



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

Item No.: 07

Date: 28 2025 JAN

SANGGUNIANG PANLALAWIGAN



PROVINCE OF LEYTE
 January 20, 2024

PROVINCIAL BUDGET OFFICE

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

RELEASED
 DATE: 1-21-25
 NO. #162
 BY: [Signature]
FBO

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. 5 FY 2024** of the **Municipality Tabontabon, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 6, S. 2024**, with a total appropriation in the amount of **Php480,000.00** 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. 05. Further, that said reversion will not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. 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
3. 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.

Attention is hereby invited for the local officials to follow the Updated Local Budget Preparation Forms prescribed in the Budget Operations Manual (BOM) 2023 Edition, specifically LBP Form No. 8.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

MARIA GINA P. HIPE
 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
02 January 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 06, S. 2024 of the Municipality of Tabontabon, Leyte, entitled: An Appropriation Ordinance authorizing the Supplemental Budget No. 05 CY 2024 involving total appropriations of Four Hundred Eighty Thousand Pesos only (P480,000.00).**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



**Republic of the Philippines
Province of Leyte
Municipality of Tabontabon**



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Republic of the Philippines
Province of Leyte
Municipality of Tabontabon



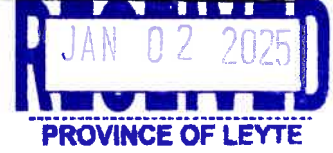
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OFFICE OF THE SANGGUNIANG BAYAN

SANGGUNIANG PANLALAWIGAN


INDORSEMENT

December 27, 2024




Respectfully submitted to the Honorable Sangguniang Panlalawigan through the SP Secretary, the herein approved Appropriation Ordinance No. 06 CY2024 which embodies the Supplemental Budget No. 05 CY2024 this municipality, involving total appropriations of **Four Hundred Eighty Thousand Pesos Only (Php 480,000.00)** for appropriate action.

Hope you find it in order.


MARIA CORAZON E. BAUTISTA
Secretary to the Sangguniang Bayan

Noted:


HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor



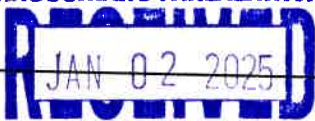
Republic of the Philippines
Province of Leyte
Municipality of Tabontabon



SANGGUNIANG PANLALAWIGAN

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN



ID. No. 10255

PROVINCE OF LEYTE
14th SANGGUNIANG BAYAN

APPROPRIATION ORDINANCE NO. 06 SERIES 2024

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

AN APPROPRIATION ORDINANCE AUTHORIZING
THE SUPPLEMENTAL BUDGET NO. 05 CY 2024 OF THE
MUNICIPALITY OF TABONTABON, LEYTE INVOLVING
TOTAL APPROPRIATIONS OF FOUR HUNDRED EIGHTY
THOUSAND PESOS ONLY (₱ 480,000.00).

MEMBERS OF THE
SANGGUNIANG BAYAN

WHEREAS, the proposed Supplemental Budget No. 05 CY 2024 of this municipality had been submitted by the Honorable Mayor on December 20, 2024;

HON. HERMAN I. BIBAR
SB Member

WHEREAS, after a thorough deliberation on the submitted documents, the sanggunian agreed to pass and authorize said Supplemental Budget;

HON. FRANCISCO M. FERNANDEZ
SB Member

HON. DAN JERIC S. REDONA
SB Member

NOW THEREFORE, on motion by Hon. Mervin M. Lobrigo and duly seconded by all SB Members present;

HON. JERRY GWEN L. CONDE
SB Member

BE IT RESOLVE, AS IT IS HEREBY RESOLVED to authorize the Appropriation Ordinance which embodies the Supplemental Budget No. 05 CY 2024 of the Municipality of Tabontabon, Leyte involving total appropriation of Four Hundred Eighty Thousand Pesos Only (₱480,000.00);

HON. DANILO E. BALAIS
SB Member

HON. MERVIN M. LOBRIGO
SB Member

BE IT ORDAINED by the 14th Honorable Sangguniang Bayan, in its Regular Session assembled:

HON. JINKY E. GAMEZ
SB Member

MUNICIPAL APPROPRIATION ORDINANCE NO. 06 SY2024

Section 1: The Supplemental Budget of the Local Government Unit of Tabontabon for Fiscal Year 2024 in the total amount of Four Hundred Eighty Thousand Pesos Only (₱480,000.00) for the specific object of expenditure of the Local Government of Tabontabon, Leyte is hereby approved.

HON. DENNIS L. BALDERIAN
SB Member

HON. RAUL D. BALANO
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

Serbisyo nga Tangkod Para han Bungaphanon

Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

tabontabon.legislative2016@gmail.com Sangguniang Bayan Tabontabon



**Republic of the Philippines
Province of Leyte
Municipality of Tabontabon**



-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

ID. No. **10255**

14th SANGGUNIANG BAYAN

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

MEMBERS OF THE SANGGUNIANG BAYAN

HON. HERMAN I. BIBAR
SB Member

HON. FRANCISCO M. FERNANDEZ
SB Member

HON. DAN JERIN S. REDONA
SB Member

HON. JERRY GWEN L. CONDE
SB Member

HON. DANILO E. BALAIS
SB Member

HON. MERVIN M. LOBRIGO
SB Member

HON. JINKY E. GAMEZ
SB Member

HON. DENNIS L. BALDRIAN
SB Member

HON. RAUL D. BALANO
Ex-Officio Member/AEC Pres

HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

The following budget documents are incorporated herein and made integral part of this Ordinance:

