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Republic of the Philippines
Province of Cagayan
City of Tuguegarao

Office of the Secretary to the Sanggunian

December 1, 2017

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



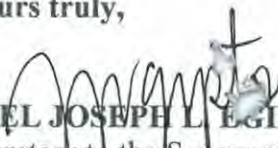
Madam:

Pursuant to Section 54 of the Local Government Code, we are now submitting for review and action the attached legislative measures enacted by the Sangguniang Panlungsod on November 28, 2017, to wit:

- **CITY RESOLUTION NO. 330-2017** – *“Resolution Adopting and Approving CDC Execom Resolution No. 03 Series of 2017, Resolution Endorsing to the 7th Tuguegarao City Council the Approval of the Supplemental Investment Program CY 2017 for Supplemental Budget No. 03 for CY 2017”*
- **APPROPRIATION ORDINANCE NO. 03-2017** – *“Appropriation Ordinance Authorizing Supplemental Budget No. 03 of Tuguegarao City for CY 2017”*

Thank you.

Yours truly,


JOEL JOSEPH L. EGIPTO
Secretary to the Sanggunian





Republic of the Philippines
 PROVINCE OF CAGAYAN
 City of Tuguegarao
SEVENTH CITY COUNCIL



EXCERPTS FROM THE MINUTES OF THE 63rd REGULAR SESSION
 OF THE SEVENTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN
 HELD ON NOVEMBER 28, 2017, 9:00 A.M., TUESDAY,
 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. Raymund P. Guzman	-do-
Hon. Jose G. Velasco	-do-

ABSENT:

Hon. Mary Marjorie P. Martin-Chan	Sangguniang Panlungsod Member (on Sick Leave)
Hon. Grace B. Arago	-do- (on Official Business)
Hon. Anthony C. Tuddao	-do- (on Official Business)

APPROPRIATION ORDINANCE NO. 03-2017

**APPROPRIATION ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 03
 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 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 Thirty One Million Five Hundred Seventy Four Thousand Five Hundred Pesos (P31,574,500.00) for the implementation of the priority programs, projects and activities of the city;

WHEREAS, the Local Finance Committee submitted a certification on the availability of funds from Savings in the amount of Thirty One Million Five Hundred Seventy Four Thousand Five Hundred Pesos (P31,574,500.00 which is free from any obligation and is available for appropriation;

WHEREAS, the proposed Supplemental Budget No. 03-2017 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 an appropriation ordinance to authorize Supplemental Budget No. 03-2017 CY 2017 of Tuguegarao City to operationalize the Supplemental Investment Program CY 2017 of Tuguegarao City;

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

SECTION 1. AUTHORIZATION. The Supplemental Budget No. 03 of Tuguegarao City for Calendar Year 2017 with a total appropriation of Thirty One Million Five Hundred Seventy Four Thousand Five Hundred Pesos (P31,574,500.00) is hereby authorized for the implementation of the priority programs, projects and activities of the city.

SECTION 2. SOURCE OF APPROPRIATION. The Appropriation shall be sourced out from the following savings:

Mayor's Office	
Personal Services	
Salaries	P1,500,000.00
Honorarium	200,000.00
Retirement and Life Insurance Premium	1,000,000.00
M.O.O.E	
Travelling Expenses	700,000.00
Office Supplies Expense	1,000,000.00
Fuel/Oil/Lubricants Expenses	700,000.00
Postage and Deliveries	200,000.00
Repair and Maintenance – Infra Assets (Roads)	35,000.00
Repair and Maintenance – Building and Other Structure Processing Center	350,000.00
Repair and Maintenance – Transport Equipment	70,000.00
Repair and Maintenance – Other PPE	300,000.00
Other Maintenance and Operating Expense - Philhealth	300,000.00
Other Maintenance and Operating Expense - Philhealth	900,000.00
Special Projects	
a. One Barangay One Livelihood	300,000.00
b. Character First	227,000.00
c. STI-HIV Education Activity	50,000.00
d. Student's Scholarship Assistance Program	1,050,000.00
e. Science and Technology Scholarship Program	450,000.00
f. Music and Arts Scholarship Program	500,000.00
g. Capability Building	300,000.00
h. City Development Planning	100,000.00
i. Barangay Development Planning	500,000.00
j. Educational Assistance for LGU Personnel	600,000.00
k. Public Financial Management Improvement Program	370,000.00
l. Anti-Red Tape	200,000.00
m. General Reversion	2,220,000.00
Financial Expense	
Financial Expense	<u>2,500,000.00</u>
Sub Total	16,622,000.00
Vice Mayor's Office	
Personal Services	
Salaries	300,000.00
Retirement and Life Insurance Premium	120,000.00
M.O.O.E	
Repair and Maintenance IT – Machinery and Equipment	100,000.00
Other Maintenance and Operating Expense	<u>500,000.00</u>
Sub Total	1,020,000.00
SP (Legislative)	
Personal Services	
Salaries	1,000,000.00
Retirement and Life Insurance Premium	<u>200,000.00</u>
Sub Total	1,200,000.00
SP (Secretariat)	
Personal Services	
Salaries	500,000.00
Retirement and Life Insurance Premium	100,000.00
M.O.O.E	

Fuel/Oil/Lubricant	<u>120,000.00</u>
Sub Total	720,000.00
City Administrator's Office	
M.O.O.E	
Repair and Maintenance – Machinery and Equipment	<u>50,000.00</u>
Sub Total	50,000.00
C.P.D.C.O	
Personal Services	
Salaries	400,000.00
Retirement and Life Insurance Premium	<u>140,000.00</u>
Sub Total	540,000.00
City Civil Registrar's Office	
M.O.O.E	
Repair and Maintenance – Machinery and Equipment	<u>43,000.00</u>
Sub Total	43,000.00
City General Services Office	
Personal Services	
Salaries	200,000.00
Retirement and Life Insurance Premium	400,000.00
M.O.O.E	
Travelling Expenses	40,000.00
Electricity Expenses	<u>3,000,000.00</u>
Sub Total	3,640,000.00
City Budget Office	
Personal Services	
Terminal Leave Pay	600,000.00
M.O.O.E	
Travelling Expenses	80,000.00
Office Supplies Expense	29,500.00
Fuel/Oil/Lubricant Expenses	30,000.00
Repair and Maintenance – Machinery and Equipment	10,000.00
Repair and Maintenance – Transport Equipment	<u>20,000.00</u>
Sub Total	769,500.00
City Accounting Office	
M.O.O.E	
Travelling Expenses	50,000.00
Office Supplies Expense	70,000.00
Repair and Maintenance – Transport Equipment	<u>40,000.00</u>
Sub Total	160,000.00
City Treasurer's Office	
M.O.O.E	
Fuel/Oil/Lubricants Expenses	<u>45,000.00</u>
Sub Total	45,000.00
City Assessor's Office	
M.O.O.E	
Travelling Expenses	10,000.00
Fuel/Oil/Lubricants Expenses	30,000.00
Repair and Maintenance – Machinery and Equipment	10,000.00
Repair and Maintenance – Transport Equipment	<u>15,000.00</u>
Sub Total	65,000.00
City Legal Office	
M.O.O.E	
Travelling Expenses	75,000.00
Postage and Deliveries	<u>25,000.00</u>
Sub Total	100,000.00
City Health Office	
Personal Services	
Salaries	600,000.00
Retirement and Life Insurance Premium	100,000.00
M.O.O.E	

Drugs and medicines	500,000.00
Medical/Dental/Laboratory Supplies	500,000.00
Sub Total	1,700,000.00
Tuguegarao City People's General Hospital	
M.O.O.E	
Drugs and Medicines	1,000,000.00
Medical/Dental/Laboratory Supplies	1,000,000.00
Repair and Maintenance – Transport Equipment	500,000.00
Sub Total	2,500,000.00
City Agriculture's Office	
M.O.O.E	
Fuel/Oil/Lubricants Expenses	1,000,000.00
Repair and Maintenance – Transport Equipment	500,000.00
Sub Total	1,500,000.00
City Engineer's Office	
M.O.O.E	
Fuel/Oil/Lubricants Expenses	700,000.00
Repair and Maintenance – Transport Equipment	200,000.00
Sub Total	900,000.00
TOTAL AVAILABLE RESOURCES	31,574,500.00

SECTION 3. USE OF FUNDS. The amount of Thirty One Million Five Hundred Seventy Four Thousand Five Hundred Pesos (P31,574,500.00) is hereby appropriated for Supplemental Budget No. 03 of Tuguegarao City as follows:

1. Mayor's Office

Personal Services

Other Personnel Benefits-CNA Incentive P 2,359,500.00

MOOE

Donations 14,627,000.00

Other Maintenance and Operating Expense
Feasibility Study 2,500,000.00

2. Market and Slaughter House

Personal Services

Other Personnel Benefits-CNA Incentive 957,000.00

3. City Administrator's Office

Personal Services

Other Personnel Benefits-CNA Incentive 66,000.00

4. City General Services Office

Personal Services

Other Personnel Benefits-CNA Incentive 2,145,000.00

5. Tuguegarao City People's General Hospital

Personal Services

Other Personnel Benefits-CNA Incentive 1,567,500.00

6. City Vice Mayor's Office

Personal Services

Other Personnel Benefits-CNA Incentive 264,000.00

MOOE

Other Maintenance and Operating Expenses 500,000.00

7. SP (Legislative)

Personal Services

Other Personnel Benefits-CNA Incentive 907,500.00

8. SP (Secretariat)

Personal Services

Other Personnel Benefits-CNA Incentive 511,500.00

9. City Planning & Dev't. Coordinating Office

Personal Services

Other Personnel Benefits-CNA Incentive 445,500.00

10. City Civil Registrar's Office

Personal Services

Other Personnel Benefits-CNA Incentive 231,000.00

11. City Budget Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	214,500.00
12. City Treasurer's Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	676,500.00
13. City Accounting Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	264,000.00
14. City Assessor's Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	429,000.00
15. City Engineer's Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	792,000.00
16. C.S.W.D.O	
Personal Services	
Other Personnel Benefits-CNA Incentive	214,500.00
17. City Health Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	775,500.00
18. City Agriculture's Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	495,000.00
19. City Legal Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	82,500.00
20. City Veterinary Office	
Personal Services	
Other Personnel Benefits-CNA Incentive	49,500.00
21. AID TO BARANGAY	500,000.00
 GRAND TOTAL:	 <u>31,574,500.00</u>

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

SECTION 5. The disbursement of funds shall be made in accordance with the Programs of Work and Procurement Plans.

SECTION 6. 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 7. EFFECTIVITY. This Appropriation Ordinance shall take effect immediately upon its approval.

On motion of Hon. Danilo L. Baccay, duly seconded by Hon. Arnel T. Arugay and without any objection, **APPROPRIATION ORDINANCE NO. 03-2017** was **APPROVED** on its Third and Final Reading under suspended rules.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


JOEL JOSEPH L. EGIPTO, Ph.D.
 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 1/11/19

AIP REFERENCE CODE	PROGRAM / PROJECT / ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE / DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNTS			AMOUNT				
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & Other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code	
	a. Other Personnel Benefits (CNA Incentive)		January	December			511,500.00				511,500.00			
	Sub-Total						511,500.00				511,500.00			
	I. CITY PLANNING & DEVT. COORD. OFFICE													
	1. PERSONAL SERVICES	CPDCO				GF								
	a. Other Personnel Benefits (CNA Incentive)		January	December			445,500.00				445,500.00			
	Sub-Total						445,500.00				445,500.00			
	J. CITY CIVIL REGISTRY OFFICE													
	1. PERSONAL SERVICES	CCRO				GF								
	a. Other Personnel Benefits (CNA Incentive)		January	December			231,000.00				231,000.00			
	Sub-Total						231,000.00				231,000.00			
	K. CITY BUDGET OFFICE													
	1. PERSONAL SERVICES	CBO				GF								
	a. Other Personnel Benefits (CNA Incentive)		January	December			214,500.00				214,500.00			
	Sub-Total						214,500.00				214,500.00			
	L. CITY ACCOUNTING OFFICE													
	1. PERSONAL SERVICES	Accg. Office				GF								
	a. Other Personnel Benefits (CNA Incentive)		January	December			264,000.00				264,000.00			
	Sub-Total						264,000.00				264,000.00			
	M. CITY TREASURER'S OFFICE													
	1. PERSONAL SERVICES	CTO				GF								
	a. Other Personnel Benefits		January	December			676,500.00				676,500.00			

