

REPUBLIC OF THE PHILIPPINES  
PROVINCE OF ILOCOS NORTE  
MUNICIPALITY OF DINGRAS

**EXCERPT FROM THE MINUTES OF THE FIFTY THIRD (53<sup>RD</sup>) REGULAR SESSION  
OF THE NINTH (9<sup>TH</sup>) SANGGUNIANG BAYAN OF DINGRAS, ILOCOS NORTE HELD  
AT THE SANGGUNIANG SESSION HALL ON JULY 28, 2014**

**Members Present:**

Hon. Joefrey P. Saguid,	Vice Mayor/Presiding Officer
Hon. Ruben C. Marcos,	SB Member
Hon. Jose Mari Genaro B. Albano,	SB Member
Hon. Enrique J. Cañete,	SB Member
Hon. Lester S. Ballesteros,	SB Member
Hon. Joey S. Apostol,	SB Member
Hon. Samuel N. Demandante,	SB Member
Hon. Nathaniel Ruben D. Taylan II,	SB Member
Hon. Jimmy Aguinaldo	Liga Vice President (Ex-Officio Member)

**Member/s Absent:**

Hon. Alfe Garry R. Gamboa	SB Member
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**MUNICIPAL APPROPRIATION ORDINANCE NO. 2014-09-014  
Series of 2014**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1, SERIES 2014 REVERTING THE AMOUNT OF FOUR HUNDRED SEVENTY EIGHT THOUSAND NINE HUNDRED FIFTEEN PESOS (P478,915.00) FROM THE PERSONAL SERVICES SAVINGS IN THE OFFICE OF THE MUNICIPAL ENGINEER FROM JANUARY 1 TO MAY 31, 2014 AMOUNTING TO SEVENTY EIGHT THOUSAND NINE HUNDRED FIFTEEN PESOS (P78,915.00) AND FROM THE OFFICE OF THE MUNICIPAL ASSESSOR UNDER THE MAINTENANCE AND OTHER OPERATING EXPENSES IN THE AMOUNT OF FOUR HUNDRED THOUSAND PESOS (P400,000.00) AND RE-APPROPRIATING SAME FOR THE STEP INCREMENT OF SOME OFFICERS AND EMPLOYEES- SIXTY EIGHT THOUSAND FOUR HUNDRED SEVEN PESOS & 49/100 (P68,407.49); FOR THE MUNICIPAL COUNTERPART FOR THE SALINTUBIG PROGRAM OF THE DILG- FOUR HUNDRED TEN THOUSAND FIVE HUNDRED SEVEN PESOS & 51/100 (P410,507.51) AND APPROPRIATING FURTHER THE AMOUNT OF TWO HUNDRED SIXTEEN THOUSAND ONE HUNDRED FIFTY ONE PESOS (P216,151.00) REPRESENTING THE DIFFERENCE OF THE ADJUSTED INTERNAL REVENUE ALLOTMENT (IRA) FROM SIXTY EIGHT MILLION SEVEN HUNDRED SIXTY TWO THOUSAND NINE HUNDRED TWENTY ONE PESOS (P68,762,921.00) TO SIXTY EIGHT MILLION NINE HUNDRED SEVENTY NINE THOUSAND SEVENTY TWO PESOS (P68,979,072.00) FOR THE BUDGETARY REQUIREMENT OF THE 20% DEVELOPMENT FUND AND FOR THE ADDITIONAL COUNTERPART OF THE SALINTUBIG PROGRAM AMOUNTING TO FORTY THREE THOUSAND TWO HUNDRED THIRTY PESOS & 20/100 (P43,230.00) AND ONE HUNDRED SEVENTY TWO THOUSAND NINE HUNDRED TWENTY ONE PESOS (P172,921.00) RESPECTIVELY FOR A TOTAL AMOUNT OF SIX HUNDRED NINETY FIVE THOUSAND SIXTY SIX PESOS (P695,066.00) WHICH IS A STATUTORY OBLIGATION NECESSARY FOR THE SMOOTH OPERATION OF THE LOCAL GOVERNMENT UNIT**

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Sponsors: Hon. Samuel N. Demandante and the Committee on Finance,  
Appropriations, Ways and Means

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**BE IT ORDAINED** in Regular Session assembled that:

Section 1. Supplemental Budget No. 1, series 2014 of the Municipality of Dingras, Ilocos Norte amounting to Six Hundred Ninety Five Thousand Sixty Six Pesos (P695,066.00) covers the reversion of the amount of Four Hundred Seventy Eight Thousand Nine Hundred Fifteen Pesos (P478,915.00) from the Personal Services Savings in the Office of the Municipal Engineer from January 1 to May 31, 2014 amounting to Seventy Eight Thousand Nine Hundred Fifteen Pesos (P78,915.00) and from the Office of the Municipal Assessor under the Maintenance and Other Operating Expenses in the amount of Four Hundred Thousand Pesos (P400,000.00) and re-appropriating same for the Step Increment of some officers and employees- Sixty Eight Thousand Four Hundred Seven Pesos & 49/100 (P68,407.49); for the Municipal Counterpart for the SALINTUBIG Program of the DILG- Four Hundred Ten Thousand Five Hundred Seven Pesos & 51/100 (P410,507.51) and the appropriation of the amount of Two Hundred Sixteen Thousand One Hundred Fifty One Pesos (P216,151.00) representing the difference of the adjusted Internal Revenue Allotment (IRA) from Sixty Eight Million Seven Hundred Sixty Two Thousand Nine Hundred Twenty One Pesos (P68,762,921.00) to Sixty Eight Million Nine Hundred Seventy Nine Thousand Seventy Two Pesos (P68,979,072.00) for the Budgetary Requirement of the 20% Development Fund and for the Additional Counterpart of the SALINTUBIG Program amounting to Forty Three Thousand Two Hundred Thirty Pesos & 20/100 (P43,230.00) and One Hundred Seventy Two Thousand Nine Hundred Twenty One Pesos (P172,921.00) respectively;

**Section 2. – Sources of Funds:** The sources of funds for this Supplemental Budget in the total amount of Six Hundred Ninety Five Thousand Sixty Six Pesos (P695,066.00) is a reversion of the amount of Four Hundred Seventy Eight Thousand Nine Hundred Fifteen Pesos (P478,915.00) from the Personal Services Savings in the Office of the Municipal Engineer from January 1 to May 31, 2014 amounting to Seventy Eight Thousand Nine Hundred Fifteen Pesos (P78,915.00) and from the Office of the Municipal Assessor under the Maintenance and Other Operating Expenses in the amount of Four Hundred Thousand Pesos (P400,000.00) and from the difference of the adjusted Internal Revenue Allotment (IRA) from Sixty Eight Million Seven Hundred Sixty Two Thousand Nine Hundred Twenty One Pesos (P68,762,921.00) to Sixty Eight Million Nine Hundred Seventy Nine Thousand Seventy Two Pesos (P68,979,072.00) amounting to Two Hundred Sixteen Thousand One Hundred Fifty One Pesos (P216,151.00) as follows:

<b>Beginning Balance</b>	<b>Php -0-</b>
<b>1.0 New Revenue Sources</b>	
A. Local Internal Sources	
Tax Revenue	
B. External Sources	
Additional Share from National Internal Revenue Taxes (IRA)	<b>216,151.00</b>
<b>2.0 Savings</b>	
<b>3.0 Realignment/Reversion</b>	
1. Office of the Municipal Assessor	
Maintenance and Other Operating Expenses	
Other MOOE	<b>400,000.00</b>
2. Office of the Municipal Engineer	
Personal Services (Engineer I Vacant)	
Salaries	<b>78,915.00</b>
<b>TOTAL</b>	<b><u>Php 695,066.00</u></b>

**Section 3 - Use of Funds** - The amount of Sixty Eight Thousand Four Hundred Seven Pesos & 49/100 (P68, 407.49) is hereby appropriated for the Step Increment of some officials and employees as follows

**Proposed New Appropriation Language**For Executive Services (Mayor) General Administration – **Php. 5,298.80.****New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Executive Services (Mayor) General Administration</b>	<b>5,298.00</b>	-	-		<b>5,298.00</b>

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1011</b>			
Salaries (Increment)	701			<b>4,102.50</b>
Year Bonus	725			<b>704.00</b>
Life and Retirement	731			<b>492.30</b>
<b>TOTAL APPROPRIATIONS</b>				<b>5,298.00</b>

**Proposed New Appropriation Language**For Legislative Services (Sangguniang Bayan) General Administration – **Php. 1,588.40.****New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Legislative Services (Sangguniang Bayan) General Administration</b>	<b>1,588.40</b>	-	-		<b>1,588.40</b>

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1021</b>			
Salaries (Increment)	701			<b>1,320.00</b>
Year Bonus	725			<b>110.00</b>
Life and Retirement	731			<b>158.40</b>
<b>TOTAL APPROPRIATIONS</b>				<b>1,588.40</b>

**Proposed New Appropriation Language**For Planning Services (MPDC) General Administration – **Php. 6,443.80.**

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Planning Services (MPDC) General Administration</b>	6,443.80	-	-		6,443.80

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1041</b>			
Salaries (Increment)	701			5,302.50
Year Bonus	725			505.00
Life and Retirement	731			636.30
<b>TOTAL APPROPRIATIONS</b>				<b>6,443.80</b>

**Proposed New Appropriation Language**

For Registration Services (Mun. Civil Registrar) General Administration – **Php. 6,912.56.**

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Registration Services (Mun. Civil Registrar) General Administration</b>	6,912.56	-	-		6,912.56

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1051</b>			
Salaries (Increment)	701			5,563.00
Year Bonus	725			682.00
Life and Retirement	731			667.56
<b>TOTAL APPROPRIATIONS</b>				<b>6,912.56</b>

**Proposed New Appropriation Language**

For Budgeting Services (Mun. Budget Office) General Administration – **Php. 2,281.52.**

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Budgeting Services (Mun. Budget Office) General Administration</b>	2,281.52	-	-		2,281.52

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1071</b>			
Salaries (Increment)	701			1,896.00
Year Bonus	725			158.00
Life and Retirement	731			227.52
<b>TOTAL APPROPRIATIONS</b>				<b>2,281.52</b>

**Proposed New Appropriation Language**

For Accounting Services (Mun. Accountant) General Administration – Php. 1,016.40.

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Accounting Services (Mun. Accountant) General Administration</b>	1,016.40	-	-		1,016.40

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1091</b>			
Salaries (Increment)	701			770.00
Year Bonus	725			154.00
Life and Retirement	731			92.40
<b>TOTAL APPROPRIATIONS</b>				<b>1,016.40</b>

**Proposed New Appropriation Language**

For Treasury Services (Mun. Treasurer) General Administration – Php. 8,457.32.

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Treasury Services (Mun. Treasurer) General Administration	8,457.32	-	-		8,457.32

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1091</b>			
Salaries (Increment)	701			6,886.00
Year Bonus	725			745.00
Life and Retirement	731			826.32
<b>TOTAL APPROPRIATIONS</b>				<b>8,457.32</b>

**Proposed New Appropriation Language**

For Assessment Services (Mun. Assessor) General Administration – Php. 1,477.69.

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Assessment Services (Mun. Assessor) General Administration	1,477.69	-	-		1,477.69

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>1101</b>			
Salaries (Increment)	701			1,228.00
Year Bonus	725			102.33
Life and Retirement	731			147.36
<b>TOTAL APPROPRIATIONS</b>				<b>1,477.69</b>

**Proposed New Appropriation Language**

For Health Services (Mun. Health Officer) General Administration – Php. 5,401.40.

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>B. Programs – Health Services (Mun. Health Officer) General Administration</b>	5,401.40	-	-		5,401.40

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>4411</b>			
Salaries (Increment)	701			3,945.00
Year Bonus	725			983.00
Life and Retirement	731			473.40
<b>TOTAL APPROPRIATIONS</b>				<b>5,401.40</b>

**Proposed New Appropriation Language**For Social Welfare Services (MSWD) General Administration – **Php. 2,641.36.****New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
<b>A. Programs – Social Welfare Services (MSWD) General Administration</b>	2,641.36	-	-		2,641.36

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>7611</b>			
Salaries (Increment)	701			1,928.00
Year Bonus	725			482.00
Life and Retirement	731			231.36
<b>TOTAL APPROPRIATIONS</b>				<b>2,641.36</b>

**Proposed New Appropriation Language**For Population Outreach Program Services General Administration – **Php. 2,137.12.**

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Population Outreach Program Services General Administration	2,137.12	-	-		2,137.12

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>7621</b>			
Salaries (Increment)	701			1,776.00
Year Bonus	725			148.00
Life and Retirement	731			213.12
<b>TOTAL APPROPRIATIONS</b>				<b>2,137.12</b>

**Proposed New Appropriation Language**

For Agricultural Services (Mun. Agricultural Officer) General Administration – **Php. 9,345.60.**

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Agricultural Services (Mun. Agricultural Officer) General Administration	9,345.60	-	-		9,345.60

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>8711</b>			
Salaries (Increment)	701			7,642.50
Year Bonus	725			786.00
Life and Retirement	731			917.10
<b>TOTAL APPROPRIATIONS</b>				<b>9,345.60</b>

**Proposed New Appropriation Language**

For Engineering Services (Mun. Engineer) General Administration – **Php. 8,265.24.**



**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Engineering Services (Mun. Engineer) General Administration	8,265.24	-	-		8,265.24

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>8751</b>			
Salaries (Increment)	701			6,902.00
Year Bonus	725			535.00
Life and Retirement	731			828.24
<b>TOTAL APPROPRIATIONS</b>				<b>8,265.24</b>

**Proposed New Appropriation Language**

For the Operation of the Market (Office of the Mayor) General Administration – Php. 3,787.16.

