



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 SEVENTEENTH (17TH) REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD ON NOVEMBER 22, 2019 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.**

Present : Vice Mayor Antonio L. Kalaw, Presiding Officer  
S.B. Member Josephine S. Evangelista  
S.B. Member Miko C. Pelegrina  
S.B. Member Janos S. Lapiz  
S.B. Member Geronimo A. Ciceron  
S.B. Member Dexter A. Concio  
S.B. Member Mark Lester B. Dizon  
S.B. Member Cris Dayril B. Bagnes  
S.B. Member Arlene P. delos Santos, Liga President  
S.B. Member Jozylyn N. Manansala, SK Fed. President  
Secretary Dona T. Alborida  
Ms. Jellyn S. De Una, LLSA II

Absent : S.B. Member Marlo PJ A. Alipon (On Leave)

Visitor(s) : None

**ORDINANCE NO. 2019-1911**

**AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPAL GOVERNMENT OF LOS BAÑOS FOR FISCAL YEAR 2020 IN THE AMOUNT OF THREE HUNDRED FIFTY NINE MILLION ONE HUNDRED EIGHT THOUSAND TWO HUNDRED NINETY EIGHT PESOS AND 00/100 (P 359,108,298.00) COVERING THE VARIOUS EXPENDITURES OF THE GENERAL FUND PROPER IN THE AMOUNT OF THREE HUNDRED FORTY THREE MILLION SEVEN HUNDRED TWENTY SEVEN THOUSAND THREE HUNDRED TEN PESOS AND 00/100 (P 343,727,310.00) AND TWO (2) SPECIAL ACCOUNTS SPECIFICALLY FOR MARKET OPERATION AMOUNTING TO TEN MILLION ONE HUNDRED EIGHTY THOUSAND PESOS AND 00/100 (P 10,180,000.00) AND SLAUGHTERHOUSE OPERATION AMOUNTING TO FIVE MILLION TWO HUNDRED THOUSAND NINE HUNDRED EIGHTY EIGHT PESOS AND 00/100 (P 5,200,988.00) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.**

Author : Councilor Geronimo A. Ciceron

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF LOS BAÑOS, LAGUNA, IN SESSION ASSEMBLED THAT:

SECTION 1. The Annual Budget of the Municipal Government of Los Baños in the total amount of Three Hundred Fifty Nine Million One Hundred Eight Thousand Two Hundred Ninety Eight Pesos and 00/100 (P 359,108,298.00) covering the various expenditures of the General Fund Proper in the amount of Three Hundred Forty Three Million Seven Hundred Twenty Seven Thousand Three Hundred Ten Pesos and 00/100 (P 343,727,310.00) and two (2) special accounts specifically for the Market Operation amounting to Ten Million One Hundred Eighty Thousand Pesos and 00/100 (P 10,180,000.00) and Slaughterhouse Operation amounting to Five Million Two Hundred Thousand Nine Hundred Eighty Eight Pesos and 00/100 (P 5,200,988.00) for fiscal year 2020, and appropriating the necessary funds for the purpose.

SECTION 2. LOCAL EXPENDITURE PROGRAM.

