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**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE 12TH
SANGGUNIANG BAYAN OF BUSTOS, BULACAN HELD AT THE BULWAGANG
AMADO S. RAYMUNDO, POBLACION, BUSTOS, BULACAN ON 22ND OF
DECEMBER 2025.**

Present:

Hon. Martin SJ. Angeles, MMPA

Hon. Phillip Wryner B. Santos

Hon. Kyle Gabrielle DR. Navarro

Hon. Romeo B. Cabalquinto

Hon. Aljhaneal E. Quiñones

Hon. Leo T. Santos

Hon. Melvin H. Melencio

Hon. John Erick L. Perez

Hon. Engr. Gliceria M. Perez

Hon. Raymond R. Perez

Hon. Mel Ryan P. Juan

MUNICIPAL VICE MAYOR AND

PRESIDING OFFICER OF THE SANGGUNIANG BAYAN

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

SANGGUNIANG BAYAN MEMBER

ABC VICE PRESIDENT

SK PRESIDENT

PROVINCIAL OF BULACAN
OFFICE OF THE SECRETARY
OFFICIAL RECEIVED

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DATE: 3/6/26
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MUNICIPAL APPROPRIATION ORDINANCE No. 2025-02

"AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF BUSTOS, BULACAN IN THE TOTAL AMOUNT OF FOUR HUNDRED THIRTEEN MILLION, NINETY TWO THOUSAND, FIVE HUNDRED AND THIRTY TWO PESOS (P413,092,532.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2026, APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE."

Sponsored by:

Honorable Aljhaneal E. Quiñones
Chairman

Committee on Finance, Appropriations, Budgeting, Taxation, Ways and Means, and Cooperatives

BE IT ORDAINED IN REGULAR SESSION ASSEMBLED:

SECTION 1. The Annual Budget of the Municipality of Bustos, Bulacan in the total amount of Four Hundred Thirteen Million, Ninety Two Thousand, Five Hundred and Thirty Two Pesos (P413,092,532.00) covering the various expenditures for the operation of the Municipal Government for FY 2026 is hereby approved.

The following budget documents are incorporated herein, and made integral part of this Ordinance:

1. Plantilla and Personnel; and
2. Annual Operating Budget of Local Economic Enterprise/s, if any.

[Signature] [Signature]
TANGGAPAN NG SANGGUNIANG BAYAN

4.3 Summary of Statement of All Statutory and Contractual Obligations

Description	Amount
1. Statutory and Contractual Obligations	
1.1 Retirement and Life Insurance Premiums	P 9,435,565.44
1.2 Pag-Ibig Contributions	429,600.00
1.3 Philhealth Contributions	1,965,742.80
1.4 Employees Compensation Insurance Premiums	214,800.00
1.5 Terminal Leave Benefits	6,903,707.64
2. Budgetary Requirements	
2.1 20% of NTA for Development Fund	68,600,000.00
2.2 5% Local Disaster Risk Reduction & Management Fund	20,654,626.60
2.3 5% Gender and Development Program	20,654,626.60
2.4 2% Discretionary Fund	232,917.88
2.5 1% Local Council for the Protection of Children	3,381,780.48
2.6 1% Senior and Person with Disability	4,218,000.00
2.7 Financial Assistance to Barangays (P1,000 minimum aid)	140,000.00
TOTAL	P 136,831,367.44

SECTION 4. GENERAL PROVISIONS.

The following policies are hereby adopted for the fiscal year.

4.1 Tax Revenue, Business Taxes, Fees and Charges. All receipts and collection from Local taxes, whether external or internal sources, including the Tax Revenue Non-Tax Revenue, and other Business Income are based on the Revised Local Revenue Code of the Municipality. All income and receipts are to be kept intact in the custody of the Municipal Treasurer to be deposited to the depository bank of the government and credited to the particular account of the municipality consistent with the COA accounting rules and regulations and section 307 of Republic of Act 7160.

4.2 Expenditures Programs Personal Services – the implementation of the Third Tranche of the Updated Salary Schedule for Local Government Personnel pursuant to section 17 of Republic Act No.11466 and Executive Order (EO) no.64,s.2024 and Adopting of higher salary and implementation of Second Tranche of the Updated Salary Schedule under Local Budget Circular No.165, Annex A-2 dated July 18, 2025 effective January 01,2026, had been determined on the basis of the Local Government Unit (LGU) income class and financial capability. It shall be disbursed with the provisions of General Limitation of section 325 (a) and 331 (b) of the Local Government Code of 1991 RA 7160. shall not exceed forty-five percent (45%) in the case of first to third-class provinces, cities, and municipalities and fifty-five percent (55%) in the case of the fourth class or lower of the total annual income from regular sources realized in the next preceding fiscal year, including barangays.




- 4.3 PERA** – the Personnel Economic Relief Allowance (PERA) of Government Official and employees shall be disbursed according to Department of Budget and Management (DBM) Budget Circular No.2009-3 dated August 18, 2009 and Budget Circular No.2011-2 dated September 26, 2011.
- 4.4 RATA**- The updated Rules and Regulations of the Grant of Representation and Transportation Allowance (RATA) to Official of Local Government Units (LGU's) for the Fiscal Year 2024 and the Year Thereafter shall not exceed the rates under Local Budget Circular No.157 dated May 3, 2024
- 4.5 Clothing Allowance** – The Clothing Allowance of Officials and Employees shall be disbursed according to DBM- Local Budget Circular No.2024-1 dated April 4, 2024, this circular is issued to prescribe the updated rules and regulations on the grant of the Uniform /Clothing Allowance to civilian government personnel.
- 4.6 PAG-IBIG** – The PAG-IBIG contribution of officials and employees shall be complied in accordance to PAG-IBIG Fund Circular No.460 dated January 15, 2024, with the subject "Guidelines on the PAG-IBIG Funds Implementation of Increase in the Maximum Fund Salary (MFS) effective February 2024.
- 4.7 Productivity Enhancement Incentive (PEI)** – Guideline on the Grant of PEI to Government Employees for Fiscal Year 2017 and Years Thereafter. It shall be disbursed in accordance with DBM Budget Circular No.2017-4 dated December 4, 2017.
- 4.8 MID-YEAR BONUS** – The Grant of Mid-Year Bonus for Fiscal Year 2017 and Years Thereafter shall be disbursed in accordance with the pertinent provisions of DBM Budget Circular 2017-2 dated May 8, 2017.
- 4.9 YEAR-END BONUS AND CASH GIFT** – Updated of Rules and Regulation on the Grant of Year-End Bonus and Cash Gift for Fiscal Year 2016 Years Thereafter, it shall be disbursed in accordance with the pertinent provision of DBM Budget Circular No. 2016-4 dated April 28, 2016.
- 4.10 TERMINAL LEAVE BENEFITS** – The computation of Terminal Leave Benefits and Monetization of Leave Credits shall be disbursed in accordance with Budget Circular No. 2016-2, dated March 29, 2016., Budget Circular No.2013-1 dated April 12, 2013, Budget Circular No. 2013-1A dated May 3, 2013.
- 4.11 MEDICAL ALLOWANCE** - Rules and Regulations on the Grant of Medical Allowance to Civilian Government Personnel. It shall be disbursed in accordance with the pertinent provision of DBM Budget Circular No.2024-06 dated December 12,2024.
- 4.12 GRANT OF LOYALTY AWARD** - Revised Policies on the Grant of Loyalty Award, were formulated to recognize the continuous and satisfactory service rendered in the government by officials and employees, it shall be disbursed in accordance with the pertinent provision of CSC Memorandum Circular No.6, s.2002 dated February 26,2002.
- 4.13 20% of the National Tax Allotment for Development Projects (Section 287 of the Local Government Code (LGC)** – Provision of no less than twenty percent (20%) of the National Tax Allotment (NTA) intended for development projects section 287 of Republic Act 7160 and shall be utilized according to DILG & DBM Joint Circular No.2017-1 dated February 22, 2017, and DBM-DOF-DILG Joint Memorandum Circular No.1 dated November 4, 2020.

Availability of Appropriations. Unexpected balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment. However, appropriation for Capital Outlay shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations therefor have been fully paid or otherwise settled.

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 or employees concerned shall have been liquidated pursuant to pertinent accounting.

Meaning of Savings. Savings refer to portions or balances as of any given point in the fiscal year or any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related cost pertaining to vacant positions and leaves of absence without pay.

Implementation of Local Budget Circular No.165 & Notice of Salary Adjustment . Adopting the Implementation of Higher Salary from Annex A3 to Annex A2 pursuant to Local Budget Circular No.165 dated July 18, 2025 for Municipal Government Employees of Bustos Bulacan and Authorizing the implementation of the Notice of Salary Adjustment (NOSA) effective January 1, 2026 was approved by the Sangguniang Bayan Kapasiyahan Bilang 2026-17 dated January 12, 2026,

Section 5. 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 shall continue to be in full force and effect.

Section 6. Effectivity. The provisions of this Appropriation Ordinance shall take effect on January One, Two Thousand and Twenty Six.

ENACTED : This 22nd day of December ,2025 at Amado Raymundo Session Hall, Barangay Poblacion Bustos, Bulacan.

**I HEREBY CERTIFY THAT THIS ORDINANCE IS DULY ENACTED
BY THE SANGGUNIANG BAYAN ON DECEMBER 22,2025.**

ATTY. GERARDO S. BRIASA
Secretary to the Sangguniang Bayan

MARTIN SJ. ANGELES, MMPA
Municipal Vice Mayor / Presiding Officer

APPROVED:

FRANCIS ALBERT G. JUAN
Municipal Mayor

December 23, 2025