



Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL SUR
Municipality of San Pablo
OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 17TH REGULAR SESSION OF THE 11TH MUNICIPAL COUNCIL (Under the Local Government Code of 1991) HELD AT THE OFFICE OF THE MUNICIPAL VICE MAYOR, SAN PABLO, ZAMBOANGA DEL SUR ON NOVEMBER 23, 2022.

GENERAL APPROPRIATION ORDINANCE NO. 30-2022

"AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF SAN PABLO, ZAMBOANGA DEL SUR FOR FISCAL YEAR 2023 IN THE TOTAL AMOUNT OF ONE HUNDRED FORTY SEVEN MILLION FOUR HUNDRED FORTY THOUSAND SEVEN HUNDRED EIGHT PESOS AND EIGHTY NINE CENTAVOS (P147,440,708.89) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE LOCAL GOVERNMENT FOR FISCAL YEAR 2023, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE."

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF SAN PABLO, ZAMBOANGA DEL SUR, IN SESSION ASSEMBLED:

Section 1. TITLE. This Ordinance shall be referred to as **"AN ORDINANCE PROGRAMMING APPROPRIATIONS AND REGULATING EXPENDITURES OF THE MUNICIPAL GOVERNMENT OF SAN PABLO, ZAMBOANGA DEL SUR FOR CALENDAR YEAR 2023 IN THE TOTAL AMOUNT OF ONE HUNDRED FORTY SEVEN MILLION FOUR HUNDRED FORTY THOUSAND SEVEN HUNDRED EIGHT PESOS AND EIGHTY NINE CENTAVOS (P147,440,708.89)."**

Section 2. SOURCES OF FUNDS. The Annual Budget of the General Fund of the municipality of San Pablo, Zamboanga del Sur for Fiscal Year 2023 in the total amount of **ONE HUNDRED FORTY SEVEN MILLION FOUR HUNDRED FORTY THOUSAND SEVEN HUNDRED EIGHT PESOS AND EIGHTY NINE CENTAVOS (P147,440,708.89)** shall be taken from the following Estimated Income:

	PARTICULARS	ESTIMATED INCOME	
1.	Tax Revenue	P2,422,855.19	
	Real Property Tax	P1,227,277.23	
	Tax on Business	1,031,644.91	
	Other Local Taxes	163,933.05	
2.	Non-Tax Revenue	P5,527,115.70	
	Regulatory Fees	1,327,115.70	
	Service User Charges	600,000.00	
	Receipts from Economic Enterprise	3,600,000.00	
	Other Receipts	-	
3.	EXTERNAL SOURCES	P139,490,738.00	
	National Tax Allocation	P139,490,738.00	
	TOTAL SOURCES OF FUNDS	<u>P147,440,708.89</u>	

PROGRAMMED APPROPRIATIONS PER OBJECT OF EXPENDITURES**A. PERSONAL SERVICES (PS)****1. SALARIES**

- Mayor's Office	6,498,000.00
- Vice Mayor's Office	924,216.00
- SB Office	9,110,136.00
- Secretary to the SB	1,328,688.00
- MPDC Office	1,601,952.00
- MCR Office	988,404.00
- Budget Office	1,153,500.00
- Accounting Office	2,863,344.00
- Treasurer's Office	3,606,492.00
- Assessor's Office	1,546,092.00
- Health Office	5,484,840.00
- MSWDO Office	1,177,416.00
- Agriculture Office	2,001,084.00
- Engineer's Office	2,826,612.00
- Waterworks	780,264.00
- Market	304,584.00
Sub-Total Salaries	42,195,624.00

2. STEP INCREMENT

- Mayor's Office	1,640.00
- MPDC Office	8,816.00
- Municipal Accountant's Office	4,246.00
- Treasurer's Office	1,903.00
- Municipal Assessor's Office	2,343.00
- Health Office	1,200.00
Sub-Total Step Increment	20,148.00

