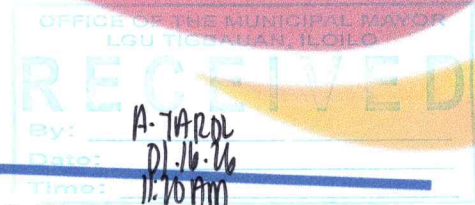




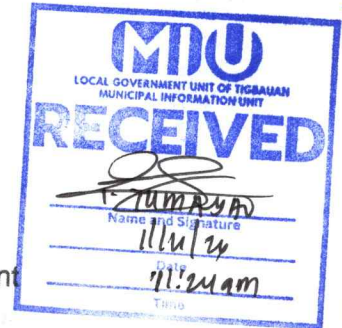
REPUBLIC OF THE PHILIPPINES  
REGION VI-WESTERN VISAYAS  
PROVINCE OF ILOILO  
MUNICIPALITY OF TIGBAUAN



EXCERPT FROM THE MINUTES OF THE CY 2026 – 2<sup>ND</sup> REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE S.B. SESSION HALL, TIGBAUAN MUNICIPAL BUILDING ON JANUARY 14, 2026 AT 9:50 IN THE MORNING

**PRESENT:**

|                               |   |                                     |
|-------------------------------|---|-------------------------------------|
| HON. LUGEN T. ORTILANO,       | - | Vice Mayor & Presiding Officer      |
| HON. MARLON R. TERUÑEZ        | - | SB Member & Temp. 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. 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. JULIANA MARIE T. JULATON | - | SKMF President                      |



**ABSENT: NONE**

**Resolution No. 2026-007**

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 (MOA) WITH THE DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT (DSWD) IN CONNECTION WITH THE IMPLEMENTATION OF THE SOCIAL PENSION FOR INDIGENT SENIOR CITIZENS (SPISC) PROGRAM IN THE MUNICIPALITY OF TIGBAUAN, ILOILO

WHEREAS, in a letter dated January 13, 2026, the Local Chief Executive requested this Sangguniang Bayan for the URGENT passing of the aforementioned resolution;

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 government agency duly organized under the existing laws of the Republic of the Philippines, with office address at DSWD FO VI M.H. Del Pilar St., Molo, Iloilo City represented by **OIC-REGIONAL DIRECTOR JOSELITO G. ESTEMBER** and hereinafter referred to as the “**DSWD**”; and
- The **MUNICIPAL GOVERNMENT OF TIGBAUAN**, a Local Government Unit (LGU) with official address at Tejero St., Barangay 9 Poblacion, Tigbauan, Iloilo and represented herein by the Municipal Mayor, ATTY. VIRGILIO T. TERUEL, hereinafter referred to as the “**LGU of TIGBAUAN**”.

WHEREAS, Republic Act No. 9994, otherwise known as the Expanded Senior Citizens Act of 2010, mandates the provision of a Social Pension to indigent senior citizens to augment their daily subsistence and medical needs;

WHEREAS, Section 2 (h)(1) of Republic Act No. 11916 or “An Act Increasing the Social Pension of Indigent Senior Citizens and Appropriating Funds therefore, amending for the Purpose Republic Act No. 7432,” states that indigent senior citizens shall be entitled to a monthly stipend amounting to not less than One Thousand pesos (₱1,000.00) to augment the daily subsistence and other medical needs of senior citizens;

WHEREAS, the Department of Social Welfare and Development (DSWD) is the national government agency tasked to implement the Social Pension for Indigent Senior Citizens (SPISC) Program pursuant to existing laws, rules, and regulations;

WHEREAS, local government units are recognized partners of the DSWD in the effective implementation, validation, monitoring, and delivery of social protection programs for senior citizens;

WHEREAS, the Municipality of Tigbauan seeks to continuously support and strengthen programs that promote the welfare, protection, and well-being of indigent senior citizens within its jurisdiction;

WHEREAS, the DSWD requires the execution of a Memorandum of Agreement (MOA) with the Municipality of Tigbauan to define the roles, responsibilities, and coordination mechanisms relative to the implementation of the SPISC Program;

WHEREAS, Section 444(b)(1)(vi) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, authorizes the Municipal Mayor to represent the municipality in all its business transactions and to sign contracts and agreements upon authority of the Sangguniang Bayan;

WHEREAS, for and in consideration of the foregoing premises, hereinafter set forth, the PARTIES hereby agree as follows:

**I. ROLES AND RESPONSIBILITIES OF THE PARTIES**

**A. The DSWD-FO VI, in connection with the distribution of social pension stipend to qualified indigent senior citizens and the liquidation of transferred funds, shall:**

1. Coordinate and conduct meetings/orientations with the LGU of TIGBAUAN with regards to the SPISC Program to ensure adequate understanding of the program before implementation;
2. Facilitate the signing of the Memorandum of Agreement (MOA) to the LGU of TIGBAUAN;
3. Provide technical assistance to the LGU of TIGBAUAN in the preparation of the Project Proposal to be submitted to the DSWD FO VI for the conduct of SPISC stipend payout implementation;
4. Provide the LGU of TIGBAUAN with the Certificate of Eligibility of the list of social pension beneficiaries eligible to receive the social pension stipend for every quarter or for every payment period, duly approved by the Regional Director as the basis for payroll preparation of the LGU of TIGBAUAN;
5. Transfer the full annual amount of stipend corresponding to the number of beneficiaries approved by the DSWD FO to the LGU of TIGBAUAN in accordance with the Inter Agency Transfer of Funds (IATF) per Commission on Audit (COA) Circular No. 94-013, also known as the Rules and Regulations in the Grant, Utilization and Liquidation of Funds Transferred to Implementing Agencies dated December 13, 1994, Treasury Circular No. (TCN) 02-2022 entitled "Guidelines in National Deposited Collections and Issuance of Certification of Deposited National Collections in line with the Enhanced National Government Collection and Disbursement System (NGCDS) of the Bureau of Treasury" dated May 31, 2022, and other applicable accounting and auditing rules observed by the Government, specifically:
  - 5.1. Ensure the obligation of the full amount of Social Pension grants, in accordance with the terms and conditions provided in this duly executed MOA and the corresponding approved project proposal, subject to Notice of Obligation Request Status Adjustment (NORSA) upon receipt of the final liquidation report and refund, if any;
  - 5.2. Facilitate transfer of funds through List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) and provide the validated LDDAP-ADA to the concerned LGU with an account maintained at the Landbank of the Philippines (LBP). In case the LGU does not maintain an account with LBP, a check corresponding to the amount due shall be issued and claimed by the City/Municipal Treasurer or authorized representative upon presentation of proper identification and/or authorization documents;
  - 5.3. Maintain a subsidiary ledger of the cash transferred for the project.
6. Strictly monitor the distribution of the stipend, disbursement, and utilization of funds by the LGU of TIGBAUAN during the actual conduct of payout;
7. Install a grievance mechanism to address and document issues and concerns during payout in close coordination with the LGU of TIGBAUAN;
8. Mandatorily require the LGU of TIGBAUAN to liquidate the transferred funds every quarter within thirty (30) calendar days from the date of the last distribution or payout of stipend that was duly received by their COA auditor with attachments such as, but not limited to:
  - 8.1. Certified true copy of signed payroll;
  - 8.2. Report of Checks (ROC) issued, Report of Disbursement (ROD), and Fund Utilization Report (FUR) duly certified and signed by the City/Municipal Accountant and approved by the City/Municipal Mayor duly received by the City/Municipal COA Auditor;
  - 8.3. At the end of the liquidation period, the additional document must also be submitted:  
Copy of Official receipt for any refund to DSWD-FO VI of unutilized balance.

However, in the case of deficiencies noted in the post Audit of the liquidation report, the DSWD-FO VI shall make necessary adjustments in the books of accounts based on the Statement of Audit Suspensions, Disallowances, and Charges (SASDC) issued by the LGU Auditor.

