

Republic of the Philippines  
Province of Cagayan  
TUGUEGARAO CITY

**NINTH CITY COUNCIL**

**COMMITTEE REPORT NO. 127-2024**

April 12, 2024

Submitted by:

**COMMITTEE OF THE WHOLE**

**PRESENT:**

<b>HON. JUDE T. BAYONA</b>	- Vice Chairman/Temporary Presiding Officer
<b>HON. MARI ANGELO B. DAYAG</b>	- Member
<b>HON. MARIA ROSARIO B. SORIANO</b>	- Member
<b>HON. RONALDO S. ORTIZ</b>	- Member
<b>HON. IMOGEN CLAIRE M. CALLANGAN</b>	- Member
<b>HON. KARINA S. GAUANI-VIERNES</b>	- Member
<b>HON. ARNEL T. ARUGAY</b>	- Member
<b>HON. GRACE B. ARAGO</b>	- Member
<b>HON. TIRSO V. MANGADA</b>	- Member
<b>HON. MARC ALDOUS C. BACCAY</b>	- Member
<b>HON. RESTITUTO C. RAMIREZ</b>	- Member

**ABSENT:**

<b>HON. BIENVENIDO C. DE GUZMAN II</b>	- Chair
<b>HON. MARY MARJORIE P. MARTIN-CHAN</b>	- Member
<b>HON. GILBERT S. LABANG</b>	- Member
<b>HON. CERENE PEARL T. QUILANG</b>	- Member

**GUESTS/RESOURCE PERSONS:**

<b>MS. LUTHGARDA T. BINGCANG</b>	- City Budget Officer
<b>MR. BUENAVENTURA F. LAGUNDI</b>	- City Treasurer
<b>MS. ANGELINA T. SOMERA</b>	- City Accountant

**SUBJECT: SUPPLEMENTAL BUDGET NO. 01, CY 2024 IN THE AMOUNT OF ONE HUNDRED TWENTY-THREE MILLION SIX HUNDRED FOURTEEN THOUSAND TWO HUNDRED NINETY-THREE PESOS (PHP. 123, 614,293.00) SOURCED FROM RETAINED EARNINGS.**

**FOR THE PRESIDING OFFICER:**

The Committee of the Whole met and deliberated on the Indorsement of the City Mayor, Hon. Maila Rosario S. Ting-Que, for the approval of Supplemental Budget No. 01, for Calendar Year 2024 in the total amount of ONE HUNDRED TWENTY-THREE MILLION SIX HUNDRED FOURTEEN THOUSAND TWO HUNDRED NINETY-THREE PESOS (PHP. 123,614,293.00) sourced from the retained earnings of Tuguegarao City Government.

## **ACTIONS TAKEN:**

Hon. Jude T. Bayona, Chairman of the Committee on Appropriations, Ways and Means, facilitated the discussions.

The subject Supplemental Budget No. 01 is supported by CDC Resolution No. 03 – Resolution Adopting and Endorsing to the August Sangguniang Panlungsod the herein Supplemental Annual Investment Program (SAIP) No. 1 CY 2024. In the subject Resolution, the Local Finance Committee certified that the amount of ONE HUNDRED TWENTY THREE MILLION SIX HUNDRED FOURTEEN THOUSAND TWO HUNDRED NINETY THREE PESOS (PhP 123,614,293,00) from the retained earnings of CY 2023 is free from any obligation and is available for appropriation as Certified by the Local Finance Committee.

It is made available for various priority programs, projects and activities and other items of expenditure. It covers the MOOE, Capital Outlay, Personal Services of the various offices of the Tuguegarao City Government and the reprogramming of the portion of the unexpended balance CY 2023 of the LDRRMF.

Hence, the endorsement by the City Development Council of the Supplemental Annual Investment Program (SAIP) No. 01 CY 2024 to the Sangguniang Panlungsod for appropriate action.

