

Republic of the Philippines  
Province of Cagayan  
City of Tuguegarao

**SEVENTH CITY COUNCIL**



April 18, 2017

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

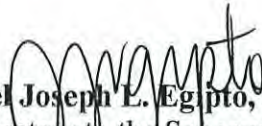
**Madam:**

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 during their 35<sup>th</sup> Regular Session held on April 11, 2017, to wit:

- 1. APPROPRIATION ORDINANCE NO. 01-2017 – “AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01 OF TUGUEGARAO CITY”**

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 35<sup>th</sup> REGULAR SESSION  
 OF THE SEVENTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN  
 HELD ON APRIL 11, 2017, 9:00 A.M., TUESDAY,  
 AT SANGGUNIANG PANLUNGSOD SESSION HALL

**PRESENT:**

Hon. Jude T. Bayona	Acting City Vice Mayor, Presiding Officer
Hon. Maila Rosario T. Que	Sangguniang Panlungsod Member
Hon. Arnel T. Arugay	-do-
Hon. Gilbert S. Labang	-do-
Hon. Winnoco R. Abraham	-do-
Hon. Imogen Claire M. Callangan	-do-
Hon. Raymund P. Guzman	-do-
Hon. Grace B. Arago	-do-
Hon. Anthony C. Tuddao	-do-
Hon. Jose Pedro G. Velasco	-do-

**ABSENT:**

Hon. Kendrick S. Calubaquib	Sangguniang Panlungsod Member
Hon. Mary Marjorie P. Martin-Chan	-do- (on Sick Leave)
Hon. Anthony C. Tuddao	-do- (on Sick Leave)

**APPROPRIATION ORDINANCE NO. 01-2017**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01  
 OF TUGUEGARAO CITY FOR CY 2017**

**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 provide 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 other purposes not contrary to law, in order to promote the general welfare of the city and its inhabitants”;

**WHEREAS**, the City Mayor, Hon. Bienvenido C. De Guzman II, has endorsed a request for an Appropriation Ordinance through a Supplemental Budget in the amount of One Hundred Thirty Eight Million One Hundred Thirty Four Thousand Five Hundred Forty Six Pesos (P138,134,546.00) to fund Personal Services, Maintenance and Other Operating Expenses (M.O.O.E) 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 2016 in the amount of One Hundred Thirty Eight Million One Hundred Thirty Four Thousand Five Hundred Forty Six Pesos (P138,134,546.00) which is free from any obligation and is available for appropriation.

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

**SECTION 1. AUTHORIZATION.** The Supplemental Budget No. 01 of Tuguegarao City for Calendar Year 2017 with a total appropriation of One Hundred Thirty Eight Million One Hundred Thirty Four Thousand Five Hundred Forty Six Pesos (P138,134,546.00) is hereby authorized to finance the Personal Services, Maintenance and Other Operating Expenses (M.O.O.E) and Capital Outlay.

**SECTION 2. SOURCE OF FUNDS.** The Appropriation shall be sourced out from the Excess of the Retained Earnings of 2016 in the amount of One Hundred Thirty Eight Million One Hundred Thirty Four Thousand Five Hundred Forty Six Pesos (P138,134,546.00).

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**SECTION 3. USE OF FUNDS.** The amount of One Hundred Thirty Eight Million One Hundred Thirty Four Thousand Five Hundred Forty Six Pesos (P138,134,546.00) is hereby appropriated for Supplemental Budget No. 01 of Tuguegarao City as follows:

**Mayor's Office**

**Personal Services**

Salaries and Wages-Regular	1,361,352.00	
Salaries and Wages-Casual	961,140.00	
Year End Bonus	193,541.00	
Life & Ret. Insurance Cont.	278,700.00	
PhilHealth Contributions	12,750.00	
Other Personnel Benefits	193,541.00	
Terminal Leave	3,207,966.00 P	6,208,990.00

**Maintenance and Other Operating Expense**

Other Supplies and Materials Expenses		
- Environment Office	600,000.00	
- Subscription Expenses	43,000.00	
Repair and Maintenance – Roads	2,200,000.00	
Repair and Maintenance – Village Type		
- Processing Center	630,000.00	
Repair and Maintenance – Other PPE		
- Elevator	600,000.00	
Insurance Expenses	200,000.00	
Other Maintenance and Operating Expense		
- Job Orders	17,000,000.00	
- Katarungang Pambarangay Development Program	1,000,000.00	
- Livelihood Project (Financial Assistance to Tuguegarao Tobacco Producers Cooperative)	1,757,951.00	
- Payment of Provincial Tax Share	4,537,591.00	28,568,542.00

**Capital Outlay**

Landfill Development	550,000.00	
Office Equipment		
- City Library	207,000.00	
- MTCC Branch 3	100,000.00	
- Environment Office	123,000.00	
Communication Equipment		
- Environment Office	5,000.00	
Motor Vehicles	6,000,000.00	
Furniture and Fixtures		
- Environment Office	87,000.00	
Information and Communication Technology Equipment		
- City Library	225,000.00	
- City Local Gov't Operations Office	60,000.00	
Construction of Pinacanauan Overflow Bridge Abutment B and Riverbank Slope Protection Concreting of Road	21,500,000.00	
- Road Widening and Concreting – Atulayan Sur	797,000.00	
- Road Widening and Concreting – Centro 09	775,000.00	
- Pengue-Ruyu (Apple Street)	5,900,000.00	
Drainage Development		
- San Gabriel (Mangga Street)	430,000.00	
- Tanza-Jamine Street, Panacal Village	570,000.00	
Books (City Library)	320,000.00	
Construction of Buildings		
- Rehabilitation/Upgrading/Improvement of Slaughterhouse	3,500,000.00	
- Warehouse (Counterpart PRDP)	1,300,000.00	
- Repair/Rehabilitation of Tuguegarao City Hall	43,600,000.00	
Other Property, Plant and Equipment		

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- CCTV for PNP	78,000.00	
- Transformer – MOVA	300,000.00	
- Water Tank	250,000.00	
- Generator Set – City Hall	3,000,000.00	89,677,000.00

**Market and Slaughterhouse**

**Personal Services**

Salaries and Wages – Regular	186,444.00	
Salaries and Wages – Casual	265,440.00	
Year End Bonus	37,657.00	
Life and Retirement Insurance Cont.	54,227.00	
PhilHealth Contributions	2,400.00	
Other Personnel Benefits	37,657.00	583,825.00

**City Administrator’s Office**

**Personal Services**

Salaries and Wages-Regular	117,864.00	
Year End Bonus	9,822.00	
Life and Ret. Insurance Cont.	14,144.00	
PhilHealth Contributions	150.00	
Other Personnel Benefits	9,822.00	151,802.00

**City General Services Office**

**Personal Services**

Salaries and Wages-Regular	579,912.00	
Salaries and Wages-Casual	434,880.00	
Year End Bonus	84,566.00	
Life and Ret. Insurance Cont.	121,776.00	
PhilHealth Contributions	3,300.00	
Other Personnel Benefits	84,566.00	1,309,000.00

**People’s General Hospital**

**Personal Services**

Salaries and Wages – Regular	1,490,664.00	
Salaries and Wages – Casual	32,616.00	
Year End Bonus	126,940.00	
Life and Retirement Insurance Cont.	182,794.00	
PhilHealth Contributions	5,400.00	
Other Personnel Benefits	126,940.00	1,965,354.00

**Capital Outlay**

Medical Equipment	600,000.00	600,000.00
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**City Vice Mayor’s Office**

**Personal Services**

Salaries and Wages-Regular	208,428.00	
Salaries and Wages-Casual	38,052.00	
Year End Bonus	20,540.00	
Life and Ret. Insurance Cont.	29,578.00	
PhilHealth Contributions	600.00	
Other Personnel Benefits	20,540.00	317,738.00

**S.P. Office (Legislative)**

**Personal Services**

Salaries and Wages – Regular	1,610,580.00	
Salaries and Wages – Casual	76,104.00	
Year End Bonus	140,557.00	
Life and Ret. Insurance Cont.	202,403.00	
Other Personnel Benefits	140,557.00	2,170,201.00

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**S.P. (Secretariat)****Personal Services**

Salaries and Wages-Regular	477,036.00	
Year End Bonus	39,753.00	
Life and Ret. Insurance Cont.	57,245.00	
PhilHealth Contributions	2,100.00	
Other Personnel Benefits	39,753.00	615,887.00

**City Development Planning Office****Personal Services**

Salaries and Wages-Regular	313,248.00	
Salaries and Wages-Casual	32,616.00	
Year End Bonus	28,822.00	
Life and Ret. Insurance Cont.	41,504.00	
PhilHealth Contributions	3,150.00	
Other Personnel Benefits	28,822.00	448,162.00

**City Civil Registry****Personal Services**

Salaries and Wages-Regular	184,488.00	
Salaries and Wages-Casual	10,872.00	
Year End Bonus	16,280.00	
Life and Ret. Insurance Cont.	23,444.00	
PhilHealth Contributions	750.00	
Other Personnel Benefits	16,280.00	252,114.00

**City Budget Office****Personal Services**

Salaries and Wages-Regular	300,588.00	
Salaries and Wages-Casual	113,232.00	
Year End Bonus	34,485.00	
Life and Ret. Insurance Cont.	49,659.00	
PhilHealth Contributions	1,800.00	
Other Personnel Benefits	34,485.00	534,249.00

**City Accounting Office****Personal Services**

Salaries and Wages-Regular	291,984.00	
Year End Bonus	24,332.00	
Life and Ret. Insurance Cont.	35,039.00	
PhilHealth Contributions	1,500.00	
Other Personnel Benefits	24,332.00	377,187.00

**Maintenance and Other Operating Expense**

Repair and Maintenance – Machinery and Equipment	30,000.00	30,000.00
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**Capital Outlay**

Office Equipment	110,000.00	
Information and Communication Technology Equipment	40,000.00	150,000.00

**City Treasurer's Office****Personal Services**

Salaries and Wages-Regular	427,092.00	
Salaries and Wages-Casual	16,308.00	
Overtime Pay	150,000.00	
Year End Bonus	36,950.00	
Life and Ret. Insurance Cont.	53,208.00	
PhilHealth Contributions	900.00	
Other Personnel Benefits	36,950.00	721,408.00

<b>Capital Outlay</b>			
Information and Communication Technology Equipment		360,000.00	360,000.00
<b>City Assessor's Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		316,668.00	
Salaries and Wages-Casual		43,488.00	
Year End Bonus		30,013.00	
Life and Ret. Insurance Cont.		43,219.00	
PhilHealth Contributions		1,500.00	
Other Personnel Benefits		30,013.00	464,901.00
<b>City Engineer's Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		417,096.00	
Salaries and Wages-Casual		97,848.00	
Year End Bonus		42,912.00	
Life and Ret. Insurance Cont.		61,794.00	
PhilHealth Contributions		3,300.00	
Other Personnel Benefits		42,912.00	665,862.00
<b>City Social Welfare Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		207,564.00	
Year End Bonus		17,297.00	
Life and Ret. Insurance Cont.		24,908.00	
PhilHealth Contributions		900.00	
Other Personnel Benefits		17,297.00	267,966.00
<b>City Health Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		603,864.00	
Salaries and Wages-Casual		48,924.00	
Year End Bonus		54,399.00	
Life and Ret. Insurance Cont.		78,335.00	
PhilHealth Contributions		3,450.00	
Other Personnel Benefits		48,924.00	837,896.00
<b>City Agriculture's Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		308,088.00	
Salaries and Wages-Casual		21,744.00	
Year End Bonus		27,486.00	
Life and Ret. Insurance Cont.		39,580.00	
PhilHealth Contributions		1,650.00	
Other Personnel Benefits		27,486.00	426,034.00
<b>City Legal Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		113,220.00	
Salaries and Wages-Casual		100,668.00	
Year End Bonus		17,824.00	
Life and Ret. Insurance Cont.		25,667.00	
PhilHealth Contributions		300.00	
Other Personnel Benefits		17,824.00	275,503.00
<b>City Veterinary Office</b>			
<b>Personal Services</b>			
Salaries and Wages-Regular		120,408.00	
Year End Bonus		10,034.00	
Life and Ret. Insurance Cont.		14,449.00	
Other Personnel Benefits		10,034.00	154,925.00
	<b>GRAND TOTAL</b>	<b>138,134,546.00</b>	

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

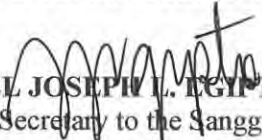
**SECTION 5. SEPARABILITY CLAUSE.** If for any reason that any section or provision of this Ordinance is declared unconstitutional or contrary to other laws and statutes, other sections or provisions hereof which are not affected thereby shall continue to be in full force and effect.

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

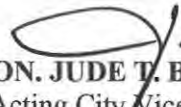
On motion of Hon. Raymund P. Guzman and without any objection, **APPROPRIATION ORDINANCE NO. 01-2017** was **UNANIMOUSLY APPROVED**.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:

  
**JOEL JOSEPH L. EGIPIO, Ph.D.**  
Secretary to the Sanggunian 04/17

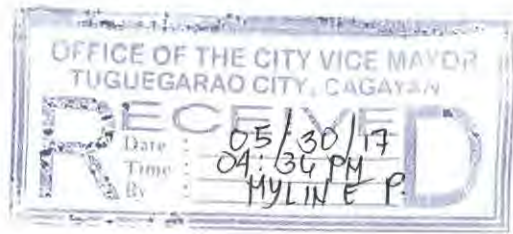
ATTESTED

  
**HON. JUDE T. BAYONA**  
Acting City Vice Mayor  
Presiding Officer

APPROVED:

  
**HON. BIENVENIDO C. DE GUZMAN II**  
City Mayor  
Date: 4/18/17

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Republic of the Philippines  
**PROVINCE OF CAGAYAN**  
Tuguegarao City

**OFFICE of the SANGGUNIANG PANLALAWIGAN**

May 30, 2017

**HON. DANILO L. BACCAY**  
City Vice Mayor  
Tuguegarao City, Cagayan

Dear Hon. Baccay:

We are furnishing your esteemed Office a copy of **RESOLUTION NO. 2017-9-437** of the Sangguniang Panlalawigan of Cagayan, entitled: **"RESOLUTION APPROVING THE CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF THE CITY OF TUGUEGARAO, CAGAYAN."**

For your information and guidance.

Thank You.

Very truly yours,

  
**ROSALINDA P. CALLANG, DPA**  
Secretary to the Sangguniang Panlalawigan

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, MAY 24, 2017 AT THE SESSION HALL OF THE SANGGUNIANG PANLALAWIGAN, PROVINCIAL CAPITOL, TUGUEGARAO CITY.**

**PRESENT:**

Hon. Melvin K. Vargas, Jr., Vice Governor/ Presiding Officer  
Hon. Maria Olivia B. Pascual, Board Member  
Hon. Cristopher T. Barcena, Board Member  
Hon. Arnold T. Layus, Jr., Board Member  
Hon. Vilmer V. Vilorio, Board Member  
Hon. Perla C. Tumaliuan, Board Member  
Hon. Rosauro Rodrigo G. Resuello, Board Member  
Hon. Karen Kaye T. Turingan, Board Member  
Hon. Rodrigo C. De Asis, Board Member  
Hon. Maila Rosario S. Ting-Que, Ex-Officio Board Member (PCL President)

**ABSENT:**

Hon. Jesus Florencio A. Vargas, Board Member (On Official Time)  
Hon. Jean Alphonse D. Ponce, Board Member  
Hon. Hilario Larry S. Ting, Ex-Officio Board Member (LnB President)

**RESOLUTION NO. 2017-9--437**

**RESOLUTION APPROVING THE CY 2017 SUPPLEMENTAL BUDGET NO. 01 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 2017 Supplemental Budget No. 01 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.

**ADOPTED and APPROVED by the Sangguniang Panlalawigan.**

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


**RESOLVED, as it is hereby resolved, to approve the CY 2017 Supplemental Budget No. 01 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 May 17, 2017 as adopted and which are attached as an integral part of this Resolution;

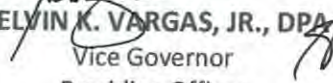
RESOLVED FURTHER, that a copy of this Resolution be transmitted to the City of Tuguegarao, Cagayan, for their information and reference.

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**

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**COMMITTEE ON FINANCE AND APPROPRIATION**

**COMMITTEE REPORT**

**SUBJECT:**

**CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF TUGUEGARAO CITY, CAGAYAN**, approved under Appropriation Ordinance No. 01-2017 dated April 18, 2017 of the Sangguniang Panlungsod;

**CY 2017 SUPPLEMENTAL BUDGET NO. 02 OF GONZAGA, CAGAYAN**, approved under Appropriation No. 02, S. 2017 dated March 20, 2017 of the Sangguniang Bayan;

**LEGAL BACKDROP:**

Before this committee are the **CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF TUGUEGARAO CITY, CAGAYAN** and **CY 2017 SUPPLEMENTAL BUDGET NO. 02 OF GONZAGA, CAGAYAN**.

Under Section 327 of the Local Government Code (RA 7160), it is the duty of the Sangguniang Panlalawigan to review ordinances authorizing the 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. Accordingly, 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.

In the Sangguniang Panlalawigan, the Committee on Finance and Appropriation is tasked, among others, to evaluate the validity of these appropriation ordinances and submits its recommendations thereon to the Sangguniang Panlalawigan for consideration and approval of the members of the August Body. The Committee on Finance and Appropriation shall then make the necessary referral to the Provincial Finance Committee pursuant to Section 316 paragraphs f and g of the Local Government Code, which is hereby quoted, viz:

x x x

(f) Assist the Sangguniang Panlalawigan in the review and evaluation of budget of component cities and municipalities in the case of provincial finance committee, the Barangay budgets in the case of city or municipal finance committee, and recommend the appropriate action thereon;



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Tuguegarao City  
**SANGGUNIANG PANLALAWIGAN**

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(g) Assist the Sanggunian concerned in the analysis and review of annual regular and budgets of the respective local government unit to determine compliance with statutory and administrative requirements;

x x x

**SUGGESTIONS AND OBSERVATIONS:**

Before this Committees are two (2) Supplemental Budgets duly approved under appropriate appropriation ordinances. Procedurally, said Supplemental Budgets which emanated from the lower Sanggunians and submitted to the Sangguniang Panlalawigan for review are referred to the Committee on Finance and Appropriation.

As a matter of course and procedure, however, these annual budgets and supplemental budget appropriation are referred to the Provincial Finance Committee (PFC) for its initial findings, comment and recommendation. ***Knowing the technical know-how and perspicacity of the PFC, this committee takes note and adopts the findings of the PFC that the subject supplemental budgets enacted through appropriation ordinances. As per the PFC Report, said budgets have shown substantial compliance*** with the provisions of the Local Government Code and its implementing rules and regulations, including local budgeting rules and regulations and merit a favorable review with some minor observations. As such, as per PFC recommendation, the **CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF TUGUEGARAO CITY, CAGAYAN and CY 2017 SUPPLEMENTAL BUDGET NO. 02 OF GONZAGA, CAGAYAN** are worthy of a favorable review, subject to the compliance with the restrictions, limitations and conditions provided under existing rules and regulations on the matter as set forth in the said report.

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 report and recommendation, therefore stamps its approval on the above-mentioned appropriation ordinances, the same are considered **INTRA VIRES** or within the power of the respective Sangguniang Bayan to enact. It is well to note that these appropriation ordinances are necessary and indispensable to the smooth operation of the said local government units.

**RECOMMENDATION:**

**WHEREFORE, PREMISES CONSIDERED,** this Committee respectfully recommends for the passage of separate Resolutions approving the **CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF TUGUEGARAO CITY, CAGAYAN and CY 2017 SUPPLEMENTAL BUDGET NO. 02 OF GONZAGA, CAGAYAN;** subject to the compliance with the conditions, restrictions, and limitations imposed under existing rules and regulations on the matter as set forth in the Report of the Provincial Finance Committee, a copy of the PFC Report attached for ready reference.



Republic of the Philippines  
**PROVINCE OF CAGAYAN**  
Tuguegarao City  
**SANGGUNIANG PANLALAWIGAN**

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**COMMITTEE ON FINANCE AND APPROPRIATION**

  
**VILMER W. VITORIA**  
Vice Chairman

  
**MELVIN K. VARGAS, JR.**  
Chairman

  
**CRISTOPHER T. BARCENA**  
Member

**ARNOLD T. LAYUS, JR.**  
Member

  
**JESUS FLORENCIO A. VARGAS**  
Member



Republic of the Philippines  
Province of Cagayan  
Tuguegarao City



PROVINCIAL FINANCE COMMITTEE

May 17, 2017

**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 2017 Supplemental Budget No. 01 of Tuguegarao City, involving an appropriation of P138,134,546.00, approved by the Sangguniang Panlungsod on April 18, 2017 under Appropriation Ordinance No. 01-2017 and received by this Office on April 19, 2017, sourced-out from CY 2016 Retained Earnings shows substantial compliance with the provisions of the Code and its implementing rules and regulations, subject to the following:

- 1.0 That the appropriations for the implementation of the Second Tranche Compensation Adjustment in the local government unit stipulated under Executive Order No. 201, s. 2016 (Modifying the Salary Schedule) to the officials and employees based on their income class (3<sup>rd</sup> class) component city effective January 01, 2017 shall be subject to the prescribed guidelines, rules and regulations of DBM Local Budget Circular No. 113 dated January 5, 2017.
- 2.0 That the implementation of priority programs and projects shall be disbursed strictly in accordance with the approved Local Development Plan/Supplemental Investment Program of the city, prepared in conformance with DILG-DBM-NEDA-DOF Joint Memorandum Circular No. 001, series of 2016.
- 3.0 That all procurement activities of the local government unit shall be in accordance with the provisions of R. A. No. 9184 and its Revised Implementing Rules and Regulations. Furthermore, the procurement of Motor Vehicles 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. 2017-1.

Notwithstanding the above, we are recommending to the Honorable Body favorable review and may be considered operative effective upon approval, the CY 2017 Supplemental Budget No. 01 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

PROVINCIAL BUDGET OFFICE  
Capitol Hills, Tuguegarao City  
Telephone No. (078) 304-5966



Republic of the Philippines  
Province of Cagayan  
Tuguegarao City



**PROVINCIAL FINANCE COMMITTEE**

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

**ELISA P. UMOSO**  
Prov'l Planning & Dev't Coordinator  
Chairperson, Provincial Finance Committee

Copy furnished:

The City Accountant, Tuguegarao City, Cagayan  
The City Treasurer, Tuguegarao City, Cagayan  
The City Budget Officer, Tuguegarao City, Cagayan  
The Circuit City Audit Unit, Tuguegarao City, Cagayan  
The Provincial Treasurer, Tuguegarao City  
The Provincial Planning and Development Coordinator, Tuguegarao City  
The Provincial Budget Office, Tuguegarao City - P.O. Box 100