

APPROPRIATION ORDINANCE NO. _____ SERIES OF 2024

AN ORDINANCE APPROVING THE ANNUAL BUDGET FOR CALENDAR YEAR 2025 IN THE TOTAL AMOUNT OF ONE BILLION FIVE HUNDRED FIFTEEN MILLION FOUR HUNDRED TWENTY-EIGHT THOUSAND NINE HUNDRED SEVENTY-TWO PESOS (P1,515,428,972.00), AUTHORIZING ITS EXPENDITURES FOR THE OPERATION OF THE TUGUEGARAO CITY GOVERNMENT FOR THE CALENDAR YEAR 2025 AND APPROPRIATING THE FUNDS FOR THE PURPOSE INTENDED.

WHEREAS, Section 319 Legislative Authorization of the Budget of Republic Act No. 7160, also known as the Local Government Code of 1991 provided that On or before the end of the current fiscal year, the sanggunian concerned shall enact, through an ordinance, the annual budget of the local government unit for the ensuing fiscal year on the basis of the estimates of income and expenditures submitted by the local chief ;

WHEREAS, Section 458 paragraph 2, (i) of Republic Act No. 7160, also known as the Local Government Code of 1991. Powers, Duties, Functions and Compensation. - (a) The sangguniang panlungsod, as the legislative body of the city, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the city and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the city as provided for under Section 22 of the Cede, The Local Government Code further provides that it shall generate and maximize the use of resources and revenues for the development plans, program objectives and priorities of the city and relative thereto, shall: (i) Approve the 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 yet contrary to law, in order to promote the general welfare of the city and its inhabitants;

WHEREAS, the Annual Investment Program was duly adopted and approved pursuant to City Resolution No. 598-09-2024 dated October 29, 2024 as its proper endorsement of the City Development Council;

WHEREAS, the Annual Budget of Tuguegarao City for Calendar Year 2025 is consistent with the approved Annual Investment Plan (AIP) for 2025 and the Executive-Legislative Agenda (ELA) for 2022-2025;

WHEREAS, the Annual Budget of Tuguegarao City for Calendar Year 2025 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;

WHEREAS, the Committee of the Whole conducted a judicious and wholistic evaluation of the executive budget of Tuguegarao City and pursuant to Committee Report No. 283-2024 duly adopted in plenary by the Ninth City Council has recommended the enactment of an Appropriation Ordinance Authorizing the Annual Budget for Calendar Year 2025 of Tuguegarao City.

NOW, THEREFORE, be it **ENACTED** by the Ninth City Council in session assembled that:

SECTION 1. The General Fund Annual Budget of Tuguegarao City, Cagayan for FY 2024 is hereby approved and authorized with a total appropriation of **ONE BILLION FIVE HUNDRED FIFTEEN MILLION FOUR HUNDRED TWENTY-EIGHT THOUSAND NINE HUNDRED SEVENTY-TWO PESOS (P1,515,428,972.00) for the purposes specified in this Ordinance.**

SECTION 2. BASES OF APPROPRIATION. The Appropriation shall be based from the following:

1. Budget Message

2. Plantilla on Personnel Schedule

3. Annual Development Plan (ADP) duly supported by the following:

- Annual Gender and Development (GAD) Plan CY 2025

- Local Disaster Risk Reduction Management Plan CY 2025

- Local Climate Change Action Plan CY 2025

- Peace and Order Plan CY 2025

- Local Nutrition Action Plan CY 2025

- Local Youth Development Plan

- Annual Cultural Development Plan CY 2025

- Annual Procurement Plan

- List of PPAs to address the Problem on Illegal Drugs

- List of PPAs for the Local Council for the Protection of Children

- List of PPAs for Senior Citizens and Persons with Disabilities CY 2025

- List of PPAs to Combat AIDS CY 2025

SECTION 3. SOURCES OF APPROPRIATION: Receipts and Income

Internal Sources of Income (local taxes, permits and licenses, service income, business income, other incomes collected by the city)	P 451,992,200.00
External sources of income (Share of Tuguegarao City in the National Tax Allocation (NTA) Share from PCSO	P 1,062,687,772.00 P 750,000.00 P 1,515,428,972.00
Grand Total	

SECTION 4: EXPENDITURE PROGRAM

Personal Services	P	571,096,429.00
Maintenance and Other Operating Expenses	P	531,863,284.00
Capital Outlay	P	586,000.00
Special Purpose Appropriations		
- 20% Development Fund	P	212,537,355.00
- Debt Services	P	123,084,455.00
- Aid to Barangays	P	490,000.00
- 5% LDRRMF	P	<u>75,771,449.00</u>
- Grand Total		P 1,515,428,972.00

SECTION 5. All disbursements of funds shall be subject to the approved Programs of Work, approved Annual Procurement Plan, other pertinent provisions of Republic Act 9184 and the usual accounting and auditing rules and regulations.

SECTION 6. Changes in the Annual Budget shall be made in accordance with the pertinent provisions of RA 7160, otherwise known as the Local Government Code of 1991.

SECTION 7. **USE OF SAVINGS AND AUGMENTATION.** In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Mayor and the Presiding Officer of the Sanggunian are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this purpose, “savings” refer to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, or arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay.

“Augmentation” implies the existence in the budget of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient.

SECTION 8. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

SECTION 9. EFFECTIVITY. This appropriation ordinance shall take effect on January 1, 2025.