1. Statement of Funding Sources (LBP Form No. 8);
2. Statement of Funds Available for Reversion

Section 2: Sources of Funds. The sources for the Supplemental Budget in the total amount of Four Hundred Eighty Thousand Pesos Only (₱480,000.00) shall be as follows:

| FUND SOURCES | AMOUNT |
|--|----------------------------|
| Funds Actually Available: | |
| a) Additional Realized Income | ₱ _____ |
| b) Savings | ₱ <u>480,000.00</u> |
| Sub-Total | ₱ <u>480,000.00</u> |
| New Revenue Measures | |
| a) New local taxes, charges, fines or penalties | ₱ _____ |
| b) Remittances/Contributions/Subsidies/Grants from NGAs/Government Corporations/Private Entities | ₱ _____ |
| Sub-Total | ₱ _____ |
| Total | ₱ <u>480,000.00</u> |

Section 3. Use of Funds. The amount of Four Hundred Eighty Thousand Pesos Only (₱480,000.00) is hereby appropriated for the Supplemental Budget of the Local Government Unit of Tabontabon, as follows:

[Handwritten Signature]

[Handwritten Signature]

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Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

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Province of Leyte
Municipality of Tabontabon**



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OFFICE OF THE SANGGUNIANG BAYAN

ID. No. **10255**

14th SANGGUNIANG BAYAN

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

MEMBERS OF THE SANGGUNIANG BAYAN

HON. HERMAN I. BIBAR
SB Member

HON. FRANCISCO M. FERNANDEZ
SB Member

HON. DAN JERIC S. REDONA
SB Member

HON. JERRY GWEN L. CONDE
SB Member

HON. DANILLO E. BALAIS
SB Member

HON. MERVIN M. LOBRIGO
SB Member

HON. JUNKY E. GAMEZ
SB Member

HON. DENNIS L. BALDERIAN
SB Member

HON. PAUL D. BALANO
Ex-Officio Member/ABC Pres


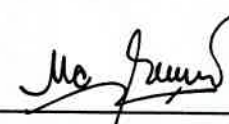
HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

1. Appropriations by Office, Program, Project, Activity (PPA), and Performance Indicator (PI)

| Annual Investment Program (AIP) Reference Code | Office/ PPA | Major Final Output (MFO) | PI | Target | Proposed Budget | | | | |
|--|--|--------------------------|----|--------|------------------------|---|-------------------------|---------------------|-------------------|
| | | | | | Personal Services (PS) | Maintenance and Other Operating Expenses (MOOE) | Financial Expenses (FE) | Capital Outlay (CO) | Total |
| 1000-000-3-1-01-001-000-001 | Mayor's Office (Grant of Gratuity Pay to Job Order Workers under Executive Departments) | | | | | 415,000.00 | | | 415,000.00 |
| 1000-000-3-1-02-001-000-001 | Vice Mayors Office (Grant of Gratuity Pay to Job Order Workers under Legislative Department) | | | | | 65,000.00 | | | 65,000.00 |
| Total New Appropriations | | | | | | 480,000.00 | | | 480,000.00 |

2. Appropriations by Object of Expenditures

| Object of Expenditure | Account Code | Past Year | Current Year | Budget Year |
|-----------------------------|--------------|-----------|--------------|-------------------|
| PS | | - | - | |
| Total PS | | | | |
| MOOE | | | | 480,000.00 |
| Total MOOE | | | | 480,000.00 |
| FE | | | | |
| Total FE | | | | |
| CO | | | | |
| Total CO | | | | |
| Total Appropriations | | | | 480,000.00 |

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**Republic of the Philippines
Province of Leyte
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OFFICE OF THE SANGGUNIANG BAYAN

ID. No. 10255


14th SANGGUNIANG BAYAN

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer


MEMBERS OF THE SANGGUNIANG BAYAN

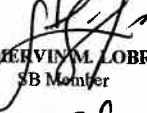

HON. HERMAN Y. BIBAR
SB Member



HON. FRANCISCO M. FERNANDEZ
SB Member



HON. DAN ERIC S. REDOÑA
SB Member

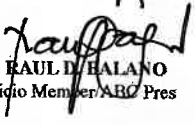
HON. JERRY GWEN L. CONDE
SB Member


HON. DANILO E. BALAIS
SB Member


HON. MERVIN M. LOBRIGO
SB Member


HON. JINKYEL GAMEZ
SB Member


HON. DENNIS L. BALDERIAN
SB Member


HON. PAUL D. BALANO
Ex-Officio Member/ABC Pres


HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

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.

ENACTED: This 23rd day of December 2024 at Liga ng mga Barangay Session Hall, this municipality.

I HEREBY CERTIFY THAT THIS ORDINANCE IS DULY ENACTED.


MARIA CORAZON E. BAUTISTA
Secretary to the Sangguniang Bayan

ATTESTED:


HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

APPROVED:


HON. EFREN D. REDOÑA

Municipal Mayor
DEC 26 2024

Date: _____

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Municipality of Tabontabon**



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OFFICE OF THE SANGGUNIANG BAYAN

ID. No. **10254**

14th SANGGUNIANG BAYAN

RESOLUTION NO. 782-SY2024

A RESOLUTION TO AUTHORIZE CONCERNED LGU PERSONNEL TO REVERT FUNDS IN THE AMOUNT OF FOUR HUNDRED EIGHTY THOUSAND PESOS ONLY (P480,000.00), INTENDED FOR THE PROPOSED SUPPLEMENTAL BUDGET NO. 05 CY2024 OF THIS LOCAL GOVERNMENT UNIT.

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

MEMBERS OF THE SANGGUNIANG BAYAN

HON. HERMANI. BIBAR
SB Member

HON. FRANCISCO M. FERNANDEZ
SB Member

HON. DAN JERIC S. REDOÑA
SB Member

HON. JERRY GWEN L. CONDE
SB Member

HON. DANILO E. BALAIS
SB Member

HON. MERVIN M. LOBRIGO
SB Member

HON. JINKY E. GAMEZ
SB Member

HON. DENNIS L. BALDERIAN
SB Member

HON. RAUL D. BALANO
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

WHEREAS, The sponsor conveyed that there are savings funds from the previous months under the MOOE per Statement of Funds Available for Reversion, certified by the Local Finance Committee hereto attached;

WHEREAS, Hon. Mervin M. Lobrigo conveyed that the following funds herein enumerated below be reverted to wit;

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

| Office | Object of Expenditures | Amount of Appropriation | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|--|---------------------------|-------------------------|----------------------|---------------------|-----------------------|
| Municipal Health Office | | | | | |
| Support to Barangay Nutrition Scholar | Subsidies-Others | 96,000.00 | 84,300.00 | 11,700.00 | 11,700.00 |
| Training of MNAO & Formulation of LNAP | Representation Expenses | 5,000.00 | 2,960.00 | 2,040.00 | 2,040.00 |
| Nutrition Month Celebration | Other MOOE | 2,500.00 | 1,740.00 | 760.00 | 760.00 |
| Nutrition Month Celebration | Representation Expenses | 45,000.00 | 44,850.00 | 150.00 | 150.00 |
| Incentives & Awards | Prizes | 17,500.00 | 17,150.00 | 350.00 | 350.00 |
| Health Care Providers (BNS Training) | Other MOOE | 3,000.00 | | 3,000.00 | 3,000.00 |
| Feeding Program | Other MOOE | 25,000.00 | 2,220.00 | 22,780.00 | 22,780.00 |
| Support to BHW | Subsidies-Others | 480,000.00 | 294,000.00 | 186,000.00 | 186,000.00 |
| Information Dessimination thru HIV | Representation Expenses | 15,000.00 | 14,780.00 | 220.00 | 220.00 |
| Control of Infectious Disease | Representation Expenses | 15,000.00 | 14,980.00 | 20.00 | 20.00 |
| National Voluntary Blood Donation Service Prog. | Other MOOE | 3,000.00 | | 3,000.00 | 3,000.00 |
| National Voluntary Blood Donation Service Prog. | Representation Expenses | 120,000.00 | 118,320.00 | 1,680.00 | 1,680.00 |
| Circumcision Operation Tuli | Other MOOE | 5,000.00 | | 5,000.00 | 5,000.00 |
| Appropriation for the Telephone Expenses used for the Office | Telephone Expenses-Mobile | 65,000.00 | 30,000.00 | 35,000.00 | 35,000.00 |

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Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

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 Sangguniang Bayan Tabontabon



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Municipality of Tabontabon



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OFFICE OF THE SANGGUNIANG BAYAN

ID. No. 10254

14th SANGGUNIANG BAYAN

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

MEMBERS OF THE SANGGUNIANG BAYAN

HON. HERMAN I. BIBAR
SB Member

HON. FRANCISCO M. FERNANDEZ
SB Member

HON. DAN JERIC S. REDOÑA
SB Member

HON. JERRY GWEN L. CONDE
SB Member

HON. DANILO E. BALAIS
SB Member

HON. MERVIN M. LOBRIGO
SB Member

HON. JINKY E. GAMEZ
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HON. DENNIS L. BALDERIAN
SB Member

HON. RAUL D. BALANO
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

| | | | | | |
|---|-------------------------------------|---------------------|-------------------|-------------------|-------------------|
| MSWD Office | | | | | |
| Community-Based Rehabilitation Program | Representation Expenses | 56,156.36 | 47,300.00 | 8,856.36 | 8,856.36 |
| GAD Planning Workshop & Meeting | Representation Expenses | 12,834.00 | | 12,834.00 | 12,834.00 |
| GAD Planning Workshop & Meeting | Other MOOE | 5,000.00 | | 5,000.00 | 5,000.00 |
| GAD Capability Building | Traveling Expenses | 10,000.00 | 8,170.00 | 1,830.00 | 1,830.00 |
| GAD Capability Building | Other MOOE | 20,000.00 | 18,060.00 | 1,940.00 | 1,940.00 |
| Support Services for the Implementation of SLP | Other MOOE | 18,240.00 | 15,645.00 | 2,595.00 | 2,595.00 |
| Support Services for the Implementation of 4Ps Program | Other MOOE | 41,760.00 | 26,910.00 | 14,850.00 | 14,850.00 |
| Marriage Counseling & other related services | Representation Expenses | 3,000.00 | 2,235.00 | 765.00 | 765.00 |
| Womens Month Celebration | Representation Expenses | 26,950.00 | 18,500.00 | 8,450.00 | 200.00 |
| Capacity Building on Handling VAWC | Training Expenses | 61,750.00 | 61,690.00 | 60.00 | 60.00 |
| Solo Parent Program | Training Expenses | 9,375.00 | | 9,375.00 | 9,375.00 |
| OSCA ID & Purchase Booklet | Other MOOE | 10,000.00 | 7,500.00 | 2,500.00 | 2,500.00 |
| Elderly Week Celebration | Traveling Expenses | 5,000.00 | 1,300.00 | 3,700.00 | 3,700.00 |
| R & M - Machinery & Equipment | R & M - Machinery & Equipment | 10,000.00 | | 10,000.00 | 10,000.00 |
| Appropriation for the Membership Dues for the Organization | Membership Dues | 3,000.00 | | 3,000.00 | 3,000.00 |
| Appropriation for Other Supplies & Materials Expenses used for the Office | Other Supplies & Materials Expenses | 30,000.00 | 21,592.00 | 8,408.00 | 8,408.00 |
| Municipal Agriculture's Office | | | | | |
| Prevention & Control plant & Animal Pest diseases | Training Expenses | 15,000.00 | | 15,000.00 | 15,000.00 |
| Prevention & Control plant & Animal Pest diseases | Other MOOE | 10,000.00 | 9,716.00 | 284.00 | 284.00 |
| Support to Brgy. Farmers Technician | Subsidies-Others | 97,650.00 | | 97,650.00 | 56,702.64 |
| Support to Agriculture Tourism | Prizes | 30,000.00 | | 30,000.00 | 30,000.00 |
| Organization-Cooperative Support | Representation Expenses | 60,000.00 | 59,600.00 | 400.00 | 400.00 |
| Farm Level Capacity Building and Training Services | Training Expenses | 20,000.00 | | 20,000.00 | 20,000.00 |
| TOTAL ESTIMATED INCOME | | 1,452,715.36 | 923,518.00 | 529,197.36 | 480,000.00 |

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Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

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OFFICE OF THE SANGGUNIANG BAYAN

ID. No. 10254

14th SANGGUNIANG BAYAN

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

MEMBERS OF THE SANGGUNIANG BAYAN

HON. HERMAN I. BIBAR
SB Member

HON. FRANCISCO M. FERNANDEZ
SB Member

HON. DAN JERIC S. REDOÑA
SB Member

HON. JERRY GWEN L. CONDE
SB Member

HON. DANILO E. BALAIS
SB Member

HON. MERVIN M. LOBRIGO
SB Member

HON. JINKY E. GAMEZ
SB Member

HON. DENNIS L. BALDERIAN
SB Member

HON. RAUL D. BALANO
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRISNO
Ex-Officio Member/SK Pres.

NOW THEREFORE, on motion by Hon. Mervin M. Lobrigo and unanimously seconded by all SB Member present;

BE IT RESOLVE, AS IT IS HEREBY RESOLVED to authorize concerned LGU personnel to revert funds in the amount of Four Hundred Eighty Thousand Pesos Only (P480,000.00), intended for the proposed Supplemental Budget No. 05 CY 2024 of this LGU;

FURTHER RESOLVED to authorize concerned LGU personnel for the use of savings/surplus as of December 2024 as certified correct and available by the Municipal Treasurer and Municipal Accountant per LBP Form No. 8;

FINALLY RESOLVED that copies of this resolution be furnished all concerned for their information, guidance and appropriate action;

APPROVED unanimously, December 23, 2024.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

MARIA CORAZON E. BAUTISTA
Secretary to the Sangguniang Bayan

ATTESTED:

HON. PONCIANO R. JUSTIMBASTE, JR.
Municipal Vice Mayor/Presiding Officer

Serbisyo nga Tangkap Para han Bungtohanon

Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

tabontabon.legislative2016@gmail.com Sangguniang Bayan Tabontabon


STATEMENT OF FUNDING SOURCES
(Supplemental Budget No. 05)
Fiscal Year 2024

TABONTABON, LEYTE
Municipality/Province

GENERAL
Fund/Special Account

| Particulars 1 | Account Classification 2 | Amount 3 |
|---|-----------------------------|-------------------|
| 1.0 New Revenue Sources | | |
| Tax Revenue | | |
| Loan Proceeds | | |
| 2.0 Actual Collections in Excess of the Estimated Income | | |
| 3.0 Savings | | |
| 4.0 Realignment | | |
| 5.0 Reversion | MOOE | 480,000.00 |
| | | |
| Total Estimated Income | | 480,000.00 |

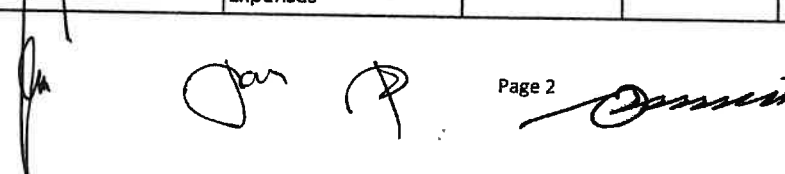
Certified Correct:


LUCAS DONDON B. BIBAR III
Municipal Treasurer


LEONARDO M. ENCINA
Municipal Accountant

STATEMENT OF FUNDS AVAILABLE FOR REVERSION


| Office | Object of Expenditures | Amount of Appropriation | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|--|---------------------------|-------------------------|----------------------|---------------------|-----------------------|
| Municipal Health Office | | | | | |
| Support to Barangay Nutrition Scholar | Subsidies-Others | 96,000.00 | 84,300.00 | 11,700.00 | 11,700.00 |
| Training of MNAO & Formulation of LNAP | Representation Expenses | 5,000.00 | 2,960.00 | 2,040.00 | 2,040.00 |
| Nutrition Month Celebration | Other MOOE | 2,500.00 | 1,740.00 | 760.00 | 760.00 |
| Nutrition Month Celebration | Representation Expenses | 45,000.00 | 44,850.00 | 150.00 | 150.00 |
| Incentives & Awards | Prizes | 17,500.00 | 17,150.00 | 350.00 | 350.00 |
| Health Care Providers (BNS Training) | Other MOOE | 3,000.00 | | 3,000.00 | 3,000.00 |
| Feeding Program | Other MOOE | 25,000.00 | 2,220.00 | 22,780.00 | 22,780.00 |
| Support to BHW | Subsidies-Others | 480,000.00 | 294,000.00 | 186,000.00 | 186,000.00 |
| Information Dessimination thru HIV | Representation Expenses | 15,000.00 | 14,780.00 | 220.00 | 220.00 |
| Control of Infectious Disease | Representation Expenses | 15,000.00 | 14,980.00 | 20.00 | 20.00 |
| National Voluntary Blood Donation Service Prog. | Other MOOE | 3,000.00 | | 3,000.00 | 3,000.00 |
| National Voluntary Blood Donation Service Prog. | Representation Expenses | 120,000.00 | 118,320.00 | 1,680.00 | 1,680.00 |
| Circumcision Operation Tuli | Other MOOE | 5,000.00 | | 5,000.00 | 5,000.00 |
| Appropriation for the Telephone Expenses used for the Office | Telephone Expenses-Mobile | 65,000.00 | 30,000.00 | 35,000.00 | 35,000.00 |
| MSWD Office | | | | | |
| Community-Based Rehabilitation Program | Representation Expenses | 56,156.36 | 47,300.00 | 8,856.36 | 8,856.36 |
| GAD Planning Workshop & Meeting | Representation Expenses | 12,834.00 | | 12,834.00 | 12,834.00 |
| GAD Planning Workshop & Meeting | Other MOOE | 5,000.00 | | 5,000.00 | 5,000.00 |
| GAD Capability Building | Traveling Expenses | 10,000.00 | 8,170.00 | 1,830.00 | 1,830.00 |
| GAD Capability Building | Other MOOE | 20,000.00 | 18,060.00 | 1,940.00 | 1,940.00 |
| Support Services for the Implementation of SLP | Other MOOE | 18,240.00 | 15,645.00 | 2,595.00 | 2,595.00 |
| Support Services for the Implementation of 4Ps Program | Other MOOE | 41,760.00 | 26,910.00 | 14,850.00 | 14,850.00 |
| Marriage Counseling & other related services | Representation Expenses | 3,000.00 | 2,235.00 | 765.00 | 765.00 |

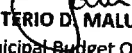



| | | | | | |
|---|-------------------------------------|---------------------|-------------------|-------------------|-------------------|
| Womens Month Celebration | Representation Expenses | 26,950.00 | 18,500.00 | 8,450.00 | 200.00 |
| Capacity Building on Handling VAWC | Training Expenses | 61,750.00 | 61,690.00 | 60.00 | 60.00 |
| Solo Parent Program | Training Expenses | 9,375.00 | | 9,375.00 | 9,375.00 |
| OSCA ID & Purchase Booklet | Other MOOE | 10,000.00 | 7,500.00 | 2,500.00 | 2,500.00 |
| Elderly Week Celebration | Traveling Expenses | 5,000.00 | 1,300.00 | 3,700.00 | 3,700.00 |
| R & M - Machinery & Equipment | R & M - Machinery & Equipment | 10,000.00 | | 10,000.00 | 10,000.00 |
| Appropriation for the Membership Dues for the Organization | Membership Dues | 3,000.00 | | 3,000.00 | 3,000.00 |
| Appropriation for Other Supplies & Materials Expenses used for the Office | Other Supplies & Materials Expenses | 30,000.00 | 21,592.00 | 8,408.00 | 8,408.00 |
| Municipal Agriculture's Office | | | | | |
| Prevention & Control plant & Animal Pest diseases | Training Expenses | 15,000.00 | | 15,000.00 | 15,000.00 |
| Prevention & Control plant & Animal Pest diseases | Other MOOE | 10,000.00 | 9,716.00 | 284.00 | 284.00 |
| Support to Brgy. Farmers Technician | Subsidies-Others | 97,650.00 | | 97,650.00 | 56,702.64 |
| Support to Agriculture Tourism | Prizes | 30,000.00 | | 30,000.00 | 30,000.00 |
| Organization-Cooperative Support | Representation Expenses | 60,000.00 | 59,600.00 | 400.00 | 400.00 |
| Farm Level Capacity Building and Training Services | Training Expenses | 20,000.00 | | 20,000.00 | 20,000.00 |
| TOTAL ESTIMATED INCOME | | 1,452,715.36 | 923,518.00 | 529,197.36 | 480,000.00 |

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

Local Finance Committee:


LUCAS DONDON B. BIBAR III
Municipal Treasurer


EMETERIO D. MALUPING
Municipal Budget Officer


LEONARDO M. ENCINA, CPA
Municipal Accountant


ENGR. ROGER S. RAMOS
MPDC

Noted:


HON. EFREN D. REDONA
Municipal Mayor

STATEMENT OF SUPPLEMENTAL APPROPRIATION

Tabontabon, Leyte
Supplemental Budget No. 05 CY 2024

| Implementing Office | Particulars/Purpose | AIP REF. CODE | Object of Expenditure | Account Code | Total |
|-------------------------------|---|-----------------------------|------------------------|--------------|-------------------|
| | Personal Services | | | | |
| Office of the Municipal Mayor | Grant of Gratuity Pay to Job Order Workers under Executive Department | 1000-000-3-1-01-001-000-001 | Other General Services | 5-02-12-990 | 415,000.00 |
| Office of the Mun. Vice Mayor | Grant of Gratuity Pay to Job Order Workers under Legislative Department | 1000-000-3-1-02-001-000-001 | Other General Services | 5-02-12-990 | 65,000.00 |
| | GRAND TOTAL | | | | 480,000.00 |

Prepared by:


EMETERIO D. MALUPING
Municipal Budget Officer

Approved:


HON. EFREN D. REDOÑA
Municipal Mayor

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF TABONTABON
oOo

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the Supplemental Budget No. 05 for CY 2024 of the Local Government Unit of Tabontabon, Leyte with a total appropriations of Four Hundred Eighty Thousand Pesos (Php 480,000.00) has an available cash back up for supplementation.

THIS CERTIFICATION is issued for the purpose of attachment to the Appropriation Ordinance No. 04 CY 2024 which embodies the Supplemental Budget No. 05 CY 2024 of the Municipality of Tabontabon, Leyte.

Issued this 19th day of December 2024 at Tabontabon, Leyte.


LUCAS DONDON B. BIBAR III
Municipal Treasurer



LEONARDO M. ENCINA
Municipal Accountant

**STATEMENT OF RECEIVABLES FOR GRATUITY PAY TO JOB ORDER
EMPLOYEES**

| NAME/OFFICE | Gratuity Pay Incentives |
|--------------------------------------|-------------------------|
| Office of the Municipal Mayor | |
| 1. Abanis, Elsa G. | 5,000.00 |
| 2. Acompañado, Jerome V. | 5,000.00 |
| 3. Acutillar, Ronel O. | 5,000.00 |
| 4. Advincula, Delfin B. | 5,000.00 |
| 5. Advincula, Reynaldo Jr. M. | 5,000.00 |
| 6. Amata, Dennis R. | 5,000.00 |
| 7. Balano, Maureen Joy | 5,000.00 |
| 8. Balderian, Emelita G. | 5,000.00 |
| 9. Bud-oy, Romy L. | 5,000.00 |
| 10. Buena, Jayvee G. | 5,000.00 |
| 11. Cabañero, Gemma U. | 5,000.00 |
| 12. Caindoy, Irineo D. | 5,000.00 |
| 13. Camancho, Joy | 5,000.00 |
| 14. Camancho, Lorlin G. | 5,000.00 |
| 15. Camilon, Mario A. | 5,000.00 |
| 16. Cañada, Mel Vincent R. | 5,000.00 |
| 17. Canonigo, Alberto P. | 5,000.00 |
| 18. Catudio, Christian L. | 5,000.00 |
| 19. Cernio, Marnel S. | 5,000.00 |
| 20. Cervantes, Leoben Rey | 5,000.00 |
| 21. Chavez, Correl D. | 5,000.00 |
| 22. Chica, Ryan Jr. A. | 5,000.00 |
| 23. Cinco, Atilano V. Jr. | 5,000.00 |
| 24. Cinco, Jovencio | 5,000.00 |
| 25. Cinco, Susana G. | 5,000.00 |
| 26. Copino, Richard O. | 5,000.00 |
| 27. Cuayzon, Diomedes V. | 5,000.00 |
| 28. Daganas, Princess Joie S. | 5,000.00 |
| 29. Dazo, Irene N. | 5,000.00 |
| 30. Devaras, Maribel O. | 5,000.00 |
| 31. Diaz, Gilbert L. | 5,000.00 |
| 32. Diaz, Lucricio A. | 5,000.00 |
| 33. Diaz, Teodoro P. | 5,000.00 |
| 34. Dolina, Rondio M. | 5,000.00 |
| 35. Echon, Emily E. | 5,000.00 |
| 36. Edejeran, Jennievie G. | 5,000.00 |
| 37. Esoy, Margarita L. | 5,000.00 |
| 38. Esoy, Rutchel A. | 5,000.00 |
| 39. Estabillo, Angelica Ann B. | 5,000.00 |
| 40. Estay, Prima A. | 5,000.00 |
| 41. Estuaras, Rinz Patrick | 5,000.00 |
| 42. Filezario, Jesson | 5,000.00 |
| 43. Gamez, Emily A. | 5,000.00 |
| 44. Gamez, Jasper A. | 5,000.00 |
| 45. Gamez, Julda T. | 5,000.00 |
| 46. Garcela, Bienvenido C. | 5,000.00 |
| 47. Gausin, Renato M. Sr. | 5,000.00 |
| 48. Gonzales, Jury F. | 5,000.00 |
| 49. Guevarra, Rebecca C. | 5,000.00 |
| 50. Isalos, Julie Jean D. | 5,000.00 |

| | |
|--------------------------------------|-------------------|
| 51. Lamac, Estrella E. | 5,000.00 |
| 52. Laming, Marites B. | 5,000.00 |
| 53. Luangco, Mariel M. | 5,000.00 |
| 54. Luban, Ramil M. | 5,000.00 |
| 55. Macaso, Leopoldo Jr. | 5,000.00 |
| 56. Magayanes, Nicanor B. | 5,000.00 |
| 57. Malate, Miriam E. | 5,000.00 |
| 58. Martinez, Joel C. | 5,000.00 |
| 59. Mataro, Andrie V. | 5,000.00 |
| 60. Molina, Rutchel C. | 5,000.00 |
| 61. Nacor, Flordeluna M. | 5,000.00 |
| 62. Narca, Manilyn S. | 5,000.00 |
| 63. Nuevas, Rosalyn B. | 5,000.00 |
| 64. Panlubasan, Joven E. | 5,000.00 |
| 65. Parone, Aira Jel E. | 5,000.00 |
| 66. Pedere, Renato C. | 5,000.00 |
| 67. Priso, Tristan Paul M. | 5,000.00 |
| 68. Ravallo, Janet D. | 5,000.00 |
| 69. Remandaban, Eliovino S. | 5,000.00 |
| 70. Remandaban, Nora D. | 5,000.00 |
| 71. Resma, Harry D. | 5,000.00 |
| 72. Solibar, Jose C. | 5,000.00 |
| 73. Solibar, Raul N. | 5,000.00 |
| 74. Tenegra, Genaro | 5,000.00 |
| 75. Tenegra, Marife T. | 5,000.00 |
| 76. Torrecha, Arnel | 5,000.00 |
| 77. Trapela, Joan S. | 5,000.00 |
| 78. Udtohan, Ramil T. | 5,000.00 |
| 79. Villaluna, Vicente B. | 5,000.00 |
| 80. Villamor, Bernardino | 5,000.00 |
| 81. Villamor, Bernardo B. | 5,000.00 |
| 82. Villanueva, Rosenda M. | 5,000.00 |
| 83. Yepes, Ruel O. | 5,000.00 |
| Office of the Mun. Vice Mayor | |
| 1. Balmes, Ramil C. | 5,000.00 |
| 2. Bibar, Jake E. | 5,000.00 |
| 3. Bueno, Bernie B. | 5,000.00 |
| 4. Canonigo, Jacklyn Joyce E. | 5,000.00 |
| 5. Gayon, Genevieve B. | 5,000.00 |
| 6. Jorda, Denzel James A. | 5,000.00 |
| 7. Lazarte, Arjie E. | 5,000.00 |
| 8. Montana, Chona B. | 5,000.00 |
| 9. Nuevas, Romulo T. | 5,000.00 |
| 10. Octa, Mark Jason T. | 5,000.00 |
| 11. Paroni, Remedios V. | 5,000.00 |
| 12. Ramos, Jessamine R. | 5,000.00 |
| 13. Senado, Randy C. | 5,000.00 |
| GRAND TOTAL | 480,000.00 |

Prepared by:


EMETERIO D. MALUPING
Municipal Budget Officer



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 28

AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN GOVERNMENT FOR FISCAL YEAR 2024

WHEREAS, various government agencies are engaging the services of individual workers under contract of service (COS) and job order (JO) basis to support the implementation of their respective programs, activities, and projects (PAPs), especially the priority items under the Philippine Development Plan 2023-2028 and the President's 8-point Socioeconomic Agenda;

WHEREAS, under the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2 (s. 2020), as amended by COA-DBM JC Nos. 2 (s. 2022) and 2 (s. 2024), government agencies may engage the services of new COS and JO workers through individual contracts, and renew the individual contracts of their existing COS and JO workers until 31 December 2025;

WHEREAS, while COS and JO workers in the government are paid salaries or wages equivalent to those received by personnel occupying comparable positions in government and a premium of up to 20% of such salary or wage, they do not enjoy the benefits accorded to regular government employees such as Mid-Year and Year-End Bonuses, Performance-Based Bonus, and Personnel Economic Relief Allowance;

WHEREAS, granting a year-end Gratuity Pay to COS and JO workers is a well-deserved recognition of their hard work and valuable participation in the implementation of various PAPs of the government, and their pivotal role in the delivery of government services amidst the present socio-economic challenges;

WHEREAS, Administrative Order Nos. 2 (s. 2017), 20 (s. 2020), 38 (s. 2020), 46 (s. 2021), 3 (s. 2022), and 13 (s. 2023) authorized the grant of Gratuity Pay to COS and JO workers in government for Fiscal Years (FY) 2017, 2020, 2021, 2022, and 2023, respectively; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all Executive departments, bureaus and offices;

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

Section 1. Grant of Gratuity Pay in National Government Agencies and Instrumentalities. All workers whose services are engaged through COS and JO, who have rendered a total or an aggregate of at least four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December 2024, and whose contracts are still effective as of the same date, may be granted a one (1)-time Gratuity Pay not exceeding ₱7,000.00 each for FY 2024.

Those who have rendered less than four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December 2024, and whose contracts are still effective as of same date, may also be granted the one (1)-time Gratuity Pay, on a *pro rata* basis, as follows:

| LENGTH OF SERVICE | AMOUNT OF GRATUITY PAY |
|---------------------------------|-------------------------|
| 3 months but less than 4 months | Not exceeding ₱6,000.00 |
| 2 months but less than 3 months | Not exceeding ₱5,000.00 |
| Less than 2 months | Not exceeding ₱4,000.00 |

For this purpose, actual service shall refer to services rendered on-site. However, subject to the discretion of the Agency Head and the availability of funds, services rendered by COS and JO workers under any alternative work arrangement prescribed under Section 6.1 COA-DBM JC No. 1 (s. 2022) may also be considered as actual service.

Section 2. Coverage. This Order shall cover workers whose services are directly engaged through COS and JO by national government agencies (NGAs), state universities and colleges (SUCs), government-owned or -controlled corporations (GOCCs) and local water districts (LWDs).

Section 3. Funding Sources. The funding source for the implementation of this Order shall be governed by the following:

- a. For NGAs and SUCs, the amount required shall be charged against their respective available Maintenance and Other Operating Expenses (MOOE) allotment for the same PAP where the compensation of workers engaged through COS and JO are sourced, subject to the approval of the Agency Head.

In case of deficiency, agencies may modify the allotment issued within a PAP, subject to the approval of the Agency Head or the DBM, as the case may be, pursuant to the rules on the modification in allotments under Section 80 of the General Provisions of Republic Act (RA) No. 11975 or the "General Appropriations Act for FY 2024," and existing laws, rules and regulations, and other issuances, or submit a request to augment actual deficiencies from savings in other PAPs, subject to the approval of the President, in accordance with rules on use of savings and augmentation under Sections 77, 78, and 79 of the General Provisions of RA No. 11975, and existing laws and issuances; and

- b. For GOCCs and LWDs, the amount required shall be charged against their respective approved corporate operating budgets.

Section 4. Use of Savings. Requests for the use of savings under Section 3(a) hereof shall be submitted by NGAs and SUCs to DBM not later than five (5) working days from the effectivity of this Order, for endorsement to the Office of the President. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers directly engaged through COS and JO schemes who are qualified for Gratuity Pay, as certified by the head of the human resource management unit and endorsed by the Department Secretary or Agency Head; and
- b. Certification from the budget officer that the required amount from the existing MOOE allotment is free from any obligation and may be declared as savings, pursuant to Sections 77 and 79 of the General Provisions of RA No. 11975, to cover the funding requirements for the grant of Gratuity Pay, likewise endorsed by the Department Secretary or Agency Head.

The DBM shall release the corresponding Special Allotment Release Order and Notice of Cash Allocation, as needed, upon approval of the President.

Section 5. Grant of Gratuity Pay in Local Government Units (LGUs). LGUs are encouraged to adopt in their respective offices the grant of Gratuity Pay to workers whose services are engaged through COS and JO, utilizing appropriate and available funding sources from their respective local government funds.

The corresponding supplemental budget (SB) for the purpose shall be enacted by the local *sanggunian* concerned chargeable against the available FY 2024 appropriations or surplus. In case an LGU fails to enact an SB within FY 2024, the LGU concerned may enact an SB for FY 2025, provided that the: (i) SB shall be charged against the LGU's reverted and unused prior year's surplus, subject to compliance with the provisions of RA No. 7160 or the "Local Government Code of 1991," as amended, and pertinent laws, rules and regulations; (ii) prior year's surplus is backed by cash; and (iii) annual budget for FY 2025 is already approved.

Section 6. Payment Date. The payment of Gratuity Pay to qualified COS and JO workers in government for FY 2024 shall be made not earlier than 15 December 2024.

Section 7. Supplemental Guidelines. As may be necessary, the DBM shall issue supplemental guidelines for the effective implementation of this Order.

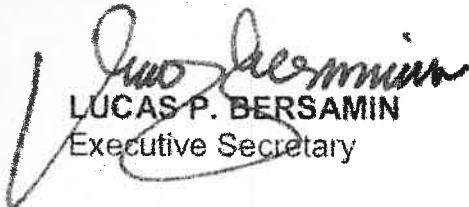
Section 8. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

Section 9. 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.

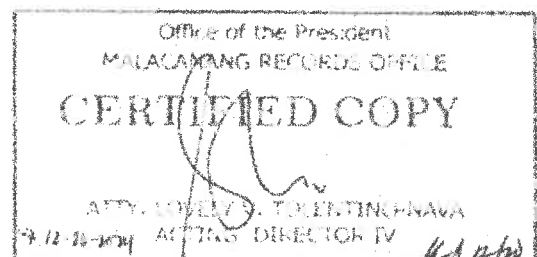
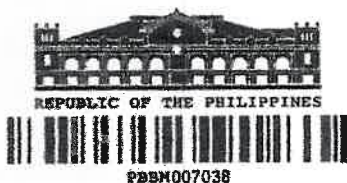
Section 10. Effectivity. This Order shall take effect immediately following its complete publication in the Official Gazette or in a newspaper of general circulation.

DONE, in the City of Manila, this 19th day of December, in the year of our Lord, Two Thousand and Twenty-Four.

By the President:


LUCAS P. BERSAMIN
Executive Secretary







**Republic of the Philippines
Province of Leyte
Municipality of Tabontabon**



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OFFICE OF THE SANGGUNIANG BAYAN

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the Municipal Appropriation Ordinance No. 06 S2024 which embodies the Supplemental Budget for Calendar Year 2024, of the municipality of Tabontabon, Leyte, had been posted in conspicuous places in the municipality.

ISSUED this 26th day of December, 2024 at Tabontabon, Leyte.


MARIA CORAZON E. BAUTISTA
Secretary to the Sangguniang Bayan