

EXCERPT FROM THE MINUTES OF THE CY 2023 –41<sup>st</sup> REGULAR SESSION OF THE HONORABLE SANGGUNIANg BAYAN TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON OCTOBER 11, 2023 AT 10:15 O’CLOCK IN THE MORNING

**PRESENT:**

HON. ADRIAN S. CAMPOSAGRADO	-	SB Member & Temp. Pres. Officer
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. MARIBETH L. TUPINO	-	Liga President
HON. DYOSSA MARIE TERUÑEZ	-	SKMF President

**OFFICIAL TRAVEL:***(To facilitate Projects & Important Concerns for LGU-Tigbauan with the DPWH 1st Engineering District Iloilo City, Oct. 11, 2023)*

HON. LUGEN T. ORTILANO,	-	Vice Mayor
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**Appropriation Ordinance No. 2023-003**

**AN ORDINANCE ENACTING THE FISCAL YEAR 2024 ANNUAL BUDGET FOR GENERAL FUND AND SPECIAL EDUCATION FUND AMOUNTING TO TWO HUNDRED FORTY MILLION SIX HUNDRED THOUSAND PESOS (P240,600,000.00) AND NINE MILLION PESOS (P9,000,000.00) FOR THE SPECIAL ACCOUNT OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO”**

<b>Introduced by:</b>	Administration Measure
<b>Moved by:</b>	HON. JULIUS T. LEDESMA (Author)
<b>Sponsored by:</b>	Committee on Appropriations, Budget, Finance and Accounts
	Chairman: Hon. Julius T. Ledesma
	Vice-Chairman: Hon. Neri T. Camiña
	Members: Hon. Adrian S. Camposagrado, Hon. Norberto T. Turalba and Hon. Jerry T. Tuares
<b>Seconded by:</b>	Hon. Neri T. Camiña, Hon. Reynaldo E. Tumabotabo, Hon. Norberto T. Turalba, Hon. Jerry T. Tuares, Hon. Joel L. Sayson, Hon. Maribeth L. Tupino and Hon. Dyossa Marie Teruñez

**WHEREAS**, a Budget Hearing was conducted by the Committee on Appropriations, Budget, Finance and Accounts and the proposed Annual Budget for FY 2024 was exhaustively discussed with the presence of Members of the Local Finance Committee, Department Heads/Managers and other non-office heads/representatives;

**WHEREAS**, the total amount of **P236,600,000.00** for **General Fund**, **P4,000,000.00** for **Special Education Fund** and **P9,000,000.00** for the **Special Account** from the General Fund have been appropriated for the delivery of basic services, priority programs and activities for the promotion of general welfare of the people and for the Market and Slaughterhouse of the Municipality of Tigbauan and its inhabitants;

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

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

**WHEREAS**, the Breakdown of FY 2024 Annual Budget by Major Expense Classification for General Fund and Special Account are as follows:

Expenditures Program by Allotment Class (General Fund)

Personal Services	P106,567,681.00
Maintenance & Other Operating Expenses	P 66,152,374.20
Capital Outlay	P 7,260,000.00
Mandatory Obligations	P 56,619,944.80
Total Special Education Fund	P 4,000,000.00
<b>Total</b>	<b>P240,600,000.00</b>
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Expenditures Program by Allotment Class (Special Account)

Personal Services	P4,538,878.00
MOOE	P4,011,122.00
Capital Outlay	P 450,000.00.
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<b>Total</b>	<b>P9,000,000.00</b>
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**WHEREAS**, consistent with labor standards and for the job order personnel to have just and equitable wages, daily wage shall be as follows: i. Unskilled with no Eligibility – P420.00; ii. Skilled with NC I/NC II/CSC Sub-professional Eligibility P450.00; iii CSC Professional Eligibility P500.00. Other Professional services of MLGOO, court judges and heads of PNP, BFP, PCG shall be P5,000.00 per month;

**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 P236,600,000.00 for the General Fund, P4,000,000.00 for Special Education Fund and P9,000,000.00 for Special Account from the General Fund has been appropriated to meet the expenditures of the Municipality of Tigbauan for Fiscal Year 2024;

**Section 2.** Income receipts for FY 2024 are projected as follows:

National Tax Allotment (NTA)	P220,604,724.00
Locally Generated	P 15,995,276.00
Special Account	P 9,000,000.00
Special Education Fund	P 4,000,000.00
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<b>Total Receipts</b>	<b>P249,600,000.00</b>
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**Section 3.** Expenditures for FY 2024 are estimated as follows:

General Public Services	P127,855,605.20
Social Services	P 49,374,994.00
Economic Services	P 59,369,400.80
Special Account from GF	P 9,000,000.00
Special Education Fund	P 4,000,000.00
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<b>Total Expenditures</b>	<b>P249,600,000.00</b>
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**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 the 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 Unit of Tigbauan is maintained pursuant to the provisions of RA 7160 and pertinent laws, rules and regulations.

**Section 6.** The total amount of P56,619,944.80 is hereby provided for the Mandatory Obligations of the Local Government Unit to wit:

20% Development Fund	P44,118,944.80
5% MDRRM Fund	P12,449,000.00
Aid to Barangays	P 52,000.00
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<b>Total</b>	<b>P56,619,944.80</b>
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**Section 7.** The amount of Four Million Pesos (P4,000,000.00) is hereby appropriated for Special Education Fund.

**Section 8.** The total amount of appropriations for Local Disaster Risk Reduction and Management Fund of P12,449,000.00 shall be disbursed and utilized strictly pursuant to the provisions of RA 10121 and its implementing rules and regulations.

**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. 3 as embodied in the FY 2024 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 2024 Annual Budget of the Municipality of Tigbauan and made integral parts of this ordinance, to wit:

- a. Budget and Expenditure and Resources Financing;
- b. 5% Local Disaster Risk Reduction Management Fund;
- c. Gender and Development Fund attributed to all concerned departments/offices of the Municipality of Tigbauan;
- d. Program Appropriation and Obligation Object of Expenditures 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 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 Increment, Hazard Pay and Terminal Leave Pay.

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

**Section 12.** Pursuant to the provisions of RA 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 which are hereto integrated in the Annual Investment Program for CY 2024 of the Municipality of Tigbauan in the total amount of P21,420,883 shall be disbursed and utilized strictly.

**Section 13.** This Appropriation Ordinance hereby adopts and concurs to the plans and programs integrated in the CY 2024 Budget is the Annual Investment Plan CY 2024.

**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 need 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 2024 of the Municipality of Tigbauan shall comply with budgetary requirements and limitations contained in the Local Government Code of 1991 (RA 7160) and its implementing rules and regulations.

**Section 17.** 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 18.** Any change in the Annual Budget for FY 2024 of the Municipality of Tigbauan shall be made in accordance with the provisions of Sections 321 and 336 of the Local Government Code.

**Section 19.** 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 20.** EFFECTIVITY. 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, Office of the 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. October 11, 2023.**

**CERTIFIED CORRECT:**

  
**MARLENE TAYO-NAVA**  
SB Secretary

**ATTESTED:**

  
**ADRIAN S. CAMPOSAGRADO**  
SB Member & Temp. Presiding Officer

**APPROVED:**

  
**ATTY. VIRGILIO T. TERUEL**  
Municipal Mayor

(Date signed)

**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