



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

Item No.:

27

Date:

2025 MAR

## PROVINCIAL BUDGET OFFICE

March 17, 2025

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

RELEASED  
DATE 3-18-25  
NO. #203  
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. 03 FY 2024** of the **Municipality Calubian, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2024-32, C.S. 2024** with a total appropriation in the amount of **P7,059,200.00** 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. 03. Furthermore, that the reversion of funds shall not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2024-4 dated November 11, 2024 and said grant shall be sourced out from savings identified in the circular;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
  - a. One-Time Service Recognition Incentive – Budget Circular No. 2024-7 dated December 16, 2024
  - b. Gratuity Pay – Budget Circular No. 2024-8 dated December 20, 2024
4. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and 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

SB No. 3 FY2024 CALUBIAN  
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Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
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**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**



**1<sup>ST</sup> INDORSEMENT**  
31 January 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2024-32 of the Municipality of Calubian, Leyte**, entitled: Appropriation Ordinance enacting the **2024 General Fund Supplemental Budget No. 03** in the amount of **Seven Million Fifty-Nine Thousand Two Hundred Pesos only (P7,059,200.00)**.

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



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian  
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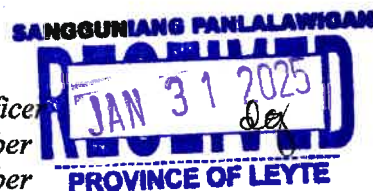


OFFICE OF THE SANGGUNIANG BAYAN

MINUTES OF THE ONE HUNDRED SEVENTH (107<sup>TH</sup>) REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON DECEMBER 16, 2024 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

PRESENT:

Vice Mayor Anna Love Veloso – Laurente - Presiding Officer  
SB Member Noel G. Eamiguel - Member  
SB Member Eugenio A. Ching, Jr. - Member  
SB Member Jullian Marc A. Batiancela - Member  
SB Member Ester P. Lubiano - Member  
SB Member Benjamin A. Calbitaza - Member  
Liga ng mga Barangay Pres. Alfredo M. Casas - Member  
SB Member Julia E. Halichic - Member  
SB Member Alyza F. Nierras - Member  
SK Fed. Pres. Carl Ernest D. Ponce - Member



FORCED LEAVE:

SB Member Lucita A. Palconit - Member

Res. No. 2024- 242

**RESOLUTION ENACTING THE 2024 GENERAL FUND SUPPLEMENTAL BUDGET NO. 03 OF THE MUNICIPALITY OF CALUBIAN, LEYTE IN THE AMOUNT OF SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (PHP 7,059,200.00) PURSUANT TO SECTION 447 (A) (2) (1) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE.**

***WHEREAS, the Local Chief Executive in his letter dated December 13, 2024 requests for prompt and favorable action on the 2024 Supplemental Budget No. 03 of the General Fund of the Municipality of Calubian, Leyte with total appropriation of SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (PHP 7,059,200.00) which covers certain expenditures in the different offices of the unit.***

***WHEREAS, the Local Chief Executive certified that the same is URGENT.***

***WHEREAS, the Municipal Treasurer and the Municipal Accountant have certified that the Local Government Unit has the needed resources to cover the Proposed 2024 General Fund Supplemental Budget No. 03, as per Statement of Funding Sources – Supplemental Budget No. 03, Fiscal Year 2024;***

***WHEREAS, part of the expenditures covered by the afore-mentioned 2024 Supplemental Budget No. 03, are allocated for the grant of the Collective Negotiation Agreement Incentive (CNAI) of all qualified municipal personnel under the different offices/ department of the local government unit (LGU) pursuant to Budget Circular No. 2024-4 dated November 11, 2024 of the Department of Budget and Management (DBM). It likewise allocated funds for the grant of the Service Recognition Incentive (SRI) of all qualified municipal personnel under the different offices/ department of the LGU pursuant to Budget Circular No. 2024-7 of the DBM dated December 16, 2024. It likewise allocated the gratuity of Job Order personnel, the other operating expenses under the Office of the Mayor, and the payment of fuel, oil and lubricants under the Municipal Engineering Office;***

***WHEREAS, Section 447 (a) (2) (i) of R.A. No. 7160 empowers the Honorable Sangguniang Bayan to approve annual and supplemental budgets of the municipal government and appropriate funds for specific programs, projects, services and activities of the municipality xxx;***

NOW, THEREFORE

On motion of SB Member Eugenio A. Ching, Jr.; duly seconded by Hon. Jullian Marc A. Batiancela, and the Majority of Members present;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to enact the following APPROPRIATION ORDINANCE, to wit:

Appropriation Ordinance No. 2024-32  
c.s. 2024

Section 1. This Appropriation Ordinance covering the 2024 General Fund Supplemental Budget No. 03 of the Municipality of Calubian, Leyte in the amount of SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (PHP 7,059,200.00) provides allocations for the following expenditures, is hereby approved pursuant to Section 447 (2) (2) (1) of the 1991 Local Government Code (R.A. No. 7160) & Budget Circular No. 2024-4, dated November 11, 2024 and Budget Circular No. 2024-7 dated December 16, 2024 of the Department of Budget and Management (DBM), and other laws, rules. and regulations, to wit:

Implementing Office	Particulars/Purpose	Amount
Mun. Mayor	Payment of CNAI to regular & casual employees	900,000.00
	Payment of Gratuity to Job Order Employees	504,000.00
	Payment of SRI to regular & casual employees	600,000.00
	Total PS Appropriation	2,004,000.00
	Payment of other operating expenses	1,155,200.00
	Total MOOE Appropriation	1,155,200.00
Vice Mayor	Payment of CNAI to regular employees	90,000.00
	Payment of SRI to regular employees	60,000.00
	Total PS Appropriation	150,000.00
SB	Payment of CNAI to regular employees	330,000.00
	Payment of SRI to regular employees	220,000.00
	Total PS Appropriation	550,000.00
Secretary	Payment of CNAI to regular employees	60,000.00
	Payment of SRI to regular employees	40,000.00
	Total PS Appropriation	100,000.00
MPDC	Payment of CNAI to regular employees	60,000.00
	Payment of SRI to regular employees	40,000.00
	Total PS Appropriation	100,000.00
MCR	Payment of CNAI to regular employees	60,000.00
	Payment of SRI to regular employees	40,000.00
	Total PS Appropriation	100,000.00
MBO	Payment of CNAI to regular employees	60,000.00
	Payment of SRI to regular employees	40,000.00
	Total PS Appropriation	100,000.00
MACCO	Payment of CNAI to regular employees	150,000.00
	Payment of SRI to regular employees	100,000.00
	Total PS Appropriation	250,000.00
MTO	Payment of CNAI to regular employees	270,000.00
	Payment of SRI to regular employees	180,000.00
	Total PS Appropriation	450,000.00
MASSO	Payment of CNAI to regular employees	60,000.00
	Payment of SRI to regular employees	40,000.00
	Total PS Appropriation	100,000.00



<b>LDRMO</b>	Payment of CNAI to regular employees	120,000.00
	Payment of SRI to regular employees	80,000.00
	Total PS Appropriation	200,000.00
<b>HRMO</b>	Payment of CNAI to regular employees	60,000.00
	Payment of SRI to regular employees	40,000.00
	Total PS Appropriation	100,000.00
<b>MENRO</b>	Payment of CNAI to regular employees	30,000.00
	Payment of SRI to regular employees	20,000.00
	Total PS Appropriation	50,000.00
<b>MHO</b>	Payment of CNAI to regular employees	210,000.00
	Payment of SRI to regular employees	140,000.00
	Total PS Appropriation	350,000.00
<b>MSWDO</b>	Payment of CNAI to regular employees	90,000.00
	Payment of SRI to regular employees	60,000.00
	Total PS Appropriation	150,000.00
<b>POPCOM</b>	Payment of CNAI to regular employees	30,000.00
	Payment of SRI to regular employees	20,000.00
	Total PS Appropriation	50,000.00
<b>MAO</b>	Payment of CNAI to regular employees	240,000.00
	Payment of SRI to regular employees	160,000.00
	Total PS Appropriation	400,000.00
<b>MEO</b>	Payment of CNAI to regular employees	210,000.00
	Payment of SRI to regular employees	140,000.00
	Total PS Appropriation	350,000.00
<b>MEO</b>	Payment of Fuel, Oil & Lubricants expenses	300,000.00
	Total MOOE Appropriation	300,000.00
<b>Market</b>	Payment of CNAI to regular employees	30,000.00
	Payment of SRI to regular employees	20,000.00
	Total PS Appropriation	50,000.00
<b>**TOTAL APPROPRIATION**</b>		<b>**7,059,200.00**</b>

**SECTION 2. 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 3. Effectivity.** The provisions of this Appropriation Ordinance shall take effect upon the approval of the Municipal Mayor and shall remain in effect unless otherwise provided by the Honorable Sangguniang Panlalawigan.

*APPROVED, this 16<sup>th</sup> day of December, 2024 at Calubian, Leyte.*

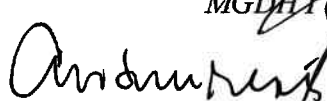
*Approved.*

*Res. No. 2024-242*

**I HEREBY CERTIFY** to the correctness of the foregoing resolution embodying an Appropriation Ordinance.

**ATTY. KEISHA YNA VINEE V. RAMIREZ**  
MGDHI (Secretary to the Sanggunian)

ATTESTED BY:

  
**ANNA LOVE VELOSO-LAURENTE**  
Presiding Officer

  
**JULLIAN MARC A. BATIANCELA**  
SB Member

  
**NOEL G. EAMIGUEL**  
SB Member

  
**EUGENIO A. CHING, JR.**  
*SB Member*

  
**ESTER P. LUBIANO**  
*SB Member*

  
**JULIA E. HALICHIC**  
*SB Member*

  
**BENJAMIN A. CALBITAZA**  
*SB Member*

  
**CARL ERNEST D. PONCE**  
*SK Federation President*

  
**ALYZA F. NIERRAS**  
*SB Member*

  
**ALFREDO M. CASAS**  
*Liga ng mga Barangay Pres.*

**APPROVED**  
Date: 11 3 JAN 2025

  
**HON. MARCIANG A. BATIANCELTA, JR.**  
Municipal Mayor



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian  
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OFFICE OF THE SANGGUNIANG BAYAN

MINUTES OF THE ONE HUNDRED SEVENTH (107<sup>TH</sup>) REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON DECEMBER 16, 2024 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

Res. No. 2024-243

**RESOLUTION ADOPTING THE THIRD (3<sup>RD</sup>) SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) FOR C.Y. 2024 WHICH WILL BE INCORPORATED IN THE 2024 ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF CALUBIAN, LEYTE IN THE AMOUNT OF SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (PHP 7,059,200.00) PURSUANT TO SECTION 447 (A) (2) (1) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE.**

***WHEREAS***, the Local Chief Executive in his letter dated December 13, 2024 requests for prompt and favorable action on the 2024 Supplemental Budget No. 03 of the General Fund of the Municipality of Calubian, Leyte with total appropriation of **SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (PHP 7,059,200.00)** which covers certain expenditures in the different offices of the unit.

***WHEREAS***, the Local Chief Executive certified that the same is URGENT.

***WHEREAS***, the Municipal Treasurer and the Municipal Accountant have certified that the Local Government Unit has the needed resources to cover the Proposed 2024 General Fund Supplemental Budget No. 03, as per Statement of Funding Sources – Supplemental Budget No. 03, Fiscal Year 2024;

***WHEREAS***, part of the expenditures covered by the afore-mentioned 2024 Supplemental Budget No. 03, are allocated for the grant of the Collective Negotiation Agreement Incentive (CNAI) of all qualified municipal personnel under the different offices/ department of the local government unit (LGU) pursuant to Budget Circular No. 2024-4 dated November 11, 2024 of the Department of Budget and Management (DBM). It likewise allocated funds for the grant of the Service Recognition Incentive (SRI) of all qualified municipal personnel under the different offices/ department of the LGU pursuant to Budget Circular No. 2024-7 of the DBM dated December 16, 2024. It likewise allocated the gratuity of Job Order personnel, the other operating expenses under the Office of the Mayor, and the payment of fuel, oil and lubricants under the Municipal Engineering Office;

***WHEREAS***, Section 447 (a) (2) (i) of R.A. No. 7160 empowers the Honorable Sangguniang Bayan to approve annual and supplemental budgets of the municipal government and appropriate funds for specific programs, projects, services and activities of the municipality xxx;

**NOW, THEREFORE**

On motion of SB Member Eugenio A. Ching, Jr.; duly seconded by Hon. Jullian Marc A. Batiancela, and the Majority of Members present;

**RESOLVED**, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to **ADOPT**, as it hereby adopted, the third (3<sup>rd</sup>) Supplemental Annual Investment Program (AIP) of Calubian, Leyte for C.Y. No. 2024 which will be incorporated in the 2024 Annual Investment Program (AIP) of the Municipal Government of Calubian, Leyte in the amount of SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (PHP 7,059,200.00) in support to the 2024 General Fund Supplemental Budget No. 03 of the Municipality pursuant to Section 447 (a)(2)(i) of the Local Government Code (R.A. 7160). A copy of the afore-mentioned third (3<sup>rd</sup>) Supplemental Annual Investment Program (AIP) for C.Y. 2024 is hereto attached.

**APPROVED**, this 16<sup>th</sup> day of December, 2024 at Calubian, Leyte.


Approved.

Res. No. 2024-243


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

**ATTY. KEISHA YNA VINEE V. RAMIREZ**  
MGDHI (Secretary to the Sanggunian)

ATTESTED BY:

  
**ANNA LOVE VELOSO-LAURENTE**  
Presiding Officer

  
**JULIAN MARC A. BATIANCELA**  
SB Member

  
**EUGENIO A. CHING, JR.**  
SB Member

  
**JULIA E. DALICHIC**  
SB Member

  
**CARL ERNEST D. PONCE**  
SK Federation President

  
**NOEL O. CAMIGUEL**  
SB Member

  
**ESTER P. LUBIANO**  
SB Member

  
**BENJAMIN A. CALBITAZA**  
SB Member

  
**ALYZA F. NIERRAS**  
SB Member

  
**ALFREDO M. CASAS**  
Liga ng mga Barangay Pres.





Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian  
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OFFICE OF THE SANGGUNIANG BAYAN

MINUTES OF THE ONE HUNDRED SEVENTH (107<sup>TH</sup>) REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON DECEMBER 16, 2024 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

