

EXCERPT FROM THE MINUTES OF THE CY 2024 – 53RD REGULAR SESSION OF THE HONORABLE SANGGUNIANANG BAYAN TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON DECEMBER 17, 2024 AT 10:30 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. GAYLORD T. TRASPORTO	-	Liga President

ABSENT:

HON. FLORENCE JOY V. CABALONGA	-	SKMF President (Forced Leave)
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**Appropriation Ordinance No. 2024- 007
Supplemental Budget No. 2024-006**

AN APPROPRIATION ORDINANCE APPROVING THE SUPPLEMENTAL BUDGET FOR CY 2024 IN THE TOTAL AMOUNT OF THREE MILLION THREE HUNDRED THIRTY THOUSAND PESOS (P3,330,000.00) FOR THE ONE-TIME GRANT OF SERVICE RECOGNITION INCENTIVE (SRI) TO GOVERNMENT EMPLOYEES FOR FISCAL YEAR (FY) 2024 AS PER ADMINISTRATIVE ORDER NO. 27 SERIES OF 2024 AND VARIOUS PERSONAL SERVICES EXPENDITURES CHARGEABLE AGAINST THE PERSONAL SERVICES SAVINGS CY 2024 OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO.

Introduced by:	Administration Measure
Author & Movant:	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. Jerry T. Tuares and Hon. Norberto T. Turalba
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 Arias-Perera and Hon. Gaylord T. Trasporto

WHEREAS, the Local Chief Executive in a letter dated December 16, 2024 requested this Sangguniang Bayan for the passing of an *“Appropriation Ordinance Approving the Supplemental Budget CY 2024 for the one-time grant of SRI in the total amount of Three Million Three Hundred Thirty Thousand Pesos (P3,330,000.00) of the Municipality of Tigbauan, Province of Iloilo;”*

WHEREAS, Section (4)(h) of Congressional Joint Resolution (JR) No. 4 (s. 2009) authorizes the grant of (i) incentives to reward an employee’s loyalty to government service and contributions to the agency’s continuing viable existence ; (ii) incentives as rewards for exceeding agency financial and operational performance targets to motivate employee efforts toward higher productivity ; and (iii) other existing benefits to be categorized by the Department of Budget and Management (DBM) as incentives;

WHEREAS, Section (17)(iv) of JR No. 4 provides that the President, upon the recommendation of the DBM, is authorized to update the Compensation and Position Classification System for civilian

personnel and the Base Pay Schedule for military and uniformed personnel, as well as policies on and levels of allowances, benefits, and incentives applicable to all government personnel;

WHEREAS, Administrative Order (AO) Nos. 19 (s. 2019), 37 (s. 2020), 45 (s. 2021), 1 (s. 2022) and 12 (s. 2023) authorized the grant of Service Recognition Incentive to government employees for Fiscal Years (FYS) 2019, 2020, 2021, 2022 and 2023, respectively in recognition of the hard work, commitment and dedication to public service of government personnel;

WHEREAS, the Administration recognizes all government employees for their collective and invaluable contributions to the government’s continuing efforts in pursuing the objectives, commitments, targets and deliverables under the Philippine Development Plan 2023-2028 and the President’s 8-Point Socioeconomic Agenda;

WHEREAS, there is a one-time grant of Service Recognition Incentive (SRI) to government employees for Fiscal Year (FY) 2024 as per Administrative Order No. 27 dated December 12, 2024 at a uniform amount of Twenty Thousand Pesos (P20,000.00) for each qualified government employee from Personal Services Savings CY 2024;

WHEREAS, as reflected and itemized under Section 1 of this ordinance, Ms. Elma G. Tionsay (Municipal Treasurer) and Mrs. Mary Grace M. Trio (Municipal Accountant) had certified in the Statement of Funding Sources for FY 2024 – that there is a total amount of Three Million Three Hundred Thirty Thousand Pesos (P3,330,000.00) from Personal Services Savings CY 2024;

WHEREAS, a **Statement of Supplemental Appropriations CY 2024** (prepared by: Atty. Myra Gene Gautier, (Municipal Budget Officer) and approved by the Municipal Mayor, Atty. Virgilio T. Teruel), stated that said **Php 3,330,000.00** is intended for the one-time grant of Service Recognition Incentive to Government Employees for CY 2024 pursuant to Administrative Order No. 27 Series of 2024 and various personal services expenditures;

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 appropriation’s ordinance or law;”*

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

Section 1. SOURCES OF FUNDS

The Municipality of Tigbauan has available funds for appropriation and supplemental budget in the total amount of Three Million Three Hundred Thirty Thousand Pesos (Php3,330,000.00) itemized as follows:

PARTICULARS (1)	ACCOUNT CLASSIFICATION (2)	AMOUNT (3)
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of Estimated Income		
3.0 Savings		
1. General Fund-Personal Services		-
General Services		-
Executive Services-Other Personnel Benefits	5-01-04-990	140,000.00
BPLO-Other Personnel Benefits	5-01-04-990	40,000.00
Internal Audit Service-Other Personnel Benefits	5-01-04-990	40,000.00
Legislative Services-Other Personnel Benefits	5-01-04-990	423,000.00
MPDO-Other Personnel Benefits	5-01-04-990	80,000.00
Civil Registration Services-Other Personnel Benefits	5-01-04-990	80,000.00
Budgeting Services-Other Personnel Benefits	5-01-04-990	60,000.00
Accounting Services-Other Personnel Benefits	5-01-04-990	180,000.00

Treasury Services-Other Personnel Benefits	5-01-04-990	260,000.00
Assessor-Other Personnel Benefits	5-01-04-990	80,000.00
HRMO-Other Personnel Benefits	5-01-04-990	100,000.00
PESO-Other Personnel Benefits	5-01-04-990	60,000.00
GSO-Other Personnel Benefits	5-01-04-990	120,000.00
MDRRMO-Other Personnel Benefits	5-01-04-990	<u>140,000.00</u>
TOTAL GENERAL SERVICES-----		1,803,000.00
SOCIAL SERVICES		-
Health Services-Other Personnel Benefits	5-01-04-990	420,000.00
MSWDO-Other Personnel Benefits	5-01-04-990	<u>180,000.00</u>
TOTAL SOCIAL SERVICES-----		600,000.00
ECONOMIC SERVICES		-
Engineering Services-Other Personnel Benefits	5-01-04-990	200,000.00
Agriculture Services-Other Personnel Benefits	5-01-04-990	265,000.00
MENRO Services-Other Personnel Benefits	5-01-04-990	100,000.00
MENRO Services-PAG-IBIG Contributions	5-01-03-020	2,000.00
CAO/Tourism Services-Other Personnel Benefits	5-01-04-990	<u>60,000.00</u>
TOTAL ECONOMIC SERVICES-----		627,000.00
TOTAL GENERAL FUND-----		3,030,000.00
2. SPECIAL ACCOUNT FROM THE GF-Personal Services		-
Market and Slaughterhouse-Other Personnel Benefits	5-01-04-990	224,000.00
Market and Slaughterhouse-Salaries and Wages	5-01-01-010	16,000.00
Abattoir and Meat Inspection-Other Personnel Benefits	5-01-04-990	60,000.00
TOTAL SAGF-----		300,000.00
TOTAL SAVINGS-----		<u>3,330,000.00</u>
4.0 Realignment		-
5.0 Reversion		-
Total Estimated Sources-----		3,330,000.00

Section 2. USES OF FUNDS

The total amount of Php 3,330,000.00 shall be appropriated and supplemented for the following items of expenditures:

IMPLEMENTING OFFICE (1)	PARTICULAR/ PURPOSE (2)	OBJECT OF EXPENDITURE (4)	AMOUNT (6)
1 General Fund			
Executive Services	ONE-TIME GRANT OF SERVICE	Other Bonuses and Allowances	140,000.00
BPLO	RECOGNITION INCENTIVE (SRI)	Other Bonuses and Allowances	40,000.00
Internal Audit Service	TO GOVERNMENT EMPLOYEES	Other Bonuses and Allowances	40,000.00
Legislative Services	FOR FISCAL YEAR 2024 AS PER	Other Bonuses and Allowances	420,000.00
MPDO	ADMINISTRATIVE ORDER NO. 27	Other Bonuses and Allowances	80,000.00
Civil Registration Services	SERIES OF 2024	Other Bonuses and Allowances	80,000.00

Budgeting Services		Other Bonuses and Allowances	60,000.00
Accounting Services		Other Bonuses and Allowances	180,000.00
Treasury Services		Other Bonuses and Allowances	260,000.00
Assessor		Other Bonuses and Allowances	80,000.00
HRMO		Other Bonuses and Allowances	100,000.00
PESO		Other Bonuses and Allowances	60,000.00
GSO		Other Bonuses and Allowances	120,000.00
MDRRMO		Other Bonuses and Allowances	140,000.00
Health		Other Bonuses and Allowances	420,000.00
MSWDO		Other Bonuses and Allowances	180,000.00
Engineering		Other Bonuses and Allowances	200,000.00
Agriculture		Other Bonuses and Allowances	260,000.00
MENRO		Other Bonuses and Allowances	100,000.00
CAO/Tourism		Other Bonuses and Allowances	60,000.00
			3,020,000.00
2 Special Account from the General Fund			
Market and Slaughterhouse	SRI	Other Bonuses and Allowances	240,000.00
Abattoir and Meat Inspection		Other Bonuses and Allowances	60,000.00
			300,000.00
			3,320,000.00
3 Personal Services-Others			
MENRO	Payment of Step-Increments	Salaries and Wages	2,000.00
Legislative Services	Payment of Pag-ibig Contributions	PAG-IBIG Contributions	3,000.00
Agriculture	Payment of Pag-ibig Contributions	PAG-IBIG Contributions	5,000.00
			10,000.00
			3,330,000.00

Section 3. The grant of the Service Recognition Incentive (SRI) in the amount of P20,000.00 for each qualified employee shall be subject to the following:

3.1 GUIDELINES ON THE GRANT OF SRI:

- a. The civilian personnel are occupying regular, contractual or casual positions;
- b. The personnel are still in government service as of 30 November 2024;
- c. The personnel have rendered at least a total or an aggregate of four (4) months of satisfactory service as of 30 November 2024, inclusive of service rendered under any of the alternative work arrangements prescribed by the Civil Service Commission;
- d. Those who have rendered less than a total or an aggregate of four (4) months of satisfactory service as of 30 November 2024 shall be entitled to a pro-rated SRI as follows:

<u>LENGTH OF SERVICE</u>	<u>PERCENTAGE OF INCENTIVE</u>
3 months but less than 4 months	40%
2 months but less than 3 months	30%
1 month but less than 2 months	20%
Less than 1 month	10%

Section 4. Included herein, and shall be made an integral part of this appropriation ordinance are the following: a.) Statement of Funding Sources FY 2024, b.) Statement of Supplemental Appropriation CY 2024 c.) CY 2024 and Annual Investment Program (AIP).

Section 5. 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 6. 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 7. EFFECTIVITY. The provisions of this Ordinance shall take effect upon its approval.

ENACTED. December 17, 2024.



CERTIFIED CORRECT:

MARLENE TAYO-NAVA
SB Secretary

ATTESTED:



LUGEN T. ORTILANO
Vice Mayor & 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. 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