



EXCERPT FROM THE MINUTES OF THE 84TH REGULAR SESSION OF THE 11TH MUNICIPAL COUNCIL, HELD AT THE MULTI-PURPOSE BUILDING, SAN PABLO, ZAMBOANGA DEL SUR ON OCTOBER 23, 2024.

GENERAL APPROPRIATION ORDINANCE NO. 31-2024

“AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF SAN PABLO, ZAMBOANGA DEL SUR FOR FISCAL YEAR 2025 IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY- FIVE MILLION TWO HUNDRED THIRTY- SIX THOUSAND EIGHT HUNDRED FIFTY- SIX PESOS (P185,236,856.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE LOCAL GOVERNMENT FOR FISCAL YEAR 2025, 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 2025 IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY-FIVE MILLION TWO HUNDRED THIRTY-SIX THOUSAND EIGHT HUNDRED FIFTY SIX PESOS (P185,236,856.00).”**

Section 2. SOURCES OF FUNDS. The Annual Budget of the General Fund of the municipality of San Pablo, Zamboanga del Sur for Fiscal Year 2025 in the total amount of **ONE HUNDRED EIGHTY-FIVE MILLION TWO HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED FIFTY SIX PESOS (P185,236,856.00)** shall be taken from the following Estimated Income:

	PARTICULARS	ESTIMATED INCOME	
1.	Tax Revenue		P3,240,000.00
	Real Property Tax	P1,500,000.00	
	Tax on Business	1,500,000.00	
	Other Local Taxes	240,000.00	
2.	Non-Tax Revenue		P6,043,000.00
	Regulatory Fees	1,243,000.00	
	Service User Charges	4,800,000.00	
	Receipts from Economic Enterprise	-	
	Other Receipts	-	
3.	EXTERNAL SOURCES		P175,953,856.00
	National Tax Allocation	P175,953,856.00	
	TOTAL SOURCES OF FUNDS		P185.236.856.00

Section 3. PROGRAMMED APPROPRIATIONS PER OBJECT OF EXPENDITURES**A. PERSONAL SERVICES (PS)****1. SALARIES**

- Office of the Municipal Mayor	7,166,412.00
- Office of the Mun. Vice-Mayor	1,622,028.00
- Office of the Sangguniang Bayan	9,517,512.00
- Office of the Sanggunian Secretary	1,507,764.00
- Municipal Planning & Dev't. Office	1,689,840.00
- Municipal Civil Registrar's Office	1,045,824.00
- Municipal Budget Office	1,224,372.00
- Municipal Accountant's Office	3,016,548.00
- Municipal Treasurer's Office	3,788,328.00
- Municipal Assessor's Office	1,631,448.00
- Municipal Health Office	5,895,048.00
- MSWDO Office	1,396,776.00
- Municipal Agriculture Office	1,881,072.00
- Municipal Engineer's Office	3,105,216.00
- Waterworks Operation	975,756.00
- Market Operation	318,912.00
Sub-Total Salaries	45,782,856.00

2. STEP INCREMENT

- Office of the Municipal Mayor	4,304.00
- Office of the Mun. Vice-Mayor	7,878.00
- Office of the Sangguniang Bayan	43,593.00
- Office of the Sanggunian Secretary	-
- Municipal Planning & Dev't. Office	445.00
- Municipal Civil Registrar's Office	695.00
- Municipal Budget Office	-
- Municipal Accountant's Office	376.00
- Municipal Treasurer's office	7,942.00
- Municipal Assessor's office	-
- Municipal Health Office	9,937.00
- MSWDO Office	4,997.00
- Municipal Agriculture Office	-
- Municipal Engineer's Office	2,262.00
- Waterworks Operation	1,701.00
- Market Operation	1,620.00
Sub-Total Step Increment	85,750.00

3. WAGES

- Office of the Mun. Vice-Mayor	962,412.00
Sub-Total Wages	962,412.00

4. PERSONNEL ECONOMIC RELIEF ALLOWANCE

- Office of the Municipal Mayor	624,000.00
- Office of the Mun. Vice-Mayor	120,000.00
- Office of the Sangguniang Bayan	408,000.00
- Office of the Sanggunian Secretary	72,000.00
- Municipal Planning & Dev't. Office	96,000.00
- Municipal Registrar's Office	48,000.00
- Municipal Budget Office	48,000.00
- Municipal Accountant's Office	192,000.00
- Municipal Treasurer's Office	336,000.00

- Municipal Assessor's Office	120,000.00
- Municipal Health Office	336,000.00
- MSWDO Office	120,000.00
- Municipal Agriculture Office	120,000.00
- Municipal Engineer's Office	312,000.00
- Waterworks Operation	144,000.00
- Market operation	24,000.00
Sub-Total Personnel Economic Relief Allowance	3,120,000.00

5. REPRESENTATION ALLOWANCE (RA)

- Office of the Municipal Mayor	81,000.00
- Office of the Mun. Vice-Mayor	76,500.00
- Office of the Sangguniang Bayan	675,000.00
- Office of the Sanggunian Secretary	67,500.00
- Municipal Planning & Dev't. Office	67,500.00
- Municipal Civil Registrar's Office	67,500.00
- Municipal Budget Office	67,500.00
- Municipal Accountant's Office	67,500.00
- Municipal Treasurer's Office	67,500.00
- Municipal Assessor's Office	67,500.00
- Municipal Health Office	67,500.00
- MSWDO Office	67,500.00
- Municipal Agriculture Office	67,500.00
- Municipal Engineer's Office	67,500.00
Sub-Total Representation Allowance	1,575,000.00

6. TRANSPORTATION ALLOWANCE (TA)

- Office of the Municipal Mayor	-
- Office of the Mun. Vice-Mayor	-
- Office of the Sangguniang Bayan	675,000.00
- Office of the Sanggunian Secretary	67,500.00
- Municipal Planning & Dev't. Office	67,500.00
- Municipal Registrar's Office	67,500.00
- Municipal Budget Office	67,500.00
- Municipal Accountant's Office	67,500.00
- Municipal Treasurer's Office	67,500.00
- Municipal Assessor's Office	67,500.00
- Municipal Health Office	67,500.00
- MSWDO Office	67,500.00
- Municipal Agriculture Office	67,500.00
- Municipal Engineer's Office	67,500.00
Sub-Total Transportation Allowance	1,417,500.00

7. CLOTHING ALLOWANCE

- Office of the Municipal Mayor	182,000.00
- Office of the Mun. Vice-Mayor	35,000.00
- Office of the Sangguniang Bayan	119,000.00
- Office of the Sanggunian Secretary	21,000.00
- Municipal Planning & Dev't. Office	28,000.00
- Municipal Civil Registrar's Office	14,000.00
- Municipal Budget Office	14,000.00
- Municipal Accountant's Office	56,000.00
- Municipal Treasurer's Office	98,000.00

- Municipal Assessor's Office	35,000.00
- Municipal Health Office	98,000.00
- MSWDO Office	35,000.00
- Municipal Agriculture Office	35,000.00
- Municipal Engineer's Office	91,000.00
- Waterworks Operation	42,000.00
- Market Operation	7,000.00
Sub-Total Clothing Allowance	910,000.00

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	1,293,784.80
- MSWDO Office	59,880.00
Sub-Total Hazard Pay	1,353,664.80

12. OVERTIME PAY

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

13. CASH GIFT

- Office of the Municipal Mayor	130,000.00
- Office of the Mun. Vice-mayor	75,000.00
- Office of the Sangguniang Bayan	85,000.00
- Office of the Sanggunian Secretary	15,000.00
- Municipal Planning & Dev't. Office	20,000.00
- Municipal Registrar's Office	10,000.00
- Municipal Budget Office	10,000.00
- Municipal Accountant's Office	40,000.00
- Municipal Treasurer's Office	70,000.00
- Municipal Assessor's Office	25,000.00
- Municipal Health Office	70,000.00
- MSWDO Office	25,000.00
- Municipal Agriculture Office	25,000.00
- Municipal Engineer's Office	65,000.00
- Waterworks Operation	30,000.00
- Market Operation	5,000.00
Sub-Total Cash Gift	700,000.00

14. MID-YEAR BONUS

- Office of the Municipal Mayor	597,473.00
- Office of the Mun. Vice-Mayor	218,781.00
- Office of the Sangguniang Bayan	793,209.00
- Office of the Sanggunian Secretary	125,647.00
- Municipal Planning & Dev't. Office	140,820.00
- Municipal Civil Registrar's Office	87,152.00
- Municipal Budget Office	102,031.00
- Municipal Accountant's Office	251,379.00
- Municipal Treasurer's Office	315,794.00
- Municipal Assessor's Office	135,954.00
- Municipal Health Office	491,822.00
- MSWDO Office	116,398.00
- Municipal Agriculture Office	156,756.00
- Municipal Engineer's Office	258,868.00
- Waterworks Operation	81,313.00
- Market Operation	26,576.00
Sub-Total Mid-Year Bonus	3,899,973.00

15. YEAR-END BONUS

- Office of the Municipal Mayor	594,490.00
- Office of the Mun. Vice-Mayor	220,094.00
- Office of the Sangguniang Bayan	795,750.00
- Office of the Sanggunian Secretary	125,647.00
- Municipal Planning & Dev't. Office	140,909.00
- Municipal Civil Registrar's Office	87,291.00
- Municipal Budget Office	102,031.00
- Municipal Accountant's Office	247,949.00
- Municipal Treasurer's Office	316,894.00
- Municipal Assessor's Office	135,954.00
- Municipal Health Office	492,503.00
- MSWDO Office	117,546.00
- Municipal Agriculture Office	156,756.00
- Municipal Engineer's Office	259,034.00
- Waterworks Operation	81,556.00
- Market Operation	26,846.00
Sub-Total Year-End Bonus	3,901,250.00

16. LIFE & RETIREMENT INS. PREMIUMS

- Office of the Municipal Mayor	860,931.36
- Office of the Mun. Vice-Mayor	196,534.08
- Office of the Sangguniang Bayan	1,152,573.12
- Office of the Sanggunian Secretary	180,931.68
- Municipal planning & Dev't. Office	202,908.96
- Municipal Civil Registrar's Office	125,699.04
- Municipal Budget Office	146,924.64
- Municipal Accountant's Office	362,256.48
- Municipal Treasurer's Office	456,327.36
- Municipal Assessor's Office	195,773.76
- Municipal Health Office	709,204.32
- MSWDO Office	169,266.24
- Municipal Agriculture Office	225,728.64
- Municipal Engineer's Office	373,008.96
- Waterworks Operation	117,440.64

- Market Operation	38,658.24
Sub-Total Life & Retirement Insurance Premiums	5,514,167.52

17. PAG-IBIG CONTRIBUTIONS

- Office of the Municipal Mayor	62,400.00
- Office of the Mun. Vice-Mayor	12,000.00
- Office of the Sangguniang Bayan	40,800.00
- Office of the Sanggunian Secretary	7,200.00
- Municipal Planning & Dev't. Office	9,600.00
- Municipal Civil Registrar's Office	4,800.00
- Municipal Budget Office	4,800.00
- Municipal Accountant's Office	19,200.00
- Municipal Treasurer's Office	33,600.00
- Municipal Assessor's Office	12,000.00
- Municipal Health Office	33,600.00
- MSWDO Office	12,000.00
- Municipal Agriculture Office	12,000.00
- Municipal Engineer's Office	31,200.00
- Waterworks Operation	14,400.00
- Market Operation	2,400.00
Sub-Total Pag-ibig Contributions	312,000.00

18. PHILHEALTH INSURANCE PREMIUMS

- Office of the Municipal Mayor	177,546.60
- Office of the Mun. Vice-Mayor	40,944.84
- Office of the Sangguniang Bayan	240,120.24
- Office of the Sanggunian Secretary	37,694.16
- Municipal Planning & Dev't. Office	42,272.76
- Municipal Civil Registrar's Office	26,187.36
- Municipal Budget Office	30,609.36
- Municipal Accountant's Office	75,470.46
- Municipal Treasurer's Office	95,068.56
- Municipal Assessor's Office	40,786.32
- Municipal Health Office	147,130.44
- MSWDO Office	35,263.92
- Municipal Agriculture Office	47,026.92
- Municipal Engineer's Office	77,710.56
- Waterworks Operation	24,467.04
- Market Operation	8,053.80
Sub-Total Philhealth Insurance Premiums	1,146,353.34

19. EMPLOYEES COMP. INSURANCE PREM.

- Office of the Municipal Mayor	31,200.00
- Office of the Mun. Vice-Mayor	6,000.00
- Office of the Sangguniang Bayan	20,400.00
- Office of the Sanggunian Secretary	3,600.00
- Municipal Planning & Dev't. Office	4,800.00
- Municipal Civil Registrar's Office	2,400.00
- Municipal Budget Office	2,400.00
- Municipal Accountant's Office	9,600.00
- Municipal Treasurer's Office	16,800.00
- Municipal Assessor's Office	6,000.00
- Municipal Health Office	16,800.00
- MSWDO Office	6,000.00

- Municipal Agriculture Office	6,000.00
- Municipal Engineer's Office	15,600.00
- Waterworks Operation	7,200.00
- Market Operation	1,200.00
Sub-Total Employees Comp. Insurance Premiums	156,000.00

20. TERMINAL LEAVE BENEFITS

- Mun. Mayor's Office	500,000.00
- Mun. Accounting Office	500,000.00
- Sangguniang Bayan Office	1,346,154.00
Sub-Total Terminal Leave Benefits	2,346,154.00

21. MONETIZATION OF LEAVE CREDITS

- Office of the Sanggunian Secretary	200,000.00
- Mun. Budget Office	200,000.00
Sub-Total Terminal Leave Benefits	400,000.00

TOTAL PERSONAL SERVICES 74,245,680.66

B. MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

1. TRAVELING EXPENSES

- Office of the Municipal Mayor	500,000.00
- Office of the Mun. Vice-Mayor	200,000.00
- Office of the Sangguniang Bayan	1,200,000.00
- Office of the Sanggunian Secretary	80,000.00
- Municipal Planning & Dev't. Office	150,000.00
- Municipal Civil Registrar's Office	100,000.00
- Municipal Budget Office	250,000.00
- Municipal Accountant's Office	300,000.00
- Municipal Treasurer's Office	300,000.00
- Municipal Assessor's Office	250,000.00
- MCTC Office	50,000.00
- PNP Office	80,000.00
- DILG-MLGOO Office	40,000.00
- Municipal Health Office	460,000.00
- MSWDO Office	58,500.00
- Municipal Agriculture Office	175,000.00
- Municipal Engineer's Office	80,000.00
- Waterworks Operation	20,000.00
- Market Operation	40,000.00
Sub-Total Traveling Expenses	4,333,500.00

2. OFFICE SUPPLIES EXPENSES

- Office of the Municipal Mayor	730,000.00
- Office of the Municipal Vice-Mayor	30,000.00
- Office of the Sangguniang Bayan	50,000.00
- Office of the Sanggunian Secretary	40,000.00
- Municipal Planning & Dev't. Office	40,000.00
- Municipal Civil Registrar's Office	50,000.00
- Municipal Budget Office	60,000.00
- Municipal Accountant's Office	90,000.00

- Municipal Treasurer's Office	150,000.00
- Municipal Assessor's Office	40,000.00
- PNP Office	40,000.00
- DILG-MLGOO Office	20,000.00
- Municipal Health Office	150,000.00
- MSWDO Office	25,000.00
- Municipal Agriculture Office	80,000.00
- Municipal Engineer's Office	50,000.00
- Waterworks Operation	40,000.00
- Market Operation	15,000.00
Sub-Total Office Supplies Expenses	1,700,000.00

3. ACCOUNTABLE FORMS

- Treasurer's Office	150,000.00
Sub-Total Accountable Forms	150,000.00

4. DRUGS AND MEDICINES

- Health Office	2,000,000.00
Sub-Total Drugs and Medicines	2,000,000.00

5. MEDICAL SUPPLIES EXPENSES, CHEMICAL SUPPLIES (chlorine)

- Municipal Health Office	1,500,000.00
- Municipal Plumbing	7,500.00
Sub-Total Medical Supplies	1,507,500.00

6. GASOLINE, OIL & LUBRICANT EXP.

- Mayor's Office	150,000.00
- Vice-Mayor's Office	100,000.00
- SB Office	-
- PNP Office	120,000.00
- Municipal Health Office	350,000.00
Sub-Total Gasoline, Oil & Lubricant Expenses	720,000.00

7. OTHER SUPPLIES EXPENSES

- Office of the Municipal Mayor	982,436.27
- Office of the Municipal Vice-Mayor	100,000.00
- Office of the Sangguniang Bayan	30,000.00
- Office of the Sanggunian Secretary	90,000.00
- Municipal Planning & Dev't. Office	10,000.00
- Municipal Civil Registrar's Office	20,000.00
- Municipal Budget Office	100,000.00
- Municipal Accountant's Office	10,000.00
- Municipal Treasurer's Office	139,000.00
- Municipal Assessor's Office	50,000.00
- Municipal Health Office	50,000.00
- DILG-MLGOO Office	5,000.00
- Municipal Agriculture Office	50,000.00
- Municipal Engineer's Office	15,000.00
- Waterworks Operation	30,000.00
- Market Operation	250,000.00
Sub-Total Other Supplies Expenses	1,931,436.27

8. ELECTRICITY EXPENSES

- Mayor's Office	3,500,000.00
Sub-Total Electricity Expenses	3,500,000.00

9. TELEPHONE EXPENSES-MOBILE

- Office of the Municipal Mayor	200,000.00
- Office of the Municipal Vice-Mayor	42,000.00
- Office of the Sangguniang Bayan	420,000.00
- Office of the Sanggunian Secretary	42,000.00
- Municipal Planning & Dev't. Office	24,000.00
- Municipal Civil Registrar's Office	24,000.00
- Municipal Budget Office	24,000.00
- Municipal Accountant's Office	24,000.00
- Municipal Treasurer's Office	45,000.00
- Municipal Assessor's Office	24,000.00
- PNP Office	15,000.00
- DILG-MLGOO Office	15,000.00
- Municipal Health Office	30,000.00
- MSWDO Office	24,000.00
- Municipal Agriculture Office	24,000.00
- Municipal Engineer's Office	24,000.00
- Waterworks Operation	12,000.00
- Market Operation	20,000.00
Sub-Total Telephone Expenses-Mobile	1,033,000.00

10. INTERNET EXPENSES

- Office of the Municipal Mayor	230,000.00
- Office of the Municipal Vice-Mayor	30,000.00
- Office of the Sangguniang Bayan	18,000.00
- Office of the Sanggunian Secretary	18,000.00
- Municipal Health Office	18,000.00
Sub-Total Internet Expenses	314,000.00

11. MEMBERSHIP DUES TO ORGANIZATION

- Office of the Municipal Mayor	50,000.00
- Office of the Mun. Vice-Mayor	120,000.00
- Office of the Sangguniang Bayan	50,000.00
- Budget Office	10,000.00
- Municipal Assessor's Office	2,000.00
Sub-Total Membership Dues to Organization	232,000.00

12. ADVERTISING/PUBLICATION EXPENSES

- Office of the Sangguniang Bayan	200,000.00
- Municipal Treasurer's Office	18,000.00
Sub-Total Advertising/Publication Expenses	218,000.00

13. PRINTING & BINDING EXPENSES

- Office of the Sangguniang bayan	10,000.00
- Office of the Sanggunian Secretary	15,000.00
- Municipal Planning & Dev't. Office	10,000.00
- Municipal Civil Registrar's Office	2,000.00
- Municipal Budget Office	10,000.00
- Municipal Accountant's Office	5,000.00
- Municipal Treasurer's Office	3,000.00
- Municipal Assessor's Office	5,000.00
- DILG-MLGOO Office	5,000.00

- Municipal Health Office	40,000.00
- Municipal Engineer's Office	10,000.00
Sub-Total Printing & Binding Expenses	115,000.00

14. REPRESENTATION EXPENSES

- Office of the Municipal Mayor	200,000.00
- Office of the Mun. Vice-Mayor	100,000.00
Sub-Total Representation Expenses	300,000.00

15. CIRCUIT MUNICIPAL AUDITING UNIT

- Auditing Services	160,000.00
Sub-Total Auditing Service	160,000.00

16. GENERAL SERVICES

- Office of the Municipal Mayor	100,000.00
- Office of the Mun. Vice-Mayor	100,000.00
Sub-Total General Services	200,000.00

**17. REPAIR & MAINTENANCE-
OFFICE EQUIPMENTS**

- Office of the Municipal Mayor	50,000.00
- Office of the Sanggunian Secretary	15,000.00
- Municipal Civil Registrar's Office	5,000.00
- Municipal Budget Office	10,000.00
- Municipal Accountant's Office	5,000.00
- Municipal Treasurer's Office	20,000.00
- Municipal Assessor's Office	8,000.00
- MCTC Office	10,000.00
- Municipal Health Office	20,000.00
- Municipal Engineer's Office	10,000.00
- Waterworks Operation	10,000.00
Sub-Total Repair & Maintenance-Office Equipments	163,000.00

**18. REPAIR & MAINTENANCE-
IT EQUIPMENTS**

- Office of the Municipal Mayor	100,000.00
- Office of the Mun. Vice-Mayor	30,000.00
- Office of the Sangguniang Bayan	65,000.00
- Office of the Sanggunian Secretary	15,000.00
- Municipal Planning & Dev't. Office	15,000.00
- Municipal Civil Registrar's Office	10,000.00
- Municipal Budget Office	15,000.00
- Municipal Accountant's Office	10,000.00
- Municipal Treasurer's Office	20,000.00
- Municipal Assessor's Office	15,000.00
- PNP Office	20,000.00
- DILG-MLGOO Office	10,000.00
- Municipal Health Office	50,000.00
- MSWD Office	20,000.00
- Municipal Agriculture Office	20,000.00
- Municipal Engineer's Office	10,000.00
- Waterworks Operation	10,000.00
Sub-Total Repair & Maintenance-IT Equipments	435,000.00

19. REPAIR & MAINT.-MUNICIPAL BUILDING

- SB Building	100,000.00
Sub-Total Repair & Maintenance-Heavy Equipments	100,000.00

20. REPAIR & MAINT.-HEAVY EQUIPMENTS

- Engineer's Office	3,001,403.60
Sub-Total Repair & Maintenance-Heavy Equipments	3,001,403.60

21. REPAIR & MAINT.-MOTOR VEHICLES

- Office of the Municipal Mayor	500,000.00
- Office of the Mun. Vice-Mayor	120,000.00
- Office of the Sangguniang Bayan	100,000.00
- PNP Office	120,000.00
- Municipal Health Office	300,000.00
Sub-Total Repair & Maintenance-Motor Vehicles	1,140,000.00

22. REPAIR & MAINT. OF WATER SYSTEM

- Office of the Municipal Mayor	250,000.00
- Waterworks Operation	500,000.00
Sub-Total Repair & Maintenance of Water System	750,000.00

23. CONFIDENTIAL EXPENSES

- Office of the Municipal Mayor	100,000.00
Sub-Total Confidential Expenses	100,000.00

24. FIDELITY BOND PREMIUMS

- Office of the Municipal Mayor	75,000.00
- Municipal Treasurer's Office	90,000.00
Sub-Total Fidelity Bond Premiums	165,000.00

25. INSURANCE EXPENSES

- Office of the Mayor-Vehicles	155,000.00
- Office of the Sangguniang Bayan-Vehicles	35,000.00
- Office of the Municipal Mayor- Buildings	100,000.00
Sub-Total Insurance Premiums	290,000.00

26. OTHER MAINT. & OPERATING EXPENSES

- Office of the Municipal Mayor	100,000.00
- Office of the Municipal Vice-Mayor	30,000.00
- Office of the Sangguniang Bayan	150,000.00
- Office of the Sangguniang Secretary	15,000.00
- Municipal Planning & Dev't. Office	20,000.00
- Municipal Civil Registrar's Office	70,000.00
- Municipal Budget Office	20,000.00
- Municipal Accountant's Office	10,000.00
- Municipal Treasurer's Office	60,000.00
- Municipal Assessor's Office	10,000.00
- Mun. Health Office	30,000.00
- Municipal Agriculture Office	50,000.00
- Municipal Engineer's Office	10,000.00
- Waterworks Operation	78,000.00
- Market Operation	100,000.00
Sub-Total Other Maint. & Operating Expenses	753,000.00

27. POSTAGE AND DELIVERIES

- Office of the Sangguniang Bayan	5,000.00
- Office of the Sanggunian Secretary	5,000.00
- Municipal Civil Registrar's Office	2,000.00
- Municipal Agriculture Office	2,000.00
Sub-Total Postage and Deliveries	14,000.00

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

- Office of the Municipal Mayor-Fire, COMELEC, DepEd	216,000.00
- Honoraria-BAC Members	100,000.00
- MCTC Office-Judge & Clerk of Court @ 6K & 3.5K	114,000.00
- PNP Office	86,400.00
- DILG-MLGOO Office	86,400.00
Sub-Total Other Maint. & Operating Exp.-Honoraria	602,800.00

29. ELECTION EXPENSES

- Office of the Municipal Mayor	500,000.00
Sub-Total Election Expenses	500,000.00

