



EXCERPT FROM THE MINUTES OF THE CY 2022-50th REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON DECEMBER 09, 2022 AT 9:20 O’CLOCK IN THE MORNING

PRESENT:

HON. LUGEN T. ORTILANO	- Vice Mayor & Presiding Officer
HON. ADRIAN S. CAMPOSAGRADO	- SB Member
HON. NERI T. CAMIÑA	- SB Member
HON. REYNALDO E. TUMABOTABO	- SB Member
HON. JULIUS T. LEDESMA	- SB Member
HON. NORBERTO T. TURALBA	- SB Member
HON. JERRY T. TUARES	- SB Member
HON. JOEL L. SAYSON	- SB Member
HON. ANA ROWENA A. PERERA	- SB Member
HON. DYOSSA MARIE TERUÑEZ	- SKMF President
HON. MARIBETH L. TUPINO	- Liga President

ABSENT: NONE

Appropriation Ordinance No. 2022-07
Supplemental Budget No. 2022-005

AN ORDINANCE APPROPRIATING FOR A SUPPLEMENTING BUDGET IN THE TOTAL AMOUNT OF THREE MILLION ONE HUNDRED SIXTY THOUSAND PESOS (P3,160,000.00) FROM PERSONAL SERVICES SAVINGS OF VACANT-FUNDED POSITIONS TO BE UTILIZED FOR: (1) THE GRANT OF PERFORMANCE-BASED BONUS 2021 (PBB 2021); (2) YEAR-END AND CASH GIFT BONUS FOR SEPARATED EMPLOYEES; AND (3) PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI) TO LGU TIGBAUAN MUNICIPAL OFFICIALS AND EMPLOYEES FOR FISCAL YEAR 2022 OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO (AS PER DILG-DBM JOINT MEMORANDUM CIRCULAR ORDER NO. 2021-1 GUIDELINES ON THE GRANT OF THE PERFORMANCE-BASED BONUS (PBB) FOR FISCAL YEAR (FY) 2021, UNDER EXECUTIVE ORDER NO. 80, S. 2012 AND EXECUTIVE ORDER NO. 201, S. 2016, AS PER DBM-BUDGET CIRCULAR NO. 2017-4, RESPECTIVELY)

Introduced by:	Administration Measure
Authored by:	HON. JULIUS T. LEDESMA
Sponsored by:	Committee on Appropriations, Budget, Finance and Accounts Chairperson: Hon. Julius T. Ledesma Vice Chairman: Hon. Neri T. Camiña Members: Hon. Adrian S. Camposagrado Hon. Norberto T. Turalba and Hon. Jerry T. Tuares
Seconded by:	Hon. Adrian S. Camposagrado, Hon. Neri T. Camiña, Hon. Reynaldo E. Tumabotabo, Hon. Norberto T. Turalba, Hon. Jerry T. Tuares, Hon. Joel L. Sayson, Hon. Ana Rowena A. Perera, Hon. Maribeth L. Tupino and Hon. Dyossa Marie Teruñez

WHEREAS, in a letter dated December 1, 2022, the Hon. Mayor, Atty. Virgilio T. Teruel, requested this August Body for the urgent passing of a “Resolution Approving And Adopting Municipal Development Council Executive Committee (MDC-EXECOM) Resolution No. 2022-02, Dated November 29, 2022, “Resolution Approving The Grant Of Performance-Based Bonus 2021 (PBB 2021) As Per DILG-DBM Joint Memorandum Circular Order No. 2021-1 Guidelines

On The Grant Of The Performance-Based Bonus (PBB) For Fiscal Year (FY) 2021 Under Executive Order No. 80, S. 2012 And Executive Order No. 201, S. 2016, Year-End And Cash Gift Bonus For Separated Employees, Productivity Enhancement Incentive (PEI) As Per DBM-Budget Circular No. 2017-4 To LGU Tigbauan Employees For Fiscal Year 2022 From Personal Services Savings Of Vacant-Funded Positions With The Total Amount Of Three Million One Hundred Sixty Thousand Pesos (P3,160,000.00) Of The Municipality Of Tigbauan, Province Of Iloilo;

WHEREAS, in a letter dated December 6, 2022, the Hon. Mayor, Atty. Virgilio T. Teruel, requested this August Body for the urgent passing of an Ordinance Appropriating for a Supplemental Budget in the Amount of Three Million One Hundred Sixty Thousand Pesos (P3,160,000.00) From Personal Services Savings Of Vacant-Funded Positions to be Utilized for: (1) the Grant of Performance-Based Bonus 2021 (PBB 2021); (2) Year-End And Cash Gift Bonus For Separated Employees; and (3) Productivity Enhancement Incentive (PEI) To LGU Tigbauan Municipal Officials And Employees for Fiscal Year 2022;

