



Item No.: 21
Date: MAY 16 2023

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
-oOo-

RELEASED
DATE: 5-10-23
NO. #107
BY: [Signature]
PBO

PROVINCIAL BUDGET OFFICE

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

May 10, 2023
SANGGUNIANG PANLALAWIGAN
11 May 2023
[Signature]
PROVINCE OF LEYTE

Gentlemen and Ladies:

We are forwarding the preliminary review of the **General Fund Supplemental Budget No. 03 FY 2022** of the **Municipality of Calubian, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 06 C.S. 2022**, with a total appropriation in the amount of **P6,026,000.00** with the submission of their compliance of the deficiencies stated in our Return Letter dated 13 March 2023, to wit:

1. Report of Receipts showing the excess of collections as funding source.
2. Supplemental Investment Program No. 3

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. 03. 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. As such, it 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:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer
On Official Travel

AGNES C. RAFON
Project Development Officer IV
Officer-In-Charge – PPDO



Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Palo
 -oOo-

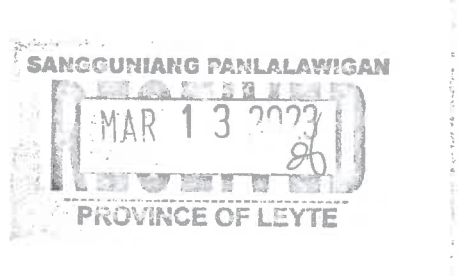
Item No.: 09
 RELEASED
 DATE: 3-13-23
 MAR 28 2023
 NO. #107
 BY: [Signature]
 PBO

PROVINCIAL BUDGET OFFICE

SP Records
 MAR 16 2023

March 13, 2023

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



THRU : **FLORINDA JILL S. UYVICO**
 Secretary to the Sangguniang Panlalawigan

Gentlemen and Ladies:

We are respectfully returning the **General Fund Supplemental Budget No. 3 CY 2021** of the **Municipality of Calubian, Leyte** enacted by its Sangguniang Bayan thru **Appropriation Ordinance No. 06 C.S. 2022**, with a total appropriations amounting to **P6,026,000.00** forwarded to this level for preliminary review on March 22, 2022.

Upon evaluation of the said budget document, we found out the following deficiencies/non-attachment of:

1. Report of Receipts and Revenues showing excess of collections as funding source.
2. Supplemental Investment Program: All expenditures are not included in the Annual Investment Program.

In view of the above findings, we are respectfully returning the Supplemental Budget No. 3 CY 2021 of LGU Calubian, Leyte to this august body having no review action and without prejudice to its resubmission upon compliance of the said documents or deficiencies.

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

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



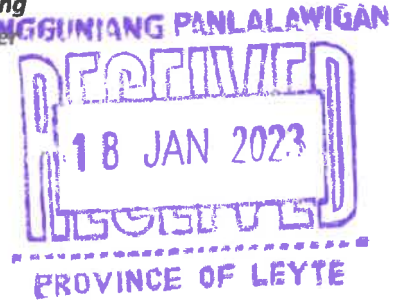
Republic of the Philippines
PROVINCE OF LEYTE
 Municipality of Calubian
 -oOo-



OFFICE OF THE SANGGUNIANG BAYAN
 EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN,
 LEYTE HELD ON DECEMBER 19, 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 ESTER P. LUBIANO	-	- do-
SB MEMBER JULIA E. HALICHIC	-	- do-
SB MEMBER BENJAMIN A. CALBITAZA	-	- do-
SK FED. PRES. REMAR L. BELTRAN	-	- do-
LIGA NG MGA BARANGAY PRES. ALFREDO M. CASAS	-	- do-



ABSENT :

SB MEMBER ALYZA F. NIERRAS	-	Member
SB MEMBER LUCITA A. PALCONIT	-	- do-

Res. No. 173- 2022

RESOLUTION ENACTING THE 2022 GENERAL FUND SUPPLEMENTAL BUDGET NO. 03 OF THE MUNICIPALITY OF CALUBIAN, LEYTE IN THE AMOUNT OF SIX MILLION TWENTY-SIX THOUSAND PESOS (P 6,026,000.00) PURSUANT TO SECTION 447 (A) (2) (I) OF R. A. NO. 7160 AND ADMINISTRATIVE ORDER NO. 01 & ADMINISTRATIVE ORDER NO. 02 ISSUED BY THE OFFICE OF THE PRESIDENT, MALACAÑAN, MANILA, BOTH DATED DEC. 16, 2022 .

WHEREAS, the Local Chief Executive in his letter dated Dec. 15, 2022 transmitted to the Sangguniang Bayan the proposed 2023 General Fund Supplemental Budget No. 03 of Calubian, Leyte in the amount of P 6,026,000.00 which covers certain expenditures;

WHEREAS, the Mun. Treas. and the Mun. Accountant have certified that the LGU has the needed financial resources to cover up the proposed supplemental budget out of the following :

- A. Actual Collection Excess of Estimated Income from : 1. Business Taxes – P 950,937.05; 2. Community Tax – P 230,062.38; 3. Real Property Tax – P 111,494.15; 4. Permit Fees- P 176,242.40 ; 5. Registration Fees – P 392,125.00; 6. Clearance Cert. Fees - P 223,870.00; 7. Income from Water Works – P 1,755,544.00 ; and 8. Miscellaneous Income – P 199,307.95;
- B. Reversion of :
 - 1. Vacant or unfilled positions in the Plantilla of Personnel - P 1,451,364.40; and
 - 2. GSIS Premiums - P 539,269.92;

WHEREAS, in the proposed 2022 General Fund Supplemental Budget No. 03 , the Executive Department proposes the following expenditures :

- 1. Personal Services of the Office of the Mayor :
 - a. Service Recognition Incentive of mun. personnel - P 660,000.00
 - b. Rice Allowance of mun. personnel - P 574,000.00
 - c. Gratuity Pay of mun. personnel - P 1,270,000.00
- 2. MOOE of the Office of the Mayor :
 - a. Travelling Expenses - P 310,000.00
 - b. Other Expenses - P 1,800,000.00
- 3. Personal Services of the Office of the Vice Mayor:
 - a. Service Recognition Incentive of mun. personnel - P 40,000.00
 - b. Rice Allowance of mun. personnel - P 4,000.00
- 4. Personal Services of the Office of the SB :
 - a. Service Recognition Incentive of mun. personnel - P 220,000.00
 - b. Rice Allowance of mun. personnel - P 20,000.00
- 5. Personal Services of the Office of the Mun. Secretary :
 - a. Service Recognition Incentive of mun. personnel - P 40,000.00
 - b. Rice Allowance of mun. personnel - P 4,000.00
- 6. Personal Services of the Office of the MPDC :
 - a. Service Recognition Incentive of mun. personnel - P 60,000.00
 - b. Rice Allowance of mun. personnel - P 12,000.00
- 7. Personal Services of the Office of the MCR :
 - a. Service Recognition Incentive of mun. personnel - P 40,000.00
 - b. Rice Allowance of mun. personnel - P 4,000.00
- 8. Personal Services of the Office of the MBO :
 - a. Service Recognition Incentive of mun. personnel - P 40,000.00
 - b. Rice Allowance of mun. personnel - P 4,000.00

Calubian
 ESTER P. LUBIANO
 SB Member
 ALFREDO M. CASAS
 Liga ng mga Barangay Pres.

EUGENIO A. CHING, JR.
 SB Member
 REMAR L. BELTRAN
 SK Fed. President

NOEL G. EAMIGUEL
 SB Member
 BENJAMIN A. CALBITAZA
 SB Member

JULLIAN MARC A. BATIANCELA
 SB Member
 JULIA E. HALICHIC
 SB Member

9. Personal Services of the Office of the MACCO :		
a. Service Recognition Incentive of mun. personnel -	P	100,000.00
b. Rice Allowance of mun. personnel -	P	10,000.00
10. Personal Service of the Office of the MTO :		
a. Service Recognition Incentive of mun. personnel -	P	180,000.00
b. Rice Allowance of mun. personnel -	P	18,000.00
11. Personal Services of the Office of the MASSO :		
a. Service Recognition Incentive of mun. personnel -	P	20,000.00
b. Rice Allowance of mun. personnel -	P	2,000.00
12. Personal Services of the Office of the MHO :		
a. Service Recognition Incentive of mun. personnel -	P	140,000.00
b. Rice Allowance of mun. personnel -	P	14,000.00
13. Personal Services of the Office of the MSWD :		
a. Service Recognition Incentive of mun. personnel -	P	40,000.00
b. Rice Allowance of mun. personnel -	P	4,000.00
14. Personal Services of the Office of the POPCOM :		
a. Service Recognition Incentive of mun. personnel -	P	40,000.00
b. Rice Allowance of mun. personnel -	P	4,000.00
15. Personal Services of the Office of the MAO :		
a. Service Recognition Incentive of mun. personnel -	P	180,000.00
b. Rice Allowance of mun. personnel -	P	18,000.00
16. Personal Services of the Office of the MEO :		
a. Service Recognition Incentive of mun. personnel -	P	120,000.00
b. Rice Allowance of mun. personnel -	P	12,000.00
17. Personal Services of the Office of the Market :		
a. Service Recognition Incentive of mun. personnel -	P	20,000.00
b. Rice Allowance of mun. personnel -	P	2,000.00

WHEREAS, Administrative Order No. 01 dated Dec. 16, 2022 issued by the Office of the President, Malacañan, Manila provides the grant of the One - Time Service Recognition Incentive (SRI) to Government Employees for F.Y. 2022 at an amount not more than P 20,000.00;

WHEREAS, Administrative Order No. 02 dated Dec. 16, 2022 issued by the Office of the President, Malacañan, Manila provides the giving of uniform rice allowance to all government employees & workers for Fiscal Year 2022;

WHEREAS, Section 447 (a)(2)(i) of R. A. No. 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 Julian Marc A. Batiancela ; duly seconded by SB Member Eugenio A. Ching, Jr.;


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

Appropriation Ordinance No. 06
c. s. 2022


Section 1. This Appropriation Ordinance covering the 2022 General Fund Supplemental Budget No. 03 of the municipality of Calubian, Leyte in the amount of Six Million Twenty-six thousand pesos (P 6,026,000.00) provides allocation for the following expenditures, is hereby approved pursuant to Section 447 (a) (2) (i) of the 1991 Local Government Code (R.A. No. 7160) and Administrative Order No. 01 and Administrative Order No. 02 issued by the Office of the President , Malacañan, Manila, both dated December 16, 2022, to wit :

Particulars of Expenditure :


	<u>Amount</u>
1. Personal Services of the Office of the Mayor :	
a. Service Recognition Incentive of mun. personnel -	P 660,000.00
b. Rice Allowance of mun. personnel -	P 574,000.00
c. Gratuity Pay of mun. personnel -	P 1,270,000.00
2. MOOE of the Office of the Mayor :	
a. Travelling Expenses -	P 310,000.00
b. Other Expenses -	P 1,800,000.00
3. Personal Services of the Office of the Vice Mayor:	
a. Service Recognition Incentive of mun. personnel -	P 40,000.00
b. Rice Allowance of mun. personnel -	P 4,000.00
4. Personal Services of the Office of the SB :	
a. Service Recognition Incentive of mun. personnel -	P 220,000.00
b. Rice Allowance of mun. personnel -	P 20,000.00
5. Personal Services of the Office of the Mun. Secretary :	
a. Service Recognition Incentive of mun. personnel -	P 40,000.00
b. Rice Allowance of mun. personnel -	P 4,000.00


ESTER P. LUBIANO
SB Member


ALFREDO M. CASAS
Liga ng mga Barangay Pres.


EUGENIO A. CHING, JR.
SB Member

REMAR L. BELTRAN
SK Fed. President


NOEL G. EAMIGUEL
SB Member

BENJAMIN A. CALBITAZA
SB Member


JULIAN MARC A. BATIANCELA
SB Member

JULIA E. HALICHIC
SB Member

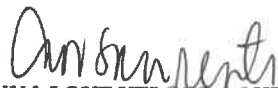
6. <u>Personal Services of the Office of the MPDC :</u>		
a. Service Recognition Incentive of mun. personnel -	P	60,000.00
b. Rice Allowance of mun. personnel -	P	12,000.00
7. <u>Personal Services of the Office of the MCR :</u>		
a. Service Recognition Incentive of mun. personnel -	P	40,000.00
b. Rice Allowance of mun. personnel -	P	4,000.00
8. <u>Personal Services of the Office of the MBO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	40,000.00
b. Rice Allowance of mun. personnel -	P	4,000.00
9. <u>Personal Services of the Office of the MACCO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	100,000.00
b. Rice Allowance of mun. personnel -	P	10,000.00
10. <u>Personal Services of the Office of the MTO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	180,000.00
b. Rice Allowance of mun. personnel -	P	18,000.00
11. <u>Personal Services of the Office of the MASSO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	20,000.00
b. Rice Allowance of mun. personnel -	P	2,000.00
12. <u>Personal Services of the Office of the MHO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	140,000.00
b. Rice Allowance of mun. personnel -	P	14,000.00
13. <u>Personal Services of the Office of the MSWD :</u>		
a. Service Recognition Incentive of mun. personnel -	P	40,000.00
b. Rice Allowance of mun. personnel -	P	4,000.00
14. <u>Personal Services of the Office of the POPCOM :</u>		
a. Service Recognition Incentive of mun. personnel -	P	40,000.00
b. Rice Allowance of mun. personnel -	P	4,000.00
15. <u>Personal Services of the Office of the MAO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	180,000.00
b. Rice Allowance of mun. personnel -	P	18,000.00
16. <u>Personal Services of the Office of the MEO :</u>		
a. Service Recognition Incentive of mun. personnel -	P	120,000.00
b. Rice Allowance of mun. personnel -	P	12,000.00
17. <u>Personal Services of the Office of the Market :</u>		
a. Service Recognition Incentive of mun. personnel -	P	20,000.00
b. Rice Allowance of mun. personnel -	P	2,000.00
TOTAL APPROPRIATIONS		<u>P 6,026,000.00</u>

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

UNANIMOUSLY APPROVED, this 19th day of December 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 MARCA A. BATIANCELA
SB Member



NOEL G. FAMIGUEL
SB Member


EUGENIO A. CHING, JR.
SB Member


ESTER P. LUBIANO
SB Member


JULIA E. HALICHIC
SB Member


BENJAMIN A. CALBITAZA
SB Member


REMAR L. BELTRAN
SK Fed. President


ALFREDO M. CASAS
Liga ng mga Barangay Pres.


APPROVED : 
MARCIANO A. BATIANCELA, JR.
Municipal Mayor

STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 03
 Fiscal Year 2022

Calubian, Leyte
 General Fund

Particlars 1	Actual 31/10/2022 2	Budget 2022 3	Account Classification	Amount 5
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
Business Tax	1,050,937.05	100,000.00	4-01-03-030 P	950,937.05
Community Tax	380,062.78	150,000.00	4-01-03-030	230,062.38
Real Property Tax	511,494.15	400,000.00	4-01-02-040	111,494.15
Permit Fees	421,242.40	245,000.00	4-01-04-990	176,242.40
Registration Fees	492,125.00	100,000.00	4-02-01-160	392,125.00
Clearance Cert. Fees	423,870.00	200,000.00	4-02-02-140	223,870.00
Income from Water Works	2,255,544.00	500,000.00	4-02-02-140	1,755,544.00
Miscellaneous Income	299,307.95	100,000.00	4-06-01-010	199,307.95
3.0 Savings				
Unappropriated Balance/Surplus				-
4.0 Realignment				-
5.0 Reversion				
a. Vacant Position				1,451,364.40
b. GSIS Premiums				539,269.92
Total Sources Available for Appropriation				P 6,030,217.25

Certified Correct:


MARICHU R. COTIANGCO
 Municipal Treasurer


EARL C. CABILLAN, CPA
 Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION
CALUBIAN LEYTE
SUPPLEMENTAL BUDGET NO.3 CY 2022**

Implementing Office (1)	Particulars/Purpose	AIP Code (2)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Mun. Mayor	Personal Services	1000			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	660,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	574,000.00
	Gratuity Pay		Other Personnel Benefits	5 01 04 990	1,270,000.00
	Total PS Appropriation				2,504,000.00
	MOOE				
	Travelling Expenses		Maint. & Other Operating Expenses	5 02 01 010	310,000.00
	Other Expenses		Maint. & Other Operating Expenses	5 02 99 990	1,800,000.00
	Total MOOE Appropriation				2,110,000.00
Vice-Mayor	Personal Services	1000-1			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	4,000.00
	Total PS Appropriation				44,000.00
SB	Personal Services	1000-2			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	220,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	20,000.00
	Total PS Appropriation				240,000.00
SECRETARY	Personal Services	1000-3			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	4,000.00
	Total PS Appropriation				44,000.00
MPDC	Personal Services	1000-4			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	60,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	12,000.00
	Total PS Appropriation				72,000.00
MCR	Personal Services	1000-5			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	4,000.00
	Total PS Appropriation				44,000.00
MBO	Personal Services	1000-6			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	4,000.00
	Total PS Appropriation				44,000.00
MACCO	Personal Services	1000-7			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	100,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	10,000.00
	Total PS Appropriation				110,000.00
MTO	Personal Services	1000-8			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	180,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	18,000.00
	Total PS Appropriation				198,000.00
MASSO	Personal Services	1000-9			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	20,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	2,000.00
	Total PS Appropriation				22,000.00
MHO	Personal Services	3000-1			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	140,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	14,000.00
	Total PS Appropriation				154,000.00

MSWD	Personal Services	3000-2			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	4,000.00
	Total PS Appropriation				44,000.00
POPCOM	Personal Services	3000-3			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	4,000.00
	Total PS Appropriation				44,000.00
MAO	Personal Services	8000-1			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	180,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	18,000.00
	Total PS Appropriation				198,000.00
MEO	Personal Services	8000-2			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	120,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	12,000.00
	Total PS Appropriation				132,000.00
MARKET	Personal Services	8000-3			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	20,000.00
	Rice Allowance		Other Personnel Benefits	5 01 04 990	2,000.00
	Total PS Appropriation				22,000.00
TOTAL APPROPRIATION					P 6,026,000.00
UNAPPROPRIATED BALANCE					P 4,217.25

Prepared by:

MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer


Approved by:

HON. MARCIANO A. BATANCEL, JR.
Municipal Mayor

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

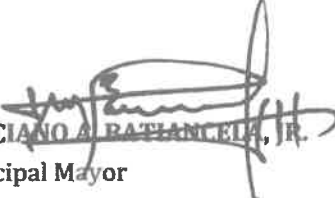
Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
MCR	PS				
	Salary	594,120.00	- -	594,120.00	594,120.00
	PERA	16,000.00	- -	16,000.00	16,000.00
	Clothing	6,000.00	- -	6,000.00	6,000.00
	Cash Gift	2,500.00	- -	2,500.00	2,500.00
	GSIS	71,294.40	- -	71,294.40	71,294.40
	Philhealth	11,882.40	- -	11,882.40	11,882.40
	Pag-ibig	800.00	- -	800.00	800.00
	ECC	800.00	- -	800.00	800.00
	Bonus	74,265.00	- -	74,265.00	74,265.00
MASSO	Salary	445,590.00	- -	445,590.00	445,590.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	Cash Gift	4,000.00	- -	4,000.00	4,000.00
	GSIS	53,470.80	- -	53,470.80	53,470.80
	Philhealth	8,911.80	- -	8,911.80	8,911.80
	Pag-ibig	600.00	- -	600.00	600.00
	ECC	600.00	- -	600.00	600.00
Bonus	148,530.00	- -	148,530.00	148,530.00	
SB	GSIS	539,269.92	- -	539,269.92	539,269.92
	Total	1,990,634.32	-	1,990,634.32	1,990,634.32

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


MARICHU R. COTIANGCO
Municipal Treasurer


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer


EARL C. CABILLAN, CPA
Municipal Accountant


HON. MARCIANO A. BATFANCIA, JR.
Municipal Mayor



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.03 of the Municipality of Calubian has an available back up cash and duly appropriated for the current year.

Issued this 29th day of December , 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

-oOo-

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 August 31, 2022, to wit:

1. Office of the Municipal Civil Registrar

Municipal Civil Registrar-Basic Salary	P 594,120.00
PERA	16,000.00
Clothing	6,000.00
Cash Gift	2,500.00
Bonus	74,265.00
Life & Retirement Insurance	71,294.40
Philhealth	11,882.40
Pag-ibig	800.00
ECC	<u>800.00</u>
Total	P 777,661.80

2. Office of the Municipal Assessor

Municipal Assessor-Basic Salary	P 445,590.00
PERA	12,000.00
Cash Gift	4,000.00
Bonus	148,530.00
Life & Retirement Insurance	53,470.80
Philhealth	8,911.80
Pag-ibig	600.00
ECC	<u>600.00</u>
Total	P 673,702.60

Grand Total P 1,451,364.40

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

ISSUED this 19th day of December, 2022


BERNADETTE C. MENDOZA
HRMO-Designate



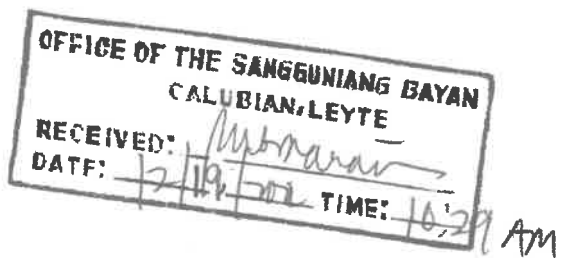
Republic of the Philippines
Province of Leyte
Municipality of Calubian

-000-

OFFICE OF THE MUNICIPAL MAYOR

December 15, 2022

The Honorable
Sangguniang Bayan Members
Calubian, Leyte



Thru: **Hon. Anna Love Veloso-Laurente**
Presiding Officer/Vice Mayor

Dear Hon. SB Members,

Respectfully endorsed the herein Supplemental Budget No. 3 series of 2022 of the General Fund of Calubian, Leyte in the amount of (Php 6,026,000.00) SIX MILLION TWENTY SIX THOUSAND PESOS ONLY.

For your prompt and favorable consideration.

URGENT!

Very truly yours,


HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 02

**AUTHORIZING THE ONE-TIME GRANT OF RICE ASSISTANCE TO ALL
GOVERNMENT EMPLOYEES AND WORKERS FOR FISCAL YEAR 2022**

WHEREAS, the Administration recognizes all employees and workers in government for their collective and unceasing participation in and invaluable contribution to the efficient and responsive delivery of services to the public, especially in the midst of the COVID-19 pandemic;

WHEREAS, the grant of assistance in the form of rice to workers and employees in government will help mitigate the effects of the current socio-economic challenges in their respective households;

WHEREAS, the benefit to be gained from the grant of the said assistance will be two-fold as it will not only benefit those working in the government but will also result in better economic opportunities for those in the agricultural sector;

WHEREAS, the grant of rice assistance will not only benefit our public servants, but also boost domestic production and help local Filipino farmers, consistent with the policy of the Administration towards economic recovery and transformation;

WHEREAS, Section 5 of Presidential Decree No. 1597 (s. 1987) provides that allowances, honoraria and other fringe benefits which may be granted to government employees, whether payable by their respective offices or by other agencies of government shall be subject to the approval of the President, upon recommendation of the Secretary of the Department of Budget and Management (DBM);

WHEREAS, under Item XXXVIII (Special Provisions) of Republic Act (RA) No. 11639 or the "General Appropriations Act for Fiscal Year (FY) 2022," Contingent Fund covers the funding requirements of new or urgent activities or projects of national government agencies (NGAs), government-owned or -controlled corporations (GOCCs), and local government units (LGUs) that need to be implemented or paid during the year;

WHEREAS, pursuant to RA No. 11203, the National Food Authority (NFA) shall maintain sufficient rice buffer stock to be sourced solely from local farmers, and to dispose of the same as may be necessary, provided that storage, sale, and distribution of stocks shall be done in accordance with existing rules and regulations; and

THE PRESIDENT OF THE PHILIPPINES

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all executive departments, bureaus and offices;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Rice Assistance for National Government Employees and Workers. This Order authorizes the grant of a one-time assistance at a uniform quantity of twenty-five (25) kilograms of rice for each of the following personnel of the National Government:

- a. Civilian personnel in NGAs, including those in state universities and colleges (SUCs), GOCCs, government financial institutions (GFIs), government instrumentalities with corporate powers, and government corporate entities, occupying regular, contractual, or casual positions;
- b. Military personnel of the Armed Forces of the Philippines under the Department of National Defense, and uniformed personnel of the Philippine National Police, Bureau of Fire Protection, and Bureau of Jail Management and Penology under the Department of the Interior and Local Government, the Bureau of Corrections under the Department of Justice, the Philippine Coast Guard under the Department of Transportation, and the National Mapping and Resource Information Authority under the Department of Environment and Natural Resources; and
- c. Individuals and groups of people whose services are engaged through job orders (JO), contracts of service (COS), or others similarly situated as defined under Sections 6.2 and 6.3 of the Commission on Audit-DBM Joint Circular (JC) No. 2 dated October 20, 2020, as amended.

Section 2. Conditions on the Grant of Rice Assistance. The grant of rice assistance shall be subject to the following conditions:

- a. The beneficiaries are government employees and workers under Section 1 hereof; and
- b. The beneficiaries are still in the government service and/or engaged by government agencies as of 30 November 2022.

Section 3. Exclusion from the Grant of Rice Assistance. The following are excluded from the grant of rice assistance:

- a. Consultants and experts engaged for a limited period to perform activities or services with expected outputs;
- b. Laborers engaged through job contracts (*pakyaw*) and those paid on piecework basis;
- c. Student workers and apprentices; and
- d. Workers hired through institutional contract of service who are assigned in government agencies.

Section 4. Funding Source of Rice Assistance for Employees and COS/JO Workers in the National Government. The funding source for the grant of the rice assistance to National Government employees and workers shall be governed by the following:

- a. For NGAs, including SUCs, and military and uniformed personnel, the amount required shall be charged against the Contingent Fund under RA No. 11639, subject to compliance with relevant laws, rules, and regulations; and
- b. For GOCCs, the amount required shall be charged against their respective approved corporate operating budgets (COBs) for FY 2022 only.

Section 5. Rice Assistance for Employees and COS/JO Workers in the Legislative and Judicial Departments and Other Offices Vested with Fiscal Autonomy. Employees and workers of the Senate, House of Representatives, Judiciary, Office of the Ombudsman and Constitutional Offices vested with fiscal autonomy may likewise be granted by their respective heads of office a one-time rice assistance at a uniform quantity of twenty-five (25) kilograms of rice each, chargeable against the available released allotment of their respective agencies, subject to the conditions set forth under Section 2 hereof. Should the identified funding source prove insufficient to cover the maximum allowable quantity of rice assistance, a lower but uniform quantity thereof shall be given to all qualified employees of the agency or GOCC concerned.

Section 6. Rice Assistance for Employees and COS/JO Workers in LGUs. Employees and workers in LGUs, including those in the *barangays*, may likewise be granted by their respective *sanggunians*, a one-time rice assistance at a uniform quantity of twenty-five (25) kilograms of rice each, depending on the LGU's financial capability, subject to the pertinent provisions under RA No. 7160 or the "Local Government Code of 1991," and the conditions set forth under Section 2 hereof, chargeable against their respective FY 2022 local government funds. Should the identified funding source prove insufficient to cover the maximum allowable quantity of rice assistance, a lower but uniform quantity thereof shall be given to all qualified employees of the LGU concerned.

Section 7. Rice Assistance for Employees and COS/JO Workers In Local Water Districts (LWDs). Employees and workers in LWDs may likewise be granted by their respective Boards of Directors (BOD) a one-time rice assistance at a uniform quantity of twenty-five (25) kilograms of rice each, chargeable against their respective BOD-approved FY 2022 COBs only, subject to the conditions set forth under Section 2 hereof. Should the identified funding source prove insufficient to cover the maximum allowable quantity of rice assistance, a lower but uniform quantity thereof shall be given to all qualified employees of the LWD concerned.

Section 8. Rice Assistance for Employees and COS/JO Workers in Agencies Exempted from the Coverage of RA No. 6758, as Amended. NGAs and GOCCs exempted from the coverage of RA No. 6758, as amended, or the "Compensation and Position Classification Act of 1989," may also grant rice assistance to their employees and workers at a uniform quantity to be determined by their governing boards or agency heads, which shall not exceed twenty-five (25) kilograms of rice each, chargeable against the NGA's available funds and the GOCC's FY 2022 COB, subject to the conditions set forth under Section 2 hereof. Should the identified funding source prove insufficient to cover the maximum allowable rice

assistance, a lower but uniform quantity thereof shall be given to all qualified employees of the concerned agency.

Section 9. Implementing Guidelines. Within ten (10) days from the effectivity of this Order, the NFA, in consultation with the Department of Agriculture and the DBM, shall issue the necessary guidelines to effectively implement this Order, including the efficient and effective mechanisms for the distribution of the abovementioned rice assistance.

Section 10. Repeal. All other issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Order, are hereby repealed or modified accordingly.

Section 11. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

Section 12. Effectivity. This Order shall take effect immediately following its publication in the Official Gazette or in a newspaper of general circulation.

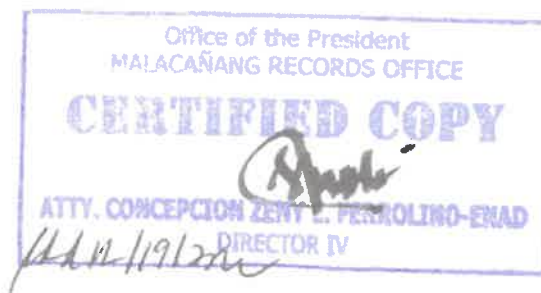
DONE, in the City of Manila, this 16th day of December, in the year of Our Lord, Two Thousand and Twenty-Two.



By the President:



LUCAS P. BERSAMIN
Executive Secretary



Office of the President
MALACAÑANG RECORDS OFFICE
CERTIFIED COPY
ATTY. CONCEPCION ZENT E. FERROLINO-ENAD
DIRECTOR IV
12/19/22



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 03

**AUTHORIZING THE GRANT OF GRATUITY PAY TO
CONTRACT OF SERVICE AND JOB ORDER WORKERS IN
GOVERNMENT FOR FISCAL YEAR 2022**

WHEREAS, various government agencies engage the services of workers under contract of service (COS) and job order (JO) schemes to support the implementation of their respective programs, projects, and activities;

WHEREAS, under the Commission on Audit (COA) and Department of Budget and Management (DBM) Joint Circular (JC) No. 02 (s. 2022), departments/agencies may engage the services of new COS/JO workers through individual contracts and renew the individual contracts of their existing COS/JO workers until 31 December 2024;

WHEREAS, while COS and JO workers in the government are paid salaries/wages equivalent to those received by personnel occupying comparable positions in government and a premium of up to 20% of such salary/wage, they do not enjoy benefits accorded to regular government employees as they have no employer-employee relationship with the government;

WHEREAS, granting a year-end Gratuity Pay to COS and JO workers is a well-deserved recognition of their hard work in implementing programs, projects and activities, and pivotal role in the delivery of government services amidst the ongoing COVID-19 pandemic and present socio-economic challenges;

WHEREAS, Administrative Order No. 46 (s. 2021) authorized the grant of Gratuity Pay to COS and JO workers in government for Fiscal Year (FY) 2021; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all executive departments, bureaus and offices;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Grant of Gratuity Pay in National Government Agencies and Instrumentalities. All workers whose services are engaged through COS and JO, who have rendered a total or an aggregate of at least four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December

THE PRESIDENT OF THE PHILIPPINES

2022, and whose contracts are still effective as of the same date, may be granted a one-time Gratuity Pay not exceeding Five Thousand Pesos (₱5,000) each.

Those who have rendered less than four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December 2022, and whose contracts are still effective as of same date, may also be granted the one-time Gratuity Pay, on a *pro rata* basis, as follows:

Length of Service	Amount of Gratuity Pay
3 months but less than 4 months	Not exceeding ₱4,000
2 months but less than 3 months	Not exceeding ₱3,000
Less than 2 months	Not exceeding ₱2,000

For purposes of this Order, actual service shall refer to services rendered on-site. However, subject to the discretion of the Agency Head and the availability of funds, services rendered by COS and JO workers under any alternative work arrangements prescribed under COA-DBM JC No. 01 (s. 2022) may also be considered as actual service.

Section 2. Coverage. This Order shall cover workers whose services are directly engaged through COS and JO by national government agencies (NGAs), state universities and colleges (SUCs), government-owned or -controlled corporations (GOCCs) and local water districts (LWDs).

Section 3. Funding Sources. Funds needed to implement this Order shall be chargeable against the following sources:

- a. For NGAs and SUCs, against their respective available Maintenance and Other Operating Expenses (MOOE) allotment for the same program, activity or project (P/A/P) where the compensation of workers engaged through COS and JO are sourced, subject to approval of the Agency Head.

In case of deficiency, agencies may modify the allotment issued within a P/A/P, subject to approval by the Agency Head or the Department of Budget and Management (DBM), as the case may be, pursuant to the rules on the modification in allotments under Section 78 of the General Provisions of Republic Act No. 11639 or the "FY 2022 General Appropriations Act (GAA)," and existing laws and issuances; or submit a request to augment actual deficiencies from savings in other P/A/Ps, subject to approval of the President, in accordance with rules on use of savings and augmentation under Sections 75 and 76 of the General Provisions of the FY 2022 GAA, and existing laws and issuances; and

- b. For GOCCs and LWDs, against their respective approved corporate operating budgets.

Section 4. Use of Savings. Requests for the use of savings under Section 3(a) hereof shall be submitted by NGAs and SUCs to the DBM not later than five (5) working days from the effectivity of this Order, for endorsement to the Office of the President. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers engaged through COS and JO qualified for Gratuity Pay, as certified by the head of the human resource

management unit and endorsed by the Department Secretary or Agency Head concerned; and

- b. Certification from the budget officer that the required amount from the existing MOOE allotment is free from any obligation and may be declared as savings pursuant to Sections 75 and 77 of the General Provisions of the FY 2022 GAA, to cover the funding requirements for the grant of Gratuity Pay, likewise endorsed by the Department Secretary or Agency Head concerned.

The DBM shall release the corresponding Special Allotment Release Order and Notice of Cash Allocation, as needed, upon approval of the President.

Section 5. Grant of Gratuity Pay in Local Government Units (LGUs). LGUs are enjoined to adopt in their respective offices the grant of Gratuity Pay to workers whose services are engaged through COS and JO, utilizing appropriate and available funding sources from their respective local government funds.

The corresponding supplemental budget for the purpose shall be enacted by the local *sanggunian* concerned within FY 2022.

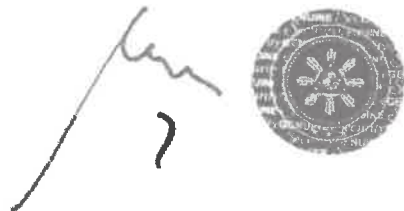
Section 6. Supplemental Guidelines. As may be necessary, the DBM shall issue supplemental guidelines for the effective implementation of this Order.

Section 7. Repeal. All orders, rules and regulations and other issuances or parts thereof, which are inconsistent with this Order are hereby revoked, amended or modified accordingly.

Section 8. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

Section 9. Effectivity. This Order shall take effect immediately.

DONE, in the City of Manila, this 23rd day of December, in the year of our Lord, Two Thousand and Twenty-Two.



By the President:



LUCAS P. BERSAMIN
Executive Secretary

