

REPUBLIC OF THE PHILIPPINES
ORMOC CITY

Office of the Municipal Board

File

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, IN ITS SESSION HALL ON
NOVEMBER 18, 1950

PRESENT:

Hon. Honor, Lucile A. Conui - - - - Presiding Officer
Hon. Marcelo D. Bandalan - - - - Vice Mayor
Hon. Guillermo T. Parrilla - - - - City Councilor
Hon. Flaviano Montesclaros - - - - " "
Hon. Pablo S. Pajaron - - - - " "
Hon. Cleto P. Evangelista - - - - " "
Hon. Antonio C. Cataag - - - - " "
Hon. Porfirio Ayuyao - - - - " "

ABSENT:

Hon. Victorino C. Teleron - - - - City Councilor
Hon. Margarite G. Tugonen - - - - City Councilor-resigned.

RESOLUTION NO. 190

Letter of the Honorable Secretary of Finance dated Oct. 18, 1950 addressed to the Municipal Board thru the City Treasurer, Ormoc City and letter of the City Treasurer, Ormoc City dated November 17, 1950 with the attached liquidation report together with supplemental City Budget No. 6 of the City Treasurer, Ormoc City hereunder copied verbatim, respectively, as follows:

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
Manila

October 18, 1950

The Municipal Board
Thru the City Treasurer
Ormoc City
Gentlemen:

I have the honor to advise that your current annual budgets (general, street and bridge, waterworks and cemetery funds) are satisfactory to this Department except as hereunder noted.

The general fund budget shows a total inflation in the income estimates from municipal licenses, real property tax current year and market and slaughterhouse fees amounting to more than P40,000.80. Similar inflation of about P2,000 in the estimate from real property tax (current) has been made in the street and bridge fund budget. As there is no assurance nor specific indication that said estimates can be fully collected, the same should be reduced to not more than the actual collections from the same sources last fiscal year. A corresponding downward revision of the expense estimates should also be effected to forestall the incurrence of overdraft at the end of the fiscal period.

Unless the amount of P11,000 estimated as income from national aid in the street and bridge fund budget has already been received or the City has been advised by the authorities concerned that the amount is forthcoming, the same should be eliminated from the budget.

The transfers of P12,000 and P8,648.54 from the general fund to the intermediate school and city high school funds, respectively, appear to have been made in order to cover deficiencies in the maintenance of said schools. Attention in

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this connection is invited to the observations on similar transfers pointed out by this Department in its letter dated January 25, 1950 to that Board, relative to the annual budgets last fiscal year, compliance with which is hereby reiterated, specially as regards the imposition of higher tuition fees, in order that the ever increasing and equally important services to the public financed from the general fund may be properly attended to. In order, however, to avoid immediate disruption in the school administration, said transfers may be considered as approved this fiscal year if funds can still be made available after effecting the adjustments in the revenue estimates indicated above. Under the same condition, the transfer of P600 to the cemetery fund and the aid of P1,000 to the Puericulture Center, which is understood to be under the supervision of the Director of Hospitals, may also be considered as approved by this Department.

The appropriation of P2,000 as discretionary fund of the Mayor is hereby approved, subject to the provisions of Section 625 of the Manual of Instructions to Treasurers and to the ruling of the Auditor General on the matter. No portion of this fund, however, should be used to pay the salaries of informers, special agents and other similar employees unless their services are for a period of less than one month.

There being no showing that the appropriation of P400 for musical and social activities and miscellaneous service will redound to the good of the public interest, the same should be eliminated.

A lump sum appropriation of P1,000 for wages is set aside in the waterworks fund budget. If the rate of wages to be paid to laborers exceeds that authorized in Section 671 of the Manual of Instructions to Treasurers and the services involved exceed one month the corresponding plantilla of personnel should be prepared and submitted for approval.

The unappropriated balances in all funds, except in the waterworks fund, are not sufficient to cover the 5% required reserve. For this reason, all savings from the authorized appropriations and all overcollections which may be realized during the fiscal year should not be appropriated but should be set aside to provide in full the said reserve in each fund.

The abolition of certain positions in the different offices of that city is hereby approved provided that they are vacant or nobody will be prejudiced thereby.

Until the deficiencies above stated are adjusted, the salary increases and the creation of additional positions proposed in said budgets cannot be approved. However, if after the necessary adjustments have been made and funds are still available to cover the proposed salary increases and new positions, a supplemental budget embodying the same may be submitted for appropriate action.

Respectfully,

(SGD.) SIXTO B. ORTIZ
Acting Undersecretary of Finance

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REPUBLIC OF THE PHILIPPINES
ORMOC CITY
Office of the City Treasurer

November 17, 1950

The Honorable Municipal Board
Ormoc City

S i r s :

With reference to our 1st indorsement of the 6th instant, transmitting the letter of the Honorable, the Secretary of Finance, re-An-
nual Budgets of the City for the current fiscal year, and pursuant
to the directives contained in the second paragraph of the latter's
letter, I have the honor to submit herewith a Supplemental Budget,
General Fund, to cover the revision of income estimates on the city
budget as called for by the Department of Finance.

In the Supplemental Budget herein submitted, I have reduced the
estimates on real property tax, current year and on city licenses,
by P21,000.00 and P2,000.00, respectively, i.e., the estimates for
these two items are reduced to not more than the actual collection
from the same sources last fiscal year. The aggregate total of P23,000
overestimated revenue is covered up by various internal revenue
allotments corresponding to the last semester of the preceding fiscal
year which were not and could not be taken into account as of June
30, 1950, owing to the late release of the same which was made in
only last September, when the undersigned was in Manila for the liquidation
of accounts receivable from and payable to, the National Government.

Attached hereto is a copy of the liquidation statement embodying
the various allotments aforementioned, and itemized hereunder as to
distribution, for your ready reference:

Nature of Allotment	Amount	Share of Gen. Fund	Share of: Share of Rd. &	
			Sch. fund	Bridge Fund
Residence tax	P11,997.16	P5,998.58	5,998.58	None
Taxes on Products	9,945.71	4,972.85	2,841.64	P 2,131.22
Branches tax	1,419.61	1,419.61	-.-	-.-
Taxes on income, Inhe- ritance & gifts	5,712.98	2,942.63	1,342.10	1,428.25
Totals	29,075.46	15,333.67	10,182.10	3,428.47

It can be seen from the above statement that, of the various internal
revenue allotments received, the School fund get a share of P10,182.10
thereby making possible the reduction by P10,000 the amount of
P12,000.00 originally appropriated for transfer as aid to the City
School Fund, without disrupting expense appropriations in the said
Fund. This has to be made in order to cover the discrepancy result-
ing from the downward revision of the revenue estimates in the
General Fund called for by the Department of Finance. With re-
gards to the estimate of P70,000.00 as receipts from the market
and slaughterhouse, the same need not be reduced as the present
trend of the collection from this source definitely and assured-
ly indicates that the said estimate can be fully collected. Let
it be stated in this connection, that since June, this year, our
market and slaughterhouse had been giving us a monthly income of
no less than P6,000.00. I can thus readily certify that the
P70,000.00 estimate from this item would be totally collected,
what with the new market building now under construction which,
when completed, would consequently bolster the revenue from this
source.

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It is thus seen that the supplemental budget herein submitted for the purpose of effecting the adjustments in the revenue estimates indicated in the letter of the Hon., the Secretary of Finance, would not disrupt the expense appropriations appearing in the budget originally approved by that Body, and approval thereof is therefore requested.