**PART 1. RECEIPTS PROGRAM**

**A. GENERAL FUND PROPER**

Particulars	Income Classification	2018 Receipts (Actual)	2019 Receipts (Actual & Estimate)	2020 Receipts (Estimate)
<b>I. Receipts</b>				
<b>A. Local Sources</b>				
<b>1. Tax Revenue</b>				
<b>a. Individual &amp; Corporations</b>		<b>2,365,486.90</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>
Community Tax	R	2,365,486.90		
Corporation			500,000.00	500,000.00
Individual			2,000,000.00	2,000,000.00
<b>b. Property</b>	R	<b>14,772,827.48</b>	<b>15,320,000.00</b>	<b>15,320,000.00</b>
Real Property-Basic				
Current Year		10,305,621.39	12,500,000.00	12,500,000.00
Previous Year		4,467,206.09	2,820,000.00	2,820,000.00
<b>c. Good and Services</b>		<b>46,966,605.26</b>	<b>44,000,000.00</b>	<b>45,000,000.00</b>
Amusement Tax	R	884,017.38	1,000,000.00	1,000,000.00
Business Tax	R	46,082,587.88	43,000,000.00	44,000,000.00
<b>d. Other Taxes</b>	R	<b>4,367,773.54</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>
Contractor's Tax		4,342,990.79	4,000,000.00	4,000,000.00
Other Taxes		24,782.75	0.00	0.00
<b>e. Fines and Penalties</b>	R	<b>1,636,764.28</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>
Property Taxes		1,061,632.03	1,000,000.00	1,000,000.00
Taxes on Good and Services		575,132.25	800,000.00	800,000.00
<b>Total Tax Revenue</b>		<b>70,109,457.46</b>	<b>67,620,000.00</b>	<b>68,620,000.00</b>
<b>2. Non-Tax Revenue</b>				
<b>a. Business &amp; Service Income</b>				
<b>01. Service Income</b>		<b>17,829,010.75</b>	<b>17,281,629.77</b>	<b>16,987,500.00</b>
<b>Permit Fees</b>		<b>9,618,966.74</b>	<b>9,484,090.04</b>	<b>9,322,000.00</b>
Building Permit Fees	NR	4,117,414.54	4,000,000.00	4,000,000.00
Tricycle Operators Permit Fees	R	324,254.74	300,000.00	300,000.00
Other Permits and Licenses	NR			
Electronic Permit Fees		179,927.92	150,000.00	150,000.00
Mechanical Permit Fees		164,173.55	120,000.00	120,000.00
Signage Permit Fees		15,067.71	3,432.00	0.00
Electrical Permit Fees		262,345.29	200,000.00	200,000.00

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Plumbing Permit Fees		82,674.80	75,000.00	75,000.00
Wiring Permit Fees		0.00	0.00	0.00
Fencing Permit Fees		102,778.82	40,000.00	40,000.00
Occupancy Permit Fees		367,003.09	383,743.47	250,000.00
Ancillary Structure Permit Fees		6,494.59	0.00	0.00
MSWD Permit Fees		0.00	0.00	0.00
Fire Permit Fees		96,750.00	100,000.00	100,000.00
Excavation Permit Fees		10,378.76	10,000.00	10,000.00
Exhumation Permit Fees		1,900.00	2,000.00	2,000.00
Transfer of Cadaver		23,050.00	20,000.00	20,000.00
Demolition Permit Fees		340.08	192.00	0.00
Development Permit Fees		0.00	10,000.00	10,000.00
Line and Grade		8,655.71	10,000.00	10,000.00
Renovation Permit Fees		7,956.28	20,000.00	20,000.00
Burial Permit Fees		13,450.00	15,000.00	15,000.00
Mayor's Permit Fees		3,800,956.05	4,000,000.00	4,000,000.00
Promotion		0.00	3,550.00	0.00
Swimming Pool Fees		33,394.81	21,172.57	0.00
<b>Registration Fees</b>	<b>NR</b>	<b>321,278.00</b>	<b>275,820.00</b>	<b>240,500.00</b>
<b>Civil Registration Fees</b>		<b>235,640.00</b>	<b>175,320.00</b>	<b>140,000.00</b>
Late Registration of Birth		72,100.00	70,000.00	70,000.00
AUSF Registration		79,340.00	50,000.00	50,000.00
Registration of Legitimation		13,520.00	20,000.00	20,000.00
Early Endorsement		70,680.00	35,320.00	0.00
Other Registrations		0.00	0.00	0.00
<b>Cattle/Animal Registration Fees</b>		<b>85,638.00</b>	<b>100,500.00</b>	<b>100,500.00</b>
Cattle Registration Fees		0.00	500.00	500.00
Dog Registration Fees		85,638.00	100,000.00	100,000.00
<b>Clearance &amp; Certification Fees</b>	<b>NR</b>	<b>3,245,042.70</b>	<b>3,205,000.00</b>	<b>3,205,000.00</b>
Police Clearance Fees		1,251,600.00	1,500,000.00	1,500,000.00
Secretary's Fees		0.00	0.00	0.00
Health Certificate		153,900.00	100,000.00	100,000.00
Real Property Tax Clearance		63,150.00	50,000.00	50,000.00
Other Clearance & Certification		448,370.00	500,000.00	500,000.00
Locational/Zoning Clearance Fees		1,296,872.70	1,000,000.00	1,000,000.00
Mayor's Clearance		12,250.00	15,000.00	15,000.00
Water Portability Clearance		18,900.00	40,000.00	40,000.00
<b>Supervision &amp; Regulatory Enforcement Fee</b>		<b>1,071,005.00</b>	<b>605,000.00</b>	<b>605,000.00</b>
Anti-Littering		52,360.00	55,000.00	55,000.00
Traffic Violation		1,018,645.00	550,000.00	550,000.00
<b>Inspection Fees</b>	<b>NR</b>	<b>770,508.48</b>	<b>668,155.35</b>	<b>660,000.00</b>
Zoning Inspection Fees		31,460.00	23,965.35	20,000.00
Sanitary Inspection Fees		449,620.00	424,190.00	420,000.00
Electrical Inspection Fees		289,428.48	220,000.00	220,000.00
<b>Processing Fee</b>		<b>505,388.00</b>	<b>803,700.00</b>	<b>795,000.00</b>
Correction of Entry		149,550.00	80,000.00	80,000.00
Certificate of Finality		0.00	8,700.00	0.00
BREQS		222,980.00	500,000.00	500,000.00
Birth Certification Fees		70,300.00	100,000.00	100,000.00
Death Certification Fees		30,500.00	50,000.00	50,000.00
Marriage Certification Fees		17,608.00	50,000.00	50,000.00
Building Permit Application		14,450.00	15,000.00	15,000.00
<b>Occupation Fees</b>		<b>1,344,172.20</b>	<b>1,300,000.00</b>	<b>1,300,000.00</b>
<b>Fishery Rental Fees and Charges</b>	<b>R</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fees for Sealing &amp; Licensing of Weights and Measures</b>	<b>R</b>	<b>65,515.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
<b>Fines &amp; Penalties-Service Income</b>	<b>NR</b>	<b>216,718.63</b>	<b>184,864.38</b>	<b>105,000.00</b>
Building		214,918.63	184,864.38	105,000.00
Weights and Measures		1,800.00	0.00	0.00

<b>Other Service Income</b>		<b>670,416.00</b>	<b>700,000.00</b>	<b>700,000.00</b>
Filing Fee-Building		117,500.00	100,000.00	100,000.00
Filing Fee-Correction of Entry		253,000.00	250,000.00	250,000.00
Marriage License Fees		66,016.00	80,000.00	80,000.00
Marriage Application Fees		108,400.00	100,000.00	100,000.00
Marriage Solemnization Fees		21,250.00	20,000.00	20,000.00
Annotation Fees		78,000.00	100,000.00	100,000.00
Admission Fees (PESO)		26,250.00	50,000.00	50,000.00
Admission Fees (BemonC)		0.00	0.00	0.00
<b>02. Business Income</b>		<b>3,078,724.92</b>	<b>3,400,000.00</b>	<b>3,400,000.00</b>
Rent Income	NR	1,000.00	0.00	0.00
Garbage Fees	R	2,480,268.00	2,700,000.00	2,700,000.00
Dividend Income	R	0.00	0.00	0.00
Interest Income	R	597,456.92	700,000.00	700,000.00
<b>05. Gains</b>		<b>360,229.65</b>	<b>300,000.00</b>	<b>300,000.00</b>
Gains on Sales of Investment Properties		360,229.65	300,000.00	300,000.00
<b>06. Miscellaneous Income</b>	NR	<b>738,269.82</b>	<b>1,023,051.23</b>	<b>300,000.00</b>
Miscellaneous Income		738,269.82	1,023,051.23	300,000.00
<b>Total Non-Tax Revenue</b>		<b>22,006,235.14</b>	<b>22,004,681.00</b>	<b>20,987,500.00</b>
<b>Total Local Sources</b>		<b>92,115,692.80</b>	<b>89,624,681.00</b>	<b>89,607,500.00</b>
<b>B. External Sources</b>				
<b>03. Assistance and Subsidy</b>		<b>0.00</b>	<b>625,000.00</b>	<b>0.00</b>
Subsidy from Market Enterprise		0.00	225,000.00	0.00
Subsidy from Slaughterhouse		0.00	400,000.00	0.00
<b>04. Shares, Grants and Donations</b>		<b>2,638,963.37</b>	<b>2,400,000.00</b>	<b>180,000.00</b>
Share from PCSO - Lotto & Small Town Lottery		2,638,963.37	2,400,000.00	180,000.00
<b>06. Share from National Taxes</b>		<b>204,233,952.44</b>	<b>222,769,725.00</b>	<b>253,939,810.00</b>
Share from Internal Revenue Coll.				
a. Internal Revenue Allotment (IRA)	R	204,118,502.00	222,769,725.00	253,939,810.00
b. IRA Differential 2001 & 2004	NR	0.00	0.00	0.00
Share from EVAT	NR	0.00	0.00	0.00
Share from National Wealth		115,450.44	0.00	0.00
<b>Total External Sources</b>		<b>206,872,915.81</b>	<b>225,794,725.00</b>	<b>254,119,810.00</b>
<b>Total Available Resources for Appropriation</b>		<b>298,988,608.41</b>	<b>315,419,406.00</b>	<b>343,727,310.00</b>