AIP REFERENCE CODE	PROGRAM / PROJECT / ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE / DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNTS			TOTAL	Climate Change Adaptation
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & Other Operating Expenses (MOOE)	Capital Outlay (CO)		
	(CNA Incentive)										
	Sub-Total							676,500.00			676,500.00
	N. CITY ASSESSOR'S OFFICE	CAO				GF					
	1. PERSONAL SERVICES										
	a. Other Personnel Benefits (CNA Incentive)		January	December				429,000.00			429,000.00
	Sub-Total							429,000.00			429,000.00
	O. CITY ENGINEER'S OFFICE	CEO				GF					
	1. PERSONAL SERVICES										
	a. Other Personnel Benefits (CNA Incentive)		January	December				792,000.00			792,000.00
	Sub-Total							792,000.00			792,000.00
	P. CITY SOCIAL WELFARE & DEVT. OFFICE	CSWDO				GF					
	1. PERSONAL SERVICES										
	a. Other Personnel Benefits (CNA Incentive)		January	December				214,500.00			214,500.00
	Sub-Total							214,500.00			214,500.00
	Q. CITY HEALTH OFFICE	CHO				GF					
	1. PERSONAL SERVICES										
	a. Other Personnel Benefits (CNA Incentive)		January	December				775,500.00			775,500.00
	Sub-Total							775,500.00			775,500.00
	Q. AGRICULTURE'S OFFICE	CAO				GF					
	1. PERSONAL SERVICES										
	a. Other Personnel Benefits (CNA Incentive)		January	December				495,000.00			495,000.00
	Sub-Total							495,000.00			495,000.00

AIP REFERENCE CODE	PROGRAM / PROJECT / ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE / DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNTS				AMOUNT					
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & Other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code			
	R. CITY LEGAL OFFICE	CAO	January	December		GF										
	1. PERSONAL SERVICES															
	a. Other Personnel Benefits (CNA Incentive)						82,500.00				82,500.00					
	Sub-Total						82,500.00				82,500.00					
	S. CITY VETERINARY OFFICE	Legal Office	January	December		GF										
	1. PERSONAL SERVICES															
	a. Other Personnel Benefits (CNA Incentive)						49,500.00				49,500.00					
	Sub-Total						49,500.00				49,500.00					
	T. AID TO BARANGAY		January	December		GF										
							500,000.00				500,000.00					
	Sub-Total						500,000.00				500,000.00					
	GRAND TOTAL						14,447,500.00		17,127,000.00		31,574,500.00					

PREPARED BY THE LOCAL FINANCE COMMITTEE

ATTY. ROMEO I. CALUBAQUIB
City Administrator O.D.


POTENCIANA I. CAMPOS
City Budget Officer


BUENAVENTURA F. LAGUNDI
City Treasurer


MARIA FE B. AGU-VILLANIA, CPA, EnP
City Planning and Development Coordinator
CDC Secretariat

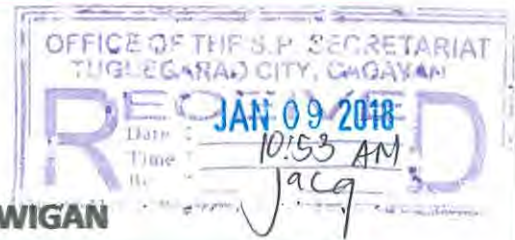

JOSEPHINE B. NAGUI, CPA
City Accountant

ATTESTED BY:


ATTY. JEFFERSON P. SORIANO
City Mayor



Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City



OFFICE of the SANGGUNIANG PANLALAWIGAN

December 27, 2017

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. 2017-9-796** of the Sangguniang Panlalawigan of Cagayan, entitled: **"RESOLUTION APPROVING THE CY 2017 SUPPLEMENTAL BUDGET NO. 03 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

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Finance and Appropriation as well as the Report of the Provincial Finance Committee dated December 12, 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



PROVINCIAL FINANCE COMMITTEE

December 12, 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. 03 of Tuguegarao City, Cagayan** involving an appropriation of **P31,574,500.00**, approved by the Sangguniang Panlungsod on December 1, 2017 under **Appropriation Ordinance No. 03-2017** and received by this Office on December 4, 2017, sourced-out from current years unutilized Personal Services (PS) and MOOE (all offices) to fund various expenditures of the local government unit shows substantial compliance with the provisions of the Code and its implementing rules and regulations, subject to the following:

- 1.0 That the appropriation for the grant of FY 2017 Collective Negotiation Agreement (CNA) to all qualified employees at P16,500.00 each shall be subject to the provisions of DBM Budget Circular No. 2017-3.
- 2.0 That the provisions for programs, projects and activities of the LGU shall be strictly in accordance with the approved Supplemental Investment Program of the municipality, prepared in conformance with DILG-DBM-NEDA-DOF Joint Memorandum Circular No. 001, series of 2016 and likewise, all procurement activities shall be governed by the provisions of R. A. No. 9184 and its Revised Implementing Rules and Regulations.

In view hereof, we are recommending to the Honorable Body favorable review and may be considered operative effective upon approval, the **CY 2017 Supplemental Budget No. 03** 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) 304-0046



Republic of the Philippines
Province of Cagayan
Tuguegarao City



PROVINCIAL FINANCE COMMITTEE

M. M.
MILA C. MALLONGA
Acting Provincial Treasurer
Member, Provincial Finance Committee

ELISA G. UMOSO
Prov'l Planning & Dev't Coordinator
Chairperson, Prov'l 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 - F i l e.

PROVINCIAL BUDGET OFFICE
Capitol Hills, Tuguegarao City
Telephone No. (078) 304-0046



Republic of the Philippines
PROVINCE OF CAGAYAN
Tuguegarao City
SANGGUNIANG PANLALAWIGAN

COMMITTEE ON FINANCE AND APPROPRIATION

COMMITTEE REPORT

SUBJECT:

CY 2018 ANNUAL BUDGET OF LAL-LO, CAGAYAN, approved under Appropriation No. 05 SERIES OF 2017 dated October 26, 2017 of the Sangguniang Bayan amounting to P220,000,000.00;

CY 2017 SUPPLEMENTAL BUDGET NO. 03 OF TUGUEGARAO CITY, CAGAYAN, approved under Appropriation No. 03-2017 dated December 01, 2017 of the Sangguniang Panlungsod amounting to P31, 574, 500.00;

CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF APARRI, CAGAYAN, approved under Appropriation No. 2017-02 dated October 25, 2017 of the Sangguniang Bayan amounting to P71, 475, 760.00;

LEGAL BACKDROP:

Before this committee are the **CY 2018 ANNUAL BUDGET OF LAL-LO, CAGAYAN, CY 2017 SUPPLEMENTAL BUDGET NO. 03 OF TUGUEGARAO CITY, CAGAYAN AND CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF APARRI, 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:

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Tuguegarao City
SANGGUNIANG PANLALAWIGAN

(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;

(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:

In the cases before Us, the **CY 2018 ANNUAL BUDGET OF LAL-LO, CAGAYAN, CY 2017 SUPPLEMENTAL BUDGET NO. 03 OF TUGUEGARAO CITY, CAGAYAN AND CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF APARRI, CAGAYAN** as embodied in their respective appropriation ordinances of the lower sanggunian concerned, are submitted for review of the Sangguniang Panlalawigan of Cagayan.

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 of the findings of the PFC that the subject appropriation ordinances have shown substantial compliance** with the provisions of the Local Government Code 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 report, with the corresponding recommendation for 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 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 continued operation of the said local government units.

RECOMMENDATION:

WHEREFORE, PREMISES CONSIDERED, this Committee respectfully recommends for the passage of separate Resolutions approving the **CY 2018 ANNUAL BUDGET OF LAL-LO, CAGAYAN, CY 2017 SUPPLEMENTAL BUDGET NO. 03 OF TUGUEGARAO CITY, CAGAYAN AND CY 2017 SUPPLEMENTAL BUDGET NO. 01 OF APARRI, CAGAYAN;** subject to the compliance with the conditions, restrictions, and limitations imposed under existing rules and regulations on the



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matter as set forth in the Report of the Provincial Finance Committee, a copy of the PFC Report attached for ready reference.

COMMITTEE ON FINANCE AND APPROPRIATION


VILMER V. VILORIA
Vice Chairman


MELVIN K. VARGAS, JR.
Chairman


CRISTOPHER T. BARCENA
Member


ARNOLD T. LAYUS, JR.
Member

JESUS FLORENCIO A. VARGAS
Member