

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



EXCERPT FROM THE MINUTES OF THE 34th REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON SEPTEMBER 1, 2021 AT 9:10 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. REYNALDO E. TUMABOTABO	- S.B. Member
HON. JULIUS T. LEDESMA	- S.B. Member
HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO	- S.B. Member
HON. NORBERTO T. TURALBA	- S.B. Member
HON. JERRY T. TUARES	- Liga President
HON. DYOSSA MARIE T. TERUÑEZ	- SKMF

ABSENT:

HON. SUZETTE MARIE HILADO-BANNO - S.B. Member-(*Special Priv. Leave*)

Appropriation Ordinance No. 2021-004

AN ORDINANCE ENACTING THE FISCAL YEAR 2022 ANNUAL BUDGET FOR GENERAL FUND AMOUNTING TO TWO HUNDRED SIXTY FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P265,500,000.00) AND SPECIAL ACCOUNT FROM THE GENERAL FUND AMOUNTING TO NINE MILLION FIVE HUNDRED THOUSAND PESOS (P9,500,000.00) FOR THE OPERATION OF MARKET AND SLAUGHTERHOUSE OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO.

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

WHEREAS, the total amount of **P265,500,000.00** for *General Fund* and **P9,500,000.00** for *Special Account from the General Fund* have been appropriated for the delivery of basic services, priority programs, activities, for the promotion of general welfare of the people and for market and slaughterhouse of the municipality and its inhabitants.

WHEREAS, the budget embodies estimated income receipts for FY 2022 from the following sources:

Internal Revenue Allotment C.Y. 2022	P248,347,710.00
Local Sources	17,152,290.00
Total General Fund	P265,500,000.00
Special Account (from the General Fund)	9,500,000.00

WHEREAS, projected expenditures for FY 2022 are as follows:

General Public	P150,152,240.00
Economic	18,889,030.00
Social	29,714,188.00
Statutory Obligations	62,744,542.00
Special Education Fund (SEF)	4,000,000.00
Total General Fund	P265,500,000.00
Special Account from the General Fund	9,500,000.00

WHEREAS, a Budget Hearing was conducted by the Committee on Appropriations, Budget, Finance and Accounts and the proposed Annual Budget for FY 2022 was thoroughly discussed together with the Members of the Local Finance Committee, the department heads/managers and other non-office heads/representatives;

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

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

WHEREAS, although the financial aid to 52 component barangays is only P1,000.00 each (as mandated by RA 7160), additional funds are also provided under the budget of the executive and legislative services under the expense classification as donations;

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 2022;

WHEREAS, the breakdown of FY 2022 Annual Budget by Major Expense Classification for General Fund and Special Account have been divided and distributed as follows:

A. Expenditure Program by Allotment Class (General Fund)	
Personal Services	P94,966,799.00
Maintenance & Other Operating Expense	63,269,609.00
Capital Outlay	40,467,050.00
Mandatory Obligations	62,796,542.00
Special Education Fund (SEF)	4,000,000.00
Total General Fund	P265,500,000.00
B. Expenditure Program by Allotment Class (Special Account)	
Personal Services	P 7,650,213.00
Maintenance & Other Operating Expense	1,739,787.00
Capital Outlay	110,000.00
Total Special Account from the General Fund	P9,500,000.00

WHEREAS, salaries and wages of Appointive and Elective Officials and Employees are based on RA No. 11466 with a 100% implementation of the third tranche of the modified salary schedule of 2nd class municipalities is hereby implemented, effective January 1, 2022;

WHEREAS, consistent with labor standards and for job order personnel to have just and equitable wages, daily wages shall be as follows: i. unskilled with no eligibility – P420.00; ii. Skilled with NCI/NCII/CSC Sub-professional eligibility –P450.00; iii. CSC Professional Eligibility – P500.00;

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

Section 1. A total amount of P265,500,000.00 for the General Fund and P9,500,000.00 for the Special Account in the General Fund has been appropriated to meet the expenditures of the Municipality of Tigbauan for Fiscal Year 2022.

Section 2. Income receipts for FY 2022 are projected as follows:

From Internal Revenue Allotment C.Y. 2022	P248,347,710.00
Local Sources	17,152,290.00
Total General Fund	P265,500,000.00
Special Account (from the General Fund)	9,500,000.00

Section 3. Expenditures for FY 2022 are estimated as follows:

General Public	P150,152,240.00
Economic	18,889,030.00
Social	29,714,188.00
Statutory Obligations	62,744,542.00
Special Education Fund (SEF)	4,000,000.00
Total General Fund	P265,500,000.00
Special Account from the General Fund	9,500,000.00

Section 4. The Local Government Unit of Tigbauan is authorized to maintain Special Account in the General Fund 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.

Section 5. The Special Account from the General Fund of the Local Government of Tigbauan is maintained pursuant to the provisions of the R.A. 7160 and pertinent laws, rules and regulations.

Section 6. The total amount of **P62,796,542.00** are hereby provided for the Mandatory Obligations of the LGU, to wit:

20% (IRA) Development Fund	P49,669,542.00
5% MDRRM Fund	13,075,000.00
Aid to Barangays	52,000.00
Total	P62,796,542.00

Section 7. The total amount of appropriations for Local Disaster Risk Reduction and Management Fund of **P13,075,000.00** shall be disbursed and utilized strictly pursuant to the provisions of RA 10121 and its implementing rules and regulations.

Section 8. 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. 3 as embodied in the FY 2022 Annual Budget submitted to the Sangguniang Bayan are attached and made as integral parts of this Appropriation Ordinance.

Section 9. Included in this Appropriation Ordinance are the Budget documents contained in the FY 2022 Annual Budget of the Municipality of Tigbauan and made integral parts of this ordinance to wit:

- a. *Budget and Expenditures and Sources of Financing;*
- b. *5% Local Disaster Risk Reduction Management Fund;*
- c. *Gender and Development Fund attributed to all concerned departments/office of the Municipality of Tigbauan;*
- d. *Programmed Appropriation and Obligation by Object of Expenditure and Personnel Schedule of all departments/units of the Municipality of Tigbauan;*

- e. *Appropriation being authorized by the department/office/unit by expense class and by object of expenditures.*

Section 10. 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 11. Pursuant to the provisions of R.A. 7192 (Women in Development and Nation Building Act), other related laws, their implementing rules and regulations and the 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 2022 of the Municipality of Tigbauan in the total amount of **P13,114,243.00** shall be disbursed and utilized strictly.

Section 12. This Appropriation Ordinance hereby adopts and concurs plans and programs integrated in the CY 2022 Budget to wit:

- Annual Investment Plan
- *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 and Public Safety (POPS) Plan;*
- *LOCAL NUTRITION ACTION PLAN;*
- *ANNUAL CULTURAL DEVELOPMENT PLAN;*
- *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*
- *LGU DTP*
- *LGU CapDev Agenda*

Section 13. 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 14. 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 15. The execution of the Budget for FY 2022 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 16. 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 17. 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 18. 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 19. 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 appropriate action.

ENACTED: September 1, 2021.

CERTIFIED CORRECT:

MARLENE TAYO-NAVA
S.B. Secretary

ATTESTED:

ATTY. VIRGILIO T. TERUEL
Vice Mayor & Presiding Officer

APPROVED:

ATTY. SUZETTE TENEFRENCIA-ALQUISADA
Municipal Mayor

(Date signed)

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, Lawyer, 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."

