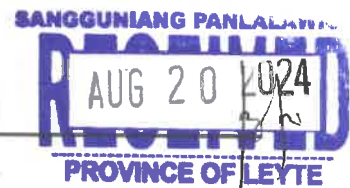




Republic of the Philippines  
 PROVINCE OF LEYTE  
 Palo, Leyte  
 -oOo-

Item No.: 10

Date: 27 2024 AUG



**PROVINCIAL BUDGET OFFICE**

August 19, 2024

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

RELEASED  
 DATE: 8-20-24  
 NO. # 026  
 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. 01 FY 2024** of the **Municipality of Inopacan, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 24-01** with amendments under **Appropriation Ordinance No. 24-02** dated July 16, 2024 with a total appropriation in the amount of **P15,344,543.46** 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. 01;
2. That the provision of Productivity Enhancement Incentive (PEI) to qualified personnel shall be subject to Budget Circular No. 2017-4;
3. That the projects funded under 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
4. That the LGU created a position of Planning Officer IV, SG 22. Attention is hereby invited to Section 5 of the Civil Service Commission (CSC) Memorandum Circular (MC) No. 12, series of 2022 which provides that the creation and funding of optional positions may be allowed after the mandatory positions have been created.  
 In view thereof, the creation and funding of the said optional position (Planning Officer IV, SG 22) is hereby deferred until such time that the mandatory positions have been created. The appropriation is therefore, disallowed.
5. That the procurement of Equipment, Civil Works, and related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
6. That the purchase of lot shall conform with the provisions of RA 8974;
7. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with CSC rules, DBM issuances, and 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:**

  
**MARIA GINA P. HIPE**  
Provincial Budget Officer

**RUTH Y. SURPIA**  
Provincial Treasurer  
**On Official Leave**

  
**AGNES C. RAFON**  
Provincial Planning & Development  
Coordinator - Designate

CR

RECEIVED

29 JUL 2024

*dyf*

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
29 July 2024

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 24-02** of the **Municipality** of **INOPACAN, LEYTE**, entitled: **An Ordinance Amending the Title; Sections 1, 2 and 3; and by Addition of Sections 4, 5, and 6 of Appropriation Ordinance No. 24-01 dated April 2, 2024 entitled "An Ordinance Authorizing Supplemental Budget No. 1, Series of 2024 Involving An Amount of Fifteen Million Three Hundred Forty-Four Thousand Five Hundred Forty-Three Pesos And 46/100 (P15,344,543.46) of Inopacan, Leyte.**



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

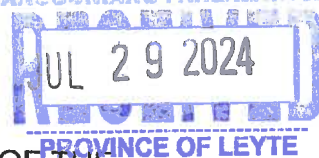


Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan



SANGGUNIANG PAMALAYAN

15TH SANGGUNIANG BAYAN



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
15<sup>th</sup> SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON  
JULY 16, 2024 AT THE SB SESSION HALL

PRESENT:

- Hon. Sanders C. Lumarda - Vice Mayor, Presiding Officer
- Hon. Fernando B. Rulete - SB Member
- Hon. Andrew B. Dedal - SB Member
- Hon. Zenaida G. de los Santos - SB Member
- Hon. Alfie Jian B. Yamson - SB Member
- Hon. Daria D. Malanguis - SB Member
- Hon. Rowena K. Madrazo - SB Member
- Hon. Diosdado P. Siao - SB Member
- Hon. Panfila I. Alonzo - SB Member (LnB Pres)
- Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres.)

*P. Alonzo*

ABSENT:

- Hon. Joel D. Bernales - SB Member (official travel)

**WHEREAS**, the reverted amount of Two Million Three Hundred Forty-Four Thousand Five Hundred Forty-Three Pesos and 46/100 Php 2,344,543.46 from the unused/unobligated 20% development fund – continuing appropriations thru Resolution No. 24-099, dated April 2, 2024; for Supplemental Budget No. 1 CY 2024 of the Municipality of Inopacan, Province of Leyte, could not suffice the funding requirement for Supplemental Budget No. 1; due to a deficit of Php 2,000,000.00;

**WHEREAS**, a new Appropriation Ordinance template has been introduced by the Leyte Provincial Budget Office;

**NOW, THEREFORE**, premises considered, the Sangguniang Bayan in session assembled hereby enact the following:

**Ordinance Authorizing the Supplemental Appropriations**

**APPROPRIATION ORDINANCE NO. 24-02  
Series of 2024**

**AN ORDINANCE AMENDING THE TITLE; SECTIONS 1, 2, AND 3; AND BY ADDITION OF SECTIONS 4, 5, AND 6 OF APPROPRIATION ORDINANCE NO. 24-01 DATED APRIL 2, 2024 ENTITLED "AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1, SERIES OF 2024 INVOLVING AN AMOUNT OF FIFTEEN MILLION THREE HUNDRED FORTY-FOUR THOUSAND FIVE HUNDRED FORTY-THREE PESOS AND 46/100 (PHP 15,344,543.46) FOR GENERAL ADMINISTRATION**

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(appropriation ordinance no. 24-02 of the sangguniang bayan of inopacan, leyte dated july 16, 2024, continued)

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
Treasury Office	40,000.00	540,000.00		580,000.00
Assessor's Office	30,000.00	74,000.00		104,000.00
Public Information Office		32,000.00		32,000.00
LYDO		229,000.00		229,000.00
MLG Operations Office		29,000.00		29,000.00
PNP Office			50,000.00	50,000.00
BFP Office		70,000.00		70,000.00
Rural Health Unit	80,000.00	455,000.00		535,000.00
MSWD Office	25,000.00	572,000.00		597,000.00
PES Office		30,000.00		30,000.00
POPCOM Office		50,000.00		50,000.00
Nutrition Office		20,000.00		20,000.00
Mun. Engineering Office	10,000.00	132,000.00		142,000.00
ME – Water System	5,000.00	392,000.00		397,000.00
MENR Office	5,000.00	825,809.40		830,809.40
Mun. Agriculture Office	30,000.00	175,000.00		205,000.00
BAC Office		31,000.00		31,000.00
Tourism Office		134,000.00		134,000.00
Slaughterhouse		94,000.00		94,000.00
Pension House		65,000.00		65,000.00
<b>TOTAL</b>				<b>P 9,573,000.00</b>

#### Special Purpose Appropriations

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
20% Dev't Fund			2,344,543.46	2,344,543.46
Other SPAs-MMO		600,000.00		600,000.00
Other SPAs-MPDC		107,000.00		107,000.00
Other SPAs-MSWDO		900,000.00	50,000.00	950,000.00
Other SPAs-TLB	1,770,000.00			1,770,000.00
<b>TOTAL</b>				<b>P5,771,543.46</b>

**SECTION 4. Use of Savings and Augmentation.** In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the local chief executive or the presiding officer of the sanggunian concerned are authorized to augment an item in the approved supplemental budget for their respective offices from savings in other items within the same expense class of their respective appropriations.





(appropriation ordinance no. 24-02 of the sangguniang bayan of inopacan, leyte dated july 16, 2024, continued)

For this purpose, "savings" refer to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or avoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, or arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay;

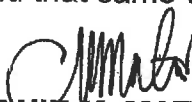
"Augmentation" implies the existence in the budget of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient;

**SECTION 5. Separability Clause.** If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed on the Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and in effect.

**SECTION 6. Effectivity.** The provisions of this Appropriation Ordinance shall take effect on April 2, 2024.

**DULY ENACTED BY THE SANGGUNIAN ON JULY 16, 2024 at Inopacan, Leyte.**


**I HEREBY CERTIFY** to the correctness of the foregoing Appropriation Ordinance No. 24-02 and that same was enacted on the date above stated.

  
**MELANIE M. MATIN-AO, MPA**  
Secretary to the Sanggunian

ATTESTED:

  
**HON. SANDERS C. LUMARDA**  
Vice Mayor  
Presiding Officer

APPROVED:

  
**ROGELIO D. PUA, JR.**  
Municipal Mayor  
Date: 07-18-2024

*P. Romo*

*+*

*Sanggunian*

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Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan  
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**15TH SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
15<sup>th</sup> SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON  
JULY 9, 2024 AT THE BARANGAY HALL OF BARANGAY TAHUD,  
INOPACAN, LEYTE

PRESENT:

Hon. Sanders C. Lumarda	- Vice Mayor, Presiding Officer
Hon. Fernando B. Rulete	- SB Member
Hon. Andrew B. Dedal	- SB Member
Hon. Zenaida G. de los Santos	- SB Member
Hon. Joel D. Bernales	- SB Member
Hon. Alfie Jian B. Yamson	- SB Member
Hon. Daria D. Malanguis	- SB Member
Hon. Rowena K. Madrazo	- SB Member
Hon. Diosdado P. Siao	- SB Member
Hon. Panfila I. Alonzo	- SB Member (LnB Pres)
Hon. Nathaniel Dave M. Katigbe	- SB Member (PSK Pres.)

ABSENT:

N o n e

**RESOLUTION NO. 24-229**

**A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCES/SURPLUS THE AMOUNT OF TWO MILLION PESOS (PHP 2,000,000.00) FROM THE UNUSED/UNOBLIGATED PERSONAL SERVICES CURRENT APPROPRIATIONS AS ADDENDUM TO APPROPRIATION ORDINANCE NO. 24-01 ENACTED ON THE 2<sup>ND</sup> DAY OF APRIL 2024 FOR SUPPLEMENTAL BUDGET NO. 1 CY 2024 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE**

**WHEREAS**, the amount of Two Million Three Hundred Forty-Four Thousand Five Hundred Forty-Three Pesos and 46/100 (Php 2,344,543.46) from the unused/unobligated 20% development fund – continuing appropriations is reverted thru Resolution No. 24-099, dated April 2, 2024; for Supplemental Budget No. 1 CY 2024 of the Municipality of Inopacan, Province of Leyte;

**WHEREAS**, per findings upon review by the Leyte Provincial Budget Office, the reverted amount of Php 2,344,543.46 could not suffice the funding requirement for Supplemental Budget No. 1; due to a deficit of Php 2,000,000.00;

**WHEREAS**, per the Statement of Funding Sources FY 2024 Supplemental Budget No. 1 (LBP Form No. 8), the reflected amount of Php 13,000,000.00 as the savings from the 2023 Unobligated Balances from PS and MOOE includes the amount of Php 2,000,000.00 which is part of the Special Education Fund (SEF), a fund which is not considered as savings under the general fund;



(resolution no. 24-229 of the sangguniang bayan of inopacan, leyte dated july 9, 2024 continued)

**WHEREAS**, transmitted to the August Body is the request for the reversion of funds from PS – 2024 Current Appropriations as addendum to Appropriation Ordinance No. 24-01, enacted on the 2<sup>nd</sup> day of April 2024;


**WHEREAS**, the corrected Statement of Funding Sources to support the request for the addendum of the Supplemental Budget No. 1, CY 2024 was jointly certified by Mrs. Verhaert B. Nirza, Local Treasurer, and Mrs. Nancy Clyde A. Lagario, CPA, Municipal Accountant, on the availability of funds from 20% Development Fund Continuing Appropriations in the amount of Two Million Three Hundred Forty Four Thousand Five Hundred Forty Three Pesos and 46/100 (PHP 2,344,543.46) and Personal Services Current Appropriations in the total amount of Two Million Pesos (PHP 2,000,000.00); in addition to the savings from the 2023 Unobligated Balances from PS and MOOE, in the amount of Php 11,000,000.00;

