

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING  
QUEZON CITY  
GENERAL FUND**

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2020 (Actual) (4)	Current Year 2021 (Estimate)			Budget Year 2022 (Proposed) (8)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
I. Beginning Cash Balance		Non - Regular	3,956,931,260.00	3,653,617,697.00	-	3,653,617,697.00	3,640,000,000.00
II. Receipts							
A. Local Sources							
1. Tax Revenue							
a. Real Property Tax (RPT)							
i. Basic RPT ( City Share Only)	4-01-02-040	Regular	2,133,862,066.74	1,735,311,692.37	493,025,576.58	2,228,337,268.95	2,780,000,000.00
ii. Special Education Fund			-	-	-	-	-
b. Business Tax	4-01-03-030	Regular	15,254,567,775.20	9,979,165,502.55	2,623,403,579.23	12,602,569,081.78	12,642,746,620.54
c. Other Local Tax	4-01-01-020	Regular	753,784,781.65	636,847,622.60	99,478,112.48	736,325,735.08	647,540,000.00
<b>Total Tax Revenue</b>			<b>18,142,214,623.59</b>	<b>12,351,324,817.52</b>	<b>3,215,907,268.29</b>	<b>15,567,232,085.81</b>	<b>16,070,286,620.54</b>
2. Non-Tax Revenue							
a. Regulatory Fees	4-02-01-010	Regular	531,510,207.70	535,359,344.02	514,767,243.82	1,050,126,587.84	634,905,670.46
b. Service/User Charges		Regular	174,211,605.58	148,032,550.26	64,127,449.74	212,160,000.00	228,960,000.00
c. Receipts from Economic Enterprise		Regular	256,052,225.04	43,469,591.03	405,941,408.36	449,410,999.39	380,835,000.00
d. Other Receipts		Non - Regular	183,370,530.32	271,306,935.40	179,982,941.97	451,289,877.37	946,250,000.00
<b>Total Non-Tax Revenue</b>			<b>1,145,144,568.64</b>	<b>998,168,420.71</b>	<b>1,164,819,043.89</b>	<b>2,162,987,464.60</b>	<b>2,190,950,670.46</b>
<b>Total Local Sources</b>			<b>23,244,290,452.23</b>	<b>17,003,110,935.23</b>	<b>4,380,726,312.18</b>	<b>21,383,837,247.41</b>	<b>21,901,237,291.00</b>
B. External Sources							
1. National Tax Allotment		Regular	5,749,443,177.00	1,152,493,157.04	5,009,573,602.96	6,162,066,760.00	7,938,262,709.00
2. Share from GOCCs (PAGCOR and PCSO)		Non - Regular	7,110,909.06	7,110,909.06	16,213,704.41	23,324,613.47	2,300,000.00
3. Other Share from National Tax Collection							
a. Share from Ecozone		Regular	526,730,399.24	194,252,627.04	456,518,752.08	650,771,379.12	650,000,000.00
b. Share from EVAT			-	-	-	-	-
c. Share from National Wealth			-	-	-	-	-
4. Inter-Local Transfer			-	-	-	-	-
5. Extraordinary Receipts/ Grants/ Donations/ Aids		Non - Regular	489,132,994.50	479,140,265.00	859,735.00	480,000,000.00	8,200,000.00
<b>Total External Sources</b>			<b>6,772,417,479.80</b>	<b>1,832,996,958.14</b>	<b>5,483,165,794.45</b>	<b>7,316,162,752.59</b>	<b>8,598,762,709.00</b>
C. Non-Income Receipts							
1. Capital Investment Receipts							
a. Proceeds from Sale of Assets			-	-	-	-	-
b. Proceeds from Sale of Debt Securities of Other Entities			-	-	-	-	-
c. Collection of Loans Receivable			-	-	-	-	-
<b>Total Capital Investment Receipts</b>			-	-	-	-	-
2. Receipts from Loans and Borrowings							
a. Acquisition of Loans			-	-	-	-	-
b. Issuance of Bonds			-	-	-	-	-
<b>Total Receipts from Borrowings and Loans</b>			-	-	-	-	-
<b>Total Non-Income Receipts</b>			-	-	-	-	-
<b>Total Receipts</b>			<b>30,016,707,932.03</b>	<b>18,836,107,893.37</b>	<b>9,863,892,106.63</b>	<b>28,700,000,000.00</b>	<b>30,500,000,000.00</b>



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				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
<b>Expenditures</b>							
<b>I. CURRENT OPERATING EXPENDITURES</b>			<b>22,131,933,276.45</b>	<b>9,598,873,018.16</b>	<b>13,621,519,350.84</b>	<b>23,220,392,369.00</b>	<b>24,435,175,167.00</b>
<b>A. PERSONNEL SERVICES</b>			<b>3,730,308,599.13</b>	<b>1,770,095,274.89</b>	<b>4,528,805,880.11</b>	<b>6,298,901,155.00</b>	<b>6,904,055,742.00</b>
Salaries and Wages							
Salaries and Wages - Regular			1,947,315,013.44	1,036,892,761.21	2,245,650,420.79	3,282,543,182.00	3,618,820,740.00
Other Compensation							
Personal Economic Relief Allowance (PERA)			141,316,799.48	71,655,353.00	157,784,647.00	229,440,000.00	240,600,000.00
Representation Allowance (RA)			23,292,375.00	10,913,375.00	18,168,625.00	29,082,000.00	30,816,000.00
Transportation Allowance (TA)			16,801,250.00	7,762,375.00	21,319,625.00	29,082,000.00	30,816,000.00
Clothing/Uniform Allowance			35,443,500.00	35,700,000.00	21,660,000.00	57,360,000.00	60,150,000.00
Subsistence Allowance			26,374,100.00	13,002,450.00	21,683,550.00	34,686,000.00	39,744,000.00
Laundry Allowance			2,576,870.00	1,275,055.00	2,193,545.00	3,468,600.00	3,974,400.00
Productivity Incentive Allowance			106,331,073.55	2,281,551.35	175,598,632.65	177,880,184.00	196,019,501.00
Honoraria			6,806,180.65	3,115,322.37	6,768,677.63	9,884,000.00	10,884,000.00
Hazard Pay			158,320,219.77	39,239,474.96	121,377,258.04	160,616,733.00	195,499,860.00
Longevity Pay			63,521,500.00	31,537,300.00	45,603,500.00	77,140,800.00	77,414,400.00
Overtime and Night Pay			64,232,470.85	25,824,729.33	73,904,270.67	99,729,000.00	105,329,000.00
Year End Bonus			323,536,589.30	171,448,918.00	376,012,089.00	547,461,007.00	603,136,790.00
Cash Gift			29,391,500.00	-	47,800,000.00	47,800,000.00	50,125,000.00
Other Bonuses and Allowances			333,738,987.58	106,550,782.42	442,668,669.58	549,219,452.00	600,339,206.00
Personnel Benefit Contributions							
Retirement and Life Insurance Premiums			231,612,062.04	122,480,930.40	271,690,995.60	394,171,926.00	434,258,489.00
PAG - IBIG Contributions			7,063,400.00	3,548,500.00	7,923,500.00	11,472,000.00	12,030,000.00
PhilHealth Contributions			27,221,333.79	14,470,215.21	40,096,689.79	54,566,905.00	69,378,980.00
Employees Compensation Insurance Premiums			7,065,000.00	3,549,100.00	7,922,900.00	11,472,000.00	12,030,000.00
Other Personnel Benefits							
Terminal Leave Benefits			54,729,091.75	26,203,859.72	101,731,907.28	127,935,767.00	138,715,377.00
Other Personnel Benefits			28,796,333.48	24,291,828.45	313,999,777.55	338,291,606.00	349,143,999.00
Prior Year Obligation			94,822,948.45	18,351,393.47	7,246,599.53	25,597,993.00	24,830,000.00
Prior Year Obligation			18,400,084,137.43	7,827,477,743.27	9,082,713,470.73	16,910,191,214.00	17,504,819,425.00
<b>B. MAINTENANCE AND OTHER OPERATING EXPENSES</b>							
Traveling Expenses			1,487,100.06	550,907.41	6,015,842.59	6,566,750.00	7,475,000.00
Traveling Expenses - Local			-	-	2,192,000.00	2,192,000.00	2,500,000.00
Traveling Expenses - Foreign							
Training and Scholarship Expenses			7,959,621.66	178,925.00	162,927,169.00	163,106,094.00	101,779,259.00
Training Expenses			214,390,519.45	15,424,733.70	295,753,266.30	311,178,000.00	175,086,000.00
Scholarship Grants/Expenses							
Supplies and Materials Expenses			65,797,323.00	33,781,309.80	98,139,840.20	131,921,150.00	135,047,109.00
Office Supplies Expenses			21,503,733.15	9,192,253.50	26,041,806.50	35,234,060.00	33,825,710.00
Accountable Forms Expenses							



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				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
Non-Accountable Forms Expenses			15,674,050.25	2,670,000.00	22,485,425.00	25,155,425.00	23,526,001.00
Food Supplies Expenses			82,755,844.87	117,701,890.86	46,484,370.14	164,186,261.00	202,737,625.00
Welfare Goods Expenses			1,681,585,565.20	14,130,608.00	304,750.00	14,435,358.00	10,000,000.00
Drugs and Medicines Expenses			477,918,107.80	1,001,604,346.32	342,756,181.68	1,344,360,528.00	1,087,299,966.00
Medical, Dental and Laboratory Supplies Expenses			330,510,513.60	129,929,276.00	686,167,751.00	816,097,027.00	772,147,903.00
Fuel, Oil and Lubricants Expenses			160,660,017.72	146,400,967.43	14,629,522.57	161,030,490.00	171,730,490.00
Textbooks and Instructional Materials Expenses			344,310,152.75	2,005,218.00	244,068,712.00	246,073,930.00	244,227,100.00
Military, Police and Traffic Supplies Expenses			6,173,600.00	-	14,971,441.00	14,971,441.00	19,410,846.00
Chemical and Filtering Supplies Expenses			1,195,180.50	-	6,420,000.00	6,420,000.00	6,921,000.00
Other Supplies and Materials Expenses			1,302,283,608.91	92,929,667.72	541,845,322.28	634,774,990.00	606,965,838.00
<b>Utility Expenses</b>							
Water Expenses			86,156,987.84	39,147,811.63	59,852,188.37	99,000,000.00	110,000,000.00
Electricity Expenses			387,231,169.73	146,416,284.80	315,583,715.20	462,000,000.00	465,000,000.00
<b>Communication Expenses</b>							
Postage and Courier Services			1,675,540.00	57,000.00	41,319,125.00	41,376,125.00	45,642,039.00
Telephone Expenses			13,921,805.69	10,155,654.05	6,968,345.95	17,124,000.00	17,174,000.00
Internet Subscription Expenses			11,579,512.48	8,478,914.57	56,257,028.43	64,735,943.00	75,761,477.00
<b>Awards/Rewards, Prizes and Indemnities</b>							
Awards/Rewards Expenses			5,040,000.00	-	5,300,000.00	5,300,000.00	5,300,000.00
Prizes			4,648,627.00	157,000.00	16,982,586.00	17,139,586.00	45,276,882.00
<b>Survey, Research, Exploration and Development Expenses</b>							
Survey Expenses			12,998,800.00	-	12,246,200.00	12,246,200.00	4,466,656.00
Research, Exploration and Development Expenses			380,000.00	400,000.00	2,050,000.00	2,450,000.00	1,275,200.00
<b>Demolition/Relocation and Desilting/Drilling/Dredging Expenses</b>							
Demolition and Relocation Expenses			410,000.00	-	2,168,960.00	2,168,960.00	50,069,194.00
Desilting and Dredging Expenses			-	-	302,000.00	302,000.00	602,000.00
<b>Confidential, Intelligence and Extraordinary Expenses</b>							
Confidential Expenses			100,000,000.00	50,000,000.00	50,000,000.00	100,000,000.00	100,000,000.00
Extraordinary and Miscellaneous Expenses			10,959,000.00	-	32,234,676.00	32,234,676.00	42,677,242.00
<b>Professional Services</b>							
Legal Services			100,000.00	50,000.00	350,000.00	400,000.00	600,000.00
Auditing Services			1,191,279.74	64,808.68	1,252,691.32	1,317,500.00	2,256,300.00
Consultancy Services			5,583,910.23	150,000.00	17,350,000.00	17,500,000.00	32,707,000.00
Other Professional Services			713,900,486.19	289,720,798.90	492,646,946.10	782,367,745.00	739,138,495.00
<b>General Services</b>							
Environment/Sanitary Services			1,898,996,980.35	1,907,205,300.09	99,630,801.91	2,006,836,102.00	2,165,059,147.00
Janitorial Services			95,487,816.90	90,932,251.30	72,104,583.70	163,036,835.00	213,166,902.00
Security Services			351,129,748.71	365,089,233.75	4,400,915.25	369,490,149.00	443,187,396.00
Other General Services			2,263,450,486.88	1,168,413,755.66	1,703,489,004.34	2,871,902,760.00	3,152,310,704.00



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				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
<b>Repairs and Maintenance</b>							
<b>Investment Property</b>							
RM - Investment Property			-	-	500,000.00	500,000.00	500,000.00
<b>Land Improvement</b>							
RM - Land Improvements			-	-	100,000,000.00	100,000,000.00	100,000,000.00
<b>Public Infrastructure</b>							
RM - Infrastructure Assets			103,184,304.31	-	296,999,105.00	296,999,105.00	233,499,250.00
<b>Buildings</b>							
RM - Buildings and Other Structures			7,624,335.50	11,480,242.00	123,380,958.00	134,861,200.00	131,785,755.00
<b>Office Equipment, Furniture and Fixtures</b>							
RM - Machinery and Equipment			26,258,944.84	6,011,315.32	51,123,085.68	57,134,401.00	59,227,105.00
RM - Furniture and Fixtures			-	-	1,110,000.00	1,110,000.00	1,210,000.00
<b>Transportation Equipment</b>							
RM - Transportation Equipment			7,622,118.82	2,264,943.93	25,434,754.07	27,699,698.00	31,400,749.00
<b>Other Property, Plant and Equipment</b>							
RM - Other Property, Plant and Equipment			111,490.00	6,000.00	3,017,750.00	3,023,750.00	3,400,000.00
<b>Financial Assistance/Subsidy</b>							
Subsidy to NGAs			1,308,352,120.25	147,591,380.11	863,702,961.89	1,011,294,342.00	1,161,900,725.00
Subsidies - Others			5,400,000.00	2,700,000.00	12,300,000.00	15,000,000.00	15,000,000.00
<b>Taxes, Insurance Premiums and Other Fees</b>							
Taxes, Duties and Licenses			1,054,241.00	1,093,222.00	1,890,198.00	2,983,420.00	5,346,460.00
Fidelity Bond Premiums			1,425,437.23	1,616,445.02	1,505,554.98	3,122,000.00	4,649,625.00
Insurance Expenses			56,110,285.99	63,685,683.64	16,462,316.36	80,148,000.00	90,130,000.00
<b>Other Maintenance and Operating Expenses</b>							
Advertising Expenses			3,874,487.00	2,212,017.60	10,150,482.40	12,362,500.00	10,051,134.00
Printing and Publication Expenses			6,114,900.00	5,489,400.00	35,864,603.00	41,354,003.00	60,193,700.00
Representation Expenses			-	4,367,100.00	55,632,900.00	60,000,000.00	60,000,000.00
Transportation and Delivery Expenses			-	-	300,000.00	300,000.00	300,000.00
Rent Expenses			66,783,430.00	103,492,629.20	55,021,866.80	158,514,496.00	138,910,145.00
Membership Dues and Contributions to Organizations			560,081.50	512,000.00	2,177,500.00	2,689,500.00	2,354,125.00
Subscription Expenses			971,473.00	137,431.00	8,081,801.00	8,219,232.00	16,213,874.00
Donations			2,308,533,929.42	26,625,000.00	203,856,003.00	230,481,003.00	235,481,003.00
Other Maintenance and Operating Expenses			3,640,849,996.28	1,789,453,677.88	1,527,208,801.12	3,316,662,479.00	3,635,864,403.00
<b>Prior Year Obligation</b>							
Prior Year Obligation			176,205,470.93	15,800,338.40	183,299,661.60	199,100,000.00	195,050,891.00



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<b>C. FINANCIAL EXPENSES</b>			1,540,539.89	1,300,000.00	10,000,000.00	11,300,000.00	26,300,000.00
Interest Expenses			240,539.89	-	2,000,000.00	2,000,000.00	2,000,000.00
Bank Charges			1,300,000.00	1,300,000.00	5,240,000.00	6,540,000.00	6,540,000.00
Other Financial Charges			-	-	2,760,000.00	2,760,000.00	17,760,000.00
<b>II. CAPITAL OUTLAY</b>			<b>1,478,322,152.18</b>	<b>304,797,191.19</b>	<b>2,711,308,470.81</b>	<b>3,016,105,662.00</b>	<b>2,831,867,791.00</b>
<b>A. INVESTMENT</b>			-	-	100,000,000.00	100,000,000.00	100,000,000.00
Investment in Stocks			-	-	100,000,000.00	100,000,000.00	100,000,000.00
<b>B. PROPERTY, PLANT AND EQUIPMENT</b>			<b>1,478,322,152.18</b>	<b>304,797,191.19</b>	<b>2,611,308,470.81</b>	<b>2,916,105,662.00</b>	<b>2,731,867,791.00</b>
<b>Land and Land Improvement</b>							
Land			212,398,450.00	19,087,993.71	547,307,006.29	566,395,000.00	121,023,858.00
Other Land Improvements			13,772,022.62	89,861,084.10	230,650,715.90	320,511,800.00	688,899,495.00
Power Supply Systems			624,490.06	-	12,078,821.00	12,078,821.00	14,000,000.00
<b>Public Infrastructures</b>							
Road Networks			80,897,785.65	-	44,052,161.00	44,052,161.00	109,999,332.00
Flood Control System			-	-	1,000,000.00	1,000,000.00	500,000.00
Sewer System			10,678,744.42	-	1,000,000.00	1,000,000.00	500,000.00
Water Supply Systems			-	-	12,730,941.00	12,730,941.00	500,000.00
Communication Network			-	-	1,000,000.00	1,000,000.00	6,138,832.00
Parks, Plazas and Monuments			87,374,897.47	-	4,014,845.00	4,014,845.00	80,000,000.00
Other Infrastructure Assets			-	-	10,000,000.00	10,000,000.00	500,000.00
<b>Buildings</b>							
Buildings			91,194,989.71	1,883,411.61	221,996,147.39	223,879,559.00	150,945,938.00
School Buildings			-	-	1,000,000.00	1,000,000.00	500,000.00
Hospitals and Health Center			171,262,754.21	-	1,000,000.00	1,000,000.00	500,000.00
Markets			-	-	11,679,983.00	11,679,983.00	80,000,000.00
Slaughterhouses			-	-	1,000,000.00	1,000,000.00	98,500,000.00
Other Structures			-	-	53,254,585.00	53,254,585.00	500,000.00
<b>Office Equipment, Furniture and Fixtures</b>							
Office Equipment			18,045,259.56	2,603,990.00	42,973,004.00	45,576,994.00	48,796,418.00
Information and Communication Technology Equipment			287,992,035.60	65,929,317.77	371,396,408.23	437,325,726.00	145,386,413.00
Furniture and Fixtures			55,760,171.22	40,982,944.00	141,458,367.00	182,441,311.00	75,650,159.00
Books			-	-	5,350,000.00	5,350,000.00	6,140,591.00
<b>Machinery and Equipment</b>							
Machinery			-	-	500,000.00	500,000.00	500,000.00
Communication Equipment			889,750.00	-	46,436,934.00	46,436,934.00	24,439,216.00
Construction and Heavy Equipment			3,295,000.00	-	4,500,000.00	4,500,000.00	34,980,000.00
Disaster Response and Rescue Equipment			460,219.25	-	82,633,634.00	82,633,634.00	68,034,199.00
Military, Police and Security Equipment			208,055.50	57,990,000.00	22,549,800.00	80,539,800.00	66,972,270.00
Medical Equipment			92,568,402.20	3,036,507.00	175,081,382.00	178,117,889.00	309,793,615.00




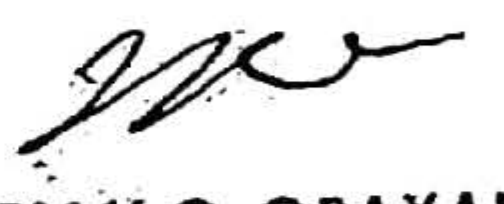
## BUDGET OF EXPENDITURES AND SOURCES OF FINANCING


QUEZON CITY  
GENERAL FUND

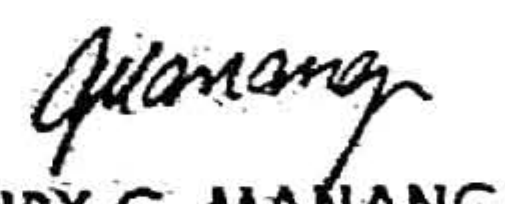
Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2020 (Actual) (4)	Current Year 2021 (Estimate)			Budget Year 2022 (Proposed) (8)
				First Semester (Actual) (5)	Second Semester (Estimate) (6)	Total (7)	
Printing Equipment			-	-	720,000.00	720,000.00	700,000.00
Sports Equipment			-	-	4,844,422.00	4,844,422.00	2,628,399.00
Technical and Scientific Equipment			2,988,219.00	-	90,839,958.00	90,839,958.00	27,228,243.00
Other Machinery and Equipment			9,847,561.66	1,666,775.00	52,129,579.00	53,796,354.00	59,120,378.00
<b>Transportation Equipment</b>							
Motor Vehicles			24,280,821.00	-	66,342,212.00	66,342,212.00	107,750,000.00
Watercrafts			-	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Transportation Equipment			-	-	9,500,000.00	9,500,000.00	19,740,600.00
<b>Other Property, Plant and Equipment</b>							
Other Property, Plant and Equipment			205,285,243.05	20,755,168.00	110,607,737.00	131,362,905.00	210,897,095.00
<b>Computer Software</b>							
Computer Software			108,497,280.00	1,000,000.00	228,679,828.00	229,679,828.00	169,102,740.00
<b>III. LUMP SUM APPROPRIATION</b>			<b>2,016,241,935.37</b>	<b>362,272,515.75</b>	<b>2,101,229,453.25</b>	<b>2,463,501,969.00</b>	<b>3,232,957,042.00</b>
Election Reserve							350,000,000.00
20% Community Development Fund			973,583,462.05	176,021,564.20	1,056,391,788.80	1,232,413,353.00	1,587,652,542.00
Local Disaster Risk Reduction and Management Fund			1,042,658,473.32	186,250,951.55	1,044,695,664.45	1,230,946,616.00	1,295,162,500.00
Barangay Development Fund			-	-	142,000.00	142,000.00	142,000.00
<b>Total Expenditures</b>			<b>25,626,497,364.00</b>	<b>10,265,942,725.10</b>	<b>18,434,057,274.90</b>	<b>28,700,000,000.00</b>	<b>30,500,000,000.00</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


  
EDGAR T. VILLANUEVA  
City Government Department Head III  
(City Treasurer)

  
MARIAN C. ORAYANI  
City Government Department Head III  
(City Budget Officer)

  
PEDRO P. RODRIGUEZ, JR.  
City Government Department Head III  
(City Planning and Development Officer)

  
RUBY G. MANANGU  
City Government Department Head III  
(City Accountant)

Approved:

  
MA. JOSEFINA G. BELMONTE  
City Mayor