



Republic of the Philippines
Province of Pampanga
Municipality of Macabebe

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS TAKEN FROM THE MINUTES OF THE SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF MACABEBE, PAMPANGA HELD ON 9th DAY OF DECEMBER 2011 AT THE SB SESSION HALL.

PRESENT:

Hon. Vince Edward F. Flores	- Municipal Vice-Mayor, Presiding Officer
Hon. Adrian N. Aniciete	- Municipal Councilor, Member
Hon. Emilia L. Simpauco	- Municipal Councilor, Member
Hon. Germelino Y. Yabut, Jr.	- Municipal Councilor, Member
Hon. Carlito I. Tragora	- Municipal Councilor, Member
Hon. Arlon R. Henson	- Municipal Councilor, Member
Hon. Geminiano Y. Yanga	- Municipal Councilor, Member
Hon. Dennis D. Yumang	- Municipal Councilor, Member
Hon. Michael G. Pacia	- Municipal Councilor, Member
Hon. Edgar B. Flores	- ABC President, Member



ABSENT:

Hon. JonaMae Claudine S. Esguerra - PPSK President, Member

APPROPRIATION ORDINANCE NO. 3

Series of 2011

AN ORDINANCE AUTHORIZING THE ANNUAL GENERAL FUND BUDGET AND MARKET ENTERPRISE OF THE MUNICIPALITY OF MACABEBE FOR FISCAL YEAR 2012 IN THE TOTAL AMOUNT OF NINETY FOUR MILLION FOUR HUNDRED FIFTEEN THOUSAND FIVE HUNDRED EIGHTY ONE AND 20/100 PESOS (PHP94,415,581.20) AND FOUR MILLION ONE HUNDRED NINETY SEVEN THOUSAND SIXTY EIGHT AND 04/100 (PHP4,197,068.04), RESPECTIVELY, COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2012, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Introduced by: Coun. Dennis D. Yumang

Be it ordained by the Sangguniang Bayan of Macabebe in session assembled, that:

Section 1. The Annual General Fund Budget and Market Enterprise of the Municipality of Macabebe for Fiscal Year 2012 in the total amount of ninety four million four hundred fifteen thousand five hundred eighty one and 20/100 pesos (php94,415,581.20) and four million one hundred ninety seven thousand sixty eight and 04/100 (php4,197,068.04), respectively, covering the various

expenditures for the operation of the Municipal Government for fiscal year 2012 is hereby approved.

The budget documents consisting of the following are incorporated herein and made integral part of its Ordinance:

1. Budget of Expenditures and Sources of Financing;
2. Annual Investment Program;
3. Personnel Schedule by department/office/unit; and
4. Others

Section 2. Sources of Funds.

Tax Revenue.

For the LGU to efficiently and effectively carry out its routine operation, it would have to rely on the collection of fees as sources of fund, i.e. - Local Sources (Tax Revenue), Real Property Tax, Special Education Tax and Other Local Taxes:

Non-Tax Revenue.

Other available revenue generating schemes or modules could also serve as additional source of fund such as License Fees, Permit Fees, and any other fees imposed and collected by the municipality.

External Sources.

- Shares from National Internal Revenue Taxes (IRA)
- Share from GOCC i.e. Local Water District
- Share from EVAT
- Extra Ordinary Receipts – Grants, Donations and other Subsidies;

Section 3. Use of Funds. Expenditures of the local government unit arising from the pursuit of Personal Services; Maintenance and Other Operating Expenditures; Capital Outlay; Infrastructures and other expenses relative to good governance.

Section 4. Use of Savings and Augmentation. In accordance with Section 336 Republic Act No. 7160, the Local Government Code of 1991, the Municipal Mayor and the Presiding Officer of the Sanggunian are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

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

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

Section 5. Priority in the Use of Personal Services Savings. Priority shall be given to the personnel benefits of local employees in the use of Personal Services savings, particularly the 3rd Tranche of the Salary Increase.

Section 6. 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 Section or provision hereof that are not affected thereby shall continue to be in full force and effect.

Section 7. Effectivity. The provision of this Appropriation Ordinance shall take effect on January 1, 2012.

ENACTED: 9 December 2011.

I hereby certify that this is a true and accurate copy of the ordinance duly enacted by the sanggunian:



MARION M. YAMBAO

Secretary to the Sanggunian

Attested by:



VINCE EDWARD F. FLORES

Municipal Vice-Mayor
Presiding Officer

Approved by:



ANNETTE B. FLORES-BALGAN

Municipal Mayor

Date of Approval: _____