

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY 2024**  
**BARANGAY BEL-AIR**  
 City of Makati

**GENERAL FUND**

PARTICULARS	Account Code	Income Classification	PAST YEAR (Actual) 2022	CURRENT YEAR APPROPRIATION			BUDGET YEAR (Proposed) 2024
				First Semester (Actual) 2023	Second Semester (Estimate) 2023	Total 2023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>I. BEGINNING CASH BALANCE</b>							
<b>II. RECEIPTS</b>							
Real Property Tax	4-01-01-010	R	212,270,315.92	199,462,039.59	22,865,556.56	222,327,596.15	230,664,915.92
National Tax Allotment (NatTA)	4-01-04-010	R	39,441,452.00	16,799,094.00	16,799,094.00	33,598,188.00	35,732,546.00
Other Taxes - Community Tax	4-01-04-990	R	207,261.06	182,171.25	53,681.16	235,852.41	244,054.53
Subsidy from Other Local Government Units -City/Municipality	4-02-01-020	R	1,000.00	-	1,000.00	1,000.00	1,000.00
Clearance and Certification Fees	4-04-01-010	R	14,861,048.00	12,771,550.00	3,190,400.00	15,961,950.00	16,517,050.75
Other Service Revenue	4-04-01-990	R					
- Registration Plates, Tags and Stickers Fees		R	1,853,200.00	1,529,800.00	443,400.00	1,973,200.00	2,041,820.99
- Supervision and Regulation Enforcement Fees		NR	3,100.00	8,500.00	-	8,500.00	-
- Processing Fees		R	12,800.00	10,700.00	10,400.00	21,100.00	21,833.78
- Others		NR					
- Income in the fulfillment of Obligation under Trust Fund		NR	143,719.64	-	-	-	-
- Reversion of Account Payable		NR	33,885.02	-	-	-	-
- Miscellaneous Income (Regular)		R	353,405.06	96,768.00	90,546.00	189,314.00	195,897.69
- Miscellaneous Income (Non Regular)		NR					
Other Business Income	4-04-02-990	R					
- Rent Income		R	1,426,763.86	896,951.05	255,925.00	1,152,876.05	1,192,969.04
- Interest Income		R	1,923,303.64	715,599.09	904,769.82	1,620,368.91	1,676,719.67
- Fines and Penalties-Business Income		NR	1,034,156.26	632,356.46		632,356.46	
- Others		R	276,710.00	160,115.00	140,000.00	300,115.00	310,551.95
<b>TOTAL INCOME</b>							
<b>NET AVAILABLE FOR APPROPRIATION</b>			<b>273,842,100.46</b>	<b>233,267,644.44</b>	<b>44,754,772.54</b>	<b>278,022,416.98</b>	<b>288,599,360.32</b>

**REVIEWED**  
 BUDGET DEPARTMENT

*Aileen M. Soriano*  
**AILEEN M. SORIANO**  
 City Budget Officer

Review Letter Dated: **APR 24 2024**

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY 2024**  
**BARANGAY BEL-AIR**  
 City of Makati  
**GENERAL FUND**

PARTICULARS (1)	Account Code (2)	Income Classification (3)	PAST YEAR (Actual) 2022 (4)	CURRENT YEAR APPROPRIATION		Total 2023 (7)	BUDGET YEAR (Proposed) 2024 (8)
				First Semester (Actual) 2023 (5)	Second Semester (Estimate) 2023 (6)		
<b>III. EXPENDITURES</b>							
<b>1.0 CURRENT OPERATING EXPENDITURES</b>							
<b>1.1 Personnel Services</b>							
a. Salaries and Wages-Regular	5-01-01-010		3,050,652.00	3,163,642.07	23,593.93	3,187,236.00	3,187,236.00
b. Salaries and Wages-Casual/Contractual	5-01-01-020		38,781,305.53	19,789,935.29	31,854,296.71	51,644,232.00	51,744,408.00
c. Personal Economic Relief Allowance (PERA)	5-01-02-010		3,519,923.07	1,849,000.00	2,351,000.00	4,200,000.00	4,176,000.00
d. Clothing/Uniform Allowance	5-01-02-020		888,000.00	-	1,050,000.00	1,050,000.00	1,044,000.00
e. Productivity Incentive Allowance	5-01-02-040		811,000.00	-	975,000.00	975,000.00	985,000.00
f. Year End Bonus	5-01-02-060		3,512,028.50	-	4,569,289.00	4,569,289.00	4,577,637.00
g. Cash Gift	5-01-02-070		813,500.00	-	975,000.00	975,000.00	985,000.00
h. Other Bonuses and Allowances	5-01-02-990		6,549,406.97	5,670,679.94	8,964,926.54	14,635,606.48	9,153,395.74
i. PAG-IBIG Contribution	5-01-03-020		173,700.00	58,300.00	409,700.00	468,000.00	945,600.00
j. Philhealth Contribution	5-01-03-030		1,499,812.60	441,173.48	2,026,242.58	2,467,416.06	2,746,582.20
k. Terminal Leave Benefits	5-01-04-010		3,488,156.72	3,673,120.68	24,980.72	3,698,101.40	4,306,081.78
l. Other Personnel Benefits	5-01-04-990		12,044,745.40	19,487.40	6,287,198.60	6,306,686.00	6,264,234.00
<b>SUB - TOTAL PERSONAL SERVICES</b>			<b>75,132,230.79</b>	<b>34,665,338.86</b>	<b>59,511,228.08</b>	<b>94,176,566.94</b>	<b>90,115,174.72</b>

**REVIEWED**  
 BUDGET DEPARTMENT

*Aileen M. Soriano*  
**AILEEN M. SORIANO**  
 City Budget Officer

Review Letter Dated: **APR 24 2024**

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY 2024

BARANGAY BEL-AIR

City of Makati

GENERAL FUND

**REVIEWED**  
BUDGET DEPARTMENT

*MILEEN M. SORIANO*  
MILEEN M. SORIANO

City Budget Officer

PARTICULARS (1)	Account Code (2)	Income Classification (3)	PAST YEAR (Actual) 2022 (4)	CURRENT YEAR APPROPRIATION		Letter Dated 2023 (7)	BUDGET YEAR (Proposed) 2024 (8)
				First Semester (Actual) 2023 (5)	Second Semester (Estimate) 2023 (6)		
<b>7.2 MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>							
Traveling Expenses	5-02-01-010		19,449.00	210.00	89,790.00	90,000.00	10,000.00
1 Traveling Expenses-Local							
Training and Scholarship Expenses	5-02-02-010		4,065,615.00	9,750.00	8,465,250.00	8,475,000.00	9,348,150.00
1 Training Expenses							
Supplies and Materials Expenses	5-02-03-010		2,407,857.40	731,404.75	1,780,820.93	2,512,225.68	2,512,225.68
1 Office Supplies Expenses	5-02-03-020		67,500.00	69,888.00	104,112.00	174,000.00	280,000.00
2 Accountable Forms Expenses	5-02-03-040		979,325.00	20,190.00	7,903,999.53	7,924,189.53	6,787,674.50
3 Drugs and Medicines Expenses	5-02-03-050		1,955,724.43	855,793.07	1,344,206.93	2,200,000.00	2,000,000.00
4 Fuel, Oil & Lubricants Expenses	5-02-03-990		23,525,098.70	2,302,212.40	15,070,522.09	14,198,778.85	14,413,780.81
5 Other Supplies and Materials Expenses							
Utility Expenses	5-02-04-010		830,575.49	469,395.75	830,604.25	1,300,000.00	1,300,000.00
1 Water Expenses	5-02-04-020		16,171,660.47	7,227,179.50	1,372,820.50	8,600,000.00	18,383,954.19
2 Electricity Expenses							
Communication Expenses	5-02-05-010		-	217.00	4,783.00	5,000.00	1,000.00
1 Postage and Courier Services	5-02-05-020		2,053,427.52	1,047,865.54	752,134.46	1,800,000.00	1,800,000.00
2 Telephone Expenses	5-02-05-030		437,550.05	197,341.23	612,658.77	810,000.00	510,000.00
3 Internet Subscription Expenses	5-02-05-040		19,589.00	-	40,000.00	40,000.00	10,000.00
4 Cable, Satellite, Telegraph and Radio Expenses							
Demolition/Relocation and Delsing/Dredging Expenses	5-02-06-020		-	-	1,300,000.00	1,300,000.00	-
1 Desilting and Dredging Expenses							
Professional Services	5-02-07-990		10,822,861.04	2,446,322.30	10,781,527.70	13,227,850.00	19,384,150.00
1 Other Professional Services							
General Services	5-02-08-010		13,246,856.96	6,510,668.00	11,189,332.00	17,700,000.00	17,500,000.00
1 Environment/Sanitary Services	5-02-08-990		2,397,400.04	969,293.35	2,290,706.65	3,260,000.00	3,320,000.00
2 Other General Services							
Repairs and Maintenance	5-02-09-020		75,740.00	-	2,053,000.00	2,053,000.00	700,000.00
1 Repairs and Maintenance - Infrastructure Assets	5-02-09-030		179,430.00	45,950.00	554,050.00	600,000.00	300,000.00
2 Repairs and Maintenance - Buildings and Other Structures	5-02-09-040		1,401,371.00	519,756.00	1,330,244.00	1,850,000.00	1,650,000.00
3 Repairs and Maintenance - Machinery and Equipment	5-02-09-050		627,460.60	181,027.00	818,973.00	1,000,000.00	500,000.00
4 Repairs and Maintenance - Furniture and Fixtures	5-02-09-060		-	48,500.00	51,500.00	100,000.00	100,000.00
5 Repairs and Maintenance - Other Property, Plant and Equipment	5-02-09-990		31,460.00	-	100,000.00	100,000.00	100,000.00
6 Repairs and Maintenance - Other Property, Plant and Equipment							
Taxes, Insurance Premiums and Other Fees	5-02-11-010		165,150.00	235,518.00	264,482.00	500,000.00	500,000.00
1 Fidelity Bond Premiums	5-02-11-020		200,352.07	82,662.67	417,337.33	500,000.00	1,000,000.00
2 Insurance Expenses							
Other Maintenance and Operating Expenses	5-02-99-030		-	193.00	2,807.00	3,000.00	1,000.00
1 Transportation and Delivery Expenses	5-02-99-040		1,232,000.00	1,025,200.00	1,330,800.00	2,356,000.00	1,977,000.00
2 Rent/Lease Expenses	5-02-99-060		7,430.00	4,425.00	10,575.00	15,000.00	5,000.00
3 Subscription Expenses	5-02-99-070		1,453,763.00	254,750.00	865,250.00	1,120,000.00	1,340,000.00
4 Donations	5-02-99-990		5,401,550.00	978,070.81	9,726,129.19	10,704,200.00	11,320,750.00
5 Other Maintenance and Operating Expenses	5-03-01-020		5,100.00	-	40,000.00	40,000.00	40,000.00
<b>1.3 FINANCIAL EXPENSES</b>							
1 Bank Charges							
<b>PRIOR YEAR'S OBLIGATIONS</b>							
1 Insurance Expenses 2013-2017	5-02-11-020		89,781,276.77	26,233,763.37	81,498,416.33	104,556,244.06	117,206,599.77
<b>SUB-TOTAL MOOE AND FINANCIAL EXPENSES</b>			<b>164,913,507.56</b>	<b>60,899,122.23</b>	<b>141,009,644.41</b>	<b>198,734,811.00</b>	<b>207,321,774.49</b>
<b>1.4 TOTAL CURRENT OPERATING EXPENSES (1.1 + 1.2 + 1.3)</b>							

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PARTICULARS (1)	Account Code (2)	Income Classification (3)	PAST YEAR (Actual) 2022 (4)	CURRENT YEAR APPROPRIATION		Total 2023 (7)	BUDGET YEAR (Proposed) 2024 (8)
				First Semester (Actual) 2023 (5)	Second Semester (Estimate) 2023 (6)		
<b>2.0 CAPITAL OUTLAY</b>							
1 Other Land Improvements	1-07-02-990		-	-	80,000.00	80,000.00	134,250.00
2 Parks, Plazas and Monuments	1-07-03-050		-	-	200,000.00	200,000.00	1,000,000.00
3 Other Infrastructure Assets	1-07-03-990		-	-	1,000,000.00	1,000,000.00	2,500,000.00
4 Other Structures	1-07-04-990		-	-	-	-	1,300,000.00
5 Office Equipment	1-07-05-020		35,000.00	-	1,500,000.00	1,500,000.00	2,750,000.00
6 Information and Communication Technology Equipment	1-07-05-030		-	-	400,000.00	400,000.00	650,000.00
7 Communication Equipment	1-07-05-040		-	-	850,000.00	850,000.00	200,000.00
8 Military, Police and Security Equipment	1-07-05-070		270,000.00	-	-	-	-
9 Other Machinery and Equipment	1-07-05-990		32,000.00	-	990,000.00	990,000.00	-
10 Motor Vehicles	1-07-06-010		-	-	160,000.00	160,000.00	-
11 Furniture and Fixtures	1-07-07-010		-	-	-	-	-
12 Other Property, Plant and Equipment	1-07-99-990		-	-	-	-	2,000,000.00
<b>SUB-TOTAL CAPITAL OUTLAY</b>			<b>337,000.00</b>	<b>-</b>	<b>5,180,000.00</b>	<b>5,180,000.00</b>	<b>8,284,250.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES (1.4 + 2.0)</b>			<b>165,250,507.56</b>	<b>60,899,122.23</b>	<b>146,189,644.41</b>	<b>203,914,811.00</b>	<b>215,606,024.49</b>
<b>3.0 SPECIAL PURPOSE APPROPRIATION (SPA)</b>							
a. Discretionary Fund	5-02-12-010		3,756,573.14	1,435,881.34	2,497,400.41	3,933,281.75	4,245,406.32
b. 5% Gender and Development (GAD) Fund			15,064,845.00	6,616,750.00	6,913,250.00	13,530,000.00	17,191,700.00
c. 20% NaTA for Development Fund			2,968,342.40	-	7,000,000.00	7,000,000.00	7,200,000.00
d. 10% Sangguniang Kabataan Fund	5-02-10-030		25,932,567.09	26,907,590.55	-	26,907,590.55	28,859,936.03
e. 5% Local Disaster Risk Reduction Management Fund			2,390,650.00	-	13,453,795.28	13,453,795.28	14,429,968.02
f. 1% NaTA for BCP Fund			343,000.00	-	336,426.95	336,426.95	1,066,325.46
<b>TOTAL SPECIAL PURPOSE APPROPRIATIONS (SPAs)</b>			<b>50,455,977.63</b>	<b>34,960,221.89</b>	<b>30,200,872.64</b>	<b>65,161,094.53</b>	<b>72,993,335.83</b>
<b>TOTAL EXPENDITURES</b>			<b>215,706,485.19</b>	<b>95,859,344.12</b>	<b>176,390,517.05</b>	<b>269,075,905.53</b>	<b>288,599,360.32</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.

Prepared by:

*MA. PATRICIA B. TURCUATO*

**MA. PATRICIA B. TURCUATO**  
Barangay Treasurer

*PIA REDEMPTA T. MANALASTAS*

**PIA REDEMPTA T. MANALASTAS**  
Barangay Secretary

Approved by:

*CYNTHIA D. CERVANTES*

**CYNTHIA D. CERVANTES**  
Pulong Barangay

**REVIEWED**  
BUDGET DEPARTMENT

*MAILEEN M. SORIANO*  
City Budget Officer

Review Letter Dated: **APR 24 2024**