



**EXCERPTS FROM THE MINUTES OF THE SIXTEENTH (16<sup>TH</sup>) REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD ON NOVEMBER 21, 2022 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 Leren Mae M. Bautista  
S.B. Member Marlo PJ A. Alipon,  
S.B. Member Jonathan Bryan S. Siytiap  
S.B. Member Miko C. Pelegrina  
S.B. Member Mark Lester B. Dizon  
S.B. Member Benedicto S. Alborida  
S.B. Member Gaudencio P. Macatangay, Liga President  
S.B. Member Jozlyn N. Manansala, SK Federation President  
Ms. Dona T. Alborida, Secretary to the Sangguniang Bayan  
Ms. Felomina I. Lincallo, LLSO I

Absent : S.B. Member Julius A. Molinawe, (On-Leave)  
S.B. Member Mike Dexter A. Concio, (O.B.)

Visitors : **UPLB CHE :**  
Mr. John Gabriel Almera  
Ms. Patricia Aliño  
Ms. Grace Ann Jomera  
Mr. Arvin Christian Castro  
Ms. Ma. Ricci Alfonso  
Mr. Aaron Joseph M. Sabo-o  
Ms. Sophia Alyanna P. Bonifacio  
Ms. Roella Marcelle M. Bautista  
Ms. Bea C. Salaysay  
Ms. Marielle Suarez  
Mr. David Clemente Alcala  
Mr. Paolo Gamboa  
Ms. Ashley Schmidt Manliviv  
Ms. Ma. Angeli Baguiran  
Ms. Althea Lantican  
Ms. Sai Pineda  
Ms. Alyssa Marie D. Musni  
Mr. Florence Julliene B. Dingle  
Mr. Altair Calleja  
Ms. Angela Margarete Arcas  
Mr. Ron Dangcalan  
Ms. Sarah Jane D. Encarnacion  
Ms. Rita Mae C. Ang-Bon  
Mr. Jayvee Escaton  
Mr. Dominic Dequina  
Mr. Emmanuel Escobar  
Mr. Niño Melco Oliarco  
Ms. Kaye Galler  
Mr. Matthew Angelo M. Perez  
Ms. Alysson Flor Casupang  
Ms. Josephine Adelle Revilleza  
Ms. Serene Martha A. Nuque  
Ms. Dianne Christine Bautista  
Mr. Vashti Nicole T. Saboy  
Mr. John Andrei Samadio

**ORDINANCE NO. 2022-2334**

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPAL GOVERNMENT OF LOS BAÑOS FOR FISCAL YEAR 2023 COMPOSED OF THE EXPENDITURE PROGRAM AND SOURCES OF FINANCING FOR GENERAL FUND PROPER AMOUNTING TO FOUR HUNDRED MILLION EIGHT HUNDRED NINE THOUSAND FOUR HUNDRED FIFTY-SIX PESOS AND 00/100 (P 400,809,456.00) AND TWO (2) SPECIAL ACCOUNTS, SPECIFICALLY FOR MARKET OPERATION AMOUNTING TO NINE MILLION THREE HUNDRED THIRTY EIGHT THOUSAND FOUR HUNDRED NINETY-FIVE PESOS AND 32 /100 (P 9,338,495.32) AND SLAUGHTERHOUSE OPERATION AMOUNTING TO THREE MILLION NINE HUNDRED FIFTY-SEVEN THOUSAND FORTY-FIVE PESOS AND 27/100 (P3,957,045.27) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

Author : Councillor Jonathan Bryan S. Siytiap *[Signature]*

**SECTION 1.** The Annual Budget for FY 2023 of the Municipal Government of Los Baños is composed of the Expenditure Program and Sources of Financing for General Fund Proper amounting to FOUR HUNDRED MILLION EIGHT HUNDRED NINE THOUSAND FOUR HUNDRED FIFTY-SIX PESOS AND 00/100 (Php 400,809,456.00) and two (2) special accounts, specifically for Market Operation amounting to NINE MILLION THREE HUNDRED THIRTY-EIGHT THOUSAND FOUR HUNDRED NINETY-FIVE PESOS AND 32/100 (Php 9,338,495.32) and Slaughterhouse Operation amounting to THREE MILLION NINE HUNDRED FIFTY-SEVEN THOUSAND FORTY-FIVE PESOS AND 27/100 (Php 3,957,045.27).

