



REPUBLIC OF THE PHILIPPINES
REGION VI-WESTERN VISAYAS
PROVINCE OF ILOILO
MUNICIPALITY OF TIGBAUAN

EXCERPT FROM THE MINUTES OF THE CY 2025 – 36th REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN (9th REGULAR SESSION OF THE 2025-2028 SANGGUNIAN), TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON SEPTEMBER 03, 2025 AT 10:40 IN THE MORNING

PRESENT:

HON. MARLON R. TERUÑEZ	- SB Member & elected Temp. Pres. Officer
HON. PINKY A. JARINA	- SB Member
HON. GENE ROSE C. CANAYA	- SB Member
HON. ADRIAN S. CAMPOSAGRADO	- SB Member
HON. NORA ROSE T. TUBIANO	- SB Member
HON. REYNALDO E. TUMABOTABO	- SB Member
HON. NORBERTO T. TURALBA	- SB Member
HON. LORNA T. DOMINGO	- Liga President
HON. FLORENCE JOY V. CABALONGA	- SKMF President

OFFICIAL TRAVEL:

HON. LUGEN T. ORTILANO, - Vice Mayor

(To attend emergency meeting with the DPWH, 1st Engineering District, Guimbal, Iloilo, Sept.3, 2025)

HON. JOEL L. SAYSON - SB Member

(To attend the 12th National Conference for Cooperative Development, Waterfront Hotel, Cebu City, Sept.2-5, 2025)

ABSENT: NONE

Resolution No. 2025-145

RESOLUTION GRANTING AUTHORITY TO ATTY. VIRGILIO T. TERUEL, MUNICIPAL MAYOR, FOR AND IN BEHALF OF THE MUNICIPALITY OF TIGBAUAN, TO SIGN AND ENTER INTO A MEMORANDUM OF AGREEMENT WITH THE DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT (DSWD) THROUGH DSWD-FIELD OFFICE VI IN CONNECTION WITH THE IMPLEMENTATION OF AYUDA SA KAPOK ANG KITA PROGRAM (AKAP)-RICE ASSISTANCE

WHEREAS, the said **Memorandum of Agreement** shall be made and entered into by, and between the following parties:

- The **DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT(DSWD)**, a National Government Agency through DSWD-FIELD OFFICE VI with office address at M. H. Del Pilar Street, Molo, Iloilo City, herein represented by its **REGIONAL DIRECTOR, ARWIN O. RAZO**, and hereinafter referred to as the **"First Party"**; and
- The **LOCAL GOVERNMENT UNIT OF TIGBAUAN**, local government unit with principal address at Barangay 9 Poblacion, Tejero Street, Tigbauan, Iloilo, herein represented by its Local Chief Executive **ATTY. VIRGILIO T. TERUEL**, and hereinafter referred to as the **"Second Party"**

WHEREAS, the DSWD is a national government agency mandated to provide assistance to local government units (LGU), non-governmental organizations, other national government agencies (NGAs), people's organizations (POs), other members of Civil Society as well as individuals, in effectively implementing programs, projects, and services that will alleviate poverty and empower disadvantaged individuals, families and communities for an improved quality of life;

WHEREAS, under Section 17 of the Republic Act No. 7160, otherwise known as the *"Local Government Code of 1991"*, the LGUs shall exercise powers and discharge functions and responsibilities as are necessary, appropriate, or incidental to efficient and effective provision of the basic services and facilities, which include social welfare services to its constituents;

WHEREAS, DSWD issued Memorandum Circular (MC) No. 04, series of 2024, entitled, *"Guidelines in the implementation of the Ayuda sa Kapos ang Kita Program (AKAP)"* which is a targeted social assistance to individuals who may not have access to regular assistance on

account of them not belonging to the poorest population. It is intended to provide a menu of assistance for goods and services that are affected by high inflation depending on the needs of the individuals;

WHEREAS, the General Appropriations Act (GAA) of 2025 has mandated the DSWD to implement the AKAP, and subject the same to the convergence of efforts by DSWD, Department of Labor and Employment (DOLE), and National Economic Development Authority (NEDA) to ensure more strategic interventions leading to the long-term improvement of the lives of AKAP's qualified beneficiaries;

