



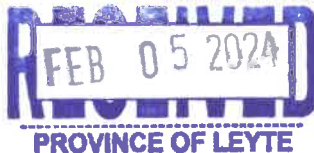
Republic of the Philippines
 PROVINCE OF LEYTE
 Palo, Leyte
 -oOo-

Item No.: 06

Date: 13 2024 FEB

PROVINCIAL BUDGET OFFICE

SANGGUNIANG PANLALAWIGAN



February 5, 2024

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

RELEASED
 DATE: 2-5-24
 NO. #(246) 266
 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. 2 CY 2023** of the **Municipality of Dagami, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 08 S. 2023** with a total appropriation in the amount of **P6,117,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 02 S. 2023.
2. That the grant of Collective Negotiation Agreement (CNA) Incentive shall be subject to the procedural guidelines of Budget Circular No. 2023-1 dated November 10, 2023 and that said grant shall be sourced out from MOOE savings identified in the circular;
3. That the granting of Service Recognition Incentive 2023 is subject to the provisions of Budget Circular No. 2023-2 dated December 13, 2023.
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 accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

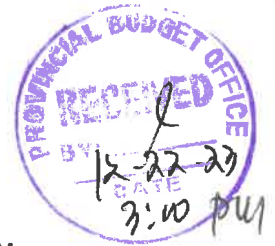
LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

[Signature]
AGNES CYRAFON
 Project Development Officer IV
 Officer-In-Charge - PPDO

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
22 December 2023

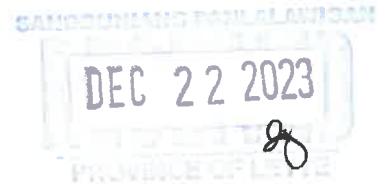
The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **APPROPRIATION ORDINANCE NO. 08, S. 2023** of the **MUNICIPALITY of DAGAMI, LEYTE**, entitled: **AN APPROPRIATION ORDINANCE ENACTING THE SUPPLEMENTAL BUDGET NO. 2 OF THE MUNICIPALITY OF DAGAMI, LEYTE FOR THE YEAR 2023 IN THE AMOUNT OF SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (PHP6,117,000.00).**


FLORINDA JIM S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF DAGAMI
*

Office of the Municipal Vice-Mayor



22 DECEMBER 2023

Sangguniang Panlalawigan, Leyte
Legislative Building
Capitol Grounds
Tacloban City

Thru: The Secretary to the
Sangguniang Panlalawigan

Madam:

Respectfully Submitted Herewith Seventeen (17) Sets of APPROPRIATION ORDINANCE NO. 08, S. 2023 "AN APPROPRIATION ORDINANCE ENACTING THE SUPPLEMENTAL BUDGET NO. 02 FOR THE YEAR 2023, IN THE AMOUNT OF SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (₱6,117,000.00), for review and approval.

Please acknowledge receipt hereof.

Thank you and more power.

Very truly yours

HOMOBONO U. BARDILLON
Municipal Vice-Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF DAGAMI
*

SANGGUNIANG BAYAN
DEC 22 2023
PROVINCE OF LEYTE

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 5TH SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF DAGAMI, LEYTE, HELD AT THE MUNICIPAL SESSION HALL ON 20TH DECEMBER, 2023 AT 1:00 O'CLOCK IN THE AFTERNOON.

Present:

- | | |
|----------------------------------|-------------------------------------|
| Hon. Homobono U. Bardillon | - Mun. Vice-Mayor/Presiding Officer |
| Hon. Judy M. Dumduma, Jr. | - Sangguniang Bayan Member |
| Hon. Rolando A. Bud-oy | - do- |
| Hon. Andres Bryan M. Bayona | - do- |
| Hon. Jose Jingle N. Sudario | - do- |
| Hon. Caridad B. Cabidog | - do- |
| Hon. Jetroimus Jose S. Bardillon | - do- |
| Hon. Susan O. Mendoza | - do- |
| Hon. Reynaldo O. Treceñe | - do- |
| Hon. Arvin M. Delusa | - ABC President/Ex-Officio Member |
| Hon. Jameson C. Madalina | - SK Fed. Pres./Ex-Officio Member |

Absent:

NONE

APPROPRIATION ORDINANCE NO. 08 S. 2023

AN APPROPRIATION ORDINANCE ENACTING THE SUPPLEMENTAL BUDGET NO. 02 FOR CY 2023 OF THE MUNICIPALITY OF DAGAMI, LEYTE FOR THE YEAR 2023 IN THE AMOUNT OF SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (P6,117,000.00).

WHEREAS, Budget Circular No. 2023-1 of Department of Budget and Management (DBM) on November 10, 2023, sets the guidelines on the grant of the Collective Negotiation Agreement (CNA) incentive for FY 2023;

WHEREAS, Administrative Order No. 12 from the Office of the President was issued on December 7, 2023, authorized the grant of the Service Recognition Incentive (SRI) to government employees for FY 2023;

WHEREAS, Administrative Order No. 13 from the Office of the President was issued on December 7, 2023, authorized the grant of the Gratuity Pay to Contract of Service and Job Orders in the government for FY 2023;

WHEREAS, Memorandum Circular No. 06 was issued by the Civil Service Commission on February 26, 2002, pursuant to CSC Resolution No. 02-0295, the Commission amends the policies regarding the grant of loyalty award. These policies were formulated to recognize the continuous and satisfactory service rendered by officials and employees;

WHEREAS, presented to this August Body is MDC Resolution No. 005, Series of 2023 of the Municipal Development Council of the Municipality endorsing to the Sangguniang Bayan, the Supplemental Budget No. 2 of the Municipality of Dagami;

WHEREAS, also presented to support said request is the Municipal Development Council (MDC) Minutes of Meeting held on December 20, 2023 wherein the Supplemental AIP No. 2 was approved by the council thru MDC Resolution No. 005, s. 2023, as well as the AIP 2023.

HON. HOMOBONO U. BARDILLON
Mun. Vice-Mayor/Presiding Officer

AMILO C. SANCHEZ
Acting SB Secretary

HON. JUDY M. DUMDUMA, JR.
SB Member

HON. ROLANDO A. BUD-OY
SB Member

HON. ANDRES BRYAN M. BAYONA
SB Member

HON. JOSE JINGLE N. SUDARIO
SB Member

HON. CARIDAD B. CABIDOG
SB Member

HON. JETROMUS JOSE S. BARDILLON
SB Member

HON. SUSAN O. MENDOZA
SB Member

HON. REYNALDO O. TRICEÑE
SB Member

HON. ARVIN M. DELUSA
ABC Pres./Ex-Officio Member

HON. JAMESON C. MADALINA
SK Fed. Pres./Ex-Officio Member

(Cont. of SB Appropriation Ordinance No. 08, s. 2023 on its 5th Special Session dated December 20, 2023, etc.)

WHEREAS, incorporated in the Supplemental Budget are various programs, projects and activities were determined to drive the Socio Economic Development as identified by the different sectoral divisions for the provision of an effective range of works, services and facilities that fulfill the needs of the expectation of the community in the Municipality of Dagami, Leyte;

NOW THEREFORE, on motion of **HON. JETROMUS JOSE S. BARDILLON**, duly seconded by all the members present.

BE IT RESOLVE, as it is hereby to approve the following appropriation ordinance to wit:

SECTION I

The total amount of appropriation for CY 2023 is **SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (P6,117,000.00)** certified by the Local Finance Committee to wit:

PART 1

STATEMENT OF FUNDING SOURCE

| PARTICULARS | ACCOUNT CLASSIFICATION | AMOUNT |
|---|------------------------|----------------------|
| 1.0 New Revenue Sources | | |
| 2.0 Actual Collection in Excess of the Estimated Income | | |
| 3.0 Savings Unappropriated Balance/Surplus | | |
| 4.0 Realignment | | |
| 5.0 Reversion | | |
| 1. Non-Office Expenditures | | |
| 2. Maintenance & Other Operating Expenses | | 1,850,000.00 |
| 3. Personal Services (Salaries and Wages) | | 3,180,000.00 |
| | | 1,087,000.00 |
| AMOUNT AVAILABLE FOR APPROPRIATIONS | | P6,117,000.00 |

SECTION II

The amount of **SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (P6,117,000.00)** is hereby available for purpose stated hereunder:

HON. HOMOBONO U. BARDILLON
Mun. Vice-Mayor/Presiding Officer

AMILO C. SANCHEZ
Acting SB Secretary


HON. JODY M. DUMDUMA, JR.
SB Member


HON. ROLANDO A. BUD-OY
SB Member


HON. ANDRES BRYAN M. BAYONA
SB Member

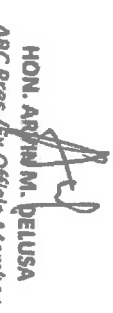

HON. JOSE JINGLE N. SUDARIO
SB Member

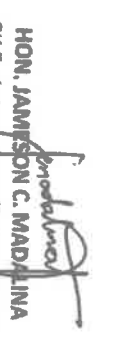

HON. CARIDAD B. CABIDOG
SB Member


HON. JETROMUS JOSE S. BARDILLON
SB Member


HON. SUSAN O. MENDOZA
SB Member


HON. RENALDO O. TRECENTE
SB Member


HON. ARMIN M. DELUSA
ABC Pres./Ex-Officio Member


HON. JAMISON C. MADALINA
SK Fed. Pres./Ex-Officio Member

(Cont. of SB Appropriation Ordinance No. 08, s. 2023 on its 5th Special Session dated December 20, 2023, etc.)

PART II STATEMENT OF SUPPLEMENTAL APPROPRIATION

 **HON. JDDY M. DUMDUMA, JR.**
SB Member

 **HON. ROLANDO A. BUD-OY**
SB Member

 **HON. ANDRES BRYAN M. BAYONA**
SB Member

 **HON. JOSE ANGIE N. SUDARIO**
SB Member

 **HON. CARIDAD B. CABIDOG**
SB Member

 **HON. JETRO M. JOSE S. BARDILLON**
SB Member

 **HON. SUSAN O. MENDOZA**
SB Member

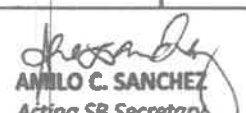
 **HON. RIVALDO O. TRECENTE**
SB Member

 **HON. ARLYN M. DELUSA**
ABC Pres./Ex-Officio Member

 **HON. JAMESON C. MADALINA**
SK Fed. Pres./Ex-Officio Member

| Implementing Office | Particulars/Purpose | AIP REF. CODE | OBJECT OF EXPENDITURES | ACCOUNT CODE | AMOUNT |
|----------------------------------|-------------------------------------|---------------|--------------------------|--------------|------------------|
| PERSONAL SERVICES | | | | | |
| Mayor's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 180,000.00 |
| Civil Security Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Vice-Mayor's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| SB Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 182,000.00 |
| SB Secretary Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 100,000.00 |
| HRMO | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Administrative Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 80,000.00 |
| MPDC | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 100,000.00 |
| LCR | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Budget Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| Accounting Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 80,000.00 |
| Treasurer's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 200,000.00 |
| Assessor's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 80,000.00 |
| RHU | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 240,000.00 |
| MSWDO | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 140,000.00 |
| Agriculture's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 160,000.00 |
| Engineering Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 160,000.00 |
| Economic Enterprise Mgmt. Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| Tourism Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| MDRRMO | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| Mayor's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 270,000.00 |
| Civil Security Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| Vice-Mayor's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| SB Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 295,000.00 |
| SB Secretary Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 150,000.00 |
| HRMO | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| Administrative Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| MPDC | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 150,000.00 |
| LCR | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| Budget Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Accounting Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| Treasurer's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 300,000.00 |
| Assessor's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| RHU | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 360,000.00 |
| MSWDO | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 235,000.00 |
| Agriculture's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 240,000.00 |
| Economic Enterprise Mgmt. Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 240,000.00 |
| Tourism Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 180,000.00 |
| MDRRMO | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Mayor's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 70,000.00 |
| Civil Security Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| SB Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 10,000.00 |
| SB Secretary Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| HRMO | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 25,000.00 |
| Administrative Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 40,000.00 |
| MPDC | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 50,000.00 |
| LCR | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Budget Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 15,000.00 |
| Accounting Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 45,000.00 |
| Treasurer's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 115,000.00 |
| Assessor's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| RHU | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 135,000.00 |
| MSWDO | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Agriculture Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Engineering Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Economic Enterprise Mgmt. Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Tourism Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 15,000.00 |
| MSWDO | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 15,000.00 |
| TOTAL APPROPRIATIONS | | | | | P 6117000 |


HON. HOMOBONO U. BARDILLON
Mun. Vice-Mayor/Presiding Officer


AMILO C. SANCHEZ
Acting SB Secretary

(Cont. of SB Appropriation Ordinance No. 08, s. 2023 on its 5th Special Session dated December 20, 2023, etc.)

SECTION III

This Ordinance shall take effect upon its approval hereof.

I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 08, s. 2023 **"AN APPROPRIATION ORDINANCE ENACTING THE SUPPLEMENTAL BUDGET NO. 02 FOR CY 2023 OF THE MUNICIPALITY OF DAGAMI, LEYTE FOR THE YEAR 2023 IN THE AMOUNT OF SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (P6,117,000.00)."**

UNANIMOUSLY APPROVED.

WE HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING APPROPRIATION ORDINANCE.


AMILO C. SANCHEZ
Acting SB Secretary

ATTESTED:


HON. HOMOBONO U. BARDILLON
Mun. Vice-Mayor/Presiding Officer


HON. JODY M. DUMDUMA, JR.
SB Member


HON. ROLANDO A. BUD-OY
SB Member


HON. ANDRES BRYAN M. BAYONA
SB Member


HON. JOSE JINGLE N. SUDARIO
SB Member


HON. CARIDAD S. CABIDOG
SB Member


HON. JETROMUE JOSE S. BARDILLON
SB Member

HON. SUSAN O. MENDOZA
SB Member


HON. REYNALDO O. TRECEÑE
SB Member


HON. ARVIN M. DELUSA
ABC Pres./Ex-Officio Member


HON. JAMESON C. MADALINA
SK Fed. Pres./Ex-Officio Member

APPROVED:


HON. ANGELITA M. DELUSA
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF DAGAMI
-o0o-

CERTIFICATION

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY THAT the Local Government Unit of Dagami, Leyte, has an accumulated savings from current year determined as of November 30, 2023 in the amount of SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS (₱6,117,000.00) which was declared as "Equity Available for Current Operations" as of December 15, 2023 and is therefore available as funding source for Supplemental Budget CY 2023 of this Municipality,

Done the 15th day of December, 2023 at Municipal Hall, of Dagami, Leyte.

Prepared By:


JEFFREY Y. PUSAY
Municipal Accountant

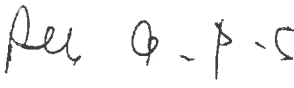
Approved By:


ANGELITA M. DELUSA
Municipal Mayor

NOTED:

The Local Finance Committee:


JOSEÑA D. CABIDOG
Municipal Budget Officer


PAMELA F. LUMBRE
Municipal Treasurer

ENGR. ADLEO C. GO
MPDC

Republic of the Philippines
Province of Leyte
-&-
MUNICIPALITY OF DAGAMI

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

To Whom This May Concern:

THIS IS TO CERTIFY THAT the Cash and Cash Equivalents under the General Fund of the Local Government Unit of Dagami, Leyte as of November 30, 2023 amounted to ONE HUNDRED SEVENTY MILLION THIRTY EIGHT THOUSAND THREE HUNDRED EIGHTY ONE PESOS AND 54/100 (Php170,038,381.54) with the following components:

CASH AND CASH EQUIVALENTS as of November 30, 2023 Php 170,038,381.54


LESS: CURRENT OBLIGATIONS:

| | |
|-----------------------------|-----------------------|
| A.) LDRRMF Balance | Php. 47,515,424.30 |
| B.) CANSTB PY2022 and Below | 37,585,517.68 |
| C.) CANSTB 2023 AIP | 19,632,574.57 |
| D.) LIABILITIES/OBLIGATIONS | <u>39,652,871.50</u> |
| | <u>144,386,388.05</u> |


CASH AVAILABLE FOR CURRENT OPERATIONS: Php 25,651,993.49
(Cash back-up for the Supplemental Budget no. 2s 2023)

Done this 15th day of December, 2023 at Municipal Hall, Dagami, Leyte.

Prepared By:


JEFFREY Y. PUSAY
Municipal Accountant

Noted By:


ANGELITA M. DELUSA
Municipal Mayor


STATEMENT OF FUNDING SOURCES


Supplemental Budget No. 2
Fiscal Year 2023

Municipality of Dagami
General Fund

| Particulars | Account Classification | AMOUNT |
|--|------------------------|---------------------|
| 1.0 New Revenue Sources | | |
| 2.0 Actual Collections in Excess of the Estimated Income | | |
| 3.0 Savings Unappropriated Balance/Surplus | | |
| 4.0 Realignment | | |
| 5.0 Reversion | | |
| 1. Non-Office Expenditures | | 1,850,000.00 |
| 2. Maintenance & Other Operating Expenses | | 3,180,000.00 |
| 3. Personal Services (Salaries & Wages) | | 1,087,000.00 |
| TOTAL | | 6,117,000.00 |

Certified Correct:


PAMELA F. LUMBRE
Local Treasurer


JEOFFREY Y. PUSAY
Local Accountant

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
AS OF NOVEMBER 29, 2023

| OFFICE | OBJECT OF EXPENDITURES | AMOUNT OF APPROPRIATIONS | AMOUNT OF OBLIGATION | UNOBLIGATED TO DATE | AMOUNT TO BE REVERTED |
|--|-------------------------|--------------------------|----------------------|----------------------|-----------------------|
| Mayor's Office | Non-Office Expenditures | 10,908,398.75 | 5,528,589.12 | 5,379,809.63 | 700,000.00 |
| Municipal Agriculture's Office | Non-Office Expenditures | 2,000,000.00 | 139,726.00 | 1,860,274.00 | 1,150,000.00 |
| Municipal Budget Office | Personal Services | 1,844,311.68 | 396,749.93 | 1,447,561.75 | 500,000.00 |
| Municipal Agriculture's Office | Personal Services | 6,490,122.88 | 2,800,217.08 | 3,689,905.80 | 587,000.00 |
| Mayor's Office | MOOE | 15,177,000.00 | 9,565,337.66 | 5,611,662.34 | 1,290,000.00 |
| Sangguniang Bayan Office | MOOE | 5,595,000.00 | 1,457,603.87 | 4,137,396.13 | 500,000.00 |
| SB Secretary Office | MOOE | 259,333.00 | 98,881.00 | 160,452.00 | 100,000.00 |
| Human Resource Management Office | MOOE | 419,333.00 | 120,119.90 | 299,213.10 | 80,000.00 |
| Municipal Administrative Office | MOOE | 408,333.00 | 242,650.78 | 165,682.22 | 100,000.00 |
| Municipal Planning Development Council | MOOE | 1,563,333.00 | 936,362.70 | 626,970.30 | 160,000.00 |
| Municipal Budget Office | MOOE | 628,333.00 | 333,023.36 | 295,309.64 | 80,000.00 |
| Municipal Accounting Office | MOOE | 1,263,333.00 | 570,067.34 | 693,265.66 | 40,000.00 |
| Municipal Assessor's Office | MOOE | 927,555.00 | 441,987.61 | 485,567.39 | 100,000.00 |
| Municipal Health Office | MOOE | 900,333.00 | 556,871.46 | 343,461.54 | 80,000.00 |
| Municipal Social Welfare Development Office | MOOE | 2,413,333.00 | 1,297,409.79 | 1,115,923.21 | 80,000.00 |
| Municipal Agriculture's Office | MOOE | 1,378,333.00 | 725,435.29 | 652,897.71 | 170,000.00 |
| Municipal Engineering Office | MOOE | 1,088,333.00 | 567,034.77 | 521,298.23 | 80,000.00 |
| Economic Enterprise Management Office | MOOE | 474,333.00 | 147,637.00 | 326,696.00 | 70,000.00 |
| Municipal Disaster Risk Reduction Management | MOOE | 1,563,933.00 | 1,126,146.80 | 437,786.20 | 80,000.00 |
| Municipal Tourism Office | MOOE | 209,333.00 | 92,666.00 | 116,667.00 | 80,000.00 |
| Municipal General Service Office | MOOE | 94,000.00 | - | 94,000.00 | 90,000.00 |
| TOTAL AMOUNT TO BE REVERTED | | 55,606,317.31 | 27,144,517.46 | 28,461,799.85 | 6,117,000.00 |

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

P.F. Lumbre

PAMELA F. LUMBRE
Mun. Treasurer

J. Pusay

JEFFREY Y. PUSAY
Municipal Accountant

J. Cabidog

JOSEÑA D. CABIDOG
Municipal Budget Officer-ICO

Approved by:

A. Delusa

ANGELITA M. DELUSA
Municipal Mayor

STATEMENT OF SUPPLEMENTAL APPROPRIATION


DAGAMI, LEYTE

SUPPLEMENTAL BUDGET NO. 2

CY 2023

| Implementing Office | Particulars/Purpose | AIP REF. CODE | OBJECT OF EXPEDITURES | ACCOUNT CODE | AMOUNT |
|---------------------------------|-------------------------------------|---------------|--------------------------|--------------|---------------------|
| PERSONAL SERVICES: | | | | | |
| Mayor's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 180,000.00 |
| Civil Security Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Vice-Mayor's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| SB Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 182,000.00 |
| SB Secretary Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 100,000.00 |
| HRMO | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Administrative Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 80,000.00 |
| MPDC | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 100,000.00 |
| LCR | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Budget Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| Accounting Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 80,000.00 |
| Treasurer's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 200,000.00 |
| Assessor's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 80,000.00 |
| RHU | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 240,000.00 |
| MSWDO | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 140,000.00 |
| Agriculture's Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 160,000.00 |
| Engineering Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 160,000.00 |
| Economic Enterprise Mgmt Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| Tourism Office | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| MDRRMO | Grant of SRI to Employees | | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| Mayor's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 270,000.00 |
| Civil Security Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| Vice-Mayor's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| SB Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 295,000.00 |
| SB Secretary Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 150,000.00 |
| HRMO | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| Administrative Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| MPDC | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 150,000.00 |
| LCR | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| Budget Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Accounting Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| Treasurer's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 300,000.00 |
| Assessor's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 120,000.00 |
| RHU | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 360,000.00 |
| MSWDO | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 235,000.00 |
| Agriculture's Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 240,000.00 |
| Engineering Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 240,000.00 |
| Economic Enterprise Mgmt Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 180,000.00 |
| Tourism Office | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| MDRRMO | Grant of CNA to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Mayor's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 70,000.00 |
| Civil Security Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| SB Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 10,000.00 |
| SB Secretary Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| HRMO | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 25,000.00 |
| Administrative Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 40,000.00 |
| MPDC | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 50,000.00 |
| LCR | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Budget Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 15,000.00 |
| Accounting Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 45,000.00 |
| Treasurer's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 115,000.00 |
| Assessor's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| RHU | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 135,000.00 |
| MSWDO | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Agriculture's Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Engineering Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| Economic Enterprise Mgmt Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| Tourism Office | Grant of Loyalty Award to Employees | | Other Personnel Benefits | 5-01-04-990 | 15,000.00 |
| MSWDO | Grant of Gratuity Pay to COS | | Other Personnel Benefits | 5-01-04-990 | 15,000.00 |
| TOTAL APPROPRIATIONS | | | | | 6,117,000.00 |

Prepared by:


JOSEÑA D. CABIDOG
 Municipal Budget Officer- MBO

Approved by:


ANGELITA M. DELUSA
 Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF DAGAMI

MUNICIPAL DEVELOPMENT COUNCIL (MDC)

EXCERPT FROM THE MINUTES OF THE MEETING OF THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) OF DAGAMI, LEYTE HELD AT THE MUNICIPAL GYMNASIUM/CIVIC, DAGAMI, LEYTE, ON DECEMBER 20, 2023 AT 9:00 O' CLOCK IN MORNING

RESOLUTION NO. 005, S.2023

A RESOLUTION APPROVING THE SUPPLEMENTAL ANNUAL INVESTMENT PLAN (AIP) NO. 2 OF THE MUNICIPALITY OF DAGAMI FOR THE YEAR 2023, IN THE AMOUNT OF SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (P 6,117,000.00).

WHEREAS; Budget Circular No. 2023-1 from the Department of Budget and Management (DBM) was issued on November 10, 2023, sets the guidelines on the grant of the Collective Negotiation Agreement (CNA) incentive for FY 2023;

WHEREAS; Administrative Order no. 12 from the Office of the President was issued on December 7, 2023, authorized the grant of the Service Recognition Incentive (SRI) to government employees for FY 2023;

WHEREAS; Administrative Order no. 13 from the Office of the President was issued on December 7, 2023, authorized the grant of the Gratuity Pay to Contract of Service and Job Orders in the government for FY 2023;

WHEREAS; Memorandum Circular No. 06 was issued by the Civil Service Commission on February 26, 2002, pursuant to CSC Resolution No. 02-0295, the Commission amends the policies regarding the grant of loyalty award. These policies were formulated to recognize the continuous and satisfactory service rendered by officials and employees;

WHEREAS; it was determined that a Supplemental Annual Investment Plan No. 2 is needed;

WHEREAS; the Municipal Development Council was convened with the assistance of the Department Heads to formulate the plan;

WHEREAS; the plan was finalized and presented to the council for consideration and approval;

NOW, THEREFORE, on motion of **Hon. Maria Luz S. Maquincio** punong barangay of Barangay Caluctogan and duly seconded by **Norberto B. Celiz** CSO representative of BOFA be it:

RESOLVED, as it is hereby resolved, to approve the **RESOLUTION APPROVING THE SUPPLEMENTAL ANNUAL INVESTMENT PLAN (AIP) NO. 2 OF THE MUNICIPALITY OF DAGAMI FOR THE YEAR 2023, IN THE AMOUNT OF SIX MILLION ONE HUNDRED SEVENTEEN THOUSAND PESOS ONLY (P6,117,000.00)**;

RESOLVED FURTHER, that copies of this resolution, be furnished to the Sangguniang Bayan for appropriate action.

APPROVED UNANIMOUSLY.

APPROVED:


ANGELITA M. DELUSA
Municipal Mayor


ADLEO C. GO
MPDC/MDC Secretariat

Supplemental Annual Investment Program (AIP) No. 2 CY 2023
By Program/Project/Activity/Sector
as of January to December 2023

Municipality : **DAGAMI**

No Climate Change Expenditure (Please tick the box your LGU does not have any climate change expenditure)

| AIP REFERENCE CODE (1) | PROGRAM/PROJECT/ACTIVITY DESCRIPTION (2) | IMPLEMENTING OFFICE/DEPT. (3) | SCHEDULE OF IMPLEMENTATION | | EXPECTED OUTPUTS (6) | FUNDING SOURCE NGA/Province LGU TOTAL PROJECT COST (7) | AMOUNT | | | | AMOUNT of Climate Change Expenditure | | CC Typology Code (14) |
|-----------------------------|---|----------------------------------|----------------------------|------------------------|-------------------------|--|--------------------------|-------------------------------------|------------------------|---------------|--------------------------------------|-----------------------------------|--------------------------|
| | | | STARTING DATE (4) | COMPLETION DATE (5) | | | Personal Services (8) | Maint & Other Operating Exp. (9) | Capital Outlay (10) | TOTAL (11) | Climate Change Adaptation (12) | Climate Change Mitigation (13) | |
| | | | | | | | | | | | | | |
| | GENERAL SERVICE SECTOR (1,000) | | | | | | | | | | | | |
| 1000-000-3-1-01-000-000-001 | Grant of SRI Employees | MAYORS Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 180,000.00 | | | 180,000.00 | | | |
| 1000-000-3-1-01-000-000-002 | Grant of CNA to Employees | MAYORS Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 270,000.00 | | | 270,000.00 | | | |
| 1000-000-3-1-01-000-000-003 | Grant of Loyalty Award to Employees | MAYORS Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 70,000.00 | | | 70,000.00 | | | |
| 1000-000-3-1-02-000-000-004 | Grant of SRI Employees | Office of the Vice Mayor | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 20,000.00 | | | 20,000.00 | | | |
| 1000-000-3-1-02-000-000-005 | Grant of CNA to Employees | Office of the Vice Mayor | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-03-000-000-006 | Grant of SRI Employees | SB Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 182,000.00 | | | 182,000.00 | | | |
| 1000-000-3-1-03-000-000-007 | Grant of CNA to Employees | SB Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 295,000.00 | | | 295,000.00 | | | |
| 1000-000-3-1-03-000-000-008 | Grant of Loyalty Award to Employees | SB Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 10,000.00 | | | 10,000.00 | | | |
| 1000-000-3-1-04-000-000-009 | Grant of SRI Employees | S3 Secretary | JANUARY 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 100,000.00 | | | 100,000.00 | | | |
| 1000-000-3-1-04-000-000-010 | Grant of CNA to Employees | S3 Secretary | JANUARY 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 150,000.00 | | | 150,000.00 | | | |
| 1000-000-3-1-04-000-000-011 | Grant of Loyalty Award to Employees | S3 Secretary | JANUARY 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-05-000-000-012 | Grant of SRI Employees | Admin. Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 80,000.00 | | | 80,000.00 | | | |
| 1000-000-3-1-05-000-000-013 | Grant of CNA to Employees | Admin. Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 120,000.00 | | | 120,000.00 | | | |
| 1000-000-3-1-05-000-000-014 | Grant of Loyalty Award to Employees | Admin. Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 40,000.00 | | | 40,000.00 | | | |
| 1000-000-3-1-06-000-000-015 | Grant of SRI Employees | MPDC Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 100,000.00 | | | 100,000.00 | | | |
| 1000-000-3-1-06-000-000-016 | Grant of CNA to Employees | MPDC Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 150,000.00 | | | 150,000.00 | | | |
| 1000-000-3-1-06-000-000-017 | Grant of Loyalty Award to Employees | MPDC Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 50,000.00 | | | 50,000.00 | | | |
| 1000-000-3-1-07-000-000-018 | Grant of SRI Employees | Budget Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 20,000.00 | | | 20,000.00 | | | |
| 1000-000-3-1-07-000-000-019 | Grant of CNA to Employees | Budget Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-07-000-000-020 | Grant of Loyalty Award to Employees | Budget Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 15,000.00 | | | 15,000.00 | | | |
| 1000-000-3-1-08-000-000-021 | Grant of SRI Employees | Accounting Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 80,000.00 | | | 80,000.00 | | | |

| AIP REFERENCE CODE (1) | PROGRAM/PROJECT/ACTIVITY DESCRIPTION (2) | IMPLEMENTING OFFICE/DEPT. (3) | SCHEDULE OF IMPLEMENTATION | | EXPECTED OUTPUTS (6) | FUNDING SOURCE NGA/Province LGU TOTAL PROJECT COST (7) | AMOUNT | | | | AMOUNT of Climate Change Expenditure | | CC Typology Code (14) |
|------------------------------------|---|----------------------------------|----------------------------|------------------------|-------------------------|--|--------------------------|-------------------------------------|------------------------|---------------|--------------------------------------|-----------------------------------|------------------------------|
| | | | STARTING DATE (4) | COMPLETION DATE (5) | | | Personal Services (8) | Maint & Other Operating Exp. (9) | Capital Outlay (10) | TOTAL (11) | Climate Change Adaptation (12) | Climate Change Mitigation (13) | |
| | | | | | | | | | | | | | |
| 1000-000-3-1-08-000-000-022 | Grant of CNA to Employees | Accounting Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 120,000.00 | | | 120,000.00 | | | |
| 1000-000-3-1-08-000-000-023 | Grant of Loyalty Award to Employees | Accounting Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 45,000.00 | | | 45,000.00 | | | |
| 1000-000-3-1-09-000-000-024 | Grant of SRI Employees | Treasurer Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 200,000.00 | | | 200,000.00 | | | |
| 1000-000-3-1-09-000-000-025 | Grant of CNA to Employees | Treasurer Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 300,000.00 | | | 300,000.00 | | | |
| 1000-000-3-1-09-000-000-026 | Grant of Loyalty Award to Employees | Treasurer Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 115,000.00 | | | 115,000.00 | | | |
| 1000-000-3-1-10-000-000-027 | Grant of SRI Employees | Assessor's Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 80,000.00 | | | 80,000.00 | | | |
| 1000-000-3-1-10-000-000-028 | Grant of CNA to Employees | Assessor's Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 120,000.00 | | | 120,000.00 | | | |
| 1000-000-3-1-10-000-000-029 | Grant of Loyalty Award to Employees | Assessor's Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-11-000-000-030 | Grant of SRI Employees | LCR Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 60,000.00 | | | 60,000.00 | | | |
| 1000-000-3-1-11-000-000-031 | Grant of CNA to Employees | LCR Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 90,000.00 | | | 90,000.00 | | | |
| 1000-000-3-1-11-000-000-032 | Grant of Loyalty Award to Employees | LCR Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-12-000-000-033 | Grant of SRI Employees | HRM Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 60,000.00 | | | 60,000.00 | | | |
| 1000-000-3-1-12-000-000-034 | Grant of CNA to Employees | HRM Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 90,000.00 | | | 90,000.00 | | | |
| 1000-000-3-1-12-000-000-035 | Grant of Loyalty Award to Employees | HRM Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 25,000.00 | | | 25,000.00 | | | |
| 1000-000-3-1-14-000-000-036 | Grant of SRI Employees | Office of the Market | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 120,000.00 | | | 120,000.00 | | | |
| 1000-000-3-1-14-000-000-037 | Grant of CNA to Employees | Office of the Market | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 180,000.00 | | | 180,000.00 | | | |
| 1000-000-3-1-14-000-000-038 | Grant of Loyalty Award to Employees | Office of the Market | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 60,000.00 | | | 60,000.00 | | | |
| 1000-000-3-1-15-000-000-039 | Grant of SRI Employees | Civil Security Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 60,000.00 | | | 60,000.00 | | | |
| 1000-000-3-1-15-000-000-040 | Grant of CNA to Employees | Civil Security Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 90,000.00 | | | 90,000.00 | | | |
| 1000-000-3-1-15-000-000-041 | Grant of Loyalty Award to Employees | Civil Security Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-17-000-000-042 | Grant of SRI Employees | Tourism Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 20,000.00 | | | 20,000.00 | | | |
| 1000-000-3-1-17-000-000-043 | Grant of CNA to Employees | Tourism Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 30,000.00 | | | 30,000.00 | | | |
| 1000-000-3-1-17-000-000-044 | Grant of Loyalty Award to Employees | Tourism Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 15,000.00 | | | 15,000.00 | | | |
| SOCIAL SERVICES (3000) | | | | | | | | | | | | | |
| <i>SOCIAL SERVICES AND WELFARE</i> | | | | | | | | | | | | | |
| 3000-000-3-1-18-000-000-001 | Grant of SRI Employees | MSWD Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 140,000.00 | | | 140,000.00 | | | |

| AIP REFERENCE CODE (1) | PROGRAM/PROJECT/ACTIVITY DESCRIPTION (2) | IMPLEMENTING OFFICE/DEPT. (3) | SCHEDULE OF IMPLEMENTATION | | EXPECTED OUTPUTS (6) | FUNDING SOURCE NGA/Province LGU TOTAL PROJECT COST (7) | AMOUNT | | | | AMOUNT of Climate Change Expenditure | | CC Typology Code (14) | |
|---|---|----------------------------------|----------------------------|------------------------|------------------------------|--|--------------------------|-------------------------------------|------------------------|---------------------|--------------------------------------|-----------------------------------|--------------------------|--|
| | | | STARTING DATE (4) | COMPLETION DATE (5) | | | Personal Services (8) | Maint & Other Operating Exp. (9) | Capital Outlay (10) | TOTAL (11) | Climate Change Adaptation (12) | Climate Change Mitigation (13) | | |
| | | | | | | | | | | | | | | |
| 3000-000-3-1-18-000-000-002 | Grant of CNA to Employees | MSWD Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 235,000.00 | | | | 235,000.00 | | | |
| 3000-000-3-1-18-000-000-003 | Grant of Loyalty Award to Employees | MSWD Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 60,000.00 | | | | 60,000.00 | | | |
| 3000-000-3-1-18-000-000-004 | Grant of Gratuity Pay to COS | MSWD Office | SEPTEMBER 2023 | DECEMBER 2023 | Gratuity pay to COS received | GENERAL FUND | 15,000.00 | | | | 15,000.00 | | | |
| HEALTH | | | | | | | | | | | | | | |
| 3000-000-3-1-19-000-000-005 | Grant of SRI Employees | Mun. Health Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 240,000.00 | | | | 240,000.00 | | | |
| 3000-000-3-1-19-000-000-006 | Grant of CNA to Employees | Mun. Health Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 360,000.00 | | | | 360,000.00 | | | |
| 3000-000-3-1-19-000-000-007 | Grant of Loyalty Award to Employees | Mun. Health Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 135,000.00 | | | | 135,000.00 | | | |
| ECONOMIC SECTOR (8000) | | | | | | | | | | | | | | |
| INFRASTRUCTURE | | | | | | | | | | | | | | |
| 8000-000-3-1-23-000-000-001 | Grant of SRI Employees | Engineering Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 160,000.00 | | | | 160,000.00 | | | |
| 8000-000-3-1-23-000-000-002 | Grant of CNA to Employees | Engineering Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 240,000.00 | | | | 240,000.00 | | | |
| 8000-000-3-1-23-000-000-003 | Grant of Loyalty Award to Employees | Engineering Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 30,000.00 | | | | 30,000.00 | | | |
| AGRICULTURE | | | | | | | | | | | | | | |
| 8000-000-3-1-24-000-000-004 | Grant of SRI Employees | Agriculture Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 160,000.00 | | | | 160,000.00 | | | |
| 8000-000-3-1-24-000-000-005 | Grant of CNA to Employees | Agriculture Office | SEPTEMBER 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 240,000.00 | | | | 240,000.00 | | | |
| 8000-000-3-1-24-000-000-006 | Grant of Loyalty Award to Employees | Agriculture Office | SEPTEMBER 2023 | DECEMBER 2023 | Loyalty Award received | GENERAL FUND | 60,000.00 | | | | 60,000.00 | | | |
| OTHER SECTOR (9000) | | | | | | | | | | | | | | |
| DISASTER RISK REDUCTION AND MANAGEMENT | | | | | | | | | | | | | | |
| 9000-000-3-1-25-000-000-001 | Grant of SRI Employees | MDRRM Office | SEPTEMBER 2023 | DECEMBER 2023 | SRI received | GENERAL FUND | 20,000.00 | | | | 20,000.00 | | | |
| 9000-000-3-1-25-000-000-002 | Grant of CNA to Employees | MDRRMO/MO | JANUARY 2023 | DECEMBER 2023 | CNA received | GENERAL FUND | 30,000.00 | | | | 30,000.00 | | | |
| TOTAL | | | | | | | 6,117,000.00 | 0.00 | 0.00 | 6,117,000.00 | | | | |

Prepared by:


ADLED G. MPDC


JOSEFA D. CABIDO
Municipal Budget Officer-Designate


ANGELITA M. DELUSA
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF DAGAMI

MUNICIPAL DEVELOPMENT COUNCIL MEETING (MDC)
December 20, 2023

| | Name | Office/Designation/Barangay/ Organization | Signature |
|----|-------------------------|--|-------------|
| 1 | JANEL V. HUELLO | P/B | [Signature] |
| 2 | MARIA LUZ S. MAGUINEM | P/B | [Signature] |
| 3 | Leslie M. Montinada | P/B | [Signature] |
| 4 | Romeo A. Yara | CASAMA | [Signature] |
| 5 | DOLORES M. BAYONA | P/B / Dist B | [Signature] |
| 6 | MARIO A. RAYNERA | P/B. OSMOCAN | [Signature] |
| 7 | JIMMY F. RUBEN | P/B PANAYAN | [Signature] |
| 8 | RAMIL A. EUAYANON | P/B PATOLE | [Signature] |
| 9 | ASAYA J. MENCIANO | Proy. Treasurer / Barangay | [Signature] |
| 10 | Palenda C. Saccapatorna | DFSC dist v | [Signature] |
| 11 | Rotchel G. Cortibola | P/B Talinhugan | [Signature] |
| 12 | Rodrigo Vocales | P.S.D. | [Signature] |
| 13 | BERNABE V. BADILLA | P.P. PLATIDEL | [Signature] |
| 14 | FLORENTINA L. RAMOS | San Benito | [Signature] |
| 15 | Yulia A. Pontillas | P/B Lobe-lobe | [Signature] |
| 16 | Bobbylyn S. Brasola | P/B Calipayan | [Signature] |
| 17 | LEONDES G. CATINOC | Punong Brgy. KALUTAN | [Signature] |
| 18 | Maribeth A. Vanzuel | Punong Brgy. Dipalungan | [Signature] |
| 19 | Carmelita A. Aico | P/B Caladabang | [Signature] |
| 20 | PURISIMA A. MANDREZA | P/B TUNAN | [Signature] |
| 21 | Julie C. Ontaga | Tunga Rect. 4 | [Signature] |
| 22 | Norbert C. Pandin | 3000 Dipalungan | [Signature] |
| 23 | BEA C. CANDAY | P/B HINAYAN | [Signature] |
| 24 | Reynaldo L. Remtenio | P/B Hilavago | [Signature] |
| 25 | DAVIS G. CABALAN | P/B Pagg. Abre | [Signature] |
| 26 | ROSITA M. BENTILAN | P/B Sto. Domingo | [Signature] |
| 27 | NOLI L. GISMA | P/B. VICTORIA P/L | [Signature] |
| 28 | Danib C. Latorido | P/B AENA P/L | [Signature] |
| 29 | BASSINO D. CALDA | P/B CABUNORAN | [Signature] |
| 30 | Primo P. Dumilun Jr. | P/B Cabarwan | [Signature] |



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF DAGAMI

MUNICIPAL DEVELOPMENT COUNCIL MEETING (MDC)
December 20, 2023

| | Name | Office/Designation/Barangay/ Organization | Signature |
|----|-------------------------|--|-----------|
| 31 | ARLO ONDOVER | P/B DIST. 7 | |
| 32 | ALLAN ONDOVER | P/B DIST. 1 | |
| 33 | ITO L. CASILAN | P/B HIABAGAN | |
| 34 | EDUARDO T. CALMO | P/B CARMILAGAN | |
| 35 | JOSEPH F. ABONADO | P/B SAMPAGAN | |
| 36 | Jessie O. Baldoza | P/B KATEDORAN | |
| 37 | (ITEM) EVELYN G. MAMITA | SIPAB | |
| 38 | MARY GRACE A. MAGAHO | P/B GINEPANA | |
| 39 | YOLANDA MAMITA JR | DIST VI | |
| 40 | JOSEPH T. RAEL | CALUCTOGAN | |
| 41 | RONY N. MACALAGA | CEO MAY. BAYABAS | |
| 42 | IRA D. BATA | CEO Proj. JAWALOGAN (PTI) | |
| 43 | JOE S. MESA | P/B BANGALIT | |
| 44 | Rubyn B. Dato | IFAC CALUCTOGAN | |
| 45 | ADOLF E. DAZO | MAFA (MACIWALAN) | |
| 46 | ALEXANDER T. DELA CRUZ | MAFA DAGAPA | |
| 47 | JOSE CARLO E. CABIDO | P/B RIZAL | |
| 48 | ROLAND M. DIAMIN | TALAPA President | |
| 49 | MELON N. ROPIN | CEO. REL. | |
| 50 | PERLO JERLANEZ | SALVACION | |
| 51 | MARINO Gasbiano | Tagap | |
| 52 | CATALINO A. DAZO | P/B MALIWALAN | |
| 53 | Redejo B. Bending | P/B MALGONGTONG | |
| 54 | NELSON M. ELISEO | P/B BALIANO | |
| 55 | MARIBETH M. CERZA | BOFA | |
| 56 | ARVIN M. DELUSA | P/B CAMAMADA EAST | |
| 57 | Madilyn B. Dela Cruz | P/B Sampag dist 9 | |
| 58 | MIGUEL DAVID DUMDUXAN | DIST. 3 | |
| 59 | Leo Costimiano | P/B SAMPAGAN | |
| 60 | Flavio E. Francis | MAFA | |



Republic of the Philippines
 Province of Leyte
 MUNICIPALITY OF DAGAMI

MUNICIPAL DEVELOPMENT COUNCIL MEETING (MDC)
 December 20, 2023

| | Name | Office/Designation/Barangay/ Organization | Signature |
|----|------------------------------|--|-------------|
| 61 | Maria Mitchelyn U. Pandillon | PB - Buenavista | [Signature] |
| 62 | MARISOL C. TRELENTE | PB - CALINGAYA | [Signature] |
| 63 | HENRY UN A CABIDOG | PARAFA | [Signature] |
| 64 | Rebecca E. Maganda | P/B. MACA-MANU | [Signature] |
| 65 | JEROMUS JOSE S. BAYILLON | SB | [Signature] |
| 66 | RODOLFO C. SALUMBARA JR | MSWD | [Signature] |
| 67 | Rebecca AQUINO | UMPA / Kagawa | [Signature] |
| 68 | Rebecca M. Perez | HISPA / Hitnawog | [Signature] |
| 69 | Crescencia M. Dayacan | KABATA / Balilit | [Signature] |
| 70 | Alejo C. Guo | MPDC | [Signature] |
| 71 | JUDIA B. Cabidog | HBV IOW | [Signature] |
| 72 | Angelita M. Deluca | Mayor | [Signature] |
| 73 | | | |
| 74 | | | |
| 75 | | | |
| 76 | | | |
| 77 | | | |
| 78 | | | |
| 79 | | | |
| 80 | | | |
| 81 | | | |
| 82 | | | |
| 83 | | | |
| 84 | | | |
| 85 | | | |
| 86 | | | |
| 87 | | | |
| 88 | | | |
| 89 | | | |
| 90 | | | |



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

BUDGET CIRCULAR

No. 2023 - 1
November 10, 2023

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

SUBJECT : Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2023

1.0 Background

- 1.1 Administrative Order (AO) No. 135, s. 2005¹ authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009² institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

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

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

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

- 1.3 Section 81 of the General Provisions (GPs) under the FY 2023 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, to wit:

“Sec. 81. Rules in the Grant of Collective Negotiation Agreement Incentive. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs may grant collective negotiation agreement (CNA) Incentive sourced from the allowable MOOE allotments identified by the DBM, subject to the following:

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

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

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

2.0 Purpose

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2023, pursuant to the laws and executive issuances stated in Item 1.0 hereof.

3.0 Coverage

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

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

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

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as "negotiating agent") in accordance with the rules and regulations issued by the Public Sector Labor Management Council (PSLMC);
- 3.2 Rank-and-file employees who are non-members of the negotiating agent who wish to enjoy or accept benefits under the CNA, subject to payment of agency fee to the negotiating agent in accordance with PSLMC Resolution No. 1, s. 1993⁵; and
- 3.3 Those who perform managerial functions.

4.0 Policy Guidelines

4.1 Conditions for the Grant of the CNA Incentive

4.1.1 *Existence of a CNA*

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

In accordance with PSLMC Resolution No. 9, s. 2023⁶, the registration by the employees' organization of its CNA with the CSC shall be a **condition precedent** for the grant of the CNA Incentive. For this purpose, a Certificate of Registration shall be secured from the CSC.

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

4.1.2 *Accomplishment of Targets*

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149⁷ dated June 6, 2011 should have accomplished, by September 30, 2023, at least an average of 70% of all the targets for all the organizational

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

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

⁶ Registration of Collective Negotiation Agreements (CNAs) with the Civil Service Commission

⁷ An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes

outcomes/performance indicators under their respective FY 2023 budget approved by Congress, or the approved FY 2023 Corporate Operating Budget (COB), whichever is applicable.

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2023, at least an average of 70% of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2017-02⁸ dated June 30, 2017.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2023, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2023, at least an average of 70% of all the targets under their programs/projects/activities approved in the LGU budget for FY 2023.

4.1.3 *Submission of Accountability Reports*

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2023 pursuant to Commission on Audit (COA)-DBM Joint Circular No. 2014-1⁹ dated July 2, 2014, as amended by COA-DBM JC No. 2019-1¹⁰ dated January 1, 2019.

4.2 **Rate of the CNA Incentive**

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

⁸ Interim Performance Evaluation System for the GOCC Sector

⁹ Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports

¹⁰ Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019

4.2.3 In all cases, the CNA Incentive shall **not exceed ₱30,000** per qualified employee.

4.3 **Fund Sources of the CNA Incentive**

4.3.1 *For NGAs, Including Constitutional Offices and SUCs*

The CNA Incentive shall be sourced solely from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments after considering the FY 2023 requirements, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNAs and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

- (a) Communication Expenses;
- (b) Repairs and Maintenance Expenses;
- (c) Supplies and Materials Expenses;
- (d) Transportation and Delivery Expenses;
- (e) Traveling Expenses;
- (f) Utility Expenses;
- (g) Printing and Publication Expenses;
- (h) Advertising Expenses; and
- (i) Subscription Expenses.

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

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

4.3.3 Items under Personnel Services, all other MOOE, and/or Capital Outlay shall not be used to increase allowable MOOE items as fund source for the FY 2023 CNA Incentive.

4.3.4 *For GOCCs*

The CNA Incentive shall be sourced solely from the total MOOE level under their respective DBM-approved COBs for FY 2023, provided that the following conditions are complied with:

- a. Actual operating income for the period January 1 to September 30, 2023 shall, at least, meet the targeted

operating income in the approved COB for the same period. For GOCCs/GFIs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;

- b. Actual operating expenses as of September 30, 2023 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and
- c. For income generating GOCCs/GFIs required to remit earnings, an amount equivalent to at least 50% of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656¹¹ dated November 9, 1993.

4.3.5 For LWDs

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2023, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provision of Item 4.1.2(c) hereof.

4.3.6 For LGUs

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2023, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

4.4 Payment of the CNA Incentive

- 4.4.1 The FY 2023 CNA Incentive is a **one-time benefit** which shall be granted **not earlier than December 15, 2023 but not later than December 31, 2023.**
- 4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*¹², has prohibited for not being a truly reasonable compensation.
- 4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.

¹¹ An Act Requiring Government-Owned or Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes

¹² 384 SCRA 548

- 4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, GOCCs, and LWDs, respectively.
- 4.4.5 Agencies are advised that additional funds can no longer be provided during the remainder of the current year for those programs, projects, and activities covered by the MOOE allotments, which are to be modified to fund the CNA Incentive.

5.0 Procedural Guidelines

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

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

- 5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of management and employees;
- 5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.
- 5.1.3 As provided under Section 81(d) of the GPs under the FY 2023 GAA, the payment of the CNA Incentive shall be subject to the approval by the Agency head and made only during the validity of appropriations.

The entire available balance of the selected allowable MOOE allotments shall be modified to Personnel Services as reflected in the Modification Advice Form (MAF), as prescribed under National Budget Circular No. 590¹³ dated January 3, 2023.

Any excess amount from the selected allowable MOOE allotments utilized for the payment of the CNA Incentive shall revert to the General Fund.

¹³ Guidelines on the Release of Funds for Fiscal Year (FY) 2023

- 5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.
- 5.3 For LGUs, the savings in the identified MOOE expense items shall be determined through the Registry of Appropriations, Allotments and Obligations and Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.

A supplemental budget (SB) to cover the CNA Incentive shall be submitted by the local chief executive for authorization of the *sanggunian* within the validity of appropriations sourced from the allowable MOOE allotments in Item 4.3 hereof which have become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of the LGU and its employees. Accordingly, the Appropriation Ordinance authorizing the SB shall be subject to review by the reviewing authority concerned.

For recording purposes of the payment of CNA incentives in LGU books, LGUs shall comply with the recording requirements consistent with Section 13 of the Commission on Audit Government Accounting Manual for Local Government Units-Volume 1.

6.0 Reportorial Requirement

Each NGA and SUC shall submit online to the DBM's Budget and Management Bureau or Regional Office concerned not later than January 31, 2024, the annual report on the grant of the CNA Incentive by following the template in Annex "A."

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

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

7.0 Responsibility of Agency Heads

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices. They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive not in accordance with the provisions

of this Circular, without prejudice to refund by the employees concerned of any unauthorized or excess payment thereof.

8.0 Repealing Clause

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

9.0 Effectivity

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


AMENAH F. PANGANDAMAN
Secretary



Report on the Payment of the Collective Negotiation Agreement (CNA) Incentive for FY

Department/Agency: _____

I. If CNA Incentive was Granted

Total No. of Employees Entitled to CNA Incentive

| | |
|---------------------------------------|-----|
| Regular | XXX |
| Contractual | XXX |
| Casual | XXX |
| Total | XXX |
| Approved Rate of CNA Incentive | XXX |

Fund Sources:

| Object of Expenditures | Amount |
|--------------------------------------|--------|
| Communication Expenses | XXX |
| Repairs and Maintenance Expenses | XXX |
| Supplies and Materials Expenses | XXX |
| Transportation and Delivery Expenses | XXX |
| Traveling Expenses | XXX |
| Utility Expenses | XXX |
| Printing and Publication Expenses | XXX |
| Advertising Expenses | XXX |
| Subscription Expenses | XXX |
| Total: | XXX |

II. If the CNA Incentive was Not Granted

Please state reason/s for non-grant

Submitted by:

Certified Correct:

Head, Finance/Administrative Unit

Agency Head



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 12

**AUTHORIZING THE GRANT OF SERVICE RECOGNITION INCENTIVE
TO GOVERNMENT EMPLOYEES FOR FISCAL YEAR 2023**

WHEREAS, Section (4)(h) of Congressional Joint Resolution (JR) No. 4 (s. 2009) authorizes the grant of: (i) incentives to reward an employee's loyalty to government service and their contributions to the agency's continuing viable existence; (ii) incentives as reward for exceeding agency financial and operational performance targets to motivate employee efforts toward higher productivity; and (iii) other existing benefits to be categorized by the Department of Budget and Management (DBM) as incentives;

WHEREAS, Section (17)(iv) of JR No. 4 authorizes the President, upon the recommendation of the DBM, to update the Compensation and Position Classification System for civilian personnel, Base Pay Schedule for military and uniformed personnel, and policies on and levels of allowances, benefits, and incentives applicable to all government personnel;

WHEREAS, Administrative Order (AO) Nos. 19 (s. 2019), 37 (s. 2020), 45 (s. 2021), and 1 (s. 2022) authorized the grant of Service Recognition Incentive to government employees for Fiscal Years (FYs) 2019, 2020, 2021, and 2022, respectively, in recognition of the hard work, commitment, and dedication to public service of government personnel; and

WHEREAS, the Administration recognizes all government employees for their collective and invaluable contribution to the government's continuing efforts in pursuing the objectives, commitments, targets and deliverables under the Philippine Development Plan 2023-2028 and the President's 8-Point Socioeconomic Agenda;

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

Section 1. Service Recognition Incentive for Employees in the Executive Department. This Order authorizes the grant of a one-time Service Recognition Incentive (SRI) at a uniform rate not exceeding Twenty Thousand Pesos (₱20,000.00) for each of the following personnel in the Executive branch:

THE PRESIDENT OF THE PHILIPPINES

- a. Civilian personnel in national government agencies (NGAs), including those in state universities and colleges (SUCs) and government-owned or -controlled corporations (GOCCs), occupying regular, contractual or casual positions; and
- 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.

Section 2. Conditions on the Grant of the SRI. The grant of the SRI shall be subject to the following conditions:

- a. The civilian personnel are occupying regular, contractual or casual positions;
- b. The personnel are still in government service as of 30 November 2023;
- c. The personnel have rendered at least a total or an aggregate of four (4) months of satisfactory service as of 30 November 2023, inclusive of services rendered under any of the alternative work arrangements prescribed by the Civil Service Commission;
- d. Those who have rendered less than a total or an aggregate of four (4) months of satisfactory service as of 30 November 2023 shall be entitled to a pro-rated SRI, as follows:

| LENGTH OF SERVICE | PERCENTAGE OF INCENTIVE |
|---------------------------------|-------------------------|
| 3 months but less than 4 months | 40% |
| 2 months but less than 3 months | 30% |
| 1 month but less than 2 months | 20% |
| Less than 1 month | 10 % |

and;

- e. The employees have not received any additional year-end benefit in FY 2023 over and above the benefit authorized under Republic Act (RA) No. 6686, as amended by RA No. 8441.

Section 3. Exclusion from the Grant of the SRI. Those engaged without employer-employee relationship and whose compensation are funded from non-Personnel Services (PS) appropriations/budgets are excluded from the grant of the SRI, such as:

- a. Consultants and experts engaged for a limited period to perform specific 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. Individuals and groups of people whose services are engaged through job orders, contracts of service or others similarly situated.

Section 4. Funding Source of the SRI for Employees in the Executive Department. The funding source for the grant of the SRI to employees in the Executive branch shall be governed by the following:

- a. For NGAs, including SUCs, and military and uniformed personnel, the amount required shall be charged against the available PS allotments of the respective agencies under RA No. 11936 or the "General Appropriations Act (GAA) for FY 2023."

In case of deficiency, the amount required may be charged against the Maintenance and Other Operating Expenses allotment of the concerned government agency, subject to the rules on modification in allotments under Section 80 of the General Provisions of RA No. 11936, and other pertinent budgeting, accounting and auditing rules and regulations;

- b. For GOCCs, the amount required shall be charged against their respective approved corporate operating budgets (COBs) for FY 2023 only; and
- c. Should the identified funding sources be insufficient to cover the full amount of the SRI, a lower but uniform amount shall be paid to all qualified employees of the NGA, SUC or GOCC.

Section 5. SRI for Employees in the Legislative and Judicial Departments and Other Offices Vested with Fiscal Autonomy. Employees of the Senate, House of Representatives, Judiciary, Office of the Ombudsman and Constitutional Offices vested with fiscal autonomy may likewise be granted a one-time SRI by their respective heads of office at a uniform rate not exceeding Twenty Thousand Pesos (₱20,000.00) each, chargeable against the available PS allotment of their respective agencies, subject to the conditions set forth in Section 2 hereof.

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 concerned office.

Section 6. SRI for Employees in Local Government Units (LGUs). The grant of the one-time SRI to employees in LGUs, including those in the *barangays*, shall be determined by their respective *sanggunians* depending on the LGU's financial capability, subject to the PS limitation in LGU budgets under RA No. 7160 or the "Local Government Code of 1991," and the conditions set forth in Section 2 hereof, at a uniform rate not exceeding Twenty Thousand Pesos (₱20,000.00), 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.

In determining the amount of the SRI, the *sanggunians* shall exercise prudence and judicious use of government funds, ensuring that the expenditure is reasonable and will not, in any way, prejudice the delivery of services to the public.

The amount required shall be chargeable against the available FY 2023 appropriations or surplus, upon the enactment by the local *sanggunian* of the corresponding supplemental budget (SB) for the purpose. In case the LGU fails to enact an SB within FY 2023, the LGU concerned may enact an SB for FY 2024, provided that the: (i) SB shall be charged against the LGU's reverted and unused surplus for prior years, subject to compliance with pertinent provisions of RA No. 7160, and other existing laws, rules and regulations; (ii) prior year's surplus is backed by cash; and (iii) annual budget for FY 2024 is already approved.

Section 7. SRI for Employees in Local Water Districts (LWDs). LWDs may also grant the SRI to their employees at a uniform rate to be determined by their Boards of Directors (BOD), which shall not exceed Twenty Thousand Pesos (₱20,000.00) each, chargeable only against their respective BOD-approved FY 2023 COBs, subject to the conditions set forth in Section 2 hereof.

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 LWD.

Section 8. SRI for Employees 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, may also grant the SRI to their employees at a uniform rate to be determined by their agency heads or governing boards, which shall not exceed Twenty Thousand Pesos (₱20,000.00) each, chargeable against the NGA's available funds and the GOCC's FY 2023 COB, subject to the conditions set forth in Section 2 hereof.

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 concerned agency.

Section 9. Payment Date. The payment of the SRI to all qualified government employees shall not be earlier than 15 December 2023.

Section 10. Supplemental Guidelines. As may be necessary, the DBM shall issue supplemental guidelines to effectively implement this Order.

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. Repeal. All issuances, orders, rules and regulations or parts thereof which are inconsistent with the provisions of this Order are hereby repealed or modified accordingly.

Section 13. Effectivity. This Order shall take effect immediately.

DONE, in the City of Manila, this 7th day of December, in the year of our Lord, Two Thousand and Twenty-Three.

By the President:


LUCAS P. BERSAMIN
Executive Secretary


7



Office of the President
MALACAÑANG RECORDS OFFICE
CERTIFIED COPY
ATTY. DUSTIN O. GARVIDA
ACTING DIRECTOR IV
12-8-2023





Republic of the Philippines
Civil Service Commission
Constitution Hills, Batasang Pambansa Complex, Diliman 1126 Quezon City

100 Years of Service;
Civil Service at its Best,
Mamamayan Muna

CSC MC No. 06, s. 2002

MEMORANDUM CIRCULAR

TO : ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, INCLUDING STATE UNIVERSITIES AND COLLEGES AND GOVERNMENT-OWNED-AND-CONTROLLED CORPORATIONS WITH ORIGINAL CHARTER

SUBJECT : Revised Policies on the Grant of Loyalty Award

Pursuant to CSC Resolution No. 02-0295 dated Feb. 26, 2002, the Commission amends the policies on the grant of loyalty award. These policies were formulated to recognize the continuous and satisfactory service rendered in the government by officials and employees for a period of ten years. The revised policies are as follows:

1. A loyalty award is granted to all officials and employees, in the national and local governments, including those in the state colleges and universities (SUCs) and government-owned and controlled corporations (GOCCs) with original charter, who rendered ten (10) years of continuous and satisfactory service in the government.
2. The particular agency where the employee or official completed the ten (10) years of continuous and satisfactory service shall grant the award.
3. An official or employee who incurred an aggregate of not more than 50 days authorized vacation leave without pay within the 10-year period shall be considered as having rendered continuous service for purposes of granting the loyalty award.*

In the same way, an official or employee who incurred an aggregate of not more than twenty five (25) days authorized vacation leave without pay within the 5-year period may qualify for the 5-year milestone loyalty award.

* (For purposes of computing the ten-year continuous and satisfactory service, the computation of the length of service for the grant of step increment provided for in CSC MC No. 50, s. 1990 shall be adopted. Said Memorandum Circular states that, "authorized vacation leave without pay for an aggregate of fifteen (15) days, inclusive of Saturdays, Sundays and holidays, shall not interrupt the continuity of the three-year service requirement...")

4. Effective January 1, 2002, continuous and satisfactory services in government for purposes of granting loyalty award shall include services in one or more government agencies without any gap.

Services rendered in other government agencies prior to January 1, 2002 shall not be considered for purposes of granting the loyalty award.

5. The awardee shall receive a loyalty memorabilia/souvenir as follows:

| | | |
|---------------------|---|------------------------|
| 10 and 15 years | - | bronze service pin |
| 20 and 25 years | - | silver service ring |
| 30, 35 and 40 years | - | gold service medallion |

or other memorabilia/souvenir as may be provided in the agency PRAISE.

6. In addition to the loyalty memorabilia/souvenir, a cash gift which shall not be less than Php500.00 but not more than Php 1,000.00 for every year of service shall be given to qualified officials or employees.

Please be guided accordingly.



KARINA CONSTANTINO-DAVID
Chairman



Republic of the Philippines
Civil Service Commission
Constitution Hills, Batasang Pambansa Complex, Diliman 1126 Quezon City

100 Years of Service;
Civil Service at Its Best,
Mamamayan Muna

Revised Policies on
The Grant of Loyalty Award

CSC RESOLUTION NO. 020295

WHEREAS, Section 35, Chapter 5, Book V of Executive Order No. 292 provides that there shall be established a government-wide employee suggestions and incentive awards system which shall be administered under such rules, regulations and standards as may be promulgated by the Civil Service Commission;

WHEREAS, Section 7(e), Rule 10 of the Omnibus Civil Service Rules and Regulations Implementing Book V of Executive Order No. 292, provides that all members of the government workforce shall receive incentive awards, including the grant of loyalty award based on continuous and satisfactory service;

WHEREAS, item 2 of CSC MC No. 42, s. 1992 provides that loyalty award be given to government officials and employees who have completed at least ten (10) years of continuous and satisfactory service to the particular agency granting the award;

WHEREAS, this policy recognizes only the continuous and satisfactory service of those who stay in one particular agency for a period of ten years and overlook the services of those who transferred from one government agency to another;

WHEREAS, the Commission acknowledges the need to make the present policies on the grant of loyalty awards encompass all dedicated civil servants who rendered continuous and satisfactory service in the government;

NOW THEREFORE, the Commission hereby adopts the following policies relative to the grant of loyalty award:

1. A loyalty award is granted to all officials and employees, in the national and local governments, including those in the state colleges and universities (SUCs) and government-owned and controlled corporations (GOCCs) with original charter, who rendered ten (10) years of continuous and satisfactory service in the government.
2. The particular agency where the employee or official completed the ten (10) years of continuous and satisfactory service shall grant the award.
3. An official or employee who incurred an aggregate of not more than 50 days authorized vacation leave without pay within the 10-year period shall be considered as having rendered continuous service for purposes of granting the loyalty award.*

In the same way, an official or employee who incurred an aggregate of not more than twenty five (25) days authorized vacation leave without pay within the 5-year period may qualify for the 5-year milestone loyalty award.

* For purposes of computing the ten-year continuous and satisfactory service, the computation of the length of service for the grant of step increment provided for in CSC MC No. 50, s. 1990 shall be adopted. Said Memorandum Circular states that, "authorized vacation leave without pay for an aggregate of fifteen (15) days, inclusive of Saturdays, Sundays and holidays, shall not interrupt the continuity of the three-year service requirement..."

4. Effective January 1, 2002, continuous and satisfactory services in government for purposes of granting loyalty award shall include services in one or more government agencies without any gap.

Services rendered in other government agencies prior to January 1, 2002 shall not be considered for purposes of granting the loyalty award.

5. The awardee shall receive a loyalty memorabilia/souvenir as follows:

| | | |
|---------------------|---|------------------------|
| 10 and 15 years | - | bronze service pin |
| 20 and 25 years | - | silver service ring |
| 30, 35 and 40 years | - | gold service medallion |

or other memorabilia/souvenir as may be provided in the agency PRAISE.

6. In addition to the loyalty memorabilia/souvenir, a cash gift which shall not be less than Php500.00 but not more than Php 1,000.00 for every year of service shall be given to qualified officials or employees.

RESOLVED FURTHER that the above guidelines shall be implemented effective ~~January 01, 2002.~~

Quezon City, FEB 26 2002


KARINA CONSTANTINO-DAVID
Chairman


JOSE F. ERSTAIN, JR.
Commissioner


J. WALDEMAR V. VALMORES
Commissioner

Attested by:


ARIEL G. RONQUILLO
Director III

February 8, 2002
OAC-AAPERS
Resolution- Revised Policies on Loyalty Award

5.15 Loyalty Cash Award/Incentive

General Guidelines

The guidelines on the grant of Loyalty Cash Award/Incentive are provided under COA Resolution No. 2002-010 dated November 29, 2002 and of Loyalty Award under CSC Memorandum Circular No. 6, s. 2002 dated March 1, 2002.

A loyalty award is granted to all officials and employees, in the national and local governments, including those in the SUCs and GOCCs with original charter, who rendered ten years of continuous and satisfactory service in the government. The agency where the employee or official completed ten years of continuous and satisfactory service shall grant the award.

An official or employee who incurred an aggregate of not more than 50 days authorized vacation leave without pay within the 10-year period shall be considered as having rendered continuous service for purposes of granting the loyalty award. In the same way, an official or employee who incurred an aggregate of not more than 25 days authorized vacation leave without pay within the 5-year period may qualify for the 5-year milestone loyalty award

Effective January 1, 2002, continuous and satisfactory services in government for purposes of granting loyalty award shall include services in one or more government agencies without any gap. Services rendered in other government agencies prior to January 1, 2002 shall not be considered for purposes of granting the loyalty award.

Documentary Requirements

- For Individual Claims
- Service Record
- Certificate of non-payment from previous office (for transferee)
- Certification from the HRO that the claimant has not incurred more than 50 days authorized vacation leave without pay within the 10-year period or aggregate of more than 25 days authorized vacation leave without pay within the 5-year period, as the case may be
- For General Claims
- Loyalty Cash Award/Incentive Payroll
- Payroll Register (hard and soft copy)
- Letter to the Bank to credit employees' account of their salaries or other claims
- Deposit slips