**WHEREAS**, there is a need for a reversion from the Personal Services - Current Appropriations in the amount of Php 2,000,000.00 in addition to the reverted funds from the unused/unobligated 20% Development Fund Continuing Appropriations in the amount of Php 2,344,543.46, having a total amount of Php 4,344,543.46 to be made available for reappropriation to fund the Supplemental Budget No. 1;


**NOW, THEREFORE**, on motion of Honorable Andrew B. Dedal duly seconded by all the Members present, be it

**RESOLVED**, as it is hereby **RESOLVED**, to revert the unappropriated balances/surplus the amount of Two Million Pesos (Php 2,000,000.00) from Personal Services Current Appropriations as addendum to Appropriation Ordinance No. 24-01 enacted on the 2<sup>nd</sup> day of April 2024 for Supplemental Budget No. 1 CY 2024 of the Municipality of Inopacan, Province of Leyte.

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

  
**MELANIE M. MARTIN-AO, MPA**  
Secretary to the Sanggunian

ATTESTED:

  
**HON. SANDERS C. LUMARDA**  
Vice Mayor  
Presiding Officer







Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF INOPACAN**  
E-MAIL: [inopacanleu@yahoo.com](mailto:inopacanleu@yahoo.com)  
TELEFAX: 565-0200

## OFFICE OF THE MAYOR

June 18, 2024

**THE HONORABLE SANGGUNIANG BAYAN**  
**Inopacan, Leyte**

Thru : **HON. SANDERS C. LUMARDA**  
Municipal Vice Mayor

**Honorable Ladies and Gentlemen :**

Respectfully submitting to your office, the herein Reversion of Funds from PS-2024 Current Appropriations as addendum to Appropriation Ordinance No. 24 - 001 dated April 2, 2024, "General Fund Supplemental Budget No. 1" of the Municipality of Inopacan, Province of Leyte, for appropriate action.

  
**HON. ROGELIO D. PUA JR.**  
Municipal Mayor

**RECEIVED**  
SB Office, Inopacan, Leyte

Date: 6/19/24  
Time: 12:00 AM  
By: FOR: [Signature]

LBP Form No. 8

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2024  
SUPPLEMENTAL BUDGET NO. 1


INOPACAN, LEYTE

General Fund

Particulars	Account Classification(PGCA)	Amount
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds (Borrowings)		
2.0 Actual collection in Excess of Estimated Income		
3.0 Savings		
1. 2023 Unobligated Balances from PS and MOOE		11,000,000.00
2. Reverted Funds - 20% Continuing Appropriations 2022 & prior years		2,344,543.46
3. Reverted Funds - Personal Services Current Appropriations 2024		2,000,000.00
4.0 Realignment		
<b>Total Income</b>		<b>15,344,543.46</b>

Certified Correct :

  
VERHAERT B. NIRZA  
Local Treasurer

  
NANCY CLYTE ABELLA-LAGARIO, CPA  
Local Accountant


**MUNICIPALITY OF INOPACAN, LEYTE**  
**Statement of Funds Available for Reversion**  
**General Fund - PERSONAL SERVICES**  
**Current Appropriations**  
**As of March 31, 2024**

Office	Object of Expenditures	Appropriation	Amount of Obligation	Unobligated to date	Amount to be Reverted	Balance
MDRRMO	Salaries & Wages - LDRRM Officer I	245,556.00	-	245,556.00	122,778.00	122,778.00
MPDC	Salaries & Wages - MPDC	810,708.00	-	810,708.00	405,354.00	405,354.00
LGSO	Salaries & Wages - Municipal GSO	810,708.00	-	810,708.00	405,354.00	405,354.00
MBO	Salaries & Wages - Municipal Budget Officer	879,072.00	166,490.91	712,581.09	24,248.00	688,333.09
MTO	Salaries & Wages - Municipal Treasurer	810,708.00	-	810,708.00	405,354.00	405,354.00
MASSO	Salaries & Wages - Municipal Assessor	810,708.00	-	810,708.00	405,354.00	405,354.00
RHU	Salaries & Wages - Midwife I	254,532.00	-	254,532.00	127,266.00	127,266.00
MAO	Salaries & Wages - Agricultural Technologist	208,584.00	-	208,584.00	104,292.00	104,292.00
<b>TOTAL</b>		<b>4,830,576.00</b>	<b>166,490.91</b>	<b>4,664,085.09</b>	<b>2,000,000.00</b>	<b>2,664,085.09</b>

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

  
**VERHAERT B. NIRZA**  
 Local Treasurer

  
**RICARDO ERIC S. PROJO**  
 Local Budget Officer-Des.

  
**NANCY CLYTE M. ABELLA-LAGARIO, CPA**  
 Local Accountant

  
**HON. ROGELIO D. PUA JR.**  
 Local Chief Executive


Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan  
-o0o-  
**LOCAL FINANCE COMMITTEE**

**CERTIFICATION**

**THIS IS TO CERTIFY** that the total amount of **FIFTEEN MILLION THREE HUNDRED FORTY FOUR THOUSAND FIVE HUNDRED FORTY THREE PESOS & 46/100 (P15,344,543.46)** from **2023 PS and MOOE Unobligated Balances** and reverted funds from **PS Current Appropriations and 20% Development Fund Continuing Appropriations** are backed up with cash and available in the **Land Bank of the Philippines, Baybay City Branch, Baybay City, Leyte** under **LBP General Fund Account No. 10102010-6**

This certification is issued as supporting document for the **2024 General Fund Supplemental Budget No. 1.**

  
**VERHAERT B. MIRZA**  
Municipal Treasurer

  
**NANCY CLYTE M. ABELLA-LAGARIO, CPA**  
Municipal Accountant



Republic of the Philippines  
Municipality of Inopacan, Province of Leyte

**STATEMENT OF FINANCIAL PERFORMANCE**  
For the Period Ended December 31, 2023  
(With Comparative Figures for CY 2022)

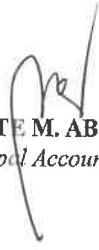


**BAGONG PILIPINAS**

**GENERAL FUND - 100**

	Note	<u>2023</u>	<u>2022</u>
<i>Revenue</i>			
Tax Revenue		3,553,921.26	3,142,431.14
Share from Internal Revenue Collections		115,144,080.00	134,708,267.00
Other Share from National Taxes		-	-
Service and Business Income		10,736,198.23	9,132,331.75
Shares, Grants and Donations		-	2,349,900.00
Gains		-	-
Other Income		196,671.37	297,366.56
<b>Total Revenue</b>		<u><b>129,630,870.86</b></u>	<u><b>149,630,296.45</b></u>
<b>Less: Current Operating Expenses</b>			
Personnel Services		50,414,704.35	56,852,347.47
Maintenance and Other Operating Expenses		44,038,924.40	38,141,460.14
Non-cash Expenses		20,519,652.87	13,227,142.57
Financial Expenses		1,072,943.38	1,297,438.54
<b>Current Operating Expenses</b>		<u><b>116,046,225.00</b></u>	<u><b>109,518,388.72</b></u>
<b>Surplus (Deficit) from Current Operation</b>		<b>13,584,645.86</b>	<b>40,111,907.73</b>
Add (Deduct):			
Transfers, Assistance and Subsidy From			-
Transfers, Assistance and Subsidy To		2,203,875.57	1,846,986.28
<b>Surplus(Deficit) for the period</b>		<u><b>11,380,770.29</b></u>	<u><b>38,264,921.45</b></u>

CERTIFIED CORRECT:

  
**NANCY CLYTE M. ABELLA, CPA**  
*Municipal Accountant*