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Operation of the Market (Office of the Mayor) General Administration	3,787.16	-	-		3,787.16

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>8811</b>			
Salaries (Increment)	701			3,043.00
Year Bonus	725			379.00
Life and Retirement	731			365.16
<b>TOTAL APPROPRIATIONS</b>				<b>3,787.16</b>

**Proposed New Appropriation Language**

For the Operation of the Slaughterhouse (Office of the Mayor) General Administration – Php. 1,015.20.

**New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Planning Services (MPDC) General Administration	1,015.20	-	-		1,015.20

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>8812</b>			
Salaries (Increment)	701			810.00
Year Bonus	725			108.00
Life and Retirement	731			97.20
<b>TOTAL APPROPRIATIONS</b>				<b>1,015.20</b>

**Proposed New Appropriation Language**For the Operation of the Cemeteries General Administration – **Php. 2,337.92.****New Appropriations by Program/Project/Activity**

Program / Project / Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs – Operation of the Cemeteries(Office of the Mayor) General Administration	2,337.92	-	-		2,337.92

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT**

Object Of Expenditures	Account Code	Past Year 2012	Current Year 2013	Budget Year (Supplemental) 2014
<b>Personal Services</b>	<b>8841</b>			
Salaries (Increment)	701			1,891.00
Year Bonus	725			220.00
Life and Retirement	731			226.92
<b>TOTAL APPROPRIATIONS</b>				<b>2,337.92</b>

**SPECIAL PURPOSE APPROPRIATIONS****A. 20% Development Fund**

Municipal Counterpart-SALINTUBIG Program - P 43,230.20

**B. Additional Counterpart - SALINTUBIG Program - 583,428.31****TOTAL: Php. 695.066.00**

**Section 4. - Step Increment.** The grant of Step Increment herein provided shall be given to all officials/employees who have rendered a continuous satisfactory service in a particular position for at least three (3) years. Years of service in the position shall include the following:

- a. those rendered before the position was reclassified to a position title with a lower or the same salary grade allocation; and
- b. those rendered before the incumbent was transferred to another position within the same agency or to another agency without a change in position title and salary grade allocation;

In the initial implementation of step increments in 1990, an incumbent shall be granted step increments equivalent to one (1) step for every three (3) years of continuous satisfactory service in a given position occupied as of January 1, 1990.

**Section 5. -** The Municipality of Dingras is a beneficiary of the “Sagana at Ligtas na Tubig sa Lahat (SALINTUBIG) Program of the DILG that there is a need to ensure the sustainability of the project, hence, funds for its operation and maintenance is hereby allocated as Municipal counterpart;

**Section 6. –** The Internal Revenue Allotment (IRA) had been adjusted from P68,762,921.00 to P68,979,072 that the difference amounting to Two Hundred Sixteen Thousand One Hundred Fifty One Pesos (P216,151.00) is hereby appropriated for the Budgetary Requirement of the 20% Development Fund and additional counterpart for the SALINTUBIG Program;

**Section 7. –** Effectivity. The provisions of this ordinance shall take effect upon approval.

ENACTED this 28<sup>th</sup> day of July 2014 at Dingras, Ilocos Norte.

**APPROVED:**

Voted in favor: Hon. Ruben C. Marcos, Hon. Jose Mari Genaro B. Albano, Hon. Enriqueto J. Cañete, Hon. Lester S. Ballesteros, Hon. Joey S. Apostol, Hon. Samuel N. Demandante, Hon. Nathaniel Ruben D. Taylan II, Hon. Jimmy Aguinaldo

Voted against: N o n e

Abstention: N o n e

**I HEREBY CERTIFY** to the correctness of the above-quoted ordinance.

**Sgd. LYDIA A. AQUINO**  
SB Secretary

ATTESTED:

**Sgd. JOEFREY P. SAGUID**  
Presiding Officer

APPROVED:

**Sgd. ERDIO E. VALENZUELA**  
Mayor