3. WAGES

- SB Office	646,500.00
Sub-Total Wages	646,500.00

4. PERSONNEL ECONOMIC RELIEF ALLOWANCE

- Mayor's Office	576,000.00
- Vice Mayor's Office	24,000.00
- SB Office	408,000.00
- Secretary to the SB	72,000.00
- MPDC Office	96,000.00
- MCR Office	48,000.00
- Budget Office	48,000.00
- Accounting Office	192,000.00
- Treasurer's Office	336,000.00
- Assessor's Office	120,000.00
- Health Office	336,000.00
- MSWDO Office	96,000.00
- Agriculture Office	144,000.00
- Engineer's Office	288,000.00
- Waterworks	120,000.00
- Market	24,000.00
Sub-Total Personnel Economic Relief Allowance	2,928,000.00

5. REPRESENTATION ALLOWANCE (RA)

- Mayor's Office	81,000.00
- Vice Mayor's Office	76,500.00

- SB Office	675,000.00
- Secretary to the SB	67,500.00
- MPDC Office	67,500.00
- MCR Office	67,500.00
- Budget Office	67,500.00
- Accounting Office	67,500.00
- Treasurer's Office	67,500.00
- Assessor's Office	67,500.00
- Health Office	67,500.00
- MSWDO Office	67,500.00
- Agriculture Office	67,500.00
- Engineer's Office	67,500.00
Sub-Total Representation Allowance	1,575,000.00

6. TRANSPORTATION ALLOWANCE (RA)

- Mayor's Office	-
- Vice Mayor's Office	76,500.00
- SB Office	675,000.00
- Secretary to the SB	67,500.00
- MPDC Office	67,500.00
- MCR Office	67,500.00
- Budget Office	67,500.00
- Accounting Office	67,500.00
- Treasurer's Office	67,500.00
- Assessor's Office	67,500.00
- Health Office	67,500.00
- MSWDO Office	67,500.00
- Agriculture Office	67,500.00
- Engineer's Office	67,500.00
Sub-Total Transportation Allowance	1,494,000.00

7. CLOTHING ALLOWANCE

- Mayor's Office	144,000.00
- Vice Mayor's Office	6,000.00
- SB Office	102,000.00
- Secretary to the SB	18,000.00
- MPDC Office	24,000.00
- MCR Office	12,000.00
- Budget Office	12,000.00
- Accounting Office	48,000.00
- Treasurer's Office	84,000.00
- Assessor's Office	30,000.00
- Health Office	84,000.00
- MSWDO Office	24,000.00
- Agriculture Office	36,000.00
- Engineer's Office	72,000.00
- Waterworks	30,000.00
- Market	6,000.00
Sub-Total Clothing Allowance	732,000.00

8. SUBSISTENCE ALLOWANCE

- Health Office	252,000.00
- MSWDO Office	18,000.00
Sub-Total Subsistence Allowance	270,000.00

9. LAUNDRY ALLOWANCE

- Health Office	25,200.00
Sub-Total	25,200.00

10. HONORARIA OF BNS

- Municipal Health Office	167,400.00
Sub-Total Honoria of BNS	167,400.00

11. HAZARD PAY

- Health Office	1,144,482.96
- MSWDO Office	59,880.00
Sub-Total Hazard Pay	1,204,362.96

12. OVERTIME PAY

- Accounting Office	100,000.00
- Treasurer's Office	100,000.00
Sub-Total Overtime Pay	200,000.00

13. CASH GIFT

- Mayor's Office	120,000.00
- Vice Mayor's Office	5,000.00
- SB Office	125,000.00
- Secretary to the SB	15,000.00
- MPDC Office	20,000.00
- MCR Office	10,000.00
- Budget Office	10,000.00
- Accounting Office	40,000.00
- Treasurer's Office	70,000.00
- Assessor's Office	25,000.00
- Health Office	70,000.00
- MSWDO Office	20,000.00
- Agriculture Office	30,000.00
- Engineer's Office	60,000.00
- Waterworks	25,000.00
- Market	5,000.00
Sub-Total Cash Gift	650,000.00

