



BUDGET OF EXPENDITURES AND SOURCES OF FINANCING



SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURES

PART DIVISION	Acct. Code	Fiscal Year (Actual)	CURRENT YEAR 2014			Budget Year 2013 (Estimate)	Classification
			(Actual)	(Estimate)	(Total)		
(C)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Beginning Cash Balance							
1. Revenues							
A. Local Sources							
1. Tax Revenue							
Business Tax	582	4,531,702.56	2,500,000.00	2,500,000.00	5,000,000.00	5,000,000.00	R
Community Tax	583	550,243.31	300,000.00	300,000.00	600,000.00	600,000.00	R
Franchise Tax	588	172,300.00	100,000.00	100,000.00	200,000.00	200,000.00	R
Occupation Tax	585	370,742.89	175,000.00	175,000.00	350,000.00	350,000.00	R
Real Property Tax	588	2,002,367.75	750,000.00	750,000.00	1,500,000.00	1,500,000.00	R
Tax on Bond, Special & other County Products	595	251,025.17	1,000,000.00	1,000,000.00	2,000,000.00	900,000.00	R
Total Tax Revenue		7,868,108.67	4,825,000.00	4,825,000.00	9,450,000.00	8,200,000.00	
2. Non-Tax Revenue							
General Income Accounts							
Permit and License Income							
Fees on Weights and Measures	601	21,000.00	25,000.00	25,000.00	25,000.00	25,000.00	R
Permit Fees	605	1,475,809.65	725,000.00	725,000.00	1,450,000.00	1,450,000.00	R
Registration Fees (Golfers)	606	484,128.00	250,000.00	250,000.00	500,000.00	300,000.00	R
Rec and Permits - Permits on License	609	16,300.65	5,000.00	5,000.00	10,000.00	10,000.00	
Service Income							
Cleanse and Certification Fees	613	680,900.00	300,000.00	300,000.00	600,000.00	600,000.00	R
Garbage Fees	615	276,740.00	150,000.00	150,000.00	300,000.00	300,000.00	
Inspection Fees	617	253,744.74	125,000.00	125,000.00	250,000.00	250,000.00	R
Other Service Income (Loading Fee)	628	486,300.00	350,000.00	350,000.00	700,000.00	400,000.00	
Business Income							
Income from Cemetery	633	32,560.00	50,000.00	50,000.00	100,000.00	100,000.00	
Rent Income (Rental Shop)	649	533,930.80	315,000.00	315,000.00	630,000.00	630,000.00	R
Rent Income - Fines and Penalties	646	31,115.91	12,300.00	12,300.00	25,000.00	25,000.00	R
Fines and Penalties - Business Income	649	153,121.89	65,000.00	65,000.00	130,000.00	130,000.00	
Other Income							
Interest Income	664	18,126.56	35,000.00	35,000.00	70,000.00	70,000.00	R
Miscellaneous Income	678	642,798.00	290,000.00	250,000.00	500,000.00	290,000.00	R
Subsidy from Waterworks	630					1,879,531.10	
Subsidy from Sloughhouse	637					167,500.00	
Total Non-Tax Revenue		5,272,504.30	2,487,800.00	2,387,800.00	4,315,000.00	4,813,481.70	
3. External Sources							
1. Share from National Tax Collection (NAT)	665	59,455,481.00	33,586,384.00	33,586,384.00	67,172,768.00	74,747,470.00	R
2. Share from GOCs (PAQCOR & POSC)	670	379,537.24	175,000.00	175,000.00	350,000.00	350,000.00	
3. Other Share from National Tax Collection							
u. Share from Tobacco License Tax	671	2,000,000.00	130,000.00	150,000.00	300,000.00		RR
Total Receipts		76,975,408.23	41,393,884.00	41,393,884.00	82,787,748.00	72,110,910.70	

