



Republic of the Philippines  
OFFICE OF THE SANGGUNIANG PANLUNGSOD  
City of Puerto Princesa

EXCERPTS FROM THE JOURNAL OF PROCEEDINGS OF THE 3RD SPECIAL SESSION OF THE 15<sup>TH</sup> SANGGUNIANG PANLUNGSOD OF THE CITY OF PUERTO PRINCESA HELD ON DECEMBER 13, 2018 AT THE SESSION HALL OF THE SANGGUNIANG PANLUNGSOD

**PRESENT:**

Hon. LUIS M. MARCAIDA III	City Vice Mayor, Presiding Officer
Hon. MODESTO V. RODRIGUEZ II	City Councilor, Majority Floor Leader
Hon. MARIA NANCY M. SOCRATES	City Councilor, Assistant Majority Floor Leader
Hon. ROY GREGORIO G. VENTURA	City Councilor
Hon. VICTOR S. OLIVEROS	City Councilor
Hon. HENRY A. GADIANO	City Councilor
Hon. ROLANDO T. AMURAO	City Councilor
Hon. NESARIO G. AWAT	City Councilor
Hon. FRANCISCO R. GABUCO	Ex-Officio Member, Pres., Liga ng mga Barangay
Hon. NESTOR A. SAAVEDRA	Ex-Officio Member, Indigenous People's Mandatory Representative
Hon. MYKA MABELLE L. MAGBANUA	Ex-Officio Member, SK Federation President

**OFFICIAL BUSINESS:**

Hon. JIMMY L. CARBONELL	City Councilor, Chairman Protempore
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**ABSENT:**

Hon. MATTHEW K. MENDOZA	City Councilor, Asst. Chairman Protempore
Hon. PETER Q. MARISTELA	City Councilor

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**GENERAL APPROPRIATION ORDINANCE NO. 1-2018**

Sponsored by: *Hon. Luis M. Marcalda III, City Vice Mayor, Hon. Modesto V. Rodriguez II, Hon. Maria Nancy M. Socrates, Hon. Roy Gregorio G. Ventura, Hon. Victor S. Oliveros, Hon. Henry A. Gadiano, Hon. Rolando T. Amurao, Hon. Nesarío G. Awat, Hon. Francisco R. Gabuco, Hon. Nestor A. Saavedra and Hon. Myka Mabelle L. Magbanua, City Councilors*

AN ORDINANCE APPROPRIATING THE SUM OF THREE BILLION TWO HUNDRED SEVENTY-ONE MILLION THREE HUNDRED SIXTY-FOUR THOUSAND SEVEN HUNDRED TWENTY PESOS AND 51/100 (P3,271,364,720.51) FROM THE GENERAL FUND FOR THE OPERATION OF THE CITY GOVERNMENT OF PUERTO PRINCESA FROM JANUARY 1 TO DECEMBER 31, 2019 AND FOR OTHER PURPOSES.

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

**SECTION 1. TITLE.** This Ordinance shall be known and cited as the 2019 General Appropriation Ordinance.

**SECTION 2. ANNUAL BUDGET.** The General Fund Annual Budget of the City Government of Puerto Princesa for Fiscal Year 2019 in the total amount Three Billion Two Hundred Seventy-One Million Three Hundred Sixty-Four Thousand Seven Hundred Twenty Pesos and 51/100 (P3,271,364,720.51) covering the various program, projects, and activities in terms of expected results and shall be available solely for the specific purpose or purposes in which they are appropriated is hereby approved.

**SECTION 3. RECEIPTS PROGRAM.**

*[Handwritten Signature]*  
ATTY. JERRY C. HILGADO  
Secretary of the Sangguniang Panlungsod

**RUCIFIN PROGRAM  
FY 2017-2019**

## GENERAL FUND

Particulars	Account Code	Income Classification	Past Year 2017 (actual)	Current Year 2018 (Actual & Estimates)	Budget Year 2019 Proposed
1	2	3	4	5	6
<b>I. Beginning Balances</b>					
<b>II. Receipts</b>					
<b>A. Local Sources</b>					
<b>1. Tax Revenue</b>					
<b>a. Real Property Tax (Basic)</b>					
Real Property Tax - Current	1-03-01-020	Regular	53,615,617.91	71,000,000.00	78,000,000.00
Real Property Tax - Advance			54,670,048.13	-	-
Real Property Tax - Prior	4-01-02-040	Regular	20,443,003.90	19,425,000.00	21,500,000.00
Discount on Real Property Tax	4-01-02-041	Regular	(12,243,706.87)	(3,675,000.00)	(5,000,000.00)
Fines and Penalties - Tax Revenue	4-01-05-020	Regular	11,662,007.87	5,250,000.00	6,200,000.00
<b>Sub-Total</b>			<b>128,146,970.94</b>	<b>92,000,000.00</b>	<b>101,000,000.00</b>
<b>b. Tax on Business</b>					
Amusement Tax	4-01-03-060	Regular	3,924,390.96	6,840,000.00	5,500,000.00
Business Taxes	4-01-03-030	Regular	219,106,767.62	171,000,000.00	230,000,000.00
Printing and Publication Tax	4-01-03-050	Regular	301,899.23	110,000.00	200,000.00
Franchise Tax	4-01-03-070	Regular	63,730.00	1,680,000.00	200,000.00
Tax on delivery Trucks and Vans	4-01-03-050	Regular	364,269.00	455,000.00	500,000.00
Tax on sand, gravel and other Quarry Products	4-01-03-040	Regular	14,897,340.69	10,000,000.00	20,000,000.00
Fines and Penalties - Business Taxes	4-01-05-020	Regular	3,641,282.42	2,915,000.00	3,600,000.00
<b>Sub-Total</b>			<b>242,309,679.92</b>	<b>193,000,000.00</b>	<b>260,000,000.00</b>
<b>c. Other Local Taxes</b>					
Community Taxes	4-01-01-050	Regular	7,822,629.47	8,500,000.00	9,000,000.00
Professional Tax	4-01-01-020	Regular	248,811.67	228,000.00	250,000.00
Occupational Tax	4-02-01-140	Regular	131,497.00	57,000.00	20,000.00
Real Property Transfer Tax	4-01-02-060	Regular	14,540,977.27	10,000,000.00	10,000,000.00
Special Levy on Idle Lands	4-01-02-060	Regular	-	-	-
Fines and Penalties - Other Taxes	4-01-05-040	Regular	34,000.00	10,000.00	-
<b>Sub-Total</b>			<b>22,777,915.41</b>	<b>18,795,000.00</b>	<b>19,270,000.00</b>
<b>Total Tax Revenue</b>			<b>393,234,566.27</b>	<b>303,795,000.00</b>	<b>380,270,000.00</b>
<b>1. Non-Tax Revenue</b>					
<b>a. Regulatory Fees</b>					
Business Permit Fees	4-02-01-010	Regular	14,855,196.84	11,340,000.00	19,000,000.00
Building Permit Fees		Regular	14,720,990.77	4,200,000.00	10,000,000.00
Zoning/Location Permit Fees		Regular	14,390,858.93	3,675,000.00	10,000,000.00
Tricycle Operator's Permit Fees		Regular	1,094,200.00	3,150,000.00	500,000.00
Occupational Fees		Regular	2,000,775.00	210,000.00	2,000,000.00
Other Permits and Licenses		Regular	606,585.00	210,000.00	300,000.00
Fees on Weights and Measures	4-02-01-160	Regular	773,230.00	341,775.00	500,000.00
Fishery Rental Fees		Regular	-	-	-
Franchising and Licensing Fees		Regular	680,000.00	-	-
Registration Fees	4-02-01-020	Regular	2,041,355.00	500,000.00	2,000,000.00
Inspection Fees	4-02-01-100	Regular	631,024.00	105,000.00	2,000,000.00
