

**GENERAL FUND
 LGU Guiuan, Eastern Samar**

Object of Expenditure 1	Account Code 2	Income Classification 3	Past Year (Actual) 4	Current Year (Estimate)			Budget Year (Proposed) 8
				First Semester (Actual) 5	Second Semester (Estimate) 6	TOTAL 7	
I. Beginning Cash Balance							
II. Receipts							
A. Local Sources							
1. Tax Revenue							
a. Amusement Tax	4-01-03-060	R	6,000.00	-	100,000.00	100,000.00	50,000.00
b. Business Tax	4-01-03-030	R	9,667,441.73	16,835,833.59	3,550,000.00	20,385,833.59	18,000,000.00
c. Community Tax	4-01-01-050	R	980,956.46	675,193.05	524,806.95	1,200,000.00	1,250,000.00
d. Occupation Tax	4-02-011-40	R	117,217.33	119,145.50	180,854.50	300,000.00	300,000.00
e. Real Property Tax	4-01-02-040	R	931,100.16	803,026.53	696,973.47	1,500,000.00	1,600,000.00
f. Share on Tax on Sand, Gravel & Other Quarry Prod.	4-01-03-040	R	-	-	-	-	-
h. Fines & Penalties-Local Taxes	4-01-05-010	R	-	339,594.79	120,000.00	459,594.79	150,000.00
Total Tax Revenue			11,702,715.68	18,772,793.46	5,172,634.92	23,945,428.38	21,350,000.00
2. Non-Tax Revenue							
a. Permits and Licenses							
1. Fees for Sealing and Licensing of Weights	4-02-01-160	R	33,540.00	23,586.00	26,414.00	50,000.00	60,000.00
2. Permit Fees	4-02-01-010	R	1,100,629.52	1,287,205.60	712,794.40	2,000,000.00	2,000,000.00
3. Registration Fees	4-02-01-020	R	141,138.00	30,100.00	269,900.00	300,000.00	300,000.00
b. Service Income							
1. Clearance and Certification Fees	4-02-01-040	R	688,390.29	890,087.26	609,912.74	1,500,000.00	1,800,000.00
2. Garbage Fees	4-02-02-190	R	30,250.00	311,230.00	60,000.00	371,230.00	400,000.00
3. Inspection Fees	4-02-01-100	R	150,048.00	127,473.00	372,527.00	500,000.00	300,000.00
4. Transportation System Fees	4-02-02-070	R	-	-	-	-	-
c. Business Income							
1. Receipts from Market Operations	4-02-02-140	R	-	-	-	-	-
2. Receipts from Slaughterhouse Operations	4-02-02-150	R	-	-	-	-	-
3. Fines and Penalties, Business Income	4-02-02-280	R	899,605.26	-	-	-	150,000.00
d. Other Income							
1. Interest Income	4-02-02-220	R	71,430.82	6,281.05	43,718.95	50,000.00	50,000.00
2. Miscellaneous Income	4-06-01-010	R	613,911.50	610,506.65	104,493.35	715,000.00	1,000,000.00
Total Non-Tax Revenue			3,728,943.39	3,286,469.56	2,199,760.44	5,486,230.00	6,060,000.00
B. External Sources							
1. Share from National Tax Allotment (NTA)	4-01-06-010	R	167,080,142.00	89,535,540.00	89,535,538.00	179,071,078.00	237,663,363.00
2. Share from GOCCs	4-04-01-020	NR	142,538.01	144,026.99	155,973.01	300,000.00	300,000.00
3. Share from National Wealth	4-01-06-030	R	-	-	500,000.00	500,000.00	500,000.00
Total External Sources			167,222,680.01	89,679,566.99	90,191,511.01	179,871,078.00	238,463,363.00
C. Non-Income Receipts							
1. Receipts from Loans and Borrowings							
a. Acquisition of Loans	2-01-02-040	NR	-	-	-	-	30,000,000.00
Total Receipts from Borrowing and Loans			-	-	-	-	30,000,000.00

TOTAL RECEIPTS			182,654,339.08	111,738,830.01	97,563,906.37	209,302,736.38	295,873,363.00
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PARTICULARS	Account Code	Income Classification	Amounts				TOTAL 2021	Budget Year 2022 (Proposed)
			Past Year 2020 (Actual)	Current Year First Semester (Actual)	Appropriation - 2021 Second Semester (Estimate)			
III. EXPENDITURES								
A. Current Operating Expenditures								
1. Personal Services								
Salaries and Wages - Regular	5-01-01-010		41,410,335.34	15,310,374.85	30,115,445.15	45,425,820.00	49,280,796.00	
Wages	5-01-01-020		-	-	750,000.00	750,000.00	-	
PERA	5-01-02-010		2,940,509.14	1,687,195.30	1,504,804.70	3,192,000.00	3,456,000.00	
Representation Allowance (RA)	5-01-02-020		2,065,345.83	1,083,750.00	1,032,750.00	2,116,500.00	2,116,500.00	
Transportation Allowance (TA)	5-01-02-030		2,064,012.50	1,083,750.00	1,032,750.00	2,116,500.00	2,116,500.00	
Clothing Allowance	5-01-02-040		774,000.00	846,000.00	48,000.00	798,000.00	864,000.00	
Subsistence Allowance	5-01-02-050		228,733.94	64,250.13	117,626.33	181,876.46	276,000.00	
Honoraria	5-01-02-100		608,335.00	-	-	-	-	
Laundry Allowance	5-01-02-060		14,850.00	-	72,000.00	72,000.00	41,400.00	
Productivity Incentive Benefit	5-01-02-080		-	-	-	-	-	
Hazard Pay	5-01-02-110		1,136,515.01	427,394.90	743,469.39	1,170,864.29	1,681,385.40	
Overtime and Night Pay	5-01-02-130		-	-	100,000.00	100,000.00	100,000.00	
Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990		4,903,633.45	3,874,635.00	89,150.00	3,785,485.00	4,106,733.00	
Year-End Bonus	5-01-02-140		3,563,236.10	-	3,785,485.00	3,785,485.00	4,106,733.00	
Cash Gift	5-01-02-150		627,500.00	-	665,000.00	665,000.00	720,000.00	
Other Bonuses and Allowances (PBB Balance)	5-01-02-990		-	-	-	-	1,200,000.00	
Productivity Enhancement Incentive	5-01-02-990		-	-	665,000.00	665,000.00	720,000.00	
Life & Retirement Insurance Contribution	5-01-03-010		4,866,131.67	1,802,534.74	3,648,563.66	5,451,098.40	5,887,740.96	
Pag-ibig Contribution	5-01-03-020		144,700.00	56,500.00	103,100.00	159,600.00	172,800.00	
Philhealth Contribution	5-01-03-030		563,199.29	204,116.27	517,583.95	721,700.22	648,105.84	
ECC Contribution	5-01-03-040		147,091.60	57,128.03	89,281.54	146,409.57	172,800.00	
Monetization of Leave Credits	5-01-04-990		-	-	-	-	-	
Terminal Leave Benefits	5-01-04-030		2,336,012.00	1,385,505.65	4,514,494.35	5,900,000.00	6,543,515.68	
Other Personnel Benefits	5-01-04-990		3,397,838.78	-	-	-	-	
TOTAL PERSONAL SERVICES			71,791,979.65	27,883,134.87	49,320,204.07	77,203,338.94	84,211,009.88	

2. Maintenance and Other Operating Expenses							
Travelling Expenses - Local	5-02-01-010	1,606,917.20	540,915.48	6,673,084.52	7,214,000.00	7,626,000.00	
Training Expenses	5-02-02-010	411,574.50	301,545.00	4,651,455.00	4,953,000.00	5,016,400.00	
Office Supplies Expenses	5-02-03-010	3,070,724.67	4,800.00	3,180,200.00	3,185,000.00	4,323,609.00	
Accountable Forms Expenses	5-02-03-020	165,220.00	101,000.00	179,000.00	280,000.00	220,000.00	
Animal/Zoological Supplies Expenses	5-02-03-040	351,850.00	-	100,000.00	100,000.00	100,000.00	
Food Supplies Expenses	5-02-03-050	8,708,424.25	-	500,000.00	500,000.00	100,000.00	
Drugs and Medicines Expenses	5-02-03-070	1,176,691.84	-	-	-	2,000,000.00	
Medical, Dental and Laboratory Supplies	5-02-03-080	5,041,230.05	-	1,680,000.00	1,680,000.00	70,000.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,980,670.79	596,565.00	3,723,435.00	4,320,000.00	5,000,000.00	
Agricultural and Marine Supplies Expenses	5-02-03-100	218,644.00	-	480,000.00	480,000.00	250,000.00	
Textbooks and Instructional Materials Expenses	5-02-03-110	-	-	-	-	-	
Other Supplies and Materials Expense	5-02-03-990	11,095,203.21	-	1,335,000.00	1,335,000.00	1,162,600.00	
Water Expenses	5-02-04-010	121,476.98	132,358.70	102,641.30	235,000.00	231,500.00	
Electricity Expenses	5-02-04-020	2,691,652.97	1,352,130.38	452,869.62	1,805,000.00	1,786,500.00	
Postage and Courier Services	5-02-05-010	3,455.00	-	76,000.00	76,000.00	64,000.00	
Telephone Expenses	5-02-05-020	235,855.60	75,857.69	344,142.31	420,000.00	493,800.00	
Internet Subscription Expenses	5-02-05-030	76,232.99	90,116.34	219,883.66	310,000.00	467,000.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	-	-	69,600.00	69,600.00	-	
Awards/Rewards Expenses	5-02-06-010	-	-	100,000.00	100,000.00	251,000.00	
Prizes	5-02-06-020	69,000.00	-	300,000.00	300,000.00	300,000.00	
Confidential Expenses	5-02-10-010	-	-	500,000.00	500,000.00	-	
Extraordinary and Miscellaneous Expenses	5-02-10-030	3,975,963.75	3,398,370.50	282,629.50	3,681,000.00	4,912,625.00	
Legal Services	5-02-11-010	5,900.00	-	300,000.00	300,000.00	-	
Auditing Services	5-02-11-020	23,460.91	2,852.13	397,147.87	400,000.00	450,000.00	
Other Professional Services	5-02-11-990	1,174,018.00	187,808.11	4,162,391.89	4,350,200.00	10,784,410.17	
Environment/Sanitary Services	5-02-12-010	1,215,590.00	625,060.00	1,654,940.00	2,280,000.00	699,600.00	
Janitorial Services	5-02-12-020	2,475,900.34	2,750,000.00	50,000.00	2,800,000.00	2,800,000.00	
Security Services	5-02-12-030	-	-	393,220.00	393,220.00	640,000.00	
Other General Services	5-02-12-990	1,319,216.50	-	1,400,000.00	1,400,000.00	1,450,729.96	
Repair & Maint.- Land Improvements	5-02-13-020	-	-	1,000,000.00	1,000,000.00	1,000,000.00	
Repair & Maint.- Buildings & Other Structures	5-02-13-040	3,772,668.00	1,207,466.58	2,336,733.42	3,544,200.00	2,734,200.00	
Repair & Maint.-Machinery & Equipments	5-02-13-050	85,184.72	27,090.00	1,430,910.00	1,458,000.00	1,558,000.00	
Repair & Maint.-Transportation Equipments	5-02-13-060	765,485.00	68,524.00	1,581,476.00	1,650,000.00	2,088,400.00	
Repair & Maint.- Other Property, Plant & Equip.)	5-02-13-990	172,991.95	999.00	249,001.00	250,000.00	-	
Subsidy to Other LGUs	5-02-14-030	173,600.00	-	3,706,000.00	3,706,000.00	7,086,780.00	
Subsidy to Other Funds (LGU Counterpart for Kalahi CIDDS)	5-02-14-060	-	-	-	-	3,377,251.04	
Funding for Tourism/Heritage/Cultural PPAs	5-02-14-080	-	-	1,200,000.00	1,200,000.00	-	
Subsidies - Others	5-02-14-990	-	-	-	-	-	
Taxes, Duties and Licenses	5-02-16-010	18,508.26	-	500,000.00	500,000.00	510,500.00	
Fidelity Bond Premium	5-02-16-020	149,715.00	20,700.00	429,300.00	450,000.00	450,000.00	
Insurance Expense	5-02-16-030	1,431,996.16	110,724.00	1,439,276.00	1,550,000.00	1,560,000.00	
Advertising Expense	5-02-99-010	69,080.00	-	-	-	-	
Printing and Publication Expenses	5-02-99-020	170,000.00	38,110.00	461,890.00	500,000.00	530,000.00	
Representation Expense	5-02-99-030	-	19,250.00	1,580,750.00	1,600,000.00	2,000,000.00	
Transportation and Delivery Expenses	5-02-99-040	140,000.00	-	-	-	-	
Membership Dues & Cont. to Organizations	5-02-99-060	-	-	305,000.00	305,000.00	110,000.00	
Donations	5-02-99-080	2,673,895.00	1,136,332.00	1,063,668.00	2,200,000.00	3,500,000.00	
Other Maintenance & Operating Expenses	5-02-99-990	11,846,376.04	3,315,121.00	7,328,679.00	10,643,800.00	7,542,100.00	
TOTAL MOOE		69,684,373.68	16,103,695.91	57,920,324.09	74,024,020.00	85,247,005.17	

3. Capital Outlay							
Land	1-07-01-010					-	1,500,000.00
Other Structures	1-07-04-990					-	300,000.00
Other Structures (Guiuan Eco-Waste Mgt. Center)	1-07-04-990					-	6,500,000.00
Machinery	1-07-05-010					-	-
Office Equipment	1-07-05-020	969,800.00	82,918.00	17,082.00		-	1,153,600.00
ICT Equipment	1-07-05-030	1,131,953.00	104,090.00	15,910.00	120,000.00	-	1,312,345.00
Communication Equipment	1-07-05-070					-	48,000.00
Construction and Heavy Equipment (Backhoe with breaker)	1-07-05-080					-	9,800,000.00
Construction and Heavy Equipment (Self Loader with boom)	1-07-05-080					-	9,200,000.00
Construction and Heavy Equipment (6 wheeler dump truck)	1-07-05-080					-	3,000,000.00
Other Machinery and Equipment	1-07-05-990					-	535,000.00
Motor Vehicles	1-07-06-010					-	220,000.00
Watercrafts	1-07-06-040					-	200,000.00
Furnitures and Fixtures	1-07-07-010	952,717.00		90,000.00	90,000.00	-	470,500.00
Computer Software	1-09-01-020					-	1,800,000.00
Total Capital Outlay		3,054,470.00	187,008.00	122,992.00	210,000.00	-	36,039,445.00
4. Financial Expenses							
Interest Expenses	5-03-01-020	-				-	4,400,000.00
Bank Charges	5-03-01-040	-				-	-
Other Financial Charges	5-03-01-990	-				-	-
Total Financial Expenses		-	-	-	-	-	4,400,000.00
5. Special Purpose Appropriations							
4.1 Development Fund (not less than 20%)		28,942,015.32	16,966,950.76	18,847,264.84	35,814,215.60		71,299,008.90
4.2 5% Calamity Fund		9,159,959.33	3,785,840.35	6,764,060.74	10,549,901.09		14,616,894.05
4.3 Aid to Barangays			-	60,000.00	60,000.00		60,000.00
TOTAL SPA's		38,101,974.65	20,752,791.11	25,671,325.58	46,424,116.69		85,975,902.95
TOTAL EXPENDITURES		182,632,797.98	64,926,629.89	133,034,845.74	197,861,475.63		295,873,363.00
IV. 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

JAIME C. LUCERO, JR.
OIC-Municipal Budget Officer

ANTONIO S. ECLEO, JR.
OIC-MPDC

ADRIAN E. BERNARDO
Municipal Accountant

Approved:

HON. ANNALIZA P. GONZALES-KWAN
Municipal Mayor