



# **LOCAL EXPENDITURE PROGRAM**

January 1 to December 31, 2015

**Province of La Union**

Republic of the Philippines  
PROVINCE OF LA UNION  
City of San Fernando

**TANGGAPAN NG SANGGUNIANG PANLALAWIGAN**

EXCERPT FROM THE JOURNAL OF THE 76<sup>th</sup> REGULAR SESSION OF THE 20<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF LA UNION HELD AT THE SPEAKER PRO-TEMPORE FRANCISCO I. ORTEGA PROVINCIAL LEGISLATIVE BUILDING AND SESSION HALL, PROVINCIAL CAPITOL, CITY OF SAN FERNANDO, PROVINCE OF LA UNION ON DECEMBER 11, 2014

**Hon. Aureo Augusto Q. Nisce**..... Vice-Governor / Presiding Officer

PRESENT:

- Hon. Francisco "Kit" C. Ortega, Jr. .... Member
- Hon. Jonathan Justo A. Orros ..... Member
- Hon. Joaquin C. Ostrea, Jr. .... Member
- Hon. Reynaldo M. Mosuela ..... Member
- Hon. Nancy Corazon M. Bacurnay ..... Member
- Hon. Robert B. Madarang, Jr. .... Member
- Hon. Christian I. Rivera ..... Member
- Hon. Ruperto A. Rillera, Jr. .... Member
- Hon. Bellarmin A. Flores II ..... Member
- Hon. Alfredo Pablo R. Ortega ..... Member
- Hon. Manuel "Mannix" R. Ortega, Jr. .... Member

ABSENT:

Hon. Victoria L. Aragon ..... Member (VL)

**APPROPRIATION ORDINANCE NO. 012-2014**

WHEREAS, submitted by the Provincial Governor for consideration of this Body, is the General Fund Annual Budget for FY 2015 indicating therein the revenue estimates and proposed appropriations to finance the various programs, projects and activities of the Provincial Government of La Union, in compliance with Section 318 of the Local Government Code of 1991;

WHEREAS, this Body, after a thorough deliberation on the submitted General Fund Annual Budget of the Provincial Government of La Union and finding the same to have substantially complied with the Local Government Code of 1991 and consistent with the priority needs and concerns of the Provincial Government, deems to approve it as submitted by the Honorable Governor;



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NOW, THEREFORE, on motion of Hon. Francisco "Kit" C. Ortega, Jr., jointly seconded by Hon. Reynaldo M. Mosuela, Hon. Jonathan Justo A. Orros, Hon. Christian I. Rivera, Hon. Robert B. Madarang, Jr. and Hon. Ruperto A. Rillera, Jr.;

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, as it is hereby resolved, to enact the following appropriation ordinance.

**APPROPRIATION ORDINANCE NO. 012-2014**

**AN ORDINANCE APPROPRIATING THE GENERAL FUND ANNUAL BUDGET OF THE PROVINCIAL GOVERNMENT OF LA UNION FOR FISCAL YEAR 2015 IN THE TOTAL AMOUNT OF NINE HUNDRED EIGHT MILLION FOUR HUNDRED FIFTY-FIVE THOUSAND NINE HUNDRED SIXTY-FOUR PESOS (P908,455,964.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE PROVINCIAL GOVERNMENT FOR FISCAL YEAR 2015, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.**

**Section 1.** The General Fund Annual Budget of the Provincial Government of La Union for Fiscal Year 2015 in the total amount of Nine Hundred Eight Million Four Hundred Fifty Five Thousand Nine Hundred Sixty-Four Pesos (P908,455,964.00) covering the various expenditures for the operation of the Provincial Government for the year 2015 is hereby approved.

The Budget documents consisting of the following are incorporated herein and made an integral part of this Ordinance:

1. Budget of Expenditures and Sources of Financing
2. Annual Investment Program
3. Personnel Schedule by Department
4. Others

**Section 2.** Source of Funds.

1. Tax Revenue	P 48,700,000.00
2. Non-Tax Revenue	11,740,800.00
3. Internal Revenue Allotment (IRA)	<u>848,015,164.00</u>
TOTAL	P908,455,964.00

**Section 3.** Use of Funds.

1. General Public Service	P 364,647,976.00
2. Social Services	354,401,141.00
3. Economic Services	122,440,539.00
4. Others	<u>46,966,308.00</u>
TOTAL	P908,455,964.00

**Section 4.** Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Governor or the Presiding Officer of the Sanggunian 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 appropriations.

For this purpose, "savings" refer to portions or balance 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.

"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 Savings. Priority shall be given to the personnel benefits of local employees in the use of Personal Services savings.

**Section 6.** 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 7.** Effectivity. The provisions of this Appropriation Ordinance shall take effect on January 01, 2015.

UNANIMOUSLY APPROVED.

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I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
DONATO A. RIMANDO  
Secretary to the Sanggunian

ATTESTED:

  
AUREO AUGUSTO Q. NISCE  
Presiding Officer  
Vice-Governor  


NOTED:

  
MANUEL C. ORTEGA  
Governor  


## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL GOVERNOR  
 Function : Executive Direction, Control, Supervision  
 and Management of Provincial Affairs

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 17,312,603.63	P 22,044,118.00	P 22,070,160.00
Salaries and Wages - Emergency	707	13,162,781.55	20,000,000.00	20,000,000.00
Other Compensations:				
Personnel Economic Relief Allowance	711	4,867,503.60	9,624,000.00	9,624,000.00
Representation Allowance	713	231,700.00	324,000.00	324,000.00
Transportation Allowance	714	102,000.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	1,525,000.00	2,005,000.00	2,005,000.00
Quarter's Allowance	716	236,838.00	236,838.00	236,838.00
Productivity Incentive	717	562,000.00	768,000.00	786,000.00
Overtime Pay	723	231,333.12	300,000.00	300,000.00
Cash Gift	724	1,475,625.00	2,005,000.00	2,005,000.00
Bonus	725	3,361,115.20	4,541,361.00	4,539,180.00
Life and Retirement Insurance Contribution	731	3,554,018.50	5,051,560.00	5,048,419.00
Pag-IBIG Contribution	732	251,922.66	481,200.00	481,200.00
Philhealth	733	336,762.64	642,150.00	651,000.00
ECC Contributions	734	232,904.49	444,943.00	444,943.00
Terminal Leave Pay	742	326,360.84	1,500,000.00	1,500,000.00
Other Personnel Benefits	749	4,364,579.42	90,000.00	3,236,519.00
Sub - Total		P 52,135,054.65	P 70,250,170.00	P 73,444,259.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL GOVERNOR  
 Function : Executive Direction, Control, Supervision  
 and Management of Provincial Affairs

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	472,979.35	1,400,000.00	P 1,400,000.00
Training Expenses	753	82,918.35	500,000.00	500,000.00
Office Supplies Expenses	755	11,037,329.74	3,000,000.00	5,000,000.00
Food Supplies Expenses (Prisoners' Subsistence)	758	1,953,104.70	4,000,000.00	4,000,000.00
Gasoline, Oil and Lubricant Expenses	761	3,686,211.01	5,000,000.00	5,000,000.00
Water Expenses	766	70,078.84	700,000.00	700,000.00
Electricity Expenses	767	10,111,540.89	11,282,364.50	12,000,000.00
Postage and Deliveries	771	13,835.00	50,000.00	50,000.00
Telephone Expenses - Landline	772	848,618.27	1,500,000.00	1,500,000.00
Telephone Expenses - Mobile	773	303,036.40	300,000.00	500,000.00
Membership Dues & Contribution to Organization	778			50,000.00
Printing Expense	781	121,050.00	150,000.00	150,000.00
Representation Expenses	783			5,000,000.00
Subscription Expenses	786			100,000.00
Rewards and Claims	788			500,000.00
Consultancy Services	793	3,820,000.00	4,200,000.00	4,200,000.00
Other Professional Expenses	799	6,672,608.00	6,744,000.00	7,038,000.00
Repairs and Maintenance - Office Buildings	811	1,232,961.54	2,000,000.00	2,000,000.00
Repairs and Maintenance - Office Equipment	821	84,714.00	500,000.00	500,000.00
Repairs and Maintenance - Motor Vehicle	841	1,040,656.93	1,000,000.00	1,500,000.00
Donations	878	3,700,577.48	10,000,000.00	12,000,000.00
Intelligence Expenses	882	5,500,000.00	500,000.00	500,000.00
Other MOE	969	86,768,256.22	28,066,316.90	25,000,000.00
Sub - Total		P 137,520,476.72	P 80,892,681.40	P 89,188,000.00
2.0 Capital Outlay	300	784,783.00	2,000,000.00	2,500,000.00
Sub - Total		784,783.00	2,000,000.00	2,500,000.00
Total Appropriation		P 190,440,314.37	P 153,142,851.40	P 165,132,259.00

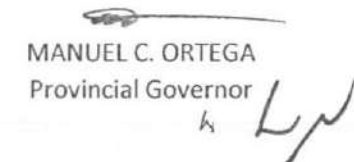
PREPARED BY:

  
 GEOFFREY S. TILAN, Ed. D.  
 Provincial Administrator

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : VICE GOVERNOR  
 Function : Legislative Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 1,430,484.00	P 1,434,996.00	P 1,433,064.00
Other Compensations:				
Personnel Economic Relief Allowance	711	120,000.00	120,000.00	120,000.00
Representation Allowance	713	120,000.00	120,000.00	120,000.00
Clothing/Uniform Allowance	715	25,000.00	25,000.00	25,000.00
Productivity Incentive	717	8,000.00	8,000.00	8,000.00
Cash Gift	724	22,500.00	25,000.00	25,000.00
Bonus	725	113,626.50	119,583.00	119,422.00
Life and Retirement Insurance Contribution	731	171,658.04	172,200.00	171,968.00
Pag-IBIG Contribution	732	6,000.00	6,000.00	6,000.00
Philhealth	733	7,500.00	12,000.00	12,750.00
ECC Contributions	734	6,000.00	6,000.00	6,000.00
Terminal Leave Pay	742			
Other Personnel Benefit	749	74,632.47		72,094.00
Sub - Total		P 2,105,401.01	P 2,048,779.00	P 2,119,298.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : VICE GOVERNOR  
Function : Legislative Services

PROVINCE OF LA UNION


## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751	15,512.00	200,000.00	P 200,000.00
Training Expenses	753	50,000.00	200,000.00	200,000.00
Office Supplies Expense	755	162,992.39	350,000.00	350,000.00
Gasoline, Oil and Lubricant Expenses	761	558,701.38	350,000.00	350,000.00
Postage and Deliveries	771	22,000.00	20,000.00	20,000.00
Telephone Services - Landline	772	53,585.19	100,000.00	100,000.00
Telephone Services - Mobile	773	24,000.00	60,000.00	60,000.00
Representation Expenses (Committee Meeting)	783		125,000.00	125,000.00
Repair and Maintenance - Office Equipment	821	6,387.00	50,000.00	50,000.00
Repairs and Maintenance - Motor Vehicle	841	132,580.81	100,000.00	100,000.00
Other MOE	969	282,325.00	500,000.00	500,000.00
Sub - Total			P 1,308,083.77	P 2,055,000.00
<b>2.0 Capital Outlay</b>				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
<b>Total Appropriation</b>			P 3,413,484.78	P 4,203,779.00



PREPARED BY:

  
AUREO AUGUSTO Q. NISCE  
Vice Governor

REVIEWED BY:

  
CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

  
MANUEL C. ORTEGA  
Provincial Governor 



## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : SANGGUNIANG PANLALAWIGAN  
 Function : Legislative Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 18,336,381.24	P 18,551,979.00	P 18,523,008.00
Other Compensations:				
Personnel Economic Relief Allowance	711	1,485,181.81	1,560,000.00	1,560,000.00
Representation Allowance	713	1,421,850.00	1,518,000.00	1,518,000.00
Travelling Allowance	714	1,421,850.00	1,518,000.00	1,518,000.00
Clothing/Uniform Allowance	715	300,000.00	325,000.00	325,000.00
Productivity Incentive	717	94,000.00	98,000.00	98,000.00
Cash Gift	724	318,500.00	325,000.00	325,000.00
Bonus	725	1,531,195.50	1,546,186.00	1,543,584.00
Life and Retirement Insurance Contribution	731	2,090,048.90	2,226,508.00	2,222,761.00
Pag-IBIG Contribution	732	71,400.00	78,000.00	78,000.00
Philhealth	733	149,612.50	161,400.00	173,850.00
ECC Contributions	734	73,238.13	77,961.00	77,961.00
Terminal leave Pay	742	2,790,352.52	110,895.83	
Other Personnel Benefits	749	854,510.64	15,000.00	854,457.00
Sub - Total		P 30,938,121.24	P 28,111,929.83	P 28,817,621.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : SANGGUNIANG PANLALAWIGAN  
Function : Legislative Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751	538,512.73	1,660,000.00	P 1,660,000.00
Training Expenses	753	696,000.00	1,420,000.00	1,420,000.00
Office Supplies Expense	755	1,520,031.55	2,800,000.00	2,900,000.00
Gasoline, Oil and Lubricant Expenses	761	112,133.42	2,500,000.00	2,500,000.00
Postage and Deliveries	771	2,000.00	140,000.00	140,000.00
Telephone Services - Landline	772	504,459.67	700,000.00	700,000.00
Telephone Services - Mobile	773	278,100.00	423,600.00	423,600.00
Printing Expenses	781		20,000.00	20,000.00
Representation Expenses (Committee Meeting)	783	568,744.00	936,000.00	966,000.00
Subscription Expenses	786			20,000.00
Repair and Maintenance - Office Equipment	821	26,500.00	50,000.00	50,000.00
Repairs and Maintenance - Motor Vehicle	841	216,183.17	200,000.00	200,000.00
Other MOE	969	1,754,034.26	3,944,000.00	5,884,400.00
Other MOE (Ceremonials)	969		30,000.00	30,000.00
Sub - Total		P 6,216,698.80	P 14,823,600.00	P 16,914,000.00
<b>2.0 Capital Outlay</b>				
Office Equipment	221		2,000,000.00	2,000,000.00
Sub - Total		-	2,000,000.00	P 2,000,000.00
<b>Total Appropriation</b>		P 37,154,820.04	P 44,935,529.83	P 47,731,621.00


PREPARED BY:

  
DONATO A. RIMANDO  
Secretary to the Sanggunian

REVIEWED BY:

  
CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

  
MANUEL C. ORTEGA  
Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL TREASURER

PROVINCE OF LA UNION

Function : Treasury Services

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 10,945,773.94	P 13,642,501.00	P 13,525,848.00
Other Compensations:				
Personnel Economic Relief Allowance	711	1,096,318.11	1,200,000.00	1,200,000.00
Representation Allowance	713	192,000.00	192,000.00	192,000.00
Travelling Allowance	714	192,000.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	185,000.00	250,000.00	250,000.00
Productivity Incentive	717	76,000.00	70,000.00	84,000.00
Overtime Pay	722	171,605.45	150,000.00	150,000.00
Cash Gift	724	181,500.00	250,000.00	250,000.00
Bonus	725	832,786.10	1,136,172.00	1,127,154.00
Life and Retirement Insurance Contribution	731	1,317,500.48	1,636,088.00	1,623,102.00
Pag-IBIG Contribution	732	56,900.00	60,000.00	60,000.00
Philhealth	733	116,225.00	145,500.00	152,250.00
ECC Contributions	734	54,128.07	60,000.00	60,000.00
Terminal Leave Pay	742	360,953.47	1,424,722.00	3,615,313.00
Other Personnel Benefits	749	865,396.13	10,000.00	558,635.00
Sub - Total		P 16,644,176.76	P 20,418,983.00	P 23,040,302.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL TREASURER

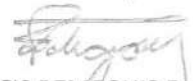
Function : Treasury Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	299,773.00	375,000.00	P 375,000.00
Training Expenses	753	49,200.00	86,000.00	86,000.00
Office Supplies Expense	755	631,776.40	648,000.00	777,600.00
Gasoline, Oil and Lubricant Expenses	761	197,228.15	412,500.00	453,750.00
Postage and Deliveries	771	180,555.00	379,500.00	379,500.00
Telephone Expenses - Landline	772	32,891.21	37,350.00	37,350.00
Telephone Expenses - Mobile	773	34,100.00	33,600.00	33,600.00
Repairs and Maintenance - Office Equipment	821	33,250.00	105,000.00	105,000.00
Repairs and Maintenance - Motor Vehicle	841	121,586.22	145,200.00	159,720.00
Other MOF	969	102,222.25	199,700.00	272,500.00
Sub - Total			P 2,410,850.00	P 2,781,020.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 18,326,759.99	P 22,929,833.00	P 25,971,322.00

PREPARED BY:

  
FRANCIS REMEGUIS E. ESTIGOY  
Provincial Treasurer

REVIEWED BY:

  
CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

  
MANUEL C. ORTEGA  
Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL ASSESSOR  
 Function : Assessment of Real Property

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 7,253,546.19	P 8,084,166.00	P 8,070,228.00
Other Compensations:				
Personnel Economic Relief Allowance	711	637,045.46	696,000.00	696,000.00
Representation Allowance	713	192,000.00	192,000.00	192,000.00
Travelling Allowance	714	192,000.00	192,000.00	192,000.00
Clothing/Uniform Allowance	717	120,000.00	145,000.00	145,000.00
Productivity Incentive	717	48,000.00	48,000.00	46,000.00
Cash Gift	724	120,000.00	145,000.00	145,000.00
Bonus	725	584,884.00	674,919.00	672,519.00
Life and Retirement Insurance Contribution	731	871,456.53	971,883.00	968,427.00
Pag-IBIG Contribution	732	32,100.00	34,800.00	34,800.00
Philhealth Contributions	733	70,762.50	78,900.00	84,150.00
ECC Contributiouons	734	31,673.93	34,680.00	34,680.00
Terminal Leave Pay	742		1,856,250.00	
Other Personnel Benefits	749	429,076.22	35,000.00	339,476.00
Sub - Total		P 10,582,544.83	P 13,188,598.00	P 11,620,280.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL ASSESSOR  
 Function : Assessment of Real Property

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	33,375.75	175,000.00	P 175,000.00
Training Expenses	753	46,600.00	36,400.00	72,800.00
Office Supplies Expense	755	207,521.00	250,000.00	275,000.00
Gasoline, Oil and Lubricant Expenses	761	100,709.53	150,000.00	165,000.00
Postage and Deliveries	771	3,000.00	3,000.00	3,000.00
Telephone Expenses - Landline	772	37,506.31	60,000.00	60,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Printing Expenses	781		6,000.00	6,000.00
Repairs and Maintenance - Office Equipment	821	6,063.00	29,000.00	29,000.00
Repairs and Maintenance - Motor Vehicle	841	45,259.60	60,000.00	66,000.00
Other MOE	969	23,719.50	50,000.00	604,400.00
Sub - Total		P 537,354.69	P 853,000.00	P 1,489,800.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 11,119,899.52	P 14,141,598.00	P 13,260,080.00

PREPARED BY:

  
 SAMUEL F. DELIZO  
 Provincial Assessor

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL ACCOUNTANT  
 Function : Accounting and Internal Control Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 6,698,780.96	P 8,082,420.00	P 8,097,660.00
Other Compensations:				
Personnel Economic Relief Allowance	711	563,727.25	648,000.00	648,000.00
Representation Allowance	713	193,500.00	192,000.00	192,000.00
Travelling Allowance	714	193,500.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	105,000.00	135,000.00	135,000.00
Productivity Incentive	717	40,000.00	42,000.00	46,000.00
Overtime Pay	723	437,000.00	300,000.00	350,000.00
Cash Gift	724	105,000.00	135,000.00	135,000.00
Bonus	725	537,173.00	673,670.00	674,805.00
Life and Retirement Insurance Contribution	731	804,835.60	970,085.00	971,720.00
Pag-IBIG Contribution	732	28,300.00	32,400.00	32,400.00
Philhealth Contribution	733	69,875.00	83,400.00	88,800.00
ECC Contributions	734	28,000.00	32,280.00	32,280.00
Terminal leave Pay	742	407,420.74		
Other Personnel Benefits	749	676,182.98	25,000.00	331,549.00
Sub - Total		P 10,888,295.53	P 11,543,255.00	P 11,927,214.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL ACCOUNTANT  
 Function : Accounting and Internal Control Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	50,678.00	150,000.00	P 150,000.00
Training Expenses	753	66,000.00	150,000.00	150,000.00
Office Supplies Expense	755	457,593.14	330,000.00	400,000.00
Gasoline, Oil and Lubricant Expenses	761	100,293.51	105,000.00	120,000.00
Postage and Deliveries	771	1,860.00	3,000.00	3,000.00
Telephone Expenses - Landline	772	19,947.84	20,000.00	20,000.00
Telephone Expenses - Mobile	773	39,000.00	42,000.00	42,000.00
Printing Expense	781	10,500.00	30,000.00	30,000.00
Repairs and Maintenance - Office Equipment	821		45,000.00	45,000.00
Repairs and Maintenance - Other Machineries and Equipment	840			50,000.00
Repairs and Maintenance - Motor Vehicle	841	90,327.44	80,000.00	95,000.00
Fidelity Bond Premium	892			15,000.00
Other MOE	969	112,492.75	75,000.00	259,800.00
Sub - Total		P 948,692.68	P 1,030,000.00	P 1,379,800.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 11,836,988.21	P 12,673,255.00	P 13,457,014.00

PREPARED BY:

REVIEWED BY:

APPROVED:

  
 ATTY. ALBERT F. PADILLA, CPA  
 OIC, Provincial Accountant

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor



## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL BUDGET OFFICER  
 Function : Budgeting Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 4,133,552.58	P 5,116,224.00	P 5,112,936.00
Other Compensations:				
Personnel Economic Relief Allowance	711	357,363.61	408,000.00	408,000.00
Representation Allowance	713	186,375.00	192,000.00	192,000.00
Travelling Allowance	714	186,375.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	60,000.00	85,000.00	85,000.00
Productivity Incentive	717	22,000.00	24,000.00	24,000.00
Overtime Pay	723	75,000.00	75,000.00	75,000.00
Cash Gift	724	60,000.00	85,000.00	85,000.00
Bonus	725	322,615.00	426,352.00	426,078.00
Life and Retirement Insurance Contribution	731	497,032.00	613,945.00	613,552.00
Pag-IBIG Contribution	732	17,400.00	20,400.00	20,400.00
Philhealth	733	40,062.50	51,450.00	54,600.00
ECC Contributions	734	17,640.00	20,400.00	20,400.00
Terminal Leave Pay	742			
Other Personnel Benefits	749	266,000.42		193,197.00
Sub - Total		P 6,241,416.11	P 7,309,771.00	P 7,502,163.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL BUDGET OFFICER  
 Function : Budgeting Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	P 13,806.00	P 75,000.00	P 50,000.00
Training Expenses	753	18,800.00	75,000.00	50,000.00
Office Supplies Expense	755	52,650.87	120,000.00	150,000.00
Gasoline, Oil and Lubricant Expenses	761	4,300.00	5,000.00	5,000.00
Postage and Deliveries	771		1,000.00	1,000.00
Telephone Expenses - Landline	772	64,462.82	40,000.00	100,000.00
Telephone Expenses - Mobile	773	42,000.00	42,000.00	42,000.00
Repairs and Maintenance - Office Equipment	821	5,550.00	15,000.00	20,000.00
Other MOE	969	19,310.00	50,000.00	327,200.00
Sub - Total		P 220,879.69	P 423,000.00	P 745,200.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 6,462,295.80	P 7,832,771.00	P 8,397,363.00

PREPARED BY:

  
 ELSA EUFEMIA F. MENDOZA  
 Assistant Provincial Budget Officer

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL PLANNING AND  
DEVELOPMENT COORDINATOR  
Function : Planning and Program Coordination

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 6,261,676.01	P 6,863,521.00	P 8,042,880.00
Other Compensations:				
Personnel Economic Relief Allowance	711	508,090.89	528,000.00	576,000.00
Representation Allowance	713	192,000.00	192,000.00	192,000.00
Travelling Allowance	714	192,000.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	95,000.00	110,000.00	120,000.00
Productivity Incentive	717	38,000.00	38,000.00	38,000.00
Cash Gift	724	95,000.00	110,000.00	120,000.00
Bonus	725	503,981.00	614,172.00	670,240.00
Life and Retirement Insurance Contribution	731	752,137.55	884,408.00	965,146.00
Pag-IBIG Contribution	732	27,300.00	26,400.00	28,800.00
Philhealth Contribution	733	63,450.00	74,100.00	87,150.00
ECC Contributions	734	25,679.04	26,400.00	28,800.00
Terminal Leave Pay	742			2,059,421.00
Other Personnel Benefits	749	393,580.13	15,000.00	302,090.00
Sub - Total		P 9,147,894.62	P 9,674,001.00	P 13,422,527.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE


Office : PROVINCIAL PLANNING AND  
DEVELOPMENT COORDINATOR  
Function : Planning and Program Coordination

PROVINCE OF LA UNION


## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	P 44,587.00	P 97,000.00	P 97,000.00
Training Expenses	753	14,400.00	50,000.00	50,000.00
Office Supplies Expense	755	188,063.54	200,000.00	200,000.00
Gasoline, Oil and Lubricant Expenses	761	120,068.07	100,000.00	100,000.00
Postage and Deliveries	771	165.00	5,500.00	5,500.00
Telephone Expenses - Landline	772	20,480.51	30,000.00	30,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Printing Expenses	781	90.00	5,500.00	5,500.00
Repairs and Maintenance - Office Equipment	821	2,000.00	12,000.00	12,000.00
Repairs and Maintenance - Motor Vehicle	841	62,695.38	80,000.00	100,000.00
Other MOE	969	29,093.00	50,000.00	50,000.00
Sub - Total		P 515,242.50	P 663,600.00	P 683,600.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 9,663,137.12	P 10,437,601.00	P 14,256,127.00


PREPARED BY:

  
MAURO LIBATIQUÉ, JR.  
Provincial Planning and  
Development Coordinator

REVIEWED BY:

  
CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

  
MANUEL C. ORTEGA  
Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL ENGINEER  
 Function : Construction and Maintenance of  
 Roads and Bridges

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 15,519,311.50	P 17,821,306.00	P 18,196,884.00
Other Compensations:				
Personnel Economic Relief Allowance	711	1,997,454.51	2,280,000.00	2,280,000.00
Representation Allowance	713	192,000.00	192,000.00	192,000.00
Travelling Allowance	714	192,000.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	360,000.00	475,000.00	475,000.00
Productivity Incentive	717	134,000.00	148,000.00	166,000.00
Cash Gift	724	372,500.00	475,000.00	475,000.00
Bonus	725	1,220,904.00	1,515,276.00	1,516,407.00
Life and Retirement Insurance Contribution	731	1,865,457.24	2,181,997.00	2,183,626.00
Pag-IBIG Contribution	732	100,100.00	114,000.00	114,000.00
Philhealth Contribution	733	172,275.00	201,400.00	207,750.00
ECC Contributions	734	98,719.02	113,214.00	113,214.00
Terminal Leave Pay	742		165,265.00	687,100.00
Other Personnel Benefits	749	1,374,186.91	65,000.00	847,860.00
Sub - Total		P 23,598,908.18	P 25,939,458.00	P 27,646,841.00

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## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL ENGINEER  
 Function : Construction and Maintenance of  
 Roads and Bridges

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	98,032.00	P 150,000.00	P 150,000.00
Training Expenses	753	7,200.00	100,000.00	100,000.00
Office Supplies Expense	755	222,414.84	200,000.00	250,000.00
Gasoline, Oil and Lubricant Expenses	761	1,618,938.93	2,200,000.00	2,500,000.00
Postage and Deliveries	771		2,500.00	2,500.00
Telephone Expenses - Landline	772	51,260.93	50,000.00	50,000.00
Telephone Expenses - Mobile	773	42,000.00	42,000.00	42,000.00
Repairs and Maintenance - Office Equipment	821	1,550.00	50,000.00	50,000.00
Repair and Maintenance -Construction & Heavy Equipment	830	1,171,266.80	1,100,000.00	1,100,000.00
Repairs and Maintenance - Motor Vehicle	841	295,952.59	600,000.00	700,000.00
Repair and Maintenance - Roads, Highways, Bridges	851		150,000.00	150,000.00
Other MOE	969	127,233.00	150,000.00	1,628,400.00
Sub - Total			P 3,635,849.09	P 4,794,500.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation			P 27,234,757.27	P 30,833,958.00

PREPARED BY:

REVIEWED BY:

APPROVED:

  
 ELIZABETH P. SIAS  
 Provincial Engineer

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL HEALTH OFFICER  
 Function : Promotion, Protection and Preservation  
 of Health and Sanitation

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 32,610,113.67	P 38,141,399.00	P 38,091,240.00
Other Compensations:				
Personnel Economic Relief Allowance	711	3,450,954.36	3,816,000.00	3,816,000.00
Representation Allowance	713	102,000.00	282,000.00	282,000.00
Travelling Allowance	714	102,000.00	282,000.00	282,000.00
Clothing/Uniform Allowance	715	640,000.00	795,000.00	795,000.00
Subsistence Allowance and Laundry Allowance	716	1,851,591.30	1,908,000.00	1,908,000.00
Productivity Incentive	717	250,000.00	260,000.00	268,000.00
Hazard Pay	721	2,421,587.39	2,767,733.00	2,739,271.00
Cash Gift	724	648,625.00	795,000.00	795,000.00
Bonus	725	3,558,641.58	3,181,368.00	3,174,270.00
Life and Retirement Insurance Contribution	731	3,822,885.08	4,581,170.00	4,570,949.00
Pag-IBIG Contribution	732	178,601.82	190,800.00	190,800.00
Philhealth Contribution	733	381,687.50	439,800.00	445,350.00
ECC Contributions	734	176,139.20	190,568.00	190,568.00
Terminal Leave Pay	742	1,311,137.19	210,197.53	
Other Personnel Benefits	749	2,312,636.80	95,000.00	1,697,687.00
Sub - Total		P 53,818,600.89	P 57,936,035.53	P 59,246,135.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL HEALTH OFFICER  
 Function : Promotion, Protection and Preservation  
 of Health and Sanitation

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	527,432.20	P 800,000.00	P 800,000.00
Training Expenses	753	33,536.00	105,000.00	105,000.00
Office Supplies Expense	755	196,666.16	165,000.00	165,000.00
Drugs and Medicines Expenses	759		71,500.00	71,500.00
Gasoline, Oil and Lubricant Expenses	761	133,484.06	140,000.00	140,000.00
Postage and Deliveries	771		5,500.00	5,500.00
Telephone Expenses - Landline	772	57,013.78	28,600.00	28,600.00
Telephone Expenses - Mobile	773	21,600.00	21,600.00	21,600.00
Repairs and Maintenance - Office Equipment	821	11,840.00	30,000.00	30,000.00
Repairs and Maintenance - Motor Vehicle	841	38,018.73	50,000.00	50,000.00
Insurance Expenses	893	2,229.06	20,000.00	20,000.00
Other MOE	969	109,105.60	200,000.00	477,200.00
Sub - Total			P 1,637,200.00	P 1,914,400.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriations		P 54,949,526.48	P 59,673,235.53	P 61,310,535.00

PREPARED BY:

  
 HECTOR T. BEÑAS, MD, FICS, MHA  
 Provincial Health Officer II

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor



## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL LEGAL OFFICER

PROVINCE OF LA UNION

Function : Legal Services

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 1,758,344.70	P 2,412,039.00	P 2,997,036.00
Other Compensations:				
Personnel Economic Relief Allowance	711	191,727.25	216,000.00	216,000.00
Representation Allowance	713	93,500.00	192,000.00	192,000.00
Travelling Allowance	714	110,500.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	25,000.00	45,000.00	45,000.00
Productivity Incentive	717	10,000.00	12,000.00	10,000.00
Cash Gift	724	20,000.00	45,000.00	45,000.00
Bonus	725	132,726.00	251,685.00	249,753.00
Life and Retirement Insurance Contribution	731	211,837.79	362,426.00	359,644.00
Pag-IBIG Contribution	732	9,700.00	10,800.00	10,800.00
Philhealth Contribution	733	19,326.00	27,750.00	30,150.00
ECC Contributions	734	9,414.28	10,784.00	10,784.00
Terminal Leave Pay	742		100,000.00	
Other Personnel Benefits	749	107,927.87	10,000.00	57,140.00
Sub - Total		P 2,710,003.89	P 3,887,484.00	P 4,415,307.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL LEGAL OFFICER

PROVINCE OF LA UNION

Function : Legal Services


## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751		P 25,000.00	P 25,000.00
Training Expenses	753		30,000.00	30,000.00
Office Supplies Expense	755	96,118.05	100,000.00	100,000.00
Gasoline, Oil and Lubricant Expenses	761	143,752.03	100,000.00	100,000.00
Postage and Deliveries	771		2,000.00	2,000.00
Telephone Expenses - Landline	772	1,722.70	10,000.00	10,000.00
Telephone Expenses - Mobile	773	21,600.00	21,600.00	21,600.00
Repairs and Maintenance - Office Equipment	821		25,000.00	25,000.00
Repairs and Maintenance - Motor Vehicle	841	99,640.53	100,000.00	100,000.00
Other MOE	950	2,450.00	20,000.00	112,400.00
Sub - Total		P 365,289.31	P 433,600.00	P 526,000.00
<b>2.0 Capital Outlay</b>				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
<b>Total Appropriation</b>		P 3,075,293.20	P 4,421,084.00	P 5,091,307.00

PREPARED BY:

REVIEWED BY:


APPROVED:



DOMINIQUE JOSE S. PUZON  
Supervising Administrative Officer



CATHERINE E. FRANCO  
Provincial Budget Officer



MANUEL C. ORTEGA  
Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL AGRICULTURIST  
 Function : Agricultural Extension Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 15,842,476.08	P 20,992,149.00	P 20,897,124.00
Other Compensations:				
Personnel Economic Relief Allowance	711	1,811,908.94	2,088,000.00	2,088,000.00
Representation Allowance	713	181,375.00	192,000.00	192,000.00
Travelling Allowance	714	164,375.00	192,000.00	192,000.00
Clothing/Uniform Allowance	715	310,000.00	435,000.00	435,000.00
Productivity Incentive	717	124,000.00	122,000.00	124,000.00
Cash Gift	724	310,000.00	435,000.00	435,000.00
Bonus	725	1,168,392.50	1,740,033.00	1,741,427.00
Life and Retirement Insurance Contribution	731	1,907,701.07	2,505,648.00	2,507,655.00
Pag-IBIG Contribution	732	96,634.04	104,400.00	104,400.00
Philhealth Contribution	733	180,387.50	240,750.00	247,350.00
ECC Contributions	734	93,335.66	103,121.00	103,121.00
Terminal Leave Pay	742	748,604.24	656,244.10	1,006,198.00
Other Personnel Benefits	749	1,167,875.55	45,000.00	756,958.00
Sub - Total		P 24,107,065.58	P 29,851,345.10	P 30,830,233.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL AGRICULTURIST  
 Function : Agricultural Extension Services

PROVINCE OF LA UNION

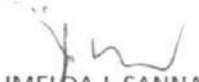
## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751	322,753.47	P 520,000.00	P 520,000.00
Training Expenses	753	46,180.00	78,325.00	78,325.00
Office Supplies Expenses	755	340,975.44	448,500.00	515,775.00
Gasoline, Oil and Lubricant Expenses	761	246,115.58	373,750.00	429,812.00
Water Expenses	766	3,304.00	9,100.00	9,100.00
Electricity Expenses	767	15,184.40	20,475.00	20,475.00
Telephone Expenses - Landline	772	126,029.61	134,420.00	134,420.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Printing and Binding	781		25,000.00	25,000.00
Representation Expenses	786			200,000.00
Repairs and Maintenance - Office Equipment	821	5,740.00	100,000.00	100,000.00
Repairs and Maintenance - Motor Vehicle	841	133,765.05	172,500.00	198,375.00
Insurance Expenses	893	19,278.51	28,750.00	33,062.00
Other MOE	969	349,925.00	325,000.00	267,400.00
Other MOE (Maintenance of Demo Farm)	969		68,250.00	68,200.00
Sub - Total		P 1,642,851.06	P 2,337,670.00	P 2,633,544.00
<b>2.0 Capital Outlay</b>				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 25,749,916.64	P 32,289,015.10	P 33,613,777.00


PREPARED BY:

REVIEWED BY:

APPROVED:

  
 IMELDA J. SANNADAN  
 Provincial Agriculturist

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL SOCIAL WELFARE  
AND DEVELOPMENT OFFICER

PROVINCE OF LA UNION

Function : Social Welfare and Development Services

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 3,547,188.68	P 3,857,756.00	P 3,858,216.00
Other Compensations:				
Personnel Economic Relief Allowance	711	303,999.99	360,000.00	360,000.00
Representation Allowance	713	102,000.00	102,000.00	102,000.00
Travelling Allowance	714	102,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	715	60,000.00	75,000.00	75,000.00
Productivity Incentive	717	24,000.00	26,000.00	24,000.00
Hazard Pay	721			65,380.00
Cash Gift	724	65,000.00	75,000.00	75,000.00
Bonus	725	290,495.00	323,266.00	321,518.00
Life and Retirement Insurance Contribution	731	423,475.40	465,503.00	462,986.00
Pag-IBIG Contribution	732	16,600.00	18,000.00	18,000.00
Philhealth Contribution	733	38,237.50	42,600.00	43,500.00
ECC Contributions	734	16,337.88	17,958.00	17,958.00
Terminal Leave Pay	742			
Other Personnel Benefit	749	217,793.00	20,000.00	165,542.00
Sub - Total		P 5,207,127.45	P 5,485,083.00	P 5,691,100.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL SOCIAL WELFARE  
 Function : AND DEVELOPMENT OFFICER  
 Social Welfare and Development Services  
 GENERAL FUND

PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	61,675.00	75,000.00	75,000.00
Training Expenses	753	21,000.00	50,000.00	50,000.00
Office Supplies Expense	755	67,340.00	175,000.00	200,000.00
Gasoline, Oil and Lubricant Expenses	761	175,728.16	187,500.00	200,000.00
Postage and Deliveries	771		5,000.00	5,000.00
Telephone Expenses - Landline	772	62,250.10	60,000.00	60,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Printing Expenses	781		5,000.00	5,000.00
Repairs and Maintenance - Office Equipment	821		25,000.00	25,000.00
Repairs and Maintenance - Motor Vehicle	841	121,751.73	125,000.00	150,000.00
Other MOE	969	13,507.00	50,000.00	696,800.00
Sub - Total		P 556,851.99	P 791,100.00	P 1,500,400.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 5,763,979.44	P 6,376,183.00	P 7,341,500.00

PREPARED BY:

  
 RANILO P. IPAC  
 Provincial Social Welfare  
 and Development Officer

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL INFORMATION OFFICER  
 Function : Information Research Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 4,693,652.38	P 5,100,171.00	P 5,118,720.00
Other Compensations:				
Personnel Economic Relief Allowance	711	551,636.34	576,000.00	576,000.00
Representation Allowance	713	102,000.00	102,000.00	102,000.00
Travelling Allowance	714	102,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	715	95,000.00	120,000.00	120,000.00
Productivity Incentive	717	38,000.00	38,000.00	38,000.00
Cash Gift	724	95,000.00	120,000.00	120,000.00
Bonus	725	345,142.00	425,131.00	426,560.00
Life and Retirement Insurance Contribution	731	570,412.99	612,189.00	614,246.00
Pag-IBIG Contribution	732	27,700.00	28,800.00	28,800.00
Philhealth Contribution	733	53,100.00	57,750.00	58,650.00
ECC Contributions	734	27,267.10	28,680.00	28,680.00
Terminal leave Pay	742			416,776.00
Other Personnel Benefits	749	336,314.55	15,000.00	222,806.00
Sub - Total		P 7,037,225.36	P 7,325,721.00	P 7,973,238.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL INFORMATION OFFICER

PROVINCE OF LA UNION

Function : Information Research Services

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	62,717.00	P 150,000.00	P 150,000.00
Training Expenses	753	31,650.00	50,000.00	50,000.00
Office Supplies Expense	755	118,252.62	110,000.00	150,000.00
Gasoline, Oil and Lubricant Expenses	761	50,440.70	66,000.00	75,000.00
Postage and Deliveries	771		16,500.00	16,500.00
Telephone Expenses - Landline	772	49,461.49	30,000.00	30,000.00
Telephone Expenses - Mobile	773	21,600.00	21,600.00	21,600.00
Advertising Expenses	780	989,384.00	1,100,000.00	1,500,000.00
Repairs and Maintenance - Office Equipment	821	7,759.00	75,000.00	75,000.00
Repairs and Maintenance - Motor Vehicle	841	43,526.94	27,500.00	30,000.00
Other MOE	969	129,594.98	75,000.00	537,000.00
Sub - Total		P 1,504,386.73	P 1,721,600.00	P 2,635,100.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 8,541,612.09	P 9,147,321.00	P 10,758,338.00

PREPARED BY:

REVIEWED BY:

APPROVED:

  
 ADAMOR L. DAGANG  
 Provincial Information Officer

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor



## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL VETERINARIAN  
 Function : Veterinary Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 4,818,529.05	P 6,123,639.00	P 6,104,040.00
Other Compensations:				
Personnel Economic Relief Allowance	711	510,384.72	600,000.00	600,000.00
Representation Allowance	713	102,000.00	102,000.00	102,000.00
Travelling Allowance	714	102,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	715	90,000.00	125,000.00	125,000.00
Subsistence Allowance and Laundry Allowance	716	188,833.30	276,000.00	276,000.00
Productivity Incentive	717	36,000.00	36,000.00	36,000.00
Hazard Pay	721	255,429.90	370,319.00	366,473.00
Cash Gift	724	90,000.00	125,000.00	125,000.00
Bonus	725	371,076.00	510,718.00	508,670.00
Life and Retirement Insurance Contribution	731	568,572.84	735,434.00	732,485.00
Pag-IBIG Contribution	732	26,000.00	30,000.00	30,000.00
Philhealth Contribution	733	52,425.00	66,600.00	69,450.00
ECC Contributions	734	25,372.30	29,865.00	29,865.00
Terminal Leave Pay	742	152,653.51	444,988.00	
Other Personnel Benefits	749	342,816.00	15,000.00	202,800.00
Sub - Total		P 7,732,092.62	P 9,692,563.00	P 9,409,783.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL VETERINARIAN  
 Function : Veterinary Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	222,923.00	P 275,000.00	P 275,000.00
Training Expenses	753	38,900.00	20,000.00	20,000.00
Office Supplies Expense	755	200,478.04	220,000.00	250,000.00
Animal/Zoological Supplies Expenses	757	128,070.00	300,000.00	300,000.00
Gasoline, Oil and Lubricant Expenses	761	148,857.16	110,000.00	125,000.00
Electricity Expenses	767	57,431.95	40,000.00	50,000.00
Postage and Deliveries	771		1,100.00	1,100.00
Telephone Expenses - Landline	772	31,058.95	26,000.00	26,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Representation Expenses	786			50,000.00
Repairs and Maintenance - Office Equipment	821	2,000.00	15,000.00	15,000.00
Repairs and Maintenance - Motor Vehicle	841	16,919.88	44,000.00	50,000.00
Insurance Expenses	893	16,551.90	20,000.00	25,000.00
Other MOE	969	27,916.00	75,000.00	2,068,200.00
Sub - Total		P 924,706.88	P 1,179,700.00	P 3,288,900.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 8,656,799.50	P 10,972,263.00	P 12,848,683.00

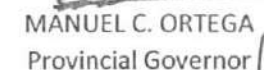
PREPARED BY:

REVIEWED BY:

APPROVED:

  
 NIDA N. GAPUZ, DVM  
 Provincial Veterinarian

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL GENERAL SERVICES OFFICER  
 Function : General Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 7,108,723.79	P 8,020,439.00	P 8,053,572.00
Other Compensations:				
Personnel Economic Relief Allowance	711	1,157,002.69	1,248,000.00	1,248,000.00
Representation Allowance	713	102,000.00	102,000.00	102,000.00
Travelling Allowance	714	102,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	715	225,000.00	260,000.00	260,000.00
Productivity Incentive	717	90,000.00	86,000.00	82,000.00
Cash Gift	724	217,500.00	260,000.00	260,000.00
Bonus	725	558,799.50	672,450.00	671,131.00
Life and Retirement Insurance Contribution	731	856,963.65	968,328.00	966,429.00
Pag-IBIG Contribution	732	57,100.00	62,400.00	62,400.00
Philhealth Contribution	733	79,962.50	91,200.00	92,700.00
ECC Contributions	734	54,421.04	59,945.00	59,945.00
Terminal Leave Pay	742	143,027.30	423,319.00	453,118.00
Other Personnel Benefits	749	813,260.16	65,000.00	382,658.00
Sub - Total		P 11,565,760.63	P 12,421,081.00	P 12,795,953.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL GENERAL SERVICES OFFICER  
 Function : General Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	12,709.00	P 30,000.00	P 30,000.00
Training Expenses	753	9,900.00	100,000.00	100,000.00
Office Supplies Expense	755	925,501.73	1,150,000.00	1,500,000.00
Gasoline, Oil and Lubricant Expenses	761	476,122.81	550,000.00	700,000.00
Postage and Deliveries	771	370.00	6,000.00	6,000.00
Telephone Expenses - Landline	772	8,429.07	26,000.00	26,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Printing Expenses	781		10,000.00	10,000.00
Repairs and Maintenance - Office Equipment	821	1,150.00	55,000.00	55,000.00
Repairs and Maintenance - Motor Vehicle	841	100,088.86	250,000.00	350,000.00
Insurance Expenses	893	2,722,331.30	3,000,000.00	5,000,000.00
Other MOE	969	44,269.70	50,000.00	974,000.00
Sub - Total		P 4,334,472.47	P 5,260,600.00	P 8,784,600.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 15,900,233.10	P 17,781,681.00	P 21,730,553.00


PREPARED BY:

REVIEWED BY:

APPROVED:

  
 EMILDA P. PASCUAL  
 Provincial General Services Officer

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL POPULATION OFFICER  
 Function : Population Management and Family Planning Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 4,692,008.89	P 5,111,886.00	P 5,114,448.00
Other Compensations:				
Personnel Economic Relief Allowance	711	559,363.62	600,000.00	600,000.00
Representation Allowance	713	102,000.00	102,000.00	102,000.00
Travelling Allowance	714	102,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	715	95,000.00	125,000.00	125,000.00
Productivity Incentive	717	38,000.00	44,000.00	42,000.00
Cash Gift	724	110,000.00	125,000.00	125,000.00
Bonus	725	380,939.00	427,268.00	426,204.00
Life and Retirement Insurance Contribution	731	563,679.30	615,266.00	613,734.00
Pag-IBIG Contribution	732	28,100.00	30,000.00	30,000.00
Philhealth Contribution	733	51,512.50	56,850.00	57,750.00
ECC Contributions	734	27,873.14	30,000.00	30,000.00
Terminal Leave Pay	742		346,231.00	1,102,174.00
Other Personnel Benefits	749	382,696.32	20,000.00	237,363.00
Sub - Total		P 7,133,172.77	P 7,735,501.00	P 8,707,673.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : PROVINCIAL POPULATION OFFICER  
 Function : Population Management and Family Planning Services

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	11,256.00	P 30,000.00	P 30,000.00
Training Expenses	753	6,000.00	25,000.00	25,000.00
Office Supplies Expense	755	69,105.93	100,000.00	100,000.00
Gasoline, Oil and Lubricant Expenses	761	7,500.00	100,000.00	100,000.00
Telephone Expenses - Landline	772	47,859.94	36,000.00	36,000.00
Telephone Expenses - Mobile	773	21,600.00	21,600.00	21,600.00
Representation Expenses	786			15,000.00
Repairs and Maintenance - Office Equipment	821	8,876.00	15,000.00	20,000.00
Other MOE	969	34,010.00	50,000.00	234,800.00
Sub - Total		P 206,207.87	P 377,600.00	P 582,400.00
2.0 Capital Outlay				
Office Equipment	221		100,000.00	150,000.00
Sub - Total			100,000.00	P 150,000.00
Total Appropriation		P 7,339,380.64	P 8,213,101.00	P 9,440,073.00

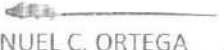
PREPARED BY:

  
 MILA L. GAMBOA  
 Provincial Population Officer

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : STATUTORY AND CONTRACTUAL OBLIGATION  
 Function : Special Accounts and Statutory Obligations

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>A. Statutory and Contractual Obligation</b>				
<b>a. Special Scholarship Program</b>				
Donation	9999-200-878	P 5,406,000.00	P 12,330,000.00	P 12,330,000.00
<b>b. Health Board Fund</b>				
Other MOE	4999-200-969		30,000.00	30,000.00
<b>c. Peace and Order Initiative</b>				
Other MOE	1914-200-969		10,000,000.00	10,000,000.00
<b>d. Human Resource Development Program</b>				
Donation	9999-200-878	7,334,545.00	5,000,000.00	5,000,000.00
Other MOE	9999-200-969	8,803,731.00	10,000,000.00	10,000,000.00
<b>e. Nutrition Program</b>				
Travelling Expenses	9999-200-751	4,353,900.00	5,622,000.00	5,622,000.00
Office Supplies Expenses	9999-200-755	181,561.78	300,000.00	300,000.00
Other MOE	9999-200-969		280,000.00	280,000.00
<b>f. Philhealth para sa Masa</b>				
Other MOE	9999-200-969		16,000,000.00	24,000,000.00
<b>g. Anti-Illegal Drug Activities</b>				
Other MOE	9999-200-969		1,500,000.00	1,500,000.00
<b>h. Gender Equity and Women Empowerment</b>				
Other MOE	9999-200-969		1,603,000.00	900,000.00
<b>i. Health in Every Home</b>				
Drugs and Medicines	9999-200-759		1,000,000.00	5,000,000.00
<b>j. Opearation Rang-ay iti Barangay Program</b>				
Drugs and Medicines	9999-200-759			2,000,000.00
<b>k. Child Welfare Program</b>				
Other MOE	9999-200-969			2,000,000.00
<b>l. Senior Citizen and Person with Disabilities Program</b>				
Donations	9999-200-878			750,000.00
Other MOE	9999-200-969			750,000.00
<b>m. Ordinance Regulating Smoking in Public Places</b>				
Other MOE	9999-200-969		20,000.00	20,000.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : STATUTORY AND CONTRACTUAL OBLIGATION  
 Function : Special Accounts and Statutory Obligations

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
n. Operational Expense of the Local Investment Board Ordinance No. 005-99)				
Other MOE	8992-200-969		200,000.00	200,000.00
o. Operational Expenses - Malunggay Advocacy Council (Ordinance NO. 004-2007)				
Other MOE	9999-200-969		100,000.00	100,000.00
p. Operational Expenses - Indigenous People's Week (Ordinance No. 005-2007)				
Other MOE	9999-200-969		300,000.00	300,000.00
q. Operational Expenses -PTA Association Week (Ordinance No. 020-2011)				
Other MOE	9999-200-969		100,000.00	100,000.00
r. Operational Expenses of the HIV/AIDS Council (Ordinance No. 043-2013)				
Other MOE	9999-200-969		100,000.00	100,000.00
s. Operational Expenses of the Tourism Development Council of La Union (Ordinance No. 057-2014)				
Office Supplies	9999-200-755			50,000.00
Postage and Deliveries	9999-200-771			10,000.00
Telephone Expenses - Landline	9999-200-772			20,200.00
Telephone Expenses - Mobile	9999-200-773			15,000.00
Repair and Maintenance - Office Equipment	9999-200-821			20,000.00
Other MOE	9999-200-969			284,800.00
Office Equipment	9999-200-221			100,000.00
t. Operational Expenses - Voluntary Blood Donation ( Ordinance No. 052-2014)				
Supplies and Materials	9999-200-755			200,000.00
Donations	9999-200-969			800,000.00
u. Digitization of Assessment Records				
Other MOE	9999-200-969		5,000,000.00	6,900,000.00
Office Equipment	9999-300-221			1,100,000.00
v. Installation of structured cabling, IP-PABX and paging system - Office of the Sangguniang Panlalawigan	9999-200-969		2,000,000.00	
w. Subsidy to La Union Medical Center				
Subsidy to GOCC	9995-1-200-875	40,000,000.00	40,000,000.00	40,000,000.00



## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : STATUTORY AND CONTRACTUAL OBLIGATION  
 Function : Special Accounts and Statutory Obligations

PROVINCE OF LA UNION

## GENERAL FUND

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>x. Subsidy to Community/District Hospital</b>				
Subsidy to Operating Units (Bacnotan District Hospital)	9995-2-200-873	22,235,452.87	10,000,000.00	10,000,000.00
Subsidy to Operating Units (Balaoan District Hospital)	9995-3-200-873	19,317,785.24	10,000,000.00	10,000,000.00
Subsidy to Operating Units (Naguilian District Hospital)	9995-4-200-873	20,726,212.39	10,000,000.00	10,000,000.00
Subsidy to Operating Units (Rosario District Hospital)	9995-5-200-873	20,853,041.26	10,000,000.00	10,000,000.00
Subsidy to Operating Units (Caba Medicare Community Hospita	9995-6-200-873	15,353,370.55	10,000,000.00	10,000,000.00
<b>y. Land Bank of the Philippines Loan Repayments</b>				
Other MOE	9921-200-969		240,809.00	978,550.00
<b>y. Capital Outlay</b>				
Office Building	9999-300-211	20,361,017.65	29,000,000.00	10,000,000.00
Other Structures	9999-300-215	586,549.97	3,617,800.00	
Office Equipment	9999-300-221	4,027,540.00	10,693,252.00	5,946,406.00
Communication Equipment	9999-300-229		2,300,000.00	
Hospital Equipment	9999-300-232	1,535,000.00		
Other Machineries and Equipment	9999-300-240	149,000.00		
Motor Vehicle	9999-300-241	1,451,823.00	1,500,000.00	5,000,000.00
		P 192,676,530.71	P 208,836,861.00	P 202,706,956.00
<b>B. Budgetary Requirements</b>				
a. Aid to Barangays	6541-200-874	1,152,000.00	1,152,000.00	1,152,000.00
b. Discretionary Fund	9999-200-883	762,840.00	954,273.00	973,626.00
Sub - Total		P 1,914,840.00	P 2,106,273.00	P 2,125,626.00
Total Appropriation		P 194,591,370.71	P 210,943,134.00	P 204,832,582.00

PREPARED BY:

*Catherine E. Franco*  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

*Manuel C. Ortega*  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : 20% DEVELOPMENT FUND

PROVINCE OF LA UNION

Function : Development Program

## GENERAL FUND

Object of Expenditure	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>SOCIAL DEVELOPMENT</b>				
1.0 Maintenance and other Operating Expenditures				
Scholarship Expenses	754	P 5,616,000.00	P	P
Drugs and Medicines Expenses	759	5,814,348.03	4,000,000.00	
Medical, Dental and Laboratory Expenses	760	7,293,506.50	24,000,000.00	
Repairs and Maintenance - Other Structures	815	6,988,449.26		
Donations	878	57,461,249.06	30,000,000.00	30,000,000.00
Other MOE	969	25,733,312.96	2,380,000.00	
Sub - Total		P 108,906,865.81	P 60,380,000.00	P 30,000,000.00
2.0 Capital Outlay				
Hospital and Health Centers	213	7,081,100.00	30,000,000.00	37,750,000.00
Other Structures	215	1,242,100.00	2,250,000.00	8,762,033.00
Hospital Equipment	232		17,400,000.00	44,215,000.00
Medical, Dental and Laboratory Equipment	233	8,363,850.00	10,000,000.00	10,000,000.00
Motor Vehicles	241		9,000,000.00	
Sub - Total		P 16,687,050.00	P 68,650,000.00	P 100,727,033.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : 20% DEVELOPMENT FUND  
 Function : Development Program

PROVINCE OF LA UNION

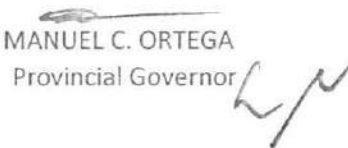
## GENERAL FUND

Object of Expenditure	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>ECONOMIC DEVELOPMENT</b>				
1.0 Maintenance and other Operating Expenditures				
Repair and Maintenance - Roads, Highways and Bridges	851		9,958,275.00	30,000,000.00
Donations	878		10,000,000.00	
Other MOE	969	212,036.23		
Sub - Total		P 212,036.23	P 19,958,275.00	P 30,000,000.00
<b>ENVIRONMENT MANAGEMENT</b>				
1.0 Maintenance and other Operating Expenditures				
Other MOE	969		3,690,000.00	2,856,000.00
Sub - Total		P -	P 3,690,000.00	P 2,856,000.00
2.0 Capital Outlay				
Other Structures	215			6,020,000.00
Sub - Total		P -	P -	P 6,020,000.00
Total Appropriation		P 125,805,952.04	P 148,988,275.00	P 169,603,033.00

PREPARED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : 5% PDRRMC FUND

PROVINCE OF LA UNION

Function : For relief, rehabilitation, reconstruction and other works or services  
in connection with calamities

## GENERAL FUND

Object of Expenditure	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Maintenance and Other Operating Expenditures				
Travelling Expenses	751	P 81,122.00	P 300,000.00	P 300,000.00
Training Expenses	753		1,000,000.00	1,000,000.00
Office Supplies Expenses	755	94,684.98	320,000.00	400,000.00
Drugs and Medicines Expenses	759		1,000,000.00	1,000,000.00
Medical, Dental and Laboratory Supplies	760		500,000.00	500,000.00
Gasoline, Oil and Lubricants Expenses	761	54,988.50	1,500,000.00	1,500,000.00
Repair and Maintenance - Office Building	811	111,591.47	500,000.00	1,000,000.00
Repair and Maintenance - Other Structures	815		250,000.00	500,000.00
Repair and Maintenance - Other Machineries & Equipt.	840		1,000,000.00	1,500,000.00
Repair and Maintenance - Motor Vehicle	841	600,333.00	500,000.00	1,000,000.00
Repair and Maintenance - Roads, Highways and Bridges	851	4,697,181.65	5,000,000.00	5,000,000.00
Donations	878	612,800.00	3,000,000.00	2,000,000.00
Other MOE	969	19,519,625.00	20,175,069.00	22,485,758.00
Sib - Total		P 25,832,386.60	P 35,045,069.00	P 38,185,758.00
2.0 Capital Outlay				
Office Equipment	221	689,600.00	500,000.00	500,000.00
Furniture and Fixtures	222			150,000.00
Motor Vehicle	241			1,000,000.00
Other Machineries and Equipment	240		5,000,000.00	5,000,000.00
Sib - Total		P 689,600.00	P 5,500,000.00	P 6,650,000.00
Total Appropriations		P 26,521,986.60	P 40,545,069.00	P 44,835,758.00

PREPARED BY:

*Catherine E. Franco*  
CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

*Manuel C. Ortega*  
MANUEL C. ORTEGA  
Provincial Governor

STATEMENT OF STATUTORY/CONTRACTUAL OBLIGATIONS AND BUDGETARY REQUIREMENTS  
 CY 2015  
 PROVINCE OF LA UNION

A. Statutory and Contractual Obligations			
a. Special Scholarship Program		P	12,330,000.00
b. Health Board Fund			30,000.00
c. Peace and Order Initiative			10,000,000.00
d. Human Resource Development Program			15,000,000.00
e. Nutrition Program			6,202,000.00
f. Philhealth para sa Masa			24,000,000.00
g. Anti-Illegal Drug Activities			1,500,000.00
h. Gender Equity and Women Empowerment			900,000.00
i. Health in Every Home			5,000,000.00
j. Operation Rang-Ay ti Barangay			2,000,000.00
k. Child Welfare Program			2,000,000.00
l. Senior Citizen and Persons with Disability			1,500,000.00
m. Ordinance Regulating Smoking in Public Places			20,000.00
n. Operational Expenses of the Local Investment Board (Ordinance No. 005-99)			200,000.00
o. Operational Expenses of the HIV/AIDS Council (Ordinance No. 043-2013)			100,000.00
p. Operational Expenses - PTA Association Week (Ordinance No. 020-2011)			100,000.00
q. Operational Expenses - Malunggay Advocacy Council (Ordinance No. 004-2007)			100,000.00
r. Operational Expenses - Indiginous People's Week (Ordinance No. 005-2007)			300,000.00
s. Operational Expenses - Tourism Development Council of La Union			500,000.00
t. Operational Expenses - Voluntary Blood Donation			1,000,000.00
u. Digitization of Assessment Records			8,000,000.00
v. Subsidy to La Union Medical Center			40,000,000.00
w. Subsidy ti Community/District Hospitals			50,000,000.00
x. Land Bank of the Philippines Loan Repayments			978,550.00
y. Capital Outlay			20,946,406.00
	Sub - Total	P	202,706,956.00
B. Budgetary Requirements			
a. 20% Development Fund		P	169,603,033.00
b. 5% PDRRMC Fund			44,835,758.00
c. Aid To Barangays			1,152,000.00
d. Discretionary Funds			973,626.00
	Sub - Total	P	216,564,417.00
	TOTAL	P	419,271,373.00

CERTIFIED CORRECT:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 FRANCIS REMEGUIS E. ESTIGOY  
 Provincial Treasurer

  
 MAURO A. LIBATIQUE, JR.  
 Provincial Planning and  
 Development Coordinator

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE  
CY 2015  
PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.0 Current Operating Expenditures</b>				
<b>1.1 Personal Services</b>				
Salaries and Wages - Regular Pay	701	153,639,287.54	191,060,245.00	193,307,064.00
Salaries and Wages - Emergency	707	21,801,548.75	20,000,000.00	20,000,000.00
Personnel Economic Relief Allowance	711	20,300,645.92	26,496,000.00	26,616,000.00
Representation Allowance (RA)	713	3,836,050.00	4,200,000.00	4,290,000.00
Travelling Allowance (TA)	714	3,549,250.00	3,948,000.00	4,038,000.00
Clothing/Uniform Allowance	715	4,310,000.00	5,520,000.00	5,545,000.00
Subsistence, Laundry and Quarter's Allowance	716	2,160,171.30	2,420,838.00	2,420,838.00
Productivity Incentive	717	1,632,000.00	1,868,000.00	1,920,000.00
Hazard Pay	721	2,599,839.81	3,138,052.00	3,171,124.00
Overtime Pay	723	915,034.59	825,000.00	875,000.00
Cash Gift	724	4,321,750.00	5,520,000.00	5,545,000.00
Bonus	725	14,827,773.88	18,660,330.00	18,808,922.00
Life and Retirement Insurance Contribution	731	20,930,767.58	25,382,875.00	25,596,849.00
Pag-ibig Contribution	732	1,027,911.05	1,324,800.00	1,330,800.00
Philhealth Contribution	733	1,878,312.50	2,460,600.00	2,557,200.00
ECC Contribution	734	995,073.81	1,283,199.00	1,289,199.00
Terminal Leave Pay	742	6,346,942.17	7,301,656.60	10,840,100.00
Other Personnel Benefits	749	14,711,012.07	540,000.00	10,458,831.00
Total Personal Services		279,783,370.97	321,949,595.60	338,609,927.00
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travelling Expenses	751	2,803,630.10	6,187,000.00	6,162,000.00
Training Expenses	753	1,176,430.00	3,075,725.00	3,087,125.00
Office Supplies Expenses	755	14,186,712.59	10,366,500.00	13,283,375.00
Accountable Forms Expenses	756	2,050,449.42	21,977.19	
Animal/Zoological Supplies Expenses	757	127,270.00	330,740.00	300,000.00
Food Supplies Expenses	758	1,954,883.11	4,000,000.00	4,000,000.00
Drugs and Medicines Expenses	759		71,500.00	71,500.00

Gasoline, Oil and Lubricants Expenses	761	7,494,204.38	12,449,750.00	13,063,562.00
Agricultural Supplies Expenses	762		1,640.00	
Other Supplies Expenses	765		13,976,253.75	
Water Expenses	766	73,910.84	709,100.00	709,100.00
Electricity Expenses	767	9,940,578.69	11,342,839.50	12,070,475.00
Postage and Deliveries	771	215,411.44	640,600.00	640,600.00
Telephone Expenses - Landline	772	2,047,389.25	2,888,370.00	2,948,370.00
Telephone Expenses - Mobile	773	1,053,963.85	1,231,200.00	1,431,200.00
Internet Expenses	774	75,366.95	48,427.12	
Membership Dues & Contribution to Organization	778			50,000.00
Advertising Expenses	780	2,127,700.91	1,100,000.00	1,500,000.00
Printing and Binding Expenses	781	254,215.00	570,894.00	251,500.00
Rent Expenses	782		10,000.00	
Representation Expenses (Committee Meeting)	783	1,174,730.26	7,278,115.00	6,356,000.00
Representation Expenses (Ceremonials)	783		30,000.00	
Transportation and Delivery Expenses	784	7,200.00		
Subscription Expenses	786	187,973.40	28,002.00	120,000.00
Rewards and Other Claims	788		1,461,860.00	500,000.00
Consultancy Expenses	793	3,820,000.00	4,200,000.00	4,200,000.00
Other Professional Expenses	799	6,894,800.00	6,744,000.00	7,038,000.00
Repair and Maintenance - Office Building	811	421,048.93	2,000,000.00	2,000,000.00
Repair and Maintenance - Other Structures	815			
Repair and Maintenance - Office Equipment	821	134,519.00	1,196,000.00	1,206,000.00
Repair and Maintenance - IT Equipment	823	1,200.00		
Repair and Maintenance - Machineries	826			
Repair and Maintenance - Communication Equipment	829			
Repair and Maintenance - Construction & Heavy Equipment	830	807,170.86	1,100,000.00	1,100,000.00
Repair and Maintenance - Other Machineries & Equipment	840	144,440.00	2,400.00	50,000.00
Repair and Maintenance - Motor Vehicle	841	2,474,998.76	3,034,200.00	3,849,095.00
Repair and Maintenance - Other Transportation Equipment	848	253,594.50	39,597.00	
Repair and Maintenance - Other PPE	850			
Repair and Maintenance - Roads, Highways, Bridges	851		150,000.00	150,000.00
Donations	878	14,254,695.90	11,170,954.94	12,000,000.00
Intelligence Expenses	882	5,500,000.00	500,000.00	500,000.00
Fidelity Bond Premiums	892	104,189.25	11,250.00	15,000.00
Insurance Expenses	893	2,616,972.19	3,068,750.00	5,078,062.00
Other MOE (Ceremonial)	969			30,000.00
Other MOE (Maintenance of Demo Farm)	969			68,200.00
Other MOE	969	79,710,673.51	33,987,266.90	39,995,500.00


Total Maintenance and Other Operating Expenditures		164,090,323.09	145,024,912.40	143,824,664.00
Total Current Operating Expenses		443,873,694.06	466,974,508.00	482,434,591.00
2.0 Financial Expenses				
Bank Charges	971	26,490.11		
Documentary Stamps Expenses	974			
Interest Expenses	975	61,279.67	115,145.51	
Total Financial Expenses		87,769.78	115,145.51	0.00
3.0 Capital Outlay	222	27,508,717.90	5,500,000.00	6,750,000.00
Total Capital Outlay		27,508,717.90	5,500,000.00	6,750,000.00
4.0 Statutory and Contractual Obligation				
Special Scholarship Program		2,200,000.00	12,330,000.00	12,330,000.00
Health Board Fund		2,121,549.97	30,000.00	30,000.00
Peace and Order Initiative			10,000,000.00	10,000,000.00
Human Resource Development Program		10,000,000.00	15,000,000.00	15,000,000.00
Nutrition Program		6,312,011.78	6,202,000.00	6,202,000.00
Philhealth para sa Masa			16,000,000.00	24,000,000.00
Anti-Illegal Drug Activities			1,500,000.00	1,500,000.00
Gender Equity and Women Empowerment			1,603,000.00	900,000.00
Health in Every Home			1,000,000.00	5,000,000.00
Operation Rang-ay iti Barangay				2,000,000.00
Child Welfare Program				2,000,000.00
Senior Citizen and Persons with Disabilities				1,500,000.00
Ordinance Regulating Smoking in Public			20,000.00	20,000.00
Operational Expenses of the Local Investment Board			200,000.00	200,000.00
Operational Expenses of the HIV/AIDS Council			100,000.00	100,000.00
Operational Expenses - PTA Association Week			100,000.00	100,000.00
Operational Expenses - Malunggay Advocacy Council			100,000.00	100,000.00
Operational Expenses - Indigenous People's Week			300,000.00	300,000.00
Operational Expenses - Tourism Development Council of La Union				500,000.00
Operational Expenses - Voluntary Blood Donations				1,000,000.00
Digitization of Assessment Records				8,000,000.00
Subsidy to National Government Agency			150,000.00	
Subsidy to La Union Medical Center		40,000,000.00	40,000,000.00	40,000,000.00
Subsidy to District/Community Hospital		78,390,087.08	50,000,000.00	50,000,000.00
Subsidy to Special Trust Fund		8,446,518.40		



Land Bank of the Philippines Loan Repayment			240,809.00	978,550.00
Automation of Tax Mapping Operation			5,000,000.00	
Installation of Cabling System- SP			2,000,000.00	
Capital Outlay			47,611,052.00	20,946,406.00
20% Development Fund	119,836,887.19		152,678,275.00	169,603,033.00
5% PDRRMC Fund	16,777,174.28		40,545,069.00	44,835,758.00
Aid to Barangays	1,152,000.00		1,152,000.00	1,152,000.00
Discretionary Fund	712,840.00		954,273.00	973,626.00
Total Non-Office Expenses	285,949,068.70		404,816,478.00	419,271,373.00
<b>Total Appropriations</b>		<b>P 757,419,250.44</b>	<b>P 877,406,131.51</b>	<b>P 908,455,964.00</b>

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

  
 MANUEL C. ORTEGA  
 Provincial Governor



**Local Expenditure Program**  
**Economic Enterprises**  
January 1 – December 31, 2015

**Province of La Union**

Republic of the Philippines  
PROVINCE OF LA UNION  
City of San Fernando

**TANGGAPAN NG SANGGUNIANG PANLALAWIGAN**

EXCERPT FROM THE JOURNAL OF THE 76<sup>th</sup> REGULAR SESSION OF THE 20<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF LA UNION HELD AT THE SPEAKER PRO-TEMPORE FRANCISCO I. ORTEGA PROVINCIAL LEGISLATIVE BUILDING AND SESSION HALL, PROVINCIAL CAPITOL, CITY OF SAN FERNANDO, PROVINCE OF LA UNION ON DECEMBER 11, 2014

**Hon. Aureo Augusto Q. Nisce**..... Vice-Governor / Presiding Officer

PRESENT:

Hon. Francisco "Kit" C. Ortega, Jr. ....	Member
Hon. Jonathan Justo A. Orros .....	Member
Hon. Joaquin C. Ostrea, Jr. ....	Member
Hon. Reynaldo M. Mosuela .....	Member
Hon. Nancy Corazon M. Bacurnay.....	Member
Hon. Robert B. Madarang, Jr. ....	Member
Hon. Christian I. Rivera .....	Member
Hon. Ruperto A. Pillera, Jr. ....	Member
Hon. Bellarmin A. Flores II .....	Member
Hon. Alfredo Pablo R. Ortega .....	Member
Hon. Manuel "Mannix" R. Ortega, Jr.....	Member

ABSENT:

Hon. Victoria L. Aragon .....

Member (VL)

**APPROPRIATION ORDINANCE NO. 013-2014**

WHEREAS, submitted by the Provincial Governor for consideration by this Body, is the Annual Budget of the Economic Enterprise of the Province of La Union for Fiscal Year 2015 indicating therein the revenue estimates and proposed appropriations to finance the various programs, projects and activities of the Provincial Government of La Union, in compliance with Section 318 of the Local Government Code of 1991;

WHEREAS, this Body, after thorough deliberation on the submitted Annual Budget of the Economic Enterprise of the Provincial Government of La Union and finding the same to have substantially complied with the Local Government Code of 1991 and consistent with the priority needs and concerns of the Provincial Government, deems it necessary to approve what was submitted by the Honorable Governor;



NOW, THEREFORE, on motion of Hon. Francisco "Kit" C. Ortega, Jr., jointly seconded by Hon. Reynaldo M. Mosuela, Hon. Jonathan Justo A. Orros, Hon. Christian I. Rivera, Hon. Robert B. Madarang, Jr. and Hon. Ruperto A. Rillera, Jr.;

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, as it is hereby resolved, to enact the following appropriation ordinance.

**APPROPRIATION ORDINANCE NO. 013-2014**

**AN ORDINANCE APPROPRIATING THE ANNUAL BUDGET OF THE ECONOMIC ENTERPRISE OF THE PROVINCIAL GOVERNMENT OF LA UNION FOR FISCAL YEAR 2015 IN THE TOTAL AMOUNT OF ONE HUNDRED FIFTY-SIX MILLION FIVE THOUSAND FOUR HUNDRED SEVENTY-FIVE PESOS (P156,005,475.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE ECONOMIC ENTERPRISE OF THE PROVINCIAL GOVERNMENT FOR FISCAL YEAR 2015, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.**

**Section 1.** The Annual Budget of the Economic Enterprise of the Provincial Government of La Union for Fiscal Year 2015 in the total amount of One Hundred Fifty-Six Million Five Thousand Four Hundred Seventy-Five Pesos (P156,005,475.00) covering the various expenditures for the operation of the Economic Enterprise of the Provincial Government for the year 2015 is hereby approved.

The Budget documents consisting of the following are incorporated herein and made an integral part of this Ordinance:

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

**Section 2.** Source of Funds:

1. Service Income	P 59,441,988.00
2. Business Income	47,620,000.00
3. Subsidy from the Provincial Government	50,000,000.00
5. Other Income	275,000.00
TOTAL	P 157,336,988.00

**Section 3.** Use of Funds. The appropriation for economic enterprise is for the delivery of a comprehensive quality health care service to all patients.

**Section 4.** Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Governor or the Presiding Officer of the Sanggunian 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 appropriations.



For this purpose, "savings" refer to portions or balance 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.

"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 Savings. Priority shall be given to the personnel benefits of local employees in the use of Personal Services savings.

**Section 6.** 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 7.** Effectivity. The provisions of this Appropriation Ordinance shall take effect on January 01, 2015.

UNANIMOUSLY APPROVED.

\*\*\*\*\*


I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
**DONATO A. RIMANDO**  
Secretary to the Sanggunian

ATTESTED:

  
**AUREO AUGUSTO Q. NISOE**  
Presiding Officer  
Vice-Governor

NOTED:

  
**MANUEL C. ORTEGA**  
Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : BACNOTAN DISTRICT HOSPITAL  
 Function : Hospital Services

PROVINCE OF LA UNION

## ECONOMIC ENTERPRISE

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 11,370,359.98	P 12,397,104.00	P 13,518,120.00
Salaries and Wages - Emergency	707	2,051,586.35		
Other Compensations:				
Personnel Economic Relief Allowance	711	1,604,908.84	1,272,000.00	1,368,000.00
Representation Allowance	713	60,000.00	60,000.00	60,000.00
Travelling Allowance	714	60,000.00	60,000.00	60,000.00
Clothing/Uniform Allowance	715	335,000.00	265,000.00	285,000.00
Subsistence Allowance and Laundry Allowance	716	821,000.00	876,000.00	924,000.00
Productivity Incentive	717	126,000.00	96,000.00	96,000.00
Hazard Pay	721	946,584.31	1,017,846.00	1,096,033.00
Overtime Pay	723	12,531.76	15,000.00	15,000.00
Cash Gift	724	340,000.00	265,000.00	285,000.00
Bonus	725	1,129,232.00	1,029,941.00	1,126,510.00
Life and Retirement Insurance Contribution	731	1,622,775.30	1,483,115.00	1,622,174.00
Pag-IBIG Contribution	732	81,731.31	63,600.00	68,400.00
Philhealth Contribution	733	151,387.50	137,850.00	162,900.00
ECC Contributions	734	78,500.50	61,660.00	66,460.00
Terminal Leave Pay	742	291,437.81		
Other Personnel Benefits	749	1,062,396.79	453,815.00	580,031.00
Sub - Total		P 22,145,432.45	P 19,553,931.00	P 21,333,628.00

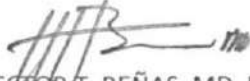
## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : BACNOTAN DISTRICT HOSPITAL  
 Function : Hospital Services  
 ECONOMIC ENTERPRISE

PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751	147,288.50	P 150,000.00	P 150,000.00
Training Expenses	753	55,800.00	100,000.00	100,000.00
Office Supplies Expense	755	702,180.31	500,000.00	500,000.00
Accountable Forms Expenses	756	60,500.00	100,000.00	100,000.00
Food Supplies Expenses	758	973,197.35	1,200,000.00	1,200,000.00
Drugs and Medicines Expenses	759	1,092,993.99	1,500,000.00	1,500,000.00
Medical, Dental and Laboratory Supplies Expense	760	3,342,339.75	2,000,000.00	2,000,000.00
Gasoline, Oil and Lubricant Expenses	761	233,025.50	300,000.00	300,000.00
Electricity Expenses	767	1,085,541.76	1,500,000.00	1,500,000.00
Postage and Deliveries	771	936.00	5,000.00	5,000.00
Telephone Expenses - Landline	772	81,724.74	100,000.00	100,000.00
Telephone Expenses - Mobile	773	33,600.00	35,000.00	35,000.00
Membership Dues and Contributions to Organizations	778		2,500.00	2,500.00
Repairs and Maintenance - Office Equipment	821	48,070.00	60,000.00	60,000.00
Repairs and Maintenance - Other Machineries & Equipment	840		50,000.00	50,000.00
Repairs and Maintenance - Motor Vehicle	841	155,548.00	250,000.00	250,000.00
Fidelity Bond Premiums	892		5,000.00	5,000.00
Insurance Expenses	893	57,311.85	80,000.00	80,000.00
Other MOE	969	1,172,336.72	2,062,500.00	2,062,500.00
Sub - Total		P 9,242,394.47	P 10,000,000.00	P 10,000,000.00
<b>2.0 Capital Outlay</b>				
Total Appropriation		P 31,387,826.92	P 29,553,931.00	P 31,333,628.00

PREPARED BY:

  
 HECTOR T. BEÑAS, MD, FICS, MHA  
 OIC Chief of Hospital

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : BALAOAN DISTRICT HOSPITAL

PROVINCE OF LA UNION

Function : Hospital Services

## ECONOMIC ENTERPRISE

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.0 Current Operating Expenditures</b>				
<b>1.1 Personal Services</b>				
Salaries and Wages - Regular Pay	701	P 10,189,252.68	P 12,186,492.00	P 14,737,308.00
Salaries and Wages - Emergency	707	1,446,542.24		
Other Compensations:				
Personnel Economic Relief Allowance	711	1,401,363.10	1,272,000.00	1,536,000.00
Representation Allowance	713	60,000.00	60,000.00	60,000.00
Travelling Allowance	714	60,000.00	60,000.00	60,000.00
Clothing/Uniform Allowance	715	300,000.00	265,000.00	320,000.00
Subsistence Allowance and Laundry Allowance	716	715,900.00	816,000.00	960,000.00
Productivity Incentive	717	114,000.00	90,000.00	94,000.00
Hazard Pay	721	814,650.54	972,695.00	1,139,084.00
Overtime Pay	723	12,130.28	15,000.00	15,000.00
Cash Gift	724	298,375.00	265,000.00	320,000.00
Bonus	725	991,606.03	1,014,610.00	1,228,109.00
Life and Retirement Insurance Contribution	731	1,406,272.09	1,461,038.00	1,768,477.00
Pag-IBIG Contribution	732	71,300.00	63,600.00	76,800.00
Philhealth Contribution	733	126,575.00	141,450.00	172,950.00
ECC Contributions	734	68,743.96	64,017.00	75,897.00
Terminal Leave Pay	742	375,275.11	204,150.00	357,964.00
Other Personnel Benefits	749	772,013.18	387,287.00	573,749.00
Sub - Total		P 19,223,999.21	P 19,338,339.00	P 23,495,338.00



## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE


Office : BALAOAN DISTRICT HOSPITAL  
Function : Hospital Services

PROVINCE OF LA UNION


## ECONOMIC ENTERPRISE

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751	73,040.75 P	125,000.00 P	100,000.00
Training Expenses	753	38,900.00	120,000.00	50,000.00
Office Supplies Expense	755	636,814.02	750,000.00	600,000.00
Accountable Forms Expenses	756	24,200.00	60,000.00	36,300.00
Food Supplies Expenses	758	838,837.95	900,000.00	925,000.00
Drugs and Medicines Supplies	759	567,332.45	1,500,000.00	2,000,000.00
Medical, Dental and Laboratory Supplies Expense	760	2,930,310.25	4,000,000.00	3,000,000.00
Gasoline, Oil and Lubricant Expenses	761	288,877.64	400,000.00	300,000.00
Water Expenses	766	16,000.00	36,000.00	36,000.00
Electricity Expenses	767	761,802.62	1,000,000.00	1,000,000.00
Postage and Deliveries	771	574.95	1,000.00	600.00
Telephone Expenses - Landline	772	12,000.00	15,000.00	12,000.00
Telephone Expenses - Mobile	773	33,600.00	34,000.00	33,600.00
Membership Dues and Contributions	778		12,000.00	8,000.00
Repairs and Maintenance - Office Equipment	821	11,650.00	50,000.00	20,000.00
Repairs and Maintenance - Motor Vehicle	841	42,158.00	80,000.00	55,000.00
Taxes, Duties and Licenses	891			7,500.00
Fidelity Bond Premium	892	5,475.00	7,000.00	6,000.00
Insurance Expenses	893	104,178.10	110,000.00	110,000.00
Other MOE	969	527,421.39	800,000.00	1,700,000.00
Sub - Total		P 6,913,173.12	P 10,000,000.00	P 10,000,000.00
2.0 Capital Outlay		P		
		P		
Total Appropriation		P 26,137,172.33	P 29,338,339.00	P 33,495,338.00


PREPARED BY:

  
MARK ANTHONY S. TOMBOC, MD  
Chief of Hospital

REVIEWED BY:

  
CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

  
MANUEL C. ORTEGA  
Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : NAGUILIAN DISTRICT HOSPITAL  
 Function : Hospital Services  
 ECONOMIC ENTERPRISE

PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 10,014,990.77	P 12,208,344.00	P 14,502,048.00
Salaries and Wages - Emergency	707	1,796,782.69		
Other Compensations:				
Personnel Economic Relief Allowance	711	1,461,090.78	1,248,000.00	1,488,000.00
Representation Allowance	713	60,000.00	60,000.00	60,000.00
Travelling Allowance	714	60,000.00	60,000.00	60,000.00
Clothing/Uniform Allowance	715	315,000.00	260,000.00	310,000.00
Subsistence Allowance and Laundry Allowance	716	728,621.63	828,000.00	948,000.00
Productivity Incentive	717	122,000.00	90,000.00	94,000.00
Hazard Pay	721	806,341.72	971,310.00	1,137,273.00
Overtime Pay	723	12,753.19		
Cash Gift	724	304,375.00	260,000.00	310,000.00
Bonus	725	989,640.50	1,015,465.00	1,208,504.00
Life and Retirement Insurance Contribution	731	1,421,766.99	1,462,302.00	1,740,246.00
Pag-IBIG Contribution	732	74,032.62	62,400.00	74,400.00
Philhealth Contribution	733	132,625.00	130,800.00	169,875.00
ECC Contributions	734	71,240.25	60,706.00	73,186.00
Terminal Leave Pay	742	1,085,130.32	1,398,094.00	
Other Personnel Benefit	749	1,016,911.98	395,619.00	543,212.00
Sub - Total		P 20,473,303.44	P 20,511,040.00	P 22,718,744.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : NAGUILIAN DISTRICT HOSPITAL  
 Function : Hospital Services  
 ECONOMIC ENTERPRISE

PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	45,647.75	130,000.00	P 100,000.00
Training Expenses	753	42,100.00	100,000.00	80,000.00
Office Supplies Expense	755	448,195.45	450,000.00	400,000.00
Accountable Forms Expense	756	72,600.00	170,000.00	150,000.00
Food Supplies Expenses	758	882,852.35	1,000,000.00	1,000,000.00
Drugs and Medicines Supplies	759	907,897.15	3,000,000.00	2,400,000.00
Medical, Dental and Laboratory Supplies Expense	760	1,689,685.25	2,000,000.00	2,000,000.00
Gasoline, Oil and Lubricant Expenses	761	227,821.53	400,000.00	350,000.00
Water Expenses	766	30,349.36	40,000.00	40,000.00
Electricity Expenses	767	842,615.86	1,200,000.00	1,200,000.00
Postage and Deliveries	771		8,400.00	8,400.00
Telephone Expenses - Landline	772	52,833.82	100,000.00	80,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Printing Expenses	781		40,000.00	50,000.00
Repairs and Maintenance - Office Equipment	821	32,250.00	100,000.00	50,000.00
Repairs and Maintenance - Motor Vehicle	841	66,891.63	250,000.00	250,000.00
Fidelity Bond Premium	892	15,600.00	18,000.00	18,000.00
Insurance Expenses	893	145,634.62	260,000.00	260,000.00
Other MOE	969	325,823.92	700,000.00	1,530,000.00
Sub - Total		P 5,862,398.69	P 10,000,000.00	P 10,000,000.00
2.0 Capital Outlay				
Total Appropriation		P 26,335,702.13	P 30,511,040.00	P 32,718,744.00

PREPARED BY:

  
 ELEANOR G. DACANAY, MD, MHA  
 OIC, Chief of Hospital I

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : ROSARIO DISTRICT HOSPITAL

PROVINCE OF LA UNION

Function : Hospital Services

## ECONOMIC ENTERPRISE

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular Pay	701	P 10,905,467.87	P 11,720,748.00	P 13,906,776.00
Salaries and Wages - Emergency	707	1,369,633.31		
Other Compensations:				
Personnel Economic Relief Allowance	711	1,427,818.01	1,200,000.00	1,416,000.00
Representation Allowance	713	60,000.00	60,000.00	60,000.00
Travelling Allowance	714	60,000.00	60,000.00	60,000.00
Clothing/Uniform Allowance	715	310,000.00	250,000.00	295,000.00
Subsistence Allowance and Laundry Allowance	716	727,045.46	780,000.00	888,000.00
Productivity Incentive	717	112,000.00	96,000.00	90,000.00
Hazard Pay	721	860,318.42	927,891.00	1,074,277.00
Overtime Pay	723	12,775.74	15,000.00	15,000.00
Cash Gift	724	303,375.00	250,000.00	295,000.00
Bonus	725	1,032,373.60	973,296.00	1,158,898.00
Life and Retirement Insurance Contribution	731	1,481,996.14	1,401,546.00	1,668,813.00
Pag-IBIG Contribution	732	72,545.44	60,000.00	70,800.00
Philhealth Contribution	733	137,237.50	130,200.00	162,450.00
ECC Contributions	734	70,072.06	59,324.00	70,124.00
Terminal Leave Pay	742	677,145.52	671,071.00	89,806.00
Other Personnel Benefits	749	982,506.69	449,705.00	554,833.00
Sub - Total		P 20,602,310.76	P 19,104,781.00	P 21,875,777.00

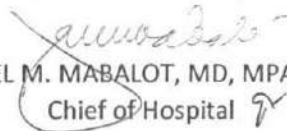
## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : ROSARIO DISTRICT HOSPITAL  
 Function : Hospital Services  
 ECONOMIC ENTERPRISE

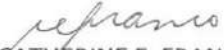
PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.2 Maintenance and Other Operating Expenditures</b>				
Travel Expenses	751	86,201.00	P 200,000.00	P 100,000.00
Training Expenses	753	43,200.00	120,000.00	100,000.00
Office Supplies Expense	755	618,876.16	500,000.00	500,000.00
Accountable Forms Expense	756	48,400.00	100,000.00	80,000.00
Food Supplies Expenses	758	635,574.00	965,000.00	965,000.00
Drugs and Medicines Expenses	759	1,703,227.99	2,500,000.00	2,500,000.00
Medical, Dental and Laboratory Supplies Expense	760	2,035,659.65	2,500,000.00	2,500,000.00
Gasoline, Oil and Lubricant Expenses	761	222,536.33	500,000.00	400,000.00
Other Office Supplies	765			100,000.00
Water Expenses	766	6,580.00	8,000.00	8,000.00
Electricity Expenses	767	669,759.94	900,000.00	900,000.00
Cooking Gas Expenses	768		50,000.00	50,000.00
Telephone Expenses - Landline	772	53,835.99	84,000.00	48,000.00
Telephone Expenses - Mobile	773	33,600.00	33,600.00	33,600.00
Internet Expenses	774			36,000.00
Membership Dues and Contributions	778		8,000.00	8,000.00
Repairs and Maintenance - Hospitals and Health Centers	813			100,000.00
Repairs and Maintenance - Office Equipment	821		80,000.00	50,000.00
Repairs and Maintenance - Motor Vehicle	841	67,880.00	300,000.00	200,000.00
Fidelity Bond Premiums	892		15,000.00	15,000.00
Insurance Expenses	893	44,697.53	200,000.00	180,000.00
Other MOE	969	576,328.70	936,400.00	1,126,400.00
Sub - Total		P 6,846,357.29	P 10,000,000.00	P 10,000,000.00
2.0 Capital Outlay				
Total Appropriation		P 27,448,668.05	P 29,104,781.00	P 31,875,777.00

PREPARED BY:

  
 FIDEL M. MABALOT, MD, MPA  
 Chief of Hospital

REVIEWED BY:

  
 CATHERINE E. FRANCO  
 Provincial Budget Officer

APPROVED:

  
 MANUEL C. ORTEGA  
 Provincial Governor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : CABA MEDICARE COMMUNITY HOSPITAL  
 Function : Hospital Services  
 ECONOMIC ENTERPRISE

PROVINCE OF LA UNION

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
<b>1.0 Current Operating Expenditures</b>				
<b>1.1 Personal Services</b>				
Salaries and Wages - Regular Pay	701	P 7,111,762.50	P 9,150,948.00	P 10,429,764.00
Salaries and Wages - Emergency	707	1,995,131.93		
Other Compensations:				
Personnel Economic Relief Allowance	711	1,130,545.23	960,000.00	1,080,000.00
Representation Allowance	713	60,000.00	60,000.00	60,000.00
Travelling Allowance	714	60,000.00	60,000.00	60,000.00
Clothing/Uniform Allowance	715	245,000.00	200,000.00	225,000.00
Subsistence Allowance and Laundry Allowance	716	575,136.35	720,000.00	780,000.00
Productivity Incentive	717	88,000.00	58,000.00	72,000.00
Hazard Pay	721	613,691.48	768,190.00	862,134.00
Overtime Pay	723	12,775.85	15,000.00	15,000.00
Cash Gift	724	244,125.00	200,000.00	225,000.00
Bonus	725	776,261.08	759,535.00	869,147.00
Life and Retirement Insurance Contribution	731	1,103,014.23	1,093,730.00	1,251,572.00
Pag-IBIG Contribution	732	57,665.45	48,000.00	54,000.00
Philhealth Contribution	733	100,812.50	106,500.00	122,100.00
ECC Contributions	734	54,978.81	48,496.00	53,176.00
Terminal Leave Pay	742	94,926.76		
Other Personnel Benefits	749	863,990.68	287,135.00	423,095.00
Sub - Total		P 15,187,817.85	P 14,535,534.00	P 16,581,988.00

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office : CABA MEDICARE COMMUNITY HOSPITAL

PROVINCE OF LA UNION

Function : Hospital Services

ECONOMIC ENTERPRISE

Object of Expenditures	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Estimate)
1.2 Maintenance and Other Operating Expenditures				
Travel Expenses	751	P 57,147.50	P 160,000.00	P 140,000.00
Training Expenses	753	30,800.00	120,000.00	100,000.00
Office Supplies Expense	755	266,544.09	500,000.00	300,000.00
Accountable Forms Expense	756	48,400.00	100,000.00	80,000.00
Food Supplies Expenses	758	505,017.10	600,000.00	600,000.00
Drugs and Medicines Supplies	759	1,443,533.10	2,000,000.00	2,500,000.00
Medical, Dental and Laboratory Supplies Expense	760	1,414,002.42	2,000,000.00	2,500,000.00
Gasoline, Oil and Lubricant Expenses	761	153,877.86	500,000.00	400,000.00
Electricity Expenses	767	580,630.86	850,000.00	700,000.00
Postage and Deliveries	771	614.00	2,200.00	2,000.00
Telephone Expenses - Landline	772	75,833.44	120,000.00	100,000.00
Telephone Expenses - Mobile	773	33,600.00	40,800.00	40,800.00
Membership Dues and Contributions	778		6,000.00	6,000.00
Repairs and Maintenance - Office Equipment	821	33,792.00	30,000.00	30,000.00
Repairs and Maintenance - Other Machineries & Equipment	840		30,000.00	30,000.00
Repairs and Maintenance - Motor Vehicle	841		30,000.00	30,000.00
Taxes, Duties and Licenses	891		6,000.00	6,000.00
Fidelity Bond Premium	892	3,000.00	6,000.00	6,000.00
Insurance Expenses	893	131,976.21	150,000.00	200,000.00
Other MOE	969	204,874.25	2,749,000.00	2,229,200.00
Sub - Total		P 4,983,642.83	P 10,000,000.00	P 10,000,000.00
2.0 Capital Outlay				
Total Appropriation		P 20,171,460.68	P 24,535,534.00	P 26,581,988.00

PREPARED BY:

GRETCHEN F. AROMIN, MD  
Chief of Hospital

REVIEWED BY:

CATHERINE E. FRANCO  
Provincial Budget Officer

APPROVED:

MANUEL C. ORTEGA  
Provincial Governor