## **FINDINGS:**

During the discussions and deliberation on the Supplemental Budget No. 01, the members have scrutinized per item the various Programs and Projects to be funded and implemented.

The Supplemental Local Development Investment Program (SLDIP) No. V for Planning Period: 2023 - 2028 has a total budget allocation of One Hundred Twenty Three Million Six Hundred Fourteen Thousand Two Hundred Ninety Three Pesos (Php.123, 614,293.00). It is supported by CDC Resolution No. 02: which is a Resolution Adopting the subject SLDIP for the consideration of the Sanggunian.

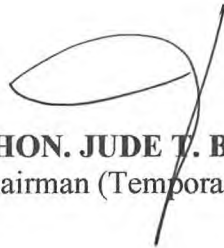
It contains the Source of Appropriation from the Retained Earnings of Tuguegarao City Government with a total amount of **One Hundred Twenty Three Million Six Hundred Fourteen Thousand Two Hundred Ninety Three Pesos (Php.123, 614,293.00)**.

The members find merit and justification on the use of the retained earnings as contained in the Supplemental Budget No. 01, the same will be presented to the plenary for adoption and approval.

## **RECOMMENDATIONS:**

The Committee of the Whole favorably recommends the passage of an Appropriation Ordinance approving Supplemental Budget No. 01 in the total amount of **One Hundred Twenty Three Million Six Hundred Fourteen Thousand Two Hundred Ninety Three Pesos (Php.123, 614,293.00)** subject to the submission of Certification as to the availability of funds from Pthe Local Finance Committee and other conditions raised by some of the members of the Committee of the Whole.

Respectfully submitted:



**HON. JUDE T. BAYONA**  
Vice Chairman (Temporary Presiding Officer)



**HON. MARK ANGELO B. DAYAG**  
Member



**HON. MARIA ROSARIO B. SORIANO**  
Member



**HON. RONALDO S. ORTIZ** OS  
Member



**HON. IMOGEN CLAIRE M. CALLANGAN** OS  
Member



**HON. KARINA S. GAUANI-VIERNES** OS  
Member



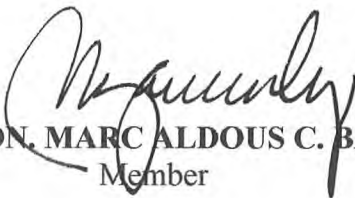
**HON. ARNEL T. ARUGAY**  
Member



**HON. GRACE B. ARAGO**  
Member



**HON. TIRSO V. MANGADA**  
Member



**HON. MARC ALDOUS C. BACCAY**  
Member



**HON. RESTITUTO C. RAMIREZ**  
Member



Republic of the Philippines  
Province of Cagayan  
Tuguegarao City

**OFFICE OF THE CITY BUDGET OFFICER**

2<sup>nd</sup> Floor, Tuguegarao City Hall, Enrile Boulevard, Regional Government Center, Carig Sur, Tuguegarao City, Cagayan

**CERTIFICATION**

**To Whom It May Concern:**

We, hereby Certify that the amount **ONE HUNDRED TWENTY THREE MILLION SIX HUNDRED FOURTEEN THOUSAND TWO HUNDRED NINETY THREE PESOS (₱123,614,293.00)** from **Retained Earnings of CY 2023** is free from any obligation and available for appropriation as indicated by LBP Form No.8 hereto attached.

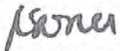
We, hereby Certify further that there is fund and cash available for the said amount.


Issued this 07<sup>th</sup> day March 2024 at Tuguegarao City, Cagayan.

