

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

Province of Negros Occidental

(General Fund & EEDD)

Particulars	Account Code	Income Classification	Past Year (Actual) 2020	Current Year 2021			Budget Year 2022 Estimates
				First Semester (Actual as of 6/30/21)	Second Semester (Estimates)	Total	
1	2	3	4	5	6	7	8
I. Beginning Cash Balance							
II. Receipts							
A. Local Sources							
1. Tax Revenues							
a. Real Property Tax (RPT)							
i. Basic RPT	4-01-02-040-001	R	62,878,402.03	44,692,897.33	25,307,102.67	70,000,000.00	65,000,000.00
ii. Special Education Fund	4-01-02-050-001	R	0.00	0.00	0.00	0.00	0.00
b. Tax on Business	4-01-01-020-000	R	16,691,173.96	1,086,285.03	16,911,734.93	18,000,000.00	25,000,000.00
c. Other Local Tax	4-01-04-990	R	4,088,080.29	13,667,509.69	0.00	13,667,509.69	5,000,000.00
Total Tax Revenue (1.a+1.b+1.c.)			83,657,656.28	59,446,692.05	42,228,837.60	101,667,509.69	95,000,000.00
2. Non-Tax Revenues							
a. Regulatory Fees	4-02-01-040-001	R	2,393,036.69	685,599.82	6,134,600.18	7,000,000.00	7,000,000.00
b. Service/Other Charges (Service Income)	4-02-01-180-000	R	62,529,798.26	10,856,104.81	19,141,895.19	30,000,000.00	36,600,000.00
Total Receipts from Regulatory & Service Charges			64,922,834.95	11,541,704.63	25,456,495.37	37,000,000.00	43,600,000.00
c. Receipts from Hospital Operations							
i. Sales Revenue (Consignment)	2-99-99-990-335	R	59,582,656.50	33,587,532.63	51,412,467.39	65,000,000.00	50,000,000.00
ii. Hospital Fees	4-02-02-200-303	R	90,424,481.81	22,566,684.34	127,433,315.84	150,000,000.00	50,000,000.00
iii. Dormitory Per (Hospital)	4-02-02-130-303	R	55,300.00	0.00	185,000.00	185,000.00	200,000.00
iv. Other Service Income	4-02-01-990-990	R	0.00	16,773,686.53	53,226,123.47	70,000,000.00	45,000,000.00
Total Receipts from Hospital Operation			150,062,438.31	52,928,103.38	232,256,896.72	285,185,000.00	145,200,000.00
d. Receipts from Economic Enterprise							
i. Mambukal Resort Operations							
a. Mambukal Resort	4-02-02-050-201	R	8,450,258.50	435,680.00	83,832,358.14	82,268,038.14	93,388,661.44
b. The Blade/SFA Natura	4-02-02-050-203	R	12,000.00	0.00	0.00	0.00	0.00
c. One Asia Foundation/Sanko Life Care Home, Inc.	4-02-02-050-201	R	0.00	0.00	0.00	0.00	0.00
Total Receipts from Mambukal Resort Operation			8,462,258.50	435,680.00	83,832,358.14	82,268,038.14	93,388,661.44
ii. Receipts from Food Terminal Market Operation							
a. Sales Revenue	4-02-02-140-101	R	0.00	0.00	13,117,322.25	13,117,322.25	26,234,644.50
b. Stall Rental	4-02-02-140-102	R	0.00	0.00	0.00	0.00	0.00
c. DOST Calibration	4-02-02-990-102	R	0.00	195,250.00	0.00	195,250.00	0.00
Total Receipts from Food Terminal Market			0.00	195,250.00	13,117,322.25	13,312,572.25	26,234,644.50
iii. Receipts from Negros Residences							
a. Room Accommodation	4-02-02-130-302	R	888,180.00	0.00	36,244,409.00	36,244,409.00	36,244,409.00
b. Function Room Rental	4-02-02-130-302	R	49,280.00	304,280.00	1,995,720.00	2,300,000.00	2,300,000.00
c. Lease & Rent Income	4-02-02-130-302	R	0.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00
Total Receipts from Hostel Operation			937,460.00	304,280.00	38,320,129.00	38,624,409.00	38,624,409.00
iv. Receipts from Cyber Centre							
a. Share from Cyber Centre	4-02-02-050-310	R	15,000,000.00	0.00	15,000,000.00	15,000,000.00	65,000,000.00
Total Receipts from Cyber Centre			15,000,000.00	0.00	15,000,000.00	15,000,000.00	65,000,000.00
v. Receipts from Ayala/SCGA Rental							
a. WinView Commercial Ventures Corp. (BPO)	4-02-02-050-010	R	1,776,302.26	668,511.22	1,893,439.96	2,558,971.20	28,316,208.89
b. Capital Central Hotel Ventures, Inc. (SCGA Hotel)	4-02-02-050-010	R	8,167,992.20	3,809,035.70	1,445,129.30	1,254,164.80	3,093,456.48
c. Capital Central Commercial Ventures Corp. (Mall)	4-02-02-050-030	R	29,852,823.68	7,345,597.46	21,902,672.54	29,648,220.00	2,813,022.63
Total Receipts from Ayala Central			39,797,118.14	11,723,144.38	25,241,241.80	33,461,356.00	34,222,787.99
Total Receipts from Economic Enterprise			60,936,843.24	11,758,374.38	174,508,001.01	185,688,375.39	257,834,002.46
e. Receipts from Capital Hills Land							
i. 888 (44)	4-02-02-050-010	R	1,642,317.57	0.00	1,389,150.00	1,389,150.00	1,300,000.00
ii. 688 Premier	4-02-02-050-010	R	7,680,509.71	169,739.57	4,651,829.43	4,783,569.00	4,000,000.00
Total Receipts from Capital Hills Land			9,322,827.28	169,739.57	6,040,979.43	6,172,719.00	5,300,000.00
F. Others							
a. NOMPAC	4-02-02-050-010	R	88,716.00	0.00	0.00	0.00	0.00
b. NFR - Trenchless Tunnels	4-02-02-050-010	R	0.00	0.00	0.00	0.00	0.00
c. P3 DC - Negros Center	4-02-02-050-010	R	14,950.00	0.00	0.00	0.00	0.00
J. Other Receipt							
i. Interest Income	4-02-02-210-101	R	27,876,423.57	12,820,966.48	28,589,033.52	41,000,000.00	35,000,000.00
ii. Sales Revenue (Accountable Forms)	4-02-03-990-101	R	5,308,802.00	2,657,781.00	0.00	2,657,781.00	1,000,000.00
iii. Other Income & Receipts	4-06-01-010-990	R	1,528,936.29	871,820.22	9,128,179.78	10,000,000.00	3,900,000.00
Total Other Receipts			34,714,161.86	16,349,567.70	37,717,213.30	53,657,781.00	39,900,000.00
Total Non-Tax Revenues (sum 2.a to 2.j))			314,852,271.43	91,738,489.56	475,943,385.83	567,681,875.39	493,934,002.46
Total Income from Local Sources			998,510,927.69	151,385,181.65	518,184,203.43	669,349,385.08	586,934,002.46

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Province of Negros Occidental

GENERAL FUND - (Inclusive of EEDC)

Particulars 1	Account Code 2	Income Classification 3	Past Year (Actual) 2020 4	Current Year 2021			Budget Year 2022 Estimates 8
				First Semester (Actual) 5	Second Semester (Estimates) 6	Total 7	
III Expenditures							
Personal Services							
Salaries and Wages	5-01-01-010		876,834,168.56	454,065,856.74	528,243,892.26	982,309,748.00	1,045,499,160.00
Other Compensation	5-01-02-010		415,288,054.22	198,220,747.56	320,622,313.80	518,843,061.36	552,720,011.95
Personal Benefit Contributions	5-01-03-010		125,991,745.49	65,475,900.28	81,554,867.60	147,030,767.88	164,840,923.80
Other Personnel Benefits	5-01-04-010		93,430,890.00	0.00	20,978,002.13	20,978,002.13	19,551,313.12
TOTAL PERSONAL SERVICES			1,511,553,658.27	717,762,503.58	951,399,075.79	1,669,161,579.37	1,782,611,408.87
Maintenance and Other Operating Expenses							
Traveling Expenses	5-02-01-010		15,463,248.21	7,306,578.00	26,587,341.70	33,893,920.00	36,246,670.00
Training and Scholarship Expenses	5-02-02-010		2,626,057.46	2,343,707.10	12,089,704.90	14,433,412.00	16,879,027.00
Supplies & Materials Expenses	5-02-03-010		273,234,927.41	384,419,925.49	76,317,471.51	460,737,397.00	467,860,421.00
Utility Expenses	5-02-04-010		58,635,132.24	31,984,668.16	70,763,013.84	102,757,682.00	146,641,984.00
Communication Expenses	5-02-05-010		8,974,726.70	4,349,888.67	15,931,576.33	20,281,485.00	17,864,140.00
Awards/Rewards Expenses	5-02-06-010		1,135,700.00	0.00	1,525,000.00	1,525,000.00	4,235,600.00
Research Exploration & Development Expenses	5-02-07-020		0.00	50,000.00	150,000.00	200,000.00	0.00
Confidential Expenses	5-02-10-010		9,000,000.00	8,000,000.00	2,000,000.00	8,000,000.00	8,000,000.00
Extra Ordinary & Miscellaneous Expenses	5-02-10-030		2,571,697.77	768,983.00	231,017.00	1,000,000.00	1,000,000.00
Professional Services	5-02-11-010		20,566,445.00	37,923,130.53	112,133,599.47	150,056,730.00	243,002,284.00
General Services	5-02-12-010		187,166,780.81	131,654,585.54	86,760,274.46	218,414,860.00	363,336,758.00
Repair and Maintenance	5-02-13-010		64,232,255.80	47,148,062.58	119,887,113.44	167,035,175.00	215,548,291.00
Financial Aid/Subsidy	5-02-14-020		75,244,000.00	83,898,880.57	70,101,119.43	154,000,000.00	194,000,000.00
Taxes, Insurance Premiums and Other Fees	5-02-16-010		15,475,294.84	12,501,244.87	14,008,428.13	26,509,673.00	27,540,927.50
Other Maintenance & Operating Expenses	5-02-99-990		165,301,858.35	118,415,064.50	110,326,177.50	228,741,242.00	224,212,417.00
TOTAL MAINT. & OTHER OPERATING EXPENSES			900,628,480.65	868,764,719.29	718,631,837.71	1,587,596,557.00	1,966,431,519.50
Capital Outlay							
Hospitals and Health Centers	1-07-04-030		17,800.00	0.00	0.00	0.00	0.00
Other Structures	1-07-04-990		3,192,934.70	0.00	0.00	0.00	4,000,000.00
Office Equipment	1-07-05-020		7,010,900.00	3,903,613.00	96,387.00	4,000,000.00	2,000,000.00
Information & Communication Technology Equipment	1-07-05-030		2,033,600.00	7,243,689.40	1,756,300.60	9,000,000.00	4,000,000.00
Agricultural & Forestry Equipment	1-07-05-040		188,650.00	30,000.00	270,000.00	300,000.00	0.00
Communication Equipment	1-07-05-070		364,345.00	463,000.00	97,000.00	500,000.00	300,000.00
Medical Equipment	1-07-05-110		0.00	1,868,000.00	8,142,000.00	10,000,000.00	500,000.00
Motor Vehicles	1-07-06-010		0.00	27,483,000.00	7,517,000.00	30,000,000.00	0.00
Furniture & Fixtures	1-07-07-010		1,677,421.53	1,400,130.00	90,864.00	1,500,000.00	1,000,000.00
Other Property, Plant and Equipment	1-07-99-990		0.00	528,685.65	471,314.35	1,000,000.00	200,000.00
TOTAL FOR CAPITAL OUTLAY			14,485,631.23	42,859,044.05	13,440,955.95	36,300,000.00	12,000,000.00
Special Purpose Appropriation							
20% Development Fund			651,572,461.00	431,500,069.45	367,189,930.55	798,700,000.00	1,102,000,000.00
5% Local Disaster Risk Reduction & Management			204,885,400.00	167,779,405.35	120,820,594.65	223,600,000.00	292,000,000.00
Aid to Barangays			340,000.00	340,000.00	0.00	340,000.00	340,000.00
Miscellaneous Personnel Benefits			0.00	26,346.81	673,653.19	1,000,000.00	73,747,592.00
Terminal Leave Benefits			28,880,849.73	16,435,189.25	564,810.75	17,000,000.00	25,000,000.00
Monetization of Leave Credits			31,021,587.56	9,064,594.54	936,405.48	10,000,000.00	12,000,000.00
Loyalty Pay			1,160,000.00	800,000.00	1,400,000.00	2,000,000.00	2,000,000.00
Local Council for Protection of Children			30,000,883.25	11,716,839.35	28,283,160.65	40,000,000.00	56,000,000.00
Gender and Development Programs			180,275,000.00	53,050,475.23	170,549,524.77	223,600,000.00	292,000,000.00
Addl Fund for Senior Citizens and PWDs			10,900,999.55	6,537,380.70	13,402,600.30	20,000,000.00	30,000,000.00
PANAAD sa Negros Festival			945,101.53	0.00	10,000,000.00	10,000,000.00	-
Provincial Anti-Drug Abuse Council Programs			2,300,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00

Particulars	Account Code	Income Classification	Past Year (Actual) 2020	Current Year 2021			Budget Year 2022 Estimates
				First Semester (Actual as of 6/30/21)	Second Semester (Estimates)	Total	
1	2	3	4	5	6	7	8
B. External Sources							
1. Internal Revenue Allotment	4-01-06-030-100	R	3,725,935,964.00	1,996,668,672.00	1,996,668,674.00	3,993,337,346.00	5,390,337,346.00
2. Share from SOCCA, (PAGCOR 7 PCSO)	4-04-05-030-101	R	0.00	0.00	0.00	0.00	0.00
3. Other Shares from National Tax Collection							
a. Share from Excise	4-01-06-030-100	R	0.00	0.00	0.00	0.00	0.00
b. Share from EVAT	4-01-06-030-100	R	0.00	0.00	0.00	0.00	0.00
c. Share from National Wealth	4-05-06-030-101	R	901,859.65	51,030.00	0.00	51,030.00	0.00
d. Share from Tobacco Excise Tax	4-01-06-030-100	R	0.00	0.00	0.00	0.00	0.00
4. Inter-Local Transfer	4-01-01-050-005	NR	6,615,371.77	0.00	0.00	0.00	0.00
5. Extra-Ordinary Receipts/Grants/Donations/Aids	4-04-02-010-102	NR	131,930,102.25	240,000.00	0.00	240,000.00	0.00
6. Baganiban Grant to Provincers			155,247,332.00	0.00	0.00	0.00	0.00
Total External Sources			4,020,612,629.67	1,996,958,702.00	1,996,668,674.00	3,993,628,376.00	5,390,337,346.00
C. Non-Tax Receipts							
1. Capital Investment Receipts							
a. Proceeds from Sale of Assets	4-07-01-020-000	NR	0.00	0.00	0.00	0.00	0.00
b. Proceeds from Sale of Debt Securities and Other Entities		NR	0.00	0.00	0.00	0.00	0.00
c. Collection of Loan Receivables	1-01-01-990-000	NR	0.00	0.00	0.00	0.00	0.00
Total Capital Investment Receipts			0.00	0.00	0.00	0.00	0.00
2. Receipts from Loans and Borrowings							
a. Acquisition of Loans		NR	0.00	104,081,378.71	0.00	104,081,378.71	0.00
b. Issuance of Bonds		NR	0.00	0.00	0.00	0.00	0.00
Total Receipts from Loans and Borrowings			0.00	104,081,378.71	0.00	104,081,378.71	0.00
Total Non-Income Receipts			0.00	104,081,378.71	0.00	104,081,378.71	0.00
Total Receipts			4,020,612,629.67	2,101,040,080.71	2,101,040,080.71	4,202,080,161.42	5,390,337,346.00

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.

LOCAL FINANCE COMMITTEE:


ATTY. AMY GRACE O. BOLIVAR, CPA
 Acting Provincial Treasurer


GEMMA ROSE A. FLORES
 DIC - Prov'l Budget Officer


MARISSA P. SAMADIAL, DPA, CES-E
 Provincial Planning & Development Coordinator


ANNABELLE U. MAGALONA
 Provincial Accountant

Approved:


EUGENIO JOSE V. LACSON
 Local Chief Executive