



Republic of the Philippines
Province of Laguna
MUNICIPALITY OF LOS BAÑOS
Special Science and Nature City
OFFICE OF THE SANGGUNIANG BAYAN
Municipal Hall, National Highway, Brgy. Timugan,
Los Baños, Laguna 4030 Philippines
Email: losbaños@laguna.net

EXCERPTS FROM THE MINUTES OF THE FORTY - SECOND (42ND) REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD ON NOVEMBER 15, 2021 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.

Present : Vice Mayor Josephine H. Sumangil - Evangelista, Presiding Officer
S.B. Member Janos S. Lapiz
S.B. Member Geronimo A. Ciceron
S.B. Member Marlo PJ A. Alipon
S.B. Member Mike Dexter A. Concio
S.B. Member Mark Lester B. Dizon
S.B. Member Cris Dayril B. Bagnes
S.B. Member Rodora P. Loares
S.B. Member Arlene P. delos Santos, Liga President
S.B. Member Jozlyn N. Manansala, SK Federation President
Secretary Dona T. Alborida
Ms. Felomina I. Lincallo, LLSO I

Absent : S.B. Member Miko C. Pelegrina, (O.B.)

Visitor : None

ORDINANCE NO. 2021- 2210

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPAL GOVERNMENT OF LOS BAÑOS FOR FISCAL YEAR 2022 IN THE AMOUNT OF FOUR HUNDRED THIRTY-FIVE MILLION ONE HUNDRED FIFTY EIGHT THOUSAND SEVEN HUNDRED FORTY FIVE PESOS AND 55/100 (P 435,158,745.55) COVERING THE VARIOUS EXPENDITURES OF THE GENERAL FUND PROPER IN THE AMOUNT OF FOUR HUNDRED EIGHTEEN MILLION EIGHT HUNDRED EIGHTY TWO THOUSAND SEVEN HUNDRED FIFTY SEVEN PESOS AND 55/100 (P 418,882,757.55) AND TWO (2) SPECIAL ACCOUNTS SPECIFICALLY FOR MARKET OPERATION AMOUNTING TO TEN MILLION EIGHT HUNDRED SEVENTY FIVE THOUSAND PESOS AND 00/100 (P 10,875,000.00) AND SLAUGHTERHOUSE OPERATION AMOUNTING TO FIVE MILLION FOUR HUNDRED THOUSAND NINE HUNDRED EIGHTY EIGHT PESOS AND 00/100 (P 5,400,988.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

Author : Councilor Geronimo A. Ciceron

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SANGGUNIANG BAHILAWIGAN
KAPASIHAN BLG. 260 S-2022
PETSA March 11, 2022

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SECTION 1. The Annual Budget for FY 2022 of the Municipal Government of Los Baños in the total amount of FOUR HUNDRED THIRTY FIVE MILLION ONE HUNDRED FIFTY EIGHT THOUSAND SEVEN HUNDRED FORTY FIVE PESOS AND 55/100 (P 435,158,745.55) covering the various expenditures of the General Fund Proper in the amount of FOUR HUNDRED EIGHTEEN MILLION EIGHT HUNDRED EIGHTY TWO THOUSAND SEVEN HUNDRED FIFTY SEVEN PESOS AND 55/100 (P 418,882,757.55) and two (2) special accounts, specifically, for Market Operation amounting to TEN MILLION EIGHT HUNDRED SEVENTY FIVE THOUSAND PESOS AND 00/100 (P 10,875,000.00) and Slaughterhouse Operation amounting to FIVE MILLION FOUR HUNDRED THOUSAND NINE HUNDRED EIGHTY EIGHT PESOS AND 00/100 (P 5,400,988.00).

SECTION 2. LOCAL EXPENDITURE PROGRAM

PART 1. RECEIPTS PROGRAM

A. GENERAL FUND PROPER

Particulars	Income Classification	2020 Receipts (Actual)	2021 Receipts (Actual & Estimate)	2022 Receipts (Estimate)
I. Receipts				
A. Local Sources				
1. Tax Revenue				
a. Individual & Corporations		2,276,425.11	2,124,513.50	1,750,000.00
Community Tax	R			
Corporation		206,166.89	508,417.77	350,000.00
Individual		2,070,258.22	1,616,095.73	1,400,000.00
b. Property	R	12,103,239.31	29,791,671.07	13,500,000.00
Real Property-Basic				
Current Year		9,685,703.26	21,595,337.84	11,000,000.00
Previous Year		2,417,536.05	8,196,333.23	2,500,000.00
c. Good and Services		50,373,376.47	41,034,431.52	30,400,000.00
Amusement Tax	R	1,861,126.17	700,000.00	400,000.00
Business Tax	R	48,512,250.30	40,334,431.52	30,000,000.00
d. Other Taxes	R	3,291,377.18	4,000,000.00	4,000,000.00
Contractor's Tax		3,169,064.91	4,000,000.00	4,000,000.00
Other Taxes		122,312.27	0.00	0.00
e. Fines and Penalties	R	1,963,668.74	1,560,000.00	1,250,000.00
Property Taxes		872,742.87	1,000,000.00	800,000.00
Taxes on Good and Services		1,090,925.87	560,000.00	450,000.00
Total Tax Revenue		70,008,086.81	78,510,616.09	50,900,000.00
2. Non-Tax Revenue				
a. Business & Service Income				
01. Service Income		15,782,195.48	18,040,245.03	14,862,981.48
Permit Fees		9,673,298.79	9,663,825.03	8,027,000.00
Building Permit Fees	NR	4,491,679.65	4,604,974.64	4,000,000.00
Tricycle Operators Permit Fees	R	240,362.00	300,000.00	300,000.00