9. Conduct revalidation of the list of qualified senior citizens through home visitation of SPISC beneficiaries who are subject to delisting after every submission of the liquidation report by the LGU of TIGBAUAN. Likewise, the DSWD-FO shall validate the identified replacement of beneficiaries before issuing the Certificate of Eligibility for the succeeding quarter;
  10. Update the database of social pension beneficiaries on a monthly basis, per submitted list of paid beneficiaries based on the payroll, with corresponding attachment submitted by LGU of TIGBAUAN;
  11. Provide technical assistance through meetings/consultations with LGU staff relative to issues and concerns regarding the social pension implementation as the need arises;
  12. Reserve the right to withhold fund release to LGU of TIGBAUAN for the following reasons:
    - a. Unauthorized delay or deviation to the approved project proposal and payout plan of the program to be issued by the DSWD-FO;
    - b. Non-compliance with the reportorial and liquidation requirements;
    - c. Refusal to allow DSWD-FO VI representative to inspect and audit the progress of program implementation;
    - d. Failure to produce financial records upon demand by the DSWD-FO VI; or
    - e. Any analogous situation that affects the timely and efficient implementation of the program.
  13. Provide a certificate of no unliquidated funds to the LGU of TIGBAUAN after full compliance with the liquidation report as per existing guidelines;
  14. Conduct monitoring on the utilization of the social pension stipend by the beneficiaries either through onsite (during payout) or offsite (house-to-house) targeting at least 80% of the LGU's total target beneficiaries; and
  15. Refer beneficiaries or their family members to the LGU needing assistance as determined during the conduct of stipend utilization monitoring.
- B. The LGU of TIGBAUAN, in connection with the distribution of the social pension stipend and the liquidation of transferred funds, shall:**
1. Claim the check from the DSWD-FO VI or receive the fund transfer through validated LDDAP-ADA and take full responsibility and accountability in the proper disposition/disbursement of the transferred funds in accordance with existing accounting and auditing rules and regulations, specifically pursuant to COA Circular No. 94-013, dated December 13, 1994, and TSN 02-2022, dated May 31, 2022, as to the IATF, and other applicable government accounting and auditing manuals used by the Government, specifically:
    - 1.1. Issue an official receipt corresponding to the amount to be received from the DSWD-FO VI;
    - 1.2. Deposit the amount with its authorized depository bank;
    - 1.3. Keep separate subsidiary records for the trust liability whether or not a separate bank account is maintained.
  2. Submit a project proposal that includes the payout plan and other preparatory activities to ensure a secured and efficient phase of the release of social pension stipend to the identified indigent senior citizen beneficiaries of the concerned LGU;
  3. Facilitate preparation and approval of payroll of eligible social pension beneficiaries for every quarter based on the approved Certificate of Eligibility provided by the DSWD-FO VI;
  4. Schedule the payout and venue duly approved by the City/Municipal Mayor, and inform the Regional Social Pension Unit (RSPU) of DSWD-FO VI fifteen (15) calendar days prior to the actual payout;
  5. Mobilize the Senior Citizen Organizations (SCOs) and Barangay Officials in the locality to assist in the information dissemination of the schedule and venue of the Social Pension Pay-out;
  6. Facilitate the release of the stipend of the Social Pension beneficiaries on a monthly basis provided under DSWD M.C. No. 06, series of 2024. PROVIDED, HOWEVER, the conduct of the monthly release of the stipend may not be undertaken in any of the following circumstances, subject to the validation of the FO:
    - 6.1. The majority of the beneficiaries are residing in Geographically Isolated and Disadvantaged Areas (GIDA);
    - 6.2. The province/city/municipality is declared under a state of calamity or natural or human-induced crises, such as armed conflict, and
    - 6.3. Other unavoidable and uncontrollable circumstances and situations.
- If a monthly release of the stipend is not feasible, the allowed modes of payment shall only include bi-monthly and quarterly releases. The schedule of quarterly releases shall be as follows:
- a. First Quarter: January to February
  - b. Second Quarter: April
  - c. Third Quarter: July
  - d. Fourth Quarter: October
7. Schedule the payment of the unclaimed stipend within the month of November. If there are still social pension beneficiaries who failed to claim their stipend within the given period, the LGU TIGBAUAN shall conduct door-to-door payout, if feasible;
  8. Submit to the DSWD-FO VI the summary of paid and unpaid beneficiaries three (3) days after the payout;
  9. Act on the grievances/complaints from individuals and other sources in close coordination with the RSPU Staff of DSWD-FO VI;
  10. Submit the liquidation report based on the following timeline:

| Particular           | Timeline of Submission of Liquidation Reports  | % of liquidated funds vs. funds transferred |
|----------------------|------------------------------------------------|---------------------------------------------|
| 1st and 2nd quarters | On or before 10 July                           | 50%                                         |
| 3rd quarter          | On or before 10 October                        | 25%                                         |
| 4th quarter          | On or before 10 January of the succeeding year | 25%                                         |

The attachments to the liquidation include the following:

- 10.1. Statement of Receipt and Disbursement duly received by the City/Municipal Auditor;
- 10.2. List of Paid and Unpaid Beneficiaries certified by the City/Municipal Accountant and duly approved by the Mayor;
- 10.3. A certified true copy of the payroll, together with the documentary requirements;
- 10.4. Other supporting documents that may be required by the DSWD, subject to existing auditing and accounting rules and regulations such as Journal Entry Voucher, Report of Checks Issued, Fund Utilization Report)

At the end of the year, the LGU shall refund the unexpended balance of the amount transferred.

- 11. Allow DSWD-FO VI authorized persons/team to audit all financial records kept by the LGU of TIGBAUAN related to the program implementation for monitoring and record-keeping purposes, or in compliance with government auditing rules and regulations;
- 12. Provide logistical support such as a medical team, Security, Tables and Chairs, among others, as agreed with the DSWD-FO VI;
- 13. Provide needed special assistance to the beneficiaries with regard to the payout activity being referred by DSWD; and
- 14. Pursuant to COA Circular No. 94-013, the LGU of TIGBAUAN shall return to the DSWD any unused balance upon completion of the project.

NOW THEREFORE, on motion of HON. REYNALDO E. TUMABOTABO, Chairman, Committee on Senior Citizens, Persons with Disabilities and Indigenous Cultural Minorities, and duly seconded by Hon. Pinky A. Jarina, Hon. Gene Rose C. Canaya, Hon. Adrian S. Camposagrado, Hon. Joel L. Sayson, Hon. Nora Rose T. Tubiano, Hon. Norberto T. Turalba, Hon. Lorna T. Domingo and Hon. Juliana Marie T. Julaton,

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 (MOA) with the Department of Social Welfare and Development (DSWD) in connection with the Implementation of the Social Pension for Indigent Senior Citizens (SPISC) Program in the Municipality of Tigbauan, Iloilo;

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

