



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

EXCERPT FROM THE MINUTES OF THE 3rd SPECIAL SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON DECEMBER 19, 2025 AT 9:45 IN THE MORNING

PRESENT:

HON. LUGEN T. ORTILANO,	-	Vice Mayor & Presiding Officer
HON. PINKY A. JARINA	-	SB Member
HON. GENE ROSE C. CANAYA	-	SB Member
HON. ADRIAN S. CAMPOSAGRADO	-	SB Member
HON. JOEL L. SAYSON	-	SB Member
HON. MARLON R. TERUÑEZ	-	SB Member
HON. NORA ROSE T. TUBIANO	-	SB Member
HON. NORBERTO T. TURALBA	-	SB Member
HON. JULIANA MARIE T. JULATON	-	SKMF President

OFFICIAL BUSINESS:

HON. REYNALDO E. TUMABOTABO	- SB Member & OIC, Office of the Municipal Mayor (per E.O. No. 2025-066)
HON. LORNA T. DOMINGO	- Liga President

(To attend the Liga Ng Mga Barangay Year-End Activity, Iloilo Grand Xing Imperial Hotel, December 19, 2025)

ABSENT: NONE

Resolution No. 2025-200

[Signature]

RESOLUTION CONFORMING AND ADOPTING MUNICIPAL DEVELOPMENT COUNCIL-EXECUTIVE COMMITTEE (MDC-EXECOM) RESOLUTION NO. 2025-09 DATED DECEMBER 17, 2025, ENTITLED: "RESOLUTION APPROVING THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) FOR THE ONE-TIME GRANT OF SERVICE RECOGNITION INCENTIVE (SRI) AS PER ADMINISTRATIVE ORDER NO. 2025-40 AND PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI) AS PER DBM BUDGET CIRCULAR 2017-4 TO GOVERNMENT EMPLOYEES AND GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN THE GOVERNMENT AS PER ADMINISTRATIVE ORDER NO. 2025-39, PAYMENT OF VARIOUS PERSONAL SERVICES EXPENDITURES AND REPROGRAMMING OF 20% DEVELOPMENT FUND-LAND OUTLAY CHARGEABLE AGAINST THE PS AND MOOE SAVINGS AND 20% DF-PAYMENT OF LOAN AMORTIZATION OF HEAVY EQUIPMENT-PRINCIPAL FOR CY 2025 IN THE AMOUNT OF SEVEN MILLION ONE HUNDRED FORTY-FOUR THOUSAND PESOS (P7,144,000.00) OF THE MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO, SUBJECT TO THE GUIDELINES AS PROVIDED HERETO"

WHEREAS, Section 106 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that "each local government unit shall have a Local Development Council (LDC) at the provincial, city, municipal, or barangay level which shall assist the corresponding Sanggunian in setting the direction of economic and social development and in coordinating development efforts within its territorial jurisdiction";

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 further 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) and 27 (s. 2024) authorized the one-time grant of Service Recognition Incentive (SR) to government employees for Fiscal Years (FYs) 2019, 2020, 2021, 2022, 2023 and 2024 respectively in recognition of the hard work, commitment and dedication to public service of government personnel;

WHEREAS, for Fiscal Year (FY) 2025, the grant of the Service Recognition Incentive (SRI) is authorized under Administrative Order No. 40 dated December 11, 2025 and DBM Budget Circular No. 2025-3 dated December 15, 2025, at a uniform rate not exceeding Twenty Thousand Pesos (₱20,000.00) per qualified government employee who has rendered at least a total or an aggregate of four (4) months of satisfactory service as of November 30, 2025, chargeable against CY 2025 Personal Services (PS) savings;

WHEREAS, the grant of the Productivity Enhancement Incentive (PEI) for FY 2025 is authorized under DBM Budget Circular No. 2017-4 and DBM Budget Circular No. 2025-013, at a uniform rate of Five Thousand Pesos (₱5,000.00) per qualified government employee, chargeable against CY 2025 PS savings, as a reward for exceeding agency performance targets and to motivate higher productivity;

WHEREAS, while Contract of Service (COS) and Job Order (JO) workers receive salaries or wages equivalent to comparable government positions, including a premium of up to twenty percent (20%), they are not entitled to benefits granted to regular personnel such as Mid-Year and Year-End Bonuses, Performance-Based Bonus, and Personnel Economic Relief Allowance (PERA);

WHEREAS, Administrative Order No. 39 dated December 11, 2025 authorizes the grant of Gratuity Pay to qualified COS and JO workers for FY 2025 at a uniform rate not exceeding Seven Thousand Pesos (₱7,000.00) per personnel, chargeable against CY 2025 Maintenance and Other Operating Expenses (MOOE) savings;

WHEREAS, the grant of Gratuity Pay to COS and JO workers is a recognition of their invaluable contribution to the implementation of government programs, projects, and activities, and their vital role in the delivery of public services amid prevailing socio-economic challenges;

WHEREAS, there is a necessity for the payment of various Personal Services expenditures, including Representation and Transportation Allowance (RATA), Year-End Bonus, and life/retirement insurance contributions of various offices, as well as the reprogramming of the Twenty Percent (20%) Development Fund for land outlay and loan amortization expenses;

WHEREAS, the Municipal Development Council–Executive Committee (MDC-EXECOM), in its meeting held on December 17, 2025, approved MDC-EXECOM Resolution No. 2025-09, approving the Supplemental Annual Investment Program (AIP) for CY 2025 in the total amount of Seven Million One Hundred Forty Four Thousand Pesos (₱7,144,000.00) to cover the one-time grant of the CY 2025 Service Recognition Incentive (SRI) and Productivity Enhancement Incentive (PEI) to government employees, Gratuity Pay to Contract of Service and Job Order Workers, payment of various Personal Services expenditures and reprogramming of 20% Development Fund-Land Outlay chargeable against the CY 2025 PS and MOOE Savings and 20% Development Fund-Payment of Loan Amortization of Heavy Equipment-Principal;

WHEREAS, in a letter dated December 17, 2025, the Local Chief Executive, Atty. Virgilio T. Teruel, respectfully requested the Sangguniang Bayan for the passage of a corresponding resolution conforming and adopting MDC-EXECOM Resolution 2025-09;

WHEREAS, the Local Finance Committee certified that the total amount of Seven Million One Hundred Forty Four Thousand Pesos (₱7,144,000.00) is available for the CY 2025 Supplemental Annual Investment Program, chargeable against CY 2025 PS and MOOE savings in the amount of Five Million One Hundred Forty Four Thousand Pesos (₱5,144,000.00), and CY 2025 Twenty Percent (20%) Development Fund – Payment of Loan Amortization (Principal) for Heavy Equipment in the amount of Two Million Pesos (₱2,000,000.00);

WHEREAS, the adoption of MDC-EXECOM Resolution No. 2025-09 is a requisite for the enactment of the corresponding Appropriation Ordinance for the CY 2025 Supplemental Budget;

WHEREAS, the proposed investment programs and activities contained in the CY 2025 Supplemental Annual Investment Program (AIP) are necessary to support the priority programs, projects, and services of the Municipality; a copy of the CY 2025 Supplemental AIP, prepared by Ms. Candyd Marie T. Gasolasco, *OIC–Municipal Planning and Development Coordinator*, and Atty. Myra Gene G. Gautier, *Municipal Budget Officer*, and attested by Atty. Virgilio T. Teruel, *Municipal Mayor*, is attached hereto and made an integral part of this Resolution;

NOW THEREFORE, on motion of HON. NORA ROSE T. TUBIANO, *Chairperson*, Committee on Appropriations, Budget, Finance and Accounts and Ways and Means, duly seconded by Hon. Pinky A. Jarina, Hon. Gene Rose C. Canaya, Hon. Adrian S. Camposagrado, Hon. Joel L. Sayson, Hon. Marlon R. Teruñez, Hon. Norberto T. Turalba and Hon. Juliana Marie T. Julaton,

BE IT RESOLVED, as it is hereby resolved by the Sangguniang Bayan of Tigbauan to conform and adopt Municipal Development Council-Executive Committee (MDC-EXECOM) Resolution No. 2025-09 dated December 17, 2025, entitled: *“Resolution Approving the Supplemental Annual Investment Program (AIP) for the One-Time Grant of Service Recognition Incentive (SRI) as per Administrative Order No. 2025-40 and Productivity Enhancement Incentive (PEI) as per DBM Budget Circular 2017-4 to Government Employees and Gratuity Pay to Contract of Service and Job Order Workers in the Government as per Administrative Order No. 2025-39, Payment of Various Personal Services Expenditures and Reprogramming of 20% Development Fund-Land Outlay chargeable against the PS and MOOE Savings and 20% DF-Payment of Loan Amortization of Heavy Equipment-Principal for CY 2025 in the amount of Seven Million One Hundred Forty Four Thousand Pesos (₱7,144,000.00) of the Municipality of Tigbauan, Province of Iloilo, Subject to the Guidelines as Provided Hereto”*;

RESOLVED FURTHER, to forward copies of this Resolution to the Office of the Municipal Mayor, Atty. Virgilio T. Teruel, Office of the Sangguniang Panlalawigan, Province of Iloilo, Municipal Planning and Development Office, Municipal Budget Office, Municipal Treasurer’s Office, Municipal Accounting Office, and all concerned for their information and/or appropriate action.

APPROVED.

CERTIFIED CORRECT:


MARLENE TAYO-NAVA
SB Secretary

ATTESTED:


LUGEN T. ORTILANO
Vice Mayor & Presiding Officer

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Sangguniang Bayan Tigbauan

*“Public Office is a Public Trust.
Public Officials must at all times be accountable to the people.”*

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

SANGGUNANG BAYAN MEMBERS

HON. PINKY ATADERO-JARINA, *MD Pediatrician*
HON. GENE ROSE C. CANAYA, *Lawyer*
HON. ADRIAN S. CAMPOSAGRADO, *MPG*
HON. JOEL L. SAYSON

HON. MARLON R. TERUÑEZ, *PhD*
HON. NORA ROSE TAMONAN-TUBIANO
HON. REYNALDO E. TUMABOTABO
HON. NORBERTO T. TURALBA

HON. LORNA T. DOMINGO, *LnB President*
HON. JULIANA MARIE T. JULATON, *SKMF President*

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