Sand, Gravel & Other Quarry Prod.	4-01-03-040						
h. Fines & Penalties-Local Taxes	4-01-05-010					200,000.00	240,000.00
<b>Total Tax Revenue</b>			<b>6,864,039.53</b>	<b>7,039,598.97</b>	<b>1,860,401.03</b>	<b>9,100,000.00</b>	<b>10,440,000.00</b>
2. Non-Tax Revenue							
a. Permits and Licenses							
1. Fees for Sealing and Licensing of Weights	4-02-01-160		6,810.00	33,050.00		10,000.00	50,000.00
2. Permit Fees	4-02-01-010		995,281.84	904,888.32	595,111.68	1,500,000.00	2,000,000.00
3. Registration Fees	4-02-01-020		175,505.00	46,744.00	153,256.00	200,000.00	300,000.00
b. Service Income							
1. Clearance and Certification Fees	4-02-01-040		604,776.04	336,275.92	663,724.08	1,000,000.00	1,500,000.00
2. Garbage Fees	4-02-02-190		30,750.00	28,750.00	31,250.00	60,000.00	120,000.00
3. Inspection Fees	4-02-01-100		182,678.00	138,648.00	161,352.00	300,000.00	500,000.00
4. Transportation System Fees	4-02-02-070		3,909,054.58	2,461,346.66	3,038,653.34	5,500,000.00	6,500,000.00
c. Business Income							
1. Receipts from Market Operations	4-02-02-140		7,532,088.02	4,819,052.32	2,180,947.68	7,000,000.00	8,300,000.00
2. Receipts from Slaughterhouse Operations	4-02-02-150		348,548.00	188,914.00	311,086.00	500,000.00	650,000.00
3. Fines and Penalties, Business Income	4-02-02-280		160,967.13	168,117.49			
d. Other Income							
1. Interest Income	4-02-02-220		81,938.78	42,440.78	7,559.22	50,000.00	50,000.00
2. Miscellaneous Income	4-06-01-010		347,867.37	275,201.50	274,798.50	550,000.00	715,000.00
<b>Total Non-Tax Revenue</b>			<b>14,376,264.76</b>	<b>9,443,428.99</b>	<b>7,417,738.50</b>	<b>16,670,000.00</b>	<b>20,685,000.00</b>
B. External Sources							
1. Share from Internal Revenue Allotment	4-01-06-010		148,533,723.00	83,540,070.00	83,937,327.00	167,477,397.00	179,071,078.00
2. Share from GOCCs	4-04-01-020		370,744.09		300,000.00	300,000.00	300,000.00
3. Share from National Wealth	4-01-06-030				500,000.00	500,000.00	500,000.00
<b>Total External Sources</b>			<b>148,904,467.09</b>	<b>83,540,070.00</b>	<b>84,737,327.00</b>	<b>168,277,397.00</b>	<b>179,871,078.00</b>
<b>TOTAL RECEIPTS</b>			<b>170,144,771.38</b>	<b>100,023,097.96</b>	<b>94,015,466.53</b>	<b>194,047,397.00</b>	<b>210,996,078.00</b>
<b>Total Available Resources for Appropriation</b>			<b>170,144,771.38</b>	<b>100,023,097.96</b>	<b>94,015,466.53</b>	<b>194,047,397.00</b>	<b>210,996,078.00</b>