WHEREAS, DILG-DBM Joint Memorandum Circular Order No. 2021-01 guidelines on the grant of the Performance-Based Bonus (PBB) for Fiscal Year (FY) 2021 under Executive Order No. 80, s. 2012- Directing The Adoption of Performance Based Incentives System For government Employees and Executive Order No. 201, S. 2016 – Modifying The Salary Schedule For Civilian Government Personnel & Authorizing The Grant of Additional Benefits For Both Civilian & Military & Uniformed Personnel; Year-End and Cash Gift Bonus for Separated Employees, Productivity Enhancement Incentive (PEI) as per DBM-Budget Circular No. 2017-4 Guidelines On The Grant Of The Productivity Enhancement Incentive (PEI) To Government Employees For FY 2017 & Years Thereafter, to LGU Tigbauan Employees for Fiscal Year 2022 from Personal Services Savings of Vacant-Funded Positions;

WHEREAS, the Local Finance Committee namely: *(Ms. Elma G. Tionsay, Municipal Treasurer, Mr. Jimmy T. Tupas, MPDC, Ms. Myra Gene G. Gautier, Municipal Budget Officer & Mrs. Mary Grace M. Trio and Approved by Atty. Virgilio T. Teruel, Municipal Mayor)* had certified that the amount of Three Million One Hundred Sixty Thousand Pesos (P3,160,000.00) is available in the Executive Services–Other Personnel Benefits Expenses to be used for the provision of Performance-Based Bonus (PBB) for Fiscal Year (FY) 2021; Year-End and Cash Gift Bonus For Separated employees and Productivity enhancement Incentive (PEI) in the Total Amount of Three Million One Hundred Sixty Thousand Pesos (P3,160,000.00);

WHEREAS, attached herewith were the salient documents needed for the approval of this resolution as follows:

- **CY 2022 Annual Investment Program (AIP) Supplemental** *(as of September to December) Prepared by Mr. Jimmy T. Tupas, MPDC & Ms. Myra Gene G. Gautier, Municipal Budget Officer and Attested by Atty. Virgilio T. Teruel, Municipal Mayor*
- **Statement of Funding Sources** *(Certified Correct: Ms. Elma G. Tionsay, Municipal Treasurer and Mrs. Mary Grace M. Trio, Municipal Accountant)*
- **Sources of Funds** *(Certified Correct by the Finance Committee namely: Ms. Elma G. Tionsay, Municipal Treasurer, Mr. Jimmy T. Tupas, MPDC, Ms. Myra Gene G. Gautier, Municipal Budget Officer & Mrs. Mary Grace M. Trio and Approved by Atty. Virgilio T. Teruel, Municipal Mayor)*
- **Statement of Supplemental Appropriations CY 2022** *(Prepared by Ms. Myra Gene G. Gautier and Approved by Atty. Virgilio T. Teruel, Municipal Mayor)*

WHEREAS, the Municipal Development Council's Executive Committee (MDC-EXECOM) participation is necessary for the approval of the resolution approving the grant of Performance-Based Bonus 2021 (PBB 2021) as per DILG-DBM Joint Memorandum Circular Order No. 2021-1 guidelines on the grant of the Performance-Based Bonus (PBB) for Fiscal Year (FY) 2021 under Executive Order No. 80, s. 2012 and Executive Order No. 201, S. 2016, Year-End and Cash Gift Bonus for Separated Employees, Productivity Enhancement Incentive (PEI) as per DBM-Budget Circular No. 2017-4 to LGU Tigbauan Employees for Fiscal Year 2022 from Personal Services Savings of Vacant-Funded Positions with the total amount of **Three Million One Hundred Sixty Thousand Pesos (P3,160,000.00)** of the Municipality of Tigbauan, Province of Iloilo;

WHEREAS, Section 305 (a) of R.A. 7160 or the Local Government Code of 1991 provides that *“No money shall be paid out of the local treasury except in pursuance of an appropriations ordinance or law”*. Hence, it necessitates the passing of an ordinance before the LGU-Tigbauan can validly utilize the abovementioned supplemental budget;

WHEREAS, the Sangguniang Bayan also adopted the approval of the CY 2022 Supplemental Annual Investment Program (AIP) thru Resolution No. 2022-02 of the Municipal Development Council-Executive Committee (MDC-EXECOM) dated November 29, 2022 with the total amount of **Three Million One Hundred Sixty Thousand Pesos (P3,160,000.00)**;

NOW, THEREFORE, BE IT ENACTED, THAT:

SECTION 1. SOURCES OF FUNDS

The Municipality of Tigbauan has available funds for appropriation and supplemental budget in the total amount of **THREE MILLION ONE HUNDRED SIXTY THOUSAND PESOS P3,160,000.00** from CY 20 2022 Surplus Savings (PS and MOOE), itemized as follows:

Office	Expense Name	Account Code	Amount
General Fund			
Executive	Salaries and Wages	5-01-01-010	900,000.00
HRMO	Salaries and Wages	5-01-01-010	10,000.00
PESO	Salaries and Wages	5-01-01-010	40,000.00
BPLO	Salaries and Wages	5-01-01-010	35,000.00
CAO	Salaries and Wages	5-01-01-010	35,000.00
IAS	Salaries and Wages	5-01-01-010	40,000.00
Legislative	Salaries and Wages	5-01-01-010	170,000.00
ACCOUNTING	Salaries and Wages	5-01-01-010	280,000.00
Treasury	Salaries and Wages	5-01-01-010	200,000.00
ASSESSOR	Salaries and Wages	5-01-01-010	70,000.00
Health	Salaries and Wages	5-01-01-010	700,000.00
MSWDO	Salaries and Wages	5-01-01-010	40,000.00
AGRICULTURE	Salaries and Wages	5-01-01-010	425,000.00
ENGINEERING	Salaries and Wages	5-01-01-010	15,000.00
MDRRMO	Salaries and Wages	5-01-01-010	40,000.00
TOTAL SAVINGS FROM GENERAL FUND			3,000,000.00
Special Account			
-Market	Salaries and Wages	5-01-01-010	140,000.00
-Abattoir	Salaries and Wages	5-01-01-010	20,000.00
TOTAL SAVINGS-SPECIAL ACCOUNT			160,000.00
TOTAL ESTIMATED INCOME			3,160,000.00

SECTION 2: USE OF FUNDS

The available funds shall be appropriated and supplemented for the following items of expenditures to wit:

IMPLEMENTING OFFICE	PARTICULARS/ PURPOSE	OBJECT OF EXPENDITUR E	ACCOUNT CODE	AMOUNT
I. General Fund				
1 Executive	Year-End Bonus-Separated Employees	Year-End Bonus	5-01-02-140	71,000.00
	Cash Gift-Separated Employees	Cash Gift	5-01-02-510	12,500.00

		Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>245,500.00</u>	329,000.00
2	HRMO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>46,000.00</u>	46,000.00
3	PESO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>35,800.00</u>	35,800.00
4	BPLO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>32,200.00</u>	32,200.00
5	CAO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>15,500.00</u>	15,500.00
6	MENRO	Year-End Bonus-Separated Employees	Year-End Bonus	5-01-02-140	100.00	55,100.00
		Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>55,000.00</u>	
7	GSO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>38,500.00</u>	38,500.00
8	IAS	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>4,000.00</u>	4,000.00
9	Legislative	Year-End Bonus-Separated Employees	Year-End Bonus	5-01-02-140	203,235.00	917,235.00
		Cash Gift-Separated Employees	Cash Gift	5-01-02-510	14,000.00	
		Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>700,000.00</u>	
10	MPDO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>104,000.00</u>	104,000.00
11	MCR	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>85,000.00</u>	85,000.00

12	Budget	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>71,000.00</u>	71,000.00
13	ACCOUNTING	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>98,000.00</u>	98,000.00
14	Treasury	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>142,000.00</u>	142,000.00
15	ASSESSOR	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>74,000.00</u>	74,000.00
16	Health	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>339,000.00</u>	339,000.00
17	MSWDO	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>129,000.00</u>	129,000.00
18	AGRICULTURE	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>180,000.00</u>	180,000.00
19	ENGINEERING	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>116,500.00</u>	116,500.00
20	MDRRMO	Year-End Bonus-Separated Employees	Year-End Bonus	5-01-02-140	13,165.00	<u>188,165.00</u>
		Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>175,000.00</u>	
TOTAL						3,000,000.00
1	Market	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>140,000.00</u>	140,000.00
2	Abattoir	Performance-Based Bonus 2021 (PBB 2021), Productivity Enhancement Incentives (PEI) and other Bonuses and Allowances	Other Bonuses and Allowances	5-01-02-990	<u>20,000.00</u>	20,000.00
TOTAL						160,000.00
Grand Total						3,160,000.00

SECTION 3. The appropriated amount as embodied in this Appropriation Ordinance and Supplemental Budget 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. Expenditures 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 4. 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 shall continue to be in full force or effect.

SECTION 5. EFFECTIVITY. The provisions of this Ordinance shall take effect upon its approval.

ENACTED. December 9, 2022.

CERTIFIED CORRECT:



MARLENE TAYO- NAVA
SB Secretary

ATTESTED:



LUGENT T. ORTILANO
Vice Mayor & Presiding Officer

HON. LUGEN T. ORTILANO
Municipal Vice Mayor
Sangguniang Bayan Members:

HON. ADRIAN S. CAMPOSAGRADO
HON. NERI T. CAMIÑA
HON. REYNALDO E. TUMABOTABO
HON. JOEL L. SAYSON

HON. JULIUS T. LEDESMA, O.D.
HON. NORBETO T. TURALBA
HON. JERRY T. TUARES, C.E.

HON. ANA ROWENA ARIAS-PERERA, R.N. M.A.N.
HON. MARIBETH LEDESMA-TUPINO, LnB President
HON. DYOSSA MARIE TERUÑEZ, SKMF President

“Public office is a public Trust. Public Officials must at all times be accountable to the people