Particulars	Income Classification	2020 Receipts (Actual)	2021 Receipts (Actual & Estimate)	2022 Receipts (Estimate)
Other Permits and Licenses	NR	63,594.64	77,183.44	0.00
Electronic Permit Fees		105,498.20	150,000.00	150,000.00
Mechanical Permit Fees		67,951.40	120,000.00	120,000.00
Electrical Permit Fees		117,736.67	200,000.00	150,000.00
Plumbing Permit Fees		29,144.72	75,000.00	30,000.00
Fencing Permit Fees		43,495.55	40,000.00	40,000.00
Occupancy Permit Fees		380,785.15	250,000.00	250,000.00
Fire Permit Fees		93,150.00	100,000.00	100,000.00
Excavation Permit Fees		1,124.64	10,000.00	10,000.00
Exhumation Permit Fees		1,100.00	2,000.00	2,000.00
Transfer of Cadaver		32,000.00	32,200.00	20,000.00
Demolition Permit Fees		6,413.01	0.00	0.00
Development Permit Fees		0.00	10,000.00	10,000.00
Line and Grade		51,484.32	31,837.15	10,000.00
Renovation Permit Fees		0.00	20,000.00	20,000.00
Burial Permit Fees		9,300.00	15,000.00	15,000.00
Mayor's Permit Fees		3,906,049.00	3,586,473.12	2,800,000.00
Swimming Pool Fees		32,429.84	39,156.68	0.00
Registration Fees	NR	342,726.46	321,100.00	225,500.00
Civil Registration Fees		213,260.00	204,200.00	125,000.00
Late Registration of Birth		32,300.00	70,000.00	50,000.00
AUSF Registration		140,370.00	80,600.00	50,000.00
Registration of Legitimation		4,650.00	20,000.00	5,000.00
Early Endorsement		35,940.00	33,600.00	20,000.00
Other Registrations		0.00	0.00	0.00
Cattle/Animal Registration Fees		129,466.46	116,900.00	100,500.00
Cattle Registration Fees		0.00	500.00	500.00
Dog Registration Fees		129,466.46	116,400.00	100,000.00
Clearance & Certification Fees	NR	2,318,559.53	3,509,000.00	3,285,000.00
Police Clearance Fees		601,600.00	1,500,000.00	1,500,000.00
Secretary's Fees		95,050.00	200,000.00	200,000.00
Health Certificate		0.00	200,000.00	200,000.00
Health Card		49,500.00	73,300.00	50,000.00
Real Property Tax Clearance		1,110,149.53	1,000,000.00	1,000,000.00
Locational/Zoning Clearance Fees		7,050.00	15,000.00	15,000.00
Mayor's Clearance		24,550.00	27,300.00	20,000.00
Water Potability Clearance		430,660.00	493,400.00	300,000.00
Other Clearance & Certification				
Supervision & Regulatory Enforcement Fee		426,570.00	627,820.00	605,000.00
Anti-Littering		174,330.00	77,820.00	55,000.00
Traffic Violation		252,240.00	550,000.00	550,000.00
Inspection Fees	NR	684,884.70	660,000.00	657,321.48
Zoning Inspection Fees		26,050.00	20,000.00	20,000.00
Sanitary Inspection Fees		445,820.00	420,000.00	420,000.00
Electrical Inspection Fees		213,014.70	220,000.00	217,321.48
Processing Fee		265,410.00	798,500.00	308,160.00
Correction of Entry		61,100.00	80,000.00	72,000.00
Certificate of Finality		10,400.00	3,500.00	0.00

