Barangay Budget Preparation Form No.1

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY 2026
BARANGAY BEL-AIR
City of Makati

GENERAL FUND

PARTICULARS	Account Code	Income Classification	PAST YEAR (Actual) 2024	CURRENT YEAR APPROPRIATION			BUDGET YEAR (Proposed) 2026
				First Semester (Actual) 2025	Second Semester (Estimate) 2025	Total 2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. BEGINNING CASH BALANCE							
II. RECEIPTS							
Real Property Tax	4-01-01-010	R	223,487,731.55	207,830,731.04	13,434,205.91	221,264,936.95	229,368,324.03
National Tax Allotment (NaTA)	4-01-04-010	R	35,732,546.00	21,270,702.00	21,270,702.00	42,541,404.00	51,728,358.00
Other Taxes - Community Tax	4-01-04-990	R	753,615.37	566,587.07	162,343.24	728,930.31	755,186.38
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	16,722,935.25	13,253,663.00	3,563,233.75	16,816,896.75	17,422,641.37
Other Service Revenue	4-04-01-990					-	
- Registration Plates, Tags and Stickers Fees		R	2,001,400.00	1,623,300.00	525,750.00	2,149,050.00	2,226,458.78
- Supervision and Regulation Enforcement Fees		NR	2,300.00	-		-	-
- Processing Fees		R	7,800.00	1,000.00	700.00	1,700.00	1,761.23
- Others						-	
- Income in the fullfillment of Obligation		NR	978,278.16	158,600.00	-	158,600.00	-
- Reversion of Account Payable		NR	6,096.77	-	-	-	-
- Reversion of unspent collection of bid docs		NR	133,905.75	-	-	-	-
- Miscellaneous Income (Regular)		R	160,530.00	173,915.00	60,465.75	234,380.75	242,823.15
Other Business Income	4-04-02-990					-	-
- Rent Income		R	2,093,797.30	1,006,988.49	1,875,154.06	2,882,142.55	2,985,957.32
- Interest Income		R	10,153,668.10	4,115,688.64	4,936,935.11	9,052,623.75	9,378,699.26
- Fines and Penalties-Business Income		NR	1,025,566.94	615,280.00	43,700.00	658,980.00	-
- Others		R	311,135.00	154,450.00	130,968.75	285,418.75	295,699.54
Transfer of Unspent Previous Years' LDRRMF			4,731,980.36			-	
TOTAL INCOME							
NET AVAILABLE FOR APPROPRIATION			**298,304,286.55**	**250,770,905.24**	**46,005,158.57**	**296,776,063.81**	**314,406,909.06**

REVIEWED
BUDGET DEPARTMENT
AILEEN M. MALLILLIN
City Budget Officer
Review Letter Dated: JUN 25 2026

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BARANGAY BEL-AIR
City of Makati

GENERAL FUND

PARTICULARS (1)	Account Code (2)	Income Classification (3)	PAST YEAR (Actual) 2024 (4)	CURRENT YEAR APPROPRIATION First Semester (Actual) 2025 (5)	Second Semester (Estimate) 2025 (6)	Total 2025 (7)	BUDGET YEAR (Proposed) 2026 (8)
III. EXPENDITURES							
1.0 CURRENT OPERATING EXPENDITURES							
1.1 Personnel Services							
a. Salaries and Wages-Regular	5-01-01-010		3,241,800.00	1,675,464.00	1,730,024.00	3,405,488.00	3,574,808.00
b. Salaries and Wages-Casual/Contractual	5-01-01-020		41,523,019.20	20,969,319.63	34,265,679.67	55,234,999.30	63,525,352.00
c. Personal Economic Relief Allowance (PERA)	5-01-02-010		3,633,346.15	1,782,000.00	2,970,000.00	4,752,000.00	4,632,000.00
d. Clothing/Uniform Allowance	5-01-02-020		1,056,000.00	1,043,000.00	145,000.00	1,188,000.00	1,158,000.00
e. Productivity Incentive Allowance	5-01-02-040		817,500.00	-	1,105,000.00	1,105,000.00	1,080,000.00
f. Year End Bonus	5-01-02-060		3,995,561.40	-	5,394,620.00	5,394,620.00	5,761,810.00
g. Cash Gift	5-01-02-070		832,000.00	-	1,105,000.00	1,105,000.00	1,080,000.00
h. Other Bonuses and Allowances	5-01-02-990		8,253,239.83	5,276,865.59	6,798,070.37	12,074,935.96	12,152,077.59
i. PAG-IBIG Contribution	5-01-03-020		338,900.00	114,200.00	946,600.00	1,060,800.00	1,036,800.00
j. Philhealth Contribution	5-01-03-030		2,024,463.80	1,003,139.95	2,142,542.05	3,145,682.00	3,355,008.00
k. Terminal Leave Benefits	5-01-04-010		4,063,434.08	4,120,800.68	274,016.58	4,394,817.26	4,788,348.23
l. Other Personnel Benefits	5-01-04-990		12,271,809.41	9,330.00	13,330,146.70	13,339,476.70	11,690,668.00
SUB - TOTAL PERSONAL SERVICES			**82,051,073.87**	**35,994,119.85**	**70,206,699.37**	**106,200,819.22**	**113,834,871.82**

