



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
-oOo-

Item No.: 03

Date: 28 2025 JAN

PROVINCIAL BUDGET OFFICE

January 22, 2025

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

RELEASED
DATE: 1-22-25
NO. #1 of
BY J.
PBO

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 05 FY 2024** of the **Municipality Palo, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2024-06** with a total appropriation in the amount of **P2,842,000.00** 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 appropriation and grant of Gratuity Pay shall be pursuant to the provisions of Budget Circular No. 2024-8 dated December 20, 2024; and
2. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.
Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINA M. HIPE
Provincial Budget Officer


RUTH Y. SURPIA
Provincial Treasurer


AGNES C. RAFON
Provincial Planning and Development
Coordinator – Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

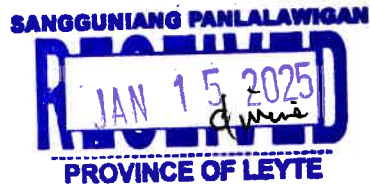
13 January 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2024-06 of the Municipality of Palo, Leyte, entitled: An Ordinance Authorizing Supplemental Budget No. 5, Series of 2024 involving an amount of Two Million Eight Hundred Forty Two Thousand Pesos (P2,842,000.00).**


FLORINDA JILL S. UYVICO
Secretary to the Sangguniang



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo



SANGGUNIANG BAYAN

1st Indorsement
January 6, 2025

Respectfully forwarded to Hon. Vice-Governor Leonardo Javier, Jr. Sangguniang Panlalawigan, Province of Leyte, Palo, Leyte, the herein attached copy of Municipal Resolution No. 2024-226 of the Sangguniang Bayan, Palo, Leyte, dated December 23, 2024, which is self-explanatory.


BRIAN VALENTE P. ELORCHA
Secretary to the Sanggunian

bcm/



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXERPTS FROM THE MINUTES OF THE 124TH REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 23, 2024, AT THE TEMPORARY SANGGUNIANG BAYAN SESSION HALL.

Present:

Hon. Vice-Mayor Jonathan P. Chiquillo	Presiding Officer
Hon. Andres Ian R. Sevilla	SB Member
Hon. Casimero P. Villas, Jr.	SB Member
Hon. Chiqui Ruth C. Uy	SB Member
Hon. Aaron H. Roca	SB Member
Hon. Felipe T. Ygrubay, Jr.	SB Member
Hon. Antonino C. Hernit	SB Member
Hon. Jan Michelle L. Dolina	SB Member
Hon. Casimero B. Parado II	SB Member
Hon. Gregorio Papoose V. Lantajo, Jr.	President, Liga ng mga Barangay
Hon. Mary Dwell S. Agner	President, PPSK

Absent:

N o n e.

MUNICIPAL RESOLUTION NO. 2024-226

GRANTING LEGISLATIVE AUTHORIZATION TO THE MUNICIPALITY'S SUPPLEMENTAL BUDGET NO. 5 FOR CALENDAR YEAR 2024 IN THE AMOUNT OF TWO MILLION EIGHT HUNDRED FORTY TWO THOUSAND PESOS (₱2,842,000.00).


NOW, THEREFORE, on motion of Hon. Felipe T. Ygrubay, Jr. and duly seconded by all Sangguniang Bayan Members, be it

RESOLVED, that the Sangguniang Bayan of Palo grant, as it hereby grants legislative authorization to the municipality's Supplemental Budget No. 5 for Calendar Year 2024 in the amount of Two Million Eight Hundred Forty Two Thousand Pesos (₱2,842,000.00);

RESOLVED FINALLY, that copies of this resolution and other pertinent documents be furnished the Hon. Sangguniang Panlalawigan, Province of Leyte thru Hon. Vice-Governor Leonardo Javier, Jr.; the Provincial Budget Officer, Palo, Leyte; Hon. Remedios "Matin" L. Petilla, Local Chief Executive, Jayra Mae E. Gamez, OIC - Municipal Treasurer; Luis Antonio M. Napoles, Municipal Accountant; Ma. Aleli F. Plazuela, Municipal Budget Officer, all of this municipality; and all others concerned for their information and appropriate action.

APPROVED.

ATTESTED:

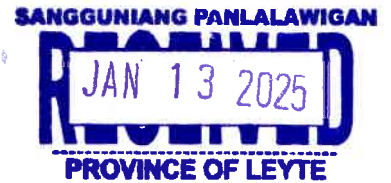

JONATHAN P. CHIQUILLO
Vice-Mayor
Presiding Officer

CERTIFIED CORRECT:


BRIAN VALENTE P. ELORCHA
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo



SANGGUNIANG BAYAN

EXERPTS FROM THE MINUTES OF THE 124TH REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 23, 2024, AT THE TEMPORARY SANGGUNIANG BAYAN SESSION HALL.

APPROPRIATION ORDINANCE NO. 2024-06

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 5, SERIES OF 2024, OF THE MUNICIPALITY OF PALO, LEYTE, INVOLVING AN AMOUNT OF TWO MILLION EIGHT HUNDRED FORTY TWO THOUSAND PESOS (₱2,842,000.00) FOR THE GRANT OF GRATUITY PAY FOR FISCAL YEAR 2024 TO JOB ORDER WORKERS IN THE LOCAL GOVERNMENT UNIT OF PALO.

Section 1. The Supplemental Budget of the Palo Local Government Unit for Fiscal Year 2024 in the total amount of **Two Million Eight Hundred Forty Two Thousand Pesos (₱2,842,000.00)** for the grant of Gratuity Pay for FY 2024 to Job Order Workers in the Local Government Unit, this municipality, is hereby approved.

The Budget Documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. LFC Resolution No. 2024-05
2. LBP Form No. 8 – Statement of Funding Sources
3. LBP Form No. 9 – Statement of Supplemental Appropriation
4. Certification of Availability of Funds
5. Other related supporting documents attached thereto

Section 2. Sources of Funds. The sources of funds for the Supplemental Budget No. 5 in the total amount of **Two Million Eight Hundred Forty Two Thousand Pesos (₱2,842,000.00)** shall be as follows:

Unappropriated Balance from Supplemental Budget No. 4, CY 2024	₱ <u>8,626,223.47</u>
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Total Funding Sources	₱ <u>8,626,223.47</u>
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Section 3. Use of Funds. The amount of **Two Million Eight Hundred Forty Two Thousand Pesos (₱2,842,000.00)** is hereby appropriated for the Supplemental Budget of the Municipality of Palo, Leyte, as follows:

Proposed New Appropriation Language:

For Maintenance and Other Operating Expenses: Other General Services (Gratuity Pay)	₱ <u>2,842,000.00</u>
Total	₱ <u>2,842,000.00</u>

New Appropriation by Program/Activity/Project



Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Palo



SANGGUNIANG BAYAN

EXERPTS FROM THE MINUTES OF THE 124TH REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 23, 2024, AT THE TEMPORARY SANGGUNIANG BAYAN SESSION HALL.

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 (App. Ord. No. 2024-06)

	Current Expenditures	Operating			
Program/Project/Activity	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	Non-Office Expenditures	Total
A. Programs					
I. General Administration Services					
a. General Administrative and Support Services	0.00	2,086,000.00	0.00	0.00	2,086,000.00
b. MDRMO	0.00	0.00	0.00	0.00	0.00
c. Legislative Services	0.00	301,000.00	0.00	0.00	301,000.00
d. Planning & Dev. Services	0.00	28,000.00	0.00	0.00	28,000.00
e. Civil Registry Services	0.00	21,000.00	0.00	0.00	21,000.00
f. Budgeting Services	0.00	7,000.00	0.00	0.00	7,000.00
g. Accounting Services	0.00	35,000.00	0.00	0.00	35,000.00
h. Treasury Services	0.00	14,000.00	0.00	0.00	14,000.00
i. Assessment Services	0.00	21,000.00	0.00	0.00	21,000.00
Sub-total	0.00	2,513,000.00	0.00	0.00	2,513,000.00
II. Social Services					
a. Health Services	0.00	189,000.00	0.00	0.00	189,000.00
b. Social Welfare Services.	0.00	63,000.00	0.00	0.00	63,000.00
Sub-total	0.00	252,000.00	0.00	0.00	252,000.00
III. Economic Services					
a. Agricultural Services	0.00	70,000.00	0.00	0.00	70,000.00
b. Engineering Services	0.00	7,000.00	0.00	0.00	7,000.00
Sub-total	0.00	77,000.00	0.00	0.00	77,000.00
II. Operations					
a. NONE	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00
Total, Programs	0.00	0.00	0.00	0.00	0.00
B. Projects					
I. Locally Funded Project					
a. NONE	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	0.00
Total, Projects	0.00	0.00	0.00	0.00	0.00
Total New Appropriations	0.00	2,842,000.00	0.00	0.00	2,842,000.00

Section 4. Separability Clause. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

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

APPROVED.




Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXERPTS FROM THE MINUTES OF THE 124TH REGULAR SESSION OF THE 2022 SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 23, 2024, AT THE TEMPORARY SANGGUNIANG BAYAN SESSION HALL.

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(App. Ord. No. 2024-06)

ATTESTED:


JONATHAN P. CHIQUILLO
Vice Mayor
Presiding Officer

CERTIFIED CORRECT:


BRIAN VALENTE P. ELORCHA
Secretary to the Sanggunian

APPROVED January 10, 2025



REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

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Republic of the Philippines
Province of Leyte
Municipality of Palo
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LOCAL FINANCE COMMITTEE

EXCERPTS FROM THE MINUTES OF THE MEETING OF THE LOCAL FINANCE COMMITTEE (LFC) HELD AT THE MAYOR'S OFFICE, PALO, LEYTE ON DECEMBER 20, 2024 AT 10:00 O'CLOCK IN THE MORNING.

LOCAL FINANCE COMMITTEE RESOLUTION NO. 2024-05

RESOLUTION REQUESTING LEGISLATIVE AUTHORIZATION OF THE PROPOSED SUPPLEMENTAL BUDGET NO. 5, CALENDAR YEAR 2024 FOR THE GRANT OF GRATUITY PAY FOR THE JOB ORDER WORKERS IN THE LOCAL GOVERNMENT UNIT OF PALO, LEYTE FOR FISCAL YEAR 2024.

WHEREAS, Administrative Order No. 28, s. 2024 dated December 19, 2024 was released by the President of the Philippines authorizing the grant of a one-time Gratuity Pay for the Job Order Workers in Government for Fiscal Year 2024 not exceeding Seven Thousand Pesos (P 7,000.00) for each Job Order employee;

WHEREAS, the Local Government Unit of Palo has available resources for funding the Supplemental Budget No. 5 in the amount of **TWO MILLION EIGHT HUNDRED FORTY TWO THOUSAND PESOS ONLY (Php 2,842,000.00)**;

WHEREAS, the Local Finance Committee proposed for the appropriation of funds for the grant of Gratuity Pay to LGU-Palo Job Order Workers for Fiscal Year (FY) 2024 in the amount of **TWO MILLION EIGHT HUNDRED FORTY TWO THOUSAND PESOS ONLY (Php 2,842,000.00)**;

NOW, THEREFORE, on motion of Ms. Jayra Mae E. Gamez, OIC-Municipal Treasurer, duly seconded by Ms. Ma. Aleli F. Plazuela, Municipal Budeget Officer;

RESOLVE, as it is hereby resolved to request the Sangguniang Bayan for a legislative authorization of the supplemental budget in the amount of **TWO MILLION EIGHT HUNDRED FORTY TWO THOUSAND PESOS ONLY (Php 2,842,000.00)**;

RESOLVED FINALLY, that copies of this resolution be furnished the Sangguniang Bayan thru the Hon. Municipal Mayor, all of Palo, Leyte, for their appropriate action.

APPROVED: DECEMBER 20, 2024.


LOCAL FINANCE COMMITTEE:


MA. ALELI F. PLAZUELA
Municipal Budget Officer
Member


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer
Member


ENGR. ARMAND G. CABALTERA
Municipal Planning & Dev. Coordinator
Chairman

Approved:


REMEDIOS "MATIN" L. PETILLA,
Municipal Mayor

**STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 5
Fiscal Year 2024**

PALO, LEYTE

Province/City/Municipality

GENERAL FUND

Fund/Special Account

Particulars	Account Classification	Amount
1.0 New Revenue Sources:		
None		-0-
2.0 Actual Collection in Excess of the Estimated Income:		
None		-0-
3.0 Savings		
Unappropriated Balance - Supplemental Budget No. 4, CY 2024		8,626,223.47
4.0 Realignment:		
None		-0-
5.0 Reversions:		
None		
TOTAL FUNDING SOURCES		8,626,223.47

Certified Correct:

We hereby certify to the correctness of the statement of funds available for appropriation.


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer


LUIS ANTONIO M. NAPOLES
Municipal Accountant

12-20-2024
Date

12-20-2024
Date



Republic of the Philippines
Province of Leyte
Municipality of Palo
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CERTIFICATION OF AVAILABILITY OF FUNDS


THIS IS TO CERTIFY that funds are available for the funding of Supplemental Budget No. 5, Calendar Year 2024 in the total amount of **Eight Million Six Hundred Twenty Six Thousand Two Hundred Twenty Three Pesos & 47/100 Only (Php 8,626,223.47)**.

THAT, the said funds are taken from the unappropriated balance from Supplemental Budget No. 4, CY 2024.

ISSUED this 20th day of December 2024, Palo, Leyte.


LUIS ANTONIO M. NAPOLES
Municipal Accountant


JAYRA MAE E. GAMEZ
OIC - Municipal Treasurer


MA. AELI F. PLAZUELA
Municipal Budget Officer

STATEMENT OF SUPPLEMENTAL APPROPRIATIONS
Province of Leyte
Municipality of Palo

SUPPLEMENTAL BUDGET NO. 5, Calendar Year 2024

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
1011 Mayor's Office	Gratuity Pay for FY 2024 for Job Order Workers	1000-01	MOOE:		
			Other General Services	50212990	1,869,000.00
			TOTAL MOOE		1,869,000.00
			TOTAL APPROPRIATIONS		1,869,000.00
1021 Sangguniang Bayan	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	301,000.00
			TOTAL MOOE		301,000.00
			TOTAL APPROPRIATIONS		301,000.00
1041 Municipal Planning and Development Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	28,000.00
			TOTAL MOOE		28,000.00
			TOTAL APPROPRIATIONS		28,000.00
1051 Municipal Civil Registrar's Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	21,000.00
			TOTAL MOOE		21,000.00
			TOTAL APPROPRIATIONS		21,000.00
1071 Municipal Budget Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	7,000.00
			TOTAL MOOE		7,000.00
			TOTAL APPROPRIATIONS		7,000.00
1081 Municipal Accountant's Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	35,000.00
			TOTAL MOOE		35,000.00
			TOTAL APPROPRIATIONS		35,000.00
1091 Municipal Treasurer's Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	14,000.00
			TOTAL MOOE		14,000.00
			TOTAL APPROPRIATIONS		14,000.00
1101 Municipal Assessor's Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE:		
			Other General Services	50212990	21,000.00
			TOTAL MOOE		21,000.00
			TOTAL APPROPRIATIONS		21,000.00