## SECTION 2. LOCAL EXPENDITURE PROGRAM

### PART 1. RECEIPTS PROGRAM

#### A. GENERAL FUND PROPER

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>I. Receipts</b>				
<b>A. Local Sources</b>				
<b>1. Tax Revenue</b>				
<b>a. Individual &amp; Corporations</b>		<b>2,240,484.84</b>	<b>2,285,997.29</b>	<b>2,350,000.00</b>
Community Tax	R	2,240,484.84	449,392.00	450,000.00
Corporation			1,836,605.29	1,900,000.00
Individual				
<b>b. Property</b>	R	<b>18,406,692.56</b>	<b>13,500,000.00</b>	<b>15,000,000.00</b>
Real Property-Basic				
Current Year		11,620,973.64	11,000,000.00	12,000,000.00
Previous Year		6,785,718.92	2,500,000.00	3,000,000.00
<b>c. Good and Services</b>		<b>43,688,345.49</b>	<b>41,034,840.07</b>	<b>43,500,000.00</b>
Amusement Tax	R	393,948.52	400,000.00	0.00
Business Tax	R	43,294,396.97	40,634,840.07	43,500,000.00
<b>d. Other Taxes</b>	R	<b>4,913,602.98</b>	<b>4,000,000.00</b>	<b>5,000,000.00</b>
Contractor's Tax		4,913,602.98	4,000,000.00	5,000,000.00
Other Taxes		0.00	0.00	0.00
<b>e. Fines and Penalties</b>	R	<b>523,961.83</b>	<b>1,250,000.00</b>	<b>1,250,000.00</b>
Property Taxes		0.00	800,000.00	800,000.00
Other Taxes		523,961.83	450,000.00	450,000.00
<b>Total Tax Revenue</b>		<b>69,773,087.70</b>	<b>62,070,837.36</b>	<b>67,100,000.00</b>
<b>2. Non-Tax Revenue</b>				
<b>a. Business &amp; Service Income</b>				
<b>01. Service Income</b>		<b>16,934,848.93</b>	<b>19,469,455.63</b>	<b>18,947,500.00</b>