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Particulars	Income Classification	2020 Receipts (Actual)	2021 Receipts (Actual & Estimate)	2022 Receipts (Estimate)
BREQS		134,160.00	500,000.00	134,160.00
Birth Certification Fees		29,000.00	100,000.00	50,000.00
Death Certification Fees		15,400.00	50,000.00	20,000.00
Marriage Certification Fees		2,800.00	50,000.00	20,000.00
Building Permit Application		12,550.00	15,000.00	12,000.00
Occupation Fees		1,164,350.00	1,300,000.00	1,200,000.00
Fishery Rental Fees and Charges	R	0.00	0.00	0.00
Fees for Sealing & Licensing of Weights and Measures	R	99,795.00	55,000.00	40,000.00
Fines & Penalties-Service Income	NR	94,051.00	105,000.00	90,000.00
Building		94,051.00	105,000.00	90,000.00
Weights and Measures		0.00	0.00	0.00
Other Service Income		712,550.00	1,000,000.00	425,000.00
Filing Fee-Building		105,576.00	100,000.00	100,000.00
Filing Fee-Correction of Entry		101,000.00	250,000.00	85,000.00
Marriage License Fees		64,250.00	80,000.00	70,000.00
Marriage Application Fees		39,074.00	100,000.00	40,000.00
Marriage Solemnization Fees		17,900.00	20,000.00	20,000.00
Annotation Fees		66,525.00	100,000.00	70,000.00
Admission Fees (PESO)		4,625.00	50,000.00	10,000.00
Admission Fees (BemonC)		313,600.00	300,000.00	30,000.00
02. Business Income		3,051,051.79	3,600,000.00	3,170,000.00
Rent Income	NR	6,000.00	200,000.00	20,000.00
Garbage Fees	R	2,596,500.00	2,700,000.00	2,700,000.00
Dividend Income	R	0.00	0.00	0.00
Interest Income	R	448,551.79	700,000.00	450,000.00
05. Gains		785,353.19	651,207.50	300,000.00
Gains on Sales of Investment Properties		785,353.19	651,207.50	300,000.00
Gains on Sales of PPEs		0.00	0.00	0.00
06. Miscellaneous Income	NR	134,520.39	300,000.00	150,000.00
Miscellaneous Income		134,520.39	300,000.00	150,000.00
Total Non-Tax Revenue		19,753,120.85	22,591,452.53	18,482,981.48
Total Local Sources		89,761,207.66	101,102,068.62	69,382,981.48
B. External Sources				
03. Assistance and Subsidy		0.00	250,000.00	0.00
Subsidy from Local Government Units		0.00	0.00	0.00
Subsidy from Market Enterprise		0.00	250,000.00	0.00
Subsidy from Slaughterhouse		0.00	0.00	0.00
04. Shares, Grants and Donations		362,037.74	300,000.00	300,000.00
Share from PCSO - Lotto & STL		362,037.74	300,000.00	300,000.00
06. Share from National Taxes		253,683,970.33	271,731,427.00	361,565,683.00
Share from Internal Revenue Collection				
a. National Tax Allotment (NTA) / formerly Internal Revenue Allotment	R	253,442,476.00	271,631,427.00	361,465,683.00
b. Share from National Wealth		241,494.33	100,000.00	100,000.00
Total External Sources		254,046,008.07	272,281,427.00	361,865,683.00
Total Available Resources for Appropriation		343,807,215.73	373,383,495.62	431,248,664.48

B. GENERAL FUND - MARKET OPERATION

Particulars	Income Classification	2020 Receipts (Actual)	2021 Receipts (Actual & Estimate)	2022 Receipts (Estimate)
I. Receipts				
A. Local Sources				
1. Tax Revenue	R	7,968,295.07	11,435,000.00	9,785,000.00
Receipt from Market Operations				
- Current Year		7,968,295.07	11,135,000.00	9,735,000.00
Electric/Power Supply				
Batong Malake	-	854,007.50	1,600,000.00	1,600,000.00
Poblacion	-	435,461.35	750,000.00	750,000.00
Water				
Batong Malake	-	92,127.72	100,000.00	100,000.00
Poblacion	-	0.00	85,000.00	85,000.00
BM Public Market				
Entrance Fee		373,736.00	1,000,000.00	0.00
Fixed Stall		3,240,244.94	3,400,000.00	3,550,000.00
Cash Tickets/Ambulant		1,257,394.00	1,800,000.00	1,800,000.00
Poblacion Public Market				
Entrance Fee		160,434.00	550,000.00	0.00
Fixed Stall		1,338,543.56	1,800,000.00	1,800,000.00
Cash Tickets/Ambulant	-	216,346.00	50,000.00	50,000.00
Receipt from Market Operations				
- Previous Year		0.00	300,000.00	50,000.00
Fixed Stall	-	0.00	300,000.00	50,000.00
Poblacion	-			
Batong Malake	-			
Interest Income	-	9,925.87	40,000.00	40,000.00
Subsidy from General Fund Proper	-	0.00	0.00	1,000,000.00
06. Miscellaneous Income		14,800.00	50,000.00	50,000.00
Miscellaneous Income	-	14,800.00	50,000.00	50,000.00
Total Available Resources for Appropriation		7,993,020.94	11,525,000.00	10,875,000.00

C. GENERAL FUND - SLAUGHTERHOUSE OPERATION

Particulars	Income Classification	2020 Receipts (Actual)	2021 Receipts (Actual & Estimate)	2022 Receipts (Estimate)
I. Receipts				
A. Local Sources				
1. Tax Revenue	R	4,653,040.67	5,400,988.00	4,400,988.00
Receipt from Slaughterhouse Operations		4,238,884.50	4,550,988.00	3,550,988.00
Receipt from Carcass Fee		151,466.17	250,000.00	250,000.00
Other Business Income		262,690.00	600,000.00	600,000.00
Interest Income		3,217.96	1,021.85	0.00
Subsidy from General Fund Proper	-	0.00	0.00	1,000,000.00
06. Miscellaneous Income		0.00	0.00	0.00
Total Available Resources for Appropriation		4,656,258.63	5,402,009.85	5,400,988.00

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PART 2. PROPOSED NEW APPROPRIATIONS, BY OFFICE

Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
A. GENERAL FUND PROPER					
Office of the Municipal Mayor	9,137,288.77	17,234,545.00	0.00	1,025,000.00	27,396,833.77
MO/Administrative Services	2,523,313.53	156,000.00	0.00	62,000.00	2,741,313.53
MO/Public Safety Office	5,475,994.16	5,497,115.00	0.00	0.00	10,973,109.16
MO/Public Information Office	1,193,935.72	388,980.00	0.00	138,000.00	1,720,915.72
MO/Municipal Disaster Risk Reduction and Management Office	1,761,258.97	1,141,460.00	0.00	58,500.00	2,961,218.97
MO/Climate Change Adaptation	0.00	295,570.00	0.00	0.00	295,570.00
MO/Youth and Development Office	1,221,951.61	4,803,440.00	0.00	1,500,000.00	7,525,391.61
MO/Municipal Public Employment Services Office	1,904,056.87	3,752,460.00	0.00	152,000.00	5,808,516.87
MO/Mun. Urban Development & Housing Office	733,669.07	721,720.00	0.00	105,000.00	1,560,389.07
MO/Mun. Environment & Natural Resources Office	1,109,222.16	2,672,680.00	0.00	70,000.00	3,851,902.16
MO/Tourism Office	1,880,442.44	1,649,720.00	0.00	80,000.00	3,610,162.44
MO/Gender and Development Office	1,955,128.55	2,138,240.00	0.00	0.00	4,093,368.55
MO/Information & Communication System Office	3,587,032.24	1,127,680.00	0.00	1,078,500.00	5,793,212.24
MO/Internal Audit Unit	552,906.81	168,240.00	0.00	0.00	721,146.81
MO/Bids and Awards Committee Unit	803,689.81	319,640.00	0.00	137,000.00	1,260,329.81
MO/Transportation & Regulation Unit	672,916.38	813,080.00	0.00	162,000.00	1,647,996.38
Office of the Municipal Vice Mayor	3,089,804.54	2,960,660.00	0.00	115,000.00	6,165,464.54
Office of the Sangguniang Bayan	15,070,781.47	4,644,800.00	0.00	604,000.00	20,319,581.47
Office of the SB Secretary	4,734,336.45	247,000.00	0.00	118,000.00	5,099,336.45
Office of the Municipal Human Resource Management Officer	3,478,918.19	1,598,940.00	0.00	75,000.00	5,152,858.19
Office of the Municipal Planning & Development Coordinator	5,322,890.80	1,955,480.00	0.00	20,000.00	7,298,370.80
Office of the Municipal Civil Registrar	3,528,664.60	1,071,440.00	0.00	60,000.00	4,660,104.60
Office of the General Services Officer	13,441,488.32	49,517,840.00	0.00	880,000.00	63,839,328.32
Office of the Municipal Budget Officer	3,924,088.59	473,240.00	0.00	95,000.00	4,492,328.59
Office of the Municipal Accountant	6,194,487.84	1,384,960.00	0.00	340,500.00	7,919,947.84
Office of the Municipal Treasurer	9,469,370.95	3,093,980.00	0.00	162,250.00	12,725,600.95
Office of the Municipal Assessor	4,986,052.76	614,240.00	0.00	177,500.00	5,777,792.76
Office of the Municipal Health Officer	24,114,542.65	19,190,664.68	0.00	1,007,000.00	44,312,207.33
MHO/Nutrition Unit	782,882.15	2,947,480.00	0.00	161,500.00	3,891,862.15
Office of the Municipal Social Welfare and Development Officer	8,459,516.04	3,047,640.00	0.00	335,000.00	11,842,156.04
MSWDO/OSCA	499,204.12	2,505,360.00	0.00	103,000.00	3,107,564.12
MSWDO/PDAO	867,915.71	932,480.00	0.00	75,000.00	1,875,395.71
Office of the Municipal Agriculturist	6,096,048.27	4,139,560.00	0.00	473,000.00	10,708,608.27
Office of the Municipal Engineer	8,924,437.79	2,643,742.50	0.00	227,724.60	11,795,904.89
Special Purpose Appropriation					
20% Municipal Development Fund					
-Social Development	0.00	12,000,000.00	5,000,000.00	25,500,000.00	42,500,000.00
-Economic Development	0.00	0.00	0.00	11,600,000.00	11,600,000.00
-Environmental Management	0.00	0.00	0.00	18,193,136.60	18,193,136.60
5% MDRRM Fund					
-70% Disaster Preparedness, Prevention, Mitigation, Response & Rehabilitation and Recovery	0.00	5,273,667.47	0.00	10,009,070.37	15,282,737.84
-30% Quick Response	0.00	6,549,744.79	0.00	0.00	6,549,744.79

