

Republic of the Philippines
Province of Cagayan
City of Tuguegarao

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

September 19, 2016

Dr. Rosalinda P. Callang
Secretary to the Sanggunian
Sangguniang Panlalawigan, Province of Cagayan
Capitol Hills, Tuguegarao City



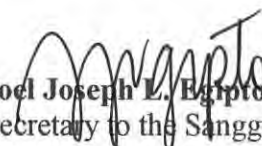
Madam:

Pursuant to Section 54 of the Local Government Code, we are now submitting for review and action the attached legislative measure enacted by the Seventh City Council of Tuguegarao City on September 14, 2016 Special Session.

**APPROPRIATION ORDINANCE NO. 02-2016 – “APPROPRIATION
ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 OF
TUGUEGARAO CITY FOR CY 2016”**

Thank you.

Yours truly,


Joel Joseph L. Egipio, Ph.D.
Secretary to the Sanggunian



Republic of the Philippines
 PROVINCE OF CAGAYAN
 City of Tuguegarao



SEVENTH CITY COUNCIL

EXCERPTS FROM THE MINUTES OF THE SPECIAL SESSION
 OF THE SEVENTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN
 HELD ON SEPTEMBER 14, 2016, 10:00 A.M., WEDNESDAY,
 AT THE SANGGUNIANG PANLUNGSOD SESSION HALL

PRESENT:

Hon. Bienvenido C. De Guzman II	City Vice Mayor, Presiding Officer
Hon. Danilo L. Baccay	Sangguniang Panlungsod Member
Hon. Jude T. Bayona	-do-
Hon. Kendrick S. Calubaquib	-do-
Hon. Maila Rosario T. Que	-do-
Hon. Arnel T. Arugay	-do-
Hon. Gilbert S. Labang	-do-
Hon. Winnoco R. Abraham	-do-
Hon. Imogen Claire M. Callangan	-do-
Hon. Mary Marjorie P. Martin-Chan	-do-
Hon. Raymund P. Guzman	-do-
Hon. Jose Pedro G. Velasco	-do-

ABSENT:

Hon. Grace B. Arago	Sangguniang Panlungsod Member (on Official Business)
Hon. Anthony C. Tuddao	-do- (on Official Business)

APPROPRIATION ORDINANCE NO. 02-2016

APPROPRIATION ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 OF TUGUEGARAO CITY FOR CY 2016

WHEREAS, Section 458 of Republic Act 7160, otherwise known as the Local Government Code of 1991, and Article 99 (2) (i) of the Rules and Regulations Implementing the Local Government Code of 1991 provides that the Sangguniang Panlungsod has the power to “approve annual and supplemental budgets of the City Government and appropriate funds for specific programs, projects, services and activities of the city, or for the other purposes not contrary to law, in order to promote the general welfare of the city and its inhabitants”;

WHEREAS, the City Mayor, Hon. Jefferson P. Soriano, has endorsed a request for an Appropriation Ordinance through a Supplemental Budget in the amount of Seventy Nine Million Three Hundred Twenty Four Thousand Pesos (P79,324,000.00) to fund Personal Services, Maintenance and Other Operating Expenses (MOOE), and Capital Outlay;

WHEREAS, the Local Finance Committee submitted a certification as to the availability of funds from the Excess of the Retained Earnings for Calendar Year 2015 in the amount of Seventy Nine Million Three Hundred Twenty Four Thousand Pesos (P79,324,000.00) which is free from any obligation and is available for appropriation;

WHEREAS, the proposed Supplemental Budget No. 02-2016 has complied with the pertinent provisions of the Local Government Code of 1991 and other rules and regulations;

WHEREAS, there is a need to enact appropriation ordinance to authorize Supplemental Budget No. 02-2016 CY 2016 of Tuguegarao City to operationalize the Supplemental Investment Plan CY 2016 of Tuguegarao City;

NOW, THEREFORE, be it ordained by the Seventh City Council to enact:

SECTION 1. AUTHORIZATION. The Supplemental Budget No. 02 of Tuguegarao City for Calendar Year 2016 with a total appropriation of Seventy Nine Million Three Hundred Twenty Four Thousand Pesos (P79,324,000.00) is hereby authorized to finance the Personal Services, Maintenance and Other Operating Expenses (MOOE), and Capital Outlay.