*[Signature]* *[Signature]*

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>Permit Fees</b>		<b>9,543,049.74</b>	<b>9,919,493.04</b>	<b>10,132,000.00</b>
Building Permit Fees	NR	4,491,494.47	4,679,790.97	4,800,000.00
Tricycle Operators Permit Fees	R	302,916.75	300,000.00	415,000.00
Tricycle Special Permit Fees		0.00	0.00	50,000.00
Pedicab Operators Permit Fees		0.00	0.00	20,000.00
Other Permits and Licenses	NR	75,238.77	96,514.64	50,000.00
Electronic Permit Fees		171,214.24	150,000.00	150,000.00
Mechanical Permit Fees		106,044.80	120,000.00	110,000.00
Electrical Permit Fees		170,210.19	150,000.00	150,000.00
Plumbing Permit Fees		72,227.16	53,181.50	30,000.00
Fencing Permit Fees		45,734.66	40,000.00	40,000.00
Occupancy Permit Fees		261,385.70	250,000.00	250,000.00
Fire Permit Fees		86,480.00	100,000.00	100,000.00
Excavation Permit Fees		5,734.53	10,000.00	10,000.00
Exhumation Permit Fees		800.00	2,000.00	2,000.00
Transfer of Cadaver		47,675.00	20,000.00	20,000.00
Demolition Permit Fees		96.00	4,626.18	0.00
Development Permit Fees		0.00	10,000.00	10,000.00
Line and Grade		32,970.13	10,000.00	30,000.00
Renovation Permit Fees		13,937.28	20,000.00	20,000.00
Burial Permit Fees		24,600.00	15,000.00	15,000.00
Mayor's Permit Fees		3,568,523.12	3,766,350.56	3,800,000.00
Swimming Pool Fees		65,766.94	122,029.19	60,000.00
<b>Registration Fees</b>	<b>NR</b>	<b>312,500.00</b>	<b>348,656.79</b>	<b>505,000.00</b>
<b>Civil Registration Fees</b>		<b>191,500.00</b>	<b>130,540.00</b>	<b>205,000.00</b>
Late Registration of Birth		36,450.00	50,000.00	50,000.00
AUSF Registration		101,800.00	50,000.00	70,000.00
Registration of Legitimation		10,200.00	5,000.00	5,000.00
Early Endorsement		43,050.00	25,540.00	20,000.00
Marriage Registration		0.00	0.00	60,000.00
Other Registrations		0.00	0.00	0.00
<b>Cattle/Animal Registration Fees</b>		<b>121,000.00</b>	<b>218,116.79</b>	<b>300,000.00</b>
Cattle Registration Fees		0.00	500.00	0.00
Dog Registration Fees		121,000.00	217,616.79	300,000.00
<b>Clearance &amp; Certification Fees</b>	<b>NR</b>	<b>3,298,279.98</b>	<b>4,008,744.18</b>	<b>4,043,000.00</b>
Police Clearance Fees		562,800.00	1,500,000.00	1,000,000.00
Secretary's Fees		394,322.03	400,000.00	400,000.00
Health Certificate		91,050.00	114,900.00	100,000.00
Real Property Tax Clearance		1,557,907.95	1,505,694.18	1,800,000.00
Locational/Zoning Clearance Fees		7,950.00	24,050.00	15,000.00
Mayor's Clearance		27,550.00	26,500.00	28,000.00
Water Potability Clearance		656,700.00	437,600.00	700,000.00
Other Clearance & Certification				
<b>Supervision &amp; Regulatory Enforcement Fee</b>		<b>601,740.00</b>	<b>1,293,825.00</b>	<b>1,055,000.00</b>
Anti-Littering		109,150.00	55,000.00	55,000.00
Traffic Violation		303,800.00	1,232,325.00	1,000,000.00
IATF Violation		188,790.00	6,500.00	0.00

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>Inspection Fees</b>	NR	<b>605,285.00</b>	<b>1,217,155.79</b>	<b>660,000.00</b>
Zoning Inspection Fees		26,805.00	267,734.31	20,000.00
Sanitary Inspection Fees		352,240.00	732,100.00	420,000.00
Electrical Inspection Fees		226,240.00	217,321.48	220,000.00
<b>Processing Fee</b>		<b>316,160.00</b>	<b>420,210.00</b>	<b>414,500.00</b>
Correction of Entry		44,900.00	72,000.00	45,000.00
Certificate of Finality		3,400.00	9,100.00	30,000.00
BREQS		225,210.00	206,080.00	250,000.00
Birth Certification Fees		11,300.00	50,000.00	12,000.00
Death Certification Fees		2,400.00	20,000.00	2,500.00
Marriage Certification Fees		8,600.00	42,430.00	50,000.00
Building Permit Application		20,350.00	20,600.00	25,000.00
<b>Occupation Fees</b>		<b>1,010,201.85</b>	<b>1,200,000.00</b>	<b>1,100,000.00</b>
<b>Fishery Rental Fees and Charges</b>	R	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fees for Sealing &amp; Licensing of Weights and Measures</b>	R	<b>123,670.00</b>	<b>61,010.00</b>	<b>50,000.00</b>
<b>Fines &amp; Penalties-Service Income</b>	NR	<b>242,395.91</b>	<b>226,963.83</b>	<b>253,000.00</b>
Building		242,395.91	226,963.83	250,000.00
Weights and Measures		0.00	0.00	0.00
Tricycle/Pedicab Operator Permit Fees		0.00	0.00	3,000.00
<b>Other Service Income</b>		<b>881,566.45</b>	<b>773,397.00</b>	<b>735,000.00</b>
Filing Fee-Building		163,262.45	124,772.00	150,000.00
Filing Fee-Correction of Entry		78,800.00	121,000.00	100,000.00
Marriage License Fees		51,914.00	70,000.00	70,000.00
Marriage Application Fees		85,050.00	40,000.00	60,000.00
Marriage Solemnization Fees		15,400.00	20,000.00	20,000.00
Annotation Fees		76,450.00	70,000.00	75,000.00
Admission Fees (PESO)		3,500.00	10,000.00	10,000.00
Admission Fees (BemonC)		407,190.00	317,625.00	250,000.00
<b>02. Business Income</b>		<b>2,805,882.89</b>	<b>3,192,000.00</b>	<b>3,150,000.00</b>
Rent Income	NR	3,000.00	42,000.00	0.00
Garbage Fees	R	2,496,849.00	2,700,000.00	2,700,000.00
Dividend Income	R	0.00	0.00	0.00
Interest Income	R	306,033.89	450,000.00	450,000.00
<b>05. Gains</b>		<b>860,022.00</b>	<b>300,000.00</b>	<b>500,000.00</b>
Gains on Sales of Investment Properties		860,022.00	300,000.00	500,000.00
Gains on Sales of Property, Plant and Equipment		0.00	0.00	0.00
<b>06. Miscellaneous Income</b>	NR	<b>1,801,958.05</b>	<b>568,437.83</b>	<b>500,000.00</b>
Miscellaneous Income		1,801,958.05	568,437.83	500,000.00
<b>Total Non-Tax Revenue</b>		<b>22,402,711.87</b>	<b>23,529,893.46</b>	<b>23,097,500.00</b>
<b>Total Local Sources</b>		<b>92,175,799.57</b>	<b>85,600,730.82</b>	<b>90,197,500.00</b>