PARTICULARS	Acct Code	Fiscal Year (Actual)	CURRENT YEAR 2014			Budget Year 2015	Comments
			(Actual)	(Estimate)	(Total)	(Estimate)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
IN EXPENDITURES							
1.1 PERSONAL SERVICES							
Salaries-Regular Pay	701	25,100,316.79	1,498,266.00	11,498,266.00	22,576,532.00	22,614,370.00	
Salaries-Non-Regular/Over	705	187,244.95	776,854.00	576,854.00	483,718.00	710,876.00	
Personnel Economic Relief Allow.	711	7,548,848.92	1,140,000.00	1,140,000.00	2,290,000.00	2,304,000.00	
Additional Compensation Allow.	719						
Representation Allowance	718	1,777,500.00	864,000.00	864,000.00	1,728,000.00	1,764,000.00	
Transportation Allowance	714	1,777,500.00	864,000.00	864,000.00	1,728,000.00	1,764,000.00	
Clothing Allowance	716	560,000.00	252,000.00	252,000.00	500,000.00	480,000.00	
Subsistence & Laundry Allow.	716	295,200.00	148,500.00	148,500.00	297,000.00	287,000.00	
Com. Exp.	724	570,000.00	252,000.00	252,000.00	505,000.00	480,000.00	
Year End Benefit	725	2,095,963.00	976,250.00	976,250.00	1,952,500.00	1,902,220.00	
Life & Ret. Inc. Contributions	731	2,950,317.43	1,405,914.43	1,405,914.43	2,811,428.81	2,471,686.81	
Pog. Exp. Contributions	732	65,177.42	234,970.42	234,970.42	468,940.85	431,787.82	
Philippine Council on Arts	733	337,736.43	130,732.00	130,732.00	271,506.00	267,475.00	
BCC Contributions	734	130,952.68	117,512.00	117,512.00	234,902.40	225,839.76	
Other Pension Benefits	742	370,532.68	7,088.71	7,088.71	14,177.42	36,233.00	
Termination Leave Benefits	745	101,205.00	1,184,416.83	1,184,416.83	2,249,839.66	548,759.98	
Hazard Pay	727	410,836.50	276,285.00	276,285.00	552,570.00	412,287.00	
TOTAL PERSONAL BENEFITS		39,717,347.94	19,870,661.84	19,870,661.84	39,021,323.01	36,183,859.88	
1.2 MAINT. & OTHER OPERATING EXPENSES							
Traveling Expense	751	592,926.96	479,500.00	479,500.00	945,000.00	995,000.00	
Traveling Expense-National Agencies	751-1					177,600.00	
Traveling Expenses	753	745,397.25	260,000.00	260,000.00	520,000.00	516,200.00	
Stipendship Expenses	754	1,799,516.00	900,000.00	900,000.00	1,800,000.00	2,200,000.00	
Office Supplies Expense	755	580,916.96	365,000.00	365,000.00	730,000.00	724,000.00	
Accountable Items (except consumables)	756	146,769.00	65,000.00	65,000.00	130,000.00	135,000.00	
Expenditure of Medical/Pharmaceutical/Device/Lab. Supplies	759					1,000,000.00	
Medical/Pharmaceutical/Supplies	759					500,000.00	
Medical, Dental, Laboratory Supplies	760		25,000.00	25,000.00	50,000.00	50,000.00	
Gasoline, Oil, Lubricant Expense	761	2,975,129.95	1,300,000.00	1,300,000.00	2,600,000.00	3,120,000.00	
Agriculture supplies/Expense	762	67,248.00					
Operation of Air Carrier	762		30,000.00	30,000.00	100,000.00	100,000.00	
Health and other instructional service	763	40,000.00	30,000.00	30,000.00	40,000.00	40,000.00	
Water expense	766		8,000.00	8,000.00	16,000.00	-	
Electricity	767	3,378,874.26	1,250,000.00	1,250,000.00	2,500,000.00	2,900,000.00	
Postage and Deliveries	771	2,265.00	2,500.00	2,500.00	5,000.00	5,000.00	
Telephone Expense-Longline	772	20,470.00	15,000.00	15,000.00	30,000.00	24,000.00	
Communication expense	773	876,000.00	450,000.00	450,000.00	918,000.00	938,000.00	
Internet Expense	774	52,860.00	30,000.00	30,000.00	60,000.00	60,000.00	
Advertising Expenses	780	306,434.17	122,500.00	122,500.00	245,000.00	428,000.00	
Printing and Binding Expense	781	4,366.75	7,500.00	7,500.00	15,000.00	10,500.00	
Representation Expense	782	304,937.00	147,500.00	147,500.00	295,000.00	350,000.00	
Representation-National Agencies	782-1					177,600.00	
Subscription Expense	786	32,616.17	15,000.00	15,000.00	30,000.00	31,000.00	
Legal Services	791	5,967.47	30,000.00	30,000.00	60,000.00	60,000.00	
Auditing Services	792	49,440.00	25,000.00	25,000.00	50,000.00	70,000.00	
General Services	795	2,117,264.84	970,964.30	970,964.30	1,941,928.60	3,013,350.29	
General Services	795		159,000.00	159,000.00	318,000.00		
Social Welfare Programs	796		145,990.00	145,990.00	291,980.00		
Other Professional Services	799					300,000.00	
Rep. & Maintenance-Office Building	811	291,497.79	160,224.04	160,224.04	320,448.08	400,000.00	
Rep. & Maintenance-Office Equip.	821	26,241.54	58,500.00	58,500.00	117,000.00	50,000.00	
Rep. & Maintenance of Equipment & Subve	822					67,000.00	
Spare Parts Expenses	84	200,000.00	100,000.00	100,000.00	200,000.00	200,000.00	
Rep. & Maintenance-Motor Vehicle	84	188,949.64	160,000.00	160,000.00	320,000.00	520,000.00	
Maint. Of Streetlights	860		50,000.00	50,000.00	100,000.00	100,000.00	
Subsidy to LGU	874	652,602.19	425,000.00	425,000.00	850,000.00	851,000.00	
Calatungog Pambangkay Program	874					50,000.00	
Provision for CHR Welfare Services	874					542,000.00	
Subsidy to DOJ LGUs	876	289,416.32	150,000.00	150,000.00	300,000.00	300,000.00	
Grant & Donation-Health C. SAKSI	878	3,559,710.34	1,550,000.00	1,550,000.00	3,100,000.00	1,200,000.00	
AI for Intelligence & Talent Enhancement	878					1,200,000.00	
Confidential Expenses	881	89,548.00	50,000.00	50,000.00	100,000.00	100,000.00	
Vigilance Expense	882	153,662.25	75,000.00	75,000.00	150,000.00	150,000.00	
Fidelity Bond Premium	892					20,000.00	
Insurance-Motor Vehicle	893	184,940.04	110,000.00	110,000.00	220,000.00	220,000.00	
Sparks & Youth Development Program	967					840,641.60	
Brookhaven Festival (Kawalyansa)	969	3,580.00	14,740.25	14,740.25	29,480.50	40,947.34	
Other Services	969		234,000.00	234,000.00	468,000.00		
OHRMDOE(Culture & Arts Program)	969					850,000.00	
OHRMDOE(Cross-Lives/ak-Filipino)	969					300,000.00	
OHRMDOE(Coop Assistant)	969					118,000.00	
OHRMDOE(Social Welfare Program)	969					290,000.00	
OHRMDOE(Nursery & Medical Grant)	969					20,000.00	
Allow. Honorarium (NLI) Agencies		368,000.00	177,600.00	177,600.00	355,200.00		
Allowance (Emile Tax)			150,000.00	150,000.00	300,000.00		
Penetration			30,000.00	30,000.00	60,000.00		
TOTAL MOOE		20,798,314.18	10,386,860.87	10,386,860.87	20,777,701.18	24,571,185.23	

ESTIMATED EXPENDITURES BY PFA AND BY SECTOR

Programs/Projects/Activities (1)	Office/Department (2)	Budget Year (Estimate) (3)
1. General Public Services		
Executive Services		
General Administration	Municipal Mayor	10,410,635.14
Legislative Services		
Legislation	Sangguniang Bayan	12,427,582.03
Planning & Development Coordination		
General Administration	MPDC	1,502,589.82
Civil Registry		
General Administration	MCR	1,582,675.40
Budgeting Services		
General Administration	MBO	1,496,650.30
Accounting Services		
General Administration	Mun. Accountant	2,265,846.86
Treasury Services		
General Administration	Mun. Treasurer	3,113,629.50
Assessment of Real Property		
General Administration	Mun. Assessor	1,654,448.00
Other Purposes		
6% MDRRM Fund	Municipal Mayor	4,403,233.95
Miscellaneous Gen. Public Services		
Others (Aids to Barangay)	Municipal Mayor	22,000.00
Local Development Fund (20%EDF)	Municipal Mayor	1,235,964.90
Sub-Total		49,115,534.67
2. Economic Services		
Agricultural Services		
General Administration	MAO	2,738,145.88
Engineering Services		
General Administration	Mun. Engineer	1,543,703.25
Cooperative Services		
General Administration	Mun. Cooperative Officer	1,483,582.35
Other Purposes		
Debt Servicing	Municipal Mayor	3,161,458.20
Other Purposes		
5% MDRRM Fund	Municipal Mayor	100,000.00
Local Development Fund (20%EDF)	Municipal Mayor	5,583,541.80
Sub-Total		17,628,511.88
3. Social Services		
Social Welfare Services (SWDC)		
General Administration	MSWDO	2,659,109.20
Health Services (Health Officer)		
General Administration	MHO	8,708,342.14
Miscellaneous, Gen. Public Services		
GAL Fund	Municipal Mayor	4,603,123.95
Local Development Fund (20%EDF)	Municipal Mayor	5,520,000.00
Other Social Services		
Katarungang Pambarangay Program	Municipal Mayor	50,500.00
Provision for Child Welfare Services	Municipal Mayor	948,000.00
Kit for Intelligence & Talent Enhancement	Municipal Mayor	1,300,000.00
Sports & Youth Development Programs	Municipal Mayor	340,541.60
Purchase of Medicines, Medical/Dental Lab. Supplies	Municipal Mayor	1,000,000.00
Medicines & Vitamin Supplements for Malnourished Children	Municipal Mayor	300,000.00
Sub-Total		23,328,517.89
4. Other Services		
Miscellaneous Public Services	Municipal Mayor	2,040,047.38
TOTAL		92,110,910.70

ACTUAL AND ESTIMATED EXPENDITURE PROGRAM

BY SECTOR/OFFICE

(Three (3)-Year Period)

Sector/Office (1)	Past Year (2)	Current Year (3)	Budget Year (4)
1. General Public Services			
Executive Services			
General Administration	15,564,773.55	15,783,950.18	19,410,635.14
Legislative Services			
Legislation	13,669,467.98	12,195,198.78	12,427,582.03
Planning & Development: Coordination			
General Administration	1,411,882.77	1,478,087.21	1,502,889.80
Civil Registry			
General Administration	1,512,357.76	1,508,202.18	1,582,875.80
Budgeting Services			
General Administration	1,428,171.88	2,085,853.71	1,496,850.90
Accounting Services			
General Administration	2,166,341.78	2,138,747.20	2,085,845.66
Treasury Services			
General Administration	2,877,882.02	3,068,804.72	3,113,629.90
Assessment of Real Property			
General Administration	1,717,997.13	1,962,701.71	1,854,448.00
Other Purposes			
5% MDRRM Fund	3,434,272.58	4,105,888.40	4,403,123.85
Miscellaneous Gen. Public Services			
Others (Aids to Barangay)	22,000.00	22,000.00	22,000.00
Local Development Fund (20%EOP)	1,850,000.00	1,075,000.00	1,235,954.00
2. Economic Services			
Agricultural Services			
General Administration	4,108,758.64	3,085,502.56	2,738,145.98
Engineering Services			
General Administration	1,521,933.98	1,523,436.88	1,543,703.25
Cooperative Services			
General Administration	1,911,530.68	1,493,798.96	1,493,882.35
Local Development Fund (20%EOP)	5,785,000.00	6,075,000.00	6,593,541.80
Other Purposes			
Debt Servicing	4,360,306.61	4,928,049.80	3,161,458.20
Other Purposes			
5% MDRRM Fund			100,000.00
3. Social Services			
Social Welfare Services (MSWD)	4,228,080.14	5,538,988.28	2,859,108.20
General Administration			
Health Services (Health Office)			
General Administration	6,254,462.04	6,581,973.08	5,706,042.14
Local Development Fund (20%EOP)	4,298,090.38	6,284,554.00	5,520,000.00
Other Purposes			
GAD Fund			4,503,123.95
Other Social Services			
Katarungang Pambarangay			90,000.00
Provision for Child Welfare Services			948,000.00
Kit for Intelligence & Talent Enhancement			1,380,000.00
Sports & Youth Development Program			340,641.80
Purchase of Medicines/Medical Dental Lab. Supplies			1,000,000.00
Purchase of Medicines/Vitamin Supplements for Malnourished Children			300,000.00
4. Other Services			
Miscellaneous Public Services			2,040,047.36
TOTAL	78,201,401.88	84,808,516.44	82,110,910.70

STAFFING SUMMARY

Particulars (1)	Past Year (Actual)		Current Year (Actual)		Budget Year (Proposed)	
	No. (2)	Salaries and Wages (3)	No. (4)	Salaries and Wages (5)	No. (6)	Salaries and Wages (7)
A. Permanent Positions (Filled)						
1. Key Positions with RATA	23	11,458,892.00	22	11,012,124.00	21	10,501,776.00
2. Other Technical Positions	20	4,255,932.00	25	4,885,200.00	21	4,005,988.00
3. Administrative Positions	67	8,798,480.00	38	8,787,878.00	64	8,643,098.00
Total: Filled Permanent Positions	110	24,512,304.00	115	24,685,200.00	106	23,150,840.00
Add: Unfilled Authorized Positions	8	1,723,944.00	6	757,308.00	3	1,231,728.00
Unfunded Vacant Positions						
	8	1,723,944.00	6	757,308.00	3	1,231,728.00
TOTAL: Permanent Positions	118	26,236,248.00	121	25,442,508.00	109	24,382,568.00
B. Non - Permanent Positions (Filled)						
1. Job Orders	51		51		58	3,604,350.00
2. Casual/Emergency	2	213,576.00	4	453,708.00	2	213,576.00
Total: Filled Non - Permanent Position						
Add: Unfilled Non - Permanent Positions						
TOTAL: Non - Permanent Position	53	213,576.00	55	453,708.00	58	3,817,928.00
Total Permanent/Non - Permanent Positions	171	26,449,824.00	176	25,896,216.00	167	28,200,496.00

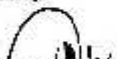
**SUMMARY STATEMENT OF STATUTORY AND CONTRACTUAL OBLIGATIONS
AND BUDGETARY REQUIREMENTS**

Particulars	Basis of Computation	Computed Amount
1 Statutory and Contractual Obligations		
1.1 Terminal Leave Benefits	Service Record	618,750.98
1.2 Debt Service	Should not exceed 20% of regular Income for Budget Year	3,161,458.20
Total Statutory and Contractual Obligations		3,710,209.18
2. Budgetary Requirements		
2.1 20% of IRA for Development Fund	IRA for Budget Year X 20%	15,349,495.80
2.2 5% MDRRM Fund	Regular Income for Budget Year X 5%	1,503,123.95
2.3 Financial Assistance to Barangays (1,000.00 each)	No. of barangays in a particular LGU X P1000.00	22,000.00
2.4 5 GAD Fund	Regular Income for Budget Year X 5%	4,503,123.95
Total Budgetary Requirements		24,377,743.70
Total		28,087,962.88

