



EXCERPTS FROM THE MINUTES OF THE THIRTY-NINTH (39TH) REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD ON DECEMBER 4, 2023 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 Mike Dexter A. Concio
S.B. Member Jerwin A. Moliñawe
Ms. Dona T. Alborida-Dizon, Secretary to the Sangguniang Bayan
Ms. Felomina I. Lincallo, Computer Operator IV
- Absent : S.B. Member Gaudencio P. Macatangay, Liga President, (O.B.)
S.B. Member Samantha Nicole A. Banasihan, SK Federation President, (O.B.)
- Visitors : Officers of Senior Citizens Association of Barangay Tuntungin-Putho,
Los Baños, Laguna
Mr. Virgilio Vendiola, Brgy. Bambang, Los Baños, Laguna
Ms. Mary Grace Balagtas, Brgy. Bambang, Los Baños, Laguna

ORDINANCE NO. 2023-2383

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPAL GOVERNMENT OF LOS BAÑOS FOR FISCAL YEAR 2024 COMPOSED OF THE EXPENDITURE PROGRAM AND SOURCES OF FINANCING FOR GENERAL FUND PROPER AMOUNTING TO FOUR HUNDRED TWENTY-FIVE MILLION EIGHT HUNDRED NINETY-TWO THOUSAND SEVEN HUNDRED TWENTY-SIX PESOS AND 00/100 (P 425,892,726.00) AND TWO (2) SPECIAL ACCOUNTS, SPECIFICALLY FOR MARKET OPERATION AMOUNTING TO NINE MILLION THREE HUNDRED THOUSAND PESOS AND 00/100 (P 9,300,000.00) AND SLAUGHTERHOUSE OPERATION AMOUNTING TO FOUR MILLION EIGHT HUNDRED THREE THOUSAND SEVEN HUNDRED THIRTY PESOS AND 23/100 (P 4,803,730.23) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

Author : Councilor Jonathan Bryan S. Siytiap &

- SECTION 1.** The Annual Budget for FY 2024 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 TWENTY-FIVE MILLION EIGHT HUNDRED NINETY-TWO THOUSAND SEVEN HUNDRED TWENTY-SIX PESOS AND 00/100 (P 425,892, 726.00) and two (2) special accounts, specifically, for Market Operation amounting to NINE MILLION THREE HUNDRED THOUSAND PESOS AND 00/100 (P 9,300,000.00) and Slaughterhouse Operation amounting to FOUR MILLION EIGHT HUNDRED THREE THOUSAND SEVEN HUNDRED THIRTY PESOS AND 23/100 (P 4,803,730.23) AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

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SECTION 2. LOCAL EXPENDITURE PROGRAM