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>B. External Sources</b>				
<b>03. Assistance and Subsidy</b>		0.00	0.00	0.00
Subsidy from Market Enterprise		0.00	0.00	0.00
Subsidy from Slaughterhouse		0.00	0.00	0.00
<b>04. Shares, Grants &amp; Donations</b>		1,284,562.63	1,355,163.21	1,300,000.00
Share from PCSO - Lotto and Small Town Lottery		1,284,562.63	1,355,163.21	1,300,000.00
<b>06. Share from National Taxes</b>		271,631,427.00	361,623,677.54	309,311,956.00
Share from Internal Revenue Collection				
a. National Tax Allotment (NTA) / formerly Internal Revenue Allotment (IRA)	R	271,631,427.00	361,465,683.00	309,161,956.00
b. Share from National Wealth		0.00	157,994.54	150,000.00
<b>Total External Sources</b>		272,915,989.63	362,978,840.75	310,611,956.00
<b>Total Available Resources for Appropriation</b>		365,091,789.20	448,579,571.57	400,809,456.00

**B. GENERAL FUND - MARKET OPERATION**

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>I. Receipts</b>				
<b>A. Local Sources</b>				
<b>1. Business Income</b>	R	7,944,379.39	9,785,000.00	9,425,000.00
<b>Receipt from Market Operations - Current Year</b>		7,944,379.39	9,735,000.00	9,325,000.00
Electric/Power Supply				
Batong Malake		911,698.75	1,600,000.00	1,000,000.00
Poblacion		302,890.70	750,000.00	340,000.00
Food Stalls - CPP		0.00	0.00	90,000.00
Stadium/Evacuation Center				
Water				
Batong Malake		73,948.80	100,000.00	80,000.00
Poblacion		53,792.02	85,000.00	65,000.00
Food Stalls - CPP		0.00	0.00	50,000.00
Stadium/Evacuation Center				
BM Public Market				
Entrance Fee		0.00	0.00	0.00
Fixed Stall		3,253,410.06	3,550,000.00	3,500,000.00
Cash Tickets/Ambulant		1,678,000.00	1,800,000.00	1,700,000.00
Poblacion Public Market				
Entrance Fee		0.00	0.00	0.00
Fixed Stall		1,670,639.06	1,800,000.00	1,800,000.00
Cash Tickets/Ambulant		0.00	50,000.00	0.00
Food Stalls - CPP		0.00	0.00	700,000.00
Stadium/Evacuation Center				

