



Republika ng Pilipinas
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
 Lungsod ng Puerto Princesa

EXCERPTS FROM THE JOURNAL OF PROCEEDINGS OF THE 25TH REGULAR SESSION OF THE 14TH SANGGUNIANG PANLUNGSOD OF THE CITY OF PUERTO PRINCESA HELD ON DECEMBER 16, 2013 AT THE SESSION HALL OF THE SANGGUNIANG PANLUNGSOD

PRESENT:

Hon. LUIS M. MARCAIDA III	City Vice Mayor, Presiding Officer
Hon. VICKY T. DE GUZMAN	City Councilor, Chairman Protempore
Hon. MODESTO V. RODRIGUEZ II	City Councilor, Majority Floor Leader
Hon. MATTHEW K. MENDOZA	City Councilor, Assistant Majority Floor Leader, Acting Majority Floor Leader
Hon. PETER Q. MARISTELA	City Councilor, Minority Floor Leader
Hon. GREGORIO Q. AUSTRIA	City Councilor
Hon. VICTOR S. OLIVEROS	City Councilor
Hon. ELEUTHERIUS L. EDUALINO	City Councilor
Hon. ROY GREGORIO G. VENTURA	City Councilor
Hon. MIGUEL T. CUADERNO IV	City Councilor
Hon. ROGELIO M. CASTRO	City Councilor

OFFICIAL BUSINESS:

None

ABSENT:

Hon. **PATRICK ALEX M. HAGEDORN** Ex-Officio Member, Pres., Liga ng mga Barangay

xxx

xxx

xxx

GENERAL APPROPRIATIONS ORDINANCE NO. 1-2013

AN ORDINANCE APPROPRIATING THE SUM OF ONE BILLION EIGHT HUNDRED NINETY ONE MILLION THREE HUNDRED NINETY THREE THOUSAND ONE HUNDRED SIXTY NINE PESOS AND 77/100 (P1,891,393,169.77) FROM THE GENERAL FUND FOR THE CALENDAR YEAR 2014 ANNUAL BUDGET OF THE CITY GOVERNMENT OF PUERTO PRINCESA'S OPERATION AND FOR OTHER PURPOSES.

Sponsored by: Committee on Appropriations

BE ENACTED by the Sangguniang Panlungsod of Puerto Princesa in Session assembled,
 THAT:

Section 1. There is hereby appropriated from the funds of the City Treasury and from those funds reasonably collectible and which are not otherwise appropriated, the sum of One Billion Eight Hundred Ninety One Million Three Hundred Ninety Three Thousand One Hundred Sixty Nine Pesos and 77/100 (P1,891,393,169.77) as the General Fund Annual Budget to be made available as appropriations of the City Government of Puerto Princesa from January 1, 2014 to December 31, 2014, as follows:

PARTICULARS	GENERAL SERVICES	ECONOMIC SERVICES	SOCIAL SERVICES	OTHER SERVICES	TOTAL
1.0 BEGINNING BALANCE					
2.0 INCOME					
2.1 Tax Revenue	1,816,261,109.00		-	-	1,816,261,109.00
2.2 Operating and Misc. Revenue	27,000,000.00	48,250,000.00	-	-	75,250,000.00
2.3 Capital Revenue	-	-	-	-	-
2.4 Grants	-	-	-	-	-
2.5 Extraordinary Income	-	-	-	-	-
2.6 Borrowings	-	-	-	-	-
Total Income	1,843,261,109.00	48,250,000.00	-	-	1,891,511,109.00
Total Available Resources	1,843,261,109.00	48,250,000.00	-	-	1,891,511,109.00
Less: Continuing Appropriations					
Net Available Resources for Appropriations	1,843,261,109.00	48,250,000.00	-	-	1,891,511,109.00
3.0 EXPENDITURES					
3.1 Current Operating Expenditures					
A. Personal Services					
Salaries and Wages-Regular Pay	145,618,896.00	80,400,216.00	37,806,744.00	-	263,825,856.00
Other Compensation:					
Personnel Eco. Relief Allowance	12,768,000.00	9,096,000.00	3,360,000.00	-	25,224,000.00
Representation Allowance (RA)	3,804,000.00	870,000.00	384,000.00	-	5,058,000.00
Transportation allowance (TA)	2,376,000.00	870,000.00	384,000.00	-	3,630,000.00
Clothing/Uniform Allowance	2,690,000.00	1,895,000.00	700,000.00	-	5,285,000.00
Productivity Incentive Allowance	2,690,000.00	1,895,000.00	700,000.00	-	5,285,000.00
Honoraria	-	-	504,000.00	-	504,000.00
Cash Gift	2,690,000.00	1,895,000.00	700,000.00	-	5,285,000.00
Year End Bonus	12,135,094.00	6,700,018.00	3,150,562.00	-	21,985,674.00
Personnel Benefits Contributions					
Life & Retirement Insurance Contributions	17,474,267.72	9,648,025.92	4,536,809.28	-	31,659,102.92
Pag-IBIG Contributions	2,912,377.92	1,608,004.32	756,134.88	-	5,276,517.12
PHILHEALTH Contributions	1,595,400.00	927,300.00	445,800.00	-	2,968,500.00
ECC Contributions	639,600.00	454,800.00	168,000.00	-	1,262,400.00
Other Personnel Benefits					
Health Workers Benefits	-	745,775.00	7,589,704.56	-	8,335,479.56
Hazard (Social Workers)	-	-	751,666.08	-	751,666.08
Subsistence Allowance (Social Workers)	-	-	234,000.00	-	234,000.00
Earned Leave Benefits	14,503,875.06	3,765,612.25	8,007,990.50	-	26,277,477.81
Loyalty Cash Bonus	235,000.00	180,000.00	45,000.00	-	460,000.00
Longevity Pay	-	-	1,415,697.48	-	1,415,697.48
Total Personal Services	222,132,510.70	120,950,751.49	71,640,108.78	-	414,723,370.97
B. Maintenance & Other Operating Expenses					
Travelling Expenses					
Travelling Expenses-Local	4,326,307.70	2,675,000.00	2,334,900.00	-	9,336,207.70
Travelling Expenses-Foreign	200,000.00	-	-	-	200,000.00
Training Expenses	942,000.00	820,000.00	650,000.00	-	2,412,000.00
Supplies and Materials Expenses					
Office Supplies Expenses	5,809,650.00	1,190,000.00	800,000.00	-	7,799,650.00
Accountable Forms Expenses	1,285,000.00	-	-	-	1,285,000.00
Medical, Dental & Laboratory Expenses	-	-	4,000,000.00	-	4,000,000.00
Drugs and Medicines Expenses	-	-	15,000,000.00	-	15,000,000.00
Animal/Zoological Supplies Expenses	-	100,000.00	-	-	100,000.00
Gasoline, Oil and Lubricants Expenses	41,015,769.20	2,200,000.00	2,700,000.00	-	45,915,769.20

Other Supplies Expenses	391,000.00	2,281,000.00	996,150.00	-	3,668,150.00
Utility Expenses					
Water Expenses	5,000,000.00	-	-	-	5,000,000.00
Electricity Expenses	50,000,000.00	-	-	-	50,000,000.00
Communication Expenses					
Postage and Deliveries	47,000.00	18,000.00	5,000.00	-	70,000.00
Telephone Expenses-Landline	842,000.00	45,000.00	75,400.00	-	962,400.00
Telephone Expenses-Mobile	954,000.00	192,000.00	84,000.00	-	1,230,000.00
Internet Expenses	550,000.00	36,000.00	24,000.00	-	610,000.00
Membership Dues and Contributions to Organizations	8,000.00	-	-	-	8,000.00
Food Expenses	-	-	127,500.00	-	127,500.00
Advertising, Promotional & Marketing Exp.	3,490,000.00	-	40,000.00	-	3,530,000.00
Printing Expenses	310,000.00	-	-	-	310,000.00
Rent/Lease Expenses	1,200,000.00	275,000.00	-	-	1,475,000.00
Delivery and Transportation Expenses	70,000.00	10,000.00	20,000.00	-	100,000.00
Representation Expenses	5,121,307.70	-	-	-	5,121,307.70
Subscription Expenses	444,550.00	89,000.00	35,000.00	-	568,550.00
General/Janitorial Services	40,073,815.40	4,439,000.00	21,320,220.00	-	65,833,035.40
Repair & Maint. - Buildings & Other Structures	200,000.00	70,000.00	-	-	270,000.00
Repair & Maint. Of Hospital & Health Centers	-	-	117,000.00	-	117,000.00
Repair & Maint.-Office Equipment	125,000.00	90,000.00	62,000.00	-	277,000.00
Repair & Maint.- Motor Vehicles	3,040,000.00	12,760,000.00	1,599,000.00	-	17,399,000.00
Repair & Maint.- IT Equipment & Software	360,000.00	55,000.00	66,000.00	-	481,000.00
Repair & Maint.-Medical, Dental & Lab. Eqpts.	-	-	146,000.00	-	146,000.00
Repair & Maint.-Other Prop., Plant & Eqpt.	-	50,000.00	-	-	50,000.00
Repair & Maint.-Other Machineries & Eqpt.	-	200,000.00	-	-	200,000.00
Insurance Expenses	5,000,000.00	-	-	-	5,000,000.00
Fidelity Bond Premium	475,000.00	6,400.00	15,000.00	-	496,400.00
Donations	20,000,000.00	-	-	-	20,000,000.00
Confidential Expenses	2,275,705.57	-	-	-	2,275,705.57
Bank Charges	20,000.00	-	-	-	20,000.00
Other Maintenance & Operating Expenses	9,414,800.00	1,010,000.00	91,250.00	-	10,516,050.00
Total Maint. & Other Operating Expenses	202,990,905.57	28,613,400.00	50,308,420.00	-	281,912,725.57
Total Current Operating Expenditures	425,123,416.27	149,564,151.49	121,948,528.78	-	696,363,096.54
3.2 Capital Outlay	14,643,670.00	4,556,600.00	1,967,500.00	-	21,167,770.00
3.3 Non-Office Expenditures:					
Statutory & Contractual Obligations	-	-	-	382,734,697.90	382,734,697.90
Special Purpose Programs/Projects/Activities	124,782,955.33	401,437,525.00	232,159,180.00	-	758,379,660.33
Offices Under Financial Assistance	28,548,145.00	-	3,926,800.00	-	32,474,945.00
Total Non-Office Expenditures	153,331,100.33	401,437,525.00	236,085,980.00	382,734,697.90	1,173,589,303.23
TOTAL APPROPRIATIONS	593,098,186.60	555,558,276.49	360,002,008.78	382,734,697.90	1,891,393,169.77
Unappropriated Balance					117,939.23

SPECIAL PROVISIONS

Section 2. Aid to Component Barangays. The fund herein appropriated at P100,000.00 per barangay shall be used to augment the income of component barangays to comply with the provisions of Section 324 (c) of R.A. 7160 and such shall be administered by the Office of the City Mayor. No amount shall be released and disbursed from this fund without the prior approval of the City Mayor.

Section 3. Insurance Expense. The amount herein appropriated shall be used solely for the insurance and registration of government vehicles and buildings of the City Government. No amount shall be used for augmentation or transfer to other accounts.

Section 4. Accountable Forms Expense. The amount herein appropriated shall be used solely for the purchase of Accountable Forms. No amount of this fund shall be used for augmentation or transfer to other accounts.

Section 5. Donations. The amount appropriated as "Donations" shall be subject to Section 355 of R.A. 7160, which states that: "No public money or property shall be appropriated or applied for religious and private purposes".

GENERAL PROVISIONS

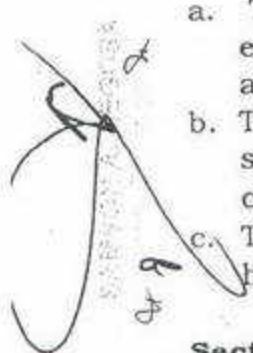
Section 6. Use of Appropriated Funds. All sums set aside in this Ordinance shall be spent solely for the specific purpose for which they are appropriated.

Section 7. Expenditure Components. No change or modification shall be made in the expenditure items authorized in this appropriation ordinance except in cases of augmentation or supplemental budget from savings in appropriations as authorized under Section 336 of Local Government Code of 1991 and Article 454 (b) of the Rules and Regulations implementing the Local Government Code of 1991. Offices may augment an item of expenditure within the same expense class from savings in other items only once and during the last quarter of CY 2014.

Savings - refers to portion or balance of programmed appropriation in this Ordinance, free from any obligation or encumbrances, which are: (i) still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, (ii) for appropriation balances arising from unpaid compensation and related cost pertaining to vacant position and leave of absence without pay.

Augmentation - implies the existence of in this Ordinance of a project, activity, or purpose with an appropriation which upon implementation or subsequent evaluation of needed resources, determined to be deficient. In no case a non-existent project, activity or purpose is funded by augmentation from savings or by the use of appropriation otherwise authorized under this Ordinance.

Savings and underestimated income shall be appropriated in accordance with the following order of priorities:

- 
- a. To provide for personnel benefits regularly enjoyed by City Government regular employees, or as mandated by the President, or by laws, rules and regulations, if existing appropriations for the purpose are deemed inadequate or not appropriated at all.
 - b. To augment existing appropriations for maintenance and other operating expenses subject to adequate and measurable justification as to how such expenditures will contribute to the delivery of desired results.
 - c. To fund public infrastructure scheduled for the year upon full satisfaction of the budgetary requirements for personnel benefits.

Section 8. No personnel hired on a Job Order, Contractual, or Consultant basis may be charged against by Contract Infrastructure Projects.

Section 9. Use of ATM Payroll and/or ATM Payroll with E-Card Banking System for Regular Employees and Cash Card for Non-Regular Employees of the City Government. In the utilization of funds for Personnel Services, it is the policy of the City Government, through Resolution No. 38-2013, to debit the amount of employees' payrolls from the City Government's account through ATM or E-card for regular employees and cash card for non-regular employees as the more practical and efficient manner of crediting their payrolls.

Section 10. Mandatory Reserve. A 10% mandatory reserve shall be imposed to all MOOE for later release to respective offices to provide safeguards for shortfall in the collection of anticipated revenues and as a mechanism to generate savings except on the following accounts wherein no reserves shall be imposed:

1. MOOE - all departments and offices
 - a. Gasoline, Oil and Lubricants
 - b. Telephone Expenses - Landline
 - c. Telephone Expenses - Mobile
 - d. Internet Expenses
 - e. Utility Expenses - Electricity
 - f. Confidential Expenses
 - g. General Services

2. Special Purpose Program, Project Activity.
 - a. Aid to Component Barangays
 - b. All items under Statutory and Contractual Obligations

No reserves shall be imposed on capital outlays, 20% Development Fund and Disaster Risk Reduction Management Fund.

Section 11. Disbursements.

11.1 No money shall be disbursed unless the City Budget Officer certifies to the existence of appropriation that has been legally made for the purpose, the City Accountant certifies the allotment obligated and the City Treasurer certifies availability of fund.

11.2 Disbursement of appropriations approved for the following personal services expenditures shall be in accordance with the following pertinent laws/rules/issuances:

- 11.2.1** PERA - Budget Circular Nos. 2009-3 and 2011-2
- 11.2.2** RATA - Local Budget Circular Nos. 2009-91, 2010-96 & 102, s. 2013
- 11.2.3** Clothing/Uniform Allowance - Budget Circular No. 2012-1
- 11.2.4** Productivity Incentive Allowance - AO 268 2. 1994 and CL Nos. 2001-6 & 2002-3
- 11.2.5** Magna Carta Benefits of PHW - DBM-DOH JC No. 1, s. 2012

Handwritten notes: "PERSONAL SERVICES" with a checkmark and "of 9" with a checkmark.

Section 12. Restriction on the Use of Government Funds

No government funds shall be used for the following:

12.1 Payment of Honoraria and allowances or other forms of compensation to any government official or employee except those specifically authorized by law.

12.2 Payment of Overtime Pay except to those employees that shall serve during Business One Stop Shop (BOSS) activities from January 2 to March 31 and to those employees of the Cash Receipts and Land Tax Divisions who will serve the taxpayers during December 1 to 31 and the Disbursements Division who will process the payments of year end payrolls and vouchers.

12.3 Payment of registration fee for participation in convention and seminar sponsored or conducted by non-government organizations or private institutions in excess of P1,200.00 per day per participant. Any amount in excess of the said rate shall be at the expense of the participant.

12.4 Payment of per diems of persons under Contract of Service or Job Order Contract with the City Government.

Section 13. Funding of Contracts and Future Payment of Contractual Obligations. Officials concerned, before entering a contract including the expenditures of public funds, contracts for services or consultancy, lease or rental, construction or those involving increase in the approved contract price shall secure a Certification of Existence of Available Appropriation for the purpose from the City Budget Officer and Certification of Funds Available from the City Treasurer.

Section 14. Personal Services, Maintenance And Other Operating Expenses And Capital Outlay. The amount allocated for Personal Services, Maintenance and Other Operating Expenses and Capital Outlay shall not be used by other entities/offices other than the office upon which the same is appropriated.

Section 15. Special Purpose Programs/Projects/Activities. Release of Local Budget Matrix and allotment for all lump sum program/project/activity shall be covered by specific program design, copy of which shall be furnished the Sangguniang Panlungsod.

Section 16. Procurement of Goods and Services, Infrastructure Projects, and Consulting Services. The procurement of goods and services, infrastructure projects, and consulting services shall be subject to pertinent provisions of the Government Procurement Reform Act (R.A. No. 9184) and its Implementing Rules and Regulations (IRR). Likewise, common-use supplies shall be procured directly from the Provincial Depot of the Procurement Service without need of public bidding as provided in Section 53.5 of the said IRR and reiterated under Section 4 of AO No. 17, as implemented by Circular Letter No. 2011-6.

ADMINISTRATIVE PROCEDURES

Section 17. Appropriation shall be released quarterly by the City Budget Office on the basis of a Work and Financial Plan (WFP) and Annual Procurement Plan (APP) following the format required by the said office and duly approved by the City Mayor. However, personal services and those for statutory obligations and other obligations of Special Purpose PPAs, maybe released in their entirety at the beginning of the year as they are controlled by a fixed payment schedule. In the absence of WFP and APP, only the appropriations for personal services of the deficient office may be released and only for the first month of 2014. Subsequent releases shall be subject to strict compliance with the WFP and APP requirements.

Section 18. All Departments and offices shall submit their updated Functional Statement, Objectives and Expected Results to the City Budget Office in accordance with this Appropriation Ordinance as basis for the issuance of Local Budget Matrix and Allotment Release Order.

Section 19. Local Budget Matrix. Expenditures as authorized in this Ordinance shall not be disbursed without covering local budget matrix and allotment release order for specific purpose prepared by the City Budget Office and approved by the City Mayor or his duly authorized representative, as well as the preparation and submission of quarterly and annual reports on Statement of Appropriation, Allotment, Obligation and Balances (SAAOB) and shall be posted in the City Government website to promote full accountability and transparency in the use of public funds.


Section 20. Budget Execution. Execution of the budget shall be the prime responsibility of the City Mayor and Vice Mayor pertaining to and under their respective offices and shall comply with the Local Government Code of 1991 and related issuances.

Section 21. Liability of Unlawful, Excessive, Extravagant and Unconscionable Expenditures. Expenditure of fund or use of property in violation to this Appropriation Ordinance shall be a personal liability of the official or employee certifying the charges or expenditure as necessary, valid, proper, lawful and under their direct supervision.

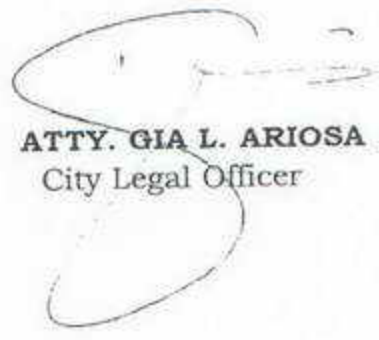
Section 22. Remittance of Fixed Expenditures. Compulsory contributions shall be remitted directly without delay to the BIR, the GSIS, the HDMF or the PHIC as the case may be unless the City Treasurer acts upon different arrangement in writing.

SANGGUNIANG PANLUNGSOD
CITY TREASURER

APPROVED: General Appropriations Ordinance No. 1-2013 on FEB 04 2014


LUCILO R. BAYRON
City Mayor

SAMSONIA A. NEGOSIA
City Secretary

ATTESTED: 
ATTY. GIA L. ARIOSA
City Legal Officer

"TO GOD BE THE GLORY"