14. MID-YEAR BONUS

- Mayor's Office	541,664.00
- Vice Mayor's Office	77,018.00
- SB Office	815,510.00
- Secretary to the SB	110,724.00
- MPDC Office	133,496.00
- MCR Office	82,367.00
- Budget Office	96,125.00
- Accounting Office	238,998.00
- Treasurer's Office	300,674.00
- Assessor's Office	129,054.00
- Health Office	457,190.00
- MSWDO Office	98,118.00
- Agriculture Office	166,757.00
- Engineer's Office	235,551.00
- Waterworks	65,022.00
- Market	25,382.00
Sub-Total Mid-Year Bonus	3,573,650.00

15. YEAR-END BONUS

- Mayor's Office	541,664.00
- Vice Mayor's Office	77,018.00
- SB Office	815,510.00
- Secretary to the SB	110,724.00
- MPDC Office	134,598.00
- MCR Office	82,367.00
- Budget Office	96,125.00
- Accounting Office	238,998.00
- Treasurer's Office	300,784.00
- Assessor's Office	129,054.00
- Health Office	457,190.00
- MSWDO Office	98,118.00
- Agriculture Office	166,757.00
- Engineer's Office	235,551.00
- Waterworks	65,022.00
- Market	25,382.00
Sub-Total Year-End Bonus	3,574,862.00

16. LIFE & RETIREMENT INS. PREMIUMS

- Mayor's Office	779,956.80
- Vice Mayor's Office	110,905.92
- SB Office	1,093,216.32
- Secretary to the SB	159,442.56
- MPDC Office	193,292.16
- MCR Office	118,608.48
- Budget Office	138,420.00
- Accounting Office	344,110.80
- Treasurer's Office	433,007.40
- Assessor's Office	185,812.20
- Health Office	658,324.80
- MSWDO Office	141,289.92
- Agriculture Office	240,130.08
- Engineer's Office	339,193.44
- Waterworks	93,631.68
- Market	36,550.08
Sub-Total Life & Retirement Insurance Premiums	5,065,892.64

17. PAG-IBIG CONTRIBUTIONS

- Mayor's Office	28,800.00
- Vice Mayor's Office	1,200.00
- SB Office	20,400.00
- Secretary to the SB	3,600.00
- MPDC Office	4,800.00
- MCR Office	2,400.00
- Budget Office	2,400.00
- Accounting Office	9,600.00
- Treasurer's Office	16,800.00
- Assessor's Office	6,000.00
- Health Office	16,800.00
- MSWDO Office	4,800.00
- Agriculture Office	7,200.00
- Engineer's Office	14,400.00
- Waterworks	6,000.00
- Market	1,200.00

Sub-Total Pag-ibig Contributions	146,400.00
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18. PHILHEALTH INSURANCE PREMIUMS

- Mayor'S Office	143,123.64
- Vice Mayor's Office	20,794.86
- SB Office	204,978.36
- Secretary to the SB	29,895.60
- MPDC Office	36,341.64
- MCR Office	22,239.12
- Budget Office	25,953.84
- Accounting Office	64,529.52
- Treasurer's Office	81,211.86
- Assessor's Office	34,844.76
- Health Office	121,793.28
- MSWDO Office	26,492.04
- Agriculture Office	45,024.60
- Engineer's Office	63,599.16
- Waterworks	17,556.12
- Market	6,853.20
Sub-Total Philhealth Insurance Premiums	945,231.60

19. EMPLOYEES COMP. INSURANCE PREM.

- Mayor's Office	28,800.00
- Vice Mayor's Office	1,200.00
- SB Office	20,400.00
- Secretary to the SB	3,600.00
- MPDC Office	4,800.00
- MCR Office	2,400.00
- Budget Office	2,400.00
- Accounting Office	9,600.00
- Treasurer's Office	16,800.00
- Assessor's Office	6,000.00
- Health Office	16,800.00
- MSWDO Office	4,800.00
- Agriculture Office	7,200.00
- Engineer's Office	14,400.00
- Waterworks	6,000.00
- Market	1,200.00
Sub-Total Employees Comp. Insurance Premiums	146,400.00

20. TERMINAL LEAVE BENEFITS

- Office of the Mayor	92,246.35
- Mun. Health Office	576,745.99
- Assessor's Office	571,943.99
Sub-Total Terminal Leave Benefits	1,240,936.33

TOTAL PERSONAL SERVICES

66,801,607.53

**B. MAINTENANCE AND OTHER
OPERATING EXPENSES (MOOE)**

1. TRAVELING EXPENSES

- Mayor's Office	1,000,000.00
- SB Office	1,200,000.00
- Secretary to the SB	80,000.00
- MPDC Office	120,000.00
- MCR Office	80,000.00
- Budget Office	80,000.00
- Accounting Office	170,000.00
- Treasurer's Office	150,000.00
- Assessor's Office	80,000.00
- MCTC Office	50,000.00
- PNP Office	40,000.00
- DILG-MLGOO Office	40,000.00
- Health Office	140,000.00
- MSWDO Office	40,000.00
- Agriculture Office	100,000.00
- Engineer's Office	80,000.00
- Waterworks	40,000.00
- Market	10,000.00
Sub-Total Traveling Expenses	3,500,000.00

2. OFFICE SUPPLIES EXPENSES

- Mayor's Office	350,000.00
- SB Office	30,000.00
- Secretary to the SB	30,000.00
- MPDC Office	40,000.00
- MCR Office	40,000.00
- Budget Office	45,000.00
- Accounting Office	90,000.00
- Treasurer's Office	120,000.00
- Assessor's Office	40,000.00
- PNP Office	40,000.00
- DILG-MLGOO Office	20,000.00
- Health Office	100,000.00
- MSWDO Office	25,000.00
- Agriculture Office	75,000.00
- Engineer's Office	50,000.00
- Waterworks	30,000.00
- Market	9,000.00
Sub-Total Office Supplies Expenses	1,134,000.00

3. ACCOUNTABLE FORMS

- Treasurer's Office	130,000.00
Sub-Total Accountable Forms	130,000.00

4. DRUGS AND MEDICINES

- Health Office	1,512,699.10
Sub-Total Drugs and Medicines	1,512,699.10

5. MEDICAL SUPPLIES EXPENSES

- Health Office	750,000.00
Sub-Total Medical Supplies	750,000.00

6. GASOLINE, OIL & LUBRICANT EXP.

- Mayor's Office	350,000.00
- SB Office	150,000.00
- PNP Office	120,000.00
- Municipal Health Office	200,000.00
Sub-Total Gasoline, Oil & Lubricant Expenses	820,000.00

7. OTHER SUPPLIES EXPENSES

- Mayor's Office	750,000.00
- Office of the SB	60,000.00
- Secretary to the SB	30,000.00
- Office of the MPDC	10,000.00
- Office of the MCR	10,000.00
- Budget Office	50,000.00
- Accounting Office	10,000.00
- Treasurer's Office	40,000.00
- Assessor's Office	50,000.00
- DILG-MLGOO Office	5,000.00
- Municipal Agriculture Office	40,000.00
- Engineer's Office	15,000.00
- Waterworks	20,000.00
Sub-Total Other Supplies Expenses	1,090,000.00

8. ELECTRICITY EXPENSES

- Mayor's Office	4,000,000.00
Sub-Total Electricity Expenses	4,000,000.00

9. TELEPHONE EXPENSES-MOBILE

- Mayor's Office (telephone & internet expenses)	200,000.00
- SB Office	200,000.00
- Secretary to the SB	18,000.00
- MPDC Office	20,000.00
- MCR Office	20,000.00
- Budget Office	29,500.00
- Accounting Office	24,000.00
- Treasurer's Office	45,000.00
- Assessor's Office	20,000.00
- PNP Office	15,000.00
- DILG-MLGOO Office	15,000.00
- Health Office	25,000.00
- MSWDO Office	15,000.00
- Agriculture Office	15,000.00
- Engineer's Office	20,000.00
- Waterworks	8,000.00
Sub-Total Telephone Expenses-Mobile	689,500.00

10. INTERNET EXPENSES

- Mayor's Office	230,000.00
- SB Office	40,000.00
Sub-Total Internet Expenses	270,000.00

11. MEMBERSHIP DUES TO ORGANIZATION

- Budget Office	5,000.00
Sub-Total Membership Dues to Organization	5,000.00

12. ADVERTISING/PUBLICATION EXPENSES

- SB Office	180,000.00
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- Treasurer's Office	18,000.00
Sub-Total Advertising/Publication Expenses	198,000.00

13. PRINTING & BINDING EXPENSES

- SB Office	15,000.00
- Secretary to the SB	15,000.00
- MPDC Office	10,000.00
- MCR Office	2,000.00
- Budget Office	5,000.00
- Accounting Office	5,000.00
- Treasurer's Office	3,000.00
- Assessor's Office	5,000.00
- DILG-MLGOO Office	5,000.00
- Health Office	10,000.00
- Engineer's Office	10,000.00
Sub-Total Printing & Binding Expenses	85,000.00

14. REPRESENTATION EXPENSES

- Mayor's Office	1,500,000.00
- Vice Mayor's Office	500,000.00
Sub-Total Representation Expenses	2,000,000.00

15. AUDITING SERVICE

- COA	150,000.00
Sub-Total Auditing Service	150,000.00

16. GENERAL SERVICES

- Mayor's Office	240,000.00
- SB Office	180,000.00
Sub-Total General Services	420,000.00

17. REPAIR & MAINTENANCE- OFFICE EQUIPMENTS

- Mayor's Office	50,000.00
- Secretary to the SB	15,000.00
- Budget Office	5,000.00
- Accounting Office	5,000.00
- Treasurer's Office	20,000.00
- Assessor's Office	8,000.00
- MCTC Office	10,000.00
- Health Office	10,000.00
- Waterworks	3,000.00
Sub-Total Repair & Maintenance-Office Equipments	126,000.00

18. REPAIR & MAINTENANCE- IT EQUIPMENTS

- Mayor's Office	100,000.00
- Office of the SB	30,000.00
- Secretary to the SB	20,000.00
- MPDC Office	15,000.00
- MCR Office	10,000.00
- Budget Office	10,000.00
- Accounting Office	10,000.00

- Treasurer's Office	20,000.00
- Assessor's Office	15,000.00
- PNP Office	20,000.00
- DILG-MLGOO Office	10,000.00
- Health Office	10,000.00
- MSWD Office	20,000.00
- Agrilculture Office	15,000.00
- Engineer's Office	10,000.00
- Waterworks	6,000.00
Sub-Total Repair & Maitcnance-IT Equipments	321,000.00

19. REPAIR & MAINT.-HEAVY EQUIPMENTS

- Engineer's Office	3,400,000.00
Sub-Total Repair & Maintenance-Heavy Equipments	3,400,000.00

20. REPAIR & MAINT.-MOTOR VEHICLES

- Mayor's Office	500,000.00
- SB Office	120,000.00
- PNP Office	120,000.00
- Mun. Health Office	300,000.00
Sub-Total Repair & Maintenance-Motor Vehicles	1,040,000.00

21. REPAIR & MAINT. OF WATER SYSTEM

- Mayor's Office	500,000.00
- Operation of Waterworks	300,000.00
Sub-Total Repair & Maintenance of Water System	800,000.00

