

Republika ng Pilipinas
Lungsod ng Dagupan
TANGGAPAN NG SANGGUNANG PANLUNGSOD
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**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNANG
PANLUNGSOD, DAGUPAN CITY, HELD AT THE SP SESSION HALL ON SEPTEMBER 26, 2023.**

PRESENT:

Hon. Dean Bryan L. Kua	City Vice Mayor & Presiding Officer
Hon. Maria Librada Fe M. Reyna	Majority Floor Leader, Member
Hon. Alvin T. Coquia	First Deputy Majority Floor Leader, Member
Hon. Redford Christian P. Erfe-Mejia	Second Deputy Majority Floor Leader, Member
Hon. Michael B. Fernandez	Minority Floor Leader, Member
Hon. Jeslito C. Seen	Deputy Minority Floor Leader, Member
Hon. Marilou Maria Lourdes S. Fernandez, DMD	City Councilor, Member
Hon. Dennis C. Canto	City Councilor, Member
Hon. Marcelino D. Fernandez	Liga ng mga Barangay President, Ex-Officio Member
Hon. Joshua Bon Bon F. Bugayong	Pederasyon ng mga Sangguniang Kabataan President, Ex-Officio Member

ABSENT:

Hon. Alipio Serafin D. Fernandez	Presiding Officer Pro Tempore, Member (On Leave)
Hon. Celia C. Lim	City Councilor, Member (On Leave)
Hon. Victoria Czarinna C. Lim-Acosta	City Councilor, Member (On Leave)

ORDINANCE NO. 2274-2023

**AUTHORIZING THE ANNUAL BUDGET OF THE CITY GOVERNMENT OF DAGUPAN FOR
CALENDAR YEAR 2023 IN THE AMOUNT OF ONE BILLION THREE HUNDRED MILLION PESOS
(PHP1,300,000,000.00).**

WHEREAS, the Sangguniang Panlungsod is in receipt of a transmittal letter dated June 22, 2023 with Request for Urgency from Her Honor, Mayor Belen T. Fernandez, requesting for consideration and approval of the Proposed Annual Budget of the City of Dagupan in the total amount of ONE BILLION THREE HUNDRED MILLION PESOS (PHP1,300,000,000.00);

WHEREAS, the Proposed Annual Budget for 2023 reflects a responsive appropriations program that represents the collective aspirations, needs and priorities of Dagupeños for the current year;

WHEREAS, on March 28, 2023, the 2023 Annual Budget of the City of Dagupan has been enacted by virtue of City Ordinance 2257-2023 in the total amount of Php864,938,971.99, as opposed to the original proposal of the Office of the Local Chief Executive amounting to Php1,300,000,000.00;

WHEREAS, on April 24, 2023, the City of Dagupan has forwarded said Appropriation Ordinance to the Department of Budget and Management-Regional Office I for its corresponding review;

WHEREAS, following the findings as indicated in the letter dated June 1, 2023 of Director Ria V. Bansigan of the DBM, the said Appropriation Ordinance has been declared INOPERATIVE IN ITS ENTIRETY, thus, the City Government currently operates on a reenacted budget;

WHEREAS, the local government of Dagupan operating under a reenacted budget will result in hampered delivery of public services, as evident in the present situation of the city wherein salary increases of regular employees, other statutory obligations identified within the current year, as well as priority development programs, projects and activities prepared in consultation with proactive partners of the city have been delayed and will remain unimplemented until the approval of a new Appropriation Ordinance that is consistent with budgetary requirements and general limitations set by the law;

WHEREAS, in order to move forward with the challenges arising from the 2023 annual Budget and to bring forth a new hope to the People of Dagupan, this body is in unison in approving the Annual Budget of the City Government of Dagupan for Calendar Year 2023 in its original proposal amounting to One Billion Three Hundred Million Pesos (Php1,300,000,000.00);

NOW, THEREFORE, on motion of Councilor Michael B. Fernandez, duly and jointly seconded by Councilors Jeslito C. Seen, Dennis C. Canto, Marcelino D. Fernandez, and Joshua Bon Bon F. Bugayong, be it ordained by the Sangguniang Panlungsod of the City of Dagupan in its regular session assembled that-

SECTION 1. Receipts Program - The estimated income of the General Fund as certified by Local Finance Committee are as follows:

PARTICULARS	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
I. Beginning Cash Balance				
II. Receipts:				
A. Local Sources				
Tax Revenue				
Tax Revenue- Individual and Corporation				
Professional Tax	4-01-01-020	656,900.00	800,000.00	800,000.00
Community Tax	4-01-01-050	6,653,876.83	7,000,000.00	7,250,000.00
Tax Revenue- Property				
Real Property Tax- Basic	4-01-02-040	58,611,688.79	65,000,000.00	67,250,000.00
Real Property Transfer Tax	4-01-02-080	15,715,315.05	15,000,000.00	15,500,000.00
Tax Revenue- Goods and Services				
Business Tax	4-01-03-030	200,362,694.48	219,000,000.00	233,000,000.00
Tax on Delivery Trucks and Vans	4-01-03-050	1,477,150.00	1,500,000.00	2,500,000.00
Amusement Tax	4-01-03-060	-	1,000,000.00	3,000,000.00
Franchise Tax	4-01-03-070	11,202,432.00	14,000,000.00	17,000,000.00
Printing and Publication Tax	4-01-03-080	470,210.68	500,000.00	700,000.00
Tax Revenue- Others				
Tax Revenue- Fines and Penalties				
Tax Revenue- Fines and Penalties- Taxes on Individual and Corporation	4-01-05-010	29,920.08		
Tax Revenue-Fine & Penalties -Property Tax	4-01-05-020	4,567,868.60	3,000,000.00	3,500,000.00
Tax Revenue- Fines and Penalties- Taxes on Goods and Services	4-01-05-030	2,137,065.94	5,500,000.00	6,800,000.00
Tax Revenue- Fines and Penalties- Other Taxes	4-01-05-040		1,500,000.00	1,500,000.00
Total Tax Revenue		301,885,122.45	333,800,000.00	358,800,000.00
Service and Business Income				
Service Income				
Permit Fees	4-02-01-010	25,751,155.51	31,000,000.00	31,000,000.00
Registration Fees	4-02-01-020	3,163,030.00	3,000,000.00	3,100,000.00
Registration Plates, Tags, and Stickers Fees	4-02-01-030	990,399.63	1,000,000.00	1,500,000.00
Clearance and Certification Fees	4-02-01-040	5,254,256.63	5,000,000.00	5,100,000.00
Supervision and Regulation Enforcement Fees	4-02-01-070	2,730,055.28	4,000,000.00	4,500,000.00
Inspection Fees	4-02-01-100	6,073,540.90	7,500,000.00	7,500,000.00
Occupation Fees	4-02-01-140	7,656,234.77	8,200,000.00	8,500,000.00
Fishery Rentals, Fees and Charges	4-02-01-150	3,144,318.00	2,500,000.00	2,500,000.00
Fees on Weight and Measures	4-02-01-160	425,015.40	500,000.00	550,000.00
Fines and Penalties- Service Income	4-02-01-980	1,434,766.92	1,800,000.00	1,800,000.00
Other Service Income	4-02-01-990	14,317.90	200,000.00	100,000.00
Business Income				
Rent Income	4-02-02-050	7,570,013.29	8,000,000.00	8,200,000.00
Receipts from Market Operations	4-02-02-140	64,623,346.20	83,000,000.00	84,000,000.00
Receipts from Cemetery Operations	4-02-02-160	352,280.00	850,000.00	850,000.00
Garbage Fees	4-02-02-190	11,235,135.00	12,500,000.00	12,500,000.00
Hospital Fees	4-02-02-200	553,022.00	2,000,000.00	2,000,000.00
Interest Income	4-02-02-220	9,024,884.06	5,000,000.00	10,000,000.00
Other Business Income	4-02-02-990	4,036,540.40	4,000,000.00	10,000,000.00
Total Service and Business Income		154,032,311.89	180,050,000.00	193,700,000.00
Tax Revenue				
Share from National Taxes				
Share from National Tax Allotment/IRA	4-01-06-010	645,123,367.00	861,028,984.00	736,438,940.00
Share from E-VAT	4-01-06-020	-	500,000.00	500,000.00
Total Tax Revenue		645,123,367.00	861,528,984.00	736,938,940.00

Shares, Grants and Donations				
Share				
Share from PCSO	4-04-01-020	487,506.50	1,000,000.00	1,000,000.00
Total Shares, Grants and Donations		487,506.50	1,000,000.00	1,000,000.00
Gains				
Gains				
Other Gains	4-05-01-990	32,648.00		
Total Other Gains		32,648.00	-	-
Miscellaneous Income				
Miscellaneous Income				
Miscellaneous Income	4-06-01-010	35,417.27	3,621,016.00	9,561,060.00
Total Miscellaneous Income		35,417.27	3,621,016.00	9,561,060.00
Other Non- Operating Income				
Sale of Assets				
Total Other Non- Operating Income				
Total Receipts		1,101,596,373.11	1,380,000,000.00	1,300,000,000.00
Total Available Resources		1,101,596,373.11	1,380,000,000.00	1,300,000,000.00

SECTION 2. Expenditure Program - The following sums or so much hereof as may be necessary, are appropriated out of the General Fund referred to in Section 1 hereof for the operation of the Local Government Unit of Dagupan City during the period January 1, 2023-December 31, 2023 except where otherwise provided:

A. General Public Services Sector:

a.1 Mandatory Office

a. City Mayor's Office

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
PERSONAL SERVICES				
Salaries and Wages - Regular				
Salaries and Wages - Regular	5-01-01-010	19,988,025.63	20,620,800.00	21,123,612.00
Other Compensation				
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,279,272.73	1,032,000.00	1,032,000.00
Representation Allowance (RA)	5-01-02-020	217,312.50	199,500.00	199,500.00
Transportation Allowance (TA)	5-01-02-030	217,312.50	199,500.00	199,500.00
Clothing/Uniform Allowance	5-01-02-040	330,000.00	258,000.00	258,000.00
Honoraria	5-01-02-100	1,803,877.00	700,000.00	700,000.00
Longevity Pay	5-01-02-120	15,000.00	35,000.00	-
Overtime and Night Pay	5-01-02-130	647,727.88	400,000.00	419,000.00
Year-end Bonus	5-01-02-140	1,635,557.00	1,718,400.00	1,760,301.00
Cash Gift	5-01-02-150	270,000.00	215,000.00	215,000.00
Other Bonuses and Allowances	5-01-02-990	2,458,524.00	3,179,360.00	3,119,496.65
Personnel Benefit Contributions				
Retirement and Life Insurance Contributions	5-01-03-010	2,399,288.64	2,474,496.00	2,534,833.44
Pag-IBIG Contributions	5-01-03-020	64,100.00	51,600.00	51,600.00
PhilHealth Contributions	5-01-03-030	262,759.36	267,319.00	449,012.80
Employees Compensation Insurance Premiums	5-01-03-040	64,300.00	51,600.00	51,600.00
Other Personnel Benefits				
Terminal Leave Benefits	5-01-04-030	244,626.38	5,892,399.80	-
Other Personnel Benefits (Monetization of Leave Credits)	5-01-04-990	517,377.48	828,143.36	848,336.58
TOTAL PERSONAL SERVICES		32,415,061.10	38,123,118.16	32,961,792.47
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Traveling Expenses				
Traveling Expenses- Local	5-02-01-010	332,201.00	220,000.00	200,000.00
Traveling Expenses- Foreign	5-02-01-020	-	100,000.00	-
Training and Scholarship Expenses				
Training Expenses	5-02-02-010	137,600.00	600,000.00	400,000.00
Supplies and Materials Expenses				
Office Supplies Expenses	5-02-03-010	1,368,525.60	1,200,000.00	1,000,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,757,332.58	2,020,000.00	2,500,000.00
Other Supplies and Materials Expenses	5-02-03-990	427,468.08	550,000.00	500,000.00
Communication Expenses				
Postage and Courier Services	5-02-05-010	19,478.00	110,000.00	50,000.00
Telephone Expenses	5-02-05-020	422,194.15	285,000.00	300,000.00
Internet Subscription Expenses	5-02-05-030	348,181.47	295,000.00	300,000.00
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	5-02-10-010	-	50,000.00	100,000.00
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,120,183.91	1,181,676.85	1,172,233.78
Professional Services				
Consultancy Services	5-02-11-030	937,000.00	1,140,000.00	1,200,000.00
Other Professional Services	5-02-11-990	4,026,492.65	2,628,000.00	3,000,000.00
Repairs & Maintenance				
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040	99,317.00	100,000.00	300,000.00
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	22,640.00	70,000.00	100,000.00
Repairs & Maintenance - Transportation Equipment	5-02-13-060	325,030.00	330,000.00	500,000.00

Other Maintenance and Operating Expenses				
Advertising Expenses	5-02-99-010	197,900.00	1,000,000.00	600,000.00
Printing and Publication Expenses	5-02-99-020	1,018,922.73	1,500,000.00	1,000,000.00
Representation Expenses	5-02-99-030	1,928,291.52	3,050,000.00	2,000,000.00
Rent Expenses	5-02-99-050	34,720.00	-	-
Membership Dues and Contributions to Organizations	5-02-99-060	250,000.00	300,000.00	300,000.00
Subscription Expenses	5-02-99-070	36,228.00	75,000.00	75,000.00
Donations	5-02-99-080	1,692,000.00	2,000,000.00	1,000,000.00
Other Maintenance and Operating Expenses	5-02-99-990	983,331.00	1,030,161.34	779,636.19
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		17,485,037.69	19,834,838.19	17,376,869.97
CAPITAL OUTLAY				
Machinery and Equipment				
Office Equipment	1-07-05-020	475,183.05	730,000.00	210,000.00
Information and Communication Technology Equipment	1-07-05-030	816,663.21	646,000.00	418,940.00
Transportation Equipment				
Motor Vehicles	1-07-06-010	2,135,620.00	-	-
Furniture, Fixtures and Books				
Furniture and Fixtures	1-07-07-010	198,035.30	630,000.00	210,000.00
TOTAL CAPITAL OUTLAY		3,625,501.56	2,006,000.00	838,940.00
TOTAL APPROPRIATIONS		53,525,600.35	59,963,956.35	51,177,602.44

b. Sangguniang Panlungsod

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
PERSONAL SERVICES				
Salaries and Wages - Regular				
Salaries and Wages - Regular	5-01-01-010	27,658,400.67	33,734,112.00	34,432,524.00
Other Compensation				
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,372,090.91	1,512,000.00	1,512,000.00
Representation Allowance (RA)	5-01-02-020	1,271,100.00	1,613,100.00	1,613,100.00
Transportation Allowance (TA)	5-01-02-030	1,271,100.00	1,613,100.00	1,613,100.00
Clothing/Uniform Allowance	5-01-02-040	348,000.00	378,000.00	378,000.00
Longevity Pay	5-01-02-120	15,000.00	30,000.00	20,000.00
Year-end Bonus	5-01-02-140	2,330,534.00	2,811,176.00	2,869,377.00
Cash Gift	5-01-02-150	292,000.00	315,000.00	315,000.00
Other Bonuses and Allowances	5-01-02-990	3,135,573.00	5,142,440.40	5,049,472.05
Personnel Benefit Contributions				
Retirement and Life Insurance Contributions	5-01-03-010	3,048,555.28	4,048,093.44	4,131,902.88
Pag-IBIG Contributions	5-01-03-020	66,000.00	75,600.00	75,600.00
PhilHealth Contributions	5-01-03-030	309,488.17	377,690.30	729,775.10
Employees Compensation Insurance Premiums	5-01-03-040	66,500.00	75,600.00	75,600.00
Other Personnel Benefits				
Terminal Leave Benefits	5-01-04-030	759,888.21	8,432,843.61	95,706.86
Other Personnel Benefits (Monetization of Leave Credits)	5-01-04-990	1,033,615.01	1,354,781.62	1,382,830.25
TOTAL PERSONAL SERVICES		42,977,845.25	61,513,537.37	54,293,988.14
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Traveling Expenses				
Traveling Expenses- Local	5-02-01-010	98,300.00	200,000.00	100,000.00
Traveling Expenses- Foreign	5-02-01-020	-	50,000.00	100,000.00
Training and Scholarship Expenses				
Training Expenses	5-02-02-010	10,000.00	500,000.00	750,000.00
Supplies and Materials Expenses				
Office Supplies Expenses	5-02-03-010	1,070,625.12	700,000.00	500,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	145,868.87	300,000.00	400,000.00
Other Supplies and Materials Expenses	5-02-03-990	544,924.00	500,000.00	300,000.00
Communication Expenses				
Postage and Courier Services	5-02-05-010	896.00	20,000.00	20,000.00
Telephone Expenses	5-02-05-020	635,005.92	750,000.00	750,000.00
Internet Subscription Expenses	5-02-05-030	143,727.74	300,000.00	300,000.00
Professional Services				
Consultancy Services	5-02-11-030	4,697,000.00	5,000,000.00	3,500,000.00
Other Professional Services	5-02-11-990	18,200,284.97	18,500,000.00	8,640,000.00
Repairs & Maintenance				
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040	-	100,000.00	200,000.00
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	-	50,000.00	50,000.00
Repairs & Maintenance - Transportation Equipment	5-02-13-060	48,175.00	100,000.00	150,000.00
Other Maintenance and Operating Expenses				
Advertising Expenses	5-02-99-010	114,350.00	1,500,000.00	300,000.00
Printing and Publication Expenses	5-02-99-020	71,750.00	500,000.00	200,000.00
Representation Expenses	5-02-99-030	-	750,000.00	400,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	200,000.00	150,000.00
Subscription Expenses	5-02-99-070	-	25,000.00	30,000.00
Other Maintenance and Operating Expenses	5-02-99-990	41,972.00	200,000.00	100,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		25,822,879.62	30,245,000.00	16,940,000.00
CAPITAL OUTLAY				
Buildings and Other Structures				
Buildings	1-07-04-010	899,784.95	-	-
Machinery and Equipment				
Office Equipment	1-07-05-020	586,250.00	-	200,000.00
Information and Communication Technology Equipment	1-07-05-030	1,802,000.00	500,000.00	100,000.00
Communication Equipment	1-07-05-070	-	-	300,000.00
Other Machinery and Equipment	1-07-05-990	-	500,000.00	-

Furniture, Fixtures and Books				
Furniture and Fixtures	1-07-07-010	-	-	300,000.00
Books	1-07-07-020	198,170.00	200,000.00	200,000.00
TOTAL CAPITAL OUTLAY		3,486,204.95	1,200,000.00	1,100,000.00
TOTAL APPROPRIATIONS		72,286,929.82	92,958,537.37	72,333,988.14

c. City Treasurer's Office

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
PERSONAL SERVICES				
Salaries and Wages - Regular				
Salaries and Wages - Regular	5-01-01-010	23,564,741.17	29,575,008.00	30,494,424.00
Other Compensation				
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,749,863.64	2,136,000.00	2,136,000.00
Representation Allowance (RA)	5-01-02-020	118,750.00	142,500.00	142,500.00
Transportation Allowance (TA)	5-01-02-030	118,750.00	142,500.00	142,500.00
Clothing/Uniform Allowance	5-01-02-040	438,000.00	534,000.00	534,000.00
Longevity Pay	5-01-02-120	60,000.00	105,000.00	20,000.00
Overtime and Night Pay	5-01-02-130	499,887.02	1,200,000.00	600,000.00
Year-end Bonus	5-01-02-140	2,035,674.00	2,464,584.00	2,541,202.00
Cash Gift	5-01-02-150	380,000.00	445,000.00	445,000.00
Other Bonuses and Allowances	5-01-02-990	2,958,294.00	4,778,563.60	4,637,983.30
Personnel Benefit Contributions				
Retirement and Life Insurance Contributions	5-01-03-010	2,830,678.02	3,549,000.96	3,659,330.88
Pag-IBIG Contributions	5-01-03-020	87,800.00	106,800.00	106,800.00
PhilHealth Contributions	5-01-03-030	337,389.56	419,291.00	681,867.40
Employees Compensation Insurance Premiums	5-01-03-040	87,879.72	106,800.00	106,800.00
Other Personnel Benefits				
Terminal Leave Benefits	5-01-04-030	1,911,187.24	1,679,617.59	101,259.47
Other Personnel Benefits (Monetization of Leave Credits)	5-01-04-990	615,392.24	1,187,749.57	1,224,673.86
TOTAL PERSONAL SERVICES		37,794,286.61	48,572,414.72	47,574,340.91
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Traveling Expenses				
Traveling Expenses- Local	5-02-01-010	180,365.00	200,000.00	300,000.00
Training and Scholarship Expenses				
Training Expenses	5-02-02-010	100,000.00	200,000.00	100,000.00
Supplies and Materials Expenses				
Office Supplies Expenses	5-02-03-010	527,331.44	700,000.00	500,000.00
Accountable Forms Expenses	5-02-03-020	862,811.00	2,000,000.00	1,850,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	15,000.00	15,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	249,907.53	250,000.00	200,000.00
Other Supplies and Materials Expenses	5-02-03-990	80,898.82	110,000.00	50,000.00
Communication Expenses				
Postage and Courier Services	5-02-05-010	2,205.00	5,000.00	5,000.00
Telephone Expenses	5-02-05-020	68,389.93	160,000.00	120,000.00
Internet Subscription Expenses	5-02-05-030	106,745.64	140,000.00	160,000.00
Professional Services				
Consultancy Services	5-02-11-030	120,000.00	125,000.00	125,000.00
Other Professional Services	5-02-11-990	568,664.53	540,000.00	600,000.00
Repairs & Maintenance				
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040	249,902.02	500,000.00	100,000.00
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	6,650.00	40,000.00	50,000.00
Repairs & Maintenance - Transportation Equipment	5-02-13-060	127,083.00	150,000.00	100,000.00
Repairs & Maintenance - Furniture and Fixtures	5-02-13-070	-	10,000.00	10,000.00
Other Maintenance and Operating Expenses				
Advertising Expenses	5-02-99-010	-	50,000.00	50,000.00
Printing and Publication Expenses	5-02-99-020	6,255.00	100,000.00	100,000.00
Representation Expenses	5-02-99-030	8,994.16	50,000.00	50,000.00
Other Maintenance and Operating Expenses	5-02-99-990	30,000.00	30,000.00	29,894.66
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		3,296,203.07	5,375,000.00	4,514,894.66
CAPITAL OUTLAY				
Buildings and Other Structures				
Buildings	1-07-04-010	388,360.00	-	-
Machinery and Equipment				
Office Equipment	1-07-05-020	35,556.00	70,000.00	100,000.00
Information and Communication Technology Equipment	1-07-05-030	95,580.00	650,000.00	129,500.00
Communication Equipment	1-07-05-070	-	40,000.00	-
Transportation Equipment				
Motor Vehicles	1-07-06-010	89,950.00	130,000.00	-
Furniture, Fixtures and Books				
Furniture and Fixtures	1-07-07-010	148,732.00	260,000.00	148,400.00
Other Property, Plant and Equipment				
Other Property, Plant & Equipment	1-07-99-990	-	30,000.00	-
TOTAL CAPITAL OUTLAY		758,178.00	1,180,000.00	377,900.00
TOTAL APPROPRIATIONS		41,848,667.68	55,127,414.72	52,467,135.57

d. City Assessor's Office

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
PERSONAL SERVICES				
Salaries and Wages - Regular				
Salaries and Wages - Regular	5-01-01-010	7,207,254.86	8,734,776.00	9,022,860.00

Other Maintenance and Operating Expenses	5-02-99-020	-	25,000.00	-
Printing and Publication Expenses	5-02-99-990	-	10,000.00	-
Other Maintenance and Operating Expenses	5-02-99-990	-	10,000.00	-
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		-	5,350,000.00	-
CAPITAL OUTLAY				
Machinery and Equipment				
Office Equipment	1-07-05-020	-	140,000.00	-
Communication Equipment	1-07-05-070	-	50,000.00	-
Furniture, Fixtures and Books				
Furniture and Fixtures	1-07-07-010	-	53,000.00	-
TOTAL CAPITAL OUTLAY		-	243,000.00	-
TOTAL APPROPRIATIONS		-	5,593,000.00	-

d.2 Anti-Hawking Program

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Supplies and Materials Expenses				
Office Supplies Expenses	5-02-03-010	28,592.66	-	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	196,675.14	-	-
Other Supplies and Materials Expenses	5-02-03-990	61,356.65	-	-
Communication Expenses				
Telephone Expenses	5-02-05-020	1,529.44	-	-
Internet Subscription Expenses	5-02-05-030	16,861.53	-	-
Professional Services				
Consultancy Services	5-02-11-030	300,000.00	-	-
General Services				
Environment/Sanitary Services	5-02-12-010	4,244,476.84	-	-
Repairs & Maintenance				
Repairs & Maintenance – Buildings and Other Structures	5-02-13-040	49,821.00	-	-
Repairs & Maintenance – Transportation Equipment	5-02-13-060	13,200.00	-	-
Other Maintenance and Operating Expenses				
Other Maintenance and Operating Expenses	5-02-99-990	20,000.00	-	-
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		4,932,513.26	-	-
TOTAL APPROPRIATIONS		4,932,513.26	-	-

e. 20% Development Fund

e.1 Upgrading Of PCC Pavement And Drainage System At Herrero Street (Phase II), Herrero-Perez, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	12,000,000.00
TOTAL CAPITAL OUTLAY		-	-	12,000,000.00
TOTAL APPROPRIATIONS		-	-	12,000,000.00

e.2 Upgrading Of PCC Pavement And Drainage System At Pantal Centro, Pantal, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	7,500,000.00
TOTAL CAPITAL OUTLAY		-	-	7,500,000.00
TOTAL APPROPRIATIONS		-	-	7,500,000.00

e.3 Upgrading Of Pcc Pavement And Drainage System At Calarin Road, Malued, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	15,000,000.00
TOTAL CAPITAL OUTLAY		-	-	15,000,000.00
TOTAL APPROPRIATIONS		-	-	15,000,000.00

e.4 Improvement Of Mayor's Pavilion At Tondaligan Park, Bonuan Gueset, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Parks, Plazas and Monuments	1-07-03-090	-	-	2,000,000.00
TOTAL CAPITAL OUTLAY		-	-	2,000,000.00
TOTAL APPROPRIATIONS		-	-	2,000,000.00

e.5 Improvement Of Children's Park, Tondaligan, Bonuan Gueset, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Parks, Plazas and Monuments	1-07-03-090	-	-	1,000,000.00
TOTAL CAPITAL OUTLAY		-	-	1,000,000.00
TOTAL APPROPRIATIONS		-	-	1,000,000.00

e.6 Improvement Of Open Space At Sitio Alimango, Tondaligan, Bonuan Gueset, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Parks, Plazas and Monuments	1-07-03-090	-	-	10,000,000.00
TOTAL CAPITAL OUTLAY		-	-	10,000,000.00
TOTAL APPROPRIATIONS		-	-	10,000,000.00

e.7 Repair Of Comfort Rooms At Tondaligan Park, Bonuan Gueset, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Repairs & Maintenance				
Repairs & Maintenance – Buildings & Other Structures	5-02-13-040	-	-	1,000,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		-	-	1,000,000.00
TOTAL APPROPRIATIONS		-	-	1,000,000.00

e.8 Upgrading Of PCC Pavement And Drainage System At Riverside (Phase II), Pogo Chico, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	4,500,000.00
TOTAL CAPITAL OUTLAY		-	-	4,500,000.00
TOTAL APPROPRIATIONS		-	-	4,500,000.00

e.9 Upgrading Of PCC Pavement With Drainage System At Sitio Baybay, Bacayao Norte, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	4,000,000.00
TOTAL CAPITAL OUTLAY		-	-	4,000,000.00
TOTAL APPROPRIATIONS		-	-	4,000,000.00

e.10 Upgrading Of PCC Pavement With Drainage System At Sitio Centro, Bacayao Norte, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	4,000,000.00
TOTAL CAPITAL OUTLAY		-	-	4,000,000.00
TOTAL APPROPRIATIONS		-	-	4,000,000.00

e.11 Upgrading Of PCC Pavement And Drainage System At Sitio Banaoang Extension, Lasip Grande, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	3,500,000.00
TOTAL CAPITAL OUTLAY		-	-	3,500,000.00
TOTAL APPROPRIATIONS		-	-	3,500,000.00

e.12 Upgrading Of PCC Pavement And Drainage System At Centro Riverside, Lasip Grande, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	7,000,000.00
TOTAL CAPITAL OUTLAY		-	-	7,000,000.00
TOTAL APPROPRIATIONS		-	-	7,000,000.00

e.13 Upgrading Of PCC Pavement With Drainage System At Tranquilino Siapno, Malued, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	2,500,000.00
TOTAL CAPITAL OUTLAY		-	-	2,500,000.00
TOTAL APPROPRIATIONS		-	-	2,500,000.00

e.14 Upgrading Of Pathway At Sitio Lanao, Tambac, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	1,000,000.00
TOTAL CAPITAL OUTLAY		-	-	1,000,000.00
TOTAL APPROPRIATIONS		-	-	1,000,000.00

e.15 Construction Of Wholesaler Stalls At Barangay I, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Other Structures	1-07-04-990	-	-	4,000,000.00
TOTAL CAPITAL OUTLAY		-	-	4,000,000.00
TOTAL APPROPRIATIONS		-	-	4,000,000.00

e.16 Construction Of PCC Pavement And Drainage System At Pag-Asa Village, Pantal, Dagupan City

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
CAPITAL OUTLAY				
Infrastructure Assets				
Road Networks	1-07-03-010	-	-	9,000,000.00
TOTAL CAPITAL OUTLAY		-	-	9,000,000.00
TOTAL APPROPRIATIONS		-	-	9,000,000.00

D. Other Services Sector:

d.1 Optional Office

a. City Disaster Risk Reduction and Management Office

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
PERSONAL SERVICES				
Salaries and Wages - Regular				
Salaries and Wages - Regular	5-01-01-010	1,610,832.00	1,701,816.00	1,772,856.00
Other Compensation				
Personnel Economic Relief Allowance (PERA)	5-01-02-010	96,000.00	96,000.00	96,000.00
Clothing/Uniform Allowance	5-01-02-040	24,000.00	24,000.00	24,000.00
Longevity Pay	5-01-02-120	5,000.00	-	-
Overtime and Night Pay	5-01-02-130	182,540.04	200,000.00	200,000.00
Year-end Bonus	5-01-02-140	134,326.00	141,818.00	147,738.00
Cash Gift	5-01-02-150	20,000.00	20,000.00	20,000.00
Other Bonuses and Allowances	5-01-02-990	194,326.00	265,999.70	263,767.70
Personnel Benefit Contributions				
Retirement and Life Insurance Contributions	5-01-03-010	193,298.79	204,217.92	212,742.72
Pag-IBIG Contributions	5-01-03-020	4,800.00	4,800.00	4,800.00
PhilHealth Contributions	5-01-03-030	23,081.40	23,996.10	39,889.30
Employees Compensation Insurance Premiums	5-01-03-040	4,800.00	4,800.00	4,800.00
Other Personnel Benefits				
Other Personnel Benefits (Monetization of Leave Credits)	5-01-04-990	53,673.65	68,345.92	71,198.93
TOTAL PERSONAL SERVICES		2,546,677.88	2,755,793.64	2,857,792.65

MAINTENANCE & OTHER OPERATING EXPENDITURES				
Traveling Expenses				
Traveling Expenses- Local	5-02-01-010	13,100.00	30,000.00	30,000.00
Training and Scholarship Expenses				
Training Expenses	5-02-02-010	53,965.50	50,000.00	50,000.00
Supplies and Materials Expenses				
Office Supplies Expenses	5-02-03-010	186,886.69	200,000.00	100,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,443,833.29	1,500,000.00	1,000,000.00
Other Supplies and Materials Expenses	5-02-03-990	97,892.39	150,000.00	150,000.00
Communication Expenses				
Postage and Courier Services	5-02-05-010	-	2,000.00	2,000.00
Telephone Expenses	5-02-05-020	37,612.80	50,000.00	50,000.00
Internet Subscription Expenses	5-02-05-030	22,656.00	35,000.00	35,000.00
Professional Services				
Consultancy Services	5-02-11-030	300,000.00	300,000.00	300,000.00
Other Professional Services	5-02-11-990	4,920,216.71	4,776,000.00	3,240,000.00
Repairs & Maintenance				
Repairs & Maintenance – Buildings and Other Structures	5-02-13-040	-	50,000.00	50,000.00
Repairs & Maintenance – Machinery and Equipment	5-02-13-050	65,060.00	200,000.00	200,000.00
Repairs & Maintenance – Transportation Equipment	5-02-13-060	499,825.00	900,000.00	500,000.00
Other Maintenance and Operating Expenses				
Printing and Publication Expenses	5-02-99-020	-	30,000.00	30,000.00
Representation Expenses	5-02-99-030	-	10,000.00	20,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		7,641,048.38	8,283,000.00	5,757,000.00
CAPITAL OUTLAY				
Machinery and Equipment				
Office Equipment	1-07-05-020	155,030.00	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	150,000.00
Military, Police and Security Equipment	1-07-05-100	-	63,000.00	-
TOTAL CAPITAL OUTLAY		155,030.00	63,000.00	150,000.00
TOTAL APPROPRIATIONS		10,342,756.26	11,101,793.64	8,764,792.65

b. Special Purpose Appropriation

b.1 Aid to Barangays

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Financial Assistance/Subsidy				
Subsidy to Other Local Government Units	5-02-14-030	20,800,000.00	14,600,000.00	15,500,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		20,800,000.00	14,600,000.00	15,500,000.00
TOTAL APPROPRIATIONS		20,800,000.00	14,600,000.00	15,500,000.00

b.2 Financial Aid to National Government Agencies

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Financial Assistance/Subsidy				
Subsidy to National Government Agencies	5-02-14-020	15,542,615.29	16,753,000.00	17,301,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		15,542,615.29	16,753,000.00	17,301,000.00
TOTAL APPROPRIATIONS		15,542,615.29	16,753,000.00	17,301,000.00

b.3 Electricity Expenses

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Utility Expenses				
Electricity Expenses	5-02-04-020	62,285,999.31	70,000,000.00	70,000,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		62,285,999.31	70,000,000.00	70,000,000.00
TOTAL APPROPRIATIONS		62,285,999.31	70,000,000.00	70,000,000.00

b.4 Water Expenses

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Utility Expenses				
Water Expenses	5-02-04-010	1,482,109.84	3,500,000.00	3,500,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		1,482,109.84	3,500,000.00	3,500,000.00
TOTAL APPROPRIATIONS		1,482,109.84	3,500,000.00	3,500,000.00

OBJECT OF EXPENDITURES	Account Code	Past Year 2021 (Actual)	Current Year 2022 (Actual & Estimated)	Budget Year 2023 (Proposed)
MAINTENANCE & OTHER OPERATING EXPENDITURES				
Training and Scholarship Expenses				
Training Expenses	5-02-02-010	250,000.00	200,000.00	700,000.00
Supplies and Materials Expenses				
Food Supplies Expenses	5-02-03-050	4,043,068.21	4,000,000.00	4,400,000.00
Welfare Goods Expenses	5-02-03-060	22,075,000.00	29,100,000.00	32,000,000.00
Drugs and Medicines Expenses	5-02-03-070	13,950,000.00	6,900,000.00	200,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	10,400,000.00	11,900,000.00	600,000.00
Chemical and Filtering Supplies Expenses	5-02-03-130	700,000.00	700,000.00	1,000,000.00
Other Supplies and Materials Expenses	5-02-03-990	595,000.00	800,000.00	1,350,000.00
Repairs & Maintenance				
Repairs & Maintenance – Buildings and Other Structures	5-02-13-040	-	3,000,000.00	-
Other Maintenance and Operating Expenses				
Printing and Publication Expenses	5-02-99-020	100,000.00	100,000.00	100,000.00
Representation Expenses	5-02-99-030	-	1,500,000.00	-
Other Maintenance and Operating Expenses	5-02-99-990	1,300,000.00	-	3,350,000.00
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES		53,413,068.21	58,200,000.00	43,700,000.00
CAPITAL OUTLAY				
Infrastructure Assets				
Flood Control System	1-07-03-020	9,468,194.22	5,000,000.00	7,500,000.00
Buildings and Other Structures				
Other Structures	1-07-04-990	998,819.28	1,000,000.00	-
Machinery and Equipment				
Disaster Response and Rescue Equipment	1-07-05-090	2,047,340.00	4,800,000.00	13,800,000.00
TOTAL CAPITAL OUTLAY		12,514,353.50	10,800,000.00	21,300,000.00
TOTAL APPROPRIATIONS		65,927,421.71	69,000,000.00	65,000,000.00
GRAND TOTAL APPROPRIATIONS				1,300,000,000.00

SECTION 3. Use of Saving and Augmentation - In Accordance with Section 336 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that, "No ordinance shall be passed authorizing any transfer of appropriations from one item to another. However, the local chief executive and/or the sanggunian concerned may, by ordinance, be 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 appropriation."

For this purpose, "SAVINGS" refers to portions or balances of any programmed appropriation free from any obligation or encumbrance or abandonment of 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 absences 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.

The Local Chief Executive and/or the Presiding Officer of the Sangguniang Panlungsod is/are hereby 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.

SECTION 4. Priority in the Use of Personal Service Savings. Priority shall be given to the personnel benefits of local employees in the use of Personal Services Savings.

SECTION 5. Separability Clause. If, for any reason, any section or provision hereof not effected thereby shall continue to be in full force and effect.

SECTION 6. Effectivity. The provision of this Appropriation Ordinance shall take effect on January 1, 2023.

ENACTED UNANIMOUSLY

Authors:

COUNCILOR MICHAEL B. FERNANDEZ

COUNCILOR JESLITO C. SEEN

COUNCILOR DENNIS C. CANTO

COUNCILOR MARCELINO D. FERNANDEZ

COUNCILOR JOSHUA BON BON F. BUGAYONG


DEAN BRYAN L. KUA

City Vice Mayor and Presiding Officer

ATTESTED:


RYAN C. RAVANZO
City Secretary

APPROVED:


BELEN T. FERNANDEZ

City Mayor

Date: 9/22/23