SECTION 2. SOURCE OF FUNDS. The Appropriation shall be sourced out from the Excess of the Retained Earnings for Calendar Year 2015 in the amount of Seventy Nine Million Three Hundred Twenty Four Thousand Pesos (P79,324,000.00).

SECTION 3. USE OF FUNDS. The amount of Seventy Nine Million Three Hundred Twenty Four Thousand Pesos (P79,324,000.00) is hereby appropriated for Supplemental Budget No. 02 of Tuguegarao City as follows:

MAYOR'S OFFICE

PERSONAL SERVICES

Executive Assistant IV		
Salaries	128,109.00	
PERA	15,000.00	
Clothing	5,000.00	
Cash Gift	5,000.00	
Year End Bonus	42,703.00	
Life and Retirement Contribution	15,374.00	
Pag-ibig Contribution	300.00	
Philhealth Contribution	1,125.00	
ECC	300.00	
Other Personnel Benefit	5,000.00	
Sub Total		217,911.00

MAINTENANCE AND OTHER OPERATING EXPENSES

Repair and Maintenance-Other PPE	2,200,000.00	
Grants	2,750,000.00	
Aid in Individual Crisis (AICS)	3,000,000.00	
Other Maintenance & Operating Expenses		
-Job Order	12,400,000.00	
-Environmental Management	1,000,000.00	
Sub Total		21,350,000.00

CAPITAL OUTLAY

Landfill Development	2,550,000.00	
Installation of Streetlights	6,800,000.00	
Office Equipment	155,000.00	
Furniture and Fixtures	739,000.00	
I.T. Equipment and Software	295,000.00	
Construction and Heavy Equipment	7,300,000.00	
Motor Vehicle	12,700,000.00	
Other Property, Plant and Equipment	4,125,000.00	
City Hall Improvement-Building	3,500,000.00	
Concreting	10,350,000.00	
Drainage Development	2,000,000.00	
Sub Total		50,514,000.00

CITY ACCOUNTING OFFICE

PERSONAL SERVICES

Overtime Pay	200,000.00	
Sub Total		200,000.00

VICE MAYOR'S OFFICE

CAPITAL OUTLAY

Furniture and Fixtures	250,000.00	
Sub Total		250,000.00



S.P. (LEGISLATIVE)

CAPITAL OUTLAY

Office Equipment	250,000.00	
Furniture & Fixtures	500,000.00	
Sub Total		750,000.00

GENERAL SERVICES OFFICE

MAINTENANCE AND OTHER OPERATING EXPENSES

Gasoline/Oil/Lubricants Expenses	750,000.00	
Repair and Maintenance- Motor Vehicles	1,532,089.00	
Insurance Expenses	500,000.00	
Sub Total		2,782,089.00

CITY ASSESSOR'S OFFICE

CAPITAL OUTLAY

Furniture and Fixtures	200,000.00	
Sub Total		200,000.00

PEOPLE'S GENERAL HOSPITAL

MAINTENANCE AND OTHER OPERATING EXPENSES

Drugs and Medicines	3,000,000.00	
Sub Total		3,000,000.00

MARKET AND SLAUGHTERHOUSE

CAPITAL OUTLAY

Furniture and Fixtures	60,000.00	
Sub Total		60,000.00

GRAND TOTAL **79,324,000.00**

SECTION 4. The disbursements of funds shall be made subject to the usual accounting and auditing rules and regulations.

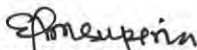
SECTION 5. SEPARABILITY CLAUSE. If for any reason that any section or provision of this Ordinance is declared unconstitutional or contrary to other laws and statutes, other sections or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 6. EFFECTIVITY. This Appropriation Ordinance shall take effect immediately upon its approval.