Processing Fees	4-02-01-030	Regular	-	-	-
Fines and Penalties - Permit and Licenses	4-02-02-980	Regular	2,096,989.84	1,680,000.00	1,000,000.00
<b>Sub-Total</b>			<b>53,801,305.40</b>	<b>25,411,775.00</b>	<b>47,300,000.00</b>
<b>b. Service/User Charges</b>					
Insurance and Certification Fees	4-02-01-040	Regular	15,680,822.42	9,500,000.00	20,000,000.00
Garbage Fees	4-02-02-190	Regular	8,975,704.00	7,350,000.00	10,000,000.00
Hospital Fees	4-02-02-200	Regular	-	-	-
Toll and Terminal Fees (Fishport/Tourism Port)			6,323,577.75	7,350,000.00	5,000,000.00
Fines and Penalties - Service Income	4-02-01-980	Regular	-	-	-
Other Service Income	4-02-01-990	Regular	1,771,432.09	210,000.00	200,000.00
Housing	4-02-01-990	Regular	2,305,649.51	2,500,000.00	2,500,000.00
LED Wall	4-02-01-990	Regular	-	45,000.00	-
TRACS	4-02-01-990	Regular	4,034,203.94	1,680,000.00	4,000,000.00
EAF	4-02-01-990	Regular	40,479,875.00	16,000,000.00	50,000,000.00
Delta Phi	4-02-01-990	Regular	273,816.84	325,500.00	300,000.00
Heavy Equipment			415,500.00	350,000.00	400,000.00
Investment Income			40,000.00	-	-
Smart Communication - Electric Consumption			-	-	-
Fines and Penalties - Service Income (Traffic Violations)			3,046,044.71	3,767,725.00	1,300,000.00
Medical, Dental and Laboratory Fee	4-02-02-200	Regular	8,419,903.50	4,000,000.00	8,000,000.00
Market and Slaughterhouse Fees	4-02-02-140	Regular	8,297,052.46	6,500,000.00	6,500,000.00
Printing and Publication Fees			7,500.00	10,000.00	-
Tourism Port Special Account			1,042,310.00	2,000,000.00	2,000,000.00
<b>Sub-Total</b>			<b>101,113,482.22</b>	<b>61,588,225.00</b>	<b>110,200,000.00</b>
<b>Total Non-Tax Revenue</b>			<b>154,914,787.62</b>	<b>87,000,000.00</b>	<b>157,500,000.00</b>
<b>c. Receipts from Economic Enterprises/Public Utilities</b>					
Income from Transportation (PCCLT)	4-02-02-070	Regular	14,466,015.00	4,600,000.00	16,000,000.00
Road Network Fees	4-02-02-080	Regular	-	-	-
Receipts from Market Operations	4-02-02-140	Regular	-	-	-
Receipts from Slaughter Operations	4-02-02-160	Regular	-	-	-
Puerto Princesa Underground River			87,132,580.43	70,000,000.00	82,000,000.00
Income from Lease/ Rental of Facilities			-	-	-
City Coliseum	4-02-02-050-03	Regular	8,792,639.92	5,200,000.00	8,000,000.00
Other Economic Enterprise			-	-	-
Baywalk Operation	4-02-02-990-05	Regular	1,911,140.78	900,000.00	2,000,000.00
Fines and Penalties - Other Economic Enterprise		Regular	-	-	-
<b>Sub-Total</b>			<b>112,302,076.13</b>	<b>80,700,000.00</b>	<b>108,000,000.00</b>
<b>d. Other Receipts</b>					
Interest Income	4-02-02-220	Regular	-	370,000.00	1,330,000.00
Income from PCBO			559,661.70	-	1,000,000.00
<b>Total Local Sources</b>			<b>661,011,591.72</b>	<b>472,115,000.00</b>	<b>648,100,000.00</b>
<b>B. External Sources</b>					
Internal Revenue Allotment	4-01-06-010	Regular	2,219,203,621.99	2,384,603,771.00	2,627,989,043.00
<b>Total Receipts</b>			<b>2,880,215,213.71</b>	<b>2,856,718,771.00</b>	<b>3,276,089,043.00</b>


 Secretary of the Sangguniang Panglungsod

**SECTION 4. LOCAL EXPENDITURE PROGRAM.** The Proposed New Appropriations by Object of Expenditures and by Sector are made part hereto to conform with Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and Local Budget Circular No. 77 issued by the Department of Budget and Management summarized as follows:

SUMMARY OF THE FY 2019 PROPOSED NEW APPROPRIATIONS						
1. PROPOSED APPROPRIATIONS, BY OBJECT OF EXPENSES AND BY SECTOR						
Object of Expenses	Account Code	General Public Services	Social Services	Economic Services	Other Services	Total
<b>A. Current Operating Expenditures</b>						
<b>1. Personal Services</b>						
Salaries and Wages- Regular	5-01-01-010	261,936,996.00	76,306,728.00	113,089,380.00	-	451,333,104.00
Perms	5-01-02-010	17,136,000.00	5,477,000.00	9,432,000.00	-	32,045,000.00
RA	5-01-02-020	2,804,000.00	624,000.00	1,062,000.00	-	5,490,000.00
TA	5-01-02-030	3,804,000.00	624,000.00	1,062,000.00	-	5,490,000.00
Clothing/Uniform Allowance	5-01-02-040	4,284,000.00	1,368,000.00	2,358,000.00	-	8,010,000.00
Subsistence Allowance (CSWD)	5-01-02-050	-	492,000.00	-	-	492,000.00
(CHO/Popcom)			3,078,000.00	414,000.00	-	3,492,000.00
Laundry Allowance	5-01-02-060	-	307,800.00	-	-	307,800.00
Honorarium (Medico Legal)	5-01-02-100	-	2,160,000.00	-	-	2,160,000.00
Hazard Pay (CSWD)	5-01-02-110	-	3,210,523.00	-	-	3,210,523.00
(CHO/Popcom)			13,176,662.00	1,424,415.00	-	14,601,077.00
Longevity Pay	5-01-02-120	-	2,472,653.00	-	-	2,472,653.00
Overtime Pay	5-01-02-130	1,000,000.00	-	1,140,090.00	-	2,140,090.00
Year End Bonus	5-01-02-140	21,825,083.00	6,358,894.00	9,424,115.00	-	37,608,092.00
Cash Gift	5-01-02-150	3,570,000.00	1,140,000.00	1,965,000.00	-	6,675,000.00
Other Bonuses and Allowances	5-01-02-990	-	-	-	-	-
Loyalty Cash Bonus	5-01-02-991	130,000.00	40,000.00	135,000.00	-	305,000.00
Mid Year Bonus	5-01-02-993	21,825,083.00	6,358,894.00	9,424,115.00	-	37,608,092.00
Personnel Benefit Contributions						
Life and Retirement Insurance Premiums	5-01-03-010	31,428,123.00	9,156,807.00	13,570,726.00	-	54,155,656.00
Pag-ibig Contributions	5-01-03-020	5,238,018.00	1,526,135.00	2,261,788.00	-	9,025,941.00
Philhealth Contributions	5-01-03-030	2,846,917.00	940,705.00	1,349,958.00	-	5,137,580.00
Employees Compensation Insurance Premiums	5-01-03-040	856,800.00	273,600.00	471,600.00	-	1,602,000.00
Other Personal Benefits						
Vacation and Sick Leave Benefits	5-01-04-990	10,518,096.00	3,064,523.00	4,541,736.00	-	18,124,355.00
Productivity Enhancement Incentives	5-01-04-990	3,570,000.00	1,140,000.00	1,965,000.00	-	6,675,000.00
Retirement Gratuity & Other Personal Benefits		21,600,171.11	-	-	-	21,600,171.11
Provision for Creation of plantilla Positions		25,000,000.00	-	-	-	25,000,000.00
<b>Total Personal Services</b>		<b>440,373,287.11</b>	<b>138,231,924.00</b>	<b>175,084,923.00</b>	<b>-</b>	<b>754,690,134.11</b>
<b>2. Maintenance and Other Operating Expenses</b>						
Travelling Expenses- Local	5-02-01-010	8,434,995.00	4,510,726.00	4,070,000.00	-	17,115,721.00
Travelling Expenses - Foreign	5-02-01-020	200,000.00	-	100,000.00	-	300,000.00
Training Expenses	5-02-02-010	10,948,350.00	19,214,203.00	7,896,148.00	-	38,068,701.00
Scholarship Expense	5-02-02-020	-	-	-	-	-
Office Supplies Expense	5-02-03-010	13,221,947.00	4,719,398.00	3,364,798.00	-	21,305,643.00
Accountable Forms Expenses	5-02-03-020	2,550,000.00	76,000.00	1,011,250.00	-	3,637,250.00
Non-Accountable Forms		500,000.00	-	-	-	500,000.00
Animal/Zoological Supplies	5-02-03-040	150,000.00	-	3,344,273.00	-	3,494,273.00
Food Supplies Expense	5-02-03-050	340,000.00	17,171,310.00	-	-	17,511,310.00
Welfare Good Expense		-	5,290,000.00	-	-	5,290,000.00
Drugs and Medicines	5-02-03-070	-	37,174,128.00	182,950.00	-	37,357,078.00
Medical, Dental & Lab Supplies	5-02-03-080	430,000.00	16,620,990.00	164,640.00	-	17,215,630.00
Fuel, Oil and Lubricants	5-02-03-090	51,890,732.00	27,246,700.00	10,563,394.00	-	89,700,826.00
Military, Police & Traffic Supplies		-	-	2,385,009.00	-	2,385,009.00
Agricultural & Marine Supplies	5-02-03-100	26,000.00	-	51,000.00	-	77,000.00
Other Supplies Expense	5-02-03-990	21,059,372.00	16,244,968.00	30,415,485.00	-	67,719,825.00
Other Inventories		-	1,571,782.15	-	-	1,571,782.15
Water Expenses	5-02-04-010	6,024,000.00	6,000.00	2,776,000.00	-	8,806,000.00
Electricity Expenses	5-02-04-020	44,120,000.00	10,000.00	8,662,000.00	-	52,792,000.00
Postage and Courier Expense	5-02-02-010	161,500.00	2,500.00	59,000.00	-	223,000.00
Telephone - Landline	5-02-05-020	2,666,400.00	296,000.00	336,000.00	-	3,298,400.00
Telephone- Mobile	5-02-05-020	1,117,020.00	161,400.00	227,000.00	-	1,505,420.00
Internet Subscription Exp	5-02-05-030	830,100.00	88,800.00	661,254.00	-	1,580,154.00
Cable, Satellite, Telegraph & Radio Exp	5-02-05-040	1,105,880.00	10,000.00	-	-	1,115,880.00
Prints		1,000,000.00	115,000.00	306,000.00	-	1,421,000.00
Survey Expenses	5-02-07-010	-	600,000.00	-	-	600,000.00
Research, Exploration & Dev'T Exp	5-02-07-020	-	-	-	-	-
Extraordinary & Misc Exp	5-02-10-030	2,562,939.00	-	-	-	2,562,939.00
Other Professional Services	5-02-11-990	1,386,000.00	-	-	-	1,386,000.00
Environmental/Sanitary Services	5-02-12-010	-	-	-	-	-
Other General Services	5-02-12-990	1,104,000.00	-	-	-	1,104,000.00
Repair & Maint.- Road Networks		-	-	15,150,000.00	-	15,150,000.00
Repair & Maint.- Land Improvements	5-02-13-020	-	-	-	-	-
Repair & Maint.- Infrastructure Assets	5-02-13030	1,000,000.00	-	2,000,000.00	-	3,000,000.00
Repair & Maint.- Buildings & Other Structures	5-02-13-040	6,716,428.00	1,100,000.00	5,125,000.00	-	12,941,428.00
Repair & Maint.- Machinery & Equipment	5-02-13-050	7,963,590.00	910,000.00	16,360,242.00	-	25,233,832.00
Repair & Maint.- Transportation Equipment	5-02-13-060	7,646,011.00	8,259,500.00	6,671,027.00	-	22,576,538.00
Repair & Maint.- Furniture & Fixtures	5-02-13-070	22,000.00	-	20,000.00	-	42,000.00
Repair & Maint.- Other Property Plant	5-02-13-990	-	420,000.00	-	-	420,000.00
Financial Assistance- Others	5-02-14-990	-	172,739,000.00	-	-	172,739,000.00
Fidelity Bond Premiums	5-02-16-020	1,250,000.00	100,000.00	-	-	1,350,000.00
Advertising Expense	5-02-99-010	4,108,850.00	1,127,000.00	6,560,000.00	-	11,795,850.00
Insurance Expense	5-02-16-030	12,000,000.00	-	-	-	12,000,000.00
Printing & Binding Expenses	5-02-99-020	6,000,000.00	3,430,000.00	1,463,000.00	-	10,893,000.00
Representation Expenses	5-02-99-030	6,100,000.00	-	-	-	6,100,000.00
Transportation & Delivery Exp	5-02-99-040	180,000.00	425,000.00	2,000.00	-	607,000.00
Rent/Lease Expense	5-02-99-050	2,440,000.00	300,000.00	4,216,000.00	-	6,956,000.00
Membership Dues & Contributions to Org	5-02-99-060	1,162,800.00	7,000.00	-	-	1,169,800.00
Subscription Expense	5-02-99-070	181,600.00	50,000.00	18,000.00	-	249,600.00
Donation	5-02-99-080	36,430,000.00	11,743,500.00	16,625,661.00	-	64,799,161.00
Other MOE	5-02-99-990	240,662,983.00	211,523,418.00	113,656,825.00	-	565,843,226.00
<b>Total Maintenance and Other Operating Expenses</b>		<b>513,536,497.00</b>	<b>563,362,923.15</b>	<b>264,133,456.00</b>	<b>-</b>	<b>1,341,032,876.15</b>
<b>Total Current Operating Expenditures</b>		<b>953,909,784.11</b>	<b>702,594,847.15</b>	<b>439,218,379.00</b>	<b>-</b>	<b>2,095,723,010.26</b>
<b>B. Financial Expenses</b>						
		-	-	-	172,893,189.25	172,893,189.25
<b>C. Capital Outlay</b>						
		24,418,368.00	94,448,799.00	883,881,354.00	-	1,002,748,521.00
<b>TOTAL APPROPRIATIONS</b>		<b>978,328,152.11</b>	<b>797,043,646.15</b>	<b>1,323,099,733.00</b>	<b>172,893,189.25</b>	<b>3,271,364,720.51</b>

*Secretary of the Department of Budget and Management*  
 Department of Budget and Management  
 Office of the Secretary  
 6000 Alabang Road, Alabang, Muntinlupa City, Metro Manila 1550

**SECTION 5. AID TO COMPONENT BARANGAYS.** The fund herein appropriated at P200,000.00 per barangay shall be used to augment the income of component barangays to comply with the provisions of Section 324 (c) of Republic Act No. 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 6. OTHER EXPENDITURES.** The amounts programmed, particularly for, but not limited to gasoline, oil and lubricants as well as for water, electricity, telephone and other communication services, rent requirements, insurance expenses, and accountable forms shall be disbursed solely for such items of expenditures. Any savings generated from these items after taking into consideration the City's full year requirements may be realigned only in the last quarter and subject to the rules and regulations on augmentation or realignment of appropriations.

**SECTION 7. DONATIONS.** The amount appropriated as "Donations" and "Financial Assistance" shall be subject to Section 355 of Republic Act No. 7160, which states that: "No public money or property shall be appropriated or applied for religious and private purposes".

**SECTION 8. LEGISLATIVE PROGRAM, PROJECT, ACTIVITIES.** The City Vice Mayor, as the Presiding Officer, and all the members of the Sangguniang Panlungsod, including its support staff, shall engage in legislative program, projects and activities incident to its functions of local legislation including the hiring of Job Order workers for the purpose of utilizing its allocated funds from the Other Maintenance and Operating Expenses (OMOE) for the benefit, interest and convenience of City constituents by way of enacting ordinances and approving resolutions with the Sanggunian assuming full responsibility in the event the same is disallowed in audit.

**SECTION 9A. USE AND RELEASE OF DRRM FUND.** The amount herein appropriated for Disaster Risk Reduction Management fund shall be used in accordance with Republic Act No. 10121, otherwise known as "The Philippine Disaster Risk Reduction and Management Act of 2010", which shall include relief, rehabilitation, reconstruction, and other works or services, including pre-disaster activities, in connection with the occurrence of natural calamities, epidemics as declared by DOH, and other catastrophes. Provided, that the projects and activities are incorporated in the Local Disaster Risk Reduction and Management Plan (LDRRMP), and integrated in the approved Annual Investment Program. Provided further, that the utilization of the Fund shall be in accordance with the provisions of NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013.

**SECTION 9B. QUICK RESPONSE FUND.** Of the amount appropriated for DRRM Fund, thirty percent (30%) shall be allocated as Quick Response Fund (QRF) or stand-by fund for relief, recovery programs in order that the situation and living conditions of people in the communities or areas stricken by disaster, calamity and epidemics may be normalized as quickly as possible. The release of QRF shall be supported by a resolution of the Sangguniang Panlungsod declaring the City under state of calamity or a Presidential declaration of state of calamity. In no case shall the QRF be used for pre-disaster, nor be re-aligned for any other purpose.

**SECTION 10. USE AND RELEASE OF 20% DEVELOPMENT FUND.** The program/projects/activities (PPAs) funded out of the Development fund shall be in accordance with the Annual Investment Program (AIP) of the City, as approved by the Sangguniang Panlungsod, and to the provisions of DILG and DBM Joint Memorandum Circular (JMC) No. 2017-1, dated February 22, 2017.

#### GENERAL PROVISIONS

**SECTION 11. GENERAL GUIDELINES.** Receipts and expenditure programs for the budget year shall be consistent with existing guidelines as set forth in the Local Government Code, issuances from the Department of the Interior Local Government (DILG), the Commission on Audit and the Department of Budget and Management.

**SECTION 12. LUMP SUM APPROPRIATION.** List or specific purpose of lump sum appropriation for infrastructure projects shall be submitted to the Sangguniang Panlungsod for approval before release of allotment and disbursement thereof.

#### SECTION 13. DISBURSEMENTS.

13.1 No money shall be paid out of the City Treasury except in pursuance of an appropriation ordinance enacted by the Sangguniang Panlungsod and approved by the City Mayor.