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>Receipt from Market Operations - Previous Year</b>		0.00	50,000.00	100,000.00
Fixed Stall Poblacion Batong Malake		0.00	50,000.00	100,000.00
<b>Interest Income</b>		6,250.84	40,000.00	6,500.00
<b>Fines and Penalties - Business Income</b>		0.00	72,938.60	0.00
<b>03. Assistance and Subsidy</b>		0.00	1,000,000.00	0.00
Subsidy from General Fund Proper		0.00	1,000,000.00	0.00
<b>06. Miscellaneous Income</b>		23,830.30	50,000.00	24,000.00
Miscellaneous Income		23,830.30	50,000.00	24,000.00
<b>Total Available Resources for Appropriation</b>		7,974,460.53	10,947,938.60	9,455,500.00

### C. GENERAL FUND - SLAUGHTERHOUSE OPERATION

Particulars	Income Classification	2021 Receipts (Actual)	2022 Receipts (Actual & Estimate)	2023 Receipts (Estimate)
<b>I. Receipts</b>				
<b>A. Local Sources</b>				
<b>1. Business Income</b>	R	2,979,551.90	4,400,988.00	3,050,000.00
Receipt from Slaughterhouse Operations		2,679,003.50	3,550,988.00	2,500,000.00
Receipt from Carcass Fee		194,547.65	250,000.00	250,000.00
Other Business Income		106,000.75	600,000.00	300,000.00
<b>Interest Income</b>		1,990.19	0.00	1,200.00
<b>03. Assistance and Subsidy</b>		0.00	1,000,000.00	1,000,000.00
Subsidy from General Fund Proper		0.00	1,000,000.00	1,000,000.00
<b>06. Miscellaneous Income</b>		0.00	0.00	0.00
<b>Total Available Resources for Appropriation</b>		2,981,542.09	5,400,988.00	4,051,200.00

### PART 2. PROPOSED NEW APPROPRIATIONS, BY OFFICE

Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
<b>A. GENERAL FUND PROPER</b>					
Office of the Municipal Mayor	9,748,891.12	20,624,645.85	0.00	2,100,000.00	32,473,536.97
MO/Transportation and Regulation Unit	672,916.38	399,980.00	0.00	55,000.00	1,127,896.38
MO/Public Safety Office	5,157,755.84	10,631,610.00	0.00	100,000.00	15,889,365.84
MO/Public Information Office	1,193,935.72	544,980.00	0.00	470,000.00	2,208,915.72
MO/Municipal Disaster Risk Reduction and Management Office	1,768,677.29	1,167,030.00	0.00	77,000.00	3,012,707.29

Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
MO/Climate Change Adaptation	0.00	81,200.00	0.00	80,000.00	161,200.00
MO/Youth and Development Office	1,221,951.61	6,897,390.00	0.00	60,000.00	8,179,341.61
MO/Municipal Public Employment Services Office	1,904,056.87	1,520,300.00	0.00	110,000.00	3,534,356.87
MO/Municipal Urban Development & Housing Office	733,669.07	816,720.00	0.00	0.00	1,550,389.07
MO/Municipal Environment & Natural Resources Office	1,113,359.62	2,635,640.00	0.00	60,000.00	3,808,999.62
MO/Tourism Office	1,889,014.97	1,421,220.00	0.00	77,000.00	3,387,234.97
MO/Gender and Development Office	1,956,712.44	3,782,900.00	0.00	750,000.00	6,489,612.44
MO/Information & Communication System Office	3,617,318.27	1,247,830.00	0.00	234,750.00	5,099,898.27
MO/Internal Audit Unit	552,906.81	168,240.00	0.00	0.00	721,146.81
MO/Bids and Awards Committee Unit	903,689.81	490,640.00	0.00	50,000.00	1,444,329.81
Office of the Municipal Vice Mayor	3,098,204.54	2,328,660.00	0.00	310,000.00	5,736,864.54
Office of the Sangguniang Bayan	14,956,134.02	5,495,700.00	0.00	440,000.00	20,891,834.02
Office of the SB Secretary	4,705,450.89	229,500.00	0.00	100,000.00	5,034,950.89
Office of the Municipal Administrator	2,493,263.58	217,000.00	0.00	50,000.00	2,760,263.58
Office of the Municipal Human Resource Management Officer	3,498,204.86	1,920,540.00	0.00	105,000.00	5,523,744.86
Office of the Municipal Planning & Development Coordinator	5,319,201.68	1,440,680.00	0.00	0.00	6,759,881.68
Office of the Municipal Civil Registrar	3,535,280.33	1,162,440.00	0.00	0.00	4,697,720.33
Office of the General Services Officer	13,410,707.13	45,739,534.00	0.00	100,000.00	59,250,241.13
Office of the Municipal Budget Officer	3,932,488.59	472,240.00	0.00	0.00	4,404,728.59
Office of the Municipal Accountant	6,228,479.05	1,327,760.00	0.00	0.00	7,556,239.05
Office of the Municipal Treasurer	9,448,985.64	2,868,880.00	100,000.00	0.00	12,417,865.64
Office of the Municipal Assessor	5,046,659.74	710,720.00	0.00	0.00	5,757,379.74
Office of the Records Officer	2,096,963.39	30,000.00	0.00	0.00	2,126,963.39
Office of the Municipal Health Officer	24,123,884.80	13,407,880.00	0.00	852,000.00	38,383,764.80
MHO/Nutrition Unit	782,882.15	2,763,480.00	0.00	0.00	3,546,362.15
Office of the Municipal Social Welfare & Development Officer	8,459,565.17	5,448,972.80	0.00	70,000.00	13,978,537.97
MSWDO/OSCA	224,464.12	2,917,580.00	0.00	0.00	3,142,044.12
MSWDO/PDAO	699,915.71	1,208,480.00	0.00	50,000.00	1,958,395.71
Office of the Municipal Agriculturist	6,602,223.82	2,431,960.00	0.00	115,000.00	9,149,183.82
Office of the Municipal Engineer	8,945,815.82	4,135,543.50	0.00	0.00	13,081,359.32
<b>Special Purpose Appropriation</b>					
20% Municipal Development Fund					
-Social Development	0.00	1,000,000.00	3,543,681.40	34,288,709.80	38,832,391.20
-Economic Development	0.00	0.00	0.00	11,000,000.00	11,000,000.00
-Environmental Management	0.00	0.00	0.00	12,000,000.00	12,000,000.00
5% MDRRM Fund					
-70% Disaster Preparedness, Prevention, Mitigation, Response and Rehabilitation and Recovery	0.00	3,921,065.46	0.00	10,580,000.00	14,501,065.46
-30% Quick Response	0.00	6,214,742.34	0.00	0.00	6,214,742.34
Terminal Leave Pay	2,000,000.00	0.00	0.00	0.00	2,000,000.00
Aid to Barangays	0.00	14,000.00	0.00	0.00	14,000.00
Subsidy to Local Economic Enterprises	0.00	1,000,000.00	0.00	0.00	1,000,000.00
<b>Total Appropriation</b>	<b>162,043,630.85</b>	<b>160,837,683.95</b>	<b>3,643,681.40</b>	<b>74,284,459.80</b>	<b>400,809,456.00</b>
<b>Total Unappropriated Balance</b>					<b>0.00</b>
<b>Total - General Fund Proper</b>	<b>162,043,630.85</b>	<b>160,837,683.95</b>	<b>3,643,681.40</b>	<b>74,284,459.80</b>	<b>400,809,456.00</b>

Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
<b>B. LOCAL ECONOMIC ENTERPRISES</b>					
<b>1. Market Operation</b>					
<b>Total Appropriation</b>	<b>3,165,233.44</b>	<b>5,432,180.88</b>	<b>741,081.00</b>	<b>0.00</b>	<b>9,338,495.32</b>
<b>Total Unappropriated Balance</b>					<b>117,004.68</b>
<b>Total - Market Operation</b>	<b>3,165,233.44</b>	<b>5,432,180.88</b>	<b>741,081.00</b>	<b>0.00</b>	<b>9,455,500.00</b>
<b>2. Slaughterhouse Operation</b>					
<b>Total Appropriation</b>	<b>2,433,932.06</b>	<b>1,523,113.21</b>	<b>0.00</b>	<b>0.00</b>	<b>3,957,045.27</b>
<b>Total Unappropriated Balance</b>					<b>94,154.73</b>
<b>Total - Slaughterhouse Operation</b>	<b>2,433,932.06</b>	<b>1,523,113.21</b>	<b>0.00</b>	<b>0.00</b>	<b>4,051,200.00</b>
<b>GRAND TOTAL</b>	<b>167,642,796.35</b>	<b>167,792,978.04</b>	<b>4,384,762.40</b>	<b>74,284,459.80</b>	<b>414,316,156.00</b>

In preparation for the implementation of Salary Standardization Law (SSL) V, an unappropriated balance of **Php 117,004.68** is set aside for Market Operation. While, for Slaughterhouse operation an unappropriated balance of **Php 94,154.73** is also intended for that matter.

### PART 3. SPECIAL PROVISIONS

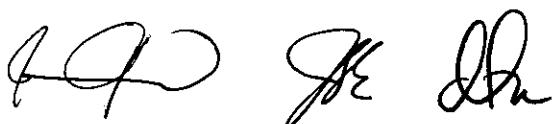
**TWENTY PERCENT (20%) MUNICIPAL DEVELOPMENT FUND** - The 20% Municipal Development Fund shall strictly be utilized for projects specified under the Local Development Plan as approved by the Sangguniang Bayan in conformity with the Local Government Code.

**LOCAL 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 LDRRM Fund, thirty-percent (30%) shall be allocated as Quick Response Fund (QRF) or 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.



## PART 4. GENERAL PROVISIONS

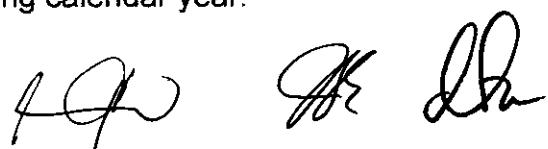
### BUDGETARY REQUIREMENTS

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

### GENERAL LIMITATIONS

- i. The total amount appropriated for Personal Services for Calendar Year 2023 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.
- ii. 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.
- iii. 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.
- iv. 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.
- v. 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.
- vi. The creation of new positions and salary increases or adjustments shall in no case be made retroactive; and
- vii. 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 or 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 approved 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:

- 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 Municipal Government 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 municipal government is to implement priority infrastructure and non-infrastructure development programs and projects during the plan period, as follows:

### A. SOCIAL

- 1. Health
  - i. Construction of Ambulatory/Urgent Care Clinic
  - ii. Establishment of Community Botika
  - iii. Construction of Public Toilets & Baths
  - iv. Purchase of Ambulance
  - v. Modernization of Public Cemetery (Paraiso ng Bayan)
  - vi. Continuous Fight against COVID-19 and Other Infectious Diseases
- 2. Peace and Order and Public Safety
  - i. Procurement and Installation of Solar-Powered Streetlights
  - ii. Intensify Peace and Order and Public Safety Measures
  - iii. Provision of Confidential Fund for expenses related to surveillance activities that are intended to support the mandate or operations of the LGU
- 3. Education
  - i. Construction of Kubo library
  - ii. Increase Scholarship Grants
  - iii. Provision of School Kits
- 4. Social Welfare
  - i. Construction of Children's Care Centers for Solo Parents
  - ii. Construction of Senior Care Centers
  - iii. Mainstream programs, projects and activities under Gender and Development (GAD)
  - iv. Mainstream programs, projects and activities under the Local Council for the Protection of Children (LCPC)



5. Housing
  - i. Housing for the Informal Settler Families and Families in Danger Areas
6. Multi-Purpose Centers
  - i. Rehabilitation of Barangay Multi-Purpose Centers

## B. ECONOMIC

1. Tourism
  - i. Construction of Modern Boundary Arch
  - ii. Improvement of Los Banos Park
  - iii. Construction of Modern Waiting Sheds
  - iv. Installation of Vendo Machines
2. Public Markets
  - i. Rehabilitation/Improvement of Poblacion Market
  - ii. Rehabilitation/Improvement of Batong Malake Market
3. Agriculture
  - i. Intensify Food Security
  - ii. Establishment of Inland Fishponds
4. Livelihood
  - i. Provision of Comprehensive Sustainable Livelihood for Marginalized Sector
5. Roads, Bridges and Pathways
  - i. Establishment of 2-meter sidewalk
  - ii. Concreting/Asphalting of Roads
  - iii. Concreting of Pathways

## C. ENVIRONMENTAL MANAGEMENT

1. Waste Management
  - i. Improvement of Waste Management Collection
  - ii. Acquisition and Installation of Trash Bins
2. Rehabilitation/Improvement of Drainage System
3. Construction of Soil Protection
4. Disaster Risk Reduction Management and Climate Change Adaption
  - i. Construction of Satellite Evacuation Center/s
5. Renewable Energy Program
  - i. Acquisition of Additional Solar Panels

## D. ORGANIZATIONAL MANAGEMENT AND DEVELOPMENT

1. Creation of vital departments/offices:
  - i. Business Permits and Licensing Office under Office of the Mayor
  - ii. Office of the Records Officer
2. Enhancement of Public Safety & Monitoring Office



3. Purchase of Commuter Van
4. Purchase and Installation of CCTVs within the municipal building and premises
5. Beautification of Municipal Building
6. Establishment of Taxpayers Lounge
7. Establishment of Municipal Canteen
8. Automation of Municipal Services
9. Strengthen LGU Organization

## PART 6. FISCAL POLICIES

In view of the **14.47%** decrease equivalent to **Php 52,303,727.00** in the annual National Tax Allocation of the municipality, the Local Chief Executive in consultation with local functionaries consented to suspend the implementation of the 4<sup>th</sup> Tranche of the Salary Standardization Law (SSL) V as well as the Devolution Transition Plan (DTP).

Thus, to support the budget for FY 2023, 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. Intensify Tax Campaign;
  - c. Computerization of Real Property Taxes, Business Taxes and other taxes;
  - d. Conduct 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; and
- 1.5 Professionalization of the organization;
  - a. Creation of other vital offices and corresponding needed personnel



## PART 7. CREATION AND ABOLITION OF PLANTILLA POSITIONS

For FY 2023, the following permanent positions are for creation and inclusion in this Annual Executive Budget which are necessary for an efficient and effective local governance:

<u>Department</u>	<u>Position Title</u>	<u>Salary Grade</u>
Office of the Mayor	Executive Assistant V	24
Office of the Records Officer	Administrative Officer V (Records Officer III)	24

Furthermore, to better improve the archiving and management of records of the LGU, the Office of the Records Officer shall be created as a full department through the amendment of SB Ordinance No. 2022-2312 creating Records Unit. Thus, the Administrative Officer (Records Officer III) with Salary Grade 18 was abolished.

Likewise, the unfilled position of Executive Assistant II (SG 14) with Plantilla No. CoT5 under Office of the Mayor was abolished, to enable the LGU to create more vital and appropriate position and to ensure that it is within the PS limitation.

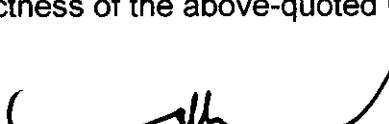
**SECTION 3. SEPARABILITY CLAUSE.** If, for any reason, any Section or provision of this Appropriations Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

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

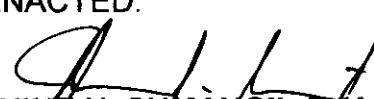
**ENACTED :** NOVEMBER 21, 2022

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

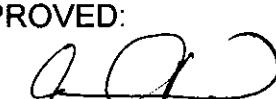
  
DONA T. ALBORIDA  
Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:

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

Date Signed: 12/9/22

APPROVED:

  
HON. ANTHONY F. GENUINO  
Municipal Mayor

Date Signed: 12/12/2022