



Republic of the Philippines
SANGGUNIANG BAYAN
Taytay, Rizal

DO No. 2511 – 053

ORDINANCE NO. 873 series of 2025

AN ORDINANCE APPROPRIATING THE AMOUNT OF TWO BILLION TWO HUNDRED EIGHTY MILLION TWO HUNDRED EIGHTY-FOUR THOUSAND FOUR HUNDRED FORTY-FIVE PESOS AND SEVEN CENTAVOS (PHP 2,280,284,445.07) AS THE ANNUAL BUDGET OF THE MUNICIPALITY OF TAYTAY, PROVINCE OF RIZAL FOR FISCAL YEAR 2026 AND FOR OTHER PURPOSES

Sponsored by: Coun. Ma. Elaine T. Leonardo
Coun. Joanne Marie P. Calderon
Coun. Michell B. Bermundo
Coun. Kristofer Charls S. Esguerra
SK Fed. Pres. Lucia Marie D. Alcantara

Co-Sponsored by: Vice Mayor Jan Victor B. Cabitac
Coun. Rulf Marius G. Valera
Coun. Patrick John P. Alcantara
Coun. Carizza A. Cortez
Coun. John Tobit E. Cruz
LnB President Roseller Z. Valera

WHEREAS, Article II, Section 25 of the 1987 Constitution provides that the State shall ensure the autonomy of local governments;

WHEREAS, Article X, Section 2 of the 1987 Constitution states that the territorial and political subdivisions shall enjoy local autonomy;

WHEREAS, Section 16 of Republic Act (“R.A.”) No. 7160, otherwise known the Local Government Code of 1991, mandates that “[e]very local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare”;

WHEREAS, Section 447(a) of R.A. No. 7160, states that, “[t]he Sangguniang Bayan, as the legislative body of the municipality, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to section 16 of this Code and in the proper exercise of the corporate powers of the municipality as provided for under section 22 of this Code xxx”;

WHEREAS, consistent with the goal of providing Serbisyon May Ngiti to all Taytayeños through prompt and utmost public service, and to ensure that better projects and programs will be provided to Taytayeños for the Fiscal Year 2026, this Ordinance is being promulgated;

NOW THEREFORE, BE IT ORDAINED, as it is hereby ordained, by the 13th Sangguniang Bayan of Taytay, Province of Rizal, in session duly assembled, that:

Section 1. Recommended Appropriation - The estimated revenue from sources of funds duly certified by the Taytay Local Finance Committee as to reasonableness of collection on the present economic condition and existing tax ordinance is hereby estimated at **Two Billion Two Hundred Eighty Million Two Hundred Eighty-Four Thousand Four Hundred Forty-Five Pesos and Seven Centavos (Php 2,280,284,445.07)**.

Section 2. Appropriation for 2026 - The total estimated income of **Two Billion Two Hundred Eighty Million Two Hundred Eighty-Four Thousand Four Hundred Forty-Five Pesos and Seven Centavos (Php 2,280,284,445.07)** is hereby appropriated to fund various expenditures needed to carry out functions, projects, and activities of the Municipality of Taytay for the Fiscal Year ("FY") 2026.

Section 3. Inclusions of Regular Programs, Projects, and Activities - This Appropriation Ordinance shall contain the Local Expenditure Program presented per Department / Office in the following manner:

1. Receipts Program
2. Proposed New Appropriations by Programs, Activity and Project
3. Proposed New Appropriations by Object of Expenditures
4. Plantilla of Personnel
5. Special Purpose Appropriations
6. Summary of the FY 2026 Proposed New Appropriation
7. Annual Investment Program

Section 4. Second and Third Tranche of the Salary Standardization Law - Executive Order No. 64 series of 2024 is hereby adopted and the implementation of the second and third tranche per EO 64 is included in this Appropriation Ordinance is the implementation of the Second Tranche (January - August) Third Tranche (September - December) of Republic Act ("R.A.") No. 11466 otherwise known as the Salary Standardization Law of 2019.

Section 5. Inclusion of Terminal Leave Benefits - Provisions for Terminal Leave Benefits of all retireable, resigned and deceased employees are considered for implementation in FY 2026.

Section 6. Mandated 5% Municipal Disaster Risk Reduction & Management Fund - Appropriations for the five percent (5%) Municipal Disaster Risk Reduction & Management Fund are in accordance with the provisions of R.A. No. 10121 otherwise known as the Philippine Disaster Risk Reduction and Management Act of 2010 and its Implementing Rules and Regulations. The related Municipal Disaster Risk Reduction and Management ("MDRRM") Plan was approved by the Local Disaster Risk Reduction Management Council ("LDRPMC") and ratified by the Sangguniang Bayan.

Section 7. Mandated 20% Development Fund - Development Programs, Projects and Activities in the twenty percent (20%) Development Fund ("DF") was approved by the Municipal Development Council and ratified by the Sangguniang Bayan and in accordance with the provisions of DBM - Department of Finance (DOF) - DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020, as supplemented by DBM-DOF-DILG JMC No. 1 dated April 27, 2023.

Section 8. Mandated 5% GAD Fund - This Appropriation Ordinance is a Gender Responsive Budget, no less than five percent (5%) of its Projects, Programs and Activities are attributable to Gender and Development ("GAD") Issues and Concern. The related GAD Program / Plan was ratified by the Sangguniang Bayan.

Section 9. Appropriation for Senior Citizens and Persons with Disability - Pursuant to the provisions of R.A. No. 9994, the appropriation includes one percent (1%) for programs, projects and activities specifically dedicated to Senior Citizens and Persons with

Disabilities.

Section 10. Mandated 1% Local Council for the Protection of Children Fund - The appropriation of one percent (1%) for the Local Council for the Protection of Children ("LCPC") is in accordance with Section 15 of R.A. No. 9344 otherwise known as the Juvenile Justice and Welfare Act of 2006.

Section 11. Compliance with all Applicable Laws, Rules and Regulations - The execution of this Budget shall comply with budgetary guidelines and procedures prescribed in the Budget Operations Manual for Local Government Units.

11.1 The disbursement of authorized expenditures shall be based on approved work and financial plan and the advice of allotment issued by the Municipal Mayor.

11.2 The release of these funds is subject to the usual accounting and auditing rules and regulations.

Section 12. Authorization of the Municipal Mayor - The Honorable Municipal Mayor, Allan Martine S. De Leon, MPA, is hereby authorized to enter into contracts, approve and ratify the same relative to the implementation of this budget. He shall act in accordance with the existing rules and regulations.

Section 13. Use of Savings - Pursuant to Section 336 of R.A. No. 7160, the Municipal Mayor and the Presiding Officer of the Sangguniang Bayan are authorized to augment any item in the approved annual budget of the executive office and legislative office, respectively, from savings in other items within the same expense class of their respective appropriations.

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 PPAs during the validity of the appropriation.
- b. Non-commencement of the PPAs 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 PPAs due to natural or man-made 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 PPAs, 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.

Augmentation implies the existence of an item, project, purpose or object of expenditure with an appropriation, which upon implementation or subject evaluation of needed resources is determined to be deficient. In no case, therefore, shall a non-existent item, project activity, purpose or object of expenditure be funded by augmentation from savings or by the use of appropriation authorized otherwise in this Ordinance.

Section 14. Compliance to Government Procurement Rules - The execution of this Appropriation Ordinance whenever applicable shall be governed by the provisions of R.A. No. 9184 also known as the Government Procurement Reform Act of 2003 and its Implementing Rules and Regulations.

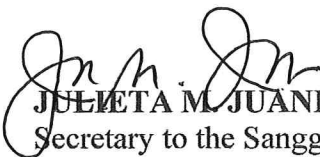
Section 15. Separability Clause - If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

Section 16. Effectivity - The provisions of this Appropriation Ordinance shall take effect on 01 January 2026.

16.1 Any changes in this budget shall be made in accordance with the provisions of Section 321 and 336 of R.A. NO. 7160.

ENACTED, this 24th day of November 2025, 2:10 PM at the Sangguniang Bayan Session Hall, Municipality of Taytay, Province of Rizal.

I HEREBY CERTIFY, to the correctness of the foregoing Ordinance which was duly enacted by the Sangguniang Bayan of Taytay on second reading on November 17, 2025 and was passed on third and final reading on November 24, 2025, during the 21st Regular Session held on the 24th day of November 2025.


JULIETA M. JUANILLO
Secretary to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY
ADOPTED BY HER HONOR


HON. JOANNE MARIE P. CALDERON
Municipal Councilor / Temporary Presiding Officer

APPROVED BY HIS HONOR
DATE _____


HON. ALLAN MARTINE S. DE LEON
Municipal Mayor