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Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
-oOo-

Item No.: 23

Date: 05 2024 JAN

DEC 27 2023  
Villaba 9:11 PM  
PROVINCE OF LEYTE

### PROVINCIAL BUDGET OFFICE

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

December 22, 2023

RELEASED  
DATE 12-22-23  
NO. #251  
BY. [Signature]  
PBO

**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. 05 FY 2023** of the **Municipality Villaba, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 06, S. 2023-2025** with a total appropriation in the amount of **P23,500,000.00** 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 Loan proceeds from Land Bank shall fund the project or procurement in which the loan was being applied for and shall be in accordance with the terms and conditions stipulated in the contract;
2. That the procurement of the Thermal Decomposition Equipment and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
3. That the appropriation and grant of Gratuity Pay shall be pursuant to the provisions of Budget Circular Number 2023-3 dated December 14, 2023; and
4. 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*  
**MARIA GINA P. HIPE**  
Provincial Budget Officer

*Ruth Y. Surpia*  
**RUTH Y. SURPIA**  
Provincial Treasurer

**AGNES C. RAFON**  
Project Development Officer IV  
Officer-In-Charge – PPDO  
**On Official Leave**


Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1<sup>ST</sup> INDORSEMENT  
19 December 2023

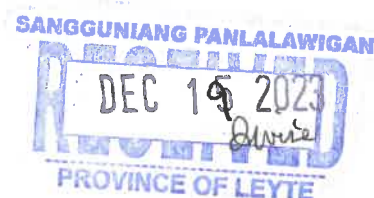
The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **APPROPRIATION ORDINANCE NO. 06, S. 2023-2025** of the **MUNICIPALITY** of **VILLABA, LEYTE**, entitled: **Authorizing And Approving The Supplemental Budget No. 5 For Calendar Year 2023 Of The Municipality Of Villaba, Leyte Amounting To Twenty-Three Million Five Hundred Thousand Pesos (Php23,500,000.00).**

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



December 19, 2023

**THE VICE GOVERNOR**  
Province of Leyte  
New Provincial Government Complex  
Campetic, Palo, Leyte



Hon. Vice Governor:

We respectfully transmit herewith fifteen (15) original copies of:

**APPROPRIATION ORDINANCE NO. 06, S- 2023-2025 "AUTHORIZING AND APPROVING THE SUPPLEMENTAL BUDGET NO. 5 FOR CALENDAR YEAR 2023 OF THE MUNICIPALITY OF VILLABA, LEYTE AMOUNTING TO TWENTY-THREE MILLION FIVE HUNDRED THOUSAND PESOS (PHP 23,500,000.00)."**

for your review and approval.

Best regards.

Very truly yours,

**MC QUIRIE P. UMPAD**  
Secretary to the Sangguniang Bayan

Copy furnished:

**THE LOCAL CHIEF EXECUTIVE OFFICE  
MUNICIPAL BUDGET OFFICE  
MUNICIPAL ACCOUNTING OFFICE  
MUNICIPAL HUMAN RESOURCE OFFICE**  
Local Government Unit  
Villaba, Leyte

# MUNICIPALITY OF VILLABA



**LEGEN**

- NATIONAL ROAD
- BRGY. BOUNDARY
- BRGY. RD.







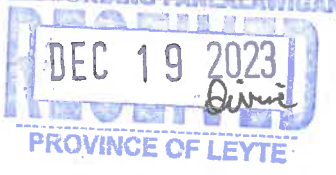
## **VISION**

Villaba as Agro- Economic, Commercial Center and the Shipping Gateway in the Province of Leyte, in a sustainable and safe community under an empowered and dynamic governance.

## **MISSION**

To transform the vision of Villaba into reality through environmental enhancement, provision of livelihood opportunities and efficient delivery of basic services to the people.





**RESOLUTION NO. 372, S-2023-2025**

**A RESOLUTION ENACTING APPROPRIATION ORDINANCE NO. 06 S. 2023-2025 ENTITLED “AN ORDINANCE AUTHORIZING AND APPROVING THE SUPPLEMENTAL BUDGET NO. 5 CALENDAR YEAR 2023 OF THE MUNICIPALITY OF VILLABA AMOUNTING TO TWENTY-THREE MILLION FIVE HUNDRED THOUSAND PESOS (PHP 23,500,000.00)”.**

**WHEREAS**, Section 321 of the Republic Act No. 7160 otherwise known as “The Local Government Code of 1991” provides, all budgetary proposals shall be included and considered in the budget preparation process. After the Local Chief Executive concerned shall have submitted the executive budget to the Sanggunian, no ordinance providing for a Supplemental Budget shall be enacted, except when supported by funds actually available as certified by the Local Treasurer or by new sources. xxxxxxxx.....”.

**WHEREFORE**, on motion by the Sangguniang Bayan Member Julca Katrina L. Con-UI duly seconded by all Members of the Sangguniang Bayan, be it;

**RESOLVED**, AS IT IS HEREBY RESOLVED to approve Appropriation Ordinance No. 06, S. 2023-2025, the Supplemental Budget No. 5, *to wit*:

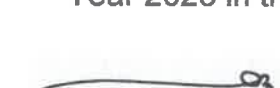
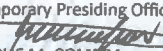
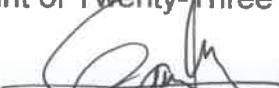


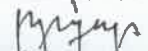


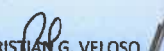
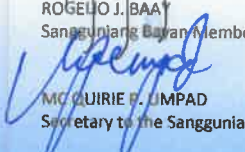

**APPROPRIATION ORDINANCE NO. 06, S. 2023-2025**

**AUTHORIZING AND APPROVING THE SUPPLEMENTAL BUDGET NO. 5 FOR CALENDAR YEAR 2023 OF THE MUNICIPALITY OF VILLABA, LEYTE AMOUNTING TO TWENTY-THREE MILLION FIVE HUNDRED THOUSAND PESOS (PHP 23,500,000.00)**

Be it ordained by the Sangguniang Bayan of Villaba, Leyte in regular session assembled that:

**Section 1. Supplemental Budget.**

The Supplemental Budget No.5 of the Municipality of Villaba, Leyte for Calendar Year 2023 in the amount of Twenty-Three Million Five Hundred Thousand Pesos

 NIEL ALBERT B. INOIQUEZ Sangguniang Bayan Member/ Temporary Presiding Officer  ROQUE M. COMPRA Sangguniang Bayan Member	 JULCA KATRINA L. CON-UI Sangguniang Bayan Member  ELLY MARIA N. ENEVOLDSEN Sangguniang Bayan Member	 VIOLETA T. SUMAPIG Sangguniang Bayan Member  ROGELIO J. BAA Sangguniang Bayan Member	 FELIPE S. CASAS, SR. Sangguniang Bayan Member
 MACARIO V. ESMAS, JR. LNB President	 RILE CHRISTIAN G. VELOSO SK Federation President	 MC QUIRIE F. UMPAD Secretary to the Sangguniang Bayan	
 ENGR. CARLOS G. VELOSO Municipal Mayor			

(Php23,500,000.00) with the budgetary documents incorporated in the book is hereby approved:

1. Sangguniang Bayan Resolution for Reversion of Funds
2. 1<sup>st</sup> Endorsement
3. Certificate of Funds Actually Available
4. Statement of Funds Available for Reversion
5. Statement of Funding Source
6. Statement of Supplemental Appropriations

### Section 2. Source of Funds.

The sources of funds for this Supplemental Budget as certified by the Local Accountant and verified by the Treasurer dated December 18, 2023 are as follows:

1. New Revenue Sources	
Loan Proceeds – LandBank	Php 19,975,000.00
2. Savings	
Savings (Loan Proceeds-Landbank)	3,525,000.00
<b>TOTAL SOURCE ACTUALLY AVAILABLE</b>	<b>Php 23,500,000.00</b>

### Section 3. Use of Funds.

The amount of Twenty-Three Million Five Hundred Thousand Pesos (Php 23, 500,000.00) is hereby provided for the following Personal Benefits:

#### A. PERSONAL SERVICES

1) Gratuity Pay	Php 1,431,000.00
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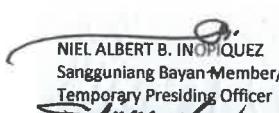

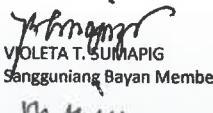

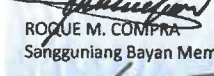
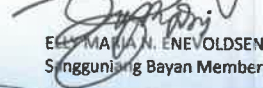
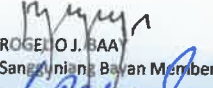
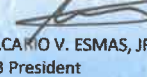

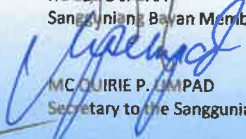

**SUB TOTAL P.S.**                              **Php 1,431,000.00**

#### B. MAINTENANCE & OTHER OPERATING EXPENDITURES

The amount of Two Million Ninety Four Thousand Pesos (Php 2,094,000.00) is hereby provided for the following Maintenance and Other Operating Expenditures;

1) Janitorial Services	Php 2,094,000.00
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**SUB TOTAL MOOE**                              **Php 2,094,000.00**