PART 1. RECEIPTS PROGRAM

A. GENERAL FUND PROPER

Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
I. Receipts				
A. Local Sources				
1. Tax Revenue				
a. Individual & Corporations		2,358,396.51	2,590,176.79	2,350,000.00
Community Tax	R	2,358,396.51		
Corporation			690,176.79	450,000.00
Individual			1,900,000.00	1,900,000.00
b. Property	R	16,389,247.53	15,000,000.00	15,500,000.00
Real Property-Basic				
Current Year		12,649,529.70	12,000,000.00	12,500,000.00
Previous Year		3,739,717.83	3,000,000.00	3,000,000.00
c. Good and Services		44,406,553.08	43,500,000.00	44,000,000.00
Amusement Tax	R	11,800.00	0.00	0.00
Business Tax	R	44,394,753.08	43,500,000.00	44,000,000.00
d. Other Taxes	R	6,279,121.26	5,000,000.00	5,200,000.00
Contractor's Tax		6,126,616.64	5,000,000.00	5,200,000.00
Other Taxes		152,504.62	0.00	0.00
e. Fines and Penalties	R	1,962,104.05	1,725,887.72	1,550,000.00
Property Taxes		1,438,144.84	1,121,549.82	1,000,000.00
Other Taxes		523,959.21	604,337.90	550,000.00
Total Tax Revenue		71,395,422.43	67,816,064.51	68,600,000.00
2. Non-Tax Revenue				
a. Business & Service Income				
01. Service Income		21,619,945.74	20,575,605.04	23,635,600.00
Permit Fees		10,938,556.81	10,830,050.04	12,523,000.00
Amusement Device Permit Fees		0.00	9,500.00	0.00
Building Permit Fees	NR	4,968,043.26	4,800,000.00	5,650,000.00
Tricycle Operators Permit Fees	R	312,281.00	465,000.00	370,000.00
Tricycle Special Permit Fees		0.00	95,650.00	100,000.00
Pedicab Operators Permit Fees		0.00	20,000.00	30,000.00
Other Permits and Licenses	NR	319,587.50	125,578.87	350,000.00
Ancillary Structure Permit Fees		120.00	0.00	2,000.00
Burial Permit Fees		29,050.00	44,950.00	30,000.00
Cremation Fees		0.00	0.00	0.00
Demolition Permit Fees		6,024.18	4,990.66	7,000.00
Development Permit Fees		0.00	10,000.00	10,000.00
Electrical Permit Fees		221,721.01	150,000.00	260,000.00
Electronic Permit Fees		160,563.16	150,000.00	180,000.00
Excavation Permit Fees		3,012.80	10,000.00	4,000.00
Exhumation Permit Fees		700.00	2,000.00	1,000.00
Fencing Permit Fees		56,515.63	40,000.00	68,000.00

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Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
Fire Permit Fees		93,525.00	100,000.00	110,000.00
Line and Grade		38,213.64	30,000.00	45,000.00
Mayor's Permit Fees		3,969,250.56	4,101,919.00	4,439,500.00
Mechanical Permit Fees		158,122.09	185,154.91	160,000.00
Occupancy Permit Fees		354,040.00	250,000.00	400,000.00
Plumbing Permit Fees		59,039.63	66,149.03	70,000.00
Renovation Permit Fees		0.00	20,000.00	20,000.00
Signage Permit Fees		0.00	244.60	0.00
Swimming Pool Fees		163,922.35	125,866.16	190,000.00
Transfer of Cadaver		24,825.00	20,000.00	25,000.00
Wiring Permit Fees		0.00	3,046.81	1,500.00
Registration Fees	NR	480,956.79	505,000.00	597,000.00
Civil Registration Fees		169,940.00	205,000.00	277,000.00
Annulment of Marriage		0.00	0.00	1,000.00
AUSF Registration		92,900.00	70,000.00	133,000.00
Early Endorsement		37,040.00	20,000.00	38,000.00
Late Registration of Birth		31,050.00	50,000.00	35,000.00
Marriage Registration		0.00	60,000.00	60,000.00
Registration of Legitimation		8,950.00	5,000.00	10,000.00
Other Registrations		0.00	0.00	0.00
Cattle/Animal Registration Fees		311,016.79	300,000.00	320,000.00
Cattle Registration Fees		0.00	0.00	0.00
Dog Registration Fees		311,016.79	300,000.00	320,000.00
Clearance & Certification Fees	NR	4,522,585.57	4,043,000.00	4,148,600.00
Police Clearance Fees		746,550.00	1,000,000.00	0.00
Secretary's Fees				
Certified Civil Registry Documents		0.00	0.00	270,000.00
Health Card		550.00	0.00	600.00
Health Certificate		359,040.00	400,000.00	365,000.00
Locational/Zoning Clearance Fees		2,567,195.57	1,800,000.00	2,600,000.00
Mayor's Clearance		24,900.00	15,000.00	25,000.00
Real Property Tax Clearance		153,050.00	100,000.00	160,000.00
Water Potability Clearance		26,650.00	28,000.00	28,000.00
Other Clearance & Certification		644,650.00	700,000.00	700,000.00
Supervision & Regulatory Enforcement Fee		1,531,845.00	1,055,000.00	1,604,000.00
Environmental Violation		48,790.00	55,000.00	100,000.00
IATF Violation		3,500.00	0.00	4,000.00
Traffic Violation		1,479,555.00	1,000,000.00	
-LBTMO				1,000,000.00
-TRU				500,000.00
Inspection Fees	NR	1,018,052.16	942,600.00	637,000.00
Electrical Inspection Fees		217,724.16	220,000.00	220,000.00
Sanitary Inspection Fees		769,390.00	702,600.00	385,000.00
Zoning Inspection Fees		30,938.00	20,000.00	32,000.00

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Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
Processing Fee		520,453.00	543,810.00	778,000.00
Birth Certification Fees		13,700.00	29,560.00	15,000.00
BREQS Application (PSA)		279,040.00	250,000.00	380,000.00
Building Permit Application		23,500.00	25,000.00	25,000.00
Certificate of Finality		15,900.00	30,000.00	16,000.00
Correction of Entry		113,750.00	121,400.00	190,000.00
Court Order Fees		0.00	2,000.00	0.00
Death Certification Fees		5,200.00	2,500.00	45,000.00
Family Planning Fees		0.00	27,700.00	35,000.00
LCR Supplemental Report Fees		0.00	5,650.00	0.00
Marriage Certification Fees		69,363.00	50,000.00	67,000.00
Other Processing Fees		0.00	0.00	5,000.00
Occupation Fees		1,128,676.00	1,100,000.00	1,130,000.00
Fishery Rental Fees and Charges	R	0.00	61,671.78	70,000.00
Fees for Sealing & Licensing of Weights and Measures	R	108,195.00	88,290.00	120,000.00
Fines & Penalties-Service Income	NR	385,394.41	574,783.22	900,000.00
Building		385,394.41	571,783.22	400,000.00
Tricycle/Pedicab Operator Permit Fees		0.00	3,000.00	500,000.00
Weights and Measures		0.00	0.00	0.00
Other Service Income		985,231.00	831,400.00	1,128,000.00
Admission Fees (BemonC)		361,830.00	250,000.00	370,000.00
Admission Fees (PESO)		1,875.00	10,000.00	2,000.00
Ambulance Fees		0.00	4,300.00	20,000.00
Annotation Fees		98,450.00	75,000.00	10,000.00
Filing Fee-Building		187,122.00	150,000.00	200,000.00
Filing Fee-Correction of Entry		185,000.00	192,100.00	190,000.00
Marriage Application Fees		84,100.00	60,000.00	85,000.00
Marriage License Fees		51,404.00	70,000.00	135,000.00
Marriage Solemnization Fees		15,450.00	20,000.00	16,000.00
TRU ID		0.00	0.00	100,000.00
02. Business Income		3,031,301.79	3,319,650.00	3,110,000.00
Dividend Income	R	0.00	0.00	0.00
Garbage Fees	R	2,724,300.00	2,869,650.00	2,800,000.00
Interest Income	R	307,001.79	450,000.00	310,000.00
Rent Income	NR	0.00	0.00	0.00
05. Gains		89,859.25	500,000.00	90,000.00
Gains on Sales of Investment Properties		89,859.25	500,000.00	90,000.00
Gains on Sales of Property, Plant and Equipment		0.00	0.00	0.00
06. Miscellaneous Income	NR	730,810.49	500,000.00	200,000.00
Miscellaneous Income		730,810.49	500,000.00	200,000.00
Total Non-Tax Revenue		25,471,917.27	24,895,255.04	27,035,600.00
Total Local Sources		96,867,339.70	92,711,319.55	95,635,600.00

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Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
B. External Sources				
03. Assistance and Subsidy		0.00	0.00	0.00
Subsidy from Local Government Units		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
04. Shares, Grants and Donations		1,552,459.09	1,300,000.00	1,300,000.00
Share from PCSO - Lotto & Small Town Lottery		1,552,459.09	1,300,000.00	1,300,000.00
06. Share from National Taxes		361,756,404.19	309,311,956.00	328,957,126.00
Share from Internal Revenue Collection				
a. National Tax Allotment (NTA) / formerly Internal Revenue Allotment (IRA)	R	361,465,683.00	309,161,956.00	328,665,126.00
b. Share from National Wealth		290,721.19	150,000.00	292,000.00
Total External Sources		363,308,863.28	310,611,956.00	330,257,126.00
Total Available Resources for Appropriation		460,176,202.98	403,323,275.55	425,892,726.00

B. GENERAL FUND - MARKET OPERATION

Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
I. Receipts				
A. Local Sources				
1. Business Income	R	8,523,939.97	10,306,835.33	9,256,000.00
Clearance & Certification Fees		0.00	61,700.00	0.00
Receipt from Market Operations - Current Year		8,523,939.97	9,366,176.95	9,256,000.00
Electric/Power Supply				
Batong Malake	-	877,521.20	1,000,000.00	900,000.00
Poblacion	-	353,015.00	340,000.00	360,000.00
Food Stalls - CPP Stadium/ Evacuation Center	-	0.00	90,000.00	60,000.00
Water				
Batong Malake	-	106,110.68	80,000.00	110,000.00
Poblacion	-	95,714.69	106,176.95	110,000.00
Food Stalls - CPP Stadium/ Evacuation Center	-	0.00	50,000.00	28,000.00
BM Public Market				
Entrance Fee		0.00	0.00	0.00
Fixed Stall		3,597,584.50	3,500,000.00	3,940,000.00
Cash Tickets/Ambulant		1,473,620.00	1,700,000.00	1,480,000.00
Poblacion Public Market				
Entrance Fee		0.00	0.00	0.00
Fixed Stall		2,007,823.90	1,800,000.00	2,010,000.00
Cash Tickets/Ambulant		12,550.00	0.00	13,000.00

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Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
Food Stalls - CPP Stadium/ Evacuation Center	-	0.00	700,000.00	245,000.00
Receipt from Market Operations - Previous Year		0.00	878,958.38	0.00
Fixed Stall Poblacion	-	0.00	824,310.11	0.00
Batong Malake	-	0.00		
Electric/Power Supply Poblacion Public Market	-	0.00	32,178.38	0.00
Food Stalls - CPP Stadium/ Evacuation Center	-	0.00	22,469.89	0.00
Interest Income	-	5,926.34	6,500.00	6,000.00
Fines and Penalties-Business Income	-	95,613.93	33,859.00	0.00
03. Assistance and Subsidy	-	0.00	0.00	0.00
Subsidy from General Fund Proper	-	0.00	0.00	0.00
06. Miscellaneous Income	-	37,450.00	24,000.00	38,000.00
Miscellaneous Income	-	37,450.00	24,000.00	38,000.00
Total Available Resources for Appropriation		8,662,930.24	10,371,194.33	9,300,000.00


C. GENERAL FUND – SLAUGHTERHOUSE OPERATION

Particulars	Income Classification	2022 Receipts (Actual)	2023 Receipts (Actual & Estimate)	2024 Receipts (Estimate)
I. Receipts				
A. Local Sources				
1. Business Income	R	2,682,202.36	3,050,000.00	3,950,000.00
Receipt from Slaughterhouse Operations		2,491,982.00	2,500,000.00	3,700,000.00
Receipt from Carcass Fee		140,090.36	250,000.00	150,000.00
Other Business Income		50,130.00	300,000.00	100,000.00
Interest Income		529.95	1,200.00	600.00
03. Assistance and Subsidy		1,000,000.00	1,000,000.00	1,000,000.00
Subsidy from General Fund Proper	-	1,000,000.00	1,000,000.00	1,000,000.00
06. Miscellaneous Income		0.00	0.00	0.00
Total Available Resources for Appropriation		3,682,732.31	4,051,200.00	4,950,600.00

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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	11,299,283.29	21,500,645.85	0.00	1,000,000.00	33,799,929.14
MO/Transportation & Regulation Unit	710,690.64	399,980.00	0.00	55,000.00	1,165,670.64
MO/Public Safety Office	5,350,136.44	10,515,610.00	0.00	216,000.00	16,081,746.44
MO/Public Information Office	1,245,815.46	714,980.00	0.00	300,000.00	2,260,795.46
MO/Municipal Disaster Risk Reduction and Management Office	1,844,043.61	1,174,030.00	0.00	70,000.00	3,088,073.61
MO/Youth and Development Office	1,000,896.80	10,897,390.00	0.00	60,000.00	11,958,286.80
MO/Mun. Public Employment Services Office	1,732,615.18	1,630,300.00	0.00	0.00	3,362,915.18
MO/Municipal Urban Development and Housing Office	769,868.23	816,720.00	0.00	0.00	1,586,588.23
MO/Municipal Environment & Natural Resources Office	1,157,677.61	2,792,120.00	0.00	0.00	3,949,797.61
MO/Tourism Office	2,021,406.76	1,434,020.00	0.00	64,200.00	3,519,626.76
MO/Gender and Development Office	2,035,474.44	4,432,900.00	0.00	300,000.00	6,768,374.44
MO/Information & Communication System Office	3,800,026.64	838,980.00	0.00	178,600.00	4,817,606.64
MO/Internal Audit Unit	577,026.07	168,240.00	0.00	0.00	745,266.07
MO/Bids and Awards Committee Unit	1,334,557.16	540,640.00	0.00	0.00	1,875,197.16
Office of the Municipal Vice Mayor	3,196,246.80	2,538,660.00	0.00	100,000.00	5,834,906.80
Office of the Sangguniang Bayan	15,346,434.94	5,935,700.00	0.00	0.00	21,282,134.94
Office of the SB Secretary	4,895,890.42	273,500.00	0.00	56,000.00	5,225,390.42
Office of the Municipal Administrator	2,602,199.44	167,000.00	0.00	100,000.00	2,869,199.44
Office of the Municipal Human Resource Management Officer	3,599,904.65	2,025,540.00	0.00	0.00	5,625,444.65
Office of the Municipal Planning & Development Coordinator	5,200,084.01	1,310,680.00	0.00	130,000.00	6,640,764.01
Office of the Municipal Civil Registrar	3,373,434.44	1,162,440.00	0.00	0.00	4,535,874.44
Office of the General Services Officer	12,997,133.49	30,743,208.74	0.00	100,000.00	43,840,342.23
Office of the Municipal Budget Officer	4,076,230.64	472,240.00	0.00	65,000.00	4,613,470.64
Office of the Municipal Accountant	6,465,191.32	1,327,760.00	0.00	400,000.00	8,192,951.32
Office of the Municipal Treasurer	8,904,837.39	2,788,880.00	100,000.00	80,000.00	11,873,717.39
Office of the Municipal Assessor	5,261,938.22	710,720.00	0.00	0.00	5,972,658.22
Office of the Records Officer	2,148,005.80	54,000.00	0.00	0.00	2,202,005.80
Office of the Municipal Health Officer	31,392,806.24	18,596,411.66	0.00	0.00	49,989,217.90
MHO/Nutrition Unit	820,334.64	3,547,080.00	0.00	0.00	4,367,414.64
Office of the Municipal Social Welfare and Development Officer	7,506,432.56	6,388,972.80	0.00	130,000.00	14,025,405.36
MSWDO/OSCA	232,196.55	14,853,580.00	0.00	64,000.00	15,149,776.55
MSWDO/PDAO	724,580.73	1,258,480.00	0.00	0.00	1,983,060.73
Office of the Municipal Agriculturist	5,920,168.46	2,466,960.00	0.00	80,000.00	8,467,128.46
Office of the Municipal Engineer	8,733,932.88	4,200,263.50	0.00	0.00	12,934,196.38
Special Purpose Appropriation					
20% Municipal Development Fund					
-Social Development	0.00	0.00	3,543,681.40	40,689,343.80	44,233,025.20
-Economic Development	0.00	0.00	0.00	7,500,000.00	7,500,000.00
-Environmental Management	0.00	0.00	0.00	14,000,000.00	14,000,000.00
5% MDRRM Fund					
-70% Disaster Preparedness, Prevention, Mitigation, Response & Rehab. Recovery	0.00	3,834,710.00	0.00	11,523,826.41	15,358,536.41
-30% Quick Response	0.00	6,582,229.89	0.00	0.00	6,582,229.89
Terminal Leave Pay	6,600,000.00	0.00	0.00	0.00	6,600,000.00
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
Total Appropriation	174,877,501.95	170,109,572.44	3,643,681.40	77,261,970.21	425,892,726.00
Total Unappropriated Balance					0.00
Total - General Fund Proper	174,877,501.95	170,109,572.44	3,643,681.40	77,261,970.21	425,892,726.00

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Departments	Personal Services	MOOE	Financial Expenses	Capital Outlay	Total
B. LOCAL ECONOMIC ENTERPRISES					
1. Market Operation					
Total Appropriation	3,257,024.70	5,301,894.30	741,081.00	0.00	9,300,000.00
Total Unappropriated Balance					0.00
Total - Market Operation	3,257,024.70	5,301,894.30	741,081.00	0.00	9,300,000.00
2. Slaughterhouse Operation					
Total Appropriation	2,579,622.71	2,224,107.52	0.00	0.00	4,803,730.23
Total Unappropriated Balance					146,869.77
Total - Slaughterhouse Operation	2,579,622.71	2,224,107.52	0.00	0.00	4,950,600.00
Total - Local Economic Enterprises	5,836,647.41	7,526,001.82	741,081.00	0.00	14,250,600.00
GRAND TOTAL	180,714,149.36	177,635,574.26	4,384,762.40	77,261,970.21	440,143,326.00

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
- 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 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.
- 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.
- 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. *AO*



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.

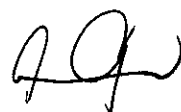
AUTHORITY TO ADJUST APPROPRIATIONS OR USE SAVINGS FOR AUGMENTATION – The Mayor or the Presiding Officer of the Sanggunian is authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations 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. ^{AC}



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, 2023 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:

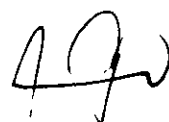
a. Final discontinuance or abandonment of an on-going program, activity or project by the head of the agency concerned due to causes not attributable to the fault or negligence of the agency which would not render it possible for the agency implement the said P/A/P during the validity of the appropriation.

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. ^{AA}



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 Botika sa Barangay
- 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 of the LGU

3. Education

- i. Construction of Kubo library
- ii. Expand Education Assistance Program
- iii. Provision of School Kits

4. Social Welfare

- i. Construction of Children's Care Centers
- 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. Provision of 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 the General Paciano Rizal Park
- iii. Construction of Modern Waiting Sheds
- iv. Installation of Vendo Machines AA



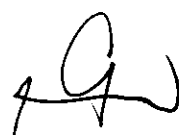
2. Public Markets
 - i. Construction/Rehabilitation/Improvement of Poblacion Public Market
 - ii. Construction/Rehabilitation/Improvement of Batong Malake Public Market
3. Agriculture
 - i. Intensify Food Security
 - ii. Establishment of Inland Fishponds
4. Livelihood
 - i. Provision of Comprehensive Sustainable Livelihood for Marginalized Sector
5. Roads, Bridges and Pathways
 - i. Establishment of 2-meter sidewalk along major roads
 - ii. Construction/Rehabilitation/Improvement of Roads
 - iii. Construction/Rehabilitation/Improvement of Pathways

C. ENVIRONMENTAL MANAGEMENT

1. Waste Management
 - i. Improvement of Waste Management Collection
 - ii. Acquisition and Installation of Trash Bins
 - iii. Acquisition of Additional Dump Trucks
2. Construction/Rehabilitation/Improvement of Drainage System
3. Construction/Rehabilitation/Improvement 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. Strengthen LGU Organization
 - i. Creation of vital departments/offices
 - a. Business Permits and Licensing Office under Office of the Mayor
 - ii. Automation of Municipal Services
2. Enhancement of Public Safety & Monitoring Office
3. Purchase and Installation of CCTVs within the municipal building and premises
4. Beautification of the Municipal Building
5. Establishment of Taxpayers Lounge
6. Establishment of Municipal Canteen
7. Purchase of Commuter Van _{Acc}