Res. No. 2024-244

**RESOLUTION AUTHORIZING THE MUNICIPAL BUDGET OFFICER (MBO) OF CALUBIAN, LEYTE TO REVERT THE APPROPRIATIONS FOR BASIC SALARY, PERA, RATA, MID-YEAR BONUS, LIFE INSURANCE, PHILHEALTH, PAG-IBIG & ECC CONTRIBUTIONS AS OF JULY 1, 2024 – DECEMBER 31, 2024 OF VARIOUS VACANT PLANTILLA POSITIONS AND TERMINAL LEAVE, HONORARIA, TRAVELLING EXPENSES, TRAININGS & SEMINARS. OFFICE SUPPLIES, POSTAGE & DELIVERIES, REPAIRS & MAINTENANCE OF MACHINERY EQUIPMENT, REPAIRS AND MAINTENANCE OF WATER SYSTEM, REPAIRS AND MAINTENANCE OF LEGISLATIVE BUILDING, OTHER MOOE, AGRICULTURAL SUPPLIES & MARINE EXPENSES, GRANTS & DONATIONS, AND CULTURAL FUND, TO FUND THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 01, C.S. 2024 OF THE MUNICIPALITY**

**NOW, THEREFORE**

*On motion of SB Member Eugenio A. Ching, Jr.; duly seconded by Hon. Jullian Marc A. Batiancela, and the Majority of Members present;*

***RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to authorize the Municipal Budget Officer (MBO) of the Municipal Government of Calubian, Leyte to revert the appropriations for Basic Salary , PERA, RATA, Mid-Year Bonus, Life Insurance, Philhealth, PAG-IBIG & ECC Contributions As Of July 1, 2024 – December 31, 2024 of various Vacant Plantilla Positions and Terminal Leave, Honoraria, Travelling Expenses, Trainings & Seminars, Office Supplies, Postage & Deliveries, Repairs & Maintenance of Machinery Equipment, Repairs and Maintenance of Water System, Repairs and Maintenance of Legislative Building, Other MOOE, Agricultural Supplies & Marine Expenses, Grants & Donations, and Cultural Fund – to fund the Supplemental Budget No. 03, c.s. 2024 of the Municipal Government of Calubian, Leyte.***

***APPROVED, this 16<sup>th</sup> day of December, 2024 at Calubian, Leyte.***

*Approved.*

*Res. No. 2024-244*

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

**ATTY. KEISHA YNA VINEE V. RAMIREZ**  
MGDH I (Secretary to the Sanggunian)

NOEL G. TAMIGUEL  
SB Member

JULIAN MARC A. BATIANCELA  
SB Member

EUGENIO A. CHING, JR.  
SB Member

BENJAMIN CALBITAZA  
SB Member

JULIA E. HALICHIC  
SB Member

ALYX E. VILLAS  
SB Member

CARL ERNEST D. PONCE  
SK Federation President

ALFREDO M. CASAS  
Liga ng mga Barangay Pres.

ATTESTED BY:


  
**ANNA LOVE VELOSO-LAURENTE**  
*Presiding Officer*

  
**JULLIAN MARC A. BATIANCELA**  
*SB Member*

  
**EUGENIO A. CHING, JR.**  
*SB Member*

  
**JULIA E. HALICHIC**  
*SB Member*

**CARL ERNEST D. PONCE**  
*SK Federation President*

  
**NOEL G. EAMIGUEL**  
*SB Member*

  
**ESTER P. LUBIANO**  
*SB Member*

  
**BENJAMIN A. CALBITAZA**  
*SB Member*

  
**ALYZA F. NIERRAS**  
*SB Member*

  
**ALFREDO M. CASAS**  
*Liga ng mga Barangay Pres.*



Republic of the Philippines  
Province of Leyte  
Municipality of Calubian  
**Office of the Municipal Mayor**



December 13, 2024

**The Honorable**

Sangguniang Bayan Members  
Calubian, Leyte

**THRU: HON. ANNA LOVE O. VELOSO**

Vice Mayor  
Presiding Officer

Dear **Hon. SB Members**,

Transmitting herewith is Supplemental Budget No. 3 of General Fund of the Municipality of Calubian in the amount of SEVEN MILLION FIFTY NINE THOUSAND TWO HUNDRED PESOS ONLY (Php7,059,200.00)

Your prompt and usual favorable action is hereby appreciated.

**URGENT!**

Very truly yours,

  
**HON. MARCIANO AGAS BATIANCELA, JR.**  
Municipal Mayor

12/13/24  
/s/

12:00NN

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AbanteCalubian  
**EMAIL:** calubianmayor561@gmail.com  
**PHONE:** 0956-328-7895



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Calubian  
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**MUNICIPAL BUDGET OFFICE**

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December 6, 2024

**HON. MARCIANO A. BATIANCELA, JR.**  
Municipal Mayor  
Calubian, Leyte

Sir:

Transmitted herewith is the Supplemental Budget No. 03 of the General Fund of the Municipality of Calubian, Province of Leyte. For your approval.

**MAXIMO G. BASALLAJES, JR.**  
Municipal Budget Officer



STATEMENT OF FUNDING SOURCES  
SUPPLEMENTAL BUDGET NO. 03  
Fiscal Year 2024

Calubian, Leyte  
General Fund

Particlars	Actual	Budget 2024	Account Classification	Amount
1	2	3		5
Unappropriated Balance of SB#2				P 729.94
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
3.0 Savings				-
Unappropriated Balance/Surplus				-
4.0 Realignment				-
5.0 Reversion				
a. Vacant Position				2,321,701.79
b. Honararia				126,000.00
c. Travelling Expenses				1,340,000.00
d. Trainings & Seminars				614,680.00
e. Office Supplies				656,911.00
f. Postage & Deliveries				235,381.00
g. Repairs & Maint. Of Machinery Equipment				340,600.00
h. Repairs & Maint. Of Water System				28,465.00
i. Repairs & Maint. Of Legislative Building				500,000.00
j. Other MOOE				354,078.00
k. Agric.Supplies & Marine Expenses				28,550.00
l. Grants & Donations				103,800.00
m. Cultural Fund				408,750.00
Total Sources Available for Appropriation				P 7,059,646.73

Certified Correct:

  
MARICHU R. COTIANGCO  
Municipal Treasurer

  
EARL C. CABILLAN, CPA  
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION  
CALUBIAN LEYTE  
SUPPLEMENTAL BUDGET NO.3 CY 2024

Implementing Office (1)	Particulars/Purpose	AIP Code (2)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Mun. Mayor		1000	PS		
	Payment of CNAI to regular & casual employee		Collective Negotiation Agreement Incentive (CNAI)	725	900,000.00
	Payment of Gratuity to Job Order Employee		Gratuity to J.O's	5 01 04 990	604,000.00
	Payment of SRI to regular & casual employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	600,000.00
			Total PS Appropriation		2,004,000.00
			MOOE		
	Payment of other operating expenses		Other MOOE	5-02-99-990	1,155,200.00
			Total MOOE Appropriation		1,155,200.00
Vice Mayor		1000-1	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	90,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	60,000.00
			Total PS Appropriation		150,000.00
SB		1000-2	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	330,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	220,000.00
			Total PS Appropriation		550,000.00
SECRETARY		1000-3	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	60,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	40,000.00
			Total PS Appropriation		100,000.00
MPDC		1000-4	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	60,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	40,000.00
			Total PS Appropriation		100,000.00
MCR		1000-5	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	60,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	40,000.00
			Total PS Appropriation		100,000.00
MBO		1000-6	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	60,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	40,000.00
			Total PS Appropriation		100,000.00
MACCO		1000-7	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	150,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	100,000.00
			Total PS Appropriation		250,000.00
MTO		1000-8	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	270,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	180,000.00
			Total PS Appropriation		450,000.00
MASSO		1000-9	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	60,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	40,000.00
			Total PS Appropriation		100,000.00
LDRRMO		1000-10	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	120,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	80,000.00
			Total PS Appropriation		200,000.00
HRMO		1000-11	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	60,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	40,000.00
			Total PS Appropriation		100,000.00
MENRO		1000-12	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	30,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	20,000.00
			Total PS Appropriation		50,000.00
MHO		3000-1	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	210,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	140,000.00
			Total PS Appropriation		350,000.00
MSWDO		3000-2	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	90,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	60,000.00
			Total PS Appropriation		150,000.00
POPCOM		3000-3	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	30,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	20,000.00
			Total PS Appropriation		50,000.00
MAO		8000-1	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	240,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	160,000.00
			Total PS Appropriation		400,000.00
MEO		8000-2	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	210,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	140,000.00
			Total PS Appropriation		350,000.00
	Payment of Fuel, Oil & Lubricants expenses		MOOE		
			Fuel Oil & Lubricants	5-02-13-050	300,000.00
			Total MOOE Appropriation		300,000.00
MARKET		8000-3	PS		
	Payment of CNAI to regular employee		Collective Negotiation Agreement Incentive (CNAI)	725	30,000.00
	Payment of SRI to regular employee		Grants of Service Recognition Incentive (SRI)	5 01 04 990	20,000.00
			Total PS Appropriation		50,000.00
TOTAL APPROPRIATION					7,059,200.00
UNAPPROPRIATED BALANCE					448.73

Prepared by:

  
MAXIMO G. BASALLAJES, JR.  
Municipal Budget Officer

Approved by:

  
HON. MARCIANO A. BATANGELA, JR.  
Municipal Mayor

**Statement of Funds Available for Reversion**  
**As of July 1, 2024-December 31, 2024**

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
MO	<b>PS</b>				
	Salary	81,000.00	- -	81,000.00	81,000.00
	PERA	8,000.00	- -	8,000.00	8,000.00
	PEI	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	20,250.00	- -	20,250.00	20,250.00
	GSIS Premiums	9,720.00	- -	9,720.00	9,720.00
	Pag-ibig	800.00	- -	800.00	800.00
	Philhealth	2,025.00	- -	2,025.00	2,025.00
	ECC	400.00	- -	400.00	400.00
	Honoraria	126,000.00	- -	126,000.00	126,000.00
VM	<b>MOOE</b>				
	Travelling Expenses	400,000.00	- -	400,000.00	400,000.00
	Postage & Deliveries	45,000.00	- -	45,000.00	45,000.00
	Cultural Fund	408,750.00	- -	408,750.00	408,750.00
SB	<b>MOOE</b>				
	Travelling Expenses	125,000.00	- -	125,000.00	125,000.00
	Office Supplies	117,960.00	- -	117,960.00	117,960.00
	Postage & Deliveries	87,402.00	- -	87,402.00	87,402.00
	Trainings & Seminar	28,000.00	- -	28,000.00	28,000.00
SEC.	Repairs & Maint. of Machinery Equipment	100,000.00	- -	100,000.00	100,000.00
	<b>MOOE</b>				
	Travelling Expenses	150,000.00	- -	150,000.00	150,000.00
	Office Supplies	100,172.00	- -	100,172.00	100,172.00
	Postage & Deliveries	38,301.00	- -	38,301.00	38,301.00
MPDC	Repairs & Maint. of Machinery Equipment	50,000.00	- -	50,000.00	50,000.00
	Other MOOE	77,476.00	- -	77,476.00	77,476.00
	Repairs & Maint. of Legislative Building	500,000.00	- -	500,000.00	500,000.00
	<b>MOOE</b>				
	Postage & Deliveries	10,000.00	- -	10,000.00	10,000.00
MCR	Repairs & Maint. of Machinery Equipment	20,000.00	- -	20,000.00	20,000.00
	<b>PS</b>				
	Salary	178,524.00	- -	178,524.00	178,524.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	29,754.00	- -	29,754.00	29,754.00
	GSIS Premiums	21,422.88	- -	21,422.88	21,422.88
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
	Philhealth	4,463.10	- -	4,463.10	4,463.10
	ECC	600.00	- -	600.00	600.00
	<b>MOOE</b>				
MBO	Trainings & Seminar	40,000.00	- -	40,000.00	40,000.00
	Office Supplies	38,000.00	- -	38,000.00	38,000.00
	Postage & Deliveries	6,000.00	- -	6,000.00	6,000.00
	Repairs & Maint. of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	<b>MOOE</b>				
MBO	Travelling Expenses	50,000.00	- -	50,000.00	50,000.00
	Office Supplies	50,000.00	- -	50,000.00	50,000.00
	Trainings & Seminar	30,000.00	- -	30,000.00	30,000.00
	Repairs & Maint. of Machinery Equipment	14,300.00	- -	14,300.00	14,300.00
	<b>MOOE</b>				
MBO	Travelling Expenses	70,000.00	- -	70,000.00	70,000.00
	Office Supplies	47,771.00	- -	47,771.00	47,771.00
	Trainings & Seminar	62,000.00	- -	62,000.00	62,000.00
	Repairs & Maint. of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	Postage & Deliveries	5,711.00	- -	5,711.00	5,711.00
	Other MOOE	21,750.00	- -	21,750.00	21,750.00
	<b>Total</b>	<b>3,224,751.98</b>		<b>3,224,751.98</b>	<b>3,224,751.98</b>

**Statement of Funds Available for Reversion**  
**As of July 1, 2024-December 31, 2024**

<b>Total Balance Brought Forward:</b>		<b>3,224,751.98</b>	<b>- -</b>	<b>3,224,751.98</b>	<b>3,224,751.98</b>
<b>MACCO</b>	<b>MOOE</b>				
	Travelling Expenses	60,000.00	- -	60,000.00	60,000.00
	Trainings & Seminars	60,000.00	- -	60,000.00	60,000.00
	Office Supplies	13,779.00	- -	13,779.00	13,779.00
	Postage & Deliveries	5,711.00	- -	5,711.00	5,711.00
<b>MTO</b>	<b>MOOE</b>				
	Travelling Expenses	90,000.00	- -	90,000.00	90,000.00
	Trainings & Seminars	66,000.00	- -	66,000.00	66,000.00
	Office Supplies	39,843.00	- -	39,843.00	39,843.00
	Postage & Deliveries	14,412.00	- -	14,412.00	14,412.00
<b>MASSO</b>	Repairs & Maint. of Machinery Equipment	19,300.00	- -	19,300.00	19,300.00
	<b>MOOE</b>				
	Travelling Expenses	50,000.00	- -	50,000.00	50,000.00
	Trainings & Seminars	45,000.00	- -	45,000.00	45,000.00
	Office Supplies	55,546.00	- -	55,546.00	55,546.00
<b>MHO</b>	Postage & Deliveries	5,711.00	- -	5,711.00	5,711.00
	Repairs & Maint. of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	Other MOOE	25,000.00	- -	25,000.00	25,000.00
	<b>PS</b>				
	Salary	418,119.00	- -	418,119.00	418,119.00
<b>POPCOM</b>	PERA	24,000.00	- -	24,000.00	24,000.00
	PEI	10,000.00	- -	10,000.00	10,000.00
	Cash Gift	7,000.00	- -	7,000.00	7,000.00
	Bonus	44,074.60	- -	44,074.60	44,074.60
	GSIS Premiums	50,174.28	- -	50,174.28	50,174.28
<b>MAO</b>	Pag-ibig	2,400.00	- -	2,400.00	2,400.00
	Philhealth	10,453.02	- -	10,453.02	10,453.02
	ECC	1,200.00	- -	1,200.00	1,200.00
	<b>MOOE</b>				
	Travelling Expenses	20,000.00	- -	20,000.00	20,000.00
<b>MAU</b>	Office Supplies	10,500.00	- -	10,500.00	10,500.00
	Repairs & Maint. of Machinery Equipment	45,000.00	- -	45,000.00	45,000.00
	<b>PS</b>				
	Salary	74,442.00	- -	74,442.00	74,442.00
	PERA	12,000.00	- -	12,000.00	12,000.00
<b>MEO</b>	PEI	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	12,407.00	- -	12,407.00	12,407.00
	GSIS Premiums	8,933.04	- -	8,933.04	8,933.04
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
<b>MEO</b>	Philhealth	1,861.05	- -	1,861.05	1,861.05
	ECC	600.00	- -	600.00	600.00
	<b>MOOE</b>				
	Travelling Expenses	80,000.00	- -	80,000.00	80,000.00
	Trainings & Seminars	57,800.00	- -	57,800.00	57,800.00
<b>MEO</b>	Office Supplies	29,438.00	- -	29,438.00	29,438.00
	Postage & Deliveries	5,711.00	- -	5,711.00	5,711.00
	Other MOOE	38,850.00	- -	38,850.00	38,850.00
	Repairs & Maint. of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	<b>PS</b>				
<b>MEO</b>	Salary	110,550.00	- -	110,550.00	110,550.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	RATA	108,000.00	- -	108,000.00	108,000.00
	PEI	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
<b>MEO</b>	Bonus	18,425.00	- -	18,425.00	18,425.00
	GSIS Premiums	13,266.00	- -	13,266.00	13,266.00
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
	Philhealth	2,763.72	- -	2,763.72	2,763.72
	ECC	600.00	- -	600.00	600.00
<b>MEO</b>	<b>MOOE</b>				
	Travelling Expenses	150,000.00	- -	150,000.00	150,000.00
	Trainings & Seminars	100,000.00	- -	100,000.00	100,000.00
	Office Supplies	95,584.00	- -	95,584.00	95,584.00
	Agric.Supplies & Marine Expenses	28,550.00	- -	28,550.00	28,550.00
<b>MEO</b>	Other MOOE	174,602.00	- -	174,602.00	174,602.00
	Repairs & Maint. of Machinery Equipment	12,000.00	- -	12,000.00	12,000.00
	<b>PS</b>				
	Salary	74,442.00	- -	74,442.00	74,442.00
	PERA	12,000.00	- -	12,000.00	12,000.00
<b>MEO</b>	PEI	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	12,407.00	- -	12,407.00	12,407.00
	GSIS Premiums	8,933.04	- -	8,933.04	8,933.04
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
<b>MEO</b>	Philhealth	1,861.05	- -	1,861.05	1,861.05
	ECC	600.00	- -	600.00	600.00
	<b>Total</b>	<b>5,730,200.78</b>		<b>5,730,200.78</b>	<b>5,730,200.78</b>



Statement of Funds Available for Reversion  
As of July 1, 2024-December 31, 2024

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
<b>Total Balance Brought Forward:</b>		<b>5,730,200.78</b>	<b>- -</b>	<b>5,730,200.78</b>	<b>5,730,200.78</b>
<b>MEO</b>	<b>MOOE</b>				
	Travelling Expenses	50,000.00	- -	50,000.00	50,000.00
	Trainings & Seminars	31,880.00	- -	31,880.00	31,880.00
	Office Supplies	48,198.00	- -	48,198.00	48,198.00
	Repairs & Maint. Of Machinery Equipment	25,000.00	- -	25,000.00	25,000.00
	Repairs & Maint. Of Water System	28,465.00	- -	28,465.00	28,465.00
<b>MARKET</b>	<b>MOOE</b>				
	Travelling Expenses	5,000.00	- -	5,000.00	5,000.00
	Office Supplies	5,000.00	- -	5,000.00	5,000.00
<b>HRMO</b>	<b>PS</b>				
	Salary	405,354.00	- -	405,354.00	405,354.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	RATA	54,000.00	- -	54,000.00	54,000.00
	PEI	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	67,559.00	- -	67,559.00	67,559.00
	GSIS Premiums	48,642.48	- -	48,642.48	48,642.48
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
	Philhealth	10,133.85	- -	10,133.85	10,133.85
	ECC	600.00	- -	600.00	600.00
	<b>MOOE</b>				
	Travelling Expenses	20,000.00	- -	20,000.00	20,000.00
	Trainings & Seminars	30,500.00	- -	30,500.00	30,500.00
	Office Supplies	5,120.00	- -	5,120.00	5,120.00
<b>LDRRMO</b>	Postage & Deliveries	5,711.00	- -	5,711.00	5,711.00
	Repairs & Maint. Of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	<b>PS</b>				
	Salary	164,784.00	- -	164,784.00	164,784.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	PEI	5,000.00	- -	5,000.00	5,000.00
	Cash Gift	5,000.00	- -	5,000.00	5,000.00
	Bonus	27,464.00	- -	27,464.00	27,464.00
	GSIS Premiums	19,774.08	- -	19,774.08	19,774.08
	Pag-ibig	1,200.00	- -	1,200.00	1,200.00
<b>MSWDO</b>	Philhealth	4,119.60	- -	4,119.60	4,119.60
	ECC	600.00	- -	600.00	600.00
	<b>MOOE</b>				
	Trainings & Seminars	32,000.00	- -	32,000.00	32,000.00
	Repairs & Maint. Of Machinery Equipment	5,000.00	- -	5,000.00	5,000.00
	<b>MOOE</b>				
	Travelling Expenses	20,000.00	- -	20,000.00	20,000.00
	Trainings & Seminars	31,500.00	- -	31,500.00	31,500.00
	Postage & Deliveries	5,711.00	- -	5,711.00	5,711.00
	Grants & Donations	103,800.00	- -	103,800.00	103,800.00
	Other MOOE	16,400.00	- -	16,400.00	16,400.00
<b>Grand Total</b>		<b>7,058,916.79</b>		<b>7,058,916.79</b>	<b>7,058,916.79</b>

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

MARICHU R. COTIANGCO  
Municipal Treasurer

MAXIMO G. BASALLAJES, JR.  
Municipal Budget Officer

EARL C. CABILLAN  
Municipal Accountant

HON. MARCIANO A. BATIANCELA, JR.  
Municipal Mayor

Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian

-oOo-

OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER

**C E R T I F I C A T I O N**

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following office positions/items in the Plantilla of the Municipal Government of Calubian, Leyte are vacant as of December 31, 2024, to wit:

1. Office of the Municipal Mayor

Licensing Officer-Basic Salary	P 81,000.00
PERA	8,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	20,250.00
Life & Retirement Insurance	9,720.00
Philhealth	2,025.00
Pag-ibig	800.00
ECC	<u>400.00</u>
Total	<b>P 132,195.00</b>

2. Office of the MPDC

Information System Analyst-Basic Salary	P 178,524.00
PERA	12,000.00
Cash Gift	5,000.00
Year-End Bonus	29,754.00
Life & Retirement Insurance	21,422.88
Philhealth	4,463.10
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 252,963.98</b>

3. Office of the Municipal Health Officer

Nurse II-Basic Salary	P 256,119.00
PERA	12,000.00
Cash Gift	2,000.00
PEI	5,000.00
Year-End Bonus	17,074.60
Life & Retirement Insurance	30,734.28
Philhealth	6,403.02
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 331,130.90</b>

Midwife II-Basic Salary	P 162,000.00
PERA	12,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	27,000.00
Life & Retirement Insurance	19,440.00
Philhealth	4,050.00
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 236,290.00</b>

4. Office of the Municipal Population Officer

PPW I- Basic Salary	P 74,442.00
PERA	12,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	12,407.00
Life & Retirement Insurance	8,933.04
Philhealth	1,861.05
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 121,443.09</b>

5. Office of the Municipal Agriculturist

Agricultural Technician-Basic Salary	P 110,550.00
PERA	12,000.00
RATA	108,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	18,425.00
Life & Retirement Insurance	13,266.00
Philhealth	2,763.72
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 276,804.72</b>

7. Office of the Municipal Engineering

Carpenter II-Basic Salary	P 74,442.00
PERA	12,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	12,407.00
Life & Retirement Insurance	8,933.04
Philhealth	1,861.05
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 121,443.09</b>

8. Office of the HRMO

HRMO V-Basic Salary	P 405,354.00
PERA	12,000.00
RATA	54,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	67,559.00
Life & Retirement Insurance	48,642.48
Philhealth	10,133.85
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 609,489.33</b>

9. Office of the LDRRMO

LDRRMO II-Basic Salary	P 164,784.00
PERA	12,000.00
Cash Gift	5,000.00
PEI	5,000.00
Year-End Bonus	27,464.00
Life & Retirement Insurance	19,774.08
Philhealth	4,119.60
Pag-ibig	1,200.00
ECC	<u>600.00</u>
Total	<b>P 239,941.68</b>

**Grand Total P 2,321,701.79**

THIS IS TO CERTIFY FURTHER, that the aforementioned office positions/items are still vacant as of December 31, 2024

ISSUED this 4<sup>th</sup> day of December 2024.

  
**JAN ABRAHAM S. GARRIDO**  
HRMO-Designate





Republic of the Philippines  
Province of Leyte  
Municipality of Calubian



EXCERPTS FROM THE MINUTES OF THE JOINT SPECIAL SESSION OF THE MANAGEMENT OF LGU OF CALUBIAN, LEYTE & THE OFFICERS OF THE CALUBIAN MUNICIPAL EMPLOYEES ASSOCIATION (CAMEA) HELD ON DECEMBER 11, 2024 AT THE SB SESSION HALL, CALUBIAN, LEYTE.

Res. No. 2024-01

**RESOLUTION GRANTING THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE TO ALL MUNICIPAL PERSONNEL OF CALUBIAN, LEYTE FOR FISCAL YEAR 2024.**

On Motion of **MERCEDITA V. REMANDABAN** duly seconded by **WINSTON T. MAGALLANES**; unanimously approved.

**RESOLVED**, as it is hereby to grant the Collective Negotiation Agreement (CNA) Incentive for Fiscal Year 2024 to all municipal personnel of the LGU of Calubian, Leyte in the amount of Thirty Thousand Pesos (P 30,000.00) each, pursuant to Budget Circular No. 2024-4 of the Department of Budget & Management (DBM) dated November 11, 2024.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTESTED: **KRISHA NOELLE M. EAMIGUEL**  
CAMEA President  
Presiding Officer

**JENELYN C. TACBA**  
CAMEA Secretary

**JOSE BARONDA, JR.**  
CAMEA Vice-Pres.

**RAZEL D. MAGALLANES**  
CAMEA Treasurer

**VENERANDO M. GUCOR JR.**  
CAMEA Sgt. At Arms

**ERNEST JOHN SUCA**  
CAMEA Sgt. At Arms

**DANIEL TABLATE**  
CAMEA Business Manager

**SHEENA JANE VALENZONA**  
CAMEA Mass Media Officer

**EDITA S. DELIMA**  
CAMEA Mass Media Officer

**MERCEDITA REMANDABAN**  
CAMEA Bookkeeper

**ENGR. ANTONIO ROY S. MATUTES**  
Dept. Head

**ENGR. GIL B. LLOSA**  
Dept. Head

**MARICHU R. COTIANGCO**  
Dept. Head

**EARL C. CABILLAN**  
Dept. Head

**JAN ABRAHAM S. GARRIDO**  
Dept. Head

**MAXIMO C. BASALLAJES JR.**  
Dept. Head

**DR. CYRIL ANA A. ALOMBRO**  
Dept. Head

**CORAZON D. LERIOS**  
Dept. Head

**JOY KAREN A. LENTEJAS**  
Dept. Head

**RUEL JOSE C. CABALHIN**  
Dept. Head

**XAVIER R. LUBIANO**  
Dept. Head

**SILVESTRE C. DELANTAR, JR.**  
Dept. Head

APPROVED:

**HON. MARCIANO A. BATIANCHIL JR.**  
Municipal Mayor

12/16/24 10:01 am  
RITY. KESS  
JEE V. RAMIRE



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Calubian  
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**OFFICE OF THE MUNICIPAL TREASURER**

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C E R T I F I C A T I O N

**TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY** that the Supplemental Budget No.03 of the Municipality of Calubian has an available back up cash and duly appropriated for the current year.

Issued this 11<sup>th</sup> day of December , 2024 at Calubian, Leyte.

  
**MARICHU R. COTIANGCO**  
Municipal Treasurer

  
**EARL C. CABILLAN, CPA**  
Municipal Accountant



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Municipality of Calubian  
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## CERTIFICATION

### TO WHOM IT MAY CONCERN:

**THIS IS TO CERTIFY** that the various PPAs approved in LGUs Budget for FY 2024 has accomplished of 70% as of September 30, 2024.

Issued this 11<sup>th</sup> day of December, 2024 at Calubian, Leyte.

  
**MARICHU R. COTIANGCO**  
Municipal Treasurer

  
**EARL C. CABILLAN**  
Municipal Accountant

  
**MAXIMO G. BASALLAJES, JR.**  
Municipal Budget Officer

  
**ENGR. ANTONIO ROY S. MATUTES**  
Municipal Planning & Dev't. Officer

Approved:

  
**HON. MARCIANO A. BATANCELA, JR.**  
Municipal Mayor



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

**BUDGET CIRCULAR**

No. 2024-4  
November 11, 2024

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

**SUBJECT :** Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2024

**1.0 Background**

- 1.1 Administrative Order (AO) No. 135, s. 2005<sup>1</sup> authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009<sup>2</sup> institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

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

<sup>1</sup> Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies  
<sup>2</sup> Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes



1.3 Section 81 of the General Provisions (GPs) under the FY 2024 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, to wit:

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

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

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

**2.0 Purpose**

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2024, pursuant to the laws and executive issuance stated in Item 1.0 hereof.

**3.0 Coverage**

This Circular covers the following civilian personnel occupying regular, contractual, or casual positions rendering services on full-time or part-time basis in national government agencies (NGAs), including Constitutional Offices enjoying fiscal autonomy, SUCs, GOCCs, LWDs, and LGUs, whether or not covered by Republic Act (RA) No. 6758<sup>3</sup> dated August 21, 1989:

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as

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<sup>3</sup> An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes

“negotiating agent”) in accordance with the rules and regulations issued by the Public Sector Labor Management Council (PSLMC);

- 3.2 Rank-and-file employees who are non-members of the negotiating agent who wish to enjoy or accept benefits under the CNA, subject to payment of agency fee to the negotiating agent in accordance with PSLMC Resolution No. 1, s. 1993<sup>4</sup>; and
- 3.3 Those who perform managerial functions.

4.0 Policy Guidelines

4.1 Conditions for the Grant of the CNA Incentive

4.1.1 Existence of a CNA

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

In accordance with PSLMC Resolution No. 9, s. 2023<sup>5</sup>, the registration by the employees’ organization of its CNA with the CSC shall be a **condition precedent** for the grant of the CNA Incentive. For this purpose, a Certificate of Registration shall be secured from the CSC.

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

4.1.2 Accomplishment of Targets

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149<sup>6</sup> dated June 6, 2011 should have accomplished, by September 30, 2024, at least an average of 75% of all the targets for all the organizational outcomes/performance indicators under their respective FY 2024 budget approved by Congress, or the approved FY 2024 Corporate Operating Budget (COB), whichever is applicable, with due regard to the targets to be completed/reported by the end of the fourth quarter of FY 2024.

<sup>4</sup> Agency Fee from Non-Members of the Accredited/Recognized Collective Negotiation Agent  
<sup>5</sup> Registration of Collective Negotiation Agreements (CNAs) with the Civil Service Commission  
<sup>6</sup> An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or -Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2024, at least an average of 75% of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2024-01<sup>7</sup> dated June 28, 2024.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2024, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2024, at least an average of 75% of all the targets under their programs/projects/activities approved in the LGU budget for FY 2024.

4.1.3 *Submission of Accountability Reports*

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2024 pursuant to Commission on Audit (COA)-DBM Joint Circular (JC) No. 2014-1<sup>8</sup> dated July 2, 2014, as amended by COA-DBM JC No. 2019-1<sup>9</sup> dated January 1, 2019.

4.2 **Rate of the CNA Incentive**

- 4.2.1 The rate of the CNA Incentive shall not be pre-determined in the CNA since it is subject to compliance with the conditions in Item 4.1 hereof and the availability of the allowable allotments.
- 4.2.2 The CNA Incentive may be given equally to all qualified employees under Item 3.0 hereof or at varying rates in consideration of the employee's or his/her office's contribution to the accomplishment of performance targets, efficiency, productivity, or profitability, as determined by the agency head upon recommendation of the Employees' Organization-Management Consultative Committee (*Committee, for brevity*).
- 4.2.3 In all cases, the CNA Incentive shall **not exceed P30,000** per qualified employee.

<sup>7</sup> Enhanced Performance Evaluation System for the GOCC Sector  
<sup>8</sup> Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports  
<sup>9</sup> Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019

### 4.3 Fund Sources of the CNA Incentive

#### 4.3.1 For NGAs, Including Constitutional Offices and SUCs

The CNA Incentive shall be sourced solely from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments after considering the FY 2024 requirements, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNAs and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

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

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

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

#### 4.3.3 Items under Personnel Services (PS), all other MOOE, and/or Capital Outlay shall not be used to increase allowable MOOE items as fund source for the FY 2024 CNA Incentive.

#### 4.3.4 For GOCCs

The CNA Incentive shall be sourced solely from the total MOOE level under their respective DBM-approved COBs for FY 2024, provided that the following conditions are complied with:

- a. Actual operating income for the period January 1 to September 30, 2024 shall, at least, meet the targeted operating income in the approved COB for the same period.

For GOCCs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;

- b. Actual operating expenses as of September 30, 2024 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and
- c. For income generating GOCCs required to remit earnings, an amount equivalent to at least 50% of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656<sup>10</sup> dated November 9, 1993.

4.3.5 *For LWDs*

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2024, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provision of Item 4.1.2(c) hereof.

4.3.6 *For LGUs*

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2024, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

4.4 **Payment of the CNA Incentive**

- 4.4.1 The FY 2024 CNA Incentive is a **one-time benefit** which shall be granted **not earlier than December 15, 2024** but **not later than December 31, 2024**.
- 4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*<sup>11</sup>, has prohibited for not being a truly reasonable compensation.
- 4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.
- 4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation

<sup>10</sup> An Act Requiring Government-Owned or -Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes

<sup>11</sup> 384 SCRA 548



Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, GOCCs, and LWDs, respectively.

- 4.4.5 Agencies are advised that additional funds can no longer be provided during the remainder of the current year for those programs, projects, and activities covered by the MOOE allotments, which are to be modified to fund the CNA Incentive.

## 5.0 Procedural Guidelines

- 5.1 The Committee, being referred to in Item 4.2.2 hereof, which was established pursuant to PSLMC Resolution No. 2, s. 2022<sup>12</sup> or a similar body composed of representatives from management and the negotiating agent shall determine if the agency is qualified for the grant of CNA Incentive based on compliance with the requirements under this Circular.

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

- 5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of management and employees;
- 5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.
- 5.1.3 As provided under Section 81(d) of the GPs under the FY 2024 GAA, the payment of the CNA Incentive shall be subject to the approval by the Agency head and made only during the validity of appropriations.

The entire available balance of the selected allowable MOOE allotments shall be modified to PS as reflected in the Modification Advice Form (MAF), as prescribed under National Budget Circular No. 592<sup>13</sup> dated January 2, 2024.

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

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<sup>12</sup> Provision of Employees' Organization-Management Consultative Committee in the Collective Negotiation Agreement (CNA)

<sup>13</sup> Guidelines on the Release of Funds for Fiscal Year (FY) 2024

5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.

5.3 For LGUs, the savings in the identified MOOE items shall be determined through the Registry of Appropriations, Allotments and Obligations and Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.

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

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

## **6.0 Reportorial Requirement**

Each agency shall submit to the DBM not later than January 31, 2025, the annual report on the grant of the CNA Incentive using the template in Annex "A."

Agencies must encode the required details/information and upload a scanned copy of the report using the following link <https://forms.dbm.gov.ph/index.php/submit-cna-report>.

The DBM shall ensure strict compliance of the agencies with the reportorial requirement set forth in this Circular.

## **7.0 Responsibility of Agency Heads**

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices, including the submission of the required report.

They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive not in accordance with the provisions of this Circular, without prejudice to refund by the employees concerned of any unauthorized or excess payment thereof.

## **8.0 Repealing Clause**

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

## **9.0 Effectivity**

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

  
**AMENAH F. PANGANDAMAN**  
Secretary



Report on the Payment  
of the Collective Negotiation Agreement (CNA) Incentive For  
FY \_\_\_\_\_

Department/Agency: \_\_\_\_\_

I. If CNA Incentive Was Granted

Total Amount Paid for the CNA Incentive:

Number of Qualified Personnel	
Regular	_____
Contractual	_____
Casual	_____
Total	
Approved Rate of CNA Incentive	_____
Total Amount Paid	_____

Fund Sources

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

II. If the CNA Incentive was Not Granted

Please state reason/s for non-grant

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Submitted by:

Certified Correct:

\_\_\_\_\_  
Head, Finance/Administrative Unit

\_\_\_\_\_  
Agency Head



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

**BUDGET CIRCULAR**

No. 2024 - 8  
December 20, 2024

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

**SUBJECT :** Guidelines on the Grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) Workers in Government for FY 2024

**1.0 Background**

- 1.1 Administrative Order (AO) No. 28, s. 2024<sup>1</sup> authorizes the grant of a one-time Gratuity Pay not exceeding **Seven Thousand Pesos (P7,000)** for each qualified worker whose services are directly engaged through a COS and JO basis.

For this purpose, Section 7.0 of AO No. 28, s. 2024 directed the Department of Budget and Management (DBM) to issue the necessary supplemental guidelines for the effective implementation of said Order.

- 1.2 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 the Personnel Economic Relief Allowance, as they have no employer-employee relationship with the government.

Accordingly, granting a one-time Gratuity Pay to the COS and JO workers is in recognition of their hard work and valuable participation in the implementation of various programs, activities, and projects (PIA/Ps) of the government, and their pivotal role in the delivery of government services amidst the present socio-economic challenges.

<sup>1</sup> Authorizing the Grant of Gratuity Pay to Contract of Service and Job Order Workers in Government for Fiscal Year 2024



2.0 Purpose

This Circular is issued to provide the policy and procedural guidelines on the grant of the Gratuity Pay for FY 2024 pursuant to AO No. 28, s. 2024.

3.0 Coverage

This Circular covers all COS and JO workers whose services are directly engaged by departments, bureaus, offices, and agencies of the National Government, including Constitutional Offices enjoying fiscal autonomy, SUCs, GOCCs, and LWDs.

4.0 Exclusions

Institutional COS workers assigned in government agencies are excluded from the coverage of the Circular.

Consistent with the existing guidelines, the contractor or service provider shall be responsible for providing the institutional COS workers with compensation and benefits compliant with existing labor law, including the necessary social security and other benefits mandated by law.

5.0 Guidelines on the Grant of Gratuity Pay

5.1 The grant of the one-time **Gratuity Pay** to COS and JO workers, not exceeding **Seven Thousand Pesos (P7,000.00)** per person, shall be subject to the following conditions:

5.1.1 The COS and JO workers 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 December 15, 2024; and

5.1.2 The contracts of the COS and JO workers are still effective as of December 15, 2024.

5.2 Those who have rendered less than four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of December 15, 2024, and whose contracts are still effective as of same date, shall be granted the 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 P6,000
2 months but less than 3 months	Not exceeding P5,000
Less than 2 months	Not exceeding P4,000

5.3 For purposes of this Circular, actual service shall refer to services rendered on-site, i.e., the COS and JO workers are physically reporting for work at their respective work stations.

However, subject to the discretion of the Agency Head and the availability of funds, services rendered by the COS and JO workers under any of the alternative work arrangements prescribed under Section 6.1 of Commission on Audit-DBM Joint Circular No. 1, s. 2022<sup>2</sup> may also be considered as actual service.

- 5.4 **Annex A** presents the illustrative examples of scenarios involving the grant of the FY 2024 Gratuity Pay.

## **6.0 Fund Sources**

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

### **6.1.1 In case of deficiency, agencies may:**

- 6.1.1.1 Modify the allotment issued within a P/A/P subject to 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 (GAA), FY 2024", and existing laws, rules and regulations, and other issuances; or

- 6.1.1.2 Submit a request to augment actual deficiencies from savings in other P/A/Ps, subject to approval of the President, in accordance with the rules on use of savings and augmentation under Sections 76, 77, 78, and 79 of the General Provisions of RA No. 11975, and existing laws and issuances.

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

## **7.0 Use of Savings**

- 7.1 Requests for the use of savings under Item 6.1.1 of this Circular shall be submitted by the NGAs and SUCs to the DBM not later than five (5) working days from the effectivity of the AO, for endorsement to the Office of the President, together with the following supporting documents:

- 7.1.1 Report on the number and names of workers directly engaged by the agency 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 concerned; and

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<sup>2</sup> Policies on the Adoption of Flexible Work Arrangements for Contract of Service (COS) and Job Order (JO) Workers in Government

7.1.2 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 the Gratuity Pay, likewise endorsed by the Department Secretary or Agency Head concerned.

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

#### **8.0 Grant of Gratuity Pay in Local Government Units (LGUs)**

LGUs are encouraged to adopt in their respective offices the grant of the FY 2024 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 the 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 unused prior year's surplus, subject to compliance with the provisions of RA No. 7160 or the "Local Government Code of 1991", 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.

#### **9.0 Payment**

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

#### **10.0 Reportorial Requirements**

Each NGA and SUC shall submit not later than January 31, 2025 the report on the grant of the Gratuity Pay by following the template in **Annex B**.

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

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

#### **11.0 Responsibility of Agency Heads**

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

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

#### **12.0 Repealing Clause**

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

#### **13.0 Effectivity**

This Circular shall take effect immediately.

  
**AMENAH F. PANGANDAMAN**  
Secretary



Illustrative Examples

Example A:

Agency Z engaged IT experts for a six (6)-month period under a contract of service (COS) basis, as follows:

Case I	J. Corona Contract period – July 31, 2024 to January 31, 2025 Performance was rated as "Very Satisfactory"
	The COS worker could be entitled to the Gratuity Pay <b>not exceeding P7,000</b> since the required service and performance metrics will be met, and the contract remains valid as of December 15, 2024.
Case II	S. Espinosa Contract period – July 31, 2024 to January 31, 2025 Performance was rated as "Unsatisfactory" due to habitual tardiness and failure to complete assigned tasks
	<b>No</b> longer entitled to the FY 2024 Gratuity Pay due to the Unsatisfactory performance rating.
Case III	J. Smith Contract period – August 16, 2024 to February 16, 2025 Both parties agreed to terminate the contract on December 1, 2024
	<b>Not</b> entitled to the Gratuity Pay as the contract is no longer subsisting as of December 15, 2024
Case IV	B. Ting Contract period – September 1, 2024 to March 31, 2025 Performance was rated as "Very Satisfactory"
	The COS worker could be granted the Gratuity Pay <b>not exceeding P6,000</b> as the aggregate service is only 3 months but less than 4 months by December 15, 2024.

Example B:

*Department M signed an agreement with Jed Do-Clean (JDC) Manpower for the services of 53 Utility Workers to be deployed in the various offices of the Department for a one -year period beginning on January 2, 2024.*

The 53 Utility Workers who are assigned in Department M are **not entitled** to the FY 2024 Gratuity Pay as they remain to be employees of the JDC Manpower, albeit their deployment in the various offices of the subject government entity.



Report on the Payment of the FY 2024 Gratuity Pay

Department/Agency: \_\_\_\_\_

I. If the Gratuity Pay was Granted

☐ Yes    ☐ No

Number of Qualified Workers:

Contract of Service	xxx
Job Order	xxx
Total	xxx

Amount of Gratuity Pay Granted by the Agency

	No. of Workers		Total
	COS	JO	
P4,000 and below	xxx	xxx	xxx
P4,001-P5,000	xxx	xxx	xxx
P5,001-P6,000	xxx	xxx	xxx
P6,001-P6,999	xxx	xxx	xxx
P7,000	xxx	xxx	xxx
Total	xxx	xxx	xxx

Fund Source

Object of Expenditure	Item of Expense	Amount
		xxx
		xxx
		xxx
		xxx
	Total	xxx

II. If the Gratuity Pay was Not Granted

*Please state reasons for non-grant*  
\_\_\_\_\_

Submitted by:

Certified Correct:

\_\_\_\_\_  
Head, Finance/Administrative Unit

\_\_\_\_\_  
Agency Head