



Republic of the Philippines
 PROVINCE OF LEYTE
 Palo, Leyte
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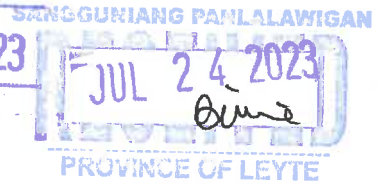
PROVINCIAL BUDGET OFFICE

July 24, 2023

Item No.: 16

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

Date: AUG 01 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. 2 FY 2023** of the **Municipality Kananga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 23L.23-037** with a total appropriation in the amount of **P25,272,227.59** 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 proposed expenditures for the Energy Cost Subsidy Program and the Electrification Program is pursuant to the provisions of Section 294 of Republic Act No. 7160, the Local Government Code of 1991;
2. That the procurement of Civil Works, Goods, Supplies, Equipment, and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
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:

[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

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Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
11 July 2023

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **ORDINANCE NO. 23L.23-037** of the **MUNICIPALITY OF KANANGA, LEYTE, ENTITLED: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2 FOR CALENDAR YEAR 2023 INVOLVING AN AMOUNT OF TWENTY FIVE MILLION TWO HUNDRED SEVENTY TWO THOUSAND TWO HUNDRED TWENTY SEVEN PESOS AND FIFTY NINE CENTAVOS (PHP25,272,227.59)** .


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



JUL 10 2023
PROVINCE OF LEYTE

Sangguniang Bayan of Kananga

23rd SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE SANGGUNIANG BAYAN OF KANANGA ON JUNE 26, 2023 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 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
	Liga Ng Mga Barangay
Honorable Jeffsbor G. Cuizon	President/Ex-officio Member
	Pambayang Pederasyon Ng Sangguniang
	Kabataan President/Ex-officio Member

ORDINANCE NO. 23L.23-037
(Series of 2023)

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2, SERIES OF 2023 INVOLVING AN AMOUNT OF TWENTY FIVE MILLION TWO HUNDRED SEVENTY TWO THOUSAND TWO HUNDRED TWENTY SEVEN PESOS AND FIFTY NINE CENTAVOS (P25,272,227.59) FOR THE CONTINUED OPERATION OF THE MUNICIPAL GOVERNMENT OF KANANGA, LEYTE FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, YEAR 2023, 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. 2 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. 2 for Fiscal Year 2023.

NOWHEREFORE, considering the above cited premises; be it enacted by the 23rd Sangguniang Bayan of Kananga, Leyte on a regular session duly assembled on this 26th day of June 2023 and upon motion of SB Member Minerva M. Bulawit, seconded *en masse*, to wit:

Section 1. The Supplemental Budget No. 2 of the Municipality Government of Kananga for Fiscal Year 2023 in the total amount of Twenty Five Million Two Hundred Seventy Two Thousand Two Hundred Twenty Seven Pesos and Fifty Nine Centavos (P25,272,227.59) for the continued operation of the Municipal Government of Kananga, Leyte for the period from January 1 to December 31, Year 2023, and for other purposes is hereby approved.

The budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. Cover Page
2. Budget Message
3. Certification of Availability of Funds
4. Statement of Funding Sources

Section 2. Source of Funds. The sources of funds for the Supplemental Budget No. 2, FY 2023 in the total amount of Twenty Five Million Two Hundred Seventy Two Thousand Two Hundred Twenty Seven Pesos and Fifty Nine Centavos (P25,272,227.59) shall be as follows:

(Handwritten signatures and marks)

Particulars	Account Classification	Amount
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Retained Earnings as of December 31, 2022		
(80% Share in the utilization of National Wealth)		25,390,949.30
(20% Share in the Utilization of National Wealth)		3,272,227.59
Sub-total		P 28,663,176.89
4.0 Realignment		
5.0 Reversion		
Total Estimated Income		P 28,663,176.89

Section 3. Use of Funds. The amount of Twenty Five Million Two Hundred Seventy Two Thousand Two Hundred Twenty Seven Pesos and Fifty Nine Centavos (P25,272,227.59) is hereby appropriated for the Supplemental Budget No. 2 for FY 2023 of the Municipality of Kananga, as follows:

Implementing Office	Particulars/Purpose	Object of Expenditures	Amount
Municipal Mayor's Office	80% Royalty Tax Energy Cost Subsidy Program (80% Share in the Utilization of National Wealth)	Subsidy-Others	P 22,000,000.00
Municipal Engineering Office	20% Royalty Tax Rural Electrification Project at Brgy. Rizal, Kananga, Leyte	Power Supply System	600,000.00
	Road Concreting at the Evacuation Centers at Brgy. Poblacion	Road Network	1,172,227.59
	Road Concreting/Access Road to Sanitary Landfill at Brgy. Tagaytay	Road Network	1,500,000.00
	Sub-total		P 3,272,227.59
			P 25,272,227.59
	UNAPPROPRIATED BALANCE		P 3,390,949.30

