

Republic of the Philippines  
Province of Iloilo  
Municipality of Tigbauan  
Office of the Sangguniang Bayan  
Tigbauan Municipal Hall, Tigbauan, Iloilo 5021 Philippines  
(033) 511-8532 [sbtigbauan@yahoo.com](mailto:sbtigbauan@yahoo.com)



EXCERPT FROM THE MINUTES OF THE 44<sup>th</sup> REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON NOVEMBER 4, 2020 AT 10:20 IN THE MORNING

**PRESENT:**

HON. VIRGILIO T. TERUEL	- Vice Mayor Presiding Officer
HON. DENNIS T. VALENCIA	- S.B. Member
HON. NERI T. CAMIÑA	- S.B. Member
HON. MARLON R. TERUÑEZ	- S.B. Member
HON. SUZETTE MARIE HILADO-BANNO	- S.B. Member
HON. JULIUS T. LEDESMA	- S.B. Member
HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO	- S.B. Member
HON. REYNALDO E. TUMABOTABO	- S.B. Member
HON. NORBERTO T. TURALBA	- S.B. Member
HON. JERRY T. TUARES	- Liga President
HON. DYOSSA MARIE T. TERUÑEZ	- SKMF President

**ABSENT:            N O N E**

**Appropriation Ordinance No. 2020-006**

***“AN ORDINANCE ENACTING THE FISCAL YEAR 2021 ANNUAL BUDGET OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO.”***

<b>Introduced by:</b>	<i>Administration Measure</i>
<b>Author:</b>	HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO
<b>Sponsored by:</b>	<i>Committee on Appropriations, Budget, Finance &amp; Accounts</i> Chairperson: Hon. Ma. Gerrylin Santuyo-Camposagrado <i>Vice Chairman:</i> Hon. Dennis T. Valencia <i>Members:</i> Hon. Suzette Marie Hilado-Banno, Hon. Norberto T. Turalba and Hon. Jerry T. Tuares
<b>Seconded by:</b>	Hon. Dennis T. Valencia, Hon. Neri T. Camiña, Hon. Marlon R. Teruñez, Hon. Suzette Marie Hilado-Banno, Hon. Reynaldo E. Tumabotabo, Hon. Julius T. Ledesma, Hon. Norberto T. Turalba, Hon. Jerry T. Tuares and Hon. Dyossa Marie T. Teruñez;

**WHEREAS**, the total amount of P192,000,000.00 for General Fund and P9,500,000.00 for Special Account Fund have been estimated for the delivery of basic services, priority programs, activities, for the promotion of general welfare of the people and for market and slaughterhouse services of the municipality and its inhabitants for FY 2021;

**WHEREAS**, the budget embodies estimated income receipts for FY 2021 from the following sources:

Internal Revenue Allotment	P	180,100,732.00
Local Sources		11,899,268.00
		=====
Total General Fund	P	192,000,000.00
		=====
Special Account in the General Fund	P	9,500,000.00
		=====

**WHEREAS**, projected expenditures for FY 2021 are as follows:

General Public Services	P	107,840,500.00
Social Services		44,967,619.60
Economic Services		32,941,880.40
Other Expenses		6,250,000.00
<b>Total General Fund</b>	P	<u>192,000,000.00</u>
		=====
Special Account Fund	P	<u>9,500,000.00</u>
		=====

**WHEREAS**, series of Budget Hearings were conducted by the Committee on Appropriations, Budget, Finance, and Accounts and the proposed Executive General Fund Annual Budget for FY 2021 was thoroughly discussed together with the members of the Local Finance Committee, the department heads and other responsible local officials;

**WHEREAS**, total appropriations for expenditures has not exceeded the total estimated income;

**WHEREAS**, full provisions for statutory and mandatory obligations have been appropriated;

**WHEREAS**, the aid to the component barangays amounting to P52,000.00 was established at P1,000.00 per barangay;

**WHEREAS**, a Special Account in the General Fund established in 2014 is pursuant to Section 313 (a) of R.A. 7160, wherein P9,500,000.00 is expected to be incurred in 2021;

**WHEREAS**, the budget by Major Expense Class has been divided and distributed as follows:

Personal Services	P	73,750,478.00
Maintenance & Other Operating Expenses		53,516,375.60
Financial Expenses		40,000.00
Capital Outlay		19,021,000.00
Mandatory Obligations		45,672,146.40
		=====
Total	P	192,000,000.00
Special Account Fund	P	<u>9,500,000.00</u>
		=====

**WHEREAS**, the budget for Special Account from the General Fund has been distributed to Personal Services, MOOE and Capital Outlay in the total amount of P9,500,000.00;