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1.2 MAINTENANCE & OTHER OPERATING EXPENSES							
Traveling Expenses							
1 Traveling Expenses-Local	5-02-01-010		2,269.00	2,243.00	7,757.00	10,000.00	30,000.00
Training and Scholarship Expenses							
1 Training Expenses	5-02-02-010		4,978,014.66	518,050.00	7,618,700.00	8,136,750.00	7,467,045.00
Supplies and Materials Expenses							
1 Office Supplies Expenses	5-02-03-010		2,149,305.50	344,197.75	2,183,390.45	2,527,588.20	2,000,000.00
2 Accountable Forms Expenses	5-02-03-020		261,320.00	32,000.00	268,000.00	300,000.00	476,000.00
3 Drugs and Medicines Expenses	5-02-03-040		1,283,236.25	275,850.00	9,295,583.20	9,571,433.20	6,758,433.20
4 Fuel, Oil & Lubricants Expenses	5-02-03-050		1,480,475.84	657,624.37	1,342,375.63	2,000,000.00	2,000,000.00
5 Other Supplies and Materials Expenses	5-02-03-990		26,918,346.83	3,741,988.50	9,415,896.57	13,157,885.07	8,942,509.90
Utility Expenses							
1 Water Expenses	5-02-04-010		1,382,555.23	818,824.90	981,175.10	1,800,000.00	2,000,000.00
2 Electricity Expenses	5-02-04-020		22,700,910.25	8,148,070.15	12,664,929.85	20,813,000.00	22,177,290.87
Communication Expenses							
1 Postage and Courier Services	5-02-05-010		-	-	1,000.00	1,000.00	-
2 Telephone Expenses	5-02-05-020		2,012,521.60	763,717.84	1,736,282.16	2,500,000.00	2,500,000.00
3 Internet Subscription Expenses	5-02-05-030		325,171.88	155,360.30	480,639.70	636,000.00	686,000.00
4 Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040		-	-	50,000.00	50,000.00	50,000.00
Demolition/Relocation and Delisting/Dredging Expenses							
1 Desilting and Dredging Expenses	5-02-06-020		-	-	-	-	200,000.00
Professional Services			-				
1 Other Professional Services	5-02-07-990		21,927,504.38	7,644,527.67	9,462,022.33	17,106,550.00	12,284,250.00
General Services			-				
1 Environment/Sanitary Services	5-02-08-010		18,706,952.67	8,586,552.00	10,363,448.00	18,950,000.00	24,011,760.00
2 Security Services	5-02-08-030		-	-	-	-	-
3 Other General Services	5-02-08-990		3,064,400.00	730,800.00	2,589,200.00	3,320,000.00	360,000.00
Repairs and Maintenance			-				
1 Repairs and Maintenance - Infrastructure Assets	5-02-09-020		1,733,717.00	-	700,000.00	700,000.00	1,000,000.00
2 Repairs and Maintenance - Buildings and Other Structures	5-02-09-030		55,350.00	24,600.00	175,400.00	200,000.00	1,262,402.10
3 Repairs and Maintenance - Machinery and Equipment	5-02-09-040		1,387,946.86	289,942.40	1,260,057.60	1,550,000.00	1,550,000.00
4 Repairs and Maintenance - Transportation Equipment	5-02-09-050		612,445.13	525,694.11	274,305.89	800,000.00	750,000.00
5 Repairs and Maintenance - Furniture and Fixtures	5-02-09-060		68,860.00	-	100,000.00	100,000.00	200,000.00
6 Repairs and Maintenance - Other Property, Plant and Equipment	5-02-09-990		-	-	100,000.00	100,000.00	100,000.00
Taxes, Insurance Premiums and Other Fees			-				
1 Fidelity Bond Premiums	5-02-11-010		258,510.00	-	500,000.00	500,000.00	400,000.00
2 Insurance Expenses	5-02-11-020		157,985.27	120,130.56	879,869.44	1,000,000.00	1,000,000.00
Other Maintenance and Operating Expenses							
1 Transportation and Delivery Expenses	5-02-99-030		420.00	-	5,000.00	5,000.00	5,000.00
2 Rent/Lease Expenses	5-02-99-040		1,910,285.21	814,000.00	712,500.00	1,526,500.00	600,500.00
3 Subscription Expenses	5-02-99-060		775.00	-	-	-	-
4 Donations	5-02-99-070		3,470,360.00	209,400.00	535,600.00	745,000.00	692,000.00
5 Other Maintenance and Operating Expenses	5-02-99-990		12,851,190.00	3,726,239.00	9,018,411.00	12,744,650.00	9,058,100.00
1.3 FINANCIAL EXPENSES							
1 Bank Charges	5-03-01-020		5,100.00	-	40,000.00	40,000.00	40,000.00
SUB-TOTAL MOOE AND FINANCIAL EXPENSES			**129,705,928.56**	**38,129,812.55**	**82,761,543.92**	**120,891,356.47**	**108,601,291.07**
1.4 TOTAL CURRENT OPERATING EXPENSES (1.1 + 1.2 + 1.3)			**211,757,002.43**	**74,123,932.40**	**152,968,243.29**	**227,092,175.69**	**222,436,162.89**