On motion of Hon. Danilo L. Baccay, duly seconded by Hon. Raymund P. Guzman and Hon. Kendrick S. Calubaquib and with ten (10) members present voting in favor and one (1) against, **APPROPRIATION ORDINANCE NO. 02-2016** was **APPROVED** in plenary under suspended rules.


X-X-X

I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:



EDITHA M. SUPENA
Administrative Officer V
Acting Asst. Secretary to the Sanggunian



ATTESTED:


HON. BIENVENIDO C. DE GUZMAN II
City Vice Mayor
Presiding Officer

APPROVED:


HON. JEFFERSON P. SORIANO
City Mayor
Date approved: 02/12/14

ed



Republic of the Philippines
Province of Cagayan
Tuguegarao City
OFFICE OF THE CITY MAYOR



September 9, 2016

HON. BIENVENIDO C. DE GUZMAN II
City Vice Mayor
Tuguegarao City

THRU: HON. DANILO L. BACCAY
Chairman, Committee on Appropriation and Finance

May I respectfully request for approval of Supplemental Budget No. 02 CY 2016 in the amount of **SEVENTY NINE MILLION THREE HUNDRED TWENTY FOUR THOUSAND PESOS (PhP 79,324,000.00)** through the urgent passage of an Appropriation Ordinance for the implementation of priority programs, projects and activities of the city.

ATTY. JEFFERSON P. SORIANO
City Mayor

Approved: Appro. Ord. no. 02-2016 - Suppl. Budget no. 02-2016 / 9-14-16
2016

Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY

OFFICE OF THE CITY MAYOR

09 September 2016

HON. BIENVENIDO C. DE GUZMAN II
City Vice Mayor
Tuguegarao City

THRU: HON. DANILO L. BACCAY
Chairman on Committee on Appropriation and Finance

May I respectfully request the approval of **Supplemental Budget No.2 (CY 2016)** in the amount of **SEVENTY NINE MILLION, THREE HUNDRED TWENTY FOUR THOUSAND, PESOS (P79,324,000.00)** through the urgent passage of an **Appropriation Ordinance** for the implementation of priority programs, projects and activities of the city.

This request supersedes all prior requests for Supplemental Budget.

The source of appropriation and items for appropriation are detailed as follows:

SUPPLEMENTAL BUDGET No. 2

SOURCE OF APPROPRIATION:

Retained Earnings	79,324,000.00
GRAND TOTAL	79,324,000.00

FOR APPROPRIATION:

MAYOR'S OFFICE

PERSONAL SERVICES

Executive Assistant IV	
Salaries	128,109.00
PERA	15,000.00
Clothing	5,000.00
Cash Gift	5,000.00
Year End	42,703.00
Life and Retirement Contribution	15,374.00
PagIBIG	300.00
PhilHealth	1,125.00
ECC	300.00
Other Personnel Benefit	5,000.00
Sub Total	217,911.00

MAINTENANCE AND OTHER OPERATING EXPENSE

Repair and Maintenance-Other PPE	2,200,000.00
Grants	2,750,000.00
Aid in Individual Crisis Situation (AICS)	3,000,000.00
Other Maint. & Operating Expense	
-Job Order	12,400,000.00
-Environmental Management	1,000,000.00
Sub Total	21,350,000.00

CAPITAL OUTLAY

Landfill Development	2,550,000.00
Installation of Streetlights	6,800,000.00
Office Equipment	155,000.00
Furniture and Fixtures	739,000.00
I.T. Equipment and Software	295,000.00
Construction and Heavy Equipment	7,300,000.00

Motor Vehicle	12,700,000.00
Other Property/Plant and Equipment	4,125,000.00
City Hall Improvement - Building	3,500,000.00
Concreting	10,350,000.00
Drainage Development	2,000,000.00
Sub Total	50,514,000.00
CITY ACCOUNTING OFFICE	
PERSONAL SERVICES	
Overtime Pay	200,000.00
Sub Total	200,000.00
VICE MAYOR'S OFFICE	
CAPITAL OUTLAY	
Furniture and Fixtures	250,000.00
Sub Total	250,000.00
S.P. (LEGISLATIVE)	
CAPITAL OUTLAY	
Office Equipment	250,000.00
Furniture and Fixtures	500,000.00
Sub Total	750,000.00
GENERAL SERVICES OFFICE	
MAINTENANCE AND OTHER OPERATING EXPENSE	
Gasoline/Oil/Lubricants Expenses	750,000.00
Repair and Maintenance - Motor Vehicle	1,532,089.00
Insurance Expense	500,000.00
Sub Total	2,782,089.00
CITY ASSESSOR'S OFFICE	
CAPITAL OUTLAY	
Furniture and Fixtures	200,000.00
Sub Total	200,000.00
PEOPLE'S GENERAL HOSPITAL	
MAINTENANCE AND OTHER OPERATING EXPENSE	
Drugs and Medicines	3,000,000.00
Sub Total	3,000,000.00
MARKET AND SLAUGHTERHOUSE	
CAPITAL OUTLAY	
Furniture and Fixtures	60,000.00
	60,000.00
GRAND TOTAL	79,324,000.00

Anticipating your favorable action on the matter.

Thank you.

Very truly yours,


ATTY. JEFFERSON P. SORIANO
 City Mayor



Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City

OFFICE of the SANGGUNIANG PANLALAWIGAN

September 30, 2016

HON. BIENVENIDO C. DE GUZMAN, II
City Vice Mayor
Tuguegarao City, Cagayan

Dear Hon. De Guzman:

We are furnishing your esteemed Office a copy of **RESOLUTION NO. 2016-9-131** of the Sangguniang Panlalawigan of Cagayan, entitled: **"RESOLUTION APPROVING THE CY 2016 SUPPLEMENTAL BUDGET NO. 02 OF THE CITY OF TUGUEGARAO , CAGAYAN."**

For your information and guidance.

Thank You.

Very truly yours,


ROSALINDA P. CALLANG, DPA
Secretary to the Sanggunian

Edna M/



Republic of the Philippines
Province of Cagayan
Tuguegarao City

SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE PROVINCIAL BOARD HELD ON WEDNESDAY, SEPTEMBER 28, 2016 AT THE SESSION HALL OF THE SANGGUNIANG PANLALAWIGAN, PROVINCIAL CAPITOL, TUGUEGARAO CITY.

PRESENT:

Hon. Melvin K. Vargas, Jr., Vice Governor/ Presiding Officer
Hon. Jean Alphonse D. Ponce, Member
Hon. Cristopher T. Barcena, Member
Hon. Jesus Florencio A. Vargas, Member
Hon. Arnold T. Layus, Jr., Member
Hon. Vilmer V. Viloria, Member
Hon. Perla C. Tumaliuan, Member
Hon. Rosauo Rodrigo G. Resuello, Member
Hon. Karen Kaye T. Turingan, Member
Hon. Rodrigo C. De Asis, Member

ABSENT:

Hon. Maria Olivia B. Pascual, Member – On Official Time
Hon. Maila Rosario T. Que, Member – On Vacation Leave
Hon. Hilario Larry S. Ting, Member – On Official Time

RESOLUTION NO. 2016 – 9 - 131

RESOLUTION APPROVING THE CY 2016 SUPPLEMENTAL BUDGET NO. 02 OF THE CITY OF TUGUEGARAO, CAGAYAN

Report of the Committee on Finance and Appropriation recommending adoption of the Provincial Finance Committee Report recommending favorable review on the CY 2016 Supplemental Budget No. 02 of the City of Tuguegarao, Cagayan and further recommending for the passage of a Resolution for the approval of the said appropriation ordinance, subject to the observations, limitations and restrictions stated therein.

PROVIDED, that the written objection relative hereof of Board Member Maila Rosario S. Ting-Que has to be threshed out in the Sanggunian a quo.