**WHEREAS**, salaries of Appointive and Elective Officials and Employees are based on LBC No. 121 dated January 24, 2020 regarding the implementation of the 1<sup>st</sup> Tranche of the Modified Salary Schedule for LGU Personnel Pursuant to RA No. 11466;

**WHEREAS**, daily wage for Job Order Personnel is pegged at P395.00 per day starting January 1, 2021;

**NOW THEREFORE**, be it enacted by the Sangguniang Bayan of the Municipality of Tigbauan, Province of Iloilo, in this Appropriation Ordinance:

**Section 1.** The balanced General Fund Budget for FY 2021 is composed of the estimated revenue for a total of P201,500,000.00 of which P180,100,732.00 (89.38%) is derived from the Internal Revenue Allotment (IRA); locally-generated revenue of P11,899,268.00 (5.98%); and Special Account Fund from the operation of the market and slaughterhouse amounting to P9,500,000.00;

**Section 2.** The FY 2021 Budget is a balanced budget wherein the estimated revenue is equal to the program of expenditures. Expenditure Program for FY 2021 is distributed by sector, as follows:

General Public Services	P	107,840,500.00
Social Services		44,967,619.60
Economic Services		32,941,880.40
Other Services	P	<u>6,250,000.00</u>
		=====
<b>Total General Fund</b>	P	<b>192,000,000.00</b>

<b>Special Account in the General Fund</b>	<b>P</b>	<b>9,500,000.00</b>
		<b>=====</b>

**Section 3.** In order to achieve an efficient and effective operation, the LGU should aim for improvement of the ratio of its overhead cost to cost of production and service delivery. The distribution of expenditures by Functional Activity is as follows:

Frontline Services	P	41,131,369.60
General Services	P	150,868,630.40
Special Account	P	9,500,000.00

**Section 4.** Expenditures under the General Fund is distributed into different expense class, as follows:

Personal Services	P	73,750,478.00
MOOE		53,516,375.60
Financial Expenses		40,000.00
Capital outlay		19,021,000.00
Mandatory Obligations		45,672,146.40

**Section 5.** The Local Government Unit of Tigbauan is authorized to maintain Special Account for public utilities and local economic enterprises as provided under Article 2, Section 313 of Republic Act 7160 otherwise known as the Local Government Code of 1991.

Expenditures under the Special Account is distributed into different expense class, as follows:

Personal Services	P 7,453,911.00
MOOE	1,946,089.00
Capital Outlay	100,000.00

**Section 6.** The total amount of P45,672,146.40 is hereby provided for Mandatory obligations of the LGU, to wit:

20% Development Fund	P 36,020,146.40
5% MDRRM Fund	9,600,000.00
Aid to Barangays	52,000.00

**Section 7.** The total amount of appropriations for Local Disaster Risk Reduction and Management Fund of **P9,600,000.00** shall be disbursed and utilized strictly pursuant to the provisions of RA 10121 and its implementing rules and regulations.

**Section 8.** The total amount appropriated for debt servicing is **P2,000,000.00** for the payment of remaining LGU loan and P40,000.00 for payment of interest provided under financial expenses of the Treasury Office. (By 3<sup>rd</sup> quarter of 2021, the Municipality of Tigbauan will already be debt-free).

**Section 9.** Summary of Appropriations being authorized by department, office, unit and object of expenditures being authorized by expense class and by object of expenditures in duly accomplished LBP Form No. 2 as embodied in the FY 2021 Annual Budget submitted to the Sangguniang Bayan are attached and made as integral parts of this Appropriation Ordinance.

**Section 10.** Included in this Appropriation Ordinance are the Budget documents contained in the FY 2021 Annual Budget of the Municipality of Tigbauan and made integral parts of this ordinance to wit:

- Budget and Expenditure and Resources Financing;*
- 5% Local Disaster Risk Reduction Management Fund;*
- Gender and Development Fund attributed to all concerned departments/offices of the Municipality of Tigbauan;*
- Program Appropriation and Obligation Object of Expenditure and Personnel Schedule of all departments/units of the Municipality of Tigbauan;*
- Appropriation being authorized by the department/office/unit by expense class and by object of expenditures.*

**Section 11.** Amounts appropriated in this Appropriation Ordinance and Annual Budget shall not be the sole basis for payment of the benefits such as RATA, Magna Carta of Public Health Workers, PERA, Year End Benefits, Clothing Allowance, Step Increments, Hazard Pay, Terminal Leave Pay.