WHEREAS, DSWD, DOLE, and NEDA jointly issued Joint Memorandum Circular No. 2025-01 providing for the implementation of AKAP through various modalities through the (i) Crisis Intervention Units/Sections of the DSWD Central Office/Field Offices and SWAD Offices, and (ii) through qualified LGUs;

WHEREAS, the DSWD and LGUs work together in the implementation of social services for the poor, vulnerable and marginalized sectors and there is a need for a Memorandum of Agreement (MOA) to capture the terms of the cooperation mechanism to ensure effective and efficient delivery of AKAP to qualified beneficiaries in accordance with DSWD-DOLE-NEDA JMC No. 2025-01 and MC No. 04, s. 2024 including supplementary issuances thereto, and other pertinent accounting, budgeting and auditing laws, rules and regulations;

WHEREAS, for and in consideration of the foregoing premises, the parties hereby agree to enter into this agreement under the following terms and conditions:

I. APPLICABILITY

For purposes of this MOA, the implementation of AKAP in the LGU shall be governed in the following manner:

- a. *The financial assistance, through the LGU, that will be provided to the LGU residents and who are assessed to be qualified beneficiaries, shall be in a form of **rice assistance** to be used for purchasing rice in order to meet the nutritional requirements for sustenance, pursuant to DSWD-DOLE-NEDA JMC No. 2025-01 and complementarily, DSWD MC No. 04, series of 2024.*
- b. *The amount of rice assistance provided to qualified individuals shall be equivalent to the cost of 12.5 kilograms of rice based on the data from the Philippine Statistics Authority on the latest average retail price of regular milled rice in the province.*
- c. *The amount of each fund transfer to the LGU shall not exceed **Twenty Million Pesos (P20,000,000.00)**, subject to liquidation.*
- d. *The availment of rice assistance by a qualified beneficiary shall be limited to once every three (3) months.*

II. ROLES AND RESPONSIBILITIES OF THE PARTIES

- A. **The DSWD FO shall:**
 - 1. *Subject to availability of funds, transfer the initial amount of **Five Million Pesos (P5,000,000.00)** to LGU in **one tranche**, within fifteen (15) calendar days from the receipt of LGU's signed and notarized MOA and the following supporting documents:*
 - a. *Certification of No Unliquidated Cash Advances in implementing AKAP issued by the FO;*
 - b. *Sanggunian Resolution authorizing the Local Chief Executive (LCE) to enter into the MOA with DSWD FO; and*
 - c. *Brief Project Proposal on the implementation of Rice Assistance within the LGU.**It is understood that no succeeding transfer of funds shall be allowed without the prior transfer of funds having been fully liquidated in accordance with existing accounting and auditing rules and regulations, and provided that all funds are liquidated by the 31st of December of the current year.*
 - 2. *Provide technical assistance to the LGU on the following:*
 - a. *Guidance in the implementation of the AKAP under DSWD-DOLE-NEDA JMC No. 2025-01 and MC No. 04, s. 2024, including supplementary issuances thereto;*
 - b. *Compliance with the financial obligations such as on the immediate liquidation of the fund transfer: and*
 - c. *All other matters that will ensure the smooth implementation of this MOA.*

