



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

PROVINCIAL BUDGET OFFICE

Item No.: 12

Date: 28 2025 JAN

SANGGUNIANG PANLALAWIGAN
RECEIVED
 JAN 22 2025
 PROVINCE OF LEYTE

January 20, 2025

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

RELEASED
 DATE 1-22-25
 NO. 7169
 BY: [Signature]
 PRO

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 CY 2024** of the **Municipality of Hilongos, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2024-26** with a total appropriation in the amount of **P3,380,000.00** 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. 5 CY 2024.
2. That the granting of Service Recognition Incentive 2024 is subject to the provisions of Budget Circular No. 2024-7 dated December 16, 2024.
3. 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 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 C. RAFON
 Provincial Planning & Development
 Coordinator - Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
27 December 2024

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Appropriation Ordinance No. 2024-26** of the **Municipality of Hilongos, Leyte**, entitled: **An Ordinance Appropriating the amount of Three Million Three Hundred Eighty Thousand Pesos (3,380,000.00) taken from the Balances of the Personnel Salaries and Maintenance and other Operating Expenses to cover the one-time grant of Service Recognition Incentive (SRI) to Local Officials, Department Heads, Rank and Employees of the Local Government of Hilongos.** ^{SB No. 05 of 2024 in}


FLORINDA J. UYVICO
Secretary to the Sanggunian



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL APPROPRIATION ORDINANCE NO. 2024-26

AN ORDINANCE APPROPRIATING THE AMOUNT OF THREE MILLION THREE HUNDRED EIGHTY THOUSAND PESOS (₱3,380,000.00) TAKEN FROM THE BALANCES OF THE PERSONNEL SALARIES AND MAINTENANCE AND OTHER OPERATING EXPENSES TO COVER THE ONE-TIME GRANT OF SERVICE RECOGNITION INCENTIVE (SRI) TO LOCAL OFFICIALS, DEPARTMENT HEADS, RANK AND FILE EMPLOYEES OF THE LOCAL GOVERNMENT OF HILONGOS

BE IT ENACTED by the 16th Sangguniang Bayan of Hilongos in its Fiftieth Regular duly assembled that:

SECTION 1. SUPPLEMENTAL BUDGET NO.2024-05 of the Municipality of Hilongos for CY 2024 in the amount of Three Million Three Hundred Eighty Thousand (₱3,380,000.00) Pesos taken from the Balances of the Personnel Salaries and Other Maintenance and Other Operating Expenses to cover the One-Time Service Recognition Incentive (SRI) for Local Officials, Department Heads and Rank and File Employees of the Local Government Unit of Hilongos is hereby approved.

The budget documents are incorporated herein and made an integral part of this ordinance, to wit:

- Statement of Funding Sources (LBP Form No.8)
- Statement of Supplemental Appropriation CY 2024 (LBP Form No.9) duly signed by the Municipal Budget Officer and the Local Chief Executive
- Certification on the Availability of Funds duly signed by the Municipal Accountant and the Acting Municipal Treasurer
- Statement of Funds Available for Reversion (PS Savings) as of November 30,2024 signed by the Acting Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and the Local Chief Executive
- Statement of Funds Available for Reversion by Office MOOE Savings (Current Appropriation) as of November 30,2024 duly signed by the Acting Municipal Treasurer, Municipal Budget officer, Municipal Accountant and the Local Chief Executive
- SB Resolution No. 2024-_____

SECTION 2. SOURCE OF FUNDS - The source of fund for Supplemental Budget No.2024-05 is taken from the balances of the following:

Personnel Salaries ----- ₱2,998,000.00
 MOOE ----- ₱400,000.00
TOTAL : ₱3,998,000.00

SECTION 3. USE OF FUNDS - The amount of ₱3,998,000.00 is hereby appropriated for Supplemental Budget No. 2024-05 which is for the One Time Service Recognition Incentive (SRI) to the following:

Local Officials ----- 12
 Department Heads ----- 14

CATHERINE A. FABULAR
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARIO
Ex-Officio Member / President,
Liga ng mga Barangay

CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member

MANUEL V. LORA
SB Member

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETE M. NERVES
SB Member

EDWIN F. FALLER
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

CECILIE ANTONIETTE C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD Y. ZARATE
SB Member

ALINE B. REOMA
SB Member
(absent)

Rank and File Employees ---- 124

SECTION 4. Disbursement of the funds is subject to the usual accounting and auditing rules and regulations.

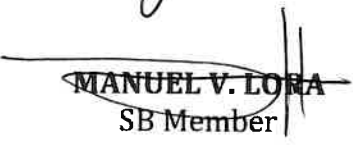
SECTION 5. SEPARABILITY CLAUSE – If for any reason, any section or provision of this ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall constitute to be in full force and effect.

SECTION 6. EFFECTIVITY – The provisions of this ordinance shall take effect upon approval by the Municipal Mayor.

ENACTED this 16th day of December, 2024 during the Fiftieth Regular Session of the 16th Sangguniang Bayan of Hilongos.


CRIS ANTONIO B. ONG
SB Member


MANUEL M. GABISAN
SB Member


MANUEL V. LORA
SB Member



BERNADETH M. NERVES
SB Member

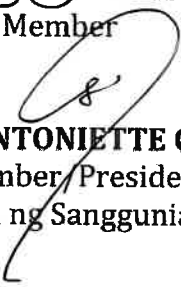

EDWINE E. FALLER
SB Member

ALINE B. REOMA
SB Member (absent)

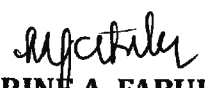

FRANCISCO M. ORTEGA
SB Member


TRINIDAD V. ZARATE
SB Member

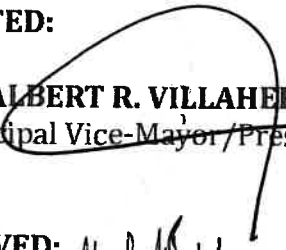

RICHARD BENEDICT V. OGARIO
Ex-Officio Member/President
LIGA ng mga Barangay


CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member/President, Pambayang
Pederasyon ng Sangguniang Kabataan

I hereby certify to the correctness of the foregoing Ordinance.


CATHERINE A. FABULAR
Secretary to the Sanggunian

ATTESTED:


ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor/Presiding Officer

APPROVED:


MANUEL R. VILLAHERMOSA
Municipal Mayor

Date: Dec 16, 2024



OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2024- 652

RESOLUTION REVERTING THE AMOUNT OF THREE MILLION THREE HUNDRED EIGHTY THOUSAND PESOS (₱3,380,000.00) TO THE GENERAL FUND AND DECLARING THE TOTAL AMOUNT AS SAVINGS AND BE UTILIZED FOR THE GRANT OF ONE TIME-SERVICE RECOGNITION INCENTIVE (SRI) FOR THE LOCAL OFFICIALS, DEPARTMENT HEADS, RANK AND FILE EMPLOYEES OF THE LOCAL GOVERNMENT OF HILONGOS

WHEREAS, Section 321 of RA 7160, also known as the Local Government Code of 1991, provides that no supplemental budget shall be enacted unless such supplemental appropriation clearly indicate the source of funds available for appropriation as certified under oath by the Local Treasurer and Local Accountant and attested by the Local Chief Executive.

WHEREAS, the Department of Budget and Management issued Budget Circular No. 2024-07 issued on December 16, 2024 which the subject is the "Guidelines on the Grant of Service Recognition Incentive to Government Employees for FY 2024 which is a uniform rate not exceeding Twenty Thousand Pesos (₱20,000.00) each chargeable against the available PS allotment subject to the conditions and guidelines set forth in Section 5.0 (Conditions and Guidelines on the Grant of the One-Time SRI);

WHEREAS, in the Local Government of Hilongos, the said SRI will be given to the following:

Local Officials -----12
Department Heads-----14
Rank and File Employees -----124

WHEREAS, the source of funds will be reverted and declared savings to be utilized for the Service Recognition Incentive will be from the following:

OFFICE	AMOUNT TO BE REVERTED
1. Office of the Municipal Mayor	₱157,000.00
2. Office of the Municipal Vice-Mayor	₱43,000.00
3. Office of the Sangguniang Bayan	₱1,062,998.00
4. Office of the Secretary to the SB	₱36,000.00
5. Office of the MPDO	₱52,000.00
6. Office of the Municipal Registrar	₱68,000.00
7. Office of the Municipal Budget Officer	₱45,000.00
8. Office of the Municipal Accountant	₱134,130.00
9. Office of the Municipal Treasurer	₱135,000.00
10. Office of the Municipal Assessor	₱93,550.00
11. Office of the Municipal Health Officer	₱741,603.00
12. Office of the MSWDO	₱140,069.00
13. Office of the Municipal Agriculturist	₱141,650.00
14. Office of the Municipal Engineer	₱70,000.00
15. Office of the MDRRM	₱20,000.00
16. Office of the PESO	₱40,000.00
17. Office of the Municipal Mayor	₱400,000.00
TOTAL	₱3,380,000.00

WHEREAS, the 16th Sangguniang Bayan, after review found out that the said supporting documents have substantially complied the requirements set forth under the existing laws;


NOW THEREFORE, en masse;

BE IT RESOLVE, AS IT IS HEREBY RESOLVED to revert the amount of ₱3,380,000.00 and thereby declaring savings and for re-appropriation to the grant of Service Recognition Incentives to the Local Officials, Department Heads and Rank and File Employees of the Local Government of Hilongos.


FINALLY RESOLVED to furnish copies of this resolution to the Municipal Mayor thru the Municipal Administrator, Local Finance Committee, IAS Officer Designate, to the SAO (HRMO IV) and other concerned offices for their information and appropriate action.

UNANIMOUSLY APPROVED AND ADOPTED this 16th day of December, 2024 during the Fiftieth Regular Session of the 16th Sangguniang Bayan.

CERTIFIED CORRECT:


CATHERINE A. FABULAR
Secretary to the Sanggunian

ATTESTED:


ALBERT R. VILIAHERMOSA
Municipal Vice-Mayor/Presiding Officer

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

LEYTE / HILONGOS
 Province / Municipality

GENERAL
 Fund / Special Account

PARTICULARS 1	Account Classification 2	AMOUNTS 3
1.0 New Revenue Sources:		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings :		
4.0 Realignment		
5.0 Reversion		
P.S. (For grant of SRI)		2,980,000.00
MOOE		400,000.00
Total Estimated Income		3,380,000.00

Certified Correct:


LIEZILDA U. REMEDIO, CPA
 Municipal Accountant

December 16, 2024


BENJIE R. NATIVIDAD
 Acting Municipal Treasurer

December 16, 2024

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2024
 HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MAYOR 1011	1000-001-3-01-001-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	440,000.00
		Capital Outlay 1. Purchase of 1 Interactive White Board with Stand	Capital Outlay Information and Communications Technology Equipment	1-07-05-030	400,000.00
VICE-MAYOR	1000-002-3-01-002-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	40,000.00
SB 2021	1000-002-3-01-003-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	240,000.00
SB SEC. 2022	1000-002-3-01-004-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	100,000.00
Sub-total					1,220,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2024
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MPDO 1041	1000-003-3-01-009-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	80,000.00
MCR 1051	1000-007-3-01-012-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	140,000.00
BUDGET 1071	1000-004-3-01-008-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	60,000.00
MACO 1081	1000-006-3-01-007-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	160,000.00
MTO 1091	1000-005-3-01-005-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	420,000.00
Sub-total					860,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2024
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MASSO 1101	1000-008-3-01-006-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	180,000.00
MHO 4411	3000-200-3-01-011-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	420,000.00
MSWDO 7611	3000-500-3-02-005-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	140,000.00
DA 8711	8000-100-3-02-003-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	260,000.00
MEO 1101	8000-200-3-01-010-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	160,000.00
Sub-total					1,160,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2024
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MDRRMO	9000-000-3-03-003-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	40,000.00
PESO	3000-100-3-03-002-000-000-000	Personnel Services 1. Grant of Service Recognition Incentives (SRI)	Personnel Services Other Personnel Benefits	5-01-04-990	100,000.00
Sub-total					140,000.00
TOTAL APPROPRIATIONS					3,380,000.00

Prepared by:

Approved by:


ROMEO C. FERMANO, J.D.
 Municipal Budget Officer


MANUEL R. VILLAHERMOSA
 Local Chief Executive



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



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CERTIFICATION


TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the Local Government of Hilongos, Leyte has available fund in the amount of **THREE MILLION THREE HUNDRED EIGHTY THOUSAND (P 3,380,000.00) PESOS.**

We further certify that the above-mentioned unappropriated cash will be used in the Supplemental Budget No. 05 CY 2024.

ISSUED 16th day of December, 2024 at Hilongos, Leyte, Philippines.


LIEZILDA U. REMEDIO, CPA
Municipal Accountant


BENJIE R. NATIVIDAD
Acting Municipal Treasurer

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION
PS SAVINGS
As of NOVEMBER 30, 2024**

OFFICE	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. Office of the Municipal Mayor	PS Adjustment for Increase	157,886.32	-	157,886.32	157,000.00
	Sub-total	157,886.32	-	157,886.32	157,000.00
2. Office of the Vice-Mayor	PS Adjustment for Increase	43,729.80	-	43,729.80	43,000.00
	Sub-total	43,729.80	-	43,729.80	43,000.00
3. Office of the Sang-uni-Panigat	Terminal Leave Benefits	1,750,986.00	993,987.10	756,998.90	756,998.00
	PS Adjustment for Increase	306,371.37	-	306,371.37	306,000.00
	Sub-total	2,057,357.37	993,987.10	1,063,370.27	1,062,998.00
4. Office of the Secretary to the SB	PS Adjustment for Increase	36,525.90	-	36,525.90	36,000.00
	Sub-total	36,525.90	-	36,525.90	36,000.00
5. Office of the MPDO	PS Adjustment for Increase	52,735.77	-	52,735.77	52,000.00
	Sub-total	52,735.77	-	52,735.77	52,000.00
6. Office of the Municipal Civil Registrar	PS Adjustment for Increase	68,613.32	-	68,613.32	68,000.00
	Sub-total	68,613.32	-	68,613.32	68,000.00
7. Office of the Municipal Budget Officer	PS Adjustment for Increase	47,230.55	-	47,230.55	45,000.00
	Sub-total	47,230.55	-	47,230.55	45,000.00
8. Office of the Municipal Accountant	Year End Bonus	191,791.00	179,468.00	12,323.00	11,749.00
	Cash Gift	45,000.00	40,000.00	5,000.00	5,000.00
	Other Bonuses and Allowances: - Mid-Year Bonus	184,031.00	127,650.00	56,381.00	56,381.00
	PS Adjustment for Increase	61,432.00	-	61,432.00	61,000.00
	Sub-total	482,254.00	347,118.00	135,136.00	134,130.00
9. Office of the Municipal Treasurer	Cash Gift	115,000.00	110,000.00	5,000.00	5,000.00
	PS Adjustment for Increase	138,664.87	-	138,664.87	130,000.00
	Sub-total	253,664.87	110,000.00	143,664.87	135,000.00
10. Office of the Municipal Assessor	Other Bonuses and Allowances: - Mid-Year Bonus	205,092.00	175,542.00	29,550.00	29,550.00
	PS Adjustment for Increase	64,939.37	-	64,939.37	64,000.00
	Sub-total	270,031.37	175,542.00	94,489.37	93,550.00
11. Office of the Municipal Health Officer	Year End Bonus	879,158.00	765,005.00	114,153.00	114,153.00
	Cash Gift	120,000.00	105,000.00	15,000.00	15,000.00
	Other Bonuses and Allowances: - Mid-Year Bonus	838,610.00	623,160.00	215,450.00	215,450.00
	PS Adjustment for Increase	397,200.70	-	397,200.70	397,000.00
	Sub-total	2,234,968.70	1,493,165.00	741,803.70	741,603.00
12. Office of the MSWD	Other Bonuses and Allowances: - Mid-Year Bonus	182,052.00	104,983.00	77,069.00	77,069.00
	PS Adjustment for Increase	63,236.87	-	63,236.87	63,000.00
	Sub-total	245,288.87	104,983.00	140,305.87	140,069.00

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION
PS SAVINGS
As of NOVEMBER 30, 2024**

OFFICE	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
13. Office of the Mun. Agriculturist	Other Bonuses and Allowances: - Mid-Year Bonus	266,597.00	218,947.00	47,650.00	47,650.00
	PS Adjustment for Increase	94,384.57	-	94,384.57	94,000.00
	Sub-total	360,981.57	218,947.00	142,034.57	141,650.00
14. Office of the Mun. Engineer	PS Adjustment for Increase	73,727.72	-	73,727.72	70,000.00
	Sub-total	73,727.72	-	73,727.72	70,000.00
15. Office of the MDRRM	PS Adjustment for Increase	21,312.52	-	21,312.52	20,000.00
	Sub-total	21,312.52	-	21,312.52	20,000.00
16. Office of the PESO	PS Adjustment for Increase	44,912.37	-	44,912.37	40,000.00
	Sub-total	44,912.37	-	44,912.37	40,000.00
	TOTAL	6,451,221.02	3,443,742.10	3,007,478.92	2,980,000.00

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


BENJIE R. NATIVIDAD
Acting Local Treasurer


ROMEO C. FERMANO, J.D.
Local Budget Officer


LIEZILDA U. REMEDIO, CPA
Local Accountant


MANUEL R. VILLAHERMOSA
Local Chief Executive

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION
BY OFFICE MOOE SAVINGS (CURRENT APPROPRIATION)
As of November 30, 2024**

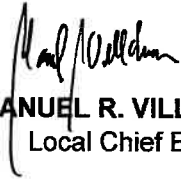
Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. Office of the Mun. Mayor	1. Representation Expenses	2,800,000.00	1,126,506.45	1,673,493.55	400,000.00
	TOTAL	2,800,000.00	1,126,506.45	1,673,493.55	400,000.00

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


BENJIE R. NATIVIDAD
Acting Local Treasurer


ROMEO C. FERMANO, J.D.
Local Budget Officer


LIEZILDA U. REMEDIO, CPA
Local Accountant


MANUEL R. VILLAHERMOSA
Local Chief Executive

Republic of the Philippines
Province of Leyte
Municipality of Hilongos
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CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following appropriations are still available for reversion:

A. MOOE BALANCES:

1. OFFICE OF THE MUNICIPAL MAYOR

1. Representation Expenses 400,000.00


Total MOOE Balances 400,000.00

Total Available Appropriation for Reversion 400,000.00

CERTIFIED CORRECT:


ROMEO C. FERMANO, J.D.
Municipal Budget Officer

Concurred by:


LEMUEL JAN M. NERVES
Municipal Administrator

Approved by:


MANUEL R. VILLAHERMOSA
Municipal Mayor