



Republic of the Philippines
Province of Northern Samar
MUNICIPALITY OF SAN ROQUE
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OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL ORDINANCE NO. 73 S, 2024

AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED NINETY-FOUR MILLION SEVENTY-TWO THOUSAND FOUR HUNDRED FIFTY (₱194,072,450.00) AS EXECUTIVE BUDGET FOR CALENDAR YEAR 2025 TO MADE AVAILABLE AS APPROPRIATIONS FOR THE OPERATIONS FOR THE MUNICIPAL GOVERNMENT OF SAN ROQUE, NORTHERN SAMAR, FOR THE YEAR 2025, AND FOR OTHER PURPOSES

Authored by: SB Member Ronald L. Mora
Co-authored by: Unanimous

WHEREAS, as pursuant to Section 318 of Republic Act 7160, otherwise known as the Local Government Code 1991, the Municipal Mayor submitted the proposed Executive Budget which contains the Municipal Government's priority, programs, projects and activities for the efficient and effective delivery of basic services to the constituents of the Municipality's mandatory statutory and contractual obligations and operational expenses and to defray costs of the Municipality's programs, projects and delivery of basic services, among others, with the end in view of promoting the general welfare of San Roque, Northern Samar, and it's constituents;

WHEREAS, the proposed expenditures for the 2025 operations of the Municipal Government of San Roque, Northern Samar, as contained in the proposed Budget, amounts to One Hundred Ninety-Four Million Seventy-Two Thousand Four Hundred Fifty (₱194,072,450.00), which covers expenditure for personal services, maintenance and other operating expenses, capital outlays and other special purposes appropriation of the Municipal Government of San Roque, Northern Samar, for Calendar Year 2025;

WHEREAS, Section 319 of the Local Government Code 1991 mandates the Sangguniang Bayan to enact the Annual Budget of the Municipality before the ensuing fiscal year on the basis of the estimates of income and expenditures submitted by local chief executive

NOW, THEREFORE, BE IT ENACTED, AS IT IS HEREBY ENACTED BY THE SANGGUNIANG BAYAN OF SAN ROQUE, NORTHERN SAMAR, BY VIRTUE OF THE POWERS VESTED IN IT BY LAW, IN SESSION ASSEMBLED, THAT:

SECTION 1

TITLE

Article 1. Title and Citation- This Appropriations Ordinance shall be known and cited as the 2025 San Roque Municipal General Fund Budget.

SECTION 2

APPROPRIATIONS

Article. 2. Appropriations of Funds- The amount of One Hundred Ninety-Four Million Seventy – Two Thousand Four Hundred Fifty (₱194,072,450.00) is hereby appropriated as Executive Budget for Calendar Year 2025 to made available as appropriations for the general operations, maintenance, projects, programs,

activities and other services of the Municipal Government of San Roque, Northern Samar, from January One to December Thirty-one, in the year Two Thousand Twenty-Five, which is hereto attached and made an integral part hereof as Annex "A", the amount to be taken from the estimated income certified as reasonably collectible by the Municipal Treasurer in the year 2025, subject to all laws and government accounting and auditing rules and procedures.

SECTION 3

ALLOCATIONS FOR OFFICE OF THE MUNICIPAL MAYOR

Article 3. Office of the Municipal Mayor- From the appropriations in article 2 hereof, the total amount of ₱18,496,340.38 is hereby allocated and released to the Office of the Municipal Mayor, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱4,293,940.38
Maintenance and Other Operating Expenses	14,202,400.00
Capital Outlay	0.00

Pursuant to provisions of sections 336 the Local Government Code of 1991, the Municipal Mayor is hereby authorized to augment any item in the appropriations in this article from the savings of their items within the same expense class.

SECTION 4

ALLOCATIONS FOR THE LEGISLATIVE DEPARTMENT

Article 4. The Legislative Department- The Legislative Department of the Municipal Government of San Roque, Northern Samar, shall be composed of the Office of the Municipal Vice Mayor, Sangguniang Bayan Members, and the Office of the Secretary to the Sangguniang Bayan. The Municipal Vice Mayor shall be the presiding officer of the Sangguniang Bayan and shall have administrative supervision and operational control over the personnel and functions of the Office of the Municipal Vice Mayor and the Office of the Secretary to the Sangguniang Bayan.

From the appropriations in the article 2 hereof, the total amount of ₱23,827,063.84 is hereby allocated and released to the Legislative Department, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱20,237,063.84
Maintenance and Other Operating Expenses	3,390,000.00
Capital Outlay	200,000.00

Pursuant to the provisions of Section 336 of the Local Government Code 1991, the Municipal Vice Mayor is hereby authorized to augment any item in the appropriations in this article from the savings of other items within the same expenses class.

The following special provisions shall apply:

- 1.) The MOOE herein allocated shall be apportioned equitably among the Municipal Vice Mayor, the Members of the Sangguniang Bayan, the Secretary to the Sangguniang Bayan, and their respective staff and personnel, and shall be disbursed only with the consent of the Municipal official concerned;
- 2.) The Municipal Vice Mayor, with the concurrence of the Committee on Appropriations of the Sangguniang Bayan, shall be responsible for the equitable apportionment thereof, which shall then be submitted to the Municipal Budget Office;

- 3.) The allocations, however, for the Vice Mayor's League (VML) related activities, the Philippine Councilors League (PCL) related activities, Liga ng mga Barangay (LnB) related activities and Sangguniang Kabataan (SK) related activities shall solely be for the utilization for programs, projects and activities relating to the VML, PCL, LnB and SKF, respectively;

SECTION 5

ALLOCATIONS FOR OTHER EXECUTIVE DEPARTMENT / OFFICES

Article 5. Office of the Municipal Mayor/ Municipal Youth Development Office- From the appropriations in article 2 hereof, the total amount of ₱1,485,376.10 is hereby allocated and released to the Office of the Municipal Mayor/Municipal Youth development Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,323,376.10
Maintenance and Other Operating Expenses	162,000.00
Capital Outlay	0.00

Article 6. Office of the Municipal Mayor/Municipal Disaster Risk Reduction Management Office
 – From the appropriations in article 2 hereof, the total amount of ₱1,920,757.42 is hereby allocated and released to the Office of the Municipal Mayor/Municipal Disaster Risk Reduction Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,857,757.42
Maintenance and Other Operating Expenses	63,000.00
Capital Outlay	0.00

Article 7. Office of the Municipal Mayor/ Barangay and Community Affairs Office- From the appropriations in article 2 hereof, the total amount of ₱283,108.26 is hereby allocated and released to the Office of the Municipal Mayor/ Barangay and Community Affairs Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱247,108.26
Maintenance and Other Operating Expenses	36,000.00
Capital Outlay	0.00

Article 8. Office of the Municipal Mayor/ Public Employment Service Office – From the appropriations in article 2 hereof, the total amount of ₱1,942,369.98 is hereby allocated and released to the Public Employment Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,856,369.98
Maintenance and Other Operating Expenses	86,000.00
Capital Outlay	0.00

Article 9. Office of the Municipal Mayor/ Municipal Economic Development and Investment Promotion Office under which are the following:

- Municipal Business Processing & Licensing Office (BPLO)
- Slaughterhouse
- Mercado

From the appropriations in Article 2 hereof, the total amount of ₱1,590,106.48 is hereby allocated and released to the Office of the Municipal Mayor/ Municipal Economic Development and Investment Promotion Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,274,924.70
Maintenance and Other Operating Expenses	315,181.78
Capital Outlay	0.00

Article 10. Office of the Municipal Mayor/ Municipal Information and Communication System Technology Office- From the appropriations in article 2 hereof, the total amount of ₱440,449.38 is hereby allocated and released to the Office of the Municipal Mayor/ Municipal Information and Communication System Technology Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱396,449.38
Maintenance and Other Operating Expenses	44,000.00
Capital Outlay	0.00

Article 11. Office of the Municipal Mayor/Livestock Development & Meat Inspection Services- From the appropriations in article 2 hereof, the total amount of ₱691,933.60 is hereby allocated and released to the Livestock Development & Meat Inspection Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱485,933.60
Maintenance and Other Operating Expenses	206,000.00
Capital Outlay	0.00

Article 12. Office of the Municipal Mayor/ Municipal Tourism Office-There is hereby established the Office of the Municipal Mayor/Municipal Tourism Office.

From the appropriations in article 2 hereof, the total amount of ₱408,035.00 is hereby allocated and released to the Municipal Tourism Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱368,035.00
Maintenance and Other Operating Expenses	40,000.00
Capital Outlay	0.00

Article 13. Municipal Livelihood and Cooperative Development Office- From the appropriations in article 2 hereof, the total amount of ₱1,334,524.14 is hereby allocated and released to the Municipal Livelihood and Cooperative Development Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,282,524.14
Maintenance and Other Operating Expenses	52,000.00
Capital Outlay	0.00

Article 14. Municipal Internal Audit Service Office- The total amount of ₱1,375,168.68 hereby allocated and released to the office of the Municipal Internal Audit Service Unit, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,300,168.68
Maintenance and Other Operating Expenses	75,000.00
Capital Outlay	0.00

Article 15. Municipal General Services Department- From the appropriations in article 2 hereof, the total amount of ₱12,168,449.98 is hereby allocated and released to the Municipal General Services Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱4,620,449.98
Maintenance and Other Operating Expenses	6,713,000.00
Capital Outlay	835,000.00

Article 16. Office of the Municipal Administrator- From the appropriations in article 2 hereof, that total amount of ₱4,120,205.92 is hereby allocated and released to the Office of the Municipal Administrator, for the following wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱3,993,417.92
Maintenance and Other Operating Expenses	126,788.00
Capital Outlay	0.00

Article 17. Office of the Municipal Planning and Development Coordinator –From the appropriations in article 2, hereof, the total amount of ₱2,079,296.64 is hereby allocated and released to the Office of the Municipal Planning and Development Coordinator, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,817,796.64
Maintenance and Other Operating Expenses	261,500.00
Capital Outlay	0.00

Article 18. Municipal Civil Registration Office- From the appropriations in article 2 hereof, the total amount of ₱1,711,415.78 is hereby allocated and released to the Municipal Civil Registration Office, for the following items, to wit

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,513,965.78
Maintenance and Other Operating Expenses	197,450.00
Capital Outlay	0.00

Article 19. Municipal Budget Office- From the appropriations in article 2 hereof, the total amount of ₱2,102,359.74 is hereby allocated and released to the Municipal Budget Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,883,359.74
Maintenance and Other Operating Expenses	219,000.00
Capital Outlay	0.00

Article 20. Municipal Accounting Office- From the appropriations in article 2 hereof, the total amount of ₱2,234,307.90 is hereby allocated and released to the Municipal Accounting Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱2,089,307.90
Maintenance and Other Operating Expenses	145,000.00
Capital Outlay	0.00

Article 21. Municipal Treasurer's Office- From the appropriations in article 2 hereof, the total amount of ₱4,087,538.60 is hereby allocated and released to the Municipal Treasurer's Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱3,441,538.60
Maintenance and Other Operating Expenses	646,000
Capital Outlay	0.00

Article 22. Municipal Assessor's Office- From the appropriations in article 2 hereof, the total amount of ₱2,377,538.64 is hereby allocated and released to the Office of the Municipal Assessor, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱2,055,538.64
Maintenance and Other Operating Expenses	322,000.00
Capital Outlay	0.00

Article 23. Municipal Health Office-From the appropriations in article 2 hereof, the total amount of ₱12,280,804.16 is hereby allocated and released to the Municipal Health Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱7,024,824.16
Maintenance and Other Operating Expenses	5,255,980.00
Capital Outlay	0.00

The amount appropriated for health services program shall be reserved and utilized for various health and health- related programs, projects, activities and services indicate in the Health Development Plan.

Article 24. Municipal Social Welfare and Development Office- From the appropriations in article 2 hereof, the total amount of ₱7,977,046.20 is hereby allocated and released to the Municipal Social Welfare and Development Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱2,810,046.20
Maintenance and Other Operating Expenses	5,167,000.00
Capital Outlay	0.00

The amount appropriated for social services programs shall be include assistance to indigents in crisis, burial assistance, medical assistance, financial assistance, educational assistance and other forms of assistance;

Article 25. Municipal Agriculture Office- From the appropriations in article 2 hereof, the total amount of ₱3,376,626.64, is hereby allocated and released to the Municipal Agriculture Office for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱3,175,626.64
Maintenance and Other Operating Expenses	201,000.00
Capital Outlay	0.00

Article 26. Municipal Environmental and Natural Resources Office –From the appropriations in article 2 hereof, the total amount of ₱2,235,592.50 is hereby allocated and released to the Municipal Environmental and Natural Resources Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱1,974,742.50
Maintenance and Other Operating Expenses	260,850.00
Capital Outlay	0.00

Article 27. Municipal Engineering Office- From the appropriations in article 2 hereof, the total amount of ₱5,579,934.04 is hereby allocated and released to the Municipal Engineering Office, for the following items, to wit:

Class of Expenditures	Amount (In Pesos)
Personal Services	₱2,291,780.98
Maintenance and Other Operating Expenses	1,484,000.00
Capital Outlay	1,804,153.06

Article 28. BAC Secretariat Office- From the appropriations in article 2 hereof, the total amount of ₱53,000.00 is hereby allocated and released to the BAC Secretariat Office, for its Maintenance & Operating Expenses.

ALLOCATION FOR NATIONAL AGENCIES

Article 29. Commission on Audit/ Municipal Auditor- From the appropriations in article 2 hereof, the total amount of ₱115,000.00 is hereby allocated and released to the Commission on Audit, Municipal Auditor and/or Municipal Audit Team, for its Maintenance & Operating Expenses.

Article 30. Public Attorney's Office- From the appropriations in article 2 hereof, the total amount of ₱72,000.00 is hereby allocated and released to the Public Attorney's Office, for its Maintenance & Operating Expenses.

Article 31. Office of the Provincial Prosecutor- From the appropriations in article 2 hereof, the total amount of ₱260,000.00 is hereby allocated and released to the Office of the Provincial Prosecutor, for its Maintenance & Operating Expenses.

Article 32. Regional Trial Court- From the appropriations in article 2 hereof, the total amount of ₱188,000.00 is hereby allocated and released to the Regional Trial Court, for its Maintenance & Operating Expenses.

Article 33. Municipal Circuit Trial Court- From the appropriations in article 2 hereof, the total amount of ₱60,000.00 is hereby allocated and released to the Municipal Circuit Trial Court, for its Maintenance & Operating Expenses.

Article 34. Philippine National Police/ San Roque Municipal Police Station- From the appropriations in article 2 hereof, the total amount of ₱606,000.00 is hereby allocated and released to the Philippine National Police/ San Roque Municipal Police Station, for its Maintenance & Operating Expenses.

Article 35. Bureau of Fire Protection/ San Roque Fire Station- From the appropriations in article 2 hereof, the total amount of ₱156,000.00 P is hereby allocated and released to the Bureau of Fire Protection/ San Roque Fire Station, for its Maintenance & Operating Expenses.

Article 36. DILG/MLGOO - From the appropriations in article 2 hereof, the total amount of ₱67,000.00 is hereby allocated and released to the Municipal Local Government Operations Office/Department of the Interior and Local Government, for its Maintenance & Operating Expenses.

Article 37. Commission on Election/ San Roque Municipal Election Office- From the appropriations in article 2 hereof, the total amount of ₱93,000.00 is hereby allocated and released to the COMELEC for its Maintenance and Other Operating.

SECTION 7

SPECIAL PURPOSE ALLOCATIONS

Article 38. Economic Development Fund – The amount of ₱38,000,000.00 of the appropriations in article 2 hereof, equivalent to at least 20% on the National Tax Allotment shall be reserved and utilized as and for the Economic Development Fund for various programs, projects, activities and services embodied in the Annual Investment Plan for CY 2025.

The Municipal Mayor is hereby authorized to allocate so much amount from the savings of the programs, projects, activities and services funded under this fund and utilize the same for the other programs, projects, activities and services indicate in the Annual Investment Plan: provided, that such, other programs, projects, activities and services to which the savings may be allocated and/ or utilized are not among those prohibited to be funded from the Economic Development Fund.

Article 39. Disaster Risk Reduction Management Fund- The amount of ₱9,704,000.00 of the total appropriations in article 2 hereof, shall be as and for Disaster Risk Reduction Management Fund, with the amount equivalent to 30% thereof shall be reserved and utilized as and for quick response, relief, rescue and recovery programs, and the remaining amount thereof shall be for disaster risk mitigation, reduction management programs, pursuant to the annual Municipal Disaster Risk Reduction and Management Plan.

Article 40. Gender and Development Fund- From the appropriation in article 2 hereof, the total amount of ₱9,704,000.00 is hereby allocated and released, and shall be utilized and reserved, for the programs, projects, activities related to Gender and Development (GAD), embodied in the Municipal Gender and Action Plan.

Article 41. Municipal Council for the Protection of Children Fund- From the appropriation in article 2 hereof, the total amount of ₱1,858,000.00 is hereby allocated and released, and shall be utilized and reserved, for the programs, projects, activities under the Municipal Council for the Protection of Children, embodied in its Municipal Action Plan.

Article 42. Senior Citizen and Person with Disability- From the appropriation in article 2 hereof, the total amount of ₱1,941,000.00 is hereby allocated and released, and shall be utilized and reserved, for the programs, projects, activities and services for the senior citizens and differently-abled persons embodied in the Municipal Action Plan for Senior Citizen and Person with Disability.

Article 43. Other Authorized Special Purpose Appropriation- From the appropriation in article 2 hereof, the amount of ₱15,069,100.00 appropriated for the Inter-Government Aids, Aid to Barangays, Anti-Drug Campaign, Operations and Other Related Activities, Inter-Local Health Zone Fund, Assistance to Department of Education, Local Housing Program and Appropriation for Discretionary Purposes.

The amount appropriated for Inter-Local Health Zone fund shall be exclusively utilized for the municipal commitments to the inter-local health zone.

SECTION 8

GENERAL PROVISIONS

Article 44. Supervision and Control – The Municipal Mayor shall have supervision and control over all offices and units of the Municipal Government, except those in the Legislative Department, which shall be under the supervision and control of the Municipal Vice-Mayor. The Municipal Mayor may delegate such authority to the respective heads of departments, offices and units, and may place any subordinate office or unit under supervision or control of another department.

Article 45. Utilization of Savings – The savings that may be realized each month from the unfilled plantilla positions in the different offices and units of the Municipal Government may be utilized and allocated, and is hereby appropriated, as and for salaries, wages and other personal benefits of casual, emergency, non-regular, contractual personnel and job order employees. The Local Finance Committee, with the approval of the Municipal Mayor, shall declare such savings and the amount declared as such shall immediately be made available for the purpose under this paragraph.

By savings, whenever referred in any provision of this Ordinance, shall refer to portions or balances of any programmed appropriation in this Ordinance free from any obligations or encumbrance which: (a) still available after the satisfactory completion on the unavoidable discontinuance or abandonment of the work activity or purpose for which the appropriation is authorized; (b) arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay; and (c) from appropriations balances realized for the implementation of measures resulting in improved systems and efficiency and thus enabled the Municipal Government to meet and deliver the required or planned targets, programs and services approved in this Ordinance, and its Annexes, at a lesser cost.

Article 46. Authority to Negotiate and Enter into Contract – The Municipal Mayor is hereby authorized to enter into contract, agreement, venture, or any form of arrangement with any government agency, entity, instrumentality or subdivision thereof, including local government unit, or with any person for the formulation or implementation of any program, project, activity or service geared towards the development of the Municipality, the upliftment of the inhabitants thereof, or that which the Municipal Government may initiate, implement or undertake, subject to such terms and conditions as he may deem necessary and beneficial to, and for the interest of, the government. Provided, that, in the course thereof, the Municipal Mayor may utilize any appropriation hereof which is intended for similar or related program, project, activity or service, or necessarily including or is included thereof, as the municipal fund counterpart whenever the same is necessary or required. The authority herein granted shall include the authority to enter into contracts for the procurement of goods and services, infrastructure and consultancy services, pursuant to RA 9184 and its IRR, or to RA 12009, otherwise known as the New Government Procurement Act, as the case may be.

Article 47. Authority to Effect Transformation of and to Dispose Products – The Municipal Mayor is hereby authorized to effect process of transformation of any agricultural product that may be acquired by the Municipal Government relative to the implementation of any program, project, activity or service, to such condition, nature or state that will increase its value and to dispose of the same, whenever necessary, in accordance with the pertinent provisions of the Local Government Code of 1991, and such other pertinent laws, rules and regulation. Provided, That, the cost of such process or transformation shall not exceed the value added to the finished product of such agricultural product after its transformation. Provided, further, That, nothing in this section shall be construed to withhold from the Municipal Mayor the authority to distribute such agricultural products, before or after its process of transformation, to qualified indigent beneficiaries under any livelihood assistance or social amelioration programs.

Article 48. Authority to Negotiate and Secure Grants - The Municipal Mayor is hereby authorized to negotiate and secure financial grants or donation, in cash or in kind, in support of basic services or facilities enumerated under section 17 of the Local Government Code of 1991, from local or foreign assistance agencies or entities without necessity of securing clearance or approval therefore from any department, agency, or office of the national or provincial governments. Provided, That, the projects financed by such grants or assistance with national security implications shall be approved by the national agency concerned, which approval shall be deemed granted if such agency concerned fails to act on the such request. Provided, further, That, the Municipal Mayor shall, within thirty (30) days upon signing of such agreement or deed of donation, report the nature, amount and terms of such assistance to the Senate (thru the Senate President), the House of Representatives (thru the Speaker), and to the Office of the President of the Philippines

Article 49. Cooperative Undertakings among Local Governments Units - The Municipality may group, consolidate or coordinate with other local government units their efforts, services and resources for purposes commonly beneficial to them. In support of such undertakings, the Municipal Mayor may assign personnel under such terms and condition as may be agreed upon by participating local government units. Provided, That, such terms and conditions must be beneficial to the government, in general, and to the Municipality, in particular.

Article 50. Authority to Represents the Municipality – The Municipal Mayor is hereby authorized to represents the Municipality in all its business transactions and sign on its behalf all bonds, contracts, and obligations, and such other documents necessary for the purposes.