 NIEL ALBERT B. INOIQUEZ Sangguniang Bayan Member/ Temporary Presiding Officer	 JULIA KATRINA L. CONDIT Sangguniang Bayan Member	 VIOLETA T. SUMAPIG Sangguniang Bayan Member	 FELIPE S. CASAS, SR. Sangguniang Bayan Member
 ROQUE M. COMPRA Sangguniang Bayan Member	 ELLY MARIA N. ENEVOLDSEN Sangguniang Bayan Member	 ROGELIO J. BAA Sangguniang Bayan Member	
 MACARIO V. ESMAS, JR. LNB President	 RILE CHRISTIAN G. VELOSO SK Federation President	 MC QUIRIE P. LMPAD Secretary to the Sangguniang Bayan	
 ENGR. CARLOS G. VELOSO Municipal Mayor			



**C. 20% DEVELOPMENT FUND**

**1. Machinery**

Purchase of Thermal Decomposition Machine

Php 19,975,000.00

**TOTAL EXPENDITURES**

**Php 23,500,000.00**


**Section 4. Separability Clause.** If for any reason/s, any section or provision of this Ordinance is disallowed in the Budget review or declared invalid by the reviewing authority, other sections or provisions that are not affected shall continue to be in full force and effect.

**Section 5. Effectivity.** The provisions of this Ordinance shall take effect upon its approval.

This Appropriation Ordinance was approved by the Sangguniang Bayan in its Regular Session on December 18, 2023.

  
**MC QUIRIE P. UMPAD**  
Secretary to the Sanggunian Bayan

**ATTESTED:**

  
**NIEL ALBERT B. INOPIQUEZ**  
Sangguniang Bayan Member/  
Temporary Presiding Officer

  
**JULCA KATRINA L. CON-UI**  
Sangguniang Bayan Member

  
**ROQUE M. COMPRA**  
Sangguniang Bayan Member

  
**VIOLETA T. SUMAPIG**  
Sangguniang Bayan Member

  
**ELLY MARIA N. ENEVOLDSEN**  
Sangguniang Bayan Member

**MERIAM P. UMPAD**  
Sangguniang Bayan Member

  
**ROGELIO J. BAAY**  
Sangguniang Bayan Member

  
**FELIPE S. CASAS, SR.**  
Sangguniang Bayan Member

  
**MACARIO V. ESMAS, JR.**  
LNB President

  
**RILE CHRISTIAN G. VELOSO**  
SK Federation President

**APPROVED:**

  
**ENGR. CARLOS G. VELOSO**  
Mayor

Date: 12/19/2023



**RESOLUTION NO. 371, S-2023-2025**

**A RESOLUTION DECLARING THE AMOUNT OF THREE MILLION FIVE HUNDRED TWENTY-FIVE THOUSAND PESOS (PHP3, 525,000.00) AS SAVINGS AND SHALL BE REVERTED TO THE UNAPPROPRIATED BALANCE FOR PURPOSES OF A SUPPLEMENTAL BUDGET NO. 5 FOR CALENDAR YEAR 2023**

**WHEREAS**, there is an amount already appropriated for payment of mobilization expense for Thermal Decomposition Machine from the General Fund amounting to Three Million Five Hundred Twenty-Five Thousand Pesos (Php3, 525,000.00);

**WHEREAS**, the LGU has acquired a loan for Land Bank of the Philippines to finance the said project amounting to Twenty-Three Million Five Hundred Thousand Pesos (Php23, 500,000.00);

**WHEREAS**, the company has billed as mobilization for said machine equipment to 15% of the total cost;


**WHEREAS**, the LGU has utilized portion of the General Fund to pay said item above mentioned thus declaring it as savings and shall be reverted back to Unappropriated Balance the amount of Php 3, 525,000.00;

**NOW THEREFORE**, on motion by Sangguniang Bayan Member Julca Katrina L. Con-ui, duly seconded en masse, be it


**RESOLVED**, as it is hereby resolved, to declare the amount of Three Million Five Hundred Twenty-Five Thousand Pesos (Php3, 525,000.00) as savings and shall be reverted to the Unappropriated Balance for purposes of a Supplemental Budget No. 5 for Calendar Year 2023.

**RESOLVED FURTHER**, that copy of this resolution be furnished to the Local Chief Executive and other concerned offices for information and appropriate action.

This Resolution was approved by the Sangguniang Bayan in its Regular Session dated December 18, 2023.