Very respectfully,
(Sgd.) MANABRO J. TAVERA
City Treasurer

October 3, 1950

STATEMENT OF LIQUIDATION OF ACCOUNTS RECEIVABLE FROM AND PAYABLE TO THE NATIONAL GOVERNMENT, AS OF AUGUST 31, 1950

1. ACCOUNTS RECEIVABLE:

1. Internal Revenue:

General allotment, April-June, 1950	----	P 49,168.20	
Inheritance, estate, & gift taxes Jan-June, 1950	----	344.56	
Residence tax, Jan-March, 1950	----	6,257.28	
" " April-June, 1950	----	5,739.88	
Percentage on Agriculture products, Jan-March, 1950	----	4,721.10	
Percentage on Agri. products, April-June, 1950	----	5,221.61	
Income tax, Jan-March, 1950	----	2,005.26	
" " April-June, 1950	----	4,263.10	
Franchise tax, Jan-March, 1950	----	641.70	
" " April-June, 1950	----	731.90	P 78,243.66

2. Public Schools:

Salary allotment for:

July, 1950	----	24,510.00	
August, 1950	----	24,510.00	49,020.00

Total accounts receivable P 127,263.66

II. ACCOUNTS PAYABLE:

Unmitted Collections, July, August, 1950:

1. Internal Revenue:

Documentary stamps	----	680.84	
License & business taxes	----	35,585.86	
Income tax	----	5,816.62	
Franchise tax	----	1,043.52	
Excise & forfeitures	----	8.00	
Radio Registration fees	----	18.50	
Assessment tax	----	363.58	
Tabacco Inspection fees	----	27.50	
Residence tax	----	362.35	P 43,906.77

2. Bureau of Forestry:

Revenue from Public forest	----	1,363.22	
Reforestation fund	----	604.88	1,968.10

3. Bureau of Animal Industry

Anti mortem fees	----	176.60	176.60
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Bureau of Immigration:

Alien registration fees	----	760.00	760.00
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Total accounts payable 46,811.47

Net account due from the National Government 80,452.19

CERTIFIED CORRECT:

NOTED:

VICENTE CELIA

Actg. Treasurer of the Philippines

By:

UBALDO CARBENELL

Chief, Adm. & Public Debt Division

(Sgd.) MANABRO J. TAVERA
City Treasurer

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The Board, on motion of Counciler Flaviano Montesclares, seconded by Counciler Guillermo T. Parrilla;

BE IT RESOLVED, as is hereby resolved to approve the recommendation of the City Treasurer as embodied in the supplemental budget, above quoted;

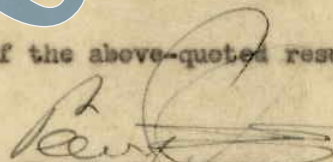
BE IT RESOLVED FURTHER, to abide with the suggestion of the Hon. Secretary of Finance in his letter above quoted, to the effect, that the amount of P11,000.00 estimated income from the National Aid in the Street and Bridge Fund budget, the same is hereby eliminated from the appropriation ordinance No. 3 for the current fiscal year until said amount of P11,000.00 National Aid in the Street and Bridge Fund would be allotted and received by the city government of Ormoc from the authority concerned;

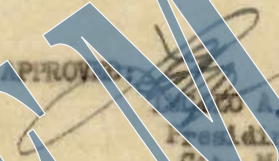
RESOLVED FURTHERMORE, to temporarily suspend the project in connection with the Asphaltting of Ormoc-Ipil Road (J-27-6(4)) until National Allotment for this purpose would be forthcoming to the City Government of Ormoc;

FINALLY RESOLVED, to furnish copy of this resolution each to the Secretary of Interior, Manila; to the Secretary of Finance, Manila; to the City Mayor, Ormoc City; to the City Treasurer, Ormoc City; to the City Auditor, Ormoc City; and to the City Engineer, Ormoc City.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY TO the correctness of the above-quoted resolution.


PELAGIO P. QUIRILA
Secretary

APPROVED:

A. CONUI
Residing Officer
City Mayor

COPY FURNISHED:

The Secretary of Interior, Manila
The Secretary of Finance, Manila
The City Mayor, Ormoc City
The City Treasurer, Ormoc City
The City Auditor, Ormoc City
The City Engineer, Ormoc City

ATTESTED: 
FRANCISCO D. ABAS
Secretary to the City Mayor

byp/