13.2 Certification on and approval of Obligation Requests (ObRs), Vouchers and Payrolls. Obligation Requests (ObRs), vouchers and payrolls shall be certified to and approved by the head of the department who has administrative control of the fund concerned, as to validity, propriety, and legality of the claim involved, the City Budget Officer certifies to the existence of appropriation, the City Accountant certifies the allotment obligated for the purpose as indicated and supporting documents are complete and the City Treasurer certifies the availability of fund. Provided, that in case of temporary absence or incapacity of the head of office/department, the officer next-in-rank shall automatically perform his/her function and shall be responsible thereof.

  
PHILIP JEROME HILLARADO  
Secretary of the Sangguniang Panlungsod

13.3 Allotment Releaser Order (ARO). The disbursement of the authorized expenditures shall be based on the Allotment Release Order prepared by the City Budget Officer and approved by the City Mayor or his duly authorized representative.

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

13.4.1 PERA - Budget Circular Nos. 2009-3 and 2011-2

13.4.2 RATA - Local Budget Circular Nos.2009-91, 2010-96 & 102, s. 2013

13.4.3 Clothing/Uniform Allowance – Budget Circular No. 2018-1

13.4.4 Magna Carta Benefits of PHW – DBM-DOH JC Nos. 1, s. 2017 and 1, s. 2016

13.4.5 Terminal Leave Benefits and Monetization of Leave Credits – Budget Circular 2016-2 dated March 29, 2016;

13.4.6 PEI – Budget circular No. 2017-4

13.4.7 Mid-Year bonus – Budget circular No. 2017-2

13.4.8 Salary – Executive Order No. 201

**SECTION 14. RESTRICTION ON THE USE OF GOVERNMENT FUNDS.** No government funds shall be utilized for the following purposes:

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

14.2 Payment of registration fee for participation in convention and seminar sponsored or conducted by non-government organizations or private institutions in excess of P2, 000.00 per day per participant. Any amount in excess of the said rate shall be at the expense of the participant (NBC No. 563, dated April 22, 2016);

14.3 Payment of per diems of persons under Contract of Service or Job Order Contract with the City Government except per diems during trainings or seminars outside Puerto Princesa City;

14.4 Payment of materials for infrastructure projects, goods and consulting services as well as common-use supplies as defined by the Government Procurement Policy Board not in adherence to the provisions of R.A. No. 9184 and its Implementing Rules and Regulations;

14.5 To defray foreign travel expenses of any government official or employee, except in the case of training seminar, conference and international commitments approved by DILG. Provided that no official or employee will be sent to foreign training, conference or attend international commitments when they are due to retire within one year after the said foreign travel;

**SECTION 15. PERSONAL SERVICES, MAINTENANCE AND OTHER OPERATING EXPENSES AND CAPITAL OUTLAY.**

15.1 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.

15.2 Grant of personnel benefits authorized by law but not supported by specific appropriations shall also be deemed unauthorized.

15.3 Monetization of Leave Credits. Officials and employees in the plantilla position who have accumulated fifteen (15) days of vacation leave credits shall be allowed to monetize ten (10) days and charged to Vacation and Sick Leave Benefits appropriation. Monetization of fifty percent (50%) of accumulated earned leave credits may be allowed for valid and justifiable reason as per Section 23 of the Omnibus rules on Leave, Rule XVI of the Omnibus rules Implementing Book V of Executive Order No. 292. Provided further that charges of the 50% monetization of earned leave credits shall be sourced out from savings of unfilled vacant positions salary and monetization allocation of employees who waived their rights to monetize, upon approval of the City Mayor or the City Vice Mayor duly recommended by the Department Head concerned.

  
PHILIP PEROMEZ HILARIO  
Secretary to the Sangguniang Panlungsod

**SECTION 16. STRICT ADHERENCE TO PROCUREMENT PROCEDURES, LAWS AND RULES REGULATIONS.**

The procurement of goods and services, infrastructure projects, and consulting services shall be subject to pertinent provisions of the Government Procurement Reform Act (Republic Act No. 9184) and its Revised Implementing Rules and Regulations (IRR) and Latest GPPB Issuances. Further, 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.

**SECTION 17. AUTHORITY TO THE CITY MAYOR.** The City Mayor is hereby authorized in this Ordinance for and in behalf of the City Government of Puerto Princesa, to execute and sign contract agreements with the winning bidders of the program/project/activity covered by the 2019 Annual Budget, subject to existing budgeting, accounting and auditing laws, rules and procedures.

**ADMINISTRATIVE PROCEDURES**

**SECTION 18. APPROPRIATIONS.** Appropriations shall be released by semestral by the City Budget Officer on the basis of Financial and Physical Performance Targets (FPPT) and Project Procurement Management Plan (PPMP) following the format required by the said office and duly approved by the City Mayor. However, personal services and those for statutory and contractual obligations of locally funded PPAs, maybe released in their entirety at the beginning of the year as they are controlled by a fixed payment schedule.

**SECTION 19. 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. It shall comply with the budgetary guidelines and procedures prescribed under the Department of Budget and Management/Commission on Audit circulars and other laws, rules and regulations.

**SECTION 20. 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 expenditure as valid, proper, lawful and under their direct supervision.

**SECTION 21. 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.

**SECTION 22. AUTHORIZED AND ORDER OF PRIORITY OF DEDUCTIONS.** Deduction accruing from salaries, emoluments or other benefits accruing to any City Government employee chargeable against the appropriation for personal services may be allowed for the payment of individual employee's contributions or obligations due to the following:

- a. BIR, GSIS, HDMF & PHIC
- b. PPCGE MULTI-PURPOSE COOPERATIVE, APPCGE AND PPCGEA organized and managed by the City Government employees for their benefit and welfare.
- c. Other authorized deductions.

Provided, that in the event the total authorized deductions reduce net-take-home-pay to less than P4,000.00, authorized deductions under item (a) shall enjoy first preference, those under item (b) shall enjoy second preference.

**SECTION 23. LIMITATION OF CASH ADVANCES.** Notwithstanding any provision of law to the contrary, it is hereby declared a policy of the City Government not to grant cash advances until such time that the earlier cash advances availed of by the officials or employees concerned shall have been already liquidated. Personnel from national government agencies and persons under Contract of Service and Job Order Contract are not allowed to draw cash advances pursuant to accounting and auditing rules and regulations.

Cash advances for the procurement of supplies, materials and equipment intended for use during the conduct of regular scheduled activities shall not be allowed. Miscellaneous expenses not involving procurement (e.g. prizes) shall be given due consideration.

Cash Advances for travel shall be limited to the City Government officials, regular and co-terminus employees. Payment of travelling expenses of Contract of Service, Job Orders and other National Government personnel outside Puerto Princesa shall be done on reimbursement basis.

  
Hon. JEROME C. HILARIO  
Secretary to the Sangguniang Panlungsod

**SECTION 24. LIQUIDATION OF TRAVELLING EXPENSES.** Liquidation of travelling expenses should be prepared upon return to the official station and must be submitted to the accounting office within thirty (30) days in case of local travel and sixty (60) days in case of foreign travel.

**SECTION 25. FISCAL DISCIPLINE MEASURES IN GOVERNMENT OPERATIONS.** All Offices shall implement fiscal discipline measures and review their respective expenditure programs in order to avoid the implementation of ineffective programs and low priority PPAs. Further, the Executive Order No. 13 series of 2014 titled "AN ORDER DEFINING THE AUSTERITY MEASURES OF THE CITY GOVERNMENT OF PUERTO PRINCESA" shall be continuously observed.

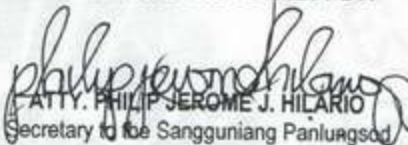
**SECTION 26. SEPARABILITY CLAUSE.** If, for any reason, any section or provision of this Appropriation Ordinance is disallowed in Budget Review by the Department of Budget and Management or declared invalid by proper authorities, other section or provisions hereof that are not affected thereby shall continue to be in full force and effect.

**SECTION 27. ANNEXES.** The detailed CY 2019 Local Expenditure Program composed of \_\_ pages and AIP shall form an integral part of this Ordinance.

**SECTION 28. EFFECTIVITY.** The provisions of this General Appropriation Ordinance shall take effect on January 1, 2019.

**ENACTED:** This 13<sup>th</sup> day of December, 2018 at Puerto Princesa City.

**CERTIFIED TRUE AND CORRECT BY:**

  
ATTY. PHILIP JEROME J. HILARIO  
Secretary to the Sangguniang Panlungsod

**ATTESTED AND CERTIFIED  
TO BE DULY ADOPTED:**

  
LUIS M. MARCAIDA III  
City Vice Mayor  
Presiding Officer  
PJB/EDARAR/JAN/wmg

**APPROVED:** General Appropriation Ordinance No. 1-2018 on JAN 07 2019

  
LUCILO R. BAYRON  
City Mayor

**ATTESTED:**

  
ATTY. ARNEL M. PEDROSA  
City Administrator  
Acting City Legal Officer