  
**MC QUIRIE P. UMPAD**  
Secretary to the Sangguniang Bayan

ATTESTED:

  
**NIEL ALBERT B. INOPIQUEZ**  
Sangguniang Bayan Member/Temporary Presiding Officer



REPUBLIC OF THE PHILIPPINES  
Province of Leyte  
MUNICIPALITY OF VILLABA

**OFFICE OF THE MUNICIPAL MAYOR**

December 18, 2023

**HON. DENNIS L. SY**  
Vice Mayor

and

**THE HONORABLE SB MEMBERS**  
Villaba, Leyte

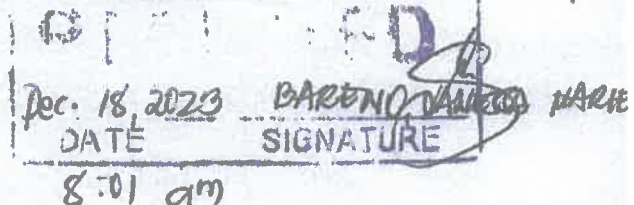
Dear Vice Mayor Sy and SB Members,

Respectfully forwarding to the **SANGGUNIANG BAYAN** through the **HONORABLE VICE MAYOR DENNIS L. SY**, the herein copy of the **SUPPLEMENTAL BUDGET NO. 5 CALENDAR YEAR 2023; REQUESTING FOR SB RESOLUTION APPROVING THE SAME THROUGH APPROPRIATION ORDINANCE. LIKEWISE REQUESTING APPROVAL OF THE REVERTED APPROPRIATIONS**, for your concurrence and appropriate legislative action.

Very truly yours,

  
**ENGR. CARLOS G. VELOSO**  
Municipal Mayor

SANGGUNIANG BAYAN OFFICE  
VILLABA, LEYTE

  
Dec. 18, 2023  
DATE SIGNATURE  
8:01 am



Republic of the Philippines  
Province of Leyte  
Municipality of Villaba  
-oOo-

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATE OF FUNDS ACTUALLY AVAILABLE  
FOR SUPPLEMENTAL BUDGET NO. 5 CY 2023

To Whom It May Concern:

This is to certify that based on the records of this office, the amount of **Twenty Three Million Five Hundred Thousand Pesos Only (Php 23,500,000.00)** is from sources as breakdown below.

New Revenue Sources

Loan Proceeds- LandBank

Php 19,975,000.00

Savings

Savings ( Loan Proceeds- LandBank)

Php 3,525,000.00

Php 23,500,000.00

This is to certify further that the amount **Twenty Three Million Five Hundred Thousand Pesos Only (Php 23,500,000.00)** is actually available to fund and support the Supplemental Budget No. 5 for CY-2023.

Given this 18<sup>th</sup> day of December, 2023.


Certified by:

  
ANTONIO G. CALUMBA  
Municipal Accountant

Noted by:

  
ENGR. CARLOS G. VELOSO  
Municipal Mayor

Verified by:

  
NICETA P. CONDES  
Municipal Treasurer

## STATEMENT OF FUNDING SOURCE


### SUPPLEMENTAL BUDGET NO. 5


C. Y 2023

LGU - VILLABA, LEYTE

Particulars	Account Classification	Amounts
1	2	3
1.0 New Revenue Sources		
Loan Proceeds- LandBank		19,975,000.00
2.0 Actual Collection in Excess of the Estimated Income		
<b>3.0 Savings</b>		
Savings (Loan Proceeds- LandBank)		3,525,000.00
4.0 Realignment		
5.0 Reversion		
<b>Total Income</b>		<b>23,500,000.00</b>

Certified Correct:


  
**NICETA P. CONDES**  
 Local Treasurer  
 DATE: \_\_\_\_\_

  
**ANTONIO G. CALUMBA**  
 Local Accountant  
 DATE: \_\_\_\_\_

**Statement of Supplemental Appropriation**  
 No. 5 C.Y. 2023  
 Villaba, Leyte

Implementing Office 1	Particular/Purpose 2	AIP Code 3	Object of Expenditures 4	Account Code 5	Amount 6	
<b>Municipal Mayor's Office</b>	<i>Personal Services</i>					
	Provision for the grant of one- time Gratuity Pay	1000-000-3-01-001-001-000-000 <small>(Supplemental Budget No.3 C.Y 2023)</small>	Other Personnel Benefits  <i>Gratuity Pay</i>	5 01 04 990	1,431,000.00	
	sub- total				<b>1,431,000.00</b>	
	<i>Maintenance and Other Operating Expenses</i>					
	Provision for the expenditures under Janitorial Services	1000-000-3-01-001-001-000-000 <small>(Supplemental Budget No.1 C.Y 2023)</small>	Janitorial Services	5 02 12 020	2,094,000.00	
	sub- total				<b>2,094,000.00</b>	
	<i>20% Development Fund</i>					
	Purchase of Thermal Decomposition Machine	1000-000-3-01-001-000-001-000 <small>(Supplemental Budget No.1 C.Y 2023)</small>	Machinery  Purchase of Thermal Decomposition	1 07 05 010	19,975,000.00	
	sub- total				<b>19,975,000.00</b>	
	<b>TOTAL</b>					<b>23,500,000.00</b>

Prepared By:

  
**MANUEL I. RUBILLOS, JR.**  
 Municipal Budget Officer

Approved By:

  
**ENGR. CARLOS G. VELOSO**  
 Municipal Mayor

