



Republic of the Philippines
CORDILLERA ADMINISTRATIVE REGION
Province of Kalinga
Municipality of Tinglayan

OFFICE OF THE SANGGUNIANG BAYAN

APPROPRIATION ORDINANCE NO. 01
Series 2019

AN APPROPRAIATION ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPAL GOVERNMENT OF TINGLAYAN FOR THE FISCAL YEAR 2019 IN THE AMOUNT OF ONE HUNDRED ONE MILLION FIVE HUNDRED FORTY ONE THOUSAND THREE HUNDRED EIGHTY PESOS (Php 101,541,380,00) FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF TINGLAYAN, KALINGA.

BE IT ORDAINED, by the Sangguniang Bayan of Tinglayan, Kalinga that;

Section 01. Sources and Uses of Fund - there is hereby appropriated the amount of One Hundred One Million Five Hundred Forty One Thousand, Three Hundred Eighty (Php 101, 541, 380.00) only for the operation of the Municipal Government of Tinglayan, Kalinga.

Particulars	Account Code	Income Classification	Past Year (Actual) 2017	Current Year 2018			Budget Year Proposed 2019
				1st Semester (Actual)	2nd Semester (Estimate)	Total	
1. Beginning Balance			-0-			0	0
11. Income							
1. Tax Revenue							
Community Tax	401-01-050	R	91,401.24	55,757.50	44,242.50	100,000.00	100,000.00
Real Property Tax	401-02-040	R	54,371.76	30,774.38	169,225.62	200,000.00	200,000.00
Real Property Transfer Tax	401-02-080	R	0.00	0	5,000.00	5,000.00	5,000.00
Business Taxes	401-03-030	R	549,200.63	121,147.92	-21,147.92	100,000.00	100,000.00
Tax on Sand, Gravel & other quarry product	401-03-040	R	3,633.53	26,346.69	23,653.31	50,000.00	50,000.00
Internal Revenue Allotment	401-06-010	R	85,167,168.00	38,085,671.25	53,319,939.75	91,405,611.00	100,506,380.00
Total Tax Revenue			85,865,775.16	38,319,697.74	53,540,913.26	91,860,611.00	100,961,380.00
2. General Income Accounts							
Permit Fees	402-01-010	R	65,740.09	18,525.00	31,475.00	50,000.00	50,000.00
Registration Fees	402-01-020	R	437,987.00	37,398.00	62,602.00	100,000.00	100,000.00
Registration Fees - Tourist Fees	402-01-020	R	0	120,334.00	-120,334.00		
Clearances & Certification Fees	402-01-040	R	72,280.00	70,310.00	29,690.00	100,000.00	100,000.00
Inspection Fees	402-01-100	R	31,637.00	10,095.00	-5,095.00	5,000.00	5,000.00
Processing Fees	402-01-130	R	5,540.00	0	0.00	0	0
Fines and Penalties-Permit & Licenses	402-01-980	R	143	0.00	20,000.00	20,000.00	20,000.00
Other Services Income	402-01-990	R	50,172.51	0.00	5,000.00	5,000.00	5,000.00
Rent Income	402-02-050	R	0	3,829.00	-3,829.00		
Sales Revenue	402-02-180	R	10,098.00	0	0.00	0	0
Hospital Fees	402-02-200	R	0	10,040.00	-10,040.00	0	0
Total General Income Accounts			673,597.60	270,531.00	9,469.00	280,000.00	280,000.00
3. Other Income							
Interest Income	402-02-220	R	84,936.11	0	150,000.00	150,000.00	150,000.00
Miscellaneous Income	406-01-010	R	67,654.16	6,070.00	143,930.00	150,000.00	150,000.00
Total Other Income			152,590.27	6,070.00	293,930.00	300,000.00	300,000.00
TOTAL INCOME			86,691,963.03	38,596,298.74	53,844,312.26	92,440,611.00	101,541,380.00
TOTAL AVAILABLE RESOURCES FOR APPROPRIATION			86,691,963.03	38,596,298.74	53,844,312.26	92,440,611.00	101,541,380.00

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Capital Outlays							
Purchase of School Lot *	107-01-010		250,000.00			0	0
Office Equipment	107-05-020		1,067,000.00	92,950.00	262,050.00	355,000.00	0.00
Purchase of Information & Com. Teck. Equipment	107-05-030		675,000.00	21,000.00	776,000.00	797,000.00	0.00
Medical Equipment	107-05-110		310,000.00				
Other Machinery & Equipment	107-05-990		260,000.00				
Motor Vehicle (Brand New 4x4 pick-up)	107-06-010		500,000.00	76,108.00	8,892.00	85,000.00	2,200,000.00
Purchase of Furnitures & Fixtures	107-07-010		250,000.00	0	72,500.00	72,500.00	0.00
TOTAL CAPITAL OUTLAYS			3,312,000.00	190,058.00	1,119,442.00	1,309,500.00	2,200,000.00
OTHER PURPOSES							
20% Local Development Fund			17,033,434.00	593,123.00	17,688,000.00	18,281,123.00	20,101,276.00
5% Calamity Fund			3,997,360.41	694,591.60	3,927,439.40	4,622,031.00	5,077,069.00
Aid to Barangay	502-14-030		20,000.00	0	20,000.00	20,000.00	20,000.00
Loan Payable - Domestic	502-99-990		217,793.10	0.00	217,793.10	217,793.10	217,793.10
TOTAL OTHER PURPOSES			21,268,587.51	1,287,714.60	21,853,232.50	23,140,947.10	25,416,138.10
TOTAL APPROPRIATIONS			86,904,856.54	30,681,259.50	61,759,351.50	92,440,611.00	101,541,380.00

Unappropriated Balance:

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111. EXPENDITURES							
1. Current Operating Expenditures							
Personnel Services							
Salaries & Wages- Regular	501-01-010		24,382,533.26	12,717,503.49	15,464,089.51	28,181,593.00	31,367,640.00
PERA	501-02-010		1,951,857.17	1,006,451.62	1,153,548.38	2,160,000.00	2,256,000.00
Representation Allowance	501-02-020		1,571,928.61	602,056.45	657,943.55	1,260,000.00	1,260,000.00
Transportation Allowance	501-02-030		1,348,428.61	516,556.45	743,443.55	1,260,000.00	1,260,000.00
Clothing/Uniform Allowance	501-02-040		420,000.00	420,000.00	30,000.00	450,000.00	564,000.00
Subsistence /Laundry Allowance	501-02-050		376,200.00	181,500.00	194,900.00	376,400.00	431,000.00
Year End Bonus	501-02-140		2,031,185.40	0	2,440,839.00	2,440,839.00	2,740,076.00
Cash Gifts	501-02-150		408,250.00	0	450,000.00	450,000.00	470,000.00
Other Bonuses - Mid Year bonus	501-02-990		2,024,391.00	2,043,439.00	175,705.00	2,219,144.00	2,487,864.00
Life & Ret. Ins. Premiums	501-03-010		2,849,500.75	1,459,660.63	1,922,130.53	3,381,791.16	3,764,116.80
Pag-ibig Contribution	501-03-020		98,100.00	49,800.00	58,200.00	108,000.00	112,800.00
Philhealth Contribution	501-03-030		211,037.50	148,818.32	181,045.60	329,863.92	343,679.76
Employees Compensation Ins. Premulms	501-03-040		92,743.39	47,905.16	60,094.84	108,000.00	112,800.00
Terminal Leave Benefits	501-04-030		1,389,407.08	0.00	325,960.00	325,960.00	3,263,874.52
Other Personnel Benefits - Loyalty Pay	501-04-990		55,000.00	0	75,000.00	75,000.00	40,000.00
Other Personnel Benefits-PEI	501-04-990		405,000.00	0	400,500.00	400,500.00	470,000.00
Other Personnel Benefits- Monetization	501-04-990		0.00	0	30.48	30.48	603.10
TOTAL PERSONNEL SERVICES			39,615,562.77	19,193,691.12	24,333,430.44	43,527,121.56	50,944,454.18
Maintenance & Other Operating Expenses							
Travelling Expenses	502-01-010		3,192,326.26	1,194,738.86	2,280,038.90	3,474,777.76	3,364,777.76
Training Expenses	502-02-010		1,000,796.00	191,150.00	571,350.00	762,500.00	717,500.00
Scholarship Expenses	502-02-020		181,500.00	91,000.00	409,000.00	500,000.00	500,000.00
Office Supplies Expenses	502-03-010		680,814.52	285,292.62	563,707.38	849,000.00	849,000.00
Accountable Forms Expenses	502-03-020		36,295.00	8,200.00	36,800.00	45,000.00	45,000.00
Drugs & Medicines Expenses	502-03-070		500,000.00	51,079.00	448,921.00	500,000.00	500,000.00
Medical, Dental & Laboratory Expenses	502-03-080		164,000.00	47,841.00	142,159.00	190,000.00	190,000.00

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Gas, Oil, & Lubricants Expenses	502-03-090	1,085,000.00	478,673.63	885,326.37	1,364,000.00	1,413,000.00
Other Supplies & Materials	502-03-990	25,000.00	18,750.00	178,750.00	197,500.00	197,500.00
Electricity Expenses	502-04-020	300,000.00	103,009.77	196,990.23	300,000.00	300,000.00
Postage & Courier Services	502-05-010	4,075.00	0.00	0.00	0.00	0.00
Telephone Expenses-Mobile	502-05-020	330,000.00	57,576.44	338,423.56	396,000.00	408,000.00
Internet Expenses	502-05-030	131,290.84	109,419.02	52,580.98	162,000.00	162,000.00
Research & Development	502-07-020	88,733.00	30,400.00	66,600.00	100,000.00	100,000.00
Extraordinary & Miscellaneous Expense	502-10-030	1,333,865.00	1,713,253.50	730,585.00	2,443,838.50	1,613,838.50
Auditing Services	502-11-020	72,861.74	1,350.00	98,650.00	100,000.00	100,000.00
Other Professional Services	502-11-990	1,779,124.00	343,136.50	886,863.50	1,230,000.00	1,220,000.00
Environment & Sanitation Services	502-12-010	145,057.03	342,804.00	1,015,195.08	1,357,999.08	1,357,999.46
Security Services	502-12-030	150,000.00	137,500.00	222,500.00	360,000.00	360,000.00
Other General Services	502-12-990	6,808,165.57	2,486,363.33	2,219,407.67	4,705,771.00	4,483,516.00
Repair & Maintenance						
Infrastructure Assets	502-13-030	682,914.79	307,000.00	363,000.00	670,000.00	570,000.00
Building & Other Structure	502-13-040	495,956.00	417,000.37	-267,000.37	150,000.00	0.00
Machinery & Equipment	502-13-050	216,470.67	63,115.00	263,885.00	327,000.00	327,000.00
Transportation Equipment	502-13-060	948,345.00	478,436.74	792,063.26	1,270,500.00	1,290,500.00
Furniture & Fixtures	502-13-070	0	0	30,000.00	30,000.00	30,000.00
Fidelity Bond Premium	502-16-020	20,000.00	0	20,000.00	20,000.00	20,000.00
Insurance Expenses	502-16-030	135,633.84	0.00	149,000.00	149,000.00	130,000.00
Other Maintenance & Operating Expenses						
- Advertizing Expenses	502-99-010	0.00	2,836.00	17,164.00	20,000.00	0.00
- Printing & Publication Expenses	502-99-020	17,732.00	20,000.00	46,000.00	66,000.00	26,000.00
- Representation Expenses	502-99-030	1,170,600.00	666,630.00	702,870.00	1,369,500.00	1,407,500.00
- Transportation & Delivery Expenses	502-99-040	214,000.00	125,400.00	184,600.00	310,000.00	310,000.00
- Membership Dues	502-99-060	0.00	50,000.00	50,000.00	100,000.00	100,000.00
- Donations	502-99-080	788,150.00	177,840.00	754,816.00	932,656.00	877,656.00
- Other Maintenance & Operating Expenses	502-99-990	10,000.00	10,000.00	0.00	10,000.00	10,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		22,708,706.26	10,009,795.78	14,453,246.56	24,463,042.34	22,980,787.72

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GENERAL PROVISION

Section 02. Restriction on the use of funds. No funds are utilized to procure materials for infrastructure projects, good and consulting services as well as supplies as defined by the Government Procurement Policy Board not in adherence to the provision of RA 9184 and its implementing Rules and Regulations.

Section 03. Mandatory Expenditures. The amount programmed particularly for but not limited to gas, oil and lubricants as well as for water, illumination and power, telephone and other communication services, retirement gratuity, personnel benefits and terminal leave requirements shall be disbursed solely for such items of expenditures that any saving generated from these after taking into consideration the offices for the full year requirements may be realigned only in the last quarter.

