



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
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Item No.: **10**
Date: _____
NO: _____
BY: _____

RELEASED
DATE: **3.13.23**
#104
PBO

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 16 2023

March 13, 2023
SANGGUNIANG PANLALAWIGAN
PROVINCE OF LEYTE
MAR 13 2023

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. 02 FY 2022** of the **Municipality Calubian, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 05 C.S. 2022**, with a total appropriation in the amount of **P5,309,000.00** 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. 02. 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 the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2022-3 dated October 19, 2022 and said grant shall be sourced out from savings identified in the circular; and
3. 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:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer

AGNES C. RAFON
Project Development Officer IV
Officer-In-Charge - PPDO
On Official Travel

Republic of the Philippines
PROVINCE OF LEYTE


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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
18 January 2023

Respectfully indorsed to the **LOCAL FINANCE COMMITTEE** the herein Resolution No. 157-2022 embodying **APPROPRIATION ORDINANCE NO. 05 C.S. 2022** of the **MUNICIPALITY OF CALUBIAN**, covering the **2022 GENERAL FUND SUPPLEMENTAL BUDGET NO. 02** in the amount of **Php5,309,000.00** for review and recommendations.


FLORINDA JILL S. UYVICOR
Secretary to the Sanggunian

3/16/23

SP Records
11823



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON NOVEMBER 21, 2022 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

PRESENT :
 VICE MAYOR ANNA LOVE VELOSO- LAURENTE - *Presiding*
 SB MEMBER JULLIAN MARC A. BATIANCELA - *Member*
 SB MEMBER NOEL G. EAMIGUEL - *- do-*
 SB MEMBER EUGENIO A. CHING, JR. - *- do-*
 SB MEMBER JULIA E. HALICHIC - *- do-*
 SB MEMBER BENJAMIN A. CALBITAZA - *- do-*
 SB MEMBER ALYZA F. NIERRAS - *- do-*
 SB MEMBER LUCITA A. PALCONIT - *- do-*
 SK FED. PRES. REMAR L. BELTRAN - *- do-*

SANGGUNIANG PANLALAWIGAN
RECEIVED
 18 JAN 2023
 PROVINCE OF LEYTE

ABSENT :
 SB MEMBER ESTER P. LUBIANO - *Member*
 LIGA NG MGA BARANGAY PRES. ALFREDO M. CASAS- *- do- (On O.B.)*

Res. No. 157- 2022

RESOLUTION ENACTING THE 2022 GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF THE MUNICIPALITY OF CALUBIAN, LEYTE IN THE AMOUNT OF FIVE MILLION THREE HUNDRED NINE THOUSAND PESOS (P 5,309,000.00) PURSUANT TO SECTION 447 (A) (2) (I) OF R. A. 7160 & BUDGET CIRCULAR NO. 2022- 3 DATED OCTOBER 19, 2022 OF THE DEPARTMENT OF BUDGET & MANAGEMENT (DBM).

WHEREAS, the Local Chief Executive formally indorsed on Nov. 18, 2022 into the body the proposed 2022 General Fund Supplemental Budget No. 02 of Calubian, Leyte in the amount of P 5,309,000.00;

WHEREAS, the sources of fund as certified by the Mun. Treasurer and the Municipal Accountant came from the following funds, under the 2022 Annual Budget of the municipality , to wit :

Particular Sources of Fund :	Amount
Unappropriated Balance of SB # 01	P 253.93
1.0 New Revenue Sources	
Tax Revenue Sources	-
Loan Proceeds Borrowing	-
2.0 Actual Collection Excess of Estimated Income	-
3.0 Savings	
Unappropriated Balance	-
4.0 Realignment	-
5.0 Reversion	
	a. Vacant Positions P 1,171,644.80
	b. Terminal Leave & other Benefits P 184,000.00
	c. Travelling Expenses P 675,000.00
	d. Office supplies P 580,000.00
	e. Repair & Maintenance P 1,023,500.00
	f. Other Expenses/Utility Expenses P 1,100,000.00
	g. Communication Expenses P 580,000.00
Total estimated income	P 5,314,398.73

WHEREAS, the expenditures as stated in the proposed Supplemental Budget are intended for the following :

1. Personal Services of the Office of the Mayor :
 - a. CNA Incentive of mun. personnel P 825,000.00
2. MOOE of the Office of the Mayor :
 - a. Repair & Maint. of Office Building - P 1,700,000.00
3. Personal Services of the Office of the Vice Mayor:
 - a. CNA Incentive of mun. personnel - P 50,000.00
4. Personal Services of the Office of the SB :
 - a. CNA Incentive of mun. personnel - P 275,000.00
5. MOOE of the Office of the SB :
 - a. Travelling Expenses - P 184,000.00
6. Personal Services of the Office of the Mun. Secretary :
 - a. CNA Incentive of mun. personnel - P 50,000.00
7. Personal Services of the Office of the MPDC :
 - a. CNA Incentive of mun. personnel - P 75,000.00

JULIA E. HALICHIC
 SB Member

REMAR L. BELTRAN
 SK Fed. President

EUGENIO A. CHING, JR.
 SB Member

LUCITA A. PALCONIT
 SB Member

NOEL G. EAMIGUEL
 SB Member

ALYZA F. NIERRAS
 SB Member

JULLIAN MARC A. BATIANCELA
 SB Member

BENJAMIN A. CALBITAZA
 SB Member

8. Personal Services of the Office of the MCR :
 - a. CNA Incentive of mun. personnel - P 50,000.00
9. Personal Services of the Office of the MBO :
 - a. CNA Incentive of mun. personnel - P 50,000.00
10. Personal Services of the Office of the MACCO :
 - a. CNA Incentive of mun. personnel - P 125,000.00
11. Personal Service of the Office of the MTO :
 - a. CNA Incentive of mun. personnel - P 225,000.00
12. Personal Services of the Office of the MASSO :
 - a. CNA Incentive of mun. personnel - P 25,000.00
13. Personal Services of the Office of the MHO :
 - a. CNA Incentive of mun. personnel - P 175,000.00
14. Personal Services of the Office of the MSWDO :
 - a. CNA Incentive of mun. personnel - P 50,000.00
15. Personal Services of the Office of the POPCOM :
 - a. CNA Incentive of mun. personnel - P 50,000.00
16. Personal Services of the Office of the MAO :
 - a. CNA Incentive of mun. personnel - P 225,000.00
17. Personal Services of the Office of the MEO :
 - a. CNA Incentive of mun. personnel - P 150,000.00
18. MOOE of the Office of the MEO:
 - a. Electricity - P 1,000,000.00
19. Personal Services of the Office of the Market :
 - a. CNA Incentive of mun. personnel - P 25,000.00

WHEREAS, the Reversions of Funds which come from the unspent appropriations of the different offices of the unit for the current year involving a total amount of P 5,314,144.80 is necessary to fund the proposed supplemental budget;

WHEREAS, the Human Resource Management Officer designate certified some vacant positions in the Plantilla of Personnel which are not filled up as of Dec. 31, 2022; and for which a part of the source of funding will be taken in order to fund this General Fund Supplemental Budget ;

WHEREAS, the giving of CNA Incentive is proper and essential in the recognition of the mun. employees' efforts in accomplishing their respective performance targets & goals in their office at lesser cost or with cost - cutting measures in favor of the LGU, pursuant to Budget Circular No. 2022- 3 of the Department of Budget & Management (DBM) dated Oct. 19, 2022 ;

WHEREAS, Section 447 (a)(2)(i) of R. A. 7160 empowers the Honorable Sangguniang Bayan to approve annual and supplemental budgets of the municipal government and appropriate funds for specific programs, projects, services and activities of the municipality xxx ;

NOW THEREFORE


On motion of SB Member Eugenio A. Ching, Jr. ; duly seconded by SB Member Jullian Marc A. Batiancela ;


RESOLVED, as it is hereby resolved, to enact the following Appropriation Ordinance , to wit:


Appropriation Ordinance No. 05
c. s. 2022

Section 1. This Appropriation Ordinance covering the 2022 General Fund Supplemental Budget No. 02 of the municipality of Calubian, Leyte in the amount of Five Million Three hundred Nine Thousand pesos (P 5,309,000.00) provides allocation for the following expenditures, is hereby approved pursuant to Section 447 (a) (2) (i) of the 1991 Local Government Code (R.A. 7160) and Budget Circular No. 2022- 3 dated October 19, 2022 of the Department of Budget & Management (DBM) , to wit :

Particular of Expenditure :	Amount
1. Personal Services of the Office of the Mayor :	
a. CNA Incentive of mun. personnel-	P 825,000.00
2. MOOE of the Office of the Mayor :	
a. Repair & Maint. of Office Building -	P 1,700,000.00
3. Personal Services of the Office of the Vice Mayor:	
a. CNA Incentive of mun. personnel -	P 50,000.00
4. Personal Services of the Office of the SB :	
a. CNA Incentive of mun. personnel -	P 275,000.00
5. MOOE of the Office of the SB :	
a. Travelling Expenses -	P 184,000.00
6. Personal Services of the Office of the Mun. Secretary :	
a. CNA Incentive of mun. personnel -	P 50,000.00


JULIA E. HALICHIC
SB Member



RENMAR L. BEETHAN
SK Fed. President


EUGENIO A. CHING, JR.
SB Member

LUCITA A. PALCONIT
SB Member


NOR G. EADIGUEL
SB Member


ALYCIA F. MIERRAS
SB Member


JULLIAN MARC A. BATIANCELA
SB Member

BENJAMIN A. CALBITAZA
SB Member

7. Personal Services of the Office of the MPDC :			
a. CNA Incentive of mun. personnel	-	P	75,000.00
8. Personal Services of the Office of the MCR :			
a. CNA Incentive of mun. personnel	-	P	50,000.00
9. Personal Services of the Office of the MBO :			
a. CNA Incentive of mun. personnel	-	P	50,000.00
10. Personal Services of the Office of the MACCO :			
a. CNA Incentive of mun. personnel	-	P	125,000.00
11. Personal Service of the Office of the MTO :			
a. CNA Incentive of mun. personnel	-	P	225,000.00
12. Personal Services of the Office of the MASSO :			
a. CNA Incentive of mun. personnel	-	P	25,000.00
13. Personal Services of the Office of the MHO :			
a. CNA Incentive of mun. personnel	-	P	175,000.00
14. Personal Services of the Office of the MSWDO :			
a. CNA Incentive of mun. personnel	-	P	50,000.00
15. Personal Services of the Office of the POPCOM :			
a. CNA Incentive of mun. personnel	-	P	50,000.00
16. Personal Services of the Office of the MAO :			
a. CNA Incentive of mun. personnel	-	P	225,000.00
17. Personal Services of the Office of the MEO :			
a. CNA Incentive of mun. personnel	-	P	150,000.00
18. MOOE of the Office of the MEO:			
a. Electricity	-	P	1,000,000.00
19. Personal Services of the Office of the Market :			
a. CNA Incentive of mun. personnel	-	P	<u>25,000.00</u>
TOTAL APPROPRIATIONS		-	<u>P 5,309,000.00</u>

Section 2. This Appropriation Ordinance shall take effect upon approval from the Honorable Sangguniang Panlalawigan of Leyte.


UNANIMOUSLY APPROVED, this 21st day of November 2022 at Calubian, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution embodying an appropriation ordinance.

ATTESTED:


ANNA LOVE VELOSO-LAURENTE
Mun. Vice Mayor
Presiding Officer


NORMINDA R. RAAGAS
Mun. Secretary


JULIAN MARC A. BATIANCELA
SB Member


NOEL G. FAMIGUEL
SB Member


EUGENIO A. CHING, JR.
SB Member


JULIA E. HALICHIC
SB Member


BENJAMIN A. CALBITAZA
SB Member


ALYZA F. NIERRAS
SB Member


REMAR L. BELTRAN
SK Fed. President

LUCITA A. PALCONIT
SB Member

APPROVED: 
MARCIANO A. BATIANCELA, JR.
Municipal Mayor

**STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 02
Fiscal Year 2022**

Calubian, Leyte
General Fund

Particlars 1	Actual 10/31/2022 2	Budget 2022 3	Account Classification	Amount 5
Unappropriated Balance of SB# 01				P 253.93
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
3.0 Savings				
Unappropriated Balance/Surplus				
4.0 Realignment				
5.0 Reversion				
a. Vacant Position				1,171,644.80
b. Terminal Leave & Other Benefits				184,000.00
c. Travelling Expenses				675,000.00
d. Office Supplies				580,000.00
f. Repair & Maintenance				1,023,500.00
g. Other Expenses/Utility Expenses				1,100,000.00
h. Communication Expenses				580,000.00
Total Sources Available for Appropriation				P 5,314,398.73

Certified Correct:


MARICHUR R. COTIANGCO
Municipal Treasurer


EARL C. CABILLAN, CPA
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION
CALUBIAN LEYTE
SUPPLEMENTAL BUDGET NO.2 CY 2022**

Implementing Office (1)	AIP Code (3)	Particulars/Purpose	Object of Expenditures (4)	Account Code (5)	Amount (6)
Mun. Mayor	1000	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	825,000.00
		Total PS Appropriation			825,000.00
		MOOE			
		Repair & Maint. Of Office Building	Maint. & Other Operating Expenses	5-02-13-040	1,700,000.00
		Total MOOE Appropriation			1,700,000.00
Vice Mayor	1000-1	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	50,000.00
		Total PS Appropriation			50,000.00
SB	1000-2	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	275,000.00
		Total PS Appropriation			275,000.00
		MOOE			
		Travelling Expenses	Maint. & Other Operating Expenses	5-02-01-010	184,000.00
		Total MOOE Appropriation			184,000.00
SEC	1000-3	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	50,000.00
		Total PS Appropriation			50,000.00
MPDC	1000-4	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	75,000.00
		Total PS Appropriation			75,000.00
MCR	1000-5	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	50,000.00
		Total PS Appropriation			50,000.00
MBO	1000-6	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	50,000.00
		Total PS Appropriation			50,000.00
MACCO	1000-7	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	125,000.00
		Total PS Appropriation			125,000.00
MTO	1000-8	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	225,000.00
		Total PS Appropriation			225,000.00
MASSO	1000-9	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	25,000.00
		Total PS Appropriation			25,000.00
MHO	3000-1	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	175,000.00
		Total PS Appropriation			175,000.00
MSWDO	3000-2	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	50,000.00
		Total PS Appropriation			50,000.00
POPCOM	3000-3	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	50,000.00
		Total PS Appropriation			50,000.00
MAO	8000-1	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	225,000.00
		Total PS Appropriation			225,000.00
MEO	8000-2	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	150,000.00
		Total PS Appropriation			150,000.00
		MOOE			
		Electricity	Maint. & Other Operating Expenses	5-02-04-020	1,000,000.00
		Total MOOE Appropriation			1,000,000.00
MARKET	8000-3	PS			
		CNAI	Other Personnel Benefits	5-01-04-990	25,000.00
		Total PS Appropriation			25,000.00
TOTAL APPROPRIATION					
UNAPPROPRIATED BALANCE				P	5,309,000.00
				P	14,398.73

Prepared by:


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer

Approved by:


HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor

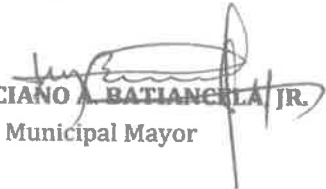
	Total Brought Forward	3,931,783.52		3,931,783.52	3,931,783.52
MAO	MOOE				
	Travelling Expenses	180,000.00	- -	180,000.00	180,000.00
	Repair & Maint. Of Equipment	12,000.00	- -	12,000.00	12,000.00
	Other Expenses/MOOE	300,000.00	- -	300,000.00	300,000.00
MEO	PS				
	Salary	494,052.00	- -	494,052.00	494,052.00
	PERA	48,000.00	- -	48,000.00	48,000.00
	Clothing	12,000.00	- -	12,000.00	12,000.00
	Productivity	10,000.00	- -	10,000.00	10,000.00
	Cash Gift	10,000.00	- -	10,000.00	10,000.00
	Bonus	82,342.00	- -	82,342.00	82,342.00
	GSIS Premiums	59,286.24	- -	59,286.24	59,286.24
	Philhealth	9,881.04	- -	9,881.04	9,881.04
	Pag-ibig	2,400.00	- -	2,400.00	2,400.00
	ECC	2,400.00	- -	2,400.00	2,400.00
	MOOE				
	Repair & Maintenance of Water System	150,000.00		150,000.00	150,000.00
MARKET	MOOE				
	Travelling Expenses	5,000.00	- -	5,000.00	5,000.00
	Supplies & Materials	5,000.00	- -	5,000.00	5,000.00
	Grand Total	5,314,144.80		5,314,144.80	5,314,144.80

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


MARICHU R. OTIANGCO
Municipal Treasurer


MAXIMO G. BASALLAJES, JR
Municipal Budget Officer


EARL C. CABILLAN
Municipal Accountant


HON. MARCIANO A. BATIANCLA, JR.
Municipal Mayor

Statement of Funds Available for Reversion
As of January 1, 2022- October 31, 2022

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
MO	MOOE				
	Travelling Expenses	300,000.00	- -	300,000.00	300,000.00
	Postage & Deliveries/Communication Expenses	500,000.00	- -	500,000.00	500,000.00
	Repair & Maintenance of Motorvehicle	100,000.00	- -	100,000.00	100,000.00
	Repair & Maint. Of Equipment	600,000.00	- -	600,000.00	600,000.00
	Other Expenses/MOOE	800,000.00	- -	800,000.00	800,000.00
VM	MOOE				
	Supplies & Materials	50,000.00	- -	50,000.00	50,000.00
	Postage & Deliveries/Communication Expenses	20,000.00	- -	20,000.00	20,000.00
	Repair & Maint. Of Equipment	20,000.00	- -	20,000.00	20,000.00
SB	PS				
	Terminal Leave	184,000.00	- -	184,000.00	184,000.00
	MOOE				
	Supplies & Materials	100,000.00	- -	100,000.00	100,000.00
	Repair & Maint. Of Equipment	50,000.00	- -	50,000.00	50,000.00
	Postage & Deliveries/Communication Expenses	60,000.00	- -	60,000.00	60,000.00
MPDC	MOOE				
	Travelling Expenses	50,000.00	- -	50,000.00	50,000.00
	Supplies & Materials	50,000.00	- -	50,000.00	50,000.00
	Repair & Maint. Of Equipment	24,500.00	- -	24,500.00	24,500.00
MCR	MOOE				
	Supplies & Materials	100,000.00	- -	100,000.00	100,000.00
	Repair & Maintenance	15,000.00	- -	15,000.00	15,000.00
MBO	MOOE				
	Supplies & Materials	65,000.00	- -	65,000.00	65,000.00
	Repair & Maint. Of Equipment	10,000.00	- -	10,000.00	10,000.00
MACCO	MOOE				
	Repair & Maint. Of Equipment	20,000.00	- -	20,000.00	20,000.00
MTO	MOOE				
	Travelling Expenses	100,000.00	- -	100,000.00	100,000.00
	Supplies & Materials	100,000.00	- -	100,000.00	100,000.00
MASSO	MOOE				
	Supplies & Materials	100,000.00	- -	100,000.00	100,000.00
	Repair & Maint. Of Equipment	10,000.00	- -	10,000.00	10,000.00
MHO	PS				
	Salary	305,268.00	- -	305,268.00	305,268.00
	PERA	24,000.00	- -	24,000.00	24,000.00
	Clothing	6,000.00	- -	6,000.00	6,000.00
	Productivity	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	50,878.00	- -	50,878.00	50,878.00
	GSIS Premiums	36,632.16	- -	36,632.16	36,632.16
	Philhealth	6,105.36	- -	6,105.36	6,105.36
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
	ECC	1,200.00	- -	1,200.00	1,200.00
	MOOE				
	Repair & Maintenance	12,000.00	- -	12,000.00	12,000.00
POPCOM	MOOE				
	Travelling Expenses	40,000.00	- -	40,000.00	40,000.00
	Supplies & Materials	10,000.00	- -	10,000.00	10,000.00
	Total	3,931,783.52		3,931,783.52	3,931,783.52

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian

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OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following office positions/items in the Plantilla of the Municipal Government of Calubian, Leyte are vacant as of December 31, 2022, to wit:

1. Office of the Municipal Health Officer

Midwife II-Basic Salary	P 305,268.00
PERA	24,000.00
Clothing	6,000.00
Cash Gift	5,000.00
PEI	5,000.00
Bonus	50,878.00
Life & Retirement Insurance	36,632.16
Philhealth	6,105.36
Pag-ibig	1,200.00
ECC	<u>1,200.00</u>
Total	P 441,283.52

3. Office of the Municipal Engineering

Engineer II-Basic Salary	P 350,880.00
PERA	24,000.00
Clothing Allowance	6,000.00
Cash Gift	5,000.00
PEI	5,000.00
Life & Retirement Insurance	42,105.60
Philhealth	7,017.60
Pag-ibig	1,200.00
ECC	1,200.00
Bonus	<u>58,480.00</u>
Total	P 500,883.20

Office of the Municipal Engineering

Carpenter II-Basic Salary	P 143,172.00
PERA	24,000.00
Clothing	6,000.00
Cash Gift	5,000.00
PEI	5,000.00
Bonus	23,862.00
Life & Retirement Insurance	7,160.64
Philhealth	2,863.44
Pag-ibig	1,200.00
ECC	<u>1,200.00</u>
Total	P 229,478.08

Grand Total P 1,171,644.80

THIS IS TO CERTIFY FURTHER, that the aforementioned office positions/items are still vacant as of December 31, 2022.

ISSUED this 21st day of November, 2022


BERNADETTE C. MENDOZA
HRMO-Designate



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
-o0o-


OFFICE OF THE MUNICIPAL TREASURER

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the Supplemental Budget No.02 of the Municipality of Calubian has an available back up cash and duly appropriated for the current year.

Issued this 23rd day of November , 2022 at Calubian, Leyte.


MARICHU R. COTIANGCO
Municipal Treasurer


EARL C. CABILLAN, CPA
Municipal Accountant



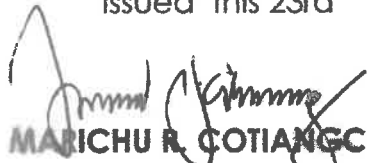
Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
-o0o-

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the various PPAs approved in LGUs Budget for FY 2022, has accomplished of 70% as of September 30, 2022.

Issued this 23rd day of November, 2022 at Calubian, Leyte.


MARICHU R. COTIANGCO
Municipal Treasurer


EARL C. CABILLAN
Municipal Accountant


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer

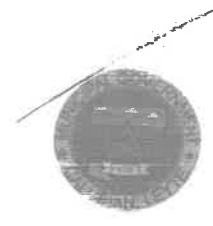

ENGR. ANTONIO ROY S. MATUTES
Municipal Planning & Dev't. Officer

Approved:


HON. MARCIANO A. BATANCELA, JR.
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Calubian



EXCERPTS FROM THE MINUTES OF THE JOINT SPECIAL SESSION OF THE MANAGEMENT OF LGU OF CALUBIAN, LEYTE & THE OFFICERS OF THE CALUBIAN MUNICIPAL EMPLOYEES ASSOCIATION (CAMEA) HELD ON NOVEMBER 7, 2022 AT THE SB SESSION HALL, CALUBIAN, LEYTE

Res. No. 2022-01

RESOLUTION GRANTING THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE TO ALL MUNICIPAL PERSONNEL OF CALUBIAN, LEYTE FOR FISCAL YEAR 2022.

On Motion of **NORMINDA RAAGAS** duly seconded by **JAN ABRAHAM S. GARRIDO**; unanimously approved.

RESOLVED, as it is hereby to grant the Collective Negotiation Agreement (CNA) Incentive for Fiscal Year 2022 to all municipal personnel of the LGU of Calubian, Leyte in the amount of Twenty-Five Thousand Pesos (P 25,000.00) each, pursuant to Budget Circular No. 2022-3 of the Department of Budget & Management (DBM) dated October 19, 2022.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


JENELYN S. TACBA
CAMEA Secretary


ATTESTED: SILVESTRE C. DELANTAR JR.
CAMEA President
Presiding Officer


JOSE BARONDA, JR.
CAMEA Vice-Pres.


RAZEL D. MAGALLANES
CAMEA Treasurer


JAN ABRAHAM S. GARRIDO
CAMEA Auditor


VENERANDO M. GUCOR JR.
CAMEA Sgt. At Arms


ERNEST JOHN SUGA
CAMEA Sgt. At Arms



DANIEL TABLATE
CAMEA Business Manager


SHEENA JANE VALENZONA
CAMEA Mass Media Officer


EDITA S. DELIMA
CAMEA Mass Media Officer


MERCEDITA REMANDABAN
CAMEA Bookkeeper


ENGR. ANTONIO ROY S. MATUTES
Dept. Head

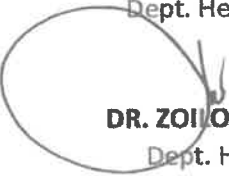

ENGR. GIL B. LOSA
Dept. Head



MARICHU R. COTIANGCO
Dept. Head


EARL C. CABILLAN
Dept. Head


AGUSTIN L. DIGNOS
Dept. Head


MAXIMO G. BASALLAJES JR.
Dept. Head


DR. ZOLIO B. SABUYA
Dept. Head


CORAZON D. LERIOS
Dept. Head


JOY KAREN A. LENTEJAS
Dept. Head

APPROVED:


HON. MARCIANO A. BATIANCA JR.
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF CALUBIAN
-oOo-

Office of the Municipal Mayor

November 18, 2022

The Honorable
Sangguniang Bayan Members
Calubian, Leyte

Thru: Hon. Anna Love V. Laurente
Vice Mayor and
Presiding Officer

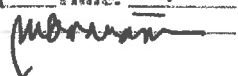
Dear Hon. SB Member,

Indorsing herewith is Supplemental Budget No. 2 current series of 2022 with a total appropriation of Five Million Three Hundred Nine Thousand Pesos (Php 5, 309, 000.00) for your consideration.

For your usual prompt and favorable action.

Very truly yours,


HON. MARCIANO A. BATANGOLA, JR.
Municipal Mayor

Office of the Vice-Mayor
RECEIVED
Date: 11/18/2022 Time: 9:21 AM
Signature: 



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA



BUDGET CIRCULAR

No. 2022 - 3
October 19, 2022

TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Water Districts (LWDs); Local Government Units (LGUs); and All Others Concerned

SUBJECT : Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2022

1.0 Background

- 1.1 Administrative Order (AO) No. 135¹, s. 2005 authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009², institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

“(aa) Collective Negotiation Agreement (CNA) Incentive -This may be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs in recognition of their efforts in accomplishing performance targets at lesser cost, in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx.”

¹ Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies

² Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes

- 1.3 Section 79 of the General Provisions of the FY 2022 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, to wit:

“Sec. 79. Rules in the Grant of Collective Negotiation Agreement Incentive. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs may grant collective negotiation agreement (CNA) Incentive sourced from the allowable MOOE allotments identified by the DBM, subject to the following:

- (a) There is a valid CNA executed between the agency and the recognized employee organization which includes a provision on cost-cutting measures to be undertaken collectively by the agency and its personnel;*
- (b) The one-time annual payment of CNA Incentive shall be made through a written resolution signed by agency representatives from both labor and management, and approved by the agency head;*
- (c) The CNA Incentive that may be granted shall be limited to the amount determined by the DBM; and*
- (d) The use of MOOE for the payment of CNA Incentive shall be subject to approval by the agency head and made only during the validity of appropriations. Any excess amounts therefrom after payment of the CNA Incentive shall revert to the General Fund.*

GOCCs and LGUs may likewise grant CNA Incentive to their respective personnel, subject to the policies, rules and regulations issued by the DBM.”

- 1.4 Section 3 of AO No. 25³ dated December 21, 2011 mandates that the harmonized Results-Based Performance Monitoring System shall be used as a basis for determining entitlement to performance-based allowances, incentives, or compensation of government personnel, including the CNA Incentive.

2.0 Purpose

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2022, pursuant to the laws and executive issuances stated in Item 1.0 hereof.

3.0 Coverage

This Circular covers the following civilian personnel occupying regular, contractual, or casual positions rendering services on full-time or part-time basis in national government agencies (NGAs), including Constitutional Offices

³ Creating an Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems

enjoying fiscal autonomy, SUCs, GOCCs, LWDs, and LGUs, whether or not covered by Republic Act (RA) No. 6758⁴ dated August 21, 1989:

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as "negotiating agent") in accordance with rules and regulations issued by the Public Sector Labor Management Council (PSLMC);
- 3.2 Rank-and-file employees who are non-members of the CSC-accredited sole and exclusive negotiating agent but want to enjoy or accept benefits under the CNA, subject to payment of agency fee to the negotiating agent in accordance with PSLMC Resolution No. 1⁵, s. 1993; and
- 3.3 Those who perform managerial functions.

4.0 Policy Guidelines

4.1 Conditions for the Grant of the CNA Incentive

4.1.1 Existence of a CNA

- (a) There should be a valid and subsisting CNA executed between the representatives of the management and the employees' organization accredited by the CSC as the sole and exclusive negotiating agent for the purpose of collective negotiations with the management of a department, line bureau, attached agency, Constitutional Offices, SUC, GOCC, LWD, or LGU.

The registration of the employees' organization of its respective CNA with the CSC is not a condition precedent for the grant of the CNA Incentive.

- (b) The grant of the CNA Incentive must be stipulated in the CNA or in supplements thereof.

4.1.2 Accomplishment of Targets

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149⁶ dated June 6, 2011 should have accomplished, by September 30, 2022, at least an average of 70% of all the targets for all the organizational outcomes/performance indicators under their respective

⁴ An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes

⁵ Agency Fee from Non-Members of the Accredited/Recognized Collective Negotiation Agent

⁶ An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or –Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes

FY 2022 budget approved by Congress, or the approved FY 2022 Corporate Operating Budget (COB), whichever is applicable.

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2022, at least an average of 70% of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2017-02⁷ dated June 30, 2017.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2022, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2022, at least an average of 70% of all the targets under their programs/activities/projects approved in the LGU budget for FY 2022.

4.1.3 *Submission of Accountability Reports*

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2022 pursuant to Commission on Audit (COA)-DBM Joint Circular No. 2014-1⁸ dated July 2, 2014, as amended by COA-DBM JC No. 2019-1⁹ dated January 1, 2019.

4.2 **Rate of the CNA Incentive**

- 4.2.1 The rate of the CNA Incentive shall not be pre-determined in the CNA since it is subject to compliance with the conditions in Item 4.1 hereof and the availability of the allowable allotments.
- 4.2.2 The CNA Incentive may be given equally to all qualified employees under Item 3.0 hereof or at varying rates in consideration of the employee's or his/her office's contribution to the accomplishment of performance targets, efficiency, productivity, or profitability, as determined by the agency head upon recommendation of the Employees' Organization-Management Consultative Committee.
- 4.2.3 In all cases, the CNA Incentive shall **not exceed P25,000** per qualified employee.

⁷ Interim Performance Evaluation System for the GOCC Sector

⁸ Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports

⁹ Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019

4.3 Fund Sources of the CNA Incentive

4.3.1 *For NGAs, Including Constitutional Offices and SUCs*

The CNA Incentive shall be sourced solely from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments, as originally appropriated, after considering the FY 2022 requirements, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNA and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

- (a) Communication Expenses;
- (b) Repairs and Maintenance;
- (c) Supplies and Materials Expenses;
- (d) Transportation and Delivery Expenses;
- (e) Traveling Expenses; and
- (f) Utility Expenses.

4.3.2 The following shall, in no case, be used as fund source of the CNA Incentive:

- a. Balances of allotment for programs/activities/projects which were later discontinued or deferred; and
- b. Released allotments intended for acquisition of goods and services to be distributed/delivered to, or to be used by agency clients.

4.3.3 Items under Personnel Services, other MOOE, and/or Capital Outlay shall not be used to increase allowable MOOE items as fund source for the FY 2022 CNA Incentive.

4.3.4 *For GOCCs*

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2022, as enumerated in Item 4.3.1 hereof, under their respective approved COBs, provided that the following conditions are complied with:

- a. Actual operating income for the period January 1 to September 30, 2022 shall, at least, meet the targeted operating income in the approved COB for the same period. For GOCCs/GFIs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;

- b. Actual operating expenses as of September 30, 2022 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and
- c. For income generating GOCCs/GFIs required to remit earnings, an amount equivalent to at least 50% of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656¹⁰ dated November 9, 1993.

4.3.5 For LWDs

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2022, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provision of Item 4.1.2(c) hereof.

4.3.6 For LGUs

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2022, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

4.4 Payment of the CNA Incentive

- 4.4.1 The CNA Incentive for the year shall be a **one-time benefit to be granted not earlier than December 15, 2022.**
- 4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*¹¹, has prohibited for not being a truly reasonable compensation.
- 4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.
- 4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, GOCCs, and LWDs, respectively.

¹⁰ An Act Requiring Government-Owned or -Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes

¹¹ 384 SCRA 548

4.4.5 Agencies are advised that additional funds can no longer be provided during the remainder of the current year for those program, projects, and activities covered by the MOOE allotments which are to be modified to fund the CNA Incentive.

5.0 Procedural Guidelines

5.1 An Employees' Organization-Management Consultative Committee (Committee, for brevity) or a similar body composed of representatives from management and the negotiating agent shall determine if the agency is qualified for the grant of CNA Incentive based on compliance with the requirements under this Circular.

If qualified, the Committee shall review the agency's financial records and submit recommendations on the following, for approval of the agency head:

5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of management and employees;

5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.

5.1.3 As provided under Section 79(d) of the General Provisions of the FY 2022 GAA, the payment of the CNA Incentive shall be subject to the approval by the Agency head and made only during the validity of appropriations. Any excess amount from the allowable MOOE allotments after payment of the CNA Incentive shall revert to the General Fund.

5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.

5.3 Agencies shall utilize the Modification Advice Form (MAF) for recording purposes of the payment of CNA Incentive in the agency books, as prescribed under National Budget Circular No. 587¹² dated January 3, 2022.

¹² Guidelines on the Release of Funds for FY 2022

6.0 Reportorial Requirement

Each NGA and SUC shall submit online to the DBM's Budget and Management Bureau or Regional Office concerned not later than January 31, 2023, the annual report on the grant of the CNA Incentive by following the template in Annex "A."

In this regard, the NGAs and SUCs shall encode the required details/information, as well as upload the scanned copy of the report using the following link <https://www.dbm.gov.ph/add-cna-report>.

Agencies are enjoined to fully abide by the aforementioned reportorial requirement. The Budget and Management Bureau or Regional Offices concerned shall ensure strict compliance of the agencies with the reportorial requirement set forth in this Circular.

7.0 Responsibility of Agency Heads

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices. They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive not in accordance with the provisions of this Circular, without prejudice to refund by the employees concerned of any unauthorized or excess payment thereof.

8.0 Repealing Clause

All existing circulars or issuances on the grant of the CNA Incentive, which are inconsistent herewith, are hereby repealed or modified accordingly.

9.0 Effectivity

This Circular shall take effect immediately after publication in the Official Gazette or in a newspaper of general circulation.


AMENAH F. PANGANDAMAN
Secretary



**Report on the Payment
of Collective Negotiation Agreement (CNA) Incentive For
FY _____**

Department/Agency: _____

I. If CNA Incentive Was Granted

Total Amount Paid for the CNA Incentive:

Number of Qualified Personnel	
Regular	xxx
Contractual	xxx
Casual	xxx
Total	xxxx
Rate of CNA Incentive	_____
Total Amount Paid	_____

Fund Sources:

Object of Expenditures	
_____	xxx
_____	xxx
_____	xxx
_____	xxx
Total	xxxx

Tally of Recipients per Amount/Range:

No of Recipients	Amount of CNA Incentives						Total
	Below P5,000	P5,001-P10,000	P10,001-P15,000	P15,001-P20,000	P20,001-P24,999	P25,000	

II. If the CNA Incentive Was Not Granted

Please state reason/s for non-grant

Submitted by:

Certified Correct:

Head, Finance/Administrative Unit

Agency Head