**B. GENERAL FUND – MARKET OPERATION**

Particulars	Income Classification	2018 Receipts (Actual)	2019 Receipts (Actual & Estimate)	2020 Receipts (Estimate)
<b>I. Receipts</b>				
<b>02. Business Income</b>	R	<b>8,837,208.09</b>	<b>10,023,803.30</b>	<b>10,090,000.00</b>
<b>Receipt from Market Operations</b>				
- Current Year		<b>8,837,208.09</b>	<b>9,873,803.30</b>	<b>9,940,000.00</b>
Electric/Power Supply				
Batong Malake	-	1,100,299.57	2,050,000.00	1,600,000.00
Poblacion	-	373,415.30	223,803.30	500,000.00
Water				
Batong Malake	-	101,622.35	100,000.00	100,000.00
BM Public Market				
Entrance Fee		846,874.00	1,000,000.00	1,000,000.00
Fixed Stall		3,257,390.39	3,300,000.00	3,400,000.00
Cash Tickets/Ambulant		1,466,286.00	1,800,000.00	1,800,000.00
Poblacion Public Market				
Entrance Fee		382,436.00	300,000.00	440,000.00
Fixed Stall		839,770.48	800,000.00	800,000.00

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Cash Tickets/Ambulant		469,114.00	300,000.00	300,000.00
<b>Receipt from Market Operations</b>				
- Previous Year		0.00	150,000.00	150,000.00
Fixed Stall		0.00	150,000.00	150,000.00
Poblacion				
Balong Malake				
<b>Interest Income</b>		<b>35,807.86</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>06. Miscellaneous Income</b>		<b>44,773.50</b>	<b>50,000.00</b>	<b>50,000.00</b>
Miscellaneous Income		44,773.50	50,000.00	50,000.00
<b>Total Available Resources for Appropriation</b>		<b>8,917,789.45</b>	<b>10,113,803.30</b>	<b>10,180,000.00</b>

**C. GENERAL FUND – SLAUGHTERHOUSE OPERATION**

Particulars	Income Classification	2018 Receipts (Actual)	2019 Receipts (Actual & Estimate)	2020 Receipts (Estimate)
<b>1. Receipts</b>				
<b>02. Business Income</b>	R	<b>4,224,369.25</b>	<b>5,250,000.00</b>	<b>5,200,988.00</b>
Receipt from Slaughterhouse Operations		3,781,096.50	4,600,000.00	4,550,988.00
Receipt from Carcass Fee		209,686.00	250,000.00	250,000.00
Other Business Income		233,586.75	400,000.00	400,000.00
<b>Interest Income</b>		<b>2,730.38</b>	<b>1,620.67</b>	<b>0.00</b>
<b>06. Miscellaneous Income</b>		<b>0.25</b>	<b>0.00</b>	<b>0.00</b>
<b>Total available Resources for Appropriation</b>		<b>4,227,099.88</b>	<b>5,251,620.67</b>	<b>5,200,988.00</b>

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

**A. GENERAL FUND PROPER**

Departments	Personal Services	MOOE	Financial Expenses	CO	TOTAL
<b>A. GENERAL FUND PROPER</b>					
Office of the Municipal Mayor	7,174,950.15	17,949,500.00	0.00	160,000.00	25,284,450.15
MO/Administrative Services	1,649,821.17	101,000.00	0.00	60,000.00	1,810,821.17
MO/Public Safety Office	4,766,131.59	4,096,703.00	0.00	0.00	8,862,834.59
MO/Public Information Office	345,567.91	483,600.00	0.00	0.00	829,167.91
MO/Municipal Disaster Risk Reduction and Management Office	1,274,207.16	601,800.00	0.00	131,000.00	2,007,007.16
MO/Climate Change Adaptation	0.00	349,000.00	0.00	50,000.00	399,000.00
MO/Youth and Development Office	886,562.64	6,477,930.00	0.00	140,000.00	7,504,492.64
MO/Public Employment Services Office	1,787,893.58	2,163,180.00	0.00	0.00	3,951,073.58
MO/Municipal Urban Development & Housing Office	633,217.18	807,600.00	0.00	110,000.00	1,550,817.18
MO/Municipal Environment & Natural Resources Office	571,529.74	2,897,360.00	0.00	99,000.00	3,567,889.74
MO/Tourism Office	779,372.83	3,769,100.00	0.00	0.00	4,548,472.83
MO/Gender and Development Office	1,753,448.54	2,641,908.96	0.00	500,000.00	4,895,357.50
MO/Information & Communication System Office	2,182,926.08	717,264.00	0.00	200,000.00	3,100,190.08
MO/Line Agencies - DILG	0.00	210,000.00	0.00	0.00	210,000.00
MO/Line Agencies - COA	0.00	406,200.00	0.00	0.00	406,200.00
MO/Line Agencies - COMELEC	0.00	380,800.00	0.00	0.00	380,800.00
MO/Line Agencies - PNP	0.00	1,003,600.00	0.00	0.00	1,003,600.00
MO/Line Agencies - BFP	0.00	333,600.00	0.00	0.00	333,600.00