3. Comply with the provisions of Commission on Audit (COA) Circular 94-013 dated December 13, 1994 as a Source Agency, to wit:
 - a. obligate the allotment for the project to be implemented based on the MOA;
 - b. issue a check in the name of LGU;
 - c. maintain a subsidiary ledger of the cash transferred pertaining to the project;
 - d. require the LGU to submit the Report of Check Issued (RCI) and the Report of Disbursement (RD) and furnish the latter with a copy of the journal voucher taking up the expenditures. Upon receipt of the copy of the Certificate of Settlement and Balances (CSB) and the Credit Notice (CN) issued by the LGU Auditor, the Accountant shall draw a journal voucher restoring back the amount previously credited for any disallowance. The LGU shall be furnished with a copy of the journal entry voucher; and
 - e. issue the official receipt for the unused balance and the refunded disallowance remitted by the LGU.
 4. Enforce the submission of the liquidation and other reports by the LGU through a demand letter, in case of failure to comply with the submission of the reports mentioned under Section B of this MOA;
 5. Regularly update the beneficiary database of AKAP using the data provided the LGU, for onward transmission to the Central Office according to the timelines provided under existing DSWD issuance;
 6. Conduct year-end assessment and evaluation of the MOA implementation; and
 7. Designate a focal person for the progress monitoring as well as the submission of liquidation and reports pursuant to this MOA.
- B. The **LGU** shall:
1. Serve as an implementing agency for the AKAP in accordance with the processes and documentary requirements under DSWD-DOLE-NEDA JMC No. 2025-01 and DSWD MC No. 04, s. 2024;
 2. Submit to the DSWD Field Office the signed and notarized MOA and the supporting documents to facilitate transfer of fund;
 3. Subject to existing procurement and auditing laws, rules, and regulations, engage with local rice retailers to provide rice assistance to AKAP beneficiaries;
 4. Comply with the provisions of COA Circular 94-013 dated December 13, 1994 as the implementing Agency, to wit:
 - a) Issue an official receipt for every amount received from the DSWD;
 - b) deposit the amount with its authorized depository bank;
 - c) keep separate subsidiary records for the trust liability whether or not a separate bank account is maintained;
 - d) within five (5) days after the end of each month, the Accountable Officer (AO) shall prepare the RCI and the RD and shall submit them with all supporting vouchers/payrolls and documents to the LGU Accountant. These reports shall be approved by the Local Chief Executive;
 - e) within ten (10) days after receipt from the AO, the LGU Accountant shall verify the Reports, provide accounting entries, record and submit the duplicate copies of the Reports with all the originals of vouchers/payrolls and all supporting documents to the LGU Auditor. The accountant shall ensure that only expenses for the project are included in the Reports. The original copy of the Reports shall be submitted to the DSWD (Attention: The DSWD FO Accountant).
 - f) record the disallowance in audit after receipt of the CSB and the CN issued by the LGU Auditor and require the settlement of any suspension and disallowance;
 - g) return to the DSWD any unused balance and refund of disallowance upon completion of the project or upon termination of the Agreement, whichever comes first.
 5. Provide an adequate workforce, including one Registered Social Worker for every three hundred (300) qualified beneficiaries as well as appropriate disbursement plan in case of mass payout, to implement the AKAP through the Local Social Welfare and Development Office (LSWDO), as far as practicable, in accordance with this MOA;
 6. During the payout, the LGU shall ensure to keep the following:
 - a. List of beneficiaries or distribution list signed by the beneficiaries;
 - b. Photocopy of the beneficiaries' identification cards and their signatures;
 - c. Photo documentation of the conduct of release of rice assistance; and
 - d. Certification of Rice Assistance Distribution duly signed by the authorized official/s of the concerned LGUs.
 7. Submit the list of beneficiaries, both in digital and print copies, in accordance with the standard reporting template as may be provided after every payout or at the end of each month, as the case may be;
 8. Submit monthly report of the number of beneficiaries who received rice assistance and the amount disbursed to the DSWD FO;
 9. Submit to the concerned DSWF FO the following liquidation and financial reporting documents within thirty (30) days from the last day of distribution of the rice assistance, viz:
 - a. Report of checks (ROC) issued or report of disbursements (ROD) duly certified by the LGU accountant and approved by the LCE;

- b. *Distribution List of Rice Assistance beneficiaries signed by the beneficiaries; and*
- c. *Copy of Official Receipt for any refund of unutilized balance;*
- 10. *Keep and maintain financial accounting records for the transferred funds in accordance with the Generally Accepted Accounting and Auditing principles.*
- 11. *Manage and address all grievances in the implementation of the MOA; and*
- 12. *Designate a focal person responsible for submitting the status, liquidation and other reports to the DSWD FO.*

III. ACCOUNTABILITY

The fund released by DSWD shall be solely used for the implementation of the AKAP as provided for in this MOA subject to the usual auditing laws, rules and regulations.

Once the fund is transferred to the LGU, subsequent transfer of such fund to any other LGU or entity shall not be allowed. In no case shall the transferred fund be utilized for the payment of additional compensation to employees in the form of allowances, incentive pay, bonuses, honorarium, or other forms of additional compensation, nor shall it be used to create new positions, to augment salaries of regular personnel or to purchase motor vehicles.

The Local Chief Executive shall take full responsibility in the proper implementation of the AKAP in the LGU.

Violation of the provisions of this MOA shall be subject to the appropriate criminal, civil, administrative liability under existing laws, rules, and regulations. Further, this shall result in the disqualification of the LGU from future fund transfer intended for the AKAP.