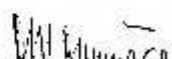
**SUMMARY STATEMENT OF LONG - TERM OBLIGATIONS
AND INDEBTEDNESS**

Creditor	Date Contracted	Term	Amount	Previous Payment			Amount Due By			Balance		
				Interest	Principal	Total	Interest	Principal	Total	Interest	Principal	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
PNE LBF		10 YRS 10 YRS	44,378,000.19 3,300,000.00	2,721,134.08	4,897,158.94	7,618,292.92	2,721,134.08 158,983.34	4,907,758.84 300,000.00	7,618,892.92 458,983.34		38,162,113.99 2,700,000.00	
TOTAL			47,678,000.19	2,721,134.08	4,897,158.94	7,618,292.92	2,880,117.42	5,207,758.84	8,077,876.26	-	30,862,113.99	-

Prepared by:

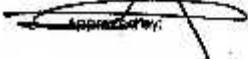

EVA D. MANIBOG, CPA
Mun. Budget Officer


MARIPAZ B. ROSCAL
MPDC


CEILIA M. CARANSA
Mun. Treasurer


CHRISTINA V. ENTERA, CPA
DIC-Mun. Accountant


WILLIE C. MARTIN
Mun. Assessor


Approved by:
CHARLTON L. UY
Municipal Mayor



Republic of the Philippines
Province of Isabela
MUNICIPALITY OF CABATUAN

9.5.1



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CABATUAN, ISABELA HELD ON AUGUST 13, 2014 AT THE MUNICIPAL SESSION HALL.

PRESENT : Hon. Mario I. Acosta, MD. ----- Vice Mayor/Presiding Officer
Hon. Hermogenes P. Asuncion ----- Sangguniang Bayan Member
Hon. Troy Alexander G. Miano, MDMG.- -do-
Hon. Leonardo C. Alivia ----- -do-
Hon. Renato J. Monte ----- -do-
Hon. Chanda Gonzales-Uaje ----- -do-
Hon. Bernardo A. Garcia, Jr. ----- -do-
Hon. Marval S. Crisologo ----- -do-
Hon. Jimmy V. Go ----- LMB Federation President

ABSENT : Hon. Jaime V. Cadeliña, C.E. ----- SB Member (On sick leave)

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MUNICIPAL ORDINANCE NO. 2014-13

(Sponsored by: Hon. Hermogenes P. Asuncion)

(Co-sponsored by: Hon. B. A. Garcia, Jr. and Hon. C. G. Uaje)

EXPLANATORY NOTE

WHEREAS, presented for consideration is the Annual Budget of the Local Government Unit of Cabatuan, Isabela for Fiscal Year beginning 01 January, 2015 to 31 December, 2015 in the amount of **NINETY SIX MILLION EIGHT HUNDRED TWELVE THOUSAND FOUR HUNDRED SEVENTY NINE PESOS (Php96,812,479.00);**

WHEREAS, the Local Finance Committee certified that the above-stated amount is reasonably collectible for the year 2015;

WHEREAS, after exhaustive deliberations and upon motion of Hon. Asuncion, duly seconded by Hon. Miano and Hon. Crisologo, BE IT;

RESOLVED, as it is hereby resolved, to enact an Ordinance to wit:

AN ORDINANCE APPROPRIATING THE AMOUNT OF NINETY SIX MILLION EIGHT HUNDRED TWELVE THOUSAND FOUR HUNDRED SEVENTY NINE PESOS (Php96,812,479.00) AS ANNUAL BUDGET OF THIS LOCAL GOVERNMENT UNIT FOR CALENDAR YEAR, 2015.

BE IT ORDAINED, by the Sangguniang Bayan of Cabatuan, Isabela, that:

SECTION 1. There is hereby appropriated from the funds of the Municipal Treasury Office and from the Funds certified as reasonably collectible and which is

not otherwise appropriated, the sum of **NINETY SIX MILLION EIGHT HUNDRED TWELVE THOUSAND FOUR HUNDRED SEVENTY NINE PESOS (Php96,812,479.00)** as the Annual Budget to be made available as appropriations of the Municipality from 01 January 2015 up to 31 December, 2015.

