



EXCERPT FROM THE MINUTES OF THE 42<sup>ND</sup> REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT TIGBAUAN SPORTS ARENA ON OCTOBER 16, 2024 AT 1:40 IN THE AFTERNOON

**PRESENT:**

**MUNICIPAL OFFICIALS**

**BOY & GIRL OFFICIALS**

**Vice Mayor & Presiding Officer**

HON. LUGEN T. ORTILANO,

HON. ANGEL HAYTHAM SIASON

**S.B. Members:**

HON. ADRIAN S. CAMPOSAGRADO  
 HON. NERI T. CAMIÑA  
 HON. REYNALDO E. TUMABOTABO  
 HON. JULIUS T. LEDESMA  
 HON. NORBERTO T. TURALBA  
 HON. JERRY T. TUARES  
 HON. JOEL L. SAYSON  
 HON. ANA ROWENA A. PERERA

HON. JANQUEL CARAMPATANA  
 HON. NECCA CALUMPITA  
 HON. JAMAICA BERNARDO - (Temp. Pres. Officer)  
 HON. RIZZA MAY CAMBRONERO  
 HON. MA. YSSABELLE TUPAS  
 HON. PRECIOUS BEA TOLATO  
 HON. CHRISTINE BELLE TUARES  
 HON. JHENNA ERCILLA

**President, Liga Ng Mga Barangay:**

HON. GAYLORD T. TRASPORTO

HON. FRANK ERROL RUBIO

**SKMF President:**

HON. FLORENCE JOY V. CABALONGA

HON. XHAELY MENDEZ

**ABSENT:** NONE

**Appropriation Ordinance No. 2024-005**

AN ORDINANCE ENACTING THE FISCAL YEAR 2025 ANNUAL BUDGET IN THE AMOUNT OF TWO HUNDRED NINETY MILLION PESOS (P290,000,000.00) FOR THE GENERAL FUND AND SPECIAL EDUCATION FUND AND TEN MILLION PESOS (P10,000,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO

**Introduced by:** Administration Measure

**Authored by:** HON. JULIUS T. LEDESMA

**Moved by:** Hon. Rizza May Cambronero (Girl official counterpart of S.B. Member, Hon. Julius T. Ledesma)

**Sponsored by:** 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

**Seconded by:** Hon. Janquel Carampatana (counterpart of S.B. Member, Hon. Adrian S. Camposagrado), Hon. Necca Calumpita (counterpart of S.B. Member, Hon. Neri T. Camiña), Hon. Jamaica Bernardo (counterpart of S.B. Member, Hon. Reynaldo E. Tumabotabo), Hon. Ma. Yssabelle Tupas (counterpart of S.B. Member, Hon. Norberto T. Turalba), Hon. Precious Bea Tolato (counterpart of S.B. Member, Hon. Jerry Tuares), Hon. Christine Belle Tuares (counterpart of S.B. Member, Hon. Joel Sayson), Hon. Jhenna Ercilla (counterpart of S.B. Member, Hon. Ana Rowena A. Perera), Hon. Frank Erroll Rubio (counterpart of Liga President, Hon. Gaylord T. Transporte) and Hon. Xhaely Mendez (counterpart of SKMF President, Hon. Florence Joy Cabalonga).

WHEREAS, a Budget Hearing was conducted by the Committee on Appropriations, Budget, Finance and Accounts and the Proposed Annual Budget FY 2025 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 P290,000,000.00 for the General Fund and Special Education Fund and Ten Million Pesos (P10,000,000.00) for the Local Economic Enterprise 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 2025 Annual Budget by Major Expense Classification for General Fund and Special Account are as follows:

Expenditures Program by Allotment Class (General Fund FY 2025)

Personal Services:	P116,173,738.00
MOOE:	93,005,403.60
Capital Outlay:	8,613,000.00
Mandatory Obligations:	66,707,858.40
Special Education Fund:	5,500,000.00

TOTAL P290,000,000.00

Expenditures Program by Allotment Class (Special Account FY 2025)

Personal Services:	P 4,464,640.00
MOOE:	4,865,360.00
Capital Outlay:	670,000.00

TOTAL P10,000,000.00

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 P290,000,000.00 for the General Fund and Special Education Fund and Ten Million Pesos (P10,000,000.00) for the Local Economic Enterprise have been appropriated to meet the expenditures of the Municipality of Tigbauan for Fiscal Year 2025.

**SECTION 2.** Revenue Program FY 2025 are projected as follows:

External Sources-NTA:	P262,154,292.00
Local Sources:	22,345,708.00
SEF:	5,500,000.00
Local Economic Enterprise:	10,000,000.00

TOTAL RECEIPTS P300,000,000.00

**SECTION 3.** Expenditures Program FY 2025 are estimated as follows:

General Public Services:	P153,711,186.60
Social Services:	47,133,226.00

Page 3-Appr. Ord. No. 2024-005

Economic Services:	69,430,587.40
Other Services:	14,225,000.00
LEE-Market & Slaughterhouse -	10,000,000.00
Special Education Fund:	5,500,000.00

TOTAL EXPENDITURES	P300,000,000.00
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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 P66,707,858.40 is hereby provided for the Mandatory Obligations of the Local Government Unit to wit:

20% Development Fund	P52,430,858.40
5% MDRRM Fund	14,225,000.00
Aid to Barangays	52,000.00
TOTAL	P66,707,858.40

**SECTION 7.** The amount of (P5,500,000.00) is hereby appropriated for Special Education Fund.

**SECTION 8.** The total amount of appropriations for Local Disaster Risk Reduction and Management Fund of P14,225,000.00 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 is duly accomplished LBP Form No. 3 as embodied in the FY 2025 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 2025 Annual Budget of the Municipality of Tigbauan and made integral parts of this ordinance, to wit:

- Budget and Expenditures and Resources Financing;
- 20% Development Fund
- 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 Expenditures 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, Medical 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.** This Appropriation Ordinance hereby adopts and concurs to the plans and programs integrated in the CY 2025 Budget is the Annual Investment Plan CY 2025.

**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

Page 4-Appr. Ord. No. 2024-005

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 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 2025 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 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 Governments Code and other laws shall be a personal liability of the official or employee responsible therefore.

**SECTION 17.** Any changes in the Annual Budget for FY 2025 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.** 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, Municipal Treasurer, Municipal Planning and Development Office, Municipal Budget Office, Municipal Accountant and to all concerned for their information and appropriate action.

ENACTED this 16th day of October 16, 2024.

CERTIFIED CORRECT:

**MARLENE TAYO-NAVA**  
SB Secretary

**JUDE VINCENT SENABUEN**  
S.B. Secretary-Counterpart

ATTESTED:

**LUGEN T. ORTILANO**  
Vice Mayor & Presiding Officer

**ANGEL HAYTHAM SIASON**  
Vice Mayor & Presiding Officer-Counterpart

APPROVED.

**ATTY. VIRGILIO F. TERUEL**  
Municipal Mayor

**SUNG HO SEO**  
Municipal Mayor - Counterpart

(Date signed)

(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. JULIUS T. LEDESMA, O.D.  
HON. NORBETO T. TURALBA  
HON. JERRY T. TUARES, C.E.  
HON. JOEL L. SAYSON

HON. ANA ROWENA ARIAS-PERERA, R.N. M.A.N.  
HON. GAYLORD T. TRASPORTO, LNB President  
HON. FLORENCE JOY V. CABALONGA, PPSK President