



PROVINCIAL BUDGET OFFICE

October 4, 2022

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

SP Records
PROVINCE OF LEYTE

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 Annual Budget FY 2022** of the **Municipality of Matalom, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 04 Series 2021** with a total appropriation in the amount of **P192,450,000.00**, reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance with the provisions of LBC No. 132 dated January 6, 2021 and the authorized rates thereof under Annex "A-5 & "Annex A-1";
2. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. PERA – Budget Circular No. 2009-3
 - b. RATA – LBC No. 103
 - c. Clothing Allowance – Budget Circular No. 2018-1
 - d. Subsistence & Laundry Allowance – RA 7305 and AO No. 170
 - e. Overtime Pay – CSC & DBM Joint Circular No. 1, s. 2015
 - f. Year-end Bonus and Cash Gift – Budget Circular No. 2016-4
 - g. Mid-Year Bonus - Budget Circular No. 2016-3
 - h. Terminal Leave Benefits/Monetization of Leave Credits – in accordance to CSC guidelines and Budget Circular No. 2016-2.
 - i. Hazard Pay- establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and payment shall likewise strictly adhere to the said requirements. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Social Workers.
3. That the account for Loyalty award shall be renamed to Loyalty Incentive Pay.
4. That the utilization of confidential fund of P144,000.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential and/or Intelligence Fund.
5. That the procurement of Goods, Supplies, Equipment, Civil Works and other related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations;
6. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan.

7. That the newly created positions shall be disallowed since the LGU has already exceeded the 45% Personal Services (PS) limitation invoked under Section 325(a) of RA 7160. The said positions shall still be considered once the PS Cap shall be met.
8. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program (AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated March 8, 2007;
9. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
10. That the appropriations for equipment, medicines and supplies shall be included in the preparation of the next Investment Program, otherwise, they shall be disallowed.
11. 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.


It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.


Compliance with CSC rules, 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:


MARIA GINA P. HIPE
Provincial Budget Officer


RUTH Y. SURPIA
Provincial Government
Assistant Department Head
Acting Provincial Treasurer


AGNES C. RAFON
Project Development Officer IV
Officer-In-Charge - PPDO



Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City



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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

RECEIVED

08 AUG 2022

1ST Endorsement
04 August 2022

PTM

Respectfully forwarded to the PROVINCIAL LOCAL FINANCE COMMITTEE the herewith documents supporting the General Fund Annual Budget CY 2022 of Matalom, Leyte as COMPLIANCE to the comments upon review and evaluation of the Committee, as stipulated in SP Resolution No. 2022-294 dated June 17, 2022.

JL
FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Encl:

1. LBP Form 1 Budget of Expenditures & Sources of Funding
2. LBP Form No. 7 Statement of Fund Allocation by Sector CY 2022
3. Map of LGU Matalom
4. Table of Contents
5. GAD Plan duly endorsed by the DILG
6. Local Climate Change Action Plan
7. Youth Development Action Plan
8. List of PPAs to Address the Problem of Illegal Drugs
9. Devolution Transition Plan

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REPORTS SECTION



Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 140th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON 09 JUNE 2022.

RESOLUTION NO. 2022-294

A RESOLUTION RETURNING THE GENERAL FUND ANNUAL BUDGET CY 2022 OF THE MUNICIPALITY OF MATALOM, LEYTE AND TABANGO, LEYTE, FOR COMPLIANCE WITH THE COMMENTS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE.

