

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Municipality: Sabangan

PARTICULARS	Account Code	Income Classification	Past Year Actual 2021	Current Year 2022			Budget Year Proposed 2023
				First Semester (Actual)	Second Semester (Estimate)	Total	
I. Beginning Cash Balance			-	-	-	-	-
II. Receipts:							
A. Tax Revenue							
Community Tax	40101050	R	200,777.38	195,275.45	65,047.84	260,323.29	280,323.29
Real Property Tax	40102040	R	4,039,904.71	4,025,272.84	134,968.71	4,160,241.55	4,260,241.55
Municipal Business Tax	40103030	R	2,819,909.50	2,213,407.45	986,592.55	3,200,000.00	3,600,000.00
Sand & Gravel Tax	40103040	R	310,903.50	106,064.18	72,664.22	178,728.40	208,728.40
Fines and Penalties - Property Taxes	40105020	R	31,159.31	16,103.18	3,694.07	19,797.25	25,797.25
Sub-Total Tax Revenue			7,402,654.40	6,556,123.10	1,262,967.39	7,819,090.49	8,375,090.49
B. Share from National Taxes							
National Tax Allotment	40106010	R	72,368,451.00	49,386,388.02	49,386,387.98	98,772,776.00	84,480,454.00
Share from National Wealth	40106030	R	-	-	-	-	-
Sub-Total Share from National Taxes							
C. Service and Business Income			72,368,451.00	49,386,388.02	49,386,387.98	98,772,776.00	84,480,454.00
Service Income							
Permit fees	40201010	R	387,590.00	420,960.00	29,040.00	450,000.00	550,000.00
Registration fee	40201020	R	9,737.00	4,050.00	3,550.00	7,600.00	9,600.00
Clearance and Certification fee	40201040	R	58,050.00	57,050.00	68,050.00	125,100.00	150,100.00
Inspection fee	40201100	R	85,306.42	86,055.50	20,549.50	106,605.00	116,605.00
Processing fees	40201130	R	15,000.00	15,000.00	-	15,000.00	15,000.00
Weight & Measure	40201160	R	6,850.00	6,500.00	1,500.00	8,000.00	8,000.00
Other Service Income	40201990	R	174,210.00	20,100.00	359,900.00	380,000.00	412,000.00
Dental & Lab. fee	40201990	R					
Sub-Total Service Income			736,743.42	609,715.50	482,589.50	1,092,305.00	1,261,305.00
Business Income							
Interest Income	40202220	R	203,064.29	53,904.89	146,095.11	200,000.00	200,000.00
Miscellaneous Income	40601010	R	470,362.26	142,375.14	207,624.86	350,000.00	450,000.00
Sub-Total Business Income			673,426.55	196,280.03	353,719.97	550,000.00	650,000.00
Total Receipts			81,181,275.37	56,748,506.65	51,485,664.84	108,234,171.49	94,766,849.49

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
ERICK A. LEON
OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
Municipal Budget Officer

SGD
SALVADOR O. DECOY
MPDC

SGD
ALFA G. BEKE
Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

Municipality: Sabangan

PARTICULARS	Account Code	Income Classification	Past Year Actual 2021	Current Year 2022			Budget Year Proposed 2023
				First Semester (Actual)	Second Semester (Estimate)	Total	
Personal Services							
Salaries and Wages:							
Salaries and Wages - Regular	50101010		26,241,964.74	14,378,770.42	19,744,743.98	34,123,514.40	35,424,116.40
Salaries and Wages - Step Increment	50101010		3,458.00	-	53,800.93	53,800.93	6,661.46
Other Compensation:							
PERA	50102010		1,757,454.54	880,304.99	1,351,695.01	2,232,000.00	2,112,000.00
RA	50102020		1,445,400.00	735,000.00	735,000.00	1,470,000.00	1,533,000.00
TA	50102030		1,370,775.00	697,200.00	697,200.00	1,394,400.00	1,457,400.00
Clothing / Uniform Allowance	50102040		450,000.00	444,000.00	114,000.00	558,000.00	528,000.00
SULA	50102050/60		232,735.00	34,302.58	183,497.42	217,800.00	217,800.00
Hazard Pay	50102100		605,613.05	191,096.56	574,419.89	765,516.45	499,452.07
Longevity Pay (Loyalty Pay)	50102120		40,000.00	-	65,000.00	65,000.00	10,000.00
Year End Bonus	50102140		2,285,760.30	-	2,912,981.40	2,912,981.40	2,954,691.00
Cash Gift	50102150		302,500.00	-	465,000.00	465,000.00	440,000.00
Other Bonuses and Allowances - Mid Year Bonus	50102990		2,230,510.00	2,483,591.00	427,934.60	2,911,525.60	2,953,525.20
Personal Benefit Contributions							
Retirement and Life Insurance Contributions (GSIS)	50103010		3,181,550.43	1,705,662.14	2,486,486.00	4,192,148.14	4,252,492.71
Pag-IBIG Contributions	50103020		75,700.00	40,800.00	70,800.00	111,600.00	105,600.00
PhilHealth Contributions	50103030		391,340.38	220,078.72	474,220.06	694,298.78	796,434.44
Employees Compensation Insurance Premiums (ECC)	50103040		86,334.00	43,912.10	67,676.83	111,588.93	105,770.11
Other Personnel Benefits							
Terminal Leave Benefits	50104990		1,458,448.51	2,682,839.54	2,617,500.59	5,300,340.13	1,440,000.00
Total Personnel Services			42,159,543.95	24,537,558.05	33,041,956.71	57,579,514.76	54,836,943.39

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
ERICK A. LEON
 OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
 Municipal Budget Officer

SGD
SALVADOR O. DECOY
 MPDC

SGD
ALFA G. BEKE
 Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
 Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Municipality: Sabangan

PARTICULARS	Account Code	Past Year Actual 2021	Current Year Estimate 2022			Budget Year Proposed 2023
			First Semester (Actual)	Second Semester (Estimate)	Total	
Maintenance and Other Operating Expenses						
Traveling Expenses	50201010	529,257.25	494,115.00	962,197.00	1,456,312.00	1,278,040.00
Training Expenses	50202010	25,800.00	246,900.00	698,900.00	945,800.00	706,400.00
Supplies and Material Expenses						
Office Supplies Expenses	50203010	945,069.89	39,440.32	822,068.68	861,509.00	813,699.00
Accountable Forms Expenses - O.R.s	50203020			50,000.00	50,000.00	30,000.00
Fuel, Oil and Lubricants Expenses	50203090	743,285.50	228,358.24	156,900.58	385,258.82	270,000.00
Other Supplies and Materials Expenses	50203990	573,284.00	224,795.00	210,693.00	435,488.00	188,800.00
Other Supplies and Materials Expenses (Cable TV)	50203990	14,180.00		35,000.00	35,000.00	28,000.00
Other Supplies and Materials Expenses - Janitorial Supplies	50203990	46,475.00		40,000.00	40,000.00	25,000.00
Communication Expenses						
Postage and Courier Services	50205010	-	306.00	9,694.00	10,000.00	8,000.00
Telephone Expenses	50205020	585,900.00	527,400.00	639,800.00	1,167,200.00	1,254,800.00
Internet Subscription Expenses	50205030	92,000.00	68,000.00	88,000.00	156,000.00	180,000.00
Cable, Satellite, Telegraph and Radio Expenses	50205040	51,440.00	18,180.00	46,820.00	65,000.00	52,000.00
Discretionary Expenses	50210030	80,215.17		80,235.00	80,235.00	80,798.09
Professional Services						
Legal Services	50211010	1,700.00	3,900.00	46,100.00	50,000.00	20,000.00
Auditing Services	50211020	15,666.00	-	50,000.00	50,000.00	50,000.00
Other Professional Services - MLGOO	50211990	88,395.00	41,923.00	58,077.00	100,000.00	100,000.00
Repairs and Maintenance						
Repairs and Maintenance - Buildings and Other Structures	50213040	220,692.16	15,848.00	21,752.00	37,600.00	20,000.00
Repairs and Maintenance - Machinery and Equipment	50213050	1,500.00	-	66,600.00	66,600.00	42,000.00
Repairs and Maintenance - Transportation Equipment	50213060	162,294.00	24,250.00	285,750.00	310,000.00	100,000.00
Taxes, Insurance Premiums and Other Fees						
Taxes, Duties and Licenses	50216010	15,490.00	15,861.09	44,138.91	60,000.00	65,000.00
Fidelity Bond Premiums	50216020	15,750.00	45,964.50	35.50	46,000.00	23,000.00
Insurance Expenses	50216030	29,394.63	29,279.76	50,720.24	80,000.00	80,000.00
Other Maintenance and Operating Expenses						
Advertising Expenses	50299010	8,584.00	-	10,000.00	10,000.00	8,000.00
Printing and Publication Expenses	50299020	5,000.00	349,275.00		420,000.00	48,000.00
Representation Expenses - Management Tools and Committee Fund	50299030	489,005.00	399,949.00	130,051.00	530,000.00	450,836.97
Rent Expense	50299050	623,886.78	225,575.00	614,425.00	840,000.00	840,000.00
Membership Dues and Contributions to Organizations	50299060	18,000.00	28,500.00	27,500.00	56,000.00	23,000.00
Subscription Expenses	50299070	-	-	20,000.00	20,000.00	19,000.00
Donations	50299080	-	-		10,000.00	8,000.00

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.

SGD
ERICK A. LEON
OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
Municipal Budget Officer

SGD
SALVADOR O. DECOY
MPDC

SGD
ALFA G. BEKE
Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

Municipality: Sabangan

PARTICULARS	Account Code	Past Year Actual 2021	Current Year Estimate 2022			Budget Year Proposed 2023
			First Semester (Actual)	Second Semester (Estimate)	Total	
Other MOE - Executive and Other Administrative Services	50299990	4,039,527.33	3,050,487.66	398,007.39	3,448,495.05	2,000,000.00
Other MOE - Administrative Support to BAC	50299990	103,037.00	68,034.00	181,966.00	250,000.00	150,000.00
Other MOE - Human Resource Management and Development Program	50299990	23,245.00		150,000.00	150,000.00	150,000.00
Other MOE - Civil Service Anniversay Month Celebration	50299990	22,012.00		30,000.00	30,000.00	30,000.00
Other MOE - Administrative Support to MPOC	50299990	3,375.00		15,000.00	15,000.00	12,000.00
Other MOE - Legislative Tracking/ SIS	50299990	248,784.96	135,398.32	188,601.68	324,000.00	264,000.00
Other MOE - Enhancement of Budgeting Services	50299990	110,432.00	77,894.00	117,106.00	195,000.00	120,600.00
Other MOE - Planning & Development Services / Maintenance of IT Equipment	50299990	63,163.24	43,877.00	88,123.00	132,000.00	35,000.00
Other MOE - Tracking / Computerization of Records and Maintenance of I.T. Equipment	50299990	207,593.39	101,985.40	30,014.60	132,000.00	110,040.00
Other MOOE - Updating of Real Property Valuation and Preparation of FAAS/Conduct of Tax Mapping	50299990	112,897.00	88,740.00	36,260.00	125,000.00	-
Other MOOE - Service Assistance to the Management & Maintenance of Accounting and Internal Audit System	50299990	225,794.00	169,605.00	94,395.00	264,000.00	130,000.00
Other MOE - Enhancement of Civil Registry Records	50299990	121,771.00	41,165.50	55,045.50	96,211.00	11,600.00
Other MOE - Administrative Assistance to NGA Projects	50299990	347,657.00	210,167.05	109,832.95	320,000.00	220,000.00
Other MOE - Road Maintenance	50299990	-	-	20,000.00	20,000.00	-
Other Maintenance and Operating Expenses - Maintenance of Nursey	50299990	116,348.00		226,000.00	226,000.00	261,000.00
Other MOOE - Monitoring and Evaluation of Supplementary Feeding Program and Social Services	50299990	214,763.60	128,079.82	3,920.18	132,000.00	66,960.00
Other Maintenance and Operating Expenses	50299990	-	-		20,000.00	10,000.00
Total MOOE		11,342,664.90	7,143,253.66	7,009,730.21	14,253,708.87	10,383,574.06
Capital / Equipment Outlay						
Office Equipment	10705020	61,200.00	-	93,000.00	93,000.00	-
Information and Communication Technology Equipment	10705030	599,275.00	529,212.00	2,175,788.00	2,705,000.00	180,000.00
Other Equipment	10705990	61,200.00	-	-	-	-
Transportation Equipment	10706000	2,299,100.00	3,153,700.00	29,900.00	3,183,600.00	-
Furniture and Fixtures	10707010	215,900.00	-	45,000.00	45,000.00	-
Total Capital Outlay		3,236,675.00	3,682,912.00	2,343,688.00	6,026,600.00	180,000.00
Total Appropriations		14,579,339.90	10,826,165.66	9,353,418.21	20,280,308.87	10,563,574.06

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
ERICK A. LEON
 OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
 Municipal Budget Officer

SGD
SALVADOR O. DECOY
 MPDC

SGD
ALFA G. BEKE
 Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
 Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

Municipality: Sabangan

PARTICULARS	Account Code	Past Year Actual 2021	Current Year Estimate 2022			Budget Year Proposed 2023
			First Semester (Actual)	Second Semester (Estimate)	Total	
Special Purpose Appropriations						
Provision for Personal Services of Casual Employees	50100000	1,248,484.00	172,668.00	690,706.80	863,374.80	1,564,798.77
Sub-Total SPA - PS					863,374.80	1,564,798.77
MDRRM						
Installation of Pathway Railings at Namatec	10703000					100,000.00
Procurement and Installation of EWS Signages	50299990					200,000.00
Conduct of ICS Training	50299990	51,180.00	6,850.00	53,150.00	60,000.00	40,000.00
Conduct of Community Based Disaster Riskk Reduction and Management Training	50299990	30,000.00				40,000.00
Conduct of Rapid Damage Needs Analysis Training Course	50299990					50,000.00
Public Service Continuity Planning Training	50299990					40,000.00
Procurement of Emergency Medicines and Medical Supplies	50299990			50,000.00	50,000.00	30,000.00
Procurement of DRRM Suppliles	50299990	29,086.00				150,000.00
Activation of Emergency Operations Center	50299990			50,000.00	50,000.00	100,000.00
Repair and Maintenance of MDRRM Equipments and Vehicles	50299990	44,344.01				142,100.00
Procurement of POL Products for Emergency Equipment and Vehicles	50299990					315,749.73
Emergency response activities	50299990			50,000.00	50,000.00	50,000.00
Clearing Operations	50299990	26,250.00		100,000.00	100,000.00	100,000.00
Assistance to Disaster Victims	50299990					100,000.00
Provision of Emergency Supplies (food and non-food items)	50299990	35,000.00	9,747.00	90,253.00	100,000.00	100,000.00
Rehabilitation of Drainage Canal at Sitio Tabba, Todey, Poblacion	10703000					416,865.00
Rehabilitation of Pingad Drainage	10703000					400,000.00
Rehabilitation of Drainage Canal at Namatec	10703000					350,000.00
Rehabilitation of Kalalasan, Poblacion Drainage Canal	10703000					250,000.00
Rehabilitation of Capinitan Drainage Canal	10703000					100,000.00
Rehabilitation of Road Leading to Isolation Area	10703000					250,000.00
Quick Response for Relief and Recovery during State of Calamity	50299990	1,111,722.02		1,676,387.57	1,676,387.57	1,413,627.74
Sub-total - MDRRM		1,327,582.03	16,597.00	2,069,790.57	2,086,387.57	4,738,342.47

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reason projected as collectible for the budget year.

SGD
ERICK A. LEON
 OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
 Municipal Budget Officer

SGD
SALVADOR O. DECOY
 MPDC

SGD
ALFA G. BEKE
 Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
 Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

Municipality: Sabangan

PARTICULARS	Account Code	Past Year Actual 2021	Current Year Estimate 2022			Budget Year Proposed 2023
			First Semester (Actual)	Second Semester (Estimate)	Total	
20% Development Fund						
Implementation of Infrastructure Projects under the 20% Development Funds (See separate schedule for list)	10703000	9,753,303.95	7,014,112.07	9,885,887.93	16,900,000.00	12,320,856.35
Additional Fund for the acquisition of SLF	10703000					382,681.20
SABATABATU Og-ogbo counterpart	10703000				300,000.00	300,000.00
Payment of Loan Interest 2023	10703000					3,361,608.25
Payment of Documentary Stamp Tax-LBP Loan	10703000					530,945.00
Sub-Total 20% Economic Development Fund		9,753,303.95	7,014,112.07	9,885,887.93	17,200,000.00	16,896,090.80
Other SPAs						
Support to Barangays	50299990		-	45,000.00	45,000.00	45,000.00
Promotion and Display of Culture during Gagayam Festival	50299990		-	-	-	900,000.00
Support to Lang-ay Participants	50299990		-	20,000.00	20,000.00	24,000.00
Foundation Day Celebration	50299990	63,100.00	72,150.00	2,850.00	75,000.00	75,000.00
Educational Assistance Program	50299990	275,000.00	-	400,000.00	400,000.00	400,000.00
Special Program for Employment of Students (SPES)	50299990	158,751.60	-	154,000.00	154,000.00	150,000.00
Support for Out of School Youth and Adults	50299990	-	-	20,000.00	20,000.00	20,000.00
Tourism activities	50299990	358,582.36	91,448.00	8,552.00	100,000.00	200,000.00
Assistance to PNP	50299990	108,435.00	48,665.00	91,335.00	140,000.00	140,000.00
Assistance to BFP	50299990	64,050.00	61,981.00	33,019.00	95,000.00	95,000.00
Assistance to AFP - Namatec Base	50299990	20,000.00	14,701.00	10,299.00	25,000.00	25,000.00
Maintenance of Lightings and Street Lights and Provision for Electricity	50299990	511,012.74	352,566.44	72,433.56	425,000.00	425,000.00
Provision of Electrical Subsidy for Sabangan Constituents	50299990	-	-	400,000.00	400,000.00	400,000.00
Sports Excellence Awards	50299990	-	-	25,000.00	25,000.00	25,000.00
Support for Anti-Drug Campaign	50299990	3,375.00	-	20,000.00	20,000.00	20,000.00

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.

SGD
ERICK A. LEON
OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
Municipal Budget Officer

SGD
SALVADOR O. DECOY
MPDC

SGD
ALFA G. BEKE
Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

Municipality: Sabangan

PARTICULARS	Account Code	Past Year Actual 2021	Current Year Estimate 2022			Budget Year Proposed 2023
			First Semester (Actual)	Second Semester (Estimate)	Total	
CHILDREN AND YOUTH - See MSWDO Form 2a for list of PPA's	50299990	300,025.00	71,470.00	276,530.00	348,000.00	461,700.00
SENIOR CITIZENS AND PERSONS WITH DISABILITIES - See MSWDO Form 2a for list of PPA's	50299990	85,750.00	10,150.00	122,850.00	133,000.00	145,000.00
FAMILY AND WOMEN WELFARE - See MSWDO Form 2a for list of PPA's	50299990	467,843.75	35,320.00	20,180.00	55,500.00	82,550.00
EMERGENCY - See MSWDO Form 2a for list of PPA's	50299990		180,000.00	100,000.00	280,000.00	227,250.00
Trainings for Strengthening of Support Services for Interest Groups and Individuals						
Conduct of Farmers Livestock School	50299990				80,000.00	40,000.00
Conduct of Farmers Fields School	50299990				50,000.00	40,000.00
Conduct of Training on Fishery Production	50299990					40,000.00
Conduct of Agri-Tourism Trade Fair	50299990					150,000.00
Production of Support Services						
Procurement of Vaccines and Biologics	50299990				50,000.00	50,000.00
Procurement of Seeds for Backyard and Commercial Farming	50299990				150,000.00	50,000.00
Procurement and Dispersal of Livestock and Poultry Animals	50299990				500,000.00	500,000.00
Procurement and Delivery of Coffee Processing Equipment	50299990				150,000.00	380,000.00
Assistance to Tobacco Production	50299990					100,000.00
Conduct of Buntis Day (GAD)	50299990			5,000.00	5,000.00	5,000.00
Quarterly Meetings of Local Health Board	50299990			17,400.00	17,400.00	17,400.00
Capability building of BHWs and BNSs (BHW/BNS Convention) (GAD)	50299990			25,000.00	25,000.00	25,000.00
Quarterly Meetings of Municipal BHW Federation (GAD)	50299990			20,000.00	20,000.00	20,000.00
Provision of Annual Financial Aid to BHWs and BNSs (GAD)	50299990	135,600.00		159,200.00	159,200.00	159,200.00
Purchase of Medicines, Medical and Laboratory Supplies	50299990	70,890.00	74,908.00	925,092.00	1,000,000.00	700,000.00
Conduct of Annual Program Implementation Review	50299990				30,000.00	30,000.00
Sub-total - Other SPA's		2,622,415.45	1,013,359.44	2,973,740.56	4,997,100.00	6,167,100.00
Total Special Purpose Appropriations		13,703,301.43	8,044,068.51	14,929,419.06	25,146,862.37	29,366,332.04
TOTAL EXPENDITURES		70,442,185.28	43,407,792.22	57,324,793.98	103,006,686.00	94,766,849.49
ENDING BALANCE		10,739,090.09	13,340,714.43		5,227,485.49	-

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
ERICK A. LEON
 OIC - Municipal Treasurer

SGD
ARIEL PIO P. PILACAN
 Municipal Budget Officer

SGD
SALVADOR O. DECOY
 MPDC

SGD
ALFA G. BEKE
 Municipal Accountant

Approved:

SGD
MARCIAL JR. C. LAWILAO
 Municipal Mayor