SECTION 2. TWENTY PERCENT DEVELOPMENT FUND. The amount of **FIFTEEN MILLION THREE HUNDRED FORTY NINE THOUSAND FOUR HUNDRED NINETY FIVE PESOS & 80/100 (Php15,349,495.80)** is hereby appropriated under the Twenty Percent (20%) Development Fund, which shall be strictly utilized in the implementation of projects programmed under the Annual Development Plan for the year 2015.

SECTION 3. PERSONAL SERVICES/SALARIES & BENEFITS. Appropriations for Personal Services/salaries and other benefits of all Municipal Officials and Employees of this Local Government Unit shall not exceed the rates prescribed under Local Budget Circular No. 95, dated June 29, 2010.

All vacant plantilla positions were not given any appropriations for this year so that we will not exceed the allowable 45% Budgetary Ceiling on Personal Services and as such, there shall be no promotions, no hiring of permanent personnel and no creation of new plantilla positions in this Local Government Unit for Calendar Year 2015.

SECTION 4. RATA/ALLOWANCES OF OFFICIALS AND EMPLOYEES. Granting of Representation and Traveling Allowances (RATA), including Uniform/Clothing Allowances to Local Officials and Employees shall not exceed the rates authorized by the Department of Budget and Management.

SECTION 5. BENEFITS OF HEALTH WORKERS. Benefits of Health Workers as provided under RA 7305 (Magna Carta for Health Workers) shall be in accordance with the Revised Implementing Rules and Regulations in granting the same.

SECTION 6. FIVE PERCENT (5%) MDRRM FUND. The total appropriations for the five percent (5%) Municipal Disaster Risk Reduction Management (MDRRM) Fund is amounting to **FOUR MILLION FIVE HUNDRED THREE THOUSAND ONE HUNDRED TWENTY THREE PESOS & 95/100 (Php4,503,123.95)**, seventy percent (70%) of which shall be disbursed for disaster preparedness programs and projects while the remaining thirty percent (30%) could only be spent for repair and rehabilitation purposes in case there are calamities (force majeure) and other unforeseen events that occur in the locality.

SECTION 7. FIVE PERCENT (5%) GENDER AND DEVELOPMENT (GAD) FUND. Appropriations for five percent (5%) Gender and Development (GAD) Funds amounting to **FOUR MILLION FIVE HUNDRED THREE THOUSAND ONE HUNDRED TWENTY THREE PESOS & 95/100 (Php4,503,123.95)** shall be disbursed exclusively for programs, projects and activities that are geared towards gender and development especially in the protection of women and their children from violence and other kinds of abuse.

SECTION 8. DEBT SERVICING. Appropriations for Debt Servicing amounting to **FIVE MILLION ONE HUNDRED THOUSAND (Php5,100,000.00)** shall be utilized in paying the monthly amortizations of the loans availed by this Local Government Unit from various Government and Private Financial or Lending Institutions.

SECTION 9. AID TO BARANGAY. Appropriations for aid to Barangay amounting to **TWENTY TWO THOUSAND PESOS (Php22,000.00)** shall be equally distributed to each of the twenty two (22) Barangays of this Municipality.

SECTION 10. USE OF SAVINGS AND AUGMENTATION OF FUNDS. In accordance to the provisions of Section 336 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Municipal Mayor and Municipal Vice Mayor are authorized to augment any item in the approved Annual Budget for their respective departments from savings in other items with the same expense class of their respective appropriations.

SECTION 11. SEPERABILITY CLAUSE. If for any reason, any Section or provision of this Appropriation Ordinance is disallowed after the 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 12. EFFECTIVITY CLAUSE. This Ordinance shall take effect immediately upon approval and its implementation shall commence on January 01, 2015.

UNANIMOUSLY ENACTED, August 13, 2014 at Cabatuan, Isabela.

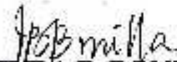
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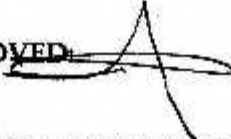
CERTIFIED CORRECT

ATTESTED:


IMEIDA B. BONILLA
Secretary to the Sanggunian


MARIO L. ACOSTA, MD.
Vice Mayor/ Presiding Officer

APPROVED:


CHARLTON L. UY
Municipal Mayor