WHEREAS, Section 327 of Republic Act 7160 otherwise known as The Local Government Code of 1991, mandates the Sangguniang Panlalawigan to review the ordinance authorizing annual or supplemental appropriations of component cities and municipalities, in the same manner and within the same period for the review of other ordinances;

WHEREAS, submitted to the Sangguniang Panlalawigan are the following Annual Budgets for review and consideration, to wit;

1. **General Fund Annual Budget CY 2022 of Matalom, Leyte** amounting to **Php192,450,000.00** under **Appropriation Ordinance No. 04, Series of 2021;**
2. **General Fund Annual Budget FY 2022 of Tabango, Leyte** amounting to **Php170,331,370.00** under **Appropriation Ordinance No. 2021-04;**

WHEREAS, the same were referred to the Provincial Local Finance Committee, pursuant to Section 316 (f) and Section 475 (7) of R.A. 7160, respectively;

WHEREAS, the Provincial Local Finance Committee, upon review and evaluation of the budget of Matalom, Leyte, finds the following deficiencies under LBC No. 82, to wit:

1. LBP Form No. 1 Budget of Expenditures and Sources of Financing
2. LBP Form No. 7 Statement of Fund Allocation by Sector CY 2022
3. Map of LGU Matalom
4. Table of Contents
5. GAD Plan duly endorsed by DILG
6. Local Climate Change Action Plan
7. Youth Development Plan
8. List of PPAs to Address the Problem of Illegal Drugs
9. Devolution Transition Plan (DTP)

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WHEREAS, the Provincial Local Finance Committee, likewise, upon review and evaluation of the budget of Tabango, Leyte, finds the following deficiencies, to wit:

1. The appropriations of Salaries for various offices is not in accordance with LBC No. 132, the circular of which the LGU is implementing. Offices with salary discrepancies is shown below:

OFFICE	ITEM NO.	POSITION TITLE	Per Budget Year/Proposed Rate/Annum	LGU Authorization Appropriation	Exces (Deficit)
Mayor's Office	1	Municipal Mayor	1,164,384.00	1,173,834.00	(9,594.00)
Sangguniang Bayan	20	Municipal Vice Mayor	897,240.00	905,500.00	(8,260.00)
	20-A	SB Member 1	787,056.00	793,428.00	(6,372.00)
	20-B	SB Member 1	799,902.00	806,376.00	(6,474.00)
	20-C	SB Member 1	799,902.00	806,376.00	(6,474.00)
	20-D	SB Member 1	812,952.00	819,528.00	(6,576.00)
	20-E	SB Member 1	787,056.00	793,428.00	(6,372.00)
	20-F	SB Member 1	799,902.00	806,376.00	(6,474.00)
	20-G	SB Member 1	787,056.00	793,428.00	(6,372.00)
	20-H	SB Member 1	787,056.00	793,428.00	(6,372.00)
		21	Sec. to the Sanggunian	847,667.00	860,328.00
	83	Adm. Aide IV	132,952.00	133,632.00	(680.00)
MPDC	70	Project Evaluation Officer III	405,132.00	393,132.00	12,000.00
MACCO	76	Adm. Asst. II	168,252.00	168,756.00	(504.00)
TOTAL			10,047,550.00	9,913,918.00	(71,185.00)

Thus, the rate of salaries shall follow the salary schedule under said LBC No. 132.

2. The Total salaries and wages for regular and casual employees in LBPf Nos. 1, 2 and 7 does not tally in the LBPf Nos. 3 and 3-A, hence, adjustment/corrections be made accordingly, to wit:

Object of Expenditures	LBPf Nos. 1, 2 and 7	LBPf No. 3	LBPf 3-A
Salaries – Regular and Casual	33,962,727.00 5,307,288.00		
TOTAL	39,270,015.00	37,920,987.00	38,360,631.00

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3. The Salaries of Regular Personnel in the Office of the Municipal Engineer differs in LBPF Nos. 2, 3 and 3A, to wit:

OFFICE	OBJECT OF EXPENDITURES	LBPF NO. 2	LBPF NO. 3	LBPF NO. 3-A
Municipal Engineer's Office	Salaries Regular	2,585,304.00	2,453,340.00	2,590,812.00
	Item No. 96 Adm. Aide V (Plumber II)		No amount	137,472.00
Municipal Agriculture	Item No. 94 Agriculturist II		No amount	302,172.00

4. That the MOOE and CO total appