



Republic of the Philippines  
Province of Ifugao  
**Sangguniang Bayan**  
MUNICIPALITY OF LAMUT

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98TH REGULAR SESSION  
16TH SANGGUNIANG BAYAN OF LAMUT  
August 13, 2012

**MUNICIPAL ORDINANCE NO. 2012-04**  
*(Sponsored by: Committee on Rules, Laws, Privileges and Oversight)*

**AN ORDINANCE ENACTING THE LAMUT INVESTMENT CODE OF 2012**

Be it ordained by the Sangguniang Bayan of the municipality of Lamut in its regular session assembled that:

**CHAPTER I**  
**TITLE, DECLARATION AND PURPOSE**

**SECTION 1. SHORT TITLE** – This Ordinance shall be known as the “Lamut Investment Code of 2012”.

**SECTION 2. DECLARATION OF POLICY** – it is hereby declared a policy of the Municipal Government of Lamut to create a favorable business environment to attract local and foreign investors by providing incentives under the priority investment areas that provides equal opportunities for men and women in income and employment generation.

**SECTION 3. PURPOSE, INTENT AND OBJECTIVE** – It is the purpose, intent and objective of this Ordinance:

- a. To lay down the legal framework and mechanism for integrating the investment incentives laws of the national government with the local development initiative.
- b. To attract investors into Lamut, thus generating equal employment opportunities to men and women.
- c. To make Lamut an agro-industrial, trading center of the province.
- d. To promote balanced development and the general welfare of the people of Lamut through rationalized land use.

**SECTION 4. SCOPE AND COVERAGE** – This code shall apply to all local and foreign investors belonging to the micro, small, medium and large scale enterprises in preferred investment areas as maybe determined by the Board.

**CHAPTER II  
DEFINITION OF TERMS**

**SECTION 5. DEFINITION OF TERMS** – For purposes of this Code, the following definition of terms shall apply:

- a. **“BOI”** refers to the Board of Investment under Executive Order No. 226, otherwise known as the Omnibus Investment Code.
- b. **“Capitalization”** refers to total project cost.
- c. **“Center”** refers to Lamut Business Development and Investment Center.
- d. **“Board”** refers to the Local Investment Board.
- e. **“Existing firms”** refers to those business establishments already existing and operating in Lamut.
- f. **“Firms Under Expansion”** refers to existing firms already engaged in preferred investment, which firms are expanding their operations in these preferred investments to Growth and Priority Development Areas pursuant to the Municipal land Use Plan/Zoning Ordinance.
- g. **“Firms Under Diversification”** refers to existing firms that are investing in or diversifying to preferred investments listed in Section 15 (B) and locating these investments in Growth and Priority Development Areas, pursuant to the Land use Plan/Zoning Ordinance.
- h. **“Foreign Investment”** shall mean equity investments owned by a non-Philippine national.
- i. **“Local Investment Code”** refers to the Lamut Investment Code of 2012
- j. **“Investment”** means expenditures for future benefits.
- k. **“National Laws”** refers to the following:  
OIC of 1987 – OMNIBUS INVESTMENT CODE OF 1987  
RA 7844 – EXPORT DEVELOPMENT ACT OF 1994  
RA7916 – SPECIAL ECONOMIC ZONE OF 1995  
RA 7718 – BUILD-OPERATE TRANSFER LAW OR BOT LAW, WHICH WAS ENACTED ON MAY 1994  
RA 8289 – MAGNA CARTA FOR SMALL ENTERPRISE
- l. **“Preferred investment”** refers to investments listed in Section 15 (B) of this Code and those that may hereafter be identified by the Board.
- m. **“Business Plan”** refers to a project profile in prescribed form, which presents the marketing, technical, financial and socio-economic aspects of the project.
- n. **“Registered Enterprise”** shall mean any individual, partnership, cooperative, corporation or other entity incorporated and/or organized and existing under Philippine laws that is registered with the Board of Investment (BOI), Department of Trade and Industry, Securities and Exchange Commission, Cooperative Development Authority, and other business registering agencies.
- o. **“Registered Eligible Enterprise”** shall mean any individual, partnership, cooperative, corporation, or other entity incorporated and/or organized and existing under Philippine laws that is registered with the Local Investment Board and granted a Certificate of Eligibility for availment of benefits under this Code.

- p. Incentives shall refer to fiscal and non-fiscal privileges or benefits as provided under this code.

**CHAPTER III  
THE LOCAL INVESTMENT BOARD**

**SECTION 6. LOCAL INVESTMENT BOARD** – There shall be created a Local Investment Board (LIB) for the purpose of overseeing the implementation of this Local Investment Code.

**SECTION 7. COMPOSITION OF THE LOCAL INVESTMENT BOARD** – The board shall be composed of the following:

Chairperson	-	Municipal Mayor
Vice Chairperson	-	Municipal Vice Mayor
Regular Members	-	

- Municipal Treasurer
- Municipal Assessor
- Municipal Planning and Development Officer
- Chairperson, SB Committee, Trade and Industry
- Chairperson, SB Committee on Appropriations
- Chairperson, Municipal Tourism Board
- Provincial Director – Department of Trade and Industry
- Provincial Director - Department of Environment & Natural Resources
- One (1) representative from any financing Institution operating within the Municipality
- One (1) representative from the business organizations
- One (1) representative from the Industry Associations/Peoples Organization/NGO's duly accredited by the Sangguniang Bayan within their term.

The three (3) private sector representatives and their alternates shall be recommended by the sectors and organizations they represent and shall be appointed by the Mayor. The term of the private sector representative shall be co-terminus with the appointing authority.

The membership of the Board maybe increased or decreased by the Sangguniang Bayan upon the recommendation of the Board for the effective implementation of the Code.

There is hereby created the Lamut Business Development and Investment Center which shall serve as the Secretariat of the Board.

**SECTION 8. MEETINGS OF THE BOARD** – The Board shall meet at least once in a quarter or the Chairperson may convene the Board anytime whenever he/she deems it necessary. The majority of the members of the LIB shall constitute a quorum sufficient for it to exercise its powers and perform its duties.

**SECTION 9. FUNCTIONS AND DUTIES OF THE BOARD** – The Board shall be responsible for the regulation and promotion of investments consistent with the development needs in the Municipality. Pursuant to these, the Board shall be vested with the following powers and functions.

- a. To recommend amendments in carrying out the intent and provisions of this Code.
- b. Oversee the implementation of this code.
- c. Make arrangements with national government Agencies and/or Private Organizations for the purpose of promoting investments.
- d. Decide matters regarding the interpretation and implementation of this Code.
- e. Review and update the incentives granted to qualified investors.
- f. Check and verify compliance by registered enterprises.
- g. In case of violation of this Code, recommend to the Sangguniang Bayan to cancel or suspend availment of incentives given and/or require refund or incentives enjoyed by an investor who has violated the provisions of this Code.

- h. Submit to the Sangguniang Bayan applications for incentives as recommended by the Board for approval pursuant to the provisions of Book III, Section 458 (xii) of Republic Act No. 7160.
- i. Render an Annual Report to the Sangguniang Bayan.

**CHAPTER IV  
THE LAMUT BUSINESS DEVELOPMENT AND INVESTMENT CENTER**

**Section 10. Lamut Business Development and Investment Center** – There is hereby created the Lamut Business Development and Investment Center through an Executive Order by the Local Chief Executive with adequate personnel and budget for personnel services, operations and maintenance, equipment, promotion and other needs.

The Lamut Business Development and Investment Center shall be attached as a regular division of the Office of the Municipal Planning and Development Office.

**SECTION 11. FUNCTIONS OF THE CENTER** - The Center shall have the following functions; to wit:

- a) Prepare and issue application forms;
- b) Update priority investment list for the approval of the Board
- c) Undertake business promotion activities.
- d) Receive and check on the completeness of documents for registration and submit recommendation for action by the Board;
- e) Undertake investment promotion activities such as establishing business linkage and networking, conducting and coordinating investment mission, preparing trade and investment promotion collaterals, conducting/coordinating investment of economic briefings.
- f) Provide pre-business counseling advisory to prospective applicants and answer their inquiries.
- g) In the event the application is approved by the Sangguniang Bayan, furnish the municipal treasurer and the municipal assessor copies of the Resolution granting incentives and Certificate of Eligibility for their information and guidance in their implementation thereof.
- h) Have custody and responsibility for filing and safekeeping of all records and documents.
- i) Provide administrative and secretarial services to the Board.
- j) Facilitate the issuance of business permit of registered eligible enterprises.
- k) Conduct ocular inspection of the premises of the business establishment and perform necessary examination.
- l) Receive required reports and other documents from registered eligible firms.
- m) When appropriate as when a registered business has violated the code recommended the cancellation or revocation of the Certificate of Eligibility and withdrawal of all incentives granted.
- n) To recommend to the Board any modifications/amendments to existing litigation and procedures on local investment when the need arises.
- o) To submit Annual Reports to the Board in the implementation of the Code within sixty (60) days after the close of each calendar year; and
- p) Perform such other functions as maybe assigned by the Board.

**CHAPTER V  
INCENTIVES FOR INVESTORS ELIGIBLE UNDER NATIONAL LAWS**

**SECTION 12. INVESTORS ENJOYING INCENTIVES UNDER NATIONAL LAWS:**

- a.) Investors enjoying incentives under E.O. 226 (OIC of 1987), RA 7844, RA 7916, RA 7718 and RA 8289, shall be exempted from the following:
  - 1) Payment of basic real property tax imposed by existing Municipal Ordinance on improvements, but only for new improvements introduced by the investor, in the case of an already existing improvement, the exemption shall apply only to the increase in the assessment because of rehabilitation, adaptation, expansion, or introduction of equipment/machineries. The exemption shall be for a maximum period of five (5) years from the date of approval by the Board.
- b.) Investors enjoying incentives under OIC of 1987 shall be exempted from payment of the fees and taxes as enumerated under 1 and 2 above, for a maximum period of four (4) years for non-pioneer and five (5) years for pioneer industries.
- c.) In both cases under subsections a) and b), investors must show compliance with all requirements under existing national and local laws or guidelines issued by accrediting agencies and present the certificate of registration showing that the grant of incentives is valid and shall not extend beyond the period of incentive granted in the certificate of registration issued by the national agency. Exemptions granted shall be effective only upon approval of the application by the Board. Fees paid prior to approval of incentives availment under this chapter shall not be subject to refund. Neither shall exemptions granted include fees and taxes already accrued prior to approval of the application.

**CHAPTER VI  
INCENTIVES FOR PREFERRED INVESTMENTS, AND OTHERS**

**SECTION 13.** – This Chapter grants incentives to investors in preferred investments, investors locating their business in Growth and Priority Development Areas, investors under expansion and diversification, and investors under non-preferred areas of investment.

**SECTION 13A. Incentives** – Provided they meet the capital and employment generation requirements. Investors enjoying incentives under this Chapter shall be exempted from:

- a.) Payment of building permit fees, business fees, business sales taxes and other fees and charges imposed by existing municipal ordinance, but only for fees and taxes that fall due after approval of the application for incentives. For investors in Preferred Investments, investors locating their business in Growth and Priority Development Areas, and investors under expansion and/or diversification, the exemption for business fees, sales taxes, and other fees shall be for the period prescribed under the pertinent section, to be reckoned from the date of approval of the application by the Board.

**SECTION 14 OTHER INCENTIVES** – Investors employing 80% of local employment shall be given 1 year additional incentive provided that the capitalization and employment generation requirement indicated in Section 15 (A) and 15 (B) are complied with.

**SECTION 15 (A)** – Criteria in determining Preferred Investment Areas. The basis in determining Preferred Investment Areas shall be as follows:

1. Generate high levels of employment. Priority employment must be within the locality
2. Feature a high degree of added value to raw materials.
3. Create linkages – with local industries.
4. Environment friendly.
5. Uses locally generated raw materials
6. Preferably Business/services absent or scarce in the locality .
7. Extent of contribution to local development goals;

**SECTION 15 (B)** – Investors Under Preferred Investment. The incentives in Section 14 shall be available to those investing in new projects under preferred investments listed below, to wit:

a.) Agribusiness such as but not limited to:

1. Fruit, root crops and vegetable processing
2. Wines and beverages processing
3. Fish and meat processing
4. Organic rice and vegetable production
5. Organic Fertilizer Production
6. Commercial Poultry
7. Other agriculturally based processing plants

b.) Manufacture of but not limited to:

1. Toys, gifts
2. House wares
3. Furniture and furnishings
4. Garments
5. Foot wears
6. Metal crafts
7. Fashion Accessories

c.) Tourism related business such as but not limited to:

1. Hotels, inns, specialty restaurants and other tourist related facilities
2. Resorts, picnic areas and camping sites
3. Development of natural attractions
4. Theme parks
5. Tourist transport facilities
6. Tourism activities (river boating, mountain trekking, zip line, horse back riding)

d) Services such as but not limited to:

1. Dress and tailor shop
2. Massage and spa
3. Printing/Publishing, arts and designs
4. Media Advertising
5. Dental & Medical Center
6. Information and Communication Technology
7. Financial Services
8. Engineering/Architectural
9. Training and Sports
10. Repair and Development
11. Human Resources (construction, security, business, domestic, household, etc)
12. Physical Therapy Clinic
13. Recreation Facilities
14. Physical Wellness Facilities
15. Funeral Homes
16. Transportation services

- e) Property Development projects such as but not limited to:
  - 1. Commercial complexes
  - 2. Retirement villages
  - 3. Convention centers
  - 4. Sports complex
  - 5. Agricultural food terminals
  - 6. Hospitals
  - 7. Power Generation
  - 8. Water System
  - 9. Socialized Housing
  
- f) Others
  - 1. Alternative Energy Source
  - 2. Contract growing for environmentally friendly crops and animals
  - 3. Industrial fruit and non fruit tree plantations
  - 4. Bamboo Plantation

**SECTION 15(C).** – Addition of Preferred Investments. The board may, if necessary, recommend additional new investments to the list after a study made either by the LIB or study group engaged by the LIB with the concurrence of the Sangguniang Bayan.

**SECTION 15 (D).** – Removal of a Preferred Investment. The Board may recommend to the Sangguniang Bayan the removal of any activity from the list of Preferred Investments under Section 15(B) or of additions thereto under Section 15(C) in the following cases:

- 1. Sufficient investments in the preferred area of activity have been attained as determined by the local investment Board.
- 2. The continued extension of incentives for the specific investment is no longer to the interest of Lamut .
- 3. The investment or activity does not attract investors within a reasonable length of time or may result in an unfavorable business climate.

**SECTION 16 (A).** – Capitalization and Employment Generation Requirements, Period of Exemption for Preferred Investments under Section 15B (a to c) – To qualify for incentives as an investor in a preferred investment under Section 15B (a to c), the following requirements with respect to capitalization and employment must be complied with for the period during which the incentives are granted:

<b>CAPITALIZATION</b>	<b>EMPL. SIZE</b>	<b>INCENTIVES</b>
P500,000-P1,000,000	5 - 10	2 YEARS
Over P1.0M-P3.0M	11- 20	3 YEARS
Over P3.0M	21 - above	4 YEARS

**SECTION 16 (B).** – Capitalization and Employment Generation Requirements, Period of Exemption for Preferred Investments in Section 15B (d – f) To qualify for incentives as an investor in a preferred investment under Section 15B (d to f), the following requirements with respect to capitalization and employment must be complied with for the period during which the incentives are granted:

<b>CAPITALIZATION</b>	<b>EMPL. SIZE</b>	<b>INCENTIVES</b>
P1.0M-P3M	5 - 10	1 year
Over P3M-P10M	10 - 20	2 years
Over P10M -above	20 - above	3 years

**SECTION 17. OTHER INVESTORS** - Investors who are not qualified for incentives under preceding sections of this Code may avail of the Incentives in Section 15 provided that the investment is pursuant to the purpose, intent and objective enunciated in Section 3 of this Code and the capitalization and employment generation requirements indicated below are complied with. The period of exemption shall be as given:

<b>CAPITALIZATION</b>	<b>EMPLOYMENT GENERATION</b>	<b>NO. OF YEARS OF EXEMPTION</b>
P1.0 to P5.0M	Not less than 10	1
P5.01 to P15.0M	11 - 35	2
P15.01 to P30.0M	36 - 60	3

## **CHAPTER VII OTHER INCENTIVE**

**SECTION 18. TAX CREDIT FOR PERSONS DONATING PROPERTY TO THE MUNICIPALITY** - Persons donating land or real property to the Municipality for its priority projects shall be entitled to tax credit (municipal share) which can be used to pay tax obligations to the Municipal Government. Priority projects contemplated herein include but are not limited to: housing projects, convention, public markets, parking areas, health projects, educational institutions, government centers, and sports facilities.

Land swapping and pure donations contemplated under B.P. 220 and P.D. 957 are excluded in the coverage of the above section.

**SECTION 19. BASIS OF TAX CREDIT** - The amount of tax credit shall be 10% of the fair market value of the property as determined by the Office of the Municipal Assessor over and above the regular incentive provided by the Local Government Unit.

**SECTION 20. RULES OF DONATION** - The following rules shall govern the implementation of Sections 16 and 17 of the Code:

- a. For the determination of qualification under Section 18, the prospective donor shall submit to the Board through the Investment Promotions Center, his/her intent to donate.
- b. The Board determines whether the prospective donation qualifies for the tax credit under this chapter. The Board shall then pass a resolution approving the application of Section 18 and 19.
- c. The Board shall submit the resolution approving the grant of incentive together with the Deed of Donation to the Sanggunian for ratification.
- d. The donor shall avail of the tax credits within five (5) years from the date the donation is ratified by the Sanggunian.

## **CHAPTER VIII REQUIREMENTS, APPLICATION, AND APPROVAL PROCESS**

**SECTION 21. REQUIREMENTS** - For firms to enjoy the incentives under this Code, they must comply with the following:

- a. Period for filing of applications – Applications for incentives under Chapter IV and V may be filed before the start of construction or commencement of business operations but in no case later than six months after commencement of business operations.
- b. Requirements common to Single proprietorships, Partnerships, Corporations, and Cooperatives:



1. Three (3) copies of completed application form available from the Lamut Business Development and Investment Center.
  2. Business plan of the proposed investment (prescribed form available from the Center.)
  3. A certified copy of the Certificate of Business Name Registration from the Department of Trade and Industry, or the SEC or CDA registration.
  4. A certification from the Municipal Treasurer that the applicant has no outstanding obligation with the Municipality.
  5. Certification of Registration if enjoying incentives under the National Laws.
- c. Additional requirements for Partnerships, Corporations, and Cooperatives:
1. Authority from the partnership or Board of Directors to file application.
  2. Partnership or incorporation documents.
  3. Cooperatives Development Authority documents in the case of cooperatives
- d. Proof of compliance with the pertinent provisions of Section 14 to 17 as to capitalization, employment generation, nature of investment as the case may be.

**SECTION 22. APPLICATION, EVALUATION AND APPROVAL:**

- a. Time for filing of applications – Applications must be filled within the period provided in Section 21.
- b. Venue for filing of applications – All applications shall be filed with the Local Investment Board through the Lamut Business Development and Promotions Center under the Municipal Planning and Development Office.
- c. Filing Fee – A non-refundable filing fee of Two Thousand Pesos (P2,000.00) shall be paid to the Municipal Treasurer.
- d. Processing Time – The Board shall act upon applications within fifteen (15) working days from official acceptance.
- e. Procedure for Filing, Processing/Evaluation and Approval
  1. The head or senior staff of the Center provides pre-counseling/advice to prospective applicants as to the various provisions of the Code.
  2. The Center issues a checklist of requirements and forms for the applicant to accomplish.
  3. The applicant presents all the required documents to the Center.
  4. If the Center determines that the documents submitted are complete, it requires the applicant to pay the non-refundable filing fee of Two Thousand Pesos (P2,000.00).
  5. The Center accepts the application and supporting documents, indicating the date of acceptance and official receipt number in the application form and the Application and registration Book.
  6. The Center forwards the application and its Evaluation Report and Recommendation to the Board. The Board shall deliberate and recommend for approval or disapproval on the application and forwards the same to the Sangguniang Bayan for their final action.
  7. The Center records the approval or disapproval of the Board in the Application and Registration Book.
  8. The Center informs the applicant of the decision of the Board and if the application is subsequently approved by the Sangguniang Bayan, requires payment of the registration fee as provided in Section 21 hereof.
  9. The Certificate of Eligibility is issued and the business is registered as an eligible enterprise.

**SECTION 23.** The Approved Eligible Enterprise shall pay a one-time registration fee as follows:

<b>INVESTMENT COST</b>	<b>REGISTRATION FEE</b>
Over 0.5M – 1.M	3,000.00
Over 1.0M – 3.0M	5,000.00
Over 3.0 M – 6.5 M	7,500.00
Over 6.5M – 10M	10,000.00
Over 10M – 15M	15,000.00
Over 15M – 20M	20,000.00
Over 20M – 30M	30,000.00
Over 30M	40,000.00

**SECTION 24. CERTIFICATE OF ELIGIBILITY** – A qualified enterprise under this Code shall be issued a Certificate of Eligibility with the signature of the Chairperson and/or such other officer as the Board may designate for the purpose. The Certificate shall be in such form and style as the Board may determine and shall state among others, the following:

- a. The name of the eligible enterprise
- b. The area of investment that the eligible enterprise will engage in.
- c. Such terms and conditions as should be complied with by the eligible enterprise to continue to qualify for incentives during the period granted in the Certificate of Eligibility.

#### **CHAPTER IX SUBMISSION OF REPORTS AND OTHER DOCUMENTS**

**SECTION 25. SUBMISSION OF REPORTS AND OTHER DOCUMENTS** - Every registered eligible enterprise shall, for each investment availing of incentives under this Code, submit to the Board through the Center the following reports and/or documents within the time prescribed.

- a. Amendment of the Articles of Incorporation of By-Laws, or Articles of Partnership or Articles of Corporation within thirty (30) calendar days from the date of approval of said amendments by the Securities and Exchange Commission of the Cooperative Development Authority.
- b. Change of Directors within thirty (30) days from the change.
- c. Report on employment of bonafide Lamut residents within thirty (30) calendar days from the date of registration as eligible enterprises and or from the appointment of their replacements.
- d. Quarterly report on business operation including production or gross sales or receipts to be submitted within thirty (30) calendar days from the end of each quarter.
- e. Audited Annual Financial Statements with Bureau of Internal Revenue stamp acknowledging receipt within 30 calendar days after submission of the same to the BIR but not later than 30 calendar days after the deadline for filing such audited statements with BIR.

#### **CHAPTER X FINAL PROVISIONS**

**Section 26: APPROPRIATIONS** - To defray the expenses for Personal Services (P.S), maintenance and other monthly operating expenses (MOOE), and capital/equipment outlay necessary for the implementation of the provisions of this Ordinance, funds shall be appropriated in the Municipal Annual Budget.

**SECTION 27. MONITORING AND EVALUATION** - The Center shall monitor and evaluate project implementation for the purpose of ensuring that the objectives of the projects are accomplished.

**SECTION 28. PENALTY PROVISION** ~ Any violation of the provisions of this Code, existing laws, ordinances, rules and regulations by any registered enterprises shall be ground for the cancellation or revocation of the registration of the business and the withdrawal of all the incentives granted under this Code without prejudice to the filing of appropriate charges against violator in court of competent authority.

**SECTION 29. SEPARABILITY CLAUSE** - It is declared that the provisions of this Code are separable, and in event that one or more of the provisions are declared illegal or unconstitutional by a court of competent jurisdiction, the validity of the other provisions shall not be affected, and shall continue to be enforced.

**SECTION 30. REPEALING CLAUSE** ~ All ordinances, executive orders, rules and regulations inconsistent or in conflict with the provisions of this Code are hereby repealed, amended or modified accordingly.

**SECTION 31. EFFECTIVITY** ~ This Ordinance shall take effect within 30 days after an approved/legislative copy hereof is posted at the municipal bulletin board and at two conspicuous public places within the municipality.

**ENACTED** by the Sangguniang Bayan of Lamut, Ifugao, this 13<sup>th</sup> day of August 2012.

Hon. JOSEPH G. IN-UYAY  
*Municipal Councilor*

Hon. FERDINAND H. DULINAYAN  
*Municipal Councilor*

Hon. DOLORES D. MATEO  
*Municipal Councilor*

Hon. ADRYAN B. CHAGUILE  
*Municipal Councilor*

Hon. NAPOLEON C. BELINGON  
*Municipal Councilor*

Hon. BRENDA M. SAWAD  
*Municipal Councilor*

Hon. BENJAMIN L. BANTAG  
*Municipal Councilor*

Hon. JOSE E. WESTNIT  
*Municipal Councilor*

Hon. JERRY J. LEAL  
*LMB Chapter President*

Hon. PETERSON I. LANGAYO  
*Mun. SK Fed. President*

**CERTIFIED CORRECT:**

**ATTESTED:**

LOURDES T. MANGACCAT  
*Secretary to the Sanggunian*

Hon. VICTOMAR H. BUNNOL  
*Municipal Vice-Mayor &  
Presiding Chairman*

**APPROVED:**

Hon. FRANCISCO P. TENENAN, SR.  
*Municipal Mayor*