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
4411 Municipal Health Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE: Other General Services	50212990	189,000.00
			TOTAL MOOE		189,000.00
			TOTAL APPROPRIATIONS		189,000.00
8711 Municipal Agriculture Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE: Other General Services	50212990	70,000.00
			TOTAL MOOE		70,000.00
			TOTAL APPROPRIATIONS		70,000.00
7611 Municipal Social Welfare and Development Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE: Other General Services	50212990	63,000.00
			TOTAL MOOE		63,000.00
			TOTAL APPROPRIATIONS		63,000.00
8751 Municipal Engineer's Office	Gratuity Pay for FY 2024 for Job Order Workers		MOOE: Other General Services	50212990	7,000.00
			TOTAL MOOE		7,000.00
			TOTAL APPROPRIATIONS		7,000.00
8811 Market and Slaughterhouse	Gratuity Pay for FY 2024 for Job Order Workers		MOOE: Other General Services	50212990	217,000.00
			TOTAL MOOE		217,000.00
			TOTAL APPROPRIATIONS		217,000.00
TOTAL SUPPLEMENTAL APPROPRIATIONS					2,842,000.00

Prepared by:


MA. ALELI F. PLAZUELA
Municipal Budget Officer

Approved by:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

**ADDITIONAL APPROPRIATIONS FOR OTHER GENERAL SERVICES
(GRATUITY PAY FOR FY 2024)**

Department/ Office	No. of Job Order	GRATUITY PAY	
		Rate	AMOUNT
1011 Mayor's Office	267	7,000.00	1,869,000.00
			1,869,000.00
1021 Sangguniang Bayan	43 -	7,000.00	301,000.00
			301,000.00
1041 Municipal Planning and Dev. Office	4	7,000.00	28,000.00
			28,000.00
1051 Municipal Civil Registrar's Office	3	7,000.00	21,000.00
			21,000.00
1071 Municipal Budget Officer	1	7,000.00	7,000.00
			7,000.00
1081 Municipal Accountant's Office	5	7,000.00	35,000.00
			35,000.00
1091 Municipal Treasurer's Office	2	7,000.00	14,000.00
			14,000.00
1101 Municipal Assessor's Office	3	7,000.00	21,000.00
			21,000.00

Department/ Office	No. of Job Order	GRATUITY PAY	
		Rate	AMOUNT
4411 Municipal Health Office	27	7,000.00	189,000.00
			189,000.00
8711 Municipal Agriculture Office	10	7,000.00	70,000.00
			70,000.00
7611 Municipal Social Welfare and Dev't. Office	9	7,000.00	63,000.00
			63,000.00
8751 Municipal Engineer's Office	1	7,000.00	7,000.00
			7,000.00
8811 Market and Slaughterhouse	31	7,000.00	217,000.00
			217,000.00
	406		2,842,000.00

Prepared by:

Approved:


MA. ALELI F. PLAZUELA
Municipal Budget Officer


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

Republic of the Philippines
Province of Leyte
Municipality of Palo, Leyte

STATEMENT OF FUNDING SOURCES AND EXPENDITURES
Supplemental Budget No. 5
Calendar Year 2024

FUNDING SOURCES	AMOUNT
Unappropriated Balance from Supplemental Budget No. 4, CY 2024	<u>8,626,223.47</u>
TOTAL FUNDING SOURCES AVAILABLE FOR APPROPRIATIONS	<u><u>8,626,223.47</u></u>

EXPENDITURES	AMOUNT
Supplemental Appropriations:	
MOOE:	
Other General Services	2,842,000.00
Gratuity Pay for FY 2024	<u>2,842,000.00</u>
Total MOOE	<u><u>2,842,000.00</u></u>
TOTAL EXPENDITURES	<u><u>2,842,000.00</u></u>
UNAPPROPRIATED BALANCE	<u>5,784,223.47</u>

Prepared by:

Approved by:


MA. ALELI F. PLAZUELA
Municipal Budget Officer


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor