

08



Item No.: 08  
Date: 14 MAR 2023  
Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Palo  
-oOo-

RELEASED  
DATE: 3-7-23  
NO. #116  
BY: [Signature]  
PSO

### PROVINCIAL BUDGET OFFICE

Hon. LEONARDO M. JAVIER, JR,  
Vice-Governor and Presiding Officer, and  
THE HONORABLE MEMBERS  
Sangguniang Panlalawigan  
Province of Leyte

SP Records  
MAR 09 2023

March 6, 2023  
SANGGUNIANG PANLALAWIGAN

MAR 07 2023  
PROVINCE OF LEYTE

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 5 FY 2022** of the **Municipality Kananga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 23L.22-022**, with a total appropriation in the amount of **P7,262,500.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 05. Further, that this will not cause an adverse effect on the financial condition of the LGU at the closing of the books of accounts;
2. That the grant of One-Time Service Recognition Incentive shall conform with the terms and conditions stipulated under Budget Circular No. 2022-4 dated December 20, 2022;
3. That the appropriation and grant of Gratuity Pay shall be pursuant to the provisions of Budget Circular Number 2022-5 dated December 28, 2022;
4. That the Supplemental Budget provides for the grant of the One-Time Rice Assistance pursuant to AO No. 02. As the order states, the NFA, in consultation with DA and DBM shall issue the guidelines necessary to effectively implement the said order. However, as at the moment, the concerned agencies has yet to issue such, the implementation then of the appropriation for said grant to employees shall be subject to the guidelines to be issued by NFA, DA and DBM; and
5. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

**LOCAL FINANCE COMMITTEE:**

*[Signature]*  
MARIA GINA P. HIPE  
Provincial Budget Officer

*[Signature]*  
RUTH Y. SURPIA  
Provincial Treasurer

*[Signature]*  
AGNES C. RAFON  
Project Development Officer IV  
Officer-In-Charge – PPDO

Republic of the Philippines  
PROVINCE OF LEYTE  
Tacloban City

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**



**1<sup>ST</sup> INDORSEMENT**  
01 February 2023

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **ORDINANCE NO. 23L.22-022 of the MUNICIPALITY KANANGA, LEYTE, ENTITLED: AN ORDINANCE APPROPRIATING THE AMOUNT OF SEVEN MILLION TWO HUNDRED SIXTY-TWO THOUSAND FIVE HUNDRED PESOS (PHP7,262,500.00) EMBODIED UNDER SUPPLEMENTAL BUDGET NO. 5 CY 2022** FOR THE CONTINUED OPERATION OF THE MUNICIPAL GOVERNMENT OF KANANGA, LEYTE FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, 2022, AND FOR OTHER PURPOSES.

  
**FLORINDA J. S. UYVICO**  
Secretary to the Sanggunian

3/1/23



**Sangguniang Bayan of Kananga**

**23<sup>rd</sup> SANGGUNIANG BAYAN**

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE SANGGUNIANG BAYAN OF KANANGA ON DECEMBER 27, 2022 AT THE SESSION HALL.

Present :	Honorable Miguel Jorge P. Tan	Vice-Mayor/Presiding Officer
	Honorable Fernando M. Aseo	SB Member /Floor Leader
	Honorable Resurreccion C. Capanas	SB Member
	Honorable Brenzon C. Cabintoy	SB Member
	Honorable Alma N. Orfano	SB Member
	Honorable Minerva M. Bulawit	SB Member
	Honorable Richie C. Cruz	SB Member
	Honorable Allan C. Espinosa	SB Member
	Honorable Nilo Gonzaga	SB Member
		Liga Ng Mga Barangay
	Honorable Jeffsbor G. Cuizon	President/Ex-officio Member
		Pambayang Pederasyon Ng Sangguniang
		Kabataan President/Ex-officio Member
Absent :	Honorable Rudy B. Cogay(on leave)	SB Member

**ORDINANCE NO. 23L.22-022**  
(Series of 2022)

**AN ORDINANCE APPROPRIATING THE AMOUNT OF SEVEN MILLION TWO HUNDRED SIXTY TWO THOUSAND FIVE HUNDRED PESOS (P7,262,500.00) EMBODIED UNDER SUPPLEMENTAL BUDGET NO. 5 CY 2022 FOR THE CONTINUED OPERATION OF THE MUNICIPAL GOVERNMENT OF KANANGA, LEYTE FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, YEAR 2022, AND FOR OTHER PURPOSES.**

**WHEREAS**, the Local Chief Executive, in pursuance of the provision of Section 444 (3) (ii) of Republic Act No. 7160, has caused the preparation of Supplemental Budget No. 5 outlining therein the Budgetary Requirements for the continued delivery of basic services, facilities, other functions of the Local Government under Section 17 of the said Code;

**WHEREAS**, the Sangguniang Bayan, through the Committee of the Whole, in the exercise of its power under the Local Government Code, has considered the proposed Supplemental Budget, reviewed evaluated and recommended the approval of the ordinance embodying the proposed appropriation for the Supplemental Budget No. 5 for Calendar Year 2022.

**NOWHEREFORE**, considering the above cited premises; be it enacted by the 23<sup>rd</sup> Sangguniang Bayan of Kananga, Leyte on a regular session duly assembled on this 27<sup>th</sup> day of December 2022 and upon motion of SB Member Resurreccion C. Capanas, seconded *en masse*, to wit:

**Section 1. Appropriation of Funds** – It is hereby appropriated the sum of Seven Million Two Hundred Sixty Two Thousand Five Hundred Pesos (P7,262,500.00).

**Section 2. Source of Funds** – SB Ordinance No. 23L.22-021, entitled: "An Ordinance reverting fund in the amount of Seven Million Two Hundred Sixty Two Thousand Five Hundred Pesos (P7,262,500.00) from the Salary & Wages, Mid-Year and Year End Bonus, Retirement and Life Insurance Contributions of Casual and Regular Employees of the Different Offices in the LGU-Kananga from the Current Year.

**Section 3. Object of Expenditures** with the corresponding amount herein below enumerated:

Implementing Office	Particulars/Purpose	Object of Expenditures	Amount
Municipal Mayor's Office	Provision for Service Recognition Incentives	Other Personnel Benefits	P 5,300,000.00
	Provision for Gratuity Pay to JOs	Other Maintenance & Operating Expenses	1,305,000.00

Handwritten signatures and initials at the bottom of the page, including a large signature on the left and several smaller ones on the right.

	Provision for Rice Assistance	Other Maintenance & Operating Expenses	657,500.00
<b>UNAPPROPRIATED BALANCE</b>			<b>P 7,262,500.00</b>
			-

**Section 4. Expenditure Component** – Except by act of the Sangguniang Bayan, no changes or modification shall be made on the expenditure items authorized in the ordinance as detailed in the LBP Form 161 duly signed by the Municipal Budget Officer and the Local Chief Executive.

Any changes or modifications in the expenditure items in violation of this shall subject the erring official or employee to appropriate criminal and administrative sanctions as maybe provided under existing laws.

**Section 5. Separability Clause** – If, for any reason, any item of expenditure appropriated in this ordinance is declared unlawful nor invalid, other items of the appropriations which are not otherwise affected shall continue in full force and effect.

**Section 6. Effectivity Clause** – This Ordinance shall take effect upon approval.

**UNANIMOUSLY APPROVED.**

**APPROVED BY THE SANGGUNIANG BAYAN OF KANANGA AT ITS  
REGULAR SESSION ON DECEMBER 27, 2022.**

AYES : ( 09 )  
NAYS : ( 0 )

**HON. BRENZON C. CABINTOY**  
Sangguniang Bayan Member

**HON. RESURRECCION S. CAPANAS**  
Sangguniang Bayan Member / Asst. Floor Leader

**HON. RICHIE C. CRUZ**  
Sangguniang Bayan Member

**HON. FERNANDO M. ASEO**  
Sangguniang Bayan Member / Floor Leader

**HON. MINERVA M. BULAWIT**  
Sangguniang Bayan Member

**HON. ALLAN C. ESPINOSA**  
Sangguniang Bayan Member

(on leave)

**HON. RUDY B. COGAY**  
Sangguniang Bayan Member

**HON. ALMA N. ORFANO**  
Sangguniang Bayan Member

**HON. NILO GONZAGA**  
Liga Ng Mga Barangay President/  
Ex-officio Member

**HON. JEFFSONOR G. CUIZON**  
Pambayang Pederasyon Ng Sangguniang  
Kabataan Resident/Ex-officio Member

I HEREBY CERTIFY to the correctness of the afore-quoted Ordinance.

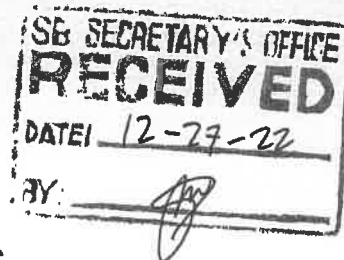
ATTESTED:

**MIGUEL JORGE P. TAN**  
Vice-Mayor & Presiding Officer

**ATTY. ALLAN R. CASTRO**  
(Board Secretary V)  
Secretary to the Sangguniang Bayan

APPROVED:

**MANUEL VICENTE M. TORRES**  
Municipal Mayor  
12 | 28 | 2022  
(Date)



REPUBLIC OF THE PHILIPPINES  
MUNICIPALITY OF KANANGA  
PROVINCE OF LEYTE

**BUDGET MESSAGE**

**Supplemental Budget No. 5 CY 2022**

**The 23<sup>rd</sup> Sangguniang Bayan  
This Municipality**

December 27, 2022

Gentlemen and Ladies:

Greetings!

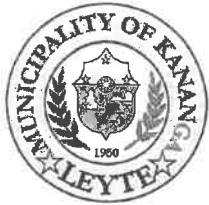
Respectfully submitting herewith **Supplemental Budget No. 5 for CY 2022** in the amount of **SEVEN MILLION TWO HUNDRED SIXTY-TWO THOUSAND FIVE HUNDRED PESOS (P 7,262,500.00)** taken from the reverted funds to savings under Ordinance No. 23L.22-021.

This Supplemental Budget No. 5 aims to fund for the Provision for Service Recognition Incentives, Gratuity Pay to Job Orders, and Rice Assistance.

Thank you!

Respectfully yours,

  
**MANUEL VICENTE M. TORRES**  
Municipal Mayor



*Republic of the Philippines  
Province of Leyte  
Municipality of Kananga*


*--oOo--*

## **CERTIFICATION OF AVAILABILITY OF FUNDS**

We hereby certify the amount of ₱ 7,262,500.00 from the reverted amounts under Ordinance No. 23L.22-021 is available to back-up the appropriations contained in Supplemental Budget No. 5 CY 2022 of Kananga, Leyte.

This Certification is issued to establish availability of funds for this specific purpose.

  
**SUSAN S. DELMONTE**  
Municipal Treasurer

  
**PROCESO THOMAS R. PABLO**  
Municipal Accountant

Attested by:

  
**MANUEL VICENTE M. TORRES**  
Municipal Mayor

**STATEMENT OF FUNDING SOURCES  
(SUPPLEMENTAL BUDGET NO. 5)  
Fiscal Year 2022**

**KANANGA, LEYTE**  
Province/City/Municipality

**GENERAL FUND**  
Fund/Special Account

Particulars	Account Classification	Amount
1.0 New Revenue Sources		P
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
4.0 Realignment		
5.0 Reversion SB Ordinance No. 23L.22-021		P 7,262,500.00
<b>Total Estimated Income</b>		P 7,262,500.00

Certified Correct:

  
**SUSAN S. DELMONTE**  
Municipal Treasurer

  
**PROCESO THOMAS R. PABIO**  
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2022**


**KANANGA, LEYTE**  
Province/City/Municipality

**(SUPPLEMENTAL BUDGET NO. 5)**  
**Fiscal Year 2022**

Implementing Office	Particulars/Purpose	AIP Code	Object of Expenditures	Account Code	Amount
Municipal Mayor's Office	Provision for Service Recognition Incentives	1000-3-1-01-93	Other Personnel Benefits	5-01-04-990	P 5,300,000.00
	Provision for Gratuity Pay to JOs	1000-3-1-01-94	Other Maintenance & Operating Expenses	5-02-99-990	1,305,000.00
	Provision for Rice Assistance	1000-3-1-01-97	Other Maintenance & Operating Expenses	5-02-99-990	657,500.00
<b>UNAPPROPRIATED BALANCE</b>					P 7,262,500.00
					P -

Prepared by:

Approved by:

  
**SYLVIO Y. QUILLO JR. I**  
Municipal Budget Officer

  
**MANUEL VICENTE M. TORRES**  
Local Chief Executive





**Sangguniang Bayan of Kananga**

**23<sup>rd</sup> SANGGUNIANG BAYAN**

EXCERPTS FROM THE MINUTES OF THE SPECIAL SESSION HELD BY THE SANGGUNIANG BAYAN OF KANANGA ON DECEMBER 23, 2022 AT THE ABC FUNCTION HALL.

Present : Honorable Miguel Jorge P. Tan	Vice-Mayor/Presiding Officer
Honorable Fernando M. Aseo	SB Member /Floor Leader
Honorable Resurreccion C. Capanas	SB Member
Honorable Brenzon C. Cabintoy	SB Member
Honorable Alma N. Orfano	SB Member
Honorable Rudy B. Cogay	SB Member
Honorable Minerva M. Bulawit	SB Member
Honorable Richie C. Cruz	SB Member
Honorable Allan C. Espinosa	SB Member
Honorable Nilo Gonzaga	SB Member
Honorable Jeffsbor G. Cuizon	Liga Ng Mga Barangay President/Ex-officio Member Pambayang Pederasyon Ng Sangguniang Kabataan President/Ex-officio Member

**ORDINANCE NO. 23L.22-021**  
Series of 2022

**AN ORDINANCE REVERTING FUND IN THE AMOUNT OF SEVEN MILLION TWO HUNDRED SIXTY TWO THOUSAND FIVE HUNDRED PESOS (P7,262,500.00) FROM THE SALARY & WAGES, MID-YEAR AND YEAR END BONUS, RETIREMENT AND LIFE INSURANCE CONTRIBUTIONS OF CASUAL AND REGULAR EMPLOYEES OF THE DIFFERENT OFFICES IN THE LGU-KANANGA FROM THE CURRENT YEAR.**

**PREFATORY STATEMENT**

**WHEREAS**, the Municipal Mayor requested for the reversion of funds in the amount of Seven Million Two Hundred Sixty Two Thousand Five Hundred Pesos (P7,262,500.00) from the Salary & Wages, Mid-Year and Year End Bonus, Retirement and Life Insurance Contributions of Casual and Regular Employees of the different offices in the LGU-Kananga from the current year, as contained in his letter dated December 23, 2022;

**WHEREAS**, the said request is supported with: (1) the List of Continuing Appropriation for Reversion as certified by the Municipal Budget Officer, and (2) a Certification duly signed by the Local Finance Committee, certifying among others that the accounts of the continuing appropriations recommended for reversion have no obligations to settle and are not encumbered and available for reversion;

**WHEREAS**, Section 322 of the Local Government Code of 1991, provides: Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. - Unexpended 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 the expenditure except by subsequent enactment. However, appropriations for capital outlays 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.

**WHEREAS**, after a thorough and careful study of the subject matter, it is recommended by the Committee of the Whole to enact and approve the ordinance reverting funds to the unappropriated savings.

**NOW THEREFORE**, on motion of SB Member Fernando M. Aseo, duly seconded *en masse*, BY VIRTUE OF THE POWERS VESTED IN THE 23<sup>rd</sup> SANGGUNIANG BAYAN OF KANANGA BY LAW, BE IT ORDAINED, IN A SPECIAL SESSION ASSEMBLED, THAT:

**SECTION 1.** Reversion of Funds.—The herein enumerated funds in the total amount of Seven Million Two Hundred Sixty Two Thousand Five Hundred Pesos (P7,262,500.00) are hereby reverted to the unappropriated savings, to wit:

*Handwritten signatures and initials at the bottom of the page.*

Office	Object of Expenditures	Particulars	Amount to be Reverted
Municipal Mayor's Office	PS	Salaries & Wages-Casual Mid-Year and Year End Bonus Retirement and Life Insurance Contributions	300,000.00 159,000.00 50,000.00
Municipal Vice-Mayor's Office	PS	Salaries & Wages-Regular	200,000.00
Municipal Planning & Development Office	PS	Salaries & Wages-Regular	300,000.00
Municipal General Services Office	PS	Salaries & Wages-Regular Mid-Year and Year End Bonus Retirement and Life Insurance Contributions	550,000.00 95,000.00 70,000.00
Municipal Assessor's Office	PS	Salaries & Wages-Regular Mid-Year and Year End Bonus	808,500.00 174,000.00
Municipal Tourism Office	PS	Salaries & Wages-Regular Salaries & Wages-Casual Mid-Year and Year End Bonus	900,000.00 250,000.00 204,000.00
Municipal Health Office	PS	Salaries & Wages-Regular Mid-Year and Year End Bonus	1,300,000.00 210,000.00
Kananga Municipal Hospital	PS	Salaries & Wages-Regular Mid-Year and Year End Bonus Retirement and Life Insurance Contributions	700,000.00 86,000.00 100,000.00
Kananga Municipal Waterworks System	PS	Salaries & Wages-Regular	150,000.00
MENRO	PS	Salaries & Wages-Regular Mid-Year and Year End Bonus	600,000.00 56,000.00
<b>TOTAL</b>			<b>7,262,500.00</b>

**SECTION 2.** Application of Funds. – The funds hereby reverted shall form part of the unappropriated savings of the Local Government Unit of Kananga in the amount of P7,262,500.00, when shall correspondingly be accounted to its respective records of accounts as provided by law.

No funds from the said unappropriated savings shall be utilized except through appropriation ordinance which may be later on be enacted by the Sangguniang Bayan.

**SECTION 3.** Separability Clause – should any of the provision of this ordinance be declared inoperative by the Courts for being inconsistent with the Constitution or the law, the other unaffected provision of this Ordinance shall remain in full force and effect.

**SECTION 4.** Repealing Clause – Any and all ordinances or parts thereof which are inconsistent with the provision of this Ordinance are hereby repealed or modified accordingly.

**SECTION 5.** Effectivity. This ordinance shall take effect upon approval.

**CARRIED UNANIMOUSLY.**

*[Handwritten signatures and initials are present at the bottom of the page, including a large signature on the left and several smaller ones on the right.]*


**ENACTED AND APPROVED** BY THE 23<sup>rd</sup> SANGGUNIANG BAYAN OF KANANGA, LEYTE  
DURING ITS SPECIAL SESSION HELD ON DECEMBER 23, 2022 AT THE SB  
SESSION HALL, KANANGA, LEYTE.

AYES : (10)  
NAYS : (0)

  
**HON. FERNANDO M. ASEO**  
Sangguniang Bayan Member/ Floor Leader

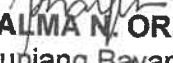
**HON. BRENZON C. CABINTOY**  
Sangguniang Bayan Member

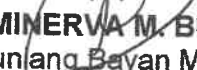
**HON. RUDY B. COGAY**  
Sangguniang Bayan Member


  
**HON. RICHIE C. CRUZ**  
Sangguniang Bayan Member

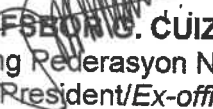
**HON. NILO GONZAGA**  
Liga Ng Mga Barangay President/  
*Ex-officio Member*

  
**HON. RESURRECCION C. GAPANAS**  
Sangguniang Bayan Member/Asst. Floor Leader

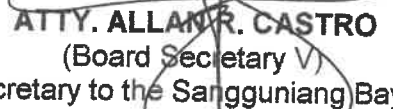
  
**HON. ALMA N. ORFANO**  
Sangguniang Bayan Member

  
**HON. MINERVA M. BULAWIT**  
Sangguniang Bayan Member

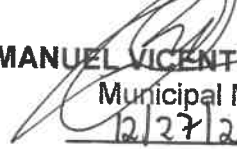
  
**HON. ALLAN C. ESPINOSA**  
Sangguniang Bayan Member

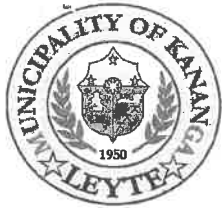
  
**HON. JEFFSON B. CUZON**  
Pambayang Pederasyon Ng Sangguniang  
Kabataan President/*Ex-officio Member*

I HEREBY CERTIFY to the correctness of the afore-quoted Ordinance.

  
**ATTY. ALLAN R. CASTRO**  
(Board Secretary V)  
Secretary to the Sangguniang Bayan

ATTESTED:  
  
**MIGUEL JORGE P. TAN**  
Vice-Mayor/Presiding Officer

APPROVED:  
  
**MANUEL VICENTE M. TORRES**  
Municipal Mayor  
12/27/2022  
(Date)



*Republic of the Philippines*  
*Province of Leyte*  
*Municipality of Kananga*

**Statement of Funds Available for Reversion**  
**As of December 23, 2022**


Office	Object of Expenditures	Particulars	Amount of Appropriation	Amount of Obligation	Unobligated to date	Amount to be Reverted
Municipal Mayor's Office	PS	Salaries & Wages - Casual	3,649,860.00	3,156,454.18	493,405.82	300,000.00
	PS	Mid-Year and Year End Bonus	1,217,090.00	1,057,351.00	159,739.00	159,000.00
	PS	Retirement and Life Insurance Contributions	876,400.00	819,815.04	56,584.96	50,000.00
MVMO	PS	Salaries & Wages - Regular	11,679,250.00	11,404,240.00	275,010.00	200,000.00
MPDO	PS	Salaries & Wages - Regular	2,076,552.00	1,721,560.00	354,992.00	300,000.00
Municipal General Services Office	PS	Salaries & Wages - Regular	3,028,380.00	2,384,177.00	644,203.00	550,000.00
	PS	Mid-Year and Year End Bonus	707,500.00	607,619.00	99,881.00	95,000.00
	PS	Retirement and Life Insurance Contributions	509,400.00	425,408.76	83,991.24	70,000.00
Municipal Assessor's Office	PS	Salaries & Wages - Regular	1,329,936.00	438,308.00	891,628.00	808,500.00
	PS	Mid-Year and Year End Bonus	221,656.00	47,410.00	174,246.00	174,000.00
Municipal Tourism Office	PS	Salaries & Wages - Regular	954,828.00	-	954,828.00	900,000.00
	PS	Salaries & Wages - Casual	405,540.00	110,645.09	294,894.91	250,000.00
	PS	Mid-Year and Year End Bonus	226,728.00	22,528.00	204,200.00	204,000.00
Municipal Health Office	PS	Salaries & Wages - Regular	6,516,528.00	5,114,786.00	1,401,742.00	1,300,000.00
	PS	Mid-Year and Year End Bonus	1,236,292.00	1,025,804.00	210,488.00	210,000.00
Kananga Municipal Hospital	PS	Salaries & Wages - Regular	6,860,448.00	5,922,699.00	937,749.00	700,000.00
	PS	Mid-Year and Year End Bonus	1,193,476.00	1,106,938.00	86,538.00	86,000.00
	PS	Retirement and Life Insurance Contributions	859,400.00	736,173.60	123,226.40	100,000.00

Office	Object of Expenditures	Particulars	Amount of Appropriation	Amount of Obligation	Unobligated to date	Amount to be Reverted
KMWS	PS	Salaries & Wages - Regular	1,310,064.00	1,101,424.00	208,640.00	150,000.00
MENRO	PS	Salaries & Wages - Regular	954,828.00	326,368.34	628,459.66	600,000.00
	PS	Mid-Year and Year End Bonus	204,198.00	147,505.00	56,693.00	56,000.00
<b>TOTAL</b>			<b>16,666,144.00</b>	<b>13,906,400.60</b>	<b>2,759,743.40</b>	<b>7,262,500.00</b>

WE HEREBY CERTIFY jointly that the above statement of funds for reversion is true & correct.

  
**SUSAN S. DELMONTE**  
Municipal Treasurer

  
**SYLVIO Y. QUILLO JR. I**  
Municipal Budget Officer

  
**PROCESO THOMAS R. PABLO**  
Municipal Accountant



*Republic of the Philippines*  
*Province of Leyte*  
*Municipality of Kananga*

--oOo--

## **CERTIFICATION OF SAVINGS FROM PS**

THIS IS TO CERTIFY THAT the items under the column 'Amount to be reverted' of the Statement of Funds Available for Reversion are savings of the Current Personal Services (PS) Appropriations CY 2022 of Kananga, Leyte.

This Certification is issued in support to the Statement of Funds for Reversion.

Issued this 23rd day of December, 2022 at Kananga, Leyte

**Certified Correct:**

**Local Finance Committee**

  
**SUSAN S. DELMONTE**  
Municipal Treasurer

  
**SYLVIO Y. QUILLO, JR.I**  
Municipal Budget Officer

  
**PROCESO THOMAS R. PABIO**  
Municipal Accountant

Noted:

  
**MANUEL VICENTE M. TORRES**  
Municipal Mayor