IV. DATA PRIVACY

The Parties agree that the provisions of Republic Act No. 10173 or the Data Privacy Act of 2012 shall be integrated into this MOA and undertake to uphold the principles of transparency, legitimate purpose, and proportionality which shall govern the implementation of this MOA. No data or information arising from this MOA shall be disclosed to any third and/or private entity except the government for the purpose of regulation.

In the event that Parties require the sharing of data involving beneficiaries of concerned Party, a Data Sharing Agreement shall be executed accordingly in compliance with the Data Privacy Act of 2012 and its Implementing Rules and Regulations.

V. AMICABLE SETTLEMENT OF DISPUTES

Any dispute or disagreement of any kind whatsoever arising from any interpretation, implementation or violation of the terms and conditions of this Agreement shall, as far as practicable, be submitted to, mutual consultation and negotiation. If the Parties fail to amicably resolve a dispute within thirty (30) days of its occurrence, they shall exhaust alternative modes of dispute resolution, such as but not limited to conciliation, mediation and arbitration, before resorting to litigation.

In the event that the Parties herein fail to amicably settle their differences in accordance with the preceding article, and one of the Parties is constrained to seek judicial redress to protect its rights and interest, such legal action shall be brought in the courts of Quezon City, Philippines, to the exclusion of all other courts.

VI. TERMINATION

In case of violation or non-compliance of any of the terms and conditions of this MOA, or failure to remedy such violation within ten (10) days from receipt of notice thereof, the DSWD may terminate this MOA immediately by serving written notice to the LGU specifically indicating the cause for termination, without prejudice to Item II of this MOA.

VII. SEPARABILITY

In case any provision hereof or any part thereof be declared void or unenforceable by competent authorities, the provision/s unaffected by such declaration shall remain valid and binding.

VIII. EFFECTIVITY

This MOA shall be effective and binding upon execution by the Parties and shall remain in full force and effect until 31st of December 2025, unless pre-terminated. The effectivity period of this MOA may be extended or renewed upon written mutual agreement of the Parties. The pre-termination, extension or renewal of the MOA shall be without prejudice to all the obligations of the Parties pertaining to the liquidation or settlement of the funds already transferred.

NOW, THEREFORE, on motion of HON. ADRIAN S. CAMPOSAGRADO, Chairperson, Committee on Social Justice, Welfare & Development (*including Children, Family Affairs & Indigents*) and duly seconded by Hon. Pinky A. Jarina, Hon. Gene Rose C. Canaya, Hon. Nora Rose T. Tubiano, Hon. Reynaldo E. Tumabotabo, Hon. Norberto T. Turalba, Hon. Lorna T. Domingo and Hon. Florence Joy V. Cabalonga,

BE IT RESOLVED, AS IT IS HEREBY RESOLVED, by the Sangguniang Bayan to grant authority to Atty. Virgilio T. Teruel, Municipal Mayor, For And In Behalf Of The Municipality Of Tigbauan, To Sign And Enter Into A Memorandum Of Agreement With The Department Of Social Welfare And Development (DSWD) Through DSWD-Field Office VI In Connection With The Implementation Of *Ayuda Sa Kapos Ang Kita Program* (AKAP)-Rice Assistance,

RESOLVED FURTHER, to furnish copies of this Resolution to the Office of the Municipal Mayor, Atty. Virgilio T. Teruel, to the Municipal Social Welfare and Development Office, and to all concerned for their information and/or appropriate action.

APPROVED.

CERTIFIED CORRECT:


MARLENE TAYO-NAVA
SB Secretary

ATTESTED:


MARLON R. TERUÑEZ
SB Member & Temporary Presiding Officer



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 Sangguniang Bayan Tigbauan

HON. LUGEN T. ORTILANO, *Municipal Vice Mayor*

SANGGUNIANG BAYAN MEMBERS

HON. PINKY ATADERO-JARINA, <i>MD Pediatrician</i>	HON. MARLON R. TERUÑEZ, <i>PhD</i>
HON. GENE ROSE C. CANAYA, <i>Lawyer</i>	HON. NORA ROSE TAMONAN-TUBIANO
HON. ADRIAN S. CAMPOSAGRADO	HON. REYNALDO E. TUMABOTABO
HON. JOEL L. SAYSON	HON. NORBERTO T. TURALBA

HON. LORNA T. DOMINGO, *LnB President*
HON FLORENCE JOY V. CABALONGA, *SKMF President*