30. MAYOR'S OFFICE

- Expenses for Araw ng San Pablo	1,000,000.00
- Sports Development Program	50,000.00
- Youth Development Program	300,000.00
Sub-Total Araw ng SP, Sports & Youth Dev't Program	1,350,000.00

31. LEGISLATIVE ONLINE SUPPORT SYSTEM

- Office of the Sangguniang Bayan	35,000.00
Sub-Total Legislative Online Support System	35,000.00

32. GEN. REVISION ASSESSMENT

- Municipal Assessor's Office	300,000.00
Sub-Total General Revision Assessment	300,000.00

33. SUPPORT TO 4Ps

- Office of the Municipal Mayor	50,000.00
Sub-Total Support to 4Ps	50,000.00

34. SPECIAL PROGRAM

- Blood Donation Program	20,000.00
- HIV & AIDS/STI Program	100,000.00
- NTB (TB) Program	40,000.00
- Wireless Acces for Health (WAH)	20,000.00
Sub-Total Special Program-Health Office	180,000.00

35. SPECIAL PROGRAM

- MSWDO Office	1,000,000.00
Sub-Total Special Program-MSWD Office	1,000,000.00

36. PROGRAM IMPLEMENTATION

- Agrilculture Office	600,000.00
Sub-Total Agrilculture Program Implementation	600,000.00

TOTAL MAINT. & OTHER OPERATING EXPENSES **P 29,943,639.87**

1. FURNITURE AND FIXTURES

- Agriculture Office	50,000.00
Sub-Total Furniture and Fixtures	50,000.00

2. OFFICE EQUIPMENT

- Agriculture Office	60,000.00
Sub-Total Furniture and Fixtures	60,000.00

3. IT EQUIPMENT

- Office of the Municipal Vice-Mayor	200,000.00
- Office of the Sangguniang Bayan	120,000.00
- Office of the Sanggunian Secretary	100,000.00
- Municipal Civil Registrar's Office	75,000.00
- Municipal Assessor's Office	50,000.00
- Municipal Agriculture Office	90,000.00
- Waterworks Operation	100,000.00
Sub-Total IT Equipment & Software	735,000.00

TOTAL CAPITAL OUTLAY **P 845,000.00**

D. SPECIAL PURPOSE APPROPRIATIONS

1. 20% Economic Development Fund	35,190,771.20
2. 5% Calamity Fund	9,261,842.80
3. 5% Gender and Development (GAD) Fund	9,261,842.80
4. Senior Citizen & Persons with Disability Program	1,852,368.56
5. Local Council for the Protection of Children	1,759,538.56
6. Aid to 28 Barangays	28,000.00
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	1,000,000.00
10. Solid Waste Management Program	500,000.00
11. Barangay Roads Rehabilitation Program	1,052,605.55
12. Peace & Order & Public Safety (POPS) Program	500,000.00

TOTAL SPECIAL PURPOSE APPROPRIATIONS **P 60,538,569.47**

TOTAL PROPOSED APPROPRIATIONS **P 165,572,890.00**

UNAPPROPRIATED BALANCE **P 19,663,966.00**

Section 4. 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 5. 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 6. 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 7. 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 8. 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 9. 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

Section 10. 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 11. 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 12. 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 13. 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 14. 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).

Offices of the LGU are authorized to make emergency purchases of supplies, materials, and spare parts of motor transport equipment that are

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 15. 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 16. 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 17. 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 18. EFFECTIVITY. This ordinance shall take effect January 1, 2025.

ENACTED AND APPROVED on this 23RD day of October, 2024, during the 84TH Regular Session of the Honorable Sangguniang Bayan Members of San Pablo, Zamboanga del Sur.


"UNANIMOUSLY APPROVED".

Verified:


ANDRES M. VILLANUEVA, III
Floor Leader/SB Member


JANE LEISLY I. ARELLANO - VIRTUDAZO
SB Member


RAUL R. CALUNOD
SB Member


ARTEMIO C. DAYONDON
SB Member


JORGE R. GONZALES
SB Member


CARLOMAGNO A. JAMBO
SB Member


RAHMAN P. TAPODOC
ABC President/SB Member


JUSTINE RHYSE C. YAP
SKF President/SB Member


Attested:


JARED P. CASTILLO
SB Member/ Acting Presiding Officer

Approved:


DANILO A. TAUCAN
Municipal Mayor 1/9/25

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