**Local Finance Committee Members:**

  
**BUENAVENTURA F. LAGUNDI**  
City Treasurer

  
**CHONA Q. SEDANO**  
City Planning & Dev't. Coordinator

  
**ANGELINA T. SOMERA**  
City Accountant

  
**LUTHGARDA T. BINGCANG**  
OIC-City Budget Officer

**APPROPRIATION ORDINANCE NO. 01-09-2024**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01 OF TUGUEGARAO CITY FOR CY 2024 IN THE AMOUNT OF ONE HUNDRED TWENTY-THREE MILLION SIX HUNDRED FOURTEEN THOUSAND TWO HUNDRED NINETY-THREE PESOS (P123,614,293.00)**

**WHEREAS**, Section 458 of Republic Act No. 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**, Tuguegarao City Government needs funding for the implementation of priority plans, projects and activities of the city;

**WHEREAS**, City Development Council (CDC) Resolution No. 02, series of 2024 titled “*City Development Council (CDC) Resolution Adopting and Endorsing to the August Sangguniang Panlungsod the Supplemental Local Development Investment Program (SLDIP) No. V, CY 2023-2028*” was adopted and approved through City Resolution No. 201-09-2023 by the Ninth City Council during its 85<sup>th</sup> Regular Session held on April 04, 2024;

**WHEREAS**, the City Mayor, Hon. Maila Rosario S. Ting-Que, has endorsed to the Ninth City Council the request for the enactment of an Appropriation Ordinance authorizing Supplemental Budget No. 01 for CY 2024 in the amount of One Hundred Twenty-Three Million Six Hundred Fourteen Thousand Two Hundred Ninety-Three Pesos (P123,614,293.00) to fund priority plans, projects and activities as contained in CDC Resolution No. 03, series of 2024;

**WHEREAS**, the Local Finance Committee certified that the amount of One Hundred Twenty-Three Million Six Hundred Fourteen Thousand Two Hundred Ninety-Three Pesos (P123,614,293.00) from Retained Earnings of CY 2023 is free from any obligation and is available for appropriation;

**WHEREAS**, the City Disaster Risk Reduction and Management Office (CDRRMO) was created by virtue of City Ordinance No. 07-2015 titled ***ORDINANCE CREATING THE TUGUEGARAO CITY DISASTER RISK REDUCTION AND MANAGEMENT OFFICE (TCDRRMO) AND PROVIDING FUNDS THEREFOR*** ” which was later amended by City Ordinance No. 32-08-2021 ***ORDINANCE AMENDING SECTION 7 AND SECTION 8 OF CITY ORDINANCE NO. 07-2015 TITLED “ORDINANCE CREATING THE TUGUEGARAO CITY DISASTER RISK REDUCTION AND MANAGEMENT OFFICE AND PROVIDING FUNDS THEREOF”*** to include the Department Head I position;

**WHEREAS**, Supplemental Budget No. 01 of Tuguegarao City for CY 2024 has fully complied with the budgetary requirements and general limitations as provided by Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and other laws.

**NOW, THEREFORE**, be it **ORDAINED** by the Ninth City Council in session assembled, to enact:

**SECTION 1. AUTHORIZATION.** Supplemental Budget No. 01 of Tuguegarao City for CY 2024 with a total appropriation of One Hundred Twenty-Three Million Six Hundred Fourteen Thousand Two Hundred Ninety-Three Pesos (P123,614,293.00) is authorized for the implementation of Priority Plans, Projects and Activities of the local government unit of Tuguegarao City.

**SECTION 2. SOURCE OF APPROPRIATION.** The Appropriation shall be sourced out from Retained Earnings of CY 2023 amounting to One Hundred Twenty-Three Million Six Hundred Fourteen Thousand Two Hundred Ninety-Three Pesos (P123,614,293.00).

**SOURCE OF APPROPRIATION**

<b>Retained Earnings</b>	<b>P</b>	<b>123,614,293.00</b>
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**SECTION 3. USE OF FUNDS.** The amount of One Hundred Twenty-Three Million Six Hundred Fourteen Thousand Two Hundred Ninety-Three Pesos (P123,614,293.00) is hereby appropriated for Supplemental Budget No. 01 of Tuguegarao City for CY 2024 as follows:

**FOR APPROPRIATION**

**MAYOR'S OFFICE**

**Personal Services**

Salaries	P	541,896.00
PERA		48,000.00
Clothing Allowance		253,000.00
Year End Bonus		45,158.00
Cash Gift		10,000.00
Other Bonuses – Mid Year Bonus		45,158.00
Life and Retirement Contribution Premiums		65,028.00
Pag-Ibig		291,600.00
PhilHealth		13,620.00
Employment Compensation Contributions		2,400.00
Terminal Leave Pay		447,662.00
Other Personnel Benefits (PEI)		10,000.00
	<b>P</b>	<b>1,773,522.00</b>

**Maintenance and Other Operating Expenses**

AICS	P	2,000,000.00
Other Maintenance and Operating Expense – JO		7,000,000.00
Appeal Fee and Appeal Bond		3,000,000.00
Cultural Development		9,000,000.00
Organic and Urban Agriculture		500,000.00
Sports Development		3,400,000.00
Bahayanihan		453,600.00
Solo Parent		3,000,000.00
Senior Citizen Development Program		2,400,000.00
	<b>P</b>	<b>30,753,600.00</b>

**CAPITAL OUTLAY**

Landbanking - Sanitary Landfill		20,000,000.00
- Agro-Tourism, Libag		27,500,000.00
Office Equipment - CDRRMO		914,000.00
Furniture and Fixtures		1,196,400.00
Water Supply System		2,000,000.00
Musical Instruments		2,800,000.00
Motor Vehicle		
- Motorcycle (2 units)		180,000.00
- Motor Vehicle (Aso Mo, Itali Mo)		1,000,000.00
CIP - Building		
- Improvement of City Hall-2 <sup>nd</sup> Floor, Legal Office		350,000.00
- Rehabilitation/Repair of CHO Laboratory, San Gabriel		750,000.00
- Construction of Tuguegarao City Central Police Station Women's Quarters		2,060,000.00
- Upgrading and Improvement of Buildings and Other Structures (Comfort Rooms)		2,000,000.00
- Construction of Multi-Purpose Building Linao East Phase III		7,100,000.00
- Construction of Masonry Drainage Structure Perez Street, Pallua Sur		1,160,000.00
- Rehabilitation of Masonry Drainage Structure Rubia Street, Zone 6, Panacal Village, Tanza		640,000.00
- Construction of RCPC Drainage Structure Along Lagundi Street, Cataggaman Viejo		3,540,000.00
- Concreting of Road		
- Sitio Bayawa, Larion Alto		2,025,000.00
- Zones 1, 3 and 5, Tagga Phase II		2,700,000.00

- Other Property/Plant and Equipment	
- Stage	6,000,000.00
- Led Wall	2,000,000.00
- Sound System (3 units)	<u>900,000.00</u>
<b>P</b>	<b>86,815,400.00</b>

**CITY VICE MAYOR'S OFFICE**

**Personal Services**

Clothing Allowance	36,000.00
Pag-Ibig Contributions	<u>43,200.00</u>
<b>P</b>	<b>79,200.00</b>

**SP LEGISLATIVE**

**Personal Services**

Clothing Allowance	61,000.00
Pag-Ibig Contributions	73,200.00
Terminal Leave Pay	<u>116,723.00</u>
<b>P</b>	<b>250,923.00</b>

**Maintenance and Other Operating Expenses**

Travelling Expenses	<b>P 350,000.00</b>
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**SP SECRETARIAT**

**Personal Services**

Clothing Allowance	47,000.00
Pag-Ibig Contributions	<u>56,400.00</u>
<b>P</b>	<b>103,400.00</b>

**CITY ADMINISTRATOR'S OFFICE**

**Personal Services**

Clothing Allowance	7,000.00
Pag-Ibig Contributions	<u>8,400.00</u>
<b>P</b>	<b>15,400.00</b>

**CPDO**

**Personal Services**

Clothing Allowance	31,000.00
Pag-Ibig Contributions	<u>37,200.00</u>
<b>P</b>	<b>68,200.00</b>

**CITY BUDGET OFFICE**

**Personal Services**

Clothing Allowance	15,000.00
Pag-Ibig Contributions	<u>18,000.00</u>
<b>P</b>	<b>33,000.00</b>

**CCR**

**Personal Services**

Clothing Allowance	17,000.00
Pag-Ibig Contributions	<u>20,400.00</u>
<b>P</b>	<b>37,400.00</b>

**CGSO**

**Personal Services**

Clothing Allowance	123,000.00
Pag-Ibig Contributions	<u>147,600.00</u>
<b>P</b>	<b>270,600.00</b>

**CITY ACCOUNTING OFFICE**

**Personal Services**

Clothing Allowance	21,000.00
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Pag-Ibig Contributions	25,200.00
<b>P</b>	<b>46,200.00</b>

**CITY TREASURER'S OFFICE**

<b>Personal Services</b>	
Clothing Allowance	48,000.00
Pag-Ibig Contributions	57,600.00
<b>P</b>	<b>105,600.00</b>

**CITY ASSESSOR'S OFFICE**

<b>Personal Services</b>	
Clothing Allowance	24,000.00
Pag-Ibig Contributions	28,800.00
Terminal Leave Pay	298,638.00
<b>P</b>	<b>351,438.00</b>

**CITY LEGAL OFFICE**

<b>Personal Services</b>	
Clothing Allowance	10,000.00
Pag-Ibig Contributions	12,000.00
<b>P</b>	<b>22,000.00</b>

**CITY HEALTH OFFICE**

<b>Personal Services</b>	
Clothing Allowance	58,000.00
Pag-Ibig Contributions	69,600.00
<b>P</b>	<b>127,600.00</b>

**TCPGH**

<b>Personal Services</b>	
Clothing Allowance	136,000.00
Pag-Ibig Contributions	163,200.00
Terminal Leave Pay	47,649.00
<b>P</b>	<b>346,849.00</b>

**CSWDO**

<b>Personal Services</b>	
Clothing Allowance	22,000.00
Pag-Ibig Contributions	26,400.00
<b>P</b>	<b>48,400.00</b>

**CITY AGRICULTURE'S OFFICE**

<b>Personal Services</b>	
Clothing Allowance	36,000.00
Pag-Ibig Contributions	43,200.00
<b>P</b>	<b>79,200.00</b>

**CITY VETERINARY OFFICE**

<b>Personal Services</b>	
Clothing Allowance	5,000.00
Pag-Ibig Contributions	6,000.00
<b>P</b>	<b>11,000.00</b>

**CITY ENGINEER'S OFFICE**

<b>Personal Services</b>	
Clothing Allowance	56,000.00
Pag-Ibig Contributions	67,200.00
<b>P</b>	<b>123,200.00</b>

**CENRO**

Clothing Allowance	1,000.00
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Pag-Ibig Contributions	1,200.00
<b>P</b>	<b>2,200.00</b>

**MARKET AND SLAUGHTERHOUSE**

**Personal Services**

Clothing Allowance	57,000.00
Pag-Ibig Contributions	68,400.00
<b>P</b>	<b>125,400.00</b>

**CDRRMO**

Salaries	1,109,052.00
PERA	24,000.00
Representation Allowance	81,000.00
Transportation Allowance	81,000.00
Clothing	13,000.00
Year End Bonus	92,421.00
Cash Gift	5,000.00
Other Bonuses-Mid Year Bonus	92,421.00
Life and Retirement Contribution Premiums	133,087.00
Pag-Ibig	9,600.00
PhilHealth	27,780.00
Employment Compensation Contributions	1,200.00
Other Personnel Benefits-PEI	5,000.00
<b>P</b>	<b>1,674,561.00</b>

**GRAND TOTAL**

**P 123,614,293.00**

**SECTION 4. CONDITION.** The disbursements of funds shall be made subject to the usual accounting, auditing and procurement laws, 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.