		Amounts						
1,400,000.00		#####	#####	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00
PARTICULARS		Code	Class.	2019	First Semester	Second Semester	TOTAL	2021
1,650,000.00				(Actual)	(Actual)	(Estimate)	2020	(Proposed)
III. EXPENDITURES								
A. Current Operating Expenditures								
1. Personal Services								
Salaries	5-01-01-010			39,177,088.45	20,459,857.00	26,086,859.00	46,546,716.00	49,879,644.00
Wages	5-01-01-020			14,366,281.58	12,000.00	12,000.00		750,000.00
PERA	5-01-02-010			3,202,000.00	1,573,866.66	2,026,133.34	3,600,000.00	3,696,000.00
Representation Allowance	5-01-02-020			2,068,687.50	1,039,762.50	1,102,237.50	2,142,000.00	2,218,500.00
Transportation Allowance	5-01-02-030			2,068,687.50	1,039,762.50	1,102,237.50	2,142,000.00	2,218,500.00
Clothing Allowance	5-01-02-040			796,000.00	810,000.00	90,000.00	900,000.00	924,000.00
Subsistence Allowance	5-01-02-050			208,002.87	44,900.18	136,976.28	181,876.46	181,876.46
Honoraria				2,161,244.28	30,000.00	30,000.00		
Laundry Allowance	5-01-02-060				7,050.00	64,950.00	72,000.00	72,000.00
Productivity Incentive Benefit	5-01-02-080					-		
Hazard Pay	5-01-02-110			57,000.00	372,665.88	798,198.41	1,170,864.29	1,170,864.29
Overtime and Night Pay				162821.33		100,000.00	100,000.00	100,000.00
Mid-Year Bonus	5-01-02-990				3,545,024.00	333,869.00	3,878,893.00	4,156,637.00
Year-End Bonus	5-01-02-140			3,291,680.00		3,878,893.00	3,878,893.00	4,156,637.00
Cash Gift	5-01-02-150			666,500.00		750,000.00	750,000.00	770,000.00
Other Bonuses and Allowances	5-01-02-990			6,661,921.32		-		
Productivity Enhancement Incentive	5-01-02-990					755,000.00	755,000.00	770,000.00
Life & Retirement Insurance Contribution	5-01-03-010			4,706,087.72	2,455,182.96	3,130,422.96	5,585,605.92	5,985,557.28
Pag-ibig Contribution	5-01-03-020			158,256.85	79,000.00	101,000.00	180,000.00	184,800.00
Philhealth Contribution	5-01-03-030			427,547.15	289,393.12	357,059.96	646,453.08	799,644.03
ECC Contribution	5-01-03-040			156,849.05	72,335.03	83,645.86	155,980.89	161,501.25
Monetization of Leave Credits	5-01-04-990					-		
Terminal Leave Benefits	5-01-04-030			2,862,231.99	710,739.94	3,389,260.06	4,100,000.00	5,900,000.00
Other Personnel Benefits				1,214,182.70		-		
TOTAL P.S.				84,413,070.29			76,786,282.64	84,096,161.31
2. Maintenance and Other Operating Expenses								
Travelling Expenses (Local)				5,166,333.68	1,181,153.85	6,212,846.15	7,394,000.00	7,514,000.00
Travelling Expenses (Foreign)				803,785.50	4200	45,800.00	50,000.00	
Training Expenses					90150	2,214,850.00	2,305,000.00	2,550,000.00
Scholarship Grants/Expenses (SPES Prog.)						200,000.00	200,000.00	
Office Supplies				637,932.70	885,440.29	2,412,403.71	3,297,844.00	3,510,000.00
Accountable Forms Expenses				218,350.00		200,000.00	200,000.00	280,000.00
Food Supplies Expenses				2,497,119.10		-		
Drugs and Medicines Expenses				632,783.00		-		
Medical, Dental and Laboratory Supplies				73,394.90	558431.84	941,568.16	1,500,000.00	1,500,000.00
Fuel, Oil and Lubricants Expenses				2,008,680.81	1,232,493.90	3,087,506.10	4,320,000.00	4,250,000.00
Agricultural and Marine Supplies Expenses				47,289.90	70000	70,000.00		
Other Supplies and Materials Expense				1,928,534.73		-		
Water Expenses				186,181.58	92,496.50	352,503.50	445,000.00	475,000.00
Electricity Expenses				2,721,210.28	1,063,860.67	3,636,139.33	4,700,000.00	2,355,000.00
Postage and Courier Services					1,000.00	42,500.00	43,500.00	76,000.00

PARTICULARS	Account Code	Inc. Class.	Amounts				
			Past Year 2018 (Actual)	Current Year Appropriation		TOTAL 2019	Budget Year 2021 (Proposed)
				First Semester (Actual)	Second Semester (Estimate)		
Telephone Expenses			304,962.61	76,771.09	378,228.91	455,000.00	460,000.00
Internet Subscription Expenses			68,077.83	8,300.00	271,700.00	280,000.00	310,000.00
Cable, Satellite, Telegraph and Radio Expenses					9,600.00	9,600.00	69,600.00
Awards/Rewards Expenses					100,000.00	100,000.00	100,000.00
Prizes			741,723.00		300,000.00	300,000.00	300,000.00
Confidential Expenses					500,000.00	500,000.00	500,000.00
Generation, Transmission and Distribution					-		
Extraordinary and Misc. Expenses			1,310,169.27	1,419,244.15	2,446,755.85	3,866,000.00	3,981,000.00
Legal Services				1,400.00	298,600.00	300,000.00	300,000.00
Auditing Services				27306.97	322,693.03	350,000.00	400,000.00
Other Professional Services			73,000.00	365,818.00	1,808,782.00	2,174,600.00	1,980,000.00
Traffic Management Services				648,253.50	551,746.50	1,200,000.00	1,400,000.00
Environment/Sanitary Services				524,400.00	475,600.00	1,000,000.00	1,404,000.00
Janitorial Services				1,622,133.34	1,346,866.66	2,969,000.00	4,250,000.00
Security Services					650,000.00	650,000.00	650,000.00
Barangay Health Services					627,000.00	627,000.00	708,000.00
Repair & Maint.- Land Improvements			367,589.50		1,000,000.00	1,000,000.00	1,000,000.00
Repair & Maint.- Bldgs. & Other Structures			563,817.00	1,998,958.00	2,464,442.00	4,463,400.00	4,804,200.00
Repair & Maint.- Other Structures					386,000.00	386,000.00	
Repair & Maint.- Marine Sanctuaries					-		
Maintenance of Dog Impounding Facility					120,000.00	120,000.00	120,000.00
Repair & Maint.- Mkt. & Slaughterhouse					150,000.00	150,000.00	150,000.00
Repair & Maint.-Machinery & Office Equipments				135,204.00	1,777,796.00	1,913,000.00	1,598,000.00
Repair & Maint.-Transp. Equipment ( Police Equipment)				205,212.76	105,212.76	100,000.00	200,000.00
Repair & Maint.-Transp. Equipments			520,115.00	32,262.00	1,717,738.00	1,750,000.00	1,600,000.00
Repair & Maint. of Eco-Waste Mgt. Center							120,000.00
Repair & Maint.- Furniture and Fixtures			11,250.00		-		
Repair & Maint.-Other Equip.(Firefighting Equip)				6,720.00	93,280.00	100,000.00	250,000.00
Repair & Maint.- Other Property, Plant & Equip.)			10,500.00		-		
Counterpart for the A7 Municipalities					50,000.00	50,000.00	50,000.00
Subsidy to NGAs			160,870.00		-		
Subsidy to LGUs			1,556,989.80		-		
Taxes, Duties and Licenses			18,414.06		500,000.00	500,000.00	500,000.00
Fidelity Bond Premium			167,911.00	136,975.50	483,024.50	620,000.00	570,000.00
Insurance Expense			645,383.64	75,756.80	1,574,243.20	1,650,000.00	1,650,000.00
Advertising Expense			163,321.00		-		
Transportation and Delivery Services			194,610.00		-		
Rent Expenses					-		
Subscription Expense			950.00		-		
Donations			1,896,860.00		-		
Printing and Publication Expenses				170000	250,000.00	420,000.00	500,000.00
Representation Expense					2,105,384.31	2,105,384.31	1,600,000.00
Membership Dues & Cont. to Organizations					205,000.00	205,000.00	305,000.00
Financial Assistance to Indigent Families				650,200.00	1,149,800.00	1,800,000.00	2,000,000.00
Financial Assistance to Barangays							3,000,000.00
Other Maint. & Operating Expenses			2,246,687.60	922,360.00	4,059,640.00	4,982,000.00	6,263,000.00
Interest Expense							
Bank Charges							
Other Financial Charges							



PARTICULARS	Account Code	Inc. Class.	Past Year 2018 (Actual)	Current Year Appropriation		TOTAL 2019	Budget Year 2021 (Proposed)
				First Semester (Actual)	Second Semester (Estimate)		
Prevention/Control of Rabbits				188,125.00	416,675.00	604,800.00	
1. Animal Supplies Expenses							100,000.00
2. Fuel Expenses							20,000.00
3. Other Maint. & Operating Exp. (Dog Catchers)							334,800.00
Livelihood Enhancement for Vegetable and Fisheries				145,600.00	124,400.00	270,000.00	
1. Training Expenses					-	-	150,000.00
2. Agricultural Supplies							120,000.00
3. Establishment of Demo Farm							350,000.00
4. Purchase of Grafted Jack Fruit							260,000.00
5. Fisheries :CFLC - Operating Expenses							250,000.00
Agricultural Outreach Program					109,500.00	109,500.00	
1. Food Expenses							100,000.00
2. Tabo							50,000.00
3. Capability Building for Associations							100,000.00
Organic Fertilizer Production							
1. Establishment & Maint. of Vermicast Facilities							189,500.00
Other Operating & Maint. Expenses							
<b>TOTAL MOOE</b>			<b>27,948,834.49</b>	<b>16,238,775.37</b>	<b>57,564,489.74</b>	<b>73,805,284.11</b>	<b>80,167,821.00</b>
3. Capital Outlay							
Equipment Outlay							<b>310,000.00</b>
Total C.O.							<b>310,000.00</b>
3. Financial Expenses							
6. Special Purpose Appropriations							36,124,215.60
4.1 20% Development Fund						33,495,479.40	35,814,215.60
4.2 5% Calamity Fund						9,702,369.85	10,549,901.09
4.3 Aid to Barangays						60,000.00	60,000.00
4.4 Gender and Development							
<b>TOTAL SPAS</b>						<b>43,257,849.25</b>	<b>82,548,332.29</b>
			112,361,904.78	16,238,775.37		193,849,416.00	210,996,078.00
<b>TOTAL EXPENDITURES</b>							-
Ending Balance							

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

FELICISIMA A. BERNARDO  
Municipal Treasurer

ESPERANZA G. COTIN  
Municipal Budget Officer

MA. NENITA S. ECLEO  
MPDC

ADRIAN E. BERNARDO  
Municipal Accountant

Approved:

HON. ANNALIZA P. GONZALES-KWAN  
Municipal Mayor