*[Handwritten signatures]*

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MO/Line Agencies - BJMP	0.00	201,400.00	0.00	535,000.00	736,400.00
MO/Internal Audit Unit	487,248.77	157,200.00	0.00	110,000.00	754,448.77
MO/Bids and Awards Committee Office	235,554.55	157,200.00	0.00	0.00	392,754.55
Office of the Municipal Vice Mayor	2,838,302.77	2,751,500.00	0.00	0.00	5,589,802.77
Office of the Sangguniang Bayan	14,205,812.48	4,850,000.00	0.00	0.00	19,055,812.48
Office of the SB Secretary	3,844,184.41	316,900.00	0.00	0.00	4,161,084.41
Office of the Municipal Human Resources Management Officer	3,205,895.89	2,022,500.00	0.00	40,000.00	5,268,395.89
Office of the Municipal Planning & Development Coordinator	4,181,370.94	747,480.00	0.00	140,000.00	5,068,850.94
Office of the Municipal Civil Registrar	2,391,428.56	1,063,350.00	0.00	451,000.00	3,905,778.56
Office of the General Services Officer	9,664,020.63	36,914,820.42	0.00	250,000.00	46,828,841.05
Office of the Municipal Budget Officer	2,976,775.64	376,000.00	0.00	55,000.00	3,407,775.64
Office of the Municipal Accountant	4,905,576.99	1,221,500.00	0.00	0.00	6,127,076.99
Office of the Municipal Treasurer	7,718,788.17	3,103,654.16	0.00	116,000.00	10,938,442.33
Office of the Municipal Assessor	3,521,986.69	998,600.00	0.00	105,000.00	4,625,586.69
Office of the Municipal Health Officer	18,233,668.33	13,828,908.00	0.00	300,000.00	32,362,576.33
MHO/Nutrition Unit	487,248.77	2,534,811.16	0.00	0.00	3,022,059.93
Office of the Municipal Social Welfare and Development Officer	6,866,730.15	2,675,790.00	0.00	1,220,000.00	10,762,520.15
MSWDO/OSCA	224,148.00	1,320,600.00	0.00	34,000.00	1,578,748.00
MSWDO/Persons with Disability	168,000.00	1,016,100.00	0.00	20,000.00	1,204,100.00
Office of the Municipal Agriculturist	4,261,031.68	3,260,455.00	0.00	391,000.00	7,912,486.68
Office of the Municipal Engineer	7,411,991.52	2,375,556.00	0.00	20,000.00	9,807,547.52
Special Purpose Appropriation					0.00
20% Municipal Development Fund	0.00	0.00	0.00	50,787,962.00	50,787,962.00
5% MDRRM Fund					
-70% Disaster Preparedness, Prevention, Mitigation, Response & Rehab. Recovery	0.00	4,394,355.85	0.00	7,636,100.00	12,030,455.85
-30% Quick Response	0.00	5,155,909.65	0.00	0.00	5,155,909.65
Terminal Leave Pay	1,000,000.00	0.00	0.00	0.00	1,000,000.00
Anniversary Bonus	840,000.00	0.00	0.00	0.00	840,000.00
Aid to Barangays	0.00	14,000.00	0.00	0.00	14,000.00
Financial Expense-Loan Repayment	0.00	0.00	9,892,961.41	0.00	9,892,961.41
Provision for SSL 2020	9,849,156.88	0.00	0.00	0.00	9,849,156.88
<b>TOTAL - General Fund Proper</b>	<b>133,324,550.39</b>	<b>136,848,736.20</b>	<b>9,892,961.41</b>	<b>63,661,062.00</b>	<b>343,727,310.00</b>

**a. Special Provision**

**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) 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.

**B. LOCAL ECONOMIC ENTERPRISES**

Object of Expenditures	Personal Services	MOOE	Financial Expenses	CO	TOTAL
Market Operation	3,097,353.97	7,082,646.03	0.00	0.00	10,180,000.00
Slaughterhouse Operation	2,545,200.59	2,605,787.41	0.00	50,000.00	5,200,988.00
<b>TOTAL - ECONOMIC ENTERPRISES</b>	<b>5,642,554.56</b>	<b>9,688,433.44</b>	<b>0.00</b>	<b>50,000.00</b>	<b>15,380,988.00</b>

**Part 3. GENERAL PROVISIONS**

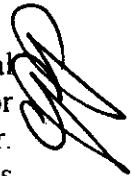
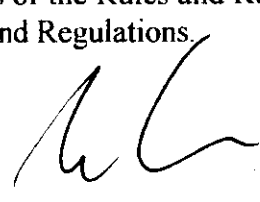

**BUDGETARY REQUIREMENTS**

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 2020 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.

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- 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.
- 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 PERSONAL SERVICES SAVINGS** - Priority shall be given to the personal benefits of local employees in the use of Personal Services Savings.

**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 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, 2019 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.

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.

ENACTED : NOVEMBER 22, 2019

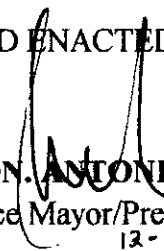
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I HEREBY CERTIFY to the correctness of the above-quoted Ordinance.



  
**DONA T. ALBORIDA**  
Secretary to the Sangguniang Bayan

10.00 Ordinance No. 2019-1911 11/22/19

CERTIFIED ENACTED:

  
**HON. ANTONIO L. KALAW**  
Vice Mayor/Presiding Officer  
12-13-19

APPROVED:

  
**HON. CAESAR B. PEREZ**  
Municipal Mayor 