

V. SUMMARY OF THE BUDGET YEAR NEW APPROPRIATIONS

Office/Department : : **ALL OFFICES**

Fund : General

City of Butuan

OBJECT OF EXPENDITURES (1)	AC COUNT CODE (2)	BUDGET YEAR 2010 (PROPOSED) (5)
4.0 Current Operating Expenditures		
<i>1.1. Personal Services</i>		227,421,589.00
Salaries & Wages - Regular	701	148,550,004.00
PERA	711	19,992,000.00
Representation Allowance	713	3,531,600.00
Transportation Allowance	714	3,427,200.00
Subsistence & Laundry Allowance	716	1,108,800.00
Extra Hazard Premium	721	97,167.00
Hazard Pay	721	2,526,819.00
Overtime & Night Pay	723	3,109,173.00
Cash Gift	724	4,165,000.00
Year End Bonus	725	12,380,358.00
Life & Retirement Insurance Contributions	731	17,826,006.00
Pag-IBIG Contributions	732	999,600.00
PHILHEALTH Contributions	733	1,769,700.00
ECC Contributions	734	940,962.00
Other Personnel Benefits(Provident Fund)	749	6,997,200.00
<i>1.2 Maint. & Other Operating Expenses</i>		26,593,867.00
Traveling Expenses-Local	751	4,459,092.00
Training Expenses	753	922,700.00
Office Supplies Expenses	755	7,830,485.00
Accountable Forms Expenses	756	670,760.00
Animal Zoological Supplies Expenses	757	350,000.00
Gasoline, Oil & Lubricants Expenses	761	3,695,220.00
Agricultural Supplies Expenses	762	322,500.00
Other Supplies Expenses	765	269,700.00
Water Expenses	766	362,400.00
Electricity Expenses	767	93,010.00
Postage & Deliveries	771	65,440.00
Telephone - Landline	772	684,040.00
Telephone - Mobile	773	754,000.00
Internet Expense	774	164,500.00
Cable, Satellite, Telegraph & Radio Expenses	775	22,420.00
Awards & Indemnities	779	9,900.00
Advertising Expenses	780	95,500.00
Printing and Binding Expenses	781	127,400.00
Rent Expenses	782	14,700.00
Subscription Expenses	786	167,600.00
General Services	795	14,760.00
Repair & Maint. - Office Building	811	118,000.00
Repair & Maint. - Office Equipment	821	254,500.00
Repair & Maint. - Furniture & Fixture	822	5,000.00
Repair & Maint. - IT Equipment & Software	823	394,690.00
Repair & Maint. - Motor Vehicle	841	1,916,200.00
Taxes, Duties & Licenses	891	237,400.00
Fidelity Bond Premiums	892	126,420.00
Insurance Expenses	893	602,100.00
Other Maint. & Operating Expenses	969	1,843,430.00
SUB - TOTAL		254,015,456.00

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5.0 Capital Outlay		2,435,000.00
Office Equipment		2,435,000.00
Furniture & Fixture		0.00
IT Equipment & Software		0.00
Communication Equipments		0.00
Computerization	1011	0.00
6.0 Lump Sum Appropriation		150,562,200.00
Maint. Of Intercom System and Electrical Facilities	1011	863,200.00
Maint. Of Extension Quarter Facilities	1011	893,700.00
Discretionary Expense	1011	586,300.00
Other Consultancy Services	1011	3,293,600.00
Augmentation Fund - Library Services	1122	826,100.00
Maintenance of Government Choir	1011	90,000.00
ISDAP-Executive	1011	3,100,000.00
Maintenance of City Band	1011	2,553,400.00
Communication Development Program	1011	2,123,600.00
Tourism Promo & Cultural Development Program	1011-10	6,075,300.00
Support to Information Technology Division	1011	666,500.00
Operational Support to Permits & License Division	1011	928,100.00
BOSS Project	1011	819,700.00
Adm. Coordination - Enforcement of City Ordinance	1011	300,000.00
Butuan City Housing Board		200,000.00
Augmentation for Legislative Services	1022	6,845,400.00
Budgetary Support to:		
Vice Mayors League of the Phils.	1022	165,000.00
Northern Mindanao Young Legislators	1022	55,000.00
Philippines Councilor's League	1022	165,000.00
Maint. & Operation of SP Various Committees	1022	3,312,100.00
SP - Communication Dev't. Program	1022	671,500.00
Legislative Research/Tracking/Monitoring Program	1022	599,900.00
Maint. & Oper.of Environment Nat'l. Resources Council	1022	208,000.00
Augmentation for Planning Services	1041	138,700.00
Planning Project Monitoring	1041	934,800.00
Land Use Planning/Consultancy	1041	434,400.00
Comm. Based Monitoring System-Minimum Basic Needs-Millennium Dev't. Goals(CBMS-MBN-MDG)		5,000,000.00
CDC Operational Support Services	1041	630,400.00
Housing & Land Use Regulatory Board	1041	320,000.00
Local Gov't. Performance Mngt. System - State of Local Government Report (LGPMs-SLGR)	1041	55,000.00
Augmentation for - Budgetary Services	1071	1,296,200.00
Oper. Support to City Finance Committee		380,000.00
Aug. for Business Monitoring & Coll. Enhancement Program	1091	6,143,500.00
Aug. for Accounting & Internal Control Services	1081	975,600.00
Augmentation for Administrative Coordination Services	1031	1,419,900.00
Aug. for Office Operation - Civil Registration Services	1051	1,928,800.00
Conduct of Mass Civil Weeding	1051	120,000.00
Computerization		1,171,500.00

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Augmentation for General Services	1061	315,300.00
Augmentation for Assessment Services	1101	2,659,200.00
General Revision of Assessment & Property Classification	1101	1,407,700.00
City Appraisal Committee	1101	200,000.00
Augmentation for Legal Services	1131	404,000.00
Population Development Program	7621	214,700.00
Support to Adolescent Health & Youth Dev't. Program		182,600.00
Primary Health Care	4411	14,279,800.00
Operation of Local Health Board		14,900.00
Seed Fund: Water Sealed Bowl		100,000.00
BOTIKA NG BARANGAY		45,700.00
Augmentation for - Shelter Program & Project	6511	1,675,900.00
Balangahayan Butuan GAAM Butuan House Build Project	6511	1,206,000.00
Support to Geodetic Survey/Subdivision Services	6511	997,900.00
Balangayan Butuan Drainage System	6511	620,000.00
Land / Land Improvements	6511	900,000.00
Maintenance of City Subdivision		2,100,000.00
Operation of Miscellaneous Social Welfare Services	7611	1,257,700.00
Operation of Lingap Center	7611	956,700.00
Operation of Day Care Center	7611	2,280,000.00
Livelihood Asst. for Ind. & Handicapped Families	7611	845,000.00
Oper. Of Gender & Development Project(GAD)	7611	696,400.00
Child Labor Protection Project	7611	308,100.00
Operation for Development Assistance of Inter-Sectoral Synergy Poverty Reduction (DAISY for PR)	7611	485,200.00
Pamaskong Handog for Indigent Families	9999	4,565,000.00
Elderly Person with Disability Program		285,000.00
Support to Agricultural Services	8711	945,900.00
Operation of Nursery Project	8711	704,400.00
Farm Mechanization Project	8711	2,111,100.00
Support to City Agro Industrial Coordinating Council	8711	58,300.00
Operational Support to City Animal Pound	8721	668,300.00
Support to Artificial Insemination Project	8721	422,600.00
Operation of City Piggery Project	8721	2,157,200.00
Environmental Protection Program	8731	1,036,800.00
Public Services	8731	7,318,000.00
City Parks and Waterways Services	8731	4,645,600.00
Clean & Green Program	8731	765,200.00
Ecological Solid Waste Management Program	8731	104,500.00
Support to Architectural Services	8741	176,700.00
Augmentation Fund for:		
CEO Auxiliary Planning & Programming	8751	2,618,800.00
Quality control & Material Testing	8751	644,300.00
Electrical & Safety Services	8751	1,379,200.00
Maint. Of Roads & Bridges	8751	7,147,200.00
Waterworks System	8751	630,600.00
Maint. & Operation of Motorpool	8751	10,714,400.00
Geodetic Survey & Subd. Services	8751	1,597,400.00
Const./Rehab./Repair & Maintenance:		
City/Brgy. Roads & Bridges	8751	3,422,700.00
All Other Structures	8751	6,000,000.00

OBJECT OF EXPENDITURES (1)	AC COUNT CODE (2)	BUDGET YEAR
		2010 (PROPOSED) (3)
7.0 NON-OFFICE/LUMP SUM APPROPRIATION		391,722,477.00
Peace & Order Support Services		
Enforcement of Traffic Laws	1181	8,773,000.00
Operational Support to PNP	1181	5,087,700.00
Operational Support to Bureau of Fire Protection	1191	746,200.00
Operational Support to BJMP	1181-2	350,000.00
Operational Support to PNP Maritime Police	1181	151,000.00
Operational Support to Parole & Probation Office	1181	75,000.00
Drug abuse Prevention & Rehabilitation Program	1999-A	736,300.00
Operational Support to RTC/MTCC/COC	1151	
Regional Trial Court - Branch I	1151	100,000.00
Regional Trial Court - Branch II	1151	238,700.00
Regional Trial Court - Branch III	1151	100,000.00
Regional Trial Court - Branch IV	1151	188,400.00
Regional Trial Court - Branch V	1151	188,400.00
Regional Trial Court - Branch 33	1151	100,000.00
Regional Trial Court - Office of the Clerk of Court	1151	238,700.00
MTCC - Branch I	1151	100,000.00
MTCC - Branch II	1151	100,000.00
MTCC - Office of the Clerk of Court	1151	100,000.00
Operational Support to City Prosecutor	1141	723,000.00
Operational Support to Public Attorney's Office	1151	55,000.00
Prov. For Anti-Drug/Terrorist/Search & Rescue Act.	1999-G	3,135,000.00
Prov. For Oper. Of Resettlement and Anti-Squatting Task Force(RASTAF)	6542	1,974,400.00
Operational Support to PNP-AVSECOM	1181	120,000.00
Peoples Law Enforcement Board	1999	432,000.00
Other Peace & Order Support Services	1914	2,212,800.00
Maint. Of Project Security Services/ Blue Guard	1013	9,330,200.00
Intelligence Fund	1914	18,152,486.00
Support to Para-Military Activities		7,000,000.00
Pres. Visit & Other Public Affair	1999-C	1,500,000.00
Seminar, Training & Conferences	1999-D	700,000.00
Cont. to RDC & League of Cities of the Phils.	1999-F	200,000.00
Historical Research & Studies	1999-E	210,000.00
Butuan Lihok Dayon	1999	153,100.00
Mayor's Special Fund	1011	15,000,000.00
Provision for Unpaid Accounts/Accounts Payable	1011	4,308,000.00
Support Services to Public Affairs,Info.,& Asst. Div.	1011	2,030,000.00
Brgy. Visitation	1014	3,600,000.00
Aid to Barangay	9994	4,110,800.00
Special Program for Employment of Students	5999	4,000,000.00
Operation of PESO Office	5999	363,400.00
Operational Support to NGA -		
Dept. of Interior & Local Gov't.	9993	278,000.00
Commission on Audit	1111	784,400.00
Local Board of Assessment Appeals	1161	642,100.00
Provision of Election Expenses	1991	4,000,000.00
Debt Services	9921	50,000,000.00

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Water Expenses	1999	1,500,000.00
Electricity Expenses	1999	25,000,000.00
Fire/Building/Motor Vehicle Insurance	1999	1,000,000.00
Reserve for Salary Increase/Step Increment		22,228,223.00
Clothing Allowance	9999	3,332,000.00
Productivity Incentive Bonus	9999	3,264,000.00
Monetization of Leave Credits	9999	5,000,000.00
Program on Awards and Incentives for Service Excellence (PRAISE)	1011	1,000,000.00
Terminal Leave Pay Reserve	9931	7,000,000.00
Retirement Gratuity	9931	1,500,000.00
Physical Fitness & Sports Development Program	1999-B	3,940,800.00
City/Barangay Inventory & Boundary Project	9994	710,000.00
Support to Committee on Lot Awards	1022	450,000.00
Assistance to ABC	9994	1,115,400.00
Support to SK Dev't. Project	1022	293,000.00
Operational Support to City Selection Board	9994	145,000.00
Provision for Security/Janitorial Services	1061	2,400,000.00
Mayors Special Scholarship Grant	7999	1,500,000.00
City Scholarship Fund	7999	500,000.00
5% Budgetary Reserve	9998	47,164,968.00
Nutrition Program	7999	1,744,600.00
Feeding Program for Malnourished	7999	945,000.00
Operational Support to OSCA	7999	1,979,100.00
Senior Citizens Week Celebration	7999	120,000.00
Mortuary Assistance to City Veterans	7999	200,000.00
Mortuary Assistance to Senior Citizens	7999	300,000.00
Hospital Assistance to Brgy. Officials	9994	324,000.00
Brgy. Officials Mortuary Assistance	9994	90,000.00
Womens Day Celebration	7999	130,000.00
Demolition Order-Financial Assistance		162,000.00
Counterpart Fund for Indigent Health Insurance	9999	4,851,500.00
Regional Rehab. Center for Youth	7611	234,100.00
Employees Drug Test Project	7999	225,000.00
Financial Assistance to NGA:		
Assistance to Boy Scout	7999	81,000.00
Assistance to Girl Scout	7999	81,000.00
Assistance to Red Cross	7999	450,000.00
Contingent Assistance	7999	460,000.00
Assistance to Puericulture Center	7999	81,000.00
Trade & Industry Development	8859	1,182,500.00
Cooperative Org. & Development Project	8859	810,900.00
Cooperative Livelihood Program		5,000,000.00
Operational Support to Butuan City Manpower Training Center	1011	1,002,700.00
Countryside Development Fund	1022	20,500,000.00
Advances to Economic Enterprise	9994	54,500,000.00
Forest Land Use Program (FLUP)	8731	5,000,000.00

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Rural Waterworks System	1041	368,300.00
Special Studies (BOT)	1041	250,000.00
Gasoline, Oil and Lubricants	1061	4,000,000.00
LGU - DENR Co-Management Project	8731	619,100.00
City Mining & Regulatory Board	8731	409,800.00
Monitoring/Enforcement of environmental Laws/Ord.	8731	3,689,400.00
Provision for Controlled Dumpsite	8731	500,000.00
8.0 CAPITAL OUTLAY		70,000,000.00
A) Land & Land improvement Outlay		50,000,000.00
B) Buildings and Structures		
C) Infrastructure/Electrification Outlay		
D) Transportation/Equipment Outlay		20,000,000.00
9.0 LOAN FUNDED PROJECTS	8999	0.00
a) Land and Land Improvement Outlay		
b) Buildings and Structures		
c) Equipment Outlay		
d) Infrastructure Program		
10.0 20% DEVELOPMENT FUND		143,496,674.00
Land and Land Improvement Outlay	8918	
Buildings & Structures Outlay	8918	
Equipment Outlay	8918	
Rural Electrification	8918	
Rural Waterworks Supply Dev't. Project	8918	
Agricultural Program	8918	
Debt Services	9921	
TOTAL APPROPRIATION		1,012,231,807.00

GENERAL PROVISIONS

SECTION 4. RESPONSIBILITY FOR COLLECTION AND DISBURSEMENT.

The responsibility for collection of taxes, fees, levies and other imposition due to the City Government and such other sums of money accruing to the Trust Accounts, shall be the responsibility of the City Treasurer and his authorized collection deputies. He shall keep his collection in appropriate depository accounts and disburse the same upon duly approved vouchers and payrolls.

SECTION 5. RESTRICTION IN EXPENDITURES.

- a. Prohibition against expenditures for religious or private purposes. No public money shall be appropriated or applied for the benefit of any religious sect activity, nor any undertaking or purpose that is private in character.
- b. Use of appropriated funds. Public funds shall be available exclusively for specific purposes for which they have been appropriated. It shall be unlawful for any Department/Office Head to authorize expenditures of funds or incur liability, unless a valid appropriations has been made therefore.

SECTION 6. BARANGAY ROAD MAINTENANCE. The City Engineer shall prepare an annual inventory of barangay roads, defining therein the territorial limits and indicating length by barangay. *On the basis of this inventory, the City Engineer shall recommend to the City Mayor, through the City Budget Officer, the individual allocation for road maintenance for each barangay, and shall be responsible for the implementation of the barangay road maintenance program.* Nothing, however, in this Section shall be construed to restrict the barangay from implementing their own maintenance program for roads in their respective jurisdiction as a devolved function, pursuant to Section 17 of the Local Government Code of 1991.

SECTION 7. ENGINEERING SURCHARGES. An engineering surcharge of not more than two (2%) percent may be charged against the total cost of an infrastructure project, representing pre-engineering and management overhead cost.

SECTION 8. PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA) AND CLOTHING ALLOWANCE. Officials and regular city employees, regardless of salary grade, shall be entitled to PERA, ADCOM and clothing allowance at rates authorized by law and/or administrative issuances.

SECTION 9. REPRESENTATION AND TRANSPORTATION ALLOWANCE. The following officials shall be entitled to *monthly representation allowance hereunder* indicated:

City Mayor	-	P	8,700.00
City Vice Mayor	-		7,800.00
SP Members and Department Heads	-		6,300.00
Assistant Department Head	-		5,500.00

The above-mentioned officials who are not provided with the aforementioned rates.

SECTION 10. MONETIZATION OF LEAVE CREDITS. The grant of monetization of leave credits shall be in accordance with the guidelines to be executed by the City Mayor through an Executive Order.

SECTION 11. ORGANIZATIONAL CHANGES. The Honorable City Mayor is authorized to reorganize, rearrange, reassign and consolidate organizational units which will simplify procedure, localize decision making and implementation, and otherwise facilitate government service to public.

SECTION 12. CONTRACTING OF ACTIVITIES. The Honorable City Mayor is hereby authorized and may enter into contracts with individuals or organizations, both public and private, subject to provisions of law and applicable guidelines issued by proper authorities; Provided, that contracts shall be for specific services which can not be provided by the regular staff of the agency, shall be for a specific period of time, and shall have a definite expected output; Provided further, that implementing, monitoring, and other regular and recurring activities shall not be contracted for, except for personnel/hired on an individual and contractual basis and working as part of the organization; Provided finally, that the cost of contractual services shall not exceed the amount that would otherwise be incurred had the work been performed by regular employees of government, except as may be authorized under this Section.

SECTION 13. SPECIAL BUDGET/FINANCIAL PLAN FOR LUMP SUM APPROPRIATION. Expenditures from Lump Sum Appropriation authorized for any purpose for any Department or Office, shall be made in accordance with a special budget/financial plan to be approved by the Honorable City Mayor, for office, department or lump sum under his/her administrative control, or by the Honorable Vice Mayor for office, department or lump under his administrative control.

In case of any *lump sum appropriations for salaries and wages of temporary and emergency laborers and employees, including contractual personnel, the expenditure of such appropriation shall be limited to the employment of persons paid by the month, by the day or by the hour.*

SECTION 14. SUBMISSION OF ACTION PLAN. All department/office heads shall prepare an action plan taking into considerations the regular as well as the lump-sum appropriations provided for their respective office. This shall be prepared within 30 days after the approval of this appropriation ordinance by the Sangguniang Panlungsod. Non-submission of the requisite Action Plan shall be a ground of the withholding of allotment and release of funds, except appropriations for personal services.

SECTION 15. SUBMISSION OF QUARTERLY REPORTS. Within 30 days after the end of each quarter, each department/office shall submit a quarterly performance report to the Office of the City Mayor, Office of the Sangguniang Panlungsod and Office of the City Budget.

The quarterly report shall include detailed statements of the disbursement and utilization of appropriations as contemplated in the action and financial plan.

SECTION 16. SAVINGS AND AUGMENTATION. Savings refer to portions or balances of any programmed appropriation free of any obligation or encumbrance still available: (1) after the completion of final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized; (2) from balances of appropriation arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay; (3) from remaining balance of appropriation realized from the implementation of the collective negotiation agreement which resulted to improved systems and efficiencies and thus enable an office to meet and deliver the required or planned targets, programs and services at a lesser cost.

Augmentation implies the existence an item, project, activity or purpose with an appropriation which upon implementation or subsequent evaluation of needed resources is determined to be deficient. In no case, therefore, shall a non-existent item, project, activity, or purpose or object of expenditure be funded by augmentation from savings or by the use of appropriations authorized otherwise in this Ordinance.

The Honorable City Mayor or the Honorable City Vice Mayor, with respect to the Sangguniang Panlungsod, is hereby authorized to augment any item in the approved Annual Budget for their respective offices from savings in other items of their respective appropriations.

SECTION 17. CREATION OF APPROPRIATION RESERVE. The City Budget Officer may establish reserves against appropriations to provide for contingencies and emergencies which may arise later in the Fiscal Year and which would otherwise require a deficiency appropriation.

The establishment of appropriation reserves does not necessarily mean that such portion of the appropriation will not be made available for expenditure. Should conditions change during the Fiscal Year justifying the use of the reserve, necessary adjustments may be made by the City Budget Officer when requested by the office concerned.

The authority shall be exercised only upon due consultation and approval of the Honorable City Mayor.

SECTION 18. SEPARABILITY CLAUSE. If any of the provisions of this Ordinance is declared by a Court of competent jurisdiction to be invalid or inoperative, the remainder hereof not affected thereby shall continue to remain in force and in effect.

SECTION 19. PENAL PROVISION. Any official who violates any provision of this Ordinance, or who is guilty of misuse of public funds, or otherwise, participates in such misuse, shall be liable for administrative and criminal action, pursuant to the provisions of existing applicable laws.

SECTION 20. EFFECTIVITY. This Appropriation Ordinance shall take effect on January 1, 2010.

Unanimously Approved

Date Enacted : December 29, 2009

APPROVED:



DINO CLAUDIO M. SANCHEZ

City Vice Mayor
Presiding Officer

ATTESTED:



AURORA B. CABALLES

City Government Department Head II
City Secretary

SUBMITTED FOR APPROVAL:

DATE APPROVED: December 29, 2009



DEMOCRITO D. PLAZA II

City Mayor

ATTESTED:



WEBB L. RACAZA, LLB, CPA

City Government Department Head II
City Administrator

Authors : Hon. Dino Claudio M. Sanchez
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: Hon. Randolph B. Plaza
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: Hon. Rodrigo L. Dayaday
: Hon. Sabiniano O. Olandria
Mooant : Hon. Salvador V. Calo
Seconder : Hon. Josephine P. Marticion Salise