Republic of the Philippines
Province of Samar
Municipality of Pinabacdao
OFFICE OF THE SANGGUNIANG BAYAN
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MUNISIPYO HAN PINABACDAO
NATINDOG PARA HA IMO

APPROPRIATION ORDINANCE NO. 25-02
Series of 2025

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET AMOUNTING TO THREE MILLION SEVEN HUNDRED FIFTY SIX THOUSAND(₱3,756,000.00) FOR THE RELEASE AND GRANT OF GRATUITY PAY FOR JOB ORDER EMPLOYEES AND SERVICE RECOGNITION INCENTIVE (SRI) IN THE MUNICIPALITY OF PINABACDAO FOR FISCAL YEAR 2025 PURSUANT TO ADMINISTRATIVE ORDERS NO. 39 AND 40, DATED DECEMBER 11, 2025 BY THE OFFICE OF THE PRESIDENT OF THE REPUBLIC OF THE PHILIPPINES.

WHEREAS, Section (4)(h) of Congress Joint Resolution (JR) No. 4 (s.2009) authorizes the grant of (i) incentives to reward an employee's loyalty to government service and contributions to the agency's continuing viable existence; (ii) incentives as rewards for exceeding agency financial and operational performance targets to motivate employee's efforts toward higher productivity; and (iii) other existing benefits to be categorized by the Department of Budget and Management (DBM)as incentives;

WHEREAS, under the Commission on Audit (COA)- Department of Budget and Management (DBM) Joint Circular (JC) No. 2 (s. 2020) , as amended by COA-DBM JC Nos. (s. 2022) and 2 (s. 2024), government agencies may engage the services of new COS and JO workers until December 2025;

WHEREAS, Section 17 (iv) of Congressional JR No. 4 authorizes the President, upon the recommendation of DBM, to update the Compensation and Position Classification System for civilian personnel, Base Pay Schedule for military and uniformed personnel, and policies on and levels of allowances, benefits, and incentives applicable to all government personnel;

WHEREAS, Section 5 of Presidential Decree No. 1597 provides that allowances, honoraria and other fringe benefits which may be granted to government employees, whether payable by their respective offices or by other agencies of government. Shall be subject to the approval of the President upon recommendation of DMB,

WHEREAS, Administrative Order (AO) Nos. 19 (s.2019), 37(s.2020), 45(s.2021), 1(s.2022), and 12(s.2023) authorized the one-time grant of Service Recognition Incentive to government employees for Fiscal Years (FYs)2019, 2020, 2021, 2022, and 2023, respectively, in recognition of the hard work and commitment of government personnel to public service; and

WHEREAS, the Administration recognizes all government employees for their collective and invaluable contributions to the government's continuing efforts in

pursuing the objectives, commitments, targets and deliverables under the Philippine Development Plan 2023-2028 and the President's 8-Point Socioeconomic Agenda;

WHEREAS, the release of the Gratuity pay for the Job Order Employees will be subject to the issuance of the Department of Budget and Management (DBM)Memorandum Circular and/or the issuance of the Administrative Order from the Office of the President of the Republic of the Philippines.

NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED, by the Sangguniang bayan in Special Session, that:

Section 1. RELEASE OF SERVICE RECOGNITION INCENTIVE (SRI) FOR FY 2025. The Sangguniang Bayan of Pinabacdao hereby authorizes the release of Service Recognition Incentive (SRI) and Gratuity Pay for FY 2025 to the regular employees of the Municipal Government of Pinabacdao pursuant to Administrative Order Nos.39 and 40 dated December 11, 2025 by the Office of the President;

Section 2. SOURCE OF FUND. The amount of **₱ 3,756,000.00**. Detailed below is available and existing as certified by the Municipal Budget Officer.

STATEMENT OF FUNDING SOURCES
(2ND SUPPLEMENTAL BUDGET)
FY 2025

	PARTICULARS (1)	Account Classification (2)	Amounts (3)
1.0	New Revenue Sources Tax Revenue Loan Proceeds (Borrowings		
2.0	Actual Collection in Excess of the Estimated Income		
3.0	Savings		
	2025 Annual Budget Savings		
	Personal Services	PS	₱ 3,756,000.00
	Total Estimated Income		₱3,756,000.00

Section 3. ALLOCATION OF FUND. The amount of **₱3,756,000.00** is hereby allocated for the grant of SRI and Gratuity Pay for FY 2025 and shall be released as follows:

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025
FY 2025 2ND Supplemental Budget
Municipality of Pinabacdao

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
MMO	Service Recognition Incentive	9000-000-3-2-01-000-000-002	PS	5-01-02-140	₱2,440,000.00
MMO	Gratuity Pay	9000-000-3-2-01-000-000-002	MOOE	5-01-12-990	₱1,316,000.00
	Grand Total				₱3,756,000.00

Section 4. SEPARABILITY CLAUSE. If for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and affect.

Section 5. EFFECTIVITY. This Ordinance shall take effect upon approval.

UNANIMOUSLY ADOPTED. This 17th day of December, 2025 at Pinabacdao, Samar, Philippines.

HON. ROSEMARIE T. BADENAS
SB Member

HON. JOEL R. PACAYRA
SB Member

HON. RENNY T. EGUIA
SB Member

HON. ARLYN C. MABUTE
SB Member

(Absent)
HON. KITH JEFFERSON A. CABORNAY
SB Member

HON. NIÑO A. RAGA
SB Member

(Absent)
HON. JOSE O. REFUERZO
SB Member

HON. ZOSIMO A. SABUCO
SB Member

HON. WILMA P. ESOY
ABC Pres./SB Member

(Absent)
HON. JOSEPH ULDANE O. GACULA
SK Fed. Pres./SB Member

I certify the correctness of the foregoing Ordinance duly enacted during the special session of the Sangguniang Bayan held on December 17, 2025 at the Legislative Session Hall, Pinabacdao, Samar.

MARY BERNARDETTE T. QUIJANO
Secretary to the Sanggunian

ATTESTED:

HON. EDGAR M. TONELETE
Municipal Vice Mayor

APPROVED:

HON. VIANNERY DY MABAG
Municipal Mayor