22. CONFIDENTIAL EXPENSES

- Mayor's Office	450,000.00
Sub-Total Confidential Expenses	450,000.00

23. FIDELITY BOND PREMIUMS

- Mayor's Office	75,000.00
- Treasurer's Office	80,000.00
Sub-Total Fidelity Bond Premiums	155,000.00

24. INSURANCE EXPENSES

- Mayor's Office Vehicles	155,000.00
- Office of the SB-Vehicles	35,000.00
- Office Buildings	100,000.00
Sub-Total Insurance Premiums	290,000.00

25. OTHER MAINT. & OPERATING EXPENSES

- Mayor's Office	250,000.00
- SB Office	150,000.00
- Secretary to the SB	15,000.00
- MPDC Office	20,000.00
- MCR Office	10,000.00
- Budget Office	10,000.00
- Accounting Office	10,000.00
- Treasurer's Office	10,000.00
- Assessor's Office	10,000.00

- Mun. Health Office	10,000.00
- Agriculture Office	10,000.00
- Engineer's Office	10,000.00
- Waterworks	15,000.00
Sub-Total Other Maint. & Operating Expenses	530,000.00

**26. OTHER MAINT. & OPERATING EXP.-
HONORARIA**

- Mayor's Office-MDRMO & SFO	72,000.00
- MCTC Office-MCTC Judge & Clerk of Court	114,000.00
- PNP Office	86,400.00
- DILG-MLGOO Office	86,400.00
Sub-Total Other Maint. & Operating Exp.-Honoraria	358,800.00

27. MAYOR'S OFFICE

- Expenses for Araw ng San Pablo and Araw ng Zamboanga del Sur	500,000.00
- Sports Development Program	200,000.00
- Youth Development Program	200,000.00
Sub-Total	900,000.00

28. GENERAL REVISION OF REAL PROPERTY ASSESSMENT

- Assessor's Office	288,500.00
Sub-Total General Revision of Real Property Assessment	288,500.00

29. SPECIAL PROGRAM

Health Office

- Blood Donation Program	20,000.00
- HIV & AIDS/STI Program	80,000.00
- NTR (TR) Program	40,000.00
- Wireless Acces for Health (WAH)	170,000.00
Sub-Total Special Program-Health Office	310,000.00

30. SPECIAL PROGRAM

- MSWDO Office	680,000.00
Sub-Total Special Program-MSWD Office	680,000.00

31. PROGRAM IMPLEMENTATION

- Agriculture Office	500,000.00
Sub-Total Agriculture Program	500,000.00

TOTAL MAINT. & OTHER OPERATING EXPENSES **P 26,903,499.10**

D. SPECIAL PURPOSE APPROPRIATIONS

1. 20% Economic Development Fund	27,898,147.60
2. 5% Calamity Fund	7,372,035.44
3. 5% Gender and Development (GAD) Fund	7,372,035.44
4. Aid to 28 Barangays	28,000.00
5. Senior Citizen & Persons with Disability Program	1,474,407.09
6. Local Council for the Protection of Children	1,394,907.38
7. Aid to Provincial Attorney's Office	10,000.00
8. Aid to Association of Barangay Councils	121,600.00

9. Coastal Resource Management Program	2,903,799.65
10. Solid Waste Management Program	3,264,369.66
11. Barangay Roads Rehabilitation Program	396,300.00
12. Peace & Order & Public Safety (POPS) Program	1,500,000.00

TOTAL SPECIAL PURPOSE APPROPRIATIONS	P 53,735,602.26
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TOTAL APPROPRIATIONS	P 147,440,708.89
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Section 3. PLANTILLA OF PERSONNEL. The HRMO shall prepare the Plantilla of Personnel (LBFP No. 4) enumerating the various offices and the positions of items with appropriations showing the corresponding rates of the salaries for the whole year, which shall form part or component thereof.

Current circulars and guidelines from the Department of Budget and Management (DBM), relevant provisions of the Local Government Code of 1991 and its Implementing Rules and Regulations (IRR), the Civil Service Commission (CSC) and such other circulars and guidelines relating to personnel matters have been strictly observed.

Section 4. INCORPORATION. The corresponding Budget Outlay, Annual Investment Plan (AIP) Program shall be prepared by the Municipal Budget Officer and Municipal Planning Development Coordinator, respectively, as well as all pertinent documents needed for the budget shall be incorporated into this ordinance and shall form part or component thereof.

Section 5. LUMP SUM APPROPRIATION. Lump Sum appropriation shall only be discussed with an approved program for its disbursement. Approved by the Sangguniang Bayan should the lump sum appropriation is under the Office of the Sangguniang Bayan, by the Municipal Mayor, if under the regular executive offices and Non-Office.

All sums set aside in this ordinance shall be spent for the specific purpose to which they are appropriated.

Section 6. MODIFICATION OF EXPENDITURE COMPONENTS. Except by the act of this Local Sangguniang Bayan, no change or codification shall be made in the expenditure items authorized in this Appropriation Ordinance unless in cases of augmentation from savings in appropriations as authorized under Section 336 of the Local Government Code of 1991 and Article 454 (b) of the Rules and Regulations implementing the Local Government Code of 1991.

Section 7. USE OF SAVINGS. The Municipal Mayor or the Municipal Vice Mayor who is the Presiding Officer of the Sangguniang Bayan under Section 336 of the Local Government Code of 1991, may by ordinance be authorized to augment any item in this Appropriation Ordinance for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this purpose, "**savings**" refer to the 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.

Section 8. AUTHORITY FOR FUND AUGMENTATION. The Municipal Mayor and the Municipal Vice Mayor are hereby authorized to transfer funds of the same class for executive and legislative offices, respectively, to augment appropriations.

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

The bottom of the page features several handwritten signatures and initials. On the left, there is a large, stylized signature that appears to be 'J. M. S.' followed by '98' and another signature. In the center, there is a signature that looks like 'Edson' inside a circle, with other initials nearby. On the right, there are more initials, including one that looks like 'G. F.' and another that looks like 'A.'.

Section 9. DISBURSEMENT. Only the Municipal Treasurer shall disburse funds subject to existing laws and regulations governing the accounting of government funds such other handled by the Municipal Treasurer, and all disbursements shall be limited to the provisions and be governed by the ordinances and the accompanying budget outlay. AIP Program and Personnel Schedule. Any disbursement not within the scope of this ordinance shall be deemed unlawful and subject to the provisions of existing penal laws, unless authorized by resolution of the Sangguniang Bayan, or as prescribed in Section 8 and 9.

Section 10. APPROPRIATION UNDER THE LEGISLATIVE OFFICES (SB OFFICE, SANGGUNIAN SECRETARY OFFICE & VICE MAYOR'S OFFICE). The Legislative body pursuant to Section 16 of the Local Government Code, Included a budget under the Maintenance and Other Operating Expenses (MOOE) of their office as well as the Vice Mayor's Office, the following appropriations:

1. Donations. An assistance to be extended financially to various individuals in crisis situations which will be assessed and evaluated through the Municipal Social Welfare Development Office (MSWDO). It is also a financial assistance extended to the poorest of the poor in order to lessen lawlessness caused by poverty.
2. Legislative Collaborative Programs and Projects. It is a financial support to be extended to institutions and organizations to make them viable and self-sufficient. This assistance will contribute partially or fully for the realization of a program or project of an educational institution, Purok, Barangay, Non-Government Organization (PO). The said funding can only be disbursed by way of fund transfer pursuant to COA Circular 2016-002 dated May 31, 2016.

Legislative Committee services shall also be funded by this item of expenditure.

Section 11. SUBMISSION OF REPORTS.

- a) The Municipal Accountant shall submit a copy of the monthly trial balance every 1st week of the month for reference to the Chairman, Committee on Appropriation of the Sangguniang Bayan and all other concerned offices.
- b) Services rendered by casual drivers and office personnel on Saturdays, Sundays and holidays must be supported with Authority to render overtime.

Section 12. ADMINISTRATIVE PROVISION.

- a. In the implementation of the concreting of municipal streets, no municipal vehicle shall be used to deliver/haul materials or aggregates when the said materials will be supplied by the winning bidder.

Section 13. EMERGENCY PURCHASES. In general, the provisions of R.A. 9184, otherwise known as the New Government Procurement Reform Act, including its implementing Rules and Regulations (IRR), shall strictly govern the LGU'S procurement procedure. As such, no procurement shall be made in the absence of a duly approved Annual Procurement Plan (APP).

The bottom of the page contains several handwritten signatures and initials. On the left, there is a large, stylized signature that appears to be 'J8' followed by another signature. In the center, there is a signature that looks like 'G' followed by a signature that is partially circled. To the right of the circled signature, there is another signature. On the far right, there are several initials, including 'F', 'G', and 'A'.

Offices of the LGU are authorized to make emergency purchases of supplies, materials, and spare parts of motor transport equipment that are urgently needed for the repair of ambulance and other motor vehicles or to meet an emergency which involves the loss of, or danger to limb, life and/or property, or to be used in connection with a project or activity which cannot be delayed without causing detriment to public services in a monthly amount not exceeding Four percent (4%) of the annual office expenditure program for supplies and materials out of the appropriations allotted for maintenance and other operating expenses of the office concerned, except as may be authorized by the Municipal Mayor.

Section 14. SALE OF NON-SERVICEABLE, OBSOLETE AND OTHER UNNECESSARY EQUIPMENT AND MATERIALS. Executive/Legislative Offices are hereby authorized to sell non-serviceable, obsolete and other unnecessary equipment and materials including cars, DUMPTRUCKS, motorcycles and the like pursuant to the provisions of Section 79 of P.D. No. 1445 and E. O. No. 309 dated March 8, 1996. Sale of such items shall likewise be subject to the bidding procedure established under R. A. 9184.

Section 15. AMENDMENTS. Any amendments to the ordinance not covered in Section 8, 10, and 11 hereof, shall take effect only when subsequent ordinance are enacted by the Sangguniang Bayan of this municipality, amending, supplementing, and modifying or repealing any part hereof in line with the provision of established policies, guidelines, laws and regulations in force.

Section 16. 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 17. EFFECTIVITY. This ordinance shall take effect January 1, 2023.

ENACTED AND APPROVED on this 23TH day of November, 2022, during the 17TH Regular Session of the Honorable Sangguniang Bayan Members of San Pablo, Zamboanga del Sur.

"UNANIMOUSLY APPROVED".

Verified:

ANDRES M. VILLANUEVA, III
Floor Leader

JANE LEISLY M. ARELLANO
SB Member

RAUL CALUNOD
SB Member

JARED P. CASTILLO
SB Member

ARTEMIO C. DAYONDON
SB Member

JORGE R. GONZALES
SB Member

CARLOMAGNO A. JAMBO
SB Member

JONATHAN B. MEDICO
SB Member

JEZREEL G. ABELIDAS
SKF President/SB Member

ISMAEL M. ABELLANOSA
ABC President/SB Member

Attested:

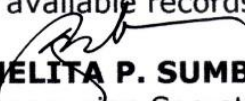

ATTY. FLAVIO P. CORDERO, JR.
Municipal Vice Mayor

Approved:


DANILO A. TAUCAN
Municipal Mayor



I HEREBY CERTIFY that the foregoing is accurate and a true excerpt of the Minutes of the Session specified above per available records of this office.


NELITA P. SUMBI
Sanggunian Secretary