Payment of the said benefits shall be in accordance with Circulars, Issuances, Rules and Regulations pertinent thereto.

**Section 12.** Pursuant to Republic Act No. 7192, DBM/NEDA/NCRFW Joint Circular No. 2004-1, programs, projects and activities under Gender and Development (GAD) Plan and their corresponding funds are hereto integrated in the Annual Investment Program for CY 2021 of the Municipality of Tigbauan.

**Section 13.** This Appropriation Ordinance hereby adopts and concurs plans and programs integrated in the CY 2021 Budget to wit:

- *DILG-endorsed Gender and Development Plan and Budget*
- *Office of Civil Defense-reviewed Local Disaster Risk Reduction and Management Plan;*
- *Local Climate Change Action Plan;*
- *Peace and Order Plan;*
- *LOCAL NUTRITION ACTION PLAN;*
- *CULTURAL DEVELOPMENT PROGRAM;*
- *INDICATIVE Annual Procurement Plan;*
- *List of PPAs for the Local Council for the Protection of Children;*
- *List of PPAs for Senior Citizens and Persons with Disabilities*
- *List of PPAs to Combat Acquired Immune Deficiency Syndrome (AIDS)*
- *List of PPAs for Anti-Illegal Drugs*

**Section 14.** Use of Savings and Augmentation. – In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Mayor and the Presiding Officer of the Sanggunian are authorized to augment any item in the approved Annual Budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this purpose, “savings” refer to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or the unavoidable discontinuance or 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 15.** PRIORITY IN THE USE OF PERSONAL SERVICES SAVINGS. Priority shall be given to the personnel benefits of employees in the use of Personal Services Savings.

**Section 16.** The execution of the Budget for FY 2021 of the Municipality of Tigbauan shall comply with budgetary requirements and limitations contained in the Local Government Code of 1991 (R.A. 7160) and its implementing rules and regulations.

**Section 17.** Legislative Programs, Legislative Projects and/or Legislative Activities. - The Municipal Vice Mayor as the Presiding Officer and all the members of the Sangguniang Bayan in accordance with its Internal Rules of Procedure including its support staff shall engage in legislative programs, legislative projects and/or legislative activities incident to its function of local legislation including the hiring of personnel for the purpose utilizing its allocated funds for the benefit, interest, comfort and convenience of Municipal Constituents by way of enacting ordinances and approving resolutions with the sanggunian assuming full responsibility in the event the same is disallowed in audit.

**Section 18.** The appropriated amounts as embodied in this Appropriation Ordinance shall be subject to usual accounting and auditing rules and procedures. Compliance with all existing laws, rules and regulations shall be the responsibility of the officials authorizing the disbursement of funds. Expenditure of funds in violation of the Local Government Code and other laws shall be a personal liability of the official or employee responsible therefore.

**Section 19.** Any change in the Annual Budget for FY 2021 of the Municipality of Tigbauan shall be made in accordance with the provisions of Sections 321 and 336 of the Local Government Code.


**Section 20.** SEPARABILITY CLAUSE. If for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

**Section 21.** EFFECTVITY. This Appropriation Ordinance shall take effect upon the approval thereof.

RESOLVED FURTHER, to forward copies of this Appropriation Ordinance to the Office of the Municipal Mayor, Provincial Budget Office, Sangguniang Panlalawigan, the Municipal Treasurer, the Municipal Planning and Development Office, the Municipal Accountant and to all concerned for their information and/or appropriate action.

ENACTED, November 4, 2020.

CERTIFIED CORRECT:

  
**MARLENE TAYO-NAVA**  
SB Secretary

ATTESTED:

  
**ATTY. VIRGILIO T. TERUEL**  
Vice Mayor & Presiding Officer

APPROVED:

**SUZETTE TENEFRANCIA-ALQUISADA**  
Municipal Mayor  

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(Date approved)

HON. VIRGILIO T. TERUEL, LAWYER  
Municipal Vice Mayor

Sangguniang Bayan Members:

Hon. Dennis T. Valencia	Hon. Suzette Marie Hilado-Banno, M.D.	Hon. Ma. Gerrylin Santuyo-Camposagrado, LLB,MPA
Hon. Neri T. Camiña	Hon. Reynaldo E. Tumabotabo	Hon. Norberto T. Turalba
Hon. Marlon R. Teruñez	Hon. Julius T. Ledesma, O.D.	Hon. Jerry T. Tuares, (LnB-Pres.)- Civil Engineer
		Hon. Dyossa Marie Teruñez (SKMF-Pres.)

*"Public office is a public trust. Public Officials must at all times be accountable to the people."*