



Republic of the Philippines
 PROVINCE OF LEYTE
 Palo, Leyte
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Item No.: 29

Date: 05 2024 JAN

SANGGUNIANG BAYAN ALAYOGAN

DEC 28 2023

PROVINCIAL BUDGET OFFICE

December 22, 2023

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

RELEASED
 DATE: 12-28-23
 NO. # 265
 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. 3 CY 2023** of the **Municipality of Hindang, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2023-04**, with a total appropriation in the amount of **P1,588,000.00**, reveals substantial 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 and the Unappropriated Surplus identified as the source of funds for this Supplemental Budget is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 3. Further, that such reversion shall not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of One-Time Service Recognition Incentive (SRI) shall be subject to Budget Circular No. 2023-2, dated December 13, 2023;
3. That the grant of Gratuity Pay for Job Order shall be pursuant to Budget Circular No. 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, accounting and auditing rules and regulations and all other existing laws 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
 Prov'l Planning and Development
 Coordinator - Designate


ORIGINAL SIGNED
Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
22 December 2023

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **APPROPRIATION ORDINANCE NO. 2023-04 OF THE MUNICIPALITY OF HINDANG, LEYTE, ENTITLED: AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 03 OF THE MUNICIPALITY OF HINDANG, LEYTE, FOR CALENDAR YEAR 2023 INVOLVING THE AMOUNT OF ONE MILLION FIVE HUNDRED EIGHTY EIGHT THOUSAND PESOS (PHP1,588,000.00).**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

21 December 2023

The HONORABLE MEMBERS
Sangguniang Panlalawigan
Legislative Building
Tacloban City

Thru: FLORINDA JILL S. UYVICO
Secretary to the Sangguniang Panlalawigan
Province of Leyte
Legislative Bldg - Tacloban City

Sirs/Mesdammes:

Respectfully submitted to your office the herein-copies (16 sets) of the GENERAL FUND SUPPLEMENTAL BUDGET NO. 03 for calendar year 2023 of the Municipality of HINDANG, LEYTE, amounting ONE MILLION FIVE HUNDRED EIGHTY EIGHT THOUSAND PESOS (Php1,588,000.00) of the same Municipality for review and approval.

Please acknowledge receipt hereof.

Thank you.

Very truly yours,


ANNABEL A. MABALE
Secretary to the Sanggunian

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Republic of the Philippines
 Province of Leyte
 MUNICIPALITY OF HINDANG
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SANGGUNIANG BAYAN
 HINDANG
 DEC 22 2023
 PROVINCE OF LEYTE

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON DECEMBER 21, 2023 AT THE SB SESSION HALL

APPROPRIATION ORDINANCE NO. 2023-04

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 03 OF THE MUNICIPALITY OF HINDANG, LEYTE, FOR CALENDAR YEAR 2023 INVOLVING THE AMOUNT OF ONE MILLION FIVE HUNDRED EIGHTY EIGHT THOUSAND PESOS (Ph1,588,000.00) FROM THE GENERAL FUND OUT OF THE LGU'S UNAPPROPRIATED BALANCE AS OF SUPPLEMENTAL BUDGET 2023-03, PER ATTACHMENT OF STATEMENT FOR SUPPLEMENTAL APPROPRIATION

BE IT ORDAINED by the Sangguniang Bayan of Hindang, Leyte, in its regular session assembled this date, that:

SECTION 1. The SUPPLEMENTAL BUDGET No. 03 CY 2023 of the Municipality of HINDANG, LEYTE, in the total amount **ONE MILLION FIVE HUNDRED EIGHTY EIGHT THOUSAND PESOS (Ph1,588,000.00)** from the General Fund of the Local Government Unit (LGU) is hereby APPROVED.

The budget documents consist of the following as herein-below specified, are incorporated herein and made an integral part of this Ordinance:

- 1.1 LBF No. 8 - Statement of Funding Sources
- 1.2 LBF No. 9 - Statement of Supplemental Appropriation
- 1.3 Certification as to availability of funds dated December 13, 2023
duly signed by the Municipal Accountant-Designate

SECTION 2. SOURCE OF FUNDS:

SAVINGS:



<i>Unappropriated Balance as of Supplemental 2023-02</i>	Php 41,660,096.40
Reversion	75,000.00
Total Estimated Income	Php 41,735,096.40



SECTION 3. USE OF FUNDS. The amount of **ONE MILLION FIVE HUNDRED EIGHTY EIGHT THOUSAND PESOS (Ph1,588,000.00)** is hereby appropriated for Supplemental Budget No. 03 for calendar year 2023 of the Municipality of Hindang, Leyte, as follows:

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Implementing Office	Object of Expenditure		Amount
Office of the Municipal Mayor	PS	Other Personal Benefits	Php260,000.00
	MOOE	Other General Services	51,000.00
Office of the Municipal Disaster Risk Reduction and Management	PS	Other Personal Benefits	60,000.00
	MOOE	Other General Services	5,000.00
Office of the Municipal Vice Mayor	PS	Other Personal Benefits	20,000.00
Office of the Sangguniang Bayan	PS	Other Personal Benefits	164,000.00
	MOOE	Other General Services	5,000.00
Office of the Secretary to the Sanggunian	PS	Other Personal Benefits	20,000.00
	MOOE	Membership Dues & Cont. to Org.	1,000.00
Office of the Municipal Treasurer	PS	Other Personal Benefits	80,000.00
	MOOE	Other General Services	35,000.00
Office of the Municipal Assessor	PS	Other Personal Benefits	20,000.00
	MOOE	Other General Services	17,000.00
Office of the Municipal Accountant	PS	Other Personal Benefits	66,000.00
	MOOE	Other General Services	7,000.00
Municipal Budget Office	PS	Other Personal Benefits	40,000.00
Municipal Planning and Development Office	PS	Other Personal Benefits	40,000.00
	MOOE	Other General Services	5,000.00
Office of the Municipal Civil Registrar	PS	Other Personal Benefits	40,000.00
	MOOE	Other General Services	10,000.00
General Services Office	PS	Other Personal Benefits	20,000.00
	MOOE	Other Supplies and Materials	5,000.00
Rural Health Unit and Women's Health Center	PS	Other Personal Benefits	180,000.00
	MOOE	Other General Services	30,000.00
Municipal Social Welfare and Development Office	PS	Other Personal Benefits	20,000.00
	MOOE	Other General Services	37,000.00
Municipal Agriculture Office	PS	Other Personal Benefits	86,000.00
	MOOE	Other General Services	12,000.00
Municipal Engineering Office	PS	Other Personal Benefits	60,000.00
	MOOE	Other General Services	47,000.00
Market and Slaughterhouse	PS	Other Personal Benefits	20,000.00
	MOOE	Other General Services	25,000.00
Municipal Tourism Council	MOOE	Other General Services	30,000.00
TOTAL SUPPLEMENTAL APPROPRIATION			Php1,588,000.00








The allocation of funds intended for the grant of **Service Recognition Incentive (SRI)** to LGU officials and employees and **Gratuity Pay** to Contract of Service and Job Order Workers of the LGU Hindang, Leyte, for fiscal year 2023 **shall be used** subject to the issuance of the Department of Budget and Management (DBM) Budget Circular No. 2023-2 dated December 13, 2023 & DBM Circular No. 2023-3 dated December 14, 2023, respectively related thereto, authorizing the release and payment of the same.

SECTION 4. USE OF SAVINGS AND AUGMENTATION. The Municipal Mayor or the Presiding Officer of the Sanggunian are authorized to augment any item in the approved Supplemental Budget No. 03 for fiscal year 2023 for their respective offices from savings in other items within the same expense class of their respective appropriations, as provided for under Section 336 of Republic Act No. 7160, the Local Government Code of 1991.

SECTION 5. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this appropriation ordinance is declared invalid or unconstitutional, other sections or provisions thereof are not affected thereby shall continue to be in full force and effect.

SECTION 6. EFFECTIVITY. The provisions of this appropriation ordinance shall take effect immediately after its approval.

APPROVED UNANIMOUSLY.

ENACTED this 21st day of December, 2023 by this Sanggunian in its special session held for the purpose at the SB Session Hall, this Municipality.


LEONIDA A. CAVITE
SB Member


ROMULO D. BASANEZ
SB Member


BENEDICTO L. YANOLA
SB Member


SERAFIN A. CAVERO
SB Member

(On leave)
SALVADOR E. BANEZ, JR.
SB Member



SORIANO B. DELALAMON
SB Member









SEVERINO C. ABERCA
Ex officio Member-LNB Pres.


ADRIAN PAUL G. ASTORGA
Ex-officio Member - SK Fed. President


CERTIFIED CORRECT:


ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED:


JOSE NAPOLEON D. MONTERO
SB Member-Temporary Presiding Officer
Acting Municipal Vice-Mayor

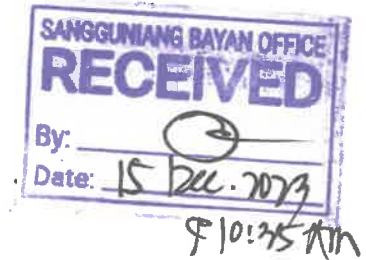
APPROVED:


MIKHAEL ANNE GELO ABOYME
SB Member
Acting Municipal Mayor

DEC 21 2023



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



OFFICE OF THE MUNICIPAL MAYOR

December 15, 2023

The HONORABLE MEMBERS
Sangguniang Bayan
Hindang, Leyte


Thru: HON. MIKHAEL ANNE GELO D. ABOYME
Sangguniang Bayan Member
OIC-Municipal Vice Mayor
Presiding Officer

Sirs/Madam:

Respectfully submitted to your office the herein Supplemental Budget No. 03 for CY 2023 in the amount of *One Million Five Hundred Eighty-Eight Thousand Pesos (P 1,588,000.00)* for authorization.

Please acknowledge receipt hereof.

Very truly yours,


ELPIDIO B. CABAL, JR.
Municipal Vice Mayor
OIC - Municipal Mayor

STATEMENT OF FUNDING SOURCES
Supplemental Budget No. 3
Fiscal Year 2023


Hindang, Leyte
Province/City/Municipality

GENERAL
Fund/Special Account

Particulars (1)	Account Classification (2)	Amounts (3)
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds (Borrowings)		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Unappropriated Surplus as of SB 2023-02	3-02-01-01	P 41,660,096.40
4.0 Realignment		-
5.0 Reversion		75,000.00
Total Estimated Income		P 41,735,096.40

Certified Correct:


VICTORIA N. FULACHE
Municipal Treasurer


NILDA T. ABRANTES
Municipal Accountant-Designate


STATEMENT OF SUPPLEMENTAL APPROPRIATION**Hindang, Leyte****Province/City/Municipality****SUPPLEMENTAL BUDGET NO. 3 CY 2023**

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)					
Office of the Municipal Mayor	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services MOOE Payment of Gratuity Pay Total MOOE Sub-Total	1000-000-3-01-001-001-001-000	Other Personnel Benefits	5-01-04-990	P 260,000.00					
					P 260,000.00					
					Other General Services	5-02-12-990	P 51,000.00			
							P 51,000.00			
							P 311,000.00			
							Municipal Disaster Risk Reduction and Management Office	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services MOOE Payment of Gratuity Pay Total MOOE Sub-Total	1000-000-3-01-001-006-000-000	Other Personnel Benefits
P 60,000.00										
Other General Services	5-02-12-990	P 5,000.00								
		P 5,000.00								
		P 65,000.00								
		Office of the Mun. Vice Mayor	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services Sub-Total	1000-000-3-01-002-001-000-001	Other Personnel Benefits	5-01-04-990				
							P 20,000.00			
							P 20,000.00			
Office of the Sangguniang Bayan	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services MOOE Payment of Gratuity Pay Total MOOE Sub-Total						1000-000-3-01-003-001-000-001	Other Personnel Benefits	5-01-04-990	P 164,000.00
										P 164,000.00
										Other General Services
		P 5,000.00								
		P 169,000.00								
		Sub-Total		P 565,000.00						

Prepared :


IMELDA A. RENEGADO
 Municipal Budget Officer

Approved :


ELPIDIO B. CABAL, JR.
 Municipal Vice Mayor
 OIC - Municipal Mayor


STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte
Province/City/Municipality


SUPPLEMENTAL BUDGET NO. 3 CY 2023

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)	
Office of the Secretary to the Sanggunian	Personal Services	1000-000-3-01-004-001-000-001	Other Personnel Benefits	5-01-04-990	P 20,000.00	
	Grant of Service Recognition Incentive (SRI)				P 20,000.00	
	Total Personal Services					
	MOOE					
	Payment of Membership Dues				5-02-99-060	P 1,000.00
	Total MOOE					P 1,000.00
	Sub-Total				P 21,000.00	
Office of the Mun. Treasurer	Personal Services	1000-000-3-01-005-001-000-001	Other Personnel Benefits	5-01-04-990	P 80,000.00	
	Grant of Service Recognition Incentive (SRI)				P 80,000.00	
	Total Personal Services					
	MOOE					
	Payment of Gratuity Pay				5-02-12-990	P 35,000.00
	Total MOOE					P 35,000.00
	Sub-Total				P 115,000.00	
Office of the Municipal Assessor	Personal Services	1000-000-3-01-006-001-000-001	Other Personnel Benefits	5-01-04-990	P 20,000.00	
	Grant of Service Recognition Incentive (SRI)				P 20,000.00	
	Total Personal Services					
	MOOE					
	Payment of Gratuity Pay				5-02-12-990	P 17,000.00
	Total MOOE					P 17,000.00
	Sub-Total				P 37,000.00	
Office of the Mun. Accountant	Personal Services	1000-000-3-01-007-001-000-001	Other Personnel Benefits	5-01-04-990	P 66,000.00	
	Grant of Service Recognition Incentive (SRI)				P 66,000.00	
	Total Personal Services					
	MOOE					
	Payment of Gratuity Pay				5-02-12-990	P 7,000.00
	Total MOOE					P 7,000.00
	Sub-Total				P 73,000.00	
Sub-Total					P 246,000.00	

Prepared :


IMELDA A. RENEGADO
Municipal Budget Officer

Approved :


ELPIDIO B. CABAL, JR.
Municipal Vice Mayor
OIC - Municipal Mayor

STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte

Province/City/Municipality


SUPPLEMENTAL BUDGET NO. 3 CY 2023

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Municipal Budget Office	Personal Services	1000-000-3-01-008-001-000-001	Other Personnel Benefits	5-01-04-990	P 40,000.00
	Grant of Service Recognition Incentive (SRI)				P 40,000.00
	Total Personal Services				P 40,000.00
	Sub-Total				
Municipal Planning & Dev't. Office	Personal Services	1000-000-3-01-009-001-000-001	Other Personnel Benefits	5-01-04-990	P 40,000.00
	Grant of Service Recognition Incentive (SRI)				P 40,000.00
	Total Personal Services				P 45,000.00
	MOOE		Other General Services	5-02-12-990	P 5,000.00
	Payment of Gratuity Pay				P 5,000.00
	Total MOOE				P 45,000.00
	Sub-Total				
Office of the Mun. Civil Registrar	Personal Services	1000-000-3-01-012-001-000-001	Other Personnel Benefits	5-01-04-990	P 40,000.00
	Grant of Service Recognition Incentive (SRI)				P 40,000.00
	Total Personal Services				P 10,000.00
	MOOE		Other General Services	5-02-12-990	P 10,000.00
	Payment of Gratuity Pay				P 10,000.00
	Total MOOE				P 50,000.00
	Sub-Total				
General Services Office	Personal Services	1000-003-3-03-013-001-000-001	Other Personnel Benefits	5-01-04-990	P 20,000.00
	Grant of Service Recognition Incentive (SRI)				P 20,000.00
	Total Personal Services				P 5,000.00
	MOOE		Other General Services	5-02-12-990	P 5,000.00
	Payment of Gratuity Pay				P 5,000.00
	Total MOOE				P 70,000.00
Waste Management Program	Other General Services	5-02-12-990	P 70,000.00		
MOOE			P 70,000.00		
Payment of Gratuity Pay			P 95,000.00		
	Sub-Total				P 230,000.00
Sub-Total					

Prepared :


 IMELDA A. RENEGADO
 Municipal Budget Officer

Approved :


 ELPIDIO B. CABAL, JR.
 Municipal Vice Mayor
 OIC - Municipal Mayor


STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte
Province/City/Municipality


SUPPLEMENTAL BUDGET NO. 3 CY 2023

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)			
Rural Health Unit and Women's Health Center	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services	3000-200-3-01-011-001-000- 000	Other Personnel Benefits	5-01-04-990	P 180,000.00			
					P 180,000.00			
					MOOE Payment of Gratuity Pay Total MOOE Sub-Total	Other General Services	5-02-12-990	P 30,000.00
								P 30,000.00
								P 210,000.00
					Municipal Social Welfare & Development Office	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services	3000-500-3-02-005-001-000- 000	Other Personnel Benefits
P 20,000.00								
MOOE Payment of Gratuity Pay Total MOOE Sub-Total	Other General Services	5-02-12-990	P 37,000.00					
			P 37,000.00					
			P 57,000.00					
Municipal Agriculture Office	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services	8000-000-3-02-003-001-000- 000	Other Personnel Benefits	5-01-04-990				
					P 86,000.00			
					MOOE Payment of Gratuity Pay Total MOOE Sub-Total	Other General Services	5-02-12-990	P 12,000.00
								P 12,000.00
								P 98,000.00
					Municipal Engineering Office	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services	8000-000-3-01-010-001-001- 000	Other Personnel Benefits
P 60,000.00								
MOOE Payment of Gratuity Pay Total MOOE Sub-Total	Other General Services	5-02-12-990	P 47,000.00					
			P 47,000.00					
			P 107,000.00					
Sub-Total								

Prepared :


IMELDA A. RENEGADO
Municipal Budget Officer

Approved :


ELPIDIO B. CABAL, JR.
Municipal Vice Mayor
OIC - Municipal Mayor

STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte
Province/City/Municipality


SUPPLEMENTAL BUDGET NO. 3 CY 2023

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)		
Market and Slaughterhouse	Personal Services Grant of Service Recognition Incentive (SRI) Total Personal Services MOOE Payment of Gratuity Pay Total MOOE Sub-Total	8000-000-3-03-000-001-001-000	Other Personnel Benefits	5-01-04-990	P 20,000.00		
					P 20,000.00		
					Other General Services	5-02-12-990	P 25,000.00
							P 25,000.00
							P 45,000.00
Municipal Tourism Council Office	MOOE Payment of Gratuity Pay Total MOOE Sub-Total	8000-000-3-03-000-002-000-001	Other General Services	5-02-12-990	P 30,000.00		
					P 30,000.00		
					P 30,000.00		
					Sub-Total		P 75,000.00
					TOTAL SUPPLEMENTAL APPROPRIATIONS		

Prepared :


IMELDA A. RENEGADO
Municipal Budget Officer

Approved :


ELPIDIO B. CABAL, JR.
Municipal Vice Mayor
OIC - Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Hindang
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the Period Ended December 31, 2022

	Accumulated Surpluses/(Deficits)	
	2022	2021
Balance at January 1, 2022	326,061,148.85	314,660,260.18
Add (Deduct)		
Change in Accounting Policy	-	-
Prior Period Errors	(76,213,196.46)	(3,098,602.13)
Restated Balance	249,847,952.39	311,561,658.05
Add (Deduct) Changes in net assets/equity during the year		
Adjustment of net revenue recognized directly in net assets/equity		
Brgy. Himacugo Level II Water Supply System		1,250,698.67
FMR-Brgy. Capudlosan to Brgy. Canha-ayon		3,996,786.42
Adjustment due to understated value of Slope Protection Retaining Wall at Brgy. Anolon		33,681.09
Double-entry of Cemetery		230.00
Transfer of A/D-Other Structures to SEF		328,371.87
Transfer of Slope Protection Retaining Wall at Brgy. Anolon		(33,681.09)
PPE less than Ph 15,000.00 cost		(85,482.06)
Adjustment due to unrecorded debit-memo		(9,802.83)
Adjustment due to overstated/understated transfer of accounts		(710,775.08)
Double-entry of A/D-Cemetery		(13.80)
Adjustment PY A/D-Other Structures		(115,828.41)
5 Units Transitional Tent from TF		125,000.00
Concrete Pavement of Brgy. Baldoza and Brgy Canha-ayon		319,415.60
Furniture and Fixtures with value/cost of less than 15,000.00		(29,756.46)
Rescue Equipments with value/cost of less than 15,000.00		(97,694.94)
Machinery and Equipments with cost of less than 15,000.00		(384,559.12)
Concrete Pavement of Brgy. Canha-ayon and Brgy Mahilum		3,996,786.42
Laptop Computer from TF (KaLAHI)		39,950.00
Desktop Computer from TF (KALAHI)		39,000.00
Printer L3210 from TF (KALAHI)		9,470.00
ICT Equipments from NAPC	47,080.00	
FMR Brgy. Anahaw-Himacugo Roads from TF	4,997,453.34	
ADA/FUND TRANSFER TO LBP-Baybay	(559,365.65)	
Rehab. Of Mun Park and Cultural Center-TF	928,358.00	
Rehab of ECCD Building	270,730.00	
1 Unit Laptop and 1 Unit Printer	54,280.00	
	5,738,535.69	8,671,796.28
Surplus (Deficit) for the period	46,270,425.82	5,827,694.52
Total recognized revenue and expenses for the period	52,008,961.51	14,499,490.80
Balance at December 31, 2022	301,856,913.90	326,061,148.85



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF HINDANG
-000-
OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that the LOCAL GOVERNMENT UNIT OF HINDANG has an available cash balance from savings and reversion of appropriations with the total amount of *Forty One Million Seven Hundred Thirty Five Thousand Ninety Six Pesos & 40/100 (Php 41,735,096.40)* for LGU's operation, to wit:

Unappropriated Surplus SB 2023-02	-	41,660,096.40
Reversion	-	75,000.00

This further certifies that the amount stated above is available for Supplemental Budget No. 03 for CY 2023.

Given this 13th day of December, 2023 at Hindang, Leyte.


NILDA T. ABRANTES
Municipal Accountant-Designate

NOTED:


VICTORIA N. FULACHE
Municipal Treasurer



MUNICIPALITY OF HINDANG

CASH ANALYSIS

December 31, 2022

GENERAL FUND

Cash and Other Cash Accounts		112,353,973.65
Less: Unreconciled Amount		(889,394.93)
Liabilities:		
Accounts Payable	18,805,697.24	
Due to Officers & Employees	1,636,247.60	
Due to BIR	981,631.45	
Due to GSIS	1,249,968.12	
Due to PAG-IBG	46,878.81	
Due to PHILHEALTH	135,672.30	
Due to NGAs	518,190.31	
Due to GOCCs	22,095.00	
Due to LGUs	2,105,377.50	
Due to Other Funds	546,436.76	
Guaranty/Security Deposits Payable	230,834.99	
Other Payables	455,263.14	(26,734,293.22)
Continuing		(38,929,901.33)
Cash Available		<u>45,800,384.17</u>

CERTIFIED CORRECT:


NILDA T. ABRANTES
Municipal Accountant-Designate



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF
HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON DECEMBER 12, 2023
AT THE SB SESSION HALL**

RESOLUTION NO. 2023-125

A RESOLUTION GRANTING THE MUNICIPAL GOVERNMENT OF HINDANG, LEYTE, THE AUTHORITY FOR THE FULL IMPLEMENTATION OF THE SERVICE RECOGNITION INCENTIVE (SRI) FOR FISCAL YEAR 2023 INTENDED FOR THE HINDANG LOCAL GOVERNMENT OFFICIALS & EMPLOYEES, PURSUANT TO THE PROVISIONS ADMINISTRATIVE ORDER (AO) NO. 12 ISSUED BY THE OFFICE OF THE PRESIDENT OF THE PHILIPPINES, MALACANAN PALACE, MANILA, DATED DECEMBER 07, 2023

WHEREAS, Administrative Order (AO) No. 12 dated December 07, 2023 authorizes the grant of a one-time Service Recognition Incentive (SRI) for FY 2023 at a uniform rate not exceeding Twenty Thousand Pesos (P20,000) for each qualified government employee;

WHEREAS, Section 6 of AO No. 12 - SRI for Employees in LGUs. The grant of the one-time SRI to employees in LGUs, including those in the barangays, shall be determined by their respective Sanggunian depending on the LGU's financial capability subject to the PS limitation in LGU budgets pursuant to Sections 325(a) and 331(b) of RA No. 7160 or the Local Government Code of 1991, at a uniform rate not exceeding Twenty Thousand Pesos (P20,000.00) each, chargeable against their respective FY 2023 Local Government funds. Should the identified funding source be insufficient to cover the full amount of the SRI, a lower but uniform amount shall be paid to all qualified employees of the LGU;

WHEREAS, payment of the SRI to all qualified government employees shall not be earlier than December 15, 2023;

WHEREAS, that the granting of **SERVICE RECOGNITION INCENTIVE (SRI)** to the LGU personnel this municipality must be in accordance with the provisions of the aforementioned budget circular, subject however to the usual accounting rules and regulations set forth by the Commission on Audit (COA) relative thereto;

WHEREFORE, on motion of Hon. Jose Napoleon Montero duly seconded by Hon. Soriano B. Delalamon, be it;

RESOLVED, as it is hereby RESOLVED, to **GRANT** the **SERVICE RECOGNITION INCENTIVE (SRI)** for fiscal year 2023 of **HINDANG MUNICIPAL GOVERNMENT Officials & Employees**, pursuant to Administrative Order No. 12 dated December 07, 2023 issued by the Office of the President of the Philippines, Malacanan Palace, Manila;

SB RESOLUTION NO. 2023-125

Hindang, Leyte

-page 2 -


RESOLVED, FURTHER, that copy of this resolution be furnished all offices concerned for their information and proper guidance.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution


ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:


ELPIDIO B. CABAL, JR.
Municipal Vice Mayor
Presiding Officer



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF
HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON DECEMBER 12, 2023
AT THE SB SESSION HALL

RESOLUTION NO. 2023-126

A RESOLUTION GRANTING THE GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN THE LOCAL GOVERNMENT UNIT (LGU) HINDANG, LEYTE FOR FISCAL YEAR 2023 PURSUANT TO ADMINISTRATIVE ORDER NO. 13 DATED DECEMBER 07, 2023 ISSUED BY THE OFFICE OF THE PRESIDENT OF THE PHILIPPINES, MALACANAN PALACE, MANILA, DATED DECEMBER 07, 2023

WHEREAS, this Office was in receipt of Administrative Order (AO) No. 13 dated December 07, 2023 which authorizes the grant of Gratuity Pay to contract of Service and job order workers in Government for fiscal year 2023”;

WHEREAS, Section 5 of AO No. 13 – Grant of Gratuity in Local Government Units (LGUs) LGUs are encouraged 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;

WHEREAS, payment of the Gratuity Pay to qualified COs and JO workers in the government for fiscal year 2023 shall be made not earlier than 15th of December, 2023;


WHEREFORE, on motion of Hon. Jose Napoleon D. Montero duly seconded by the rest of the attending members, be it;

RESOLVED, as it is hereby RESOLVED, to GRANT the **GRATUITY PAY** for fiscal year 2023 to Contract of Service and Job Order Workers in the Local Government Unit (LGU) of Hindang, Leyte, pursuant to the provisions of Administrative Order No. 13 dated December 07, 2023 issued by the Office of the President of the Philippines, Malacanan Palace, Manila;


RESOLVED, FURTHER, that copy of this resolution be furnished all offices concerned for their information and proper guidance.

Carried unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution


ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:


ELPIDIO B. CABAL, JR.
Municipal Vice Mayor
Presiding Officer



Reversion of Appropriation

CY 2023

Municipality of Hindang



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF
HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON DECEMBER 12, 2023
AT THE SB SESSION HALL

RESOLUTION NO. 2023-128

A RESOLUTION REVERTING THE APPROPRIATION IN THE TOTAL AMOUNT OF SEVENTY FIVE THOUSAND PESOS (Php75,000.00) FROM GENERAL SERVICE OFFICE' (GSO) MOOE SPECIFICALLY FROM ITS TRAINING EXPENSES AND ENVIRONMENT/SANITARY SERVICES AS IDENTIFIED APPROPRIATION ON SAVINGS TO UNAPPROPRIATED SURPLUS

WHEREAS, the General Service Office has an available amount of Seventy Five Thousand Pesos (Php75,000.00) from its Maintenance and Other Operating Expenses (MOOE) as herein-below enumerated, be reverted to Unappropriated Surplus;

Maintenance & Other Operating Expenses (MOOE):

GENERAL SERVICE OFFICE:

Training Expenses	- Php 5,000.00
Environment/Sanitary Services	- <u>70,000.00</u>
	Php 75,000.00
	xxxxxxxxxx

WHEREAS, the Local Finance Committee (LFC) this Municipality certifies the availability of funds which is available for reversion in the amount of **SEVENTY FIVE THOUSAND PESOS (Php75,000.00)** sourced from the General Service Office MOOE savings for CY 2023;

WHEREAS, Chapter III (Budgeting) Article I, Section 322 of RA 7160 states among others: Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. - Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for the expenditure except by subsequent enactment. However, appropriations for capital outlays shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations therefor have been fully paid or otherwise settled;

The balances of continuing appropriations shall be reviewed as part of the annual budget preparation and the Sanggunian concerned may approve, upon recommendation of the local chief executive, the reversion of funds no longer needed in connection with the activities funded by said continuing appropriations subject to the provisions of this Section;

Qschr

Bryan A. Cabal

[Signature]

[Vertical signatures on the right margin]

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WHEREAS, this Body was in consensus to approve the amount of Seventy Thousand Pesos (Php75,000.00) as MOOE savings for calendar year 2023 be reverted to Unappropriated Surplus;

WHEREFORE, on motion of Hon. Jose Napoleon D. Montero duly seconded by Hon. Leonida A. Cavite, be it;

RESOLVED, as it is hereby RESOLVED, to **REVERT** the amount of **SEVENTY FIVE THOUSAND PESOS (Php75,000.00)** sourced from the General Service Office MOOE savings for CY 2023 to Unappropriated Surplus;

RESOLVED, FURTHER, that copies of this resolution be furnished all LGU offices concerned for their information; Provincial Budget Office for review and the Honorable Members Sangguniang Panlalawigan of Leyte, for approval.

APPROVED UNANIMOUSLY.

ENACTED this 12th day of December, 2023 by this Sanggunian in its regular session held for the purpose at the SB Session Hall, this Municipality.


MIKHAEL ANNE GELO D. ABOYME
SB Member


JOSE NAPOLEON D. MONTERO
SB Member


LEONIDA A. CAVITE
SB Member

(OB - Tacloban City)
ROMULO D. BASAÑEZ
SB Member


BENEDICTO L. YANOLA
SB Member



SERAFIN A. CAVERO
SB Member


(On leave)
SALVADOR E. BANEZ, JR.
SB Member


SORIANO B. DELALAMON
SB Member

Green

Brian A. Cabal





SEVERINO C. ABERCA
LIGA Pres-Ex Officio Member


ADRIAN PAUL G. ASTORGA
Ex-Officio Member-SK Federation Pres.

CERTIFIED CORRECT:


ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED:


ELFIDIO B. CABAL, JR.
Municipal Vice Mayor
Presiding Officer

APPROVED:

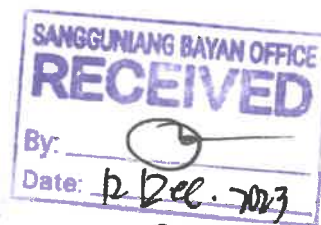

BETTY A. CABAL
Municipal Mayor

DEC 12 2023



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

OFFICE OF THE MUNICIPAL MAYOR



December 11, 2023

The HONORABLE MEMBERS
Sangguniang Bayan
Hindang, Leyte

Thru: HON. ELPIDIO B. CABAL, Jr.
Municipal Vice-Mayor
Presiding Officer

Sirs/Madam:

Respectfully submitted to your office the herein documents for the reversion of funds to the Unappropriated Surplus from Maintenance and Other Operating Expenses (MOOE) savings from the General Services Office in the amount of *Seventy-Five Thousand Pesos (P 75,000.00)* for approval.

Please acknowledge receipt hereof.

Very truly yours,

Betty A. Cabal
BETTY A. CABAL
Municipal Mayor

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of December 11, 2023


Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Unobligated Balance (6)	Amount to be Reverted (7)
	Maintenance & Other Operating Expenses:					
General Service Office	Training Expenses	36,800.00	27,765.90	9,034.10	4,034.10	5,000.00
General Service Office (Waste Management Program)	General Services Environment/Sanitary Services	5,000,000.00	3,169,313.72	1,830,686.28	1,760,686.28	70,000.00
	Sub-Total	5,036,800.00	3,197,079.62	1,839,720.38	1,764,720.38	75,000.00
	TOTAL	5,036,800.00	3,197,079.62	1,839,720.38	1,764,720.38	75,000.00

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


VICTORIA N. FULACHE
Municipal Treasurer


IMELDA A. RENEGADO
Municipal Budget Officer


NILDA T. ABRANTES
Municipal Accountant-Designate


BETTY A. CABAL
Municipal Mayor

OFFICE: General Services Office

	ACCOUNT TITLE	AMOUNT
General Service Office	Training Expenses	5,000.00
General Service Office (Waste Management Program)	General Services Environment/Sanitary Services	70,000.00
TOTAL		75,000.00

This is to certify that the above-mentioned unutilized Maintenance and Other Operating Expenses appropriations as of December 11, 2023 are available for reversion to the unappropriated surplus.


EPHIPANY JOYCE A. PAMENIANO
GSO