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				First Semester (Actual) 2025 (5)	Second Semester (Estimate) 2025 (6)	Total 2025 (7)	
2.0 CAPITAL OUTLAY							
1 Other Land Improvements	1-07-02-990		-		110,000.00	110,000.00	-
2 Parks, Plazas and Monuments	1-07-03-050		490,000.00	-	-	-	-
3 Other Structures	1-07-04-990		2,565,628.80	-	900,000.00	900,000.00	7,000,000.00
4 Office Equipment	1-07-05-020		5,946,469.60	3,490,000.00	510,000.00	4,000,000.00	300,000.00
5 Information and Communication Technology Equipment	1-07-05-030		3,034,070.00	-	-	-	-
6 Communication Equipment	1-07-05-040		158,000.00	-	-	-	-
7 Other Machinery and Equipment	1-07-05-990		-	-	50,000.00	50,000.00	320,000.00
8 Other Property, Plant and Equipment	1-07-99-990		4,051,679.00	-	-	-	4,000,000.00
SUB-TOTAL CAPITAL OUTLAY			**16,245,847.40**	**3,490,000.00**	**1,570,000.00**	**5,060,000.00**	**11,620,000.00**
TOTAL CURRENT OPERATING EXPENSES (1.4 + 2.0)			**228,002,849.83**	**77,613,932.40**	**154,538,243.29**	**232,152,175.69**	**234,056,162.89**
3.0 SPECIAL PURPOSE APPROPRIATION (SPA)							
a. Discretionary Fund	5-02-12-010		3,974,604.06	1,973,262.50	2,790,202.63	4,763,465.13	4,469,754.63
b. 5% Gender and Development (GAD) Fund			15,127,154.07	4,573,966.96	12,997,933.04	17,571,900.00	17,857,000.00
c. 20% NaTA for Development Fund			-	-	8,650,000.00	8,650,000.00	10,345,671.60
d. 10% Sangguniang Kabataan Fund	5-02-10-030		31,830,353.99	31,007,406.90	-	31,007,406.90	31,440,690.91
e. 5% Local Disaster Risk Reduction Management Fund			5,921,592.04	152,088.00	15,351,615.45	15,503,703.45	15,720,345.45
f. 1% NaTA for BCPC Fund			283,035.00	-	425,417.84	425,417.84	517,283.58
TOTAL SPECIAL PURPOSE APPROPRIATIONS (SPAs)			**57,136,739.16**	**37,706,724.36**	**40,215,168.96**	**77,921,893.32**	**80,350,746.17**
TOTAL EXPENDITURES			**285,139,588.99**	**115,320,656.76**	**194,753,412.25**	**310,074,069.01**	**314,406,909.06**

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.

Prepared by:

MA. PATRICIA B. TURCUATO
Barangay Treasurer

PIA REDEMPTA T. MANALASTAS
Barangay Secretary

Approved by:

CYNTHIA D. CERVANTES
Punong Barangay