TOTAL LIBP:
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Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
Election Reserve	0.00	500,000.00	0.00	0.00	500,000.00
Terminal Leave Pay	9,297,348.21	0.00	0.00	0.00	9,297,348.21
Aid to Barangays	0.00	14,000.00	0.00	0.00	14,000.00
Subsidy to LEEs	0.00	2,000,000.00	0.00	0.00	2,000,000.00
Total Appropriation (General Fund Proper)	166,795,586.54	172,187,489.44	5,000,000.00	74,899,681.57	418,882,757.55
Total Unappropriated Balance					12,365,906.93
B. LOCAL ECONOMIC ENTERPRISES					
Market Operation	3,164,522.33	6,969,396.67	741,081.00	0.00	10,875,000.00
Slaughterhouse Operation	2,843,301.51	2,517,686.49	0.00	40,000.00	5,400,988.00
Total Appropriation (LEEs)	6,007,823.84	9,487,083.16	741,081.00	40,000.00	16,275,988.00
GRAND TOTAL	172,803,410.38	181,674,572.60	5,741,081.00	74,939,681.57	447,524,652.48

In support of the Full Devolution of Certain Functions of the Executive Branch to Local Governments under Executive Order No. 138 dated June 1, 2021, an unappropriated balance amounting to Php 12,365,906.93 is intended for its implementation.

PART 3. SPECIAL PROVISIONS

TWENTY PERCENT (20%) MUNICIPAL DEVELOPMENT FUND - The 20% Municipal Development Fund shall strictly be utilized for projects specified under the Local Development Plan as approved by the Sangguniang Bayan in conformity with the Local Government Code.

MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT FUND - The amount herein appropriated shall be used in accordance with R.A. No. 10121, "The Philippine Disaster Risk Reduction and Management Act of 2010," which shall include relief, rehabilitation, reconstruction, and other works or services, including pre-disaster activities, in connection with the occurrence of natural calamities, epidemics as declared by DOH, and other catastrophes. PROVIDED, that the projects and activities are incorporated in the Local Disaster Risk Reduction and Management Plan (LDRRMP), and integrated in the approved Annual Investment Program. PROVIDED FURTHER, that the utilization of the fund shall be in accordance with the provisions of NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013.

QUICK RESPONSE FUND - Of the amount appropriated for MDRRM Fund, thirty-percent (30%) shall be allocated as Quick Response Fund (QRF) of stand-by fund for relief, recovery programs in order that the situation and living conditions of people in the communities or areas stricken by disaster, calamity and epidemics may be normalized as quickly as possible.

The release and use of QRF shall be supported by a resolution of the Sanggunian declaring the LGU under state of calamity or a Presidential declaration of state of calamity.

In no case shall the QRF be used for pre-disaster, nor be re-aligned for any other purpose.

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PETS A March 1, 2022

PART 4. GENERAL PROVISIONS

BUDGETARY REQUIREMENTS

The Budgetary Expenditures herein proposed shall comply with the following requirements:

- a. The aggregate amount appropriated shall not exceed the estimates of income.
- b. Full provision shall be made for all statutory and contractual obligations.
- c. Aid to barangays in the amount not less than One Thousand Pesos (P1,000.00) shall be provided and shall be released immediately upon approval of this Ordinance as augmentation for Barangay operations and / or projects, and
- d. Five percent (5%) of estimated revenue from regular sources shall be set aside as annual lump sum appropriations for relief, rehabilitation, and reconstruction and other works or services in connection with calamities which may occur during the budget year. PROVIDED HOWEVER, that such fund shall be used only in the Municipality of Los Baños, Laguna or other areas affected by disaster or calamity as determined and declared by the Sangguniang Bayan.

GENERAL LIMITATIONS

- a. The total amount appropriated for Personal Services for Calendar Year 2022 shall not exceed Forty-Five Percent (45%) of the total annual income from regular sources realized in the next preceding calendar year. Appropriations for Personal Services of public utilities and economic enterprises owned, operated and maintained by the Municipality, shall not be included in the computation of the maximum amount for Personal Services. The appropriations for Personal Services of such economic enterprises shall be charged to their respective budgets.
- b. No official or employee shall be entitled to salary rate higher than the maximum fixed for his position or other position of equivalent rank, as determined by applicable laws, rules and regulations issued there under.
- c. No local funds shall be appropriated to increase or adjust salaries or wages of officials and employees of the National Government except as maybe expressly authorized by law.
- d. In case of abolition of positions and creation of new ones resulting from the abolition of existing positions in the career services, such abolition or creation shall be made in accordance with the pertinent provisions of the Rules and Regulations implementing R.A. 7160 and the Civil Service Law, Rules and Regulations.
- e. Positions in the official plantilla for career positions which are occupied by incumbents, holding permanent appointments shall be covered by adequate appropriations.
- f. No changes in designation or nomenclature of position resulting in a promotion or demotion in rank or increase or decrease in compensation shall be allowed, except when the position is actually vacant and filling of such position shall be strictly made in accordance with Civil Service Law, Rules and Regulations.

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- g. The creation of new positions and salary increases or adjustments shall in no case be made retroactive; and
- h. The annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed two percent (2%) of the actual receipts derived from basic real property tax in the next preceding calendar year.

ITEMIZATION OF PERSONAL SERVICES - The itemization of Personal Services in support of the appropriation herein authorized for personal services shall form part of this Ordinance and shall be governed by its provisions.

PRIORITY IN THE USE OF SAVINGS - In the use of savings, priority shall be given to the augmentation of the amounts set aside for the payment of compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefits, old-age pension of veterans and other personnel benefits authorized by law and in this Ordinance, as well as the implementation of priority programs, activities or projects covered in this Ordinance.

CHANGES IN THE ORGANIZATIONAL AND ADMINISTRATIVE MACHINERY AND APPROPRIATED FUNDS THEREFORE - All creation, conversion, transfer, abolition and other personnel actions made under this Ordinance were made in accordance with the Revised Index of Occupational Services, Position/ Titles and Salary Grades as embodied under Local Budget Circular No. 61 of the Department of Budget and Management.

- a. For a more responsive, efficient effective organization within several departments and offices, conversion of certain positions becomes imperative.
- b. Likewise, effected and adopted, is the abolition of certain vacant positions in order to trim down the Municipality bureaucracy to a leaner but more effective and economical organization.

USE OF APPROPRIATED FUNDS - All funds appropriated for functions, projects and activities shall be released and used exclusively for the specific purposes for which they have been authorized. Any amendments and augmentation may be made within the calendar year only upon the enactment and approval of Supplemental Budget Ordinance.

AUTHORITY TO ADJUST APPROPRIATIONS OR USE SAVINGS FOR AUGMENTATION – The Mayor or the Presiding Officer of the Sanggunian is 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 in accordance with Section 336 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991.

ALLOTMENT OF APPROPRIATIONS - For effective budgetary control, authorized appropriations shall be allotted in accordance with the DBM and COA Joint Circular No. 93-2 as outlined hereunder:

- a. No appropriation authorized for any department or office of the Municipality of Los Baños, Laguna, shall be available for expenditure until the head of each department of office shall have submitted to the Municipal Budget Office a Work and Financial Plan and Request for Allotment showing the estimated amounts needed for each function, activity or purpose for which

the funds are to be expended during the applicable allotment period and until an Advice of Allotment for said request shall have been approved by the Municipal Mayor, as hereafter provided. The Work and Financial Plan and Request for Allotment shall be submitted to the Municipal Budget Officer not less than twenty-five (25) days prior to the beginning of the ensuing calendar year. PROVIDED, that in case the annual budget is approved after December 6 of each calendar year the Work and Financial and Request for Allotment shall be submitted based on the appropriations authorized in the Budget Ordinance of the immediately preceding calendar year, as amended by Supplemental Budget Ordinance. A revised Work and Financial Request for Allotment shall be submitted upon approval of the Annual Executive Budget referred herein showing quarterly allotment of the whole authorized appropriations for the department / office.

- b. For the purpose of the allotment system herein provided, each calendar year shall be divided into four (4) quarterly allotment periods beginning respectively on the first day of January, April, July and October.
- c. The Municipal Mayor may require heads of departments/ offices to revise their Work and Financial Plan and Request for Allotment upon the Municipal Treasurer's notification and certification that the realized income is less than what is estimated in the annual/ supplemental budget or that additional income realized.
- d. An Advice of Allotment shall be prepared by the Municipal Budget Office based on recommendation made in the Work and Financial Plan and Request for Allotment. Upon the recommendation of the said official, the Municipal Mayor shall approve the Work and Financial Plan and Request for Allotment the Advice of Allotment at least five (5) days before the start of each quarter.

BALANCES OF CONTINUING APPROPRIATIONS - All unexpended balances of appropriations intended for infrastructure projects and acquisition of equipment as provided under existing ordinances and as appearing in the Books of Accounts of the Municipal Accountant as of December 31, 2021 shall upon recommendation of the Local Chief Executive, the reversion of funds no longer needed in connection with the activities funded by said continuing appropriations.

AVAILABILITY OF APPROPRIATIONS - Appropriations for Capital Outlay under this Ordinance shall be available for release and obligation for the purpose specified for a period extending to one fiscal year after the end of the year in which such items were appropriated.

LIMITATION ON CASH ADVANCE - Notwithstanding any provision of law to the contrary, cash advances shall not be granted until such time that the earlier cash advances availed of by the officials or employees concerned shall have been liquidated pursuant to pertinent accounting and auditing rules and regulations.

MEANING OF SAVINGS - Savings refer to portions or balances of any released appropriations in this Ordinance which have not been obligated as a result of the following:

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- a. Final discontinuance or abandonment of an on-going program, activity or project by the head of the agency concerned due to causes not attributable to the fault or negligence of the agency which would not render it possible for the agency implement the said P/A/P during the validity of the appropriation.
- b. Non-commencement of the P/A/P for which the appropriation is released. For this purpose, non-commencement shall refer to the inability of the agency or its duly authorized procurement agent to obligate the released allotment and implement the P/A/P due to natural or manmade calamities or other causes not attributable to the fault or negligence of the agency concerned during the validity of the appropriations.
- c. Decreased cost resulting from improved efficiency during the implementation or until the completion by agencies of their of P/A/Ps: Provided, that the agencies will still be able to deliver the targets and services as approved in this Ordinance.
- d. Difference between the approved budget for the contract and the contract award price.
- e. Unused personal services costs pertaining to a) unfilled, vacant or abolished positions; b) non-entitlement to allowance and benefits; c) leaves of absence without pay; and d) unutilized pensions and retirement benefits arising from death of pensioners, decrease in the number of retirees, or other related causes.

PART 5. GOALS AND OBJECTIVES

The main goal of the Municipality of Los Baños is to effectively and efficiently provide the mandated basic services and facilities and other services as may be necessary, appropriate and incidental towards the promotion of the general welfare of its people.

The primary objective of the municipality is to implement priority development programs and projects during the plan period, as follows:

A. Economic Development

1. Agriculture
 - a. Intensify Food Security
2. Livelihood
 - a. Provide Sustainable Livelihood
 - b. Improve Mini Dangwa at Rest Area
3. Local Enterprise
 - a. 12-hours Operation of Poblacion Public Market
 - b. Improve Batong Malake Public Market
 - c. Improve Slaughterhouse
 - d. Operationalize Municipal Cemetery

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KAPASIHAN BL., Sept. 5, 2022
PFTSO March 1, 2022

B. Social Development

1. Health
 - a. Operationalize Dialysis Center
 - b. Construct Los Baños Multi-Purpose Health Facility
 - c. Intensify Fight against COVID-19 and other Infectious Diseases
2. Peace and Order and Public Safety Program
 - a. Eradicate proliferation of illegal activities (drugs, gambling and etc.)
 - b. Operationalize Yakap Bayan Center
 - c. Lighting of Roads
 - d. Install Additional Traffic Lights
 - e. Improve Roads and Drainage System
3. Housing
 - a. Acquire Additional Lots for Relocation Area
 - b. Establish Housing Projects
4. Programs for Marginalized Sector
 - a. Mainstream programs, projects and activities under Gender and Development (GAD)
 - b. Mainstream programs, projects and activities under the Local Council for the Protection of Children (LCPC)
5. Continuous Improvement of General Paciano Rizal Park

C. Environmental Development

1. Solid Waste Management
 - a. Continuous Improvement of Eco-Waste Processing Center
 - b. Acquire Additional Dump/Garbage Trucks and Other Heavy Equipment
 - c. Acquire/Fabricate Various Machineries (Shredder, presser/baler and others)
2. Disaster Risk Reduction Management and Climate Change Adaption
 - a. Construct Satellite Evacuation Center/s
3. Renewable Energy Program
 - a. Acquire Additional Solar Panels

D. Administrative Development

1. Computerize Municipal Services
2. Strengthen LGU Organization
3. Upgrade Entry Level for Nurses

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KAPASIHAN BL., 26 Oct. 2022
PETSA March 1, 2024



PART 6. FISCAL POLICIES

To support the budget for FY 2022, the following are the LGU's fiscal policies and measures:

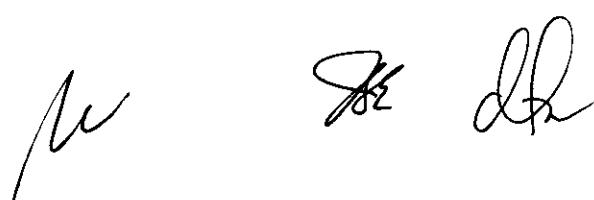
- 1.1 Enhance revenue generation through the following strategies:
 - a. Updating of Local Revenue Code;
 - b. Intensive Tax Campaign;
 - c. Computerization of Real Property Taxes, Business Taxes and other taxes;
 - d. Tax Caravan;
 - e. Massive Information, Education and Communication Program;
 - f. Strengthen coordination with the barangays regarding the delivery of notices of delinquencies; and
 - g. Updating of Real Property Tax
- 1.2 Grant awards and incentives to outstanding taxpayers;
- 1.3 Continuously enforce austerity measures;
- 1.4 Advocate transparency in all transaction;
- 1.5 Professionalization of the organization;
 - a. Creation of other vital offices and corresponding needed personnel;
 - b. Creation of next-in-rank positions to capacitate mandatory offices;
 - c. Abolition of other positions in lieu of new positions for personnel upliftment; and
 - d. Lessen job orders in compliance to audit observation report

PART 7. CREATION AND ABOLITION OF PLANTILLA POSITIONS

In relation to CY 2020 COA Audit Annual Report, Audit Observation No. 13 on the hiring of job orders (JO) and Contract of Service (COS), the Municipality has created permanent and casual positions for FY 2022. This is to absorb or employ eligible and qualified JOs and COS. Thus, it is expected that the number of JOs will be lessened in the coming years.

On the next pages is the list of thirty-nine (39) permanent and six (6) casual positions for creation and inclusion in this Annual Executive Budget, to wit:

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PETSA March 1, 2022



<u>Position Title</u>	<u>Salary Grade</u>
Office of the Municipal Mayor	
a. Municipal Disaster Risk Reduction & Management Office (MDRRMO)	
Local DRRM Assistant	8
b. Municipal Public Employment & Services Office (PESO)	
Administrative Aide III	3
Administrative Aide III	3
c. Municipal Environment & Natural Resources Office (MENRO)	
Casual (Administrative Aide)	1
Casual (Administrative Aide)	1
d. Information and Communication Systems Office (ICSO)	
Information Technology Officer II	22
e. Bids and Awards Committee (BAC) Unit	
Administrative Assistant II (Clerk IV)	8
f. Transportation & Regulation Unit	
Administrative Aide IV (Clerk II)	4
Office of the Municipal Administrator	
Administrative Officer II	15
SB Secretary	
Local Legislative Staff Officer II	13
Office of the Municipal Treasurer	
Administrative Aide IV (Bookbinder II)	4
Administrative Aide IV (Reproduction Machine Operator II)	4
Administrative Assistant II (Disbursing Officer II)	8
Office of the Municipal Assessor	
Local Assessment Operations Officer III	18
Office of the Municipal Accountant	
Accountant III	19
Administrative Officer IV (Management and Audit Analyst)	15
Office of the Municipal Budget Officer	
Administrative Officer V (Budget Officer III)	18
Office of the Municipal Planning & Development Coordinator	
Planning Officer III	18
Office of the Municipal Engineer	
Engineer III	19
Office of the Municipal General Services Officer	
Administrative Aide IV (Storekeeper I)	4
Metro Aide I	2
Casual (Administrative Aide)	1

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<u>Position Title</u>	<u>Salary Grade</u>
Office of the Municipal Social Welfare & Development Officer	
Social Welfare Aide	4
Administrative Aide IV (Driver)	4
Office of the Senior Citizen's Affair	
Casual (Administrative Aide)	1
Office of the Municipal Civil Registrar	
Registration Officer III	18
Administrative Aide IV (Clerk II)	4
Office of the Municipal Health Officer	
Medical Officer IV	23
Midwife II	11
Administrative Officer I	11
Health Education and Promotion Officer I	10
MHO – Nutrition Office	
Casual (Administrative Aide)	1
Office of the Municipal Agriculturist	
Administrative Aide III (Laborer II)	3
Casual (Administrative Aide)	1
Slaughterhouse Operation	
Meat Inspector III	11
Meat Inspector II	8

Likewise, the following unfilled positions were abolished, to enable the LGU to create more vital and appropriate positions and to ensure that it is within the PS limitation:

<u>Plantilla No.</u>	<u>Position Title</u>	<u>Salary Grade</u>
	Office of the Municipal Mayor	
a.	Municipal Public Employment & Services Office	
6	Labor and Employment Officer III	16
	Office of the Municipal Accountant	
95	Accounting Clerk I	4
	Office of the Municipal Health Officer	
208	Medical Officer II	18

Furthermore, to better improve the procurement process of the LGU, the Bids and Awards Committee (BAC) Unit shall be created under the Office of the Mayor.

SECTION 3. SEPARABILITY CLAUSE. If, for any reason, any Section or provision of this Appropriations Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

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SECTION 4. EFFECTIVITY. The provisions of this Appropriation Ordinance shall take effect on January One, Two Thousand and Twenty Two.

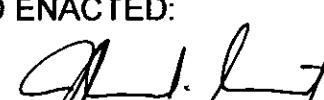
ENACTED : NOVEMBER 15, 2021

I HEREBY CERTIFY to the correctness of the above-quoted Ordinance.


DONA T. ALBORIDA

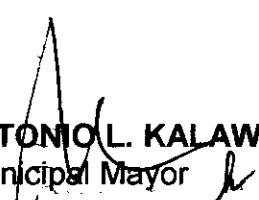
Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:


HON. JOSEPHINE H. SUMANGIL-EVANGELISTA
Vice Mayor / Presiding Officer

Date Signed: 11/22/21

APPROVED:


HON. ANTONIO L. KALAW
Municipal Mayor

Date Signed: DEC 6 1 2021

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PETSA March 11 2022