

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**

Municipality: Lemery, Iloilo

**GENERAL FUND**

1	Account Code 2	Income Classification 3	Past Year Actual 4	Current Year Appropriation			Budget Year Proposed 8
				First Semester Actual 5	Second Semester Estimate 6	Total 7	
<b>I. BEGINNING CASH BALANCE</b>							
<b>II. RECEIPTS</b>							
<b>A. LOCAL SOURCES</b>							
<b>1. Tax Revenue</b>							
Professional Tax	4 01 01 020	R	1,089.00	943.80	1,056.20	2,000.00	2,000.00
Community Tax	4 01 01 050	R	348,663.78	317,701.96	32,298.04	350,000.00	370,000.00
Real Property Tax	4 01 02 040	R	1,271,769.60	358,981.56	841,018.44	1,200,000.00	1,260,000.00
Business Tax	4 01 03 030	R	1,147,245.93	1,113,367.87	500,000.00	1,613,367.87	1,200,000.00
Tax on Delivery Trucks and Vans	4 01 03 050	R	28,241.74	24,494.98	19,505.02	44,000.00	40,000.00
Amusement Tax	4 01 03 060	R	255,200.00	139,900.00	60,100.00	200,000.00	200,000.00
Fines and Penalties-Real Property Taxes	4 01 05 020	R	489,841.78	128,037.31	116,962.69	245,000.00	260,000.00
Fines and Penalties-Taxes on Goods and Services	4 01 05 030	R	50,142.69	84,074.06	20,000.00	104,074.06	100,000.00
<b>Total Tax Revenue</b>			<b>3,592,194.52</b>	<b>2,167,501.54</b>	<b>1,590,940.39</b>	<b>3,758,441.93</b>	<b>3,432,000.00</b>
<b>2. Non-Tax Revenue</b>							
<b>Service Income</b>							
Permit Fees	4 02 01 010	R	566,918.00	541,113.00	258,887.00	800,000.00	800,000.00
Registration Fees	4 02 01 020	R	165,758.00	138,296.00	65,000.00	203,296.00	170,000.00
Registration Plates, Tags and Stickers Fees	4 02 01 030	R	92,100.00	93,050.00	6,950.00	100,000.00	100,000.00
Clearance and Certification Fees	4 02 01 040	R	447,043.00	319,778.78	80,221.22	400,000.00	420,000.00
Supervision/Regulation	4 02 01 070	R	271,480.00	261,850.00	130,000.00	391,850.00	280,000.00
Inspection Fees	4 02 01 100	R	403,657.24	162,631.19	80,000.00	242,631.19	200,000.00
Occupation Fees	4 02 01 140	R	64,600.00	62,300.00	7,700.00	70,000.00	70,000.00
Fees for Sealing and Licensing of Weights & Measures	4 02 01 160	R	19,400.00	6,360.00	17,640.00	24,000.00	20,000.00
Other Service Income	4 02 01 990	R	15,426.00	40,022.00	9,978.00	50,000.00	50,000.00
<b>Total Service Income</b>			<b>2,046,382.24</b>	<b>1,625,400.97</b>	<b>656,376.22</b>	<b>2,281,777.19</b>	<b>2,110,000.00</b>

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				First Semester Actual 5	Second Semester Estimate 6	Total 7	
<b>Business Income</b>							
Rent Income	4 02 02 050	R	1,597,500.00	777,200.00	422,800.00	1,200,000.00	1,200,000.00
Receipts from Market Operations	4 02 02 140	R	367,075.00	128,125.00	71,875.00	200,000.00	200,000.00
Receipts from Slaughterhouse Operation	4 02 02 150	R	44,130.00	26,590.00	3,410.00	30,000.00	34,000.00
Receipts from Cemetery Operations	4 02 02 160	R	642,150.00	316,050.00	150,000.00	466,050.00	350,000.00
Garbage Fees	4 02 02 190	R	57,150.00	327,450.00	150,000.00	60,000.00	100,000.00
Hospital Fees	4 02 02 200	R	126,000.00	40,830.00	39,170.00	80,000.00	100,000.00
Interest Income	4 02 02 220	R	63,403.40	38,426.63	21,573.37	60,000.00	60,000.00
Fines and Penalties-Business Income	4 02 02 980	R	177,731.25	124,907.50	50,000.00	174,907.50	130,000.00
<b>Total Business Income</b>			<b>3,075,139.65</b>	<b>1,779,579.13</b>	<b>908,828.37</b>	<b>2,270,957.50</b>	<b>2,174,000.00</b>
<b>B. EXTERNAL SOURCES</b>							
National Tax Allotment	4 01 06 010	R	166,969,353.00	71,373,606.00	71,435,447.00	142,809,053.00	151,666,574.00
Share from PCSO's	4 04 01 020	R	116,015.21	26,314.35	23,685.65	50,000.00	40,000.00
<b>Total External Sources</b>			<b>167,085,368.21</b>	<b>71,399,920.35</b>	<b>71,459,132.65</b>	<b>142,859,053.00</b>	<b>151,706,574.00</b>
<b>Miscellaneous</b>							
Miscellaneous	4 06 01 010	R	10,540.00	1,800.00	48,200.00	50,000.00	20,000.00
<b>TOTAL RECEIPTS/REVENUE</b>			<b>175,809,624.62</b>	<b>76,974,201.99</b>	<b>74,663,477.63</b>	<b>151,220,229.62</b>	<b>159,442,574.00</b>
<b>III. EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries and Wages-Regular Pay	5 01 01 010		32,195,218.53	3,189,911.00	35,447,886.00	38,637,797.00	39,357,233.00
Salaries and Wages-Casual	5 01 01 020		2,234,820.00	1,139,540.00	1,357,900.00	2,497,440.00	2,497,440.00
Personal Economic Relief Allowance(PERA)	5 01 02 010		2,818,000.00	1,293,563.00	2,042,437.00	3,336,000.00	3,432,000.00
Representation Allowance(RA)	5 01 02 020		1,541,250.00	752,343.75	822,656.25	1,575,000.00	1,575,000.00
Transportation Allowance(TA)	5 01 02 030		1,460,250.00	711,843.00	863,157.00	1,575,000.00	1,575,000.00
Clothing Allowance	5 01 02 040		648,000.00	702,000.00	132,000.00	834,000.00	858,000.00

	Account Code	Income Classification	Current Year Appropriation				Budget Year Proposed
			Past Year Actual	First Semester Actual	Second Semester Estimate	Total	
1	2	3	4	5	6	7	8
Subsistence Allowance	5 01 02 050		145,200.00	69,950.00	141,250.00	211,200.00	158,400.00
Laundry Allowance	5 01 02 060		19,800.00	9,538.66	12,061.34	21,600.00	27,000.00
Productivity Incentive Allowance(PIA)	5 01 02 080		192,000.00	208,000.00	48,000.00	256,000.00	264,000.00
Honoraria	5 01 02 090		52,500.00	10,500.00	43,500.00	54,000.00	54,000.00
Hazard Pay	5 01 02 110		853,346.10	351,495.00	711,922.00	1,063,417.00	1,213,417.00
Longevity Pay(Loyalty Award)	5 01 02 120		50,000.00	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5 01 02 140		5,754,127.30	2,945,514.00	3,914,359.00	6,859,873.00	6,975,784.00
Cash Gift	5 01 02 150		608,750.00	293,500.00	406,500.00	700,000.00	715,000.00
Retirement and Life Insurance Premiums	5 01 03 010		4,147,278.26	2,123,737.74	2,798,872.26	4,922,610.00	5,022,567.00
Pag-Ibig Contributions	5 01 03 020		141,800.00	70,600.00	96,200.00	166,800.00	171,600.00
PhilHealth Contributions	5 01 03 030		657,112.67	346,003.18	602,068.82	948,072.00	1,037,859.00
Employees Compensation Insurance Premiums	5 01 03 040		139,605.45	69,940.39	95,415.61	165,356.00	170,139.00
Other Personnel Benefits	5 01 04 990		3,231,204.31	440,448.37	659,551.63	1,100,000.00	1,100,000.00
<b>TOTAL PERSONAL SERVICES</b>			<b>56,890,262.62</b>	<b>14,728,428.09</b>	<b>50,245,736.91</b>	<b>64,974,165.00</b>	<b>66,254,439.00</b>
<b>Maintenance and Other Operating Expenses</b>							
Traveling Expenses	5 02 01 010		6,033,463.60	548,137.33	1,341,862.67	1,890,000.00	2,035,000.00
Training Expenses	5 02 02 010		1,168,424.00	1,846,369.15	1,788,630.85	3,635,000.00	3,830,000.00
Financial Assistance to Students	5 02 02 020		420,000.00	616,865.50	383,134.50	1,000,000.00	1,000,000.00
Office Supplies Expenses	5 02 03 010		2,948,298.92	1,103,838.30	1,016,161.70	2,120,000.00	2,180,000.00
Accountable Forms Expenses	5 02 03 020		182,947.50	69,026.10	130,973.90	200,000.00	200,000.00
Animal/Zoological Supplies Expenses(Vitamins, Antibiotics)	5 02 03 040		99,251.00	-	100,000.00	100,000.00	100,000.00
Drugs and Medicines Expenses	5 02 03 070		1,233,959.15	5,000.00	1,095,000.00	1,100,000.00	1,100,000.00
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080		532,498.00	-	250,000.00	250,000.00	250,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090		3,154,729.57	280,956.00	2,649,044.00	2,930,000.00	3,060,000.00
Agricultural and Marine Supplies Expenses(Rodenticides)	5 02 03 100		841,320.00	-	100,000.00	100,000.00	100,000.00
Other Supplies and Materials Expenses	5 02 03 990		1,581,170.04	2,243,546.29	906,453.71	3,150,000.00	3,020,000.00
Water Expenses	5 02 04 010		36,131.80	41,232.28	18,767.72	60,000.00	60,000.00
Electricity Expenses	5 02 04 020		1,790,415.82	717,301.46	782,698.54	1,500,000.00	1,500,000.00

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				First Semester Actual	Second Semester Estimate	Total	
1	2	3	4	5	6	7	8
Postage and Courier Services	5 02 05 010		2,670.00	-	5,000.00	5,000.00	5,000.00
Telephone Expenses-Mobile	5 02 05 020		358,000.00	126,000.00	239,000.00	365,000.00	365,000.00
Internet Subscription Expenses	5 02 05 030		262,500.00	46,500.00	223,500.00	270,000.00	402,000.00
Awards and Rewards Expenses(Pins, Rings, Medals)	5 02 06 010		25,200.00	-	50,000.00	50,000.00	50,000.00
Auditing Services	5 02 11 020		55,181.00	44,725.00	30,275.00	75,000.00	75,000.00
Other Professional Services	5 02 11 990		222,000.00	147,000.00	303,000.00	450,000.00	528,000.00
Other General Services	5 02 12 990		4,106,150.00	2,180,800.00	1,319,200.00	3,500,000.00	3,500,000.00
Repairs and Maintenance-Infrastructure Assets	5 02 13 030		97,407.00	7,581.00	242,419.00	250,000.00	250,000.00
Repairs and Maintenance-Building & Other Structures	5 02 13 040		2,114,530.72	6,981.00	1,543,019.00	1,550,000.00	1,550,000.00
Repairs and Maintenance-Machinery and Equipment	5 02 13 050		197,634.00	37,256.00	1,292,744.00	1,330,000.00	1,365,000.00
Repairs and Maintenance-Transportation Equipment	5 02 13 060		168,918.20	75,563.00	455,437.00	531,000.00	533,000.00
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070		-	-	50,000.00	50,000.00	15,000.00
Fidelity Bond Premiums	5 02 16 020		37,192.50	13,365.00	86,635.00	100,000.00	100,000.00
Insurance Expenses	5 02 16 030		140,627.42	113,417.96	436,582.04	550,000.00	560,000.00
Advertising Expenses	5 02 99 010		-	-	170,000.00	170,000.00	170,000.00
Membership Dues and Contributions to Organizations	5 02 99 060		-	-	50,000.00	50,000.00	50,000.00
Subscription Expenses(National Newspaper Subscription)	5 02 99 070		-	341,000.00	(321,000.00)	20,000.00	20,000.00
Donations	5 02 99 080		1,398,100.00	53,320.00	946,680.00	1,000,000.00	1,100,000.00
Other Maintenance and Operating Expenses	5 02 99 990		8,838,210.87	3,828,525.45	3,279,674.55	7,108,200.00	8,178,200.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>			<b>38,046,931.11</b>	<b>14,494,306.82</b>	<b>20,964,893.18</b>	<b>35,459,200.00</b>	<b>37,251,200.00</b>
<b>Capital Outlays</b>							
Office Equipment	1 07 05 020					250,000.00	
ICT Equipment	1 07 05 030					730,000.00	560,000.00
Other Machinery and Equipment	1 07 05 990					400,000.00	600,000.00
Motor Vehicle	1 07 06 010					-	150,000.00
Furniture and Fixtures	1 07 07 010					-	700,000.00
<b>TOTAL CAPITAL OUTLAY EXPENSES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>1,380,000.00</b>	<b>2,010,000.00</b>

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<b>Special Purpose Appropriations</b>							
			14,083,754.69		28,561,810.60	28,561,810.60	30,333,315.00
			6,881,467.65	295,080.80	7,195,371.85	7,490,452.65	7,972,130.00
			62,000.00	-	62,000.00	62,000.00	31,000.00
			8,326,290.56	805,009.82	29,342.22	834,352.04	1,818,647.00
			622,064.00	231,407.63	1,196,682.90	1,428,090.53	1,516,666.00
			1,032,071.40	191,560.00	1,306,530.53	1,498,090.53	1,321,000.00
			-	-	500,000.00	500,000.00	500,000.00
			-	0	100,000.00	100,000.00	100,000.00
			2,455,923.00	413,576.35	7,076,876.30	7,490,452.65	7,972,130.00
			-	-	30,439.00	30,439.00	28,847.00
			1,737,098.50	-	-	-	2,333,200.00
			<b>35,200,669.80</b>	<b>1,936,634.60</b>	<b>46,059,053.40</b>	<b>47,995,688.00</b>	<b>53,926,935.00</b>
			<b>130,137,863.53</b>	<b>31,159,369.51</b>	<b>117,269,683.49</b>	<b>149,809,053.00</b>	<b>159,442,574.00</b>
<b>IV. ENDING CASH BALANCE</b>							

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.

(SGD)

**MAYLYN A. SUBE**  
Municipal Treasurer

(SGD)

**RIZA LEE P. CANDELARIO**  
Municipal Budget Officer

(SGD)

**KETHLY A. BALING**  
OIC Municipal Accountant

(SGD)

**ENGR. TOMAS M. LAUREA**  
Municipal Planning and Dev't Coordinator

Approved:

(SGD)

**OSCAR C. VILLEGAS, JR.**  
Municipal Mayor