C. FISCAL POLICIES

To support the budget for FY 2024, the following are the LGU’s fiscal policies and measures:

- 1.1 Enhance revenue generation through the following strategies:
 - a. Update of Local Revenue Code;
 - b. Intensify Tax Campaign;
 - c. Computerize of Real Property Taxes, Business Taxes and other taxes;
 - d. Conduct Tax Caravan;
 - e. Conduct Massive Information, Education and Communication Program;
 - f. Strengthen coordination with the barangays regarding the delivery of notices of delinquencies; and
 - g. Update 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.

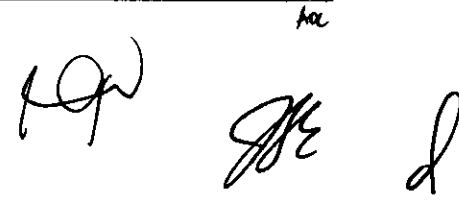
PART 7. CREATION AND ABOLITION OF PLANTILLA POSITIONS

Before the end of CY 2023, the following six (6) permanent positions will be created:

Department/Office	Positions	Salary Grade
Office of the Municipal Mayor	Executive Assistant III	20
Office of the Municipal Health Officer	Medical Officer III	21
	Medical Officer III	21
	Nurse I	15
	Nurse I	15
	Nurse I	15

While for FY 2024, the following permanent positions are for creation and inclusion in this Annual Executive Budget which are necessary for the operation of the Ambulatory Clinics/Urgent Care Centers under Office of the Municipal Health Officer:

Positions	Salary Grade
Dentist II	17
Pharmacist I	11
Medical Technologist I	11



Likewise, to enable the LGU to create more vital and appropriate position and to ensure that it is within the PS limitation, the following 20 permanent positions will be abolished before the end of CY 2023:

Department/Office	Positions	Item No.	Salary Grade
Public Employment Services Office	Administrative Aide III	244	3
Local Youth Development Office	Administrative Aide IV (Clerk II)	15	4
Office of the Municipal Treasurer	Revenue Collection Clerk I	72	5
	Administrative Aide IV (Reproduction Machine Operator II)	252	4
	Administrative Assistant I (Bookbinder III)	254	7
Office of the Municipal Planning and Development Coordinator	Construction and Maintenance Foreman	108	8
Office of the Municipal Engineer	Administrative Aide V (Carpenter II)	120	5
	Construction and Maintenance Man	125	2
Office of the Municipal General Services Officer	Labor General Foreman	139	8
	Administrative Aide VI (Mechanic II)	143	6
	Administrative Aide IV (Storekeeper I)	261	4
Office of the Municipal Social Welfare and Development Officer	Day Care Worker II	162	8
	Day Care Worker I	171	6
	Day Care Worker I	172	6
	Social Welfare Aide	272	4
Office of the Municipal Civil Registrar	Administrative Aide IV (Clerk II)	275	4
Office of the Municipal Health Officer	Health Education and Promotion Officer I	279	10
Office of the Municipal Agriculturist	Agricultural Technologist	222	10
	Administrative Aide IV (Clerk II)	225	4
	Administrative Aide III (Laborer II)	280	3

SECTION 3. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this Appropriation 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 1, 2024.

ENACTED : DECEMBER 4, 2023 *ROL*

ROL *JHE* *d*

16.00 Ordinance No. 2023-2383

12/04/2023

I HEREBY CERTIFY to the correctness of Ordinance No. 2023-2383.



DONA T. ALBORIDA

Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:



HON. JOSEFINE H. SUMANGIL-EVANGELISTA

Vice Mayor / Presiding Officer

Date Signed: DEC 13 2023

APPROVED:



HON. ANTHONY F. GENUINO

Municipal Mayor

Date Signed: DEC 29 2023