ADOPTED and APPROVED by the Sangguniang Panlalawigan.

On motion of Hon. Vilmer V. Viloria, duly seconded, be it

RESOLVED, as it is hereby resolved, to approve the CY 2016 Supplemental Budget No. 02 of the City of Tuguegarao, Cagayan, subject to the compliance of the requirements set forth and observance of the limitations provided in the Report of the Committee on Finance and Appropriation as well as the Report of the Provincial Finance Committee dated September 21, 2016 as adopted and which are attached as an integral part of this Resolution;

RESOLVED FURTHER, that a copy of this Resolution be transmitted to the City of Tuguegarao, Cagayan, for their information and reference.

CARRIED.

I HEREBY CERTIFY to the correctness of the above-quoted Resolution.


ROSALINDA P. CALLANG, DPA
Secretary
Sangguniang Panlalawigan

ATTESTED:


MELVIN K. VARGAS, JR., DPA
Vice Governor
Presiding Officer

Edna M/



Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City
SANGGUNIANG PANLALAWIGAN

COMMITTEE ON FINANCE AND APPROPRIATION

COMMITTEE REPORT

SUBJECT:

1. **CY 2016 SUPPLEMENTAL BUDGET NO. 01 OF BAGGAAO, CAGAYAN**, approved under Appropriation Ordinance No. 2016-03, dated August 25, 2016 of the Sangguniang Bayan of said municipality.
2. **CY 2016 SUPPLEMENTAL BUDGET NO. 01 OF PAMPLONA, CAGAYAN**, approved under Appropriation Ordinance No. 2016-06, dated September 14, 2016 of the Sangguniang Bayan of said municipality.
3. **CY 2016 SUPPLEMENTAL BUDGET NO. 02 OF TUGUEGARAO CITY, CAGAYAN**, approved under Appropriation Ordinance No. 2016-02, dated September 19, 2016 of the Sangguniang Panlungsod of said city.

FINDINGS/OBSERVATIONS:

The Local Government Code of 1991, or Republic Act No. 7160, particularly Section 327, is herein-quoted below:

"The sangguniang panlalawigan shall review the ordinance authorizing annual or supplemental appropriations of component cities and municipalities in the same manner and within the same period prescribed for the review of other ordinances."

Pursuant to the law therefore, appropriation ordinances, in the form of annual or supplemental budgets emanating from the *lower sanggunian/s concerned* (Sangguniang Panlungsod of the City of Tuguegarao, and the different Sangguniang Bayan of the municipalities within the Province) are submitted for the review of the higher Sanggunian (Sangguniang Panlalawigan of Cagayan) of the Province.

The Committee on Finance and Appropriation which is a regular committee of the Sangguniang Panlalawigan is tasked, among others, to evaluate the validity of these appropriation ordinances and submits its recommendations thereon to the Sangguniang Panlalawigan in plenary.

In the case before Us, the **CY 2016 Supplemental Budget No. 01 of Baggao, Cagayan; CY 2016 Supplemental Budget No. 01 of Pamplona, Cagayan;** and the **CY 2016 Supplemental Budget No. 02 of Tuguegarao City, Cagayan;** as embodied in the respective appropriation ordinances of the lower



Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City
SANGGUNIANG PANLALAWIGAN

sanggunians concerned, are submitted for the review of the Sangguniang Panlalawigan of Cagayan.

As a matter of procedure, however, these annual or supplemental budget appropriations are referred to the Provincial Finance Committee (PFC) for its initial findings, comment and recommendation.

The herein Committee takes note of the findings of the PFC that the subject appropriation ordinances have shown substantial compliance with the provisions of the Code (Local Government Code of 1991) and its implementing rules and regulations, subject however to the compliance with the restrictions, limitations and conditions provided under existing rules and regulations on the matter as set forth in the said reports, with the corresponding recommendations for their respective favorable review.

On a final note, the herein Committee upon a careful evaluation on the basis of the findings relied upon by the Provincial Finance Committee as stated in its respective reports and recommendation, therefore stamps its approval on the above-mentioned appropriation ordinances, respectively.

RECOMMENDATION:

IN VIEW OF THE FOREGOING, this Committee respectfully recommends for the passage of separate Resolutions approving the **CY 2016 Supplemental Budget No. 01 of Baggao, Cagayan; CY 2016 Supplemental Budget No. 01 of Pamplona, Cagayan; and the CY 2016 Supplemental Budget No. 02 of Tuguegarao City, Cagayan;** respectively, subject to the compliance with the conditions, restrictions, and limitations imposed under existing rules and regulations on the matter as set forth in the respective Reports of the Provincial Finance Committee, a copy of the PFC Reports attached for ready reference.

COMMITTEE ON FINANCE AND APPROPRIATION

VILMER V. VILORIA
Vice Chairman

ARNOLD T. LAYUS, JR.
Member

MELVIN K. VARGAS, JR.
Chairman

CRISTOPHER T. BARCENA
Member

JESUS FLORENCIO A. VARGAS
Member



Republic of the Philippines
Province of Cagayan
Tuguegarao City

PROVINCIAL FINANCE COMMITTEE



September 21, 2016

THE HONORABLE MEMBERS

Sangguniang Panlalawigan
Province of Cagayan
Capitol Hills, Tuguegarao City

Thru: **The Honorable Vice-Governor**
Presiding Officer

Sirs and Mesdames:

Pursuant to Section 327 of the Local Government Code of 1991 and Department of Budget and Management (DBM) Local Budget Circular (LBC) No. 52, the initial review of the Provincial Finance Committee on the CY 2016 Supplemental Budget No. 02 of Tuguegarao City, involving an appropriation of P79,324,000.00, approved by the Sangguniang Panlungsod on September 19, 2016 under Appropriation Ordinance No. 2016-02 and received by this Office on September 19, 2016, sourced-out from CY 2015 Retained Earnings (General Fund) shows substantial compliance with the provisions of the Code and its implementing rules and regulations, subject to the following:

- 1.0 That the utilization of the provision for programs and projects of the local government unit shall be consistent with the Approved Local Development Plan/Supplemental Investment Program of the city, prepared in accordance with DILG-DBM-NEDA-DOF Joint Memorandum Circular No. 001, s. 2007.
- 2.0 That the Implementation of projects/programs shall be in accordance with the provisions of R. A. No. 9184 and its revised implementing rules and regulations. Furthermore, the acquisition of Motor Vehicles and Construction and Heavy Equipment shall be subject to the provisions of Malacañang Administrative Order No. 233 as amended by A. O. No. 15 and reiterated under DBM Budget Circular No. 2010-2.

Notwithstanding the above, we are recommending to the Honorable Body favorable review and may be considered operative effective upon approval, the CY 2016 Supplemental Budget No. 02 of the City of Tuguegarao, Cagayan, subject to the posting requirement under Section 59 of the Code.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with all existing laws, rules and regulations shall be the responsibility of the City Government of Tuguegarao, Cagayan. Disbursement of funds shall be subject to the usual budgeting, accounting and auditing rules and regulations.

Very truly yours,


EDNA L. LINGAN
Provincial Budget Officer
Member, Provincial Finance Committee



Republic of the Philippines
Province of Cagayan
Tuguegarao City



PROVINCIAL FINANCE COMMITTEE

Noted by:


LILIA M. LACAMBRA
OIC-Provincial Treasurer
Member, Provincial Finance Committee


ELISA G. UMOSO
Provincial Planning & Dev't Coordinator
Chairperson, Provincial Finance Committee

Copy furnished:

The City Accountant, Tuguegarao, Cagayan
The City Treasurer, Tuguegarao, Cagayan
The City Budget Officer, Tuguegarao, Cagayan
The Circuit City Audit Unit, Tuguegarao, Cagayan
The Provincial Treasurer, Tuguegarao City
The Provincial Planning and Development Coordinator, Tuguegarao City
The Provincial Budget Office, Tuguegarao City - File.