Section 04. Cultural and Athletic Activities. Out of the Appropriation authorized in this Ordinance, an annual amount not exceeding One Thousand Pesos Only (P1,000.00) per participant may be used for the purchase of customs or uniform, and other related expenses in the cultural and athletic activities.

Section 05. Use of Saving and Augmentation. The Mayor and the presiding Officer of the Sangguniang Bayan are authorized to augment any item in the approved Annual Budget for their respective offices from saving in other items within the same expense class of their respective appropriations.

Section 06. Meaning of saving and Augmentation. Savings refer to portions or balances of any programmed appropriation in this Ordinance free from any obligation encumbrance 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) from appropriation balances arising from unpaid compensation and related cost pertaining to vacant positions and leaves of absences without pay. Augmentation implies the existence in this act of a program, activity, or project with an appropriation, which upon implementation, or subsequent evaluation of needed sources, is determined to be deficient. In no case shall a no-existence program, activity or project be funded by augmentation from savings or by the use of appropriation otherwise authorized in this Ordinance.

Section 07. Priority in the Use of Savings. In the use of savings, priority shall be given to the augmentation of the amounts for compensation, year-end bonus and other Personnel Benefits, Terminal Leave benefits authorized by law.


Section 08. Any appropriation made herein not approved by the approving authority shall not affect the whole appropriation.

Section 09. EFFECTIVITY. This Appropriation Ordinance shall take effect not later than January 1, 2019.

RESOLVED, further to forward this to the Office of the Sangguniang Panlalawigan, through the Provincial Budget Office to review pursuant to the different offices concerned, Tinglayan, Kalinga for their information and guidance.

"UNANIMOUSLY CARRIED" this 29th day of January, 2019.

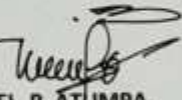

JOHNNY A. TIWANG
Sangguniang Bayan Member


ROGER A. BACULI
Sangguniang Bayan Member


WILFREDO S. AGOD
Sangguniang Bayan Member

ATTY. WILLIAM C. PUDAY JR.
Sangguniang Bayan Member


DOMINICT. LAD-ING
Sangguniang Bayan Member



MIGUEL P. ATUMPA
Sangguniang Bayan Member

JAYVEE FRANZ P. SABAWIL
Sangguniang Bayan Member

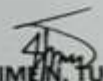

LAWRENCE M. LANGKIT
Sangguniang Bayan Member


FRANCISCO N. ANDO
ABC President

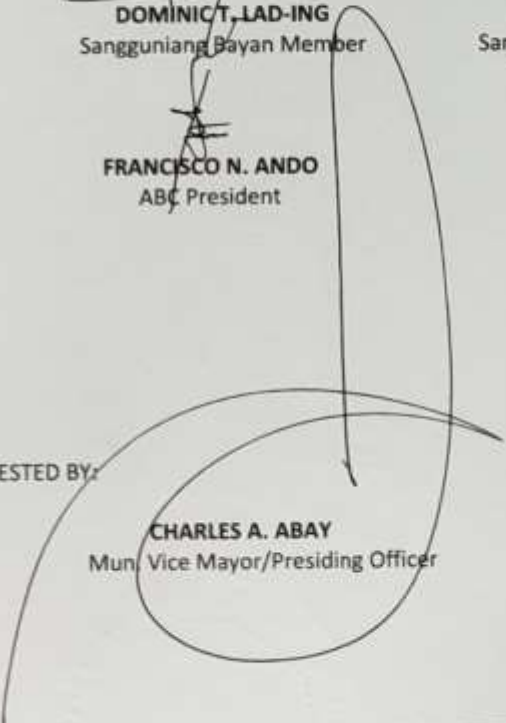

EDCEL WHASNI M. WACNANG
SK Federation


ALFONSO S. BANGLAG
IPM Representative

CERTIFIED CORRECT:


JAIME N. TUGUC SR.
Sec. to the Sangguniang Bayan

ATTESTED BY:


CHARLES A. ABAY
Mun. Vice Mayor/Presiding Officer

APPROVED:

ATTY. SACRAMENT S. GUMILAB
Municipal Mayor
19 Feb 2019