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 JUNE 26, 2023.**

AYES : (10)
NAYS : (0)

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

HON. RESURRECCION C. CAPANAS
Sangguniang Bayan Member/Asst. 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. ALMA N. ORFANO
Sangguniang Bayan Member

HON. MINERVA M. BULAWIT
Sangguniang Bayan Member

HON. ALLAN C. ESPINOSA
Sangguniang Bayan Member

HON. JEFFSBOR G. CUIZON
Pambayang Pederasyon Ng Sangguniang
Kabataan President/*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

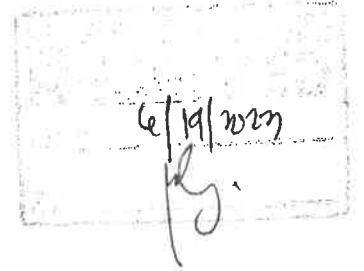
APPROVED:

MANUEL VICENTE M. TORRES
Municipal Mayor

(Date)



REPUBLIC OF THE PHILIPPINES
MUNICIPALITY OF KANANGA
PROVINCE OF LEYTE



BUDGET MESSAGE

**Supplemental Budget No. 02
Fiscal Year 2023**

**The 23rd Sangguniang Bayan
This Municipality**

June 16, 2023

Gentlemen and Ladies:

Greetings!

Respectfully submitting herewith **Supplemental Budget No. 02 for Fiscal Year 2023** in the amount of **TWENTY-FIVE MILLION TWO HUNDRED SEVENTY-TWO THOUSAND TWO HUNDRED TWENTY-SEVEN AND FIFTY-NINE CENTAVOS (Php 25,272,227.59)** taken from the 80% Royalty Tax and 20% Royalty Tax.

This Supplemental Budget No. 02 aims to fund for the Energy Cost Subsidy Program, Rural Electrification Project at Barangay Rizal, Road Concreting at the Evacuation Centers at Barangay Poblacion, and Road Concreting/Access Road to Sanitary Landfill at Barangay Tagaytay.

Thank you!

Respectfully yours,


MANUEL VICENTE M. TORRES
Municipal Mayor





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

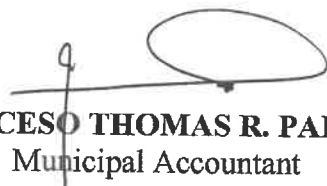
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CERTIFICATION OF AVAILABILITY OF FUNDS

We hereby certify the amount of ₱ 28,663,176.89 from the Retained Earnings (Share in the Utilization of National Wealth) of CY 2022 is available to back-up the appropriations contained in Supplemental Budget No. 2 CY 2023 of Kananga, Leyte.

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


SUSAN S. DELMONTE
Municipal Treasurer


PROCESO THOMAS R. PABIO
Municipal Accountant

Attested by:


MANUEL VICENTE M. TORRES
Municipal Mayor

**STATEMENT OF FUNDING SOURCES
(SUPPLEMENTAL BUDGET NO. 2)
Fiscal Year 2023**

KANANGA, LEYTE
Province/City/Municipality

GENERAL FUND - ROYALTY TAX
Fund/Special Account

Particulars	Account Classification	Amount
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Retained Earnings as of December 31, 2022		
(80% Share in the Utilization of National Wealth)	P	25,390,949.30
(20% Share in the Utilization of National Wealth)		3,272,227.59
Sub-Total	P	28,663,176.89
4.0 Realignment		
5.0 Reversion		
Total Estimated Income	P	28,663,176.89

Certified Correct:


SUSAN S. DELMONTE
Municipal Treasurer


PROCESO THOMAS R. PABIO
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2023

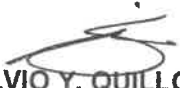
KANANGA, LEYTE
Province/City/Municipality

(SUPPLEMENTAL BUDGET NO. 2)
Fiscal Year 2023

Implementing Office	Particulars/Purpose	AIP Code	Object of Expenditures	Account Code	Amount
Municipal Mayor's Office	80% Royalty Tax Energy Cost Subsidy Program (80% Share in the Utilization of National Wealth)	3000-003-3-1-01-003	Subsidy - Others	5-02-014-990	P 22,000,000.00
Municipal Engineering Office	20% Royalty Tax Rural Electrification Project at Brgy. Rizal, Kananga, Leyte	8000-005-3-1-10-179	Power Supply System	1-07-03-050	P 600,000.00
	Road Concreting at the Evacuation Centers at Brgy. Poblacion	8000-005-3-1-10-180	Road Network	1-07-03-010	1,172,227.59
	Road Concreting/Access Road to Sanitary Landfill at Brgy. Tagaytay	8000-005-3-1-10-181	Road Network	1-07-03-010	1,500,000.00
	Sub-Total				P 3,272,227.59
					P 25,272,227.59
	UNAPPROPRIATED BALANCE				P 3,390,949.30

Prepared by:

Approved by:


SYLVIO Y. QUILLO JR. I
Municipal Budget Officer


MANUEL VICENTE M. TORRES
Local Chief Executive



MUNICIPALITY OF KANANGA
COMPOSITION OF GOVERNMENT EQUITY
DECEMBER 31, 2022

	Amount
Receivables (excluding RPT)	21,430,081.16
Inventories	17,613,096.80
Prepayments	695,642.77
Property, Plant and Equipment (Net of Depreciation) excluding Assets from Loan Proceeds	645,974,057.03
Intangible Assets	121,500.00
Obligated Allotments	15,471,126.21
CONLA-Prior Years Balance	42,752,114.44
SAAOB 2022-Continuing	38,976,034.91
Total Continuing Appropriations/Obligated Allotments	<u>97,199,275.56</u>
Extra Cash Available for Operations	97,199,275.56
GOVERNMENT EQUITY (as per Financial Statements)	109,139,965.87
 ANALYSIS OF CASH AVAILABLE FOR OPERATIONS	
Cash - Local Treasury	2,558,572.99
Petty Cash	
Cash in Bank - Local Currency, Current Account excluding balance from loan proceeds	228,606,550.54
Cash in Bank - Local Currency, Savings Account	23,214,952.50
Cash in Bank - Local Currency, Time Deposits	<u>6,675,754.78</u>
Total Cash	261,055,830.81
Less:	
Payables excluding liabilities arising from loan	54,716,589.38
Continuing Appropriations	81,728,149.35
Obligated Allotments for payment	15,471,126.21
EXTRA CASH AVAILABLE FOR OPERATIONS/Savings	109,139,965.87
LESS: RESTRICTED AMOUNTS	
Share from National Wealth	28,663,176.89
Savings Account and Time Deposits	29,890,707.28
Bank Accounts for Special Purposes	8,477,514.52
Total Restrictions	67,031,398.69
UNRESTRICTED SURPLUS/SAVINGS-General Fund	42,108,567.18

Certified Correct:


PROCESO THOMAS R. PABLO
Municipal Accountant



MUNICIPALITY OF KANANGA
SHARE FROM NATIONAL WEALTH

	Amount Received	Utilization						TOTAL
		80%	20%	ECS Refund	20% DLF	*80% Balance	**20% Balance	
Prior Years Balance								
Royalty Received in 2018	12,398,904.31	9,919,123.45	2,479,780.86	5,762,582.40	0.00	4,156,541.05	2,479,780.86	1,518,630.19
Royalty Received in 2019	12,839,672.37	10,271,737.90	2,567,934.47	8,456,180.00	0.00	1,815,557.90	2,567,934.47	4,383,492.37
Royalty Received in 2020	16,431,330.46	13,145,064.37	3,286,266.09	0.00	0.00	13,145,064.37	3,286,266.09	16,431,330.46
20% CO reverted last CY 2020	3,619,019.36		3,619,019.36	0.00	0.00	0.00	3,619,019.36	3,619,019.36
Royalty Utilized in 2021	0.00	0.00	0.00	8,927,912.00	0.00	-8,927,912.00	0.00	-8,927,912.00
Supplemental budget 2021 (from 2018-2020 20% DLF)					8,251,000.00		-8,251,000.00	-8,251,000.00
Royalty received in 2022:								
Coverage is 1st to 4th Quarter of 2020	15,345,989.53	12,276,791.62	3,069,197.91	10,164,004.00		2,112,787.62	3,069,197.91	5,181,985.53
Coverage is 1st to 4th Quarter of 2021	16,361,137.96	13,088,910.37	3,272,227.59			13,088,910.37	3,272,227.59	16,361,137.96
Supplemental budget 2022 (charged to Prior Years Balance and Received in 2022)					8,289,828.89		-8,289,828.89	-8,289,828.89
BALANCE AS OF DECEMBER 31, 2022						25,390,949.30	3,272,227.59	28,663,176.89

Certified Correct:


PROCESO THOMAS R. PABLO
Municipal Accountant