



Item No.: 03

Date: 14 2026 APR

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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RELEASED
DATE: 4/13/26
NO. 160
BY: [Signature]
PBO

PROVINCIAL BUDGET OFFICE

April 13, 2026

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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: APR 13 2026
By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 5 FY 2025** of the **Municipality Kananga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 24L.25-013** with a total appropriation in the amount of **P18,863,220.41** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 05. Further, that said reversion will not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2025-2 dated November 19, 2025 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 thereto and subject to Section 325(a) of RA 7160;
 - a. One-Time Service Recognition Incentive – Budget Circular No. 2025-3 dated December 15, 2025
 - b. Gratuity Pay – Budget Circular No. 2025-4 dated December 16, 2025 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.
4. That the grant of the Performance-Based Bonus (PBB) shall be made in accordance with the provisions of Memorandum Circular 2025-001 dated April 30, 2025 specifically under Section 3.0, to wit:
 - “The LGU must pass the **minimum local governance standards** which entail becoming and awardee of **the Seal of Good Local Governance (SGLG)** for the calendar year 2023”
 - “**Set-up Most Current and Updated Citizen’s Charter** reflecting the LGU’s improved and streamlined/re-engineered system and procedure for all its government services to citizens, businesses, and government agencies pursuant to Section 6 of Republic Act (RA) No. 11032 and the President’s directive to reduce the processing time of all public transactions with the government and ensure accessible and convenient delivery of services to the public.”

- **“Sustained Compliance with Audit Findings** of at least 30% of prior the years' audit recommendations must be fully implemented as shown in the Report on the Status of Implementation of the Prior Years' Recommendations.”
- **“Performance Rating System to be Used for Personnel in the First and Second Levels, and those occupying Career Executive Service (CES) positions** of departments/agencies in NGAs, GOCCs, and LGUs shall be consistent with the Civil Service Commission (CSC)-approved Strategic Performance Management System (SPMS).”

5. 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
Project Development Officer IV
Officer-In-Charge – PPDO


Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
08 January 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 24L.25-013, series of 2025** of the **Municipality of Kananga, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 5, series of 2025 involving an amount of Eighteen Million Eight Hundred Sixty-Three Thousand Two Hundred Twenty Pesos and 41/100 (P18,863,220.41).**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Sangguniang Bayan of Kananga

24th SANGGUNIANG BAYAN

Date: JAN 08 2026
 By: _____

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE SANGGUNIANG BAYAN OF KANANGA ON DECEMBER 22, 2025 AT THE SESSION HALL.

Present : Honorable Miguel Jorge P. Tan
 Honorable Fernando M. Aseo
 Honorable Minerva M. Bulawit
 Honorable Richie C. Cruz
 Honorable Alma N. Orfano
 Honorable Brenzon C. Cabintoy
 Honorable Allan C. Espinosa
 Honorable Ronelio C. Palar
 Honorable Victoriano L. Globa

 Honorable Mary Daniela L. Cubero

Vice-Mayor/Presiding Officer
 SB Member /Floor Leader
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 Liga Ng Mga Barangay
 President/Ex-officio Member
 Pambayang Pederasyon Ng Sangguniang
 Kabataan President/Ex-officio Member

ORDINANCE NO. 24L.25-013
 (Series of 2025)

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 5, SERIES OF 2025 INVOLVING AN AMOUNT OF EIGHTEEN MILLION EIGHT HUNDRED SIXTY-THREE THOUSAND TWO HUNDRED TWENTY PESOS AND FORTY-ONE CENTAVOS (P18,863,220.41) FOR THE PROVISION OF COLLECTIVE NEGOTIATION AGREEMENT INCENTIVE (CNAI), SERVICE RECOGNITION INCENTIVE (SRI), PERFORMANCE-BASED BONUS AND GRATUITY PAY.

WHEREAS, the Local Chief Executive, in pursuance of the provision of Section 444 (3) (ii) of Republic Act No. 7160, has caused the preparation of Supplemental Budget No. 5 outlining therein the Budgetary Requirements for the continued delivery of basic services, facilities, other functions of the Local Government under Section 17 of the said Code;

WHEREAS, the Sangguniang Bayan, through the Committee of the Whole, in the exercise of its power under the Local Government Code, has considered the proposed Supplemental Budget, reviewed evaluated and recommended the approval of the ordinance embodying the proposed appropriation for the Supplemental Budget No. 5 for Calendar Year 2025.

NOWHEREFORE, considering the above cited premises; be it enacted by the 24th Sangguniang Bayan of Kananga, Leyte on a regular session duly assembled on this 22nd day of December 2025 and upon motion of SB Member Richie C. Cruz, seconded *en masse*, to wit:

Section 1. The Supplemental Budget No. 5 of the Municipality Government of Kananga for Fiscal Year 2025 in the total amount of Eighteen Million Eight Hundred Sixty Three Thousand Two Hundred Twenty Pesos and Forty-One Centavos (P18,863,220.41) for the Provision of Collective Negotiation Agreement Incentive (CNAI), Service Recognition Incentive (SRI), Performance-Based Bonus and Gratuity Pay, is hereby approved.

The budget documents consisting of the following are incorporated herein and made integral part of this ordinance:

1. Budget Message
2. Certification of Availability of Funds
3. Statement of Funding Sources
4. Statement of Supplemental Appropriation CY 2025

Section 2. Sources of Funds – The sources of fund for the Supplemental Budget No. 5, FY 2025 in the total amount of Eighteen Million Eight Hundred Sixty Three Thousand Two Hundred Twenty Pesos and Forty-One Centavos (P18,863,220.41) shall be as follows:

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Particulars	Account Classification	Amount
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Unappropriated Balance per Supplemental Budget No. 4 CY 2025		₱ 170,449.58
Reversion SB Ordinance No. 24L.25-012		18,692,770.83
4.0 Realignment		
Total Estimated Income		₱ 18,863,220.41

Section 3. Use of funds. The amount of Eighteen Million Eight Hundred Sixty Three Thousand Two Hundred Twenty Pesos and Forty-One Centavos (P18,863,220.41) is hereby appropriated for the Supplemental Budget No. 5 for FY 2025 of the Municipality of Kananga, as follows:

Implementing Office	Particulars/Purpose	Object of Expenditures	Amount
Municipal Mayor's Office	Provision for Collective Negotiation Agreement Incentive	Other Personnel Benefits	7,890,000.00
	Provision for Service Recognition Incentive (SRI)	Other Bonuses And Allowances	5,260,000.00
	Provision of Performance-Based Bonus	Other Personnel Benefits	3,921,220.41
	Provision of Gratuity Pay	Other Maintenance And Operating Expenses	1,792,000.00
	TOTAL APPROPRIATION		₱18,863,220.41
	UNAPPROPRIATED BALANCE		-

Section 4. Expenditure Component – Except by act of the Sangguniang Bayan, no changes or modification shall be made on the expenditure items authorized in the ordinance as detailed in the LBP Form 161 duly signed by the Municipal Budget Officer and the Local Chief Executive.

Any changes or modifications in the expenditure items in violation of this shall subject the erring official or employee to appropriate criminal and administrative sanctions as maybe provided under existing laws.

Section 5. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Municipal Mayor and the Presiding Officer of the Sangguniang Bayan are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

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

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

Section 6. Separability Clause – If, for any reason, any item of expenditure appropriated in this ordinance is declared unlawful nor invalid, other items of the appropriations which are not otherwise affected shall continue in full force and effect.

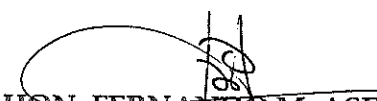
Section 7. Effectivity Clause – This Ordinance shall take effect upon approval.


UNANIMOUSLY APPROVED.

**APPROVED BY THE SANGGUNIANG BAYAN OF KANANGA AT ITS
REGULAR SESSION ON DECEMBER 22, 2025.**

AYES : (09)

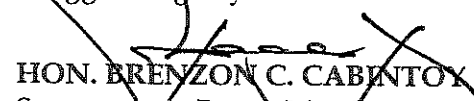
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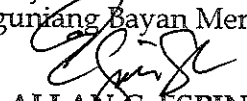

HON. FERNANDO M. ASEO
Sangguniang Bayan Member/ Floor Leader


HON. MINERVA M. BULAWIT
Sangguniang Bayan Member/ Asst. Floor Leader


HON. RICHIE C. CRUZ
Sangguniang Bayan Member



HON. ALMA N. ORFANO
Sangguniang Bayan Member


HON. BRENZON C. CABINTOY
Sangguniang Bayan Member


HON. ALLAN C. ESPINOSA
Sangguniang Bayan Member


HON. RONELIO C. PALAR
Sangguniang Bayan Member


HON. VICTORIANO L. GLOBA
Liga Ng Mga Barangay President/
Ex-officio Member


HON. MARY DANIELA L. CUBERO
Pambayang Federasyon Ng Sangguniang
Kabataan President/ *Ex-officio Member*

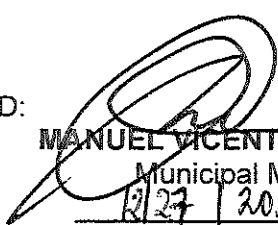
I HEREBY CERTIFY to the correctness of the afore-quoted Ordinance.

ATTESTED:


MIGUEL JORGE P. TAN
Vice-Mayor & Presiding Officer


ATTY. ALLAN R. CASTRO
(Board Secretary V)
Secretary to the Sangguniang Bayan

APPROVED:


MANUEL VICENTE M. TORRES
Municipal Mayor
12/27/2025
(Date)

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF KANANGA

Office of the Municipal Mayor Manuel Vicente M. Torres

BUDGET MESSAGE
Supplemental Budget No. 5
Fiscal Year 2025

December 17, 2025

The 24th Sangguniang Bayan
This Municipality

Ladies and Gentlemen:

Respectfully submitting herewith **Supplemental Budget No. 5 for Fiscal Year 2025** in the amount of **EIGHTEEN MILLION EIGHT HUNDRED SIXTY-THREE THOUSAND TWO HUNDRED TWENTY PESOS AND FORTY-ONE CENTAVOS (₱ 18,863,220.41)** taken from the reverted amounts under Ordinance No. 24L.25-012 and Unappropriated Balance of Supplemental Budget No. 4 CY 2025.

This Supplemental Budget No.5 aims to fund for the Provision of Collective Negotiation Agreement Incentive (CAN), Service Recognition Incentive (SRI), Performance-Based Bonus, and Gratuity Pay.

Thank you.

Very truly yours,


HON. MANUEL VICENTE M. TORRES
Municipal Mayor


12/17/2025

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF KANANGA

Office of the Municipal Mayor Manuel Vicente M. Torres

SB-EL25-098

December 17, 2025

THE HONORABLE MEMBERS
Office of the Sangguniang Bayan
Kananga, Leyte

Ladies and Gentlemen:

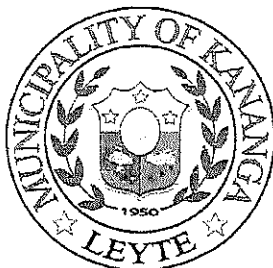
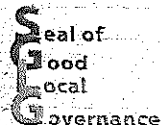
Respectfully requesting the Honorable August Body for **an enactment of ordinance** approving the **Supplemental Budget No. 5 Fiscal Year 2025** of Kananga, Leyte amounting **Eighteen Million Eight Hundred Sixty-Three Thousand Two Hundred Twenty Pesos and Forty-One Centavos (P 18,863,220.41)** for the provision of Collective Negotiation Agreement Incentive (CNA), Service Recognition Incentive (SRI), Performance-Based Bonus, and Gratuity Pay.

Should you find everything in order, I humbly seek your usual prompt/appropriate action on this matter.

Thank you.

Very truly yours,


HON. MANUEL VICENTE M. TORRES
Municipal Mayor



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF KANANGA

Office of the Municipal Mayor Manuel Vicente M. Torres

SB-EL25-097

December 12, 2025

THE HONORABLE MEMBERS
Office of the Sangguniang Bayan
Kananga, Leyte

Ladies and Gentlemen:

Respectfully requesting the Honorable August Body for **a passage of an ordinance reverting the Personal Services and/or Maintenance and Other Operating Expenses (MOOE)** of Municipal Mayor's Office, Municipal Administrator's Office, Municipal Vice Mayor's Office, SB Secretary's Office, MPDO, Municipal Civil Registrar's Office, Municipal General Services Office, Municipal Budget Office, Municipal Accounting Office, Municipal Treasurer's Office, Municipal Assessor's Office, Municipal Tourism Office, MSWD, MHRMO, BPLO, Municipal Health Office, Kananga, Municipal Hospital, Municipal Agriculture's Office, Municipal Engineering Office, Municipal Environment and Natural Resources Office, Kananga Municipal Waterworks System, Municipal Public Market, Municipal Slaughterhouse, and MDRRMO **to savings** with a total amount of **Eighteen Million Six Hundred Ninety-Two Thousand Seven Hundred Seventy Pesos and Eighty-Three Centavos (₱ 18,692,770.83)**.


Should you find everything in order, I humbly seek your usual prompt/appropriate action on this matter.

Thank you.

Very truly yours,


HON. MANUEL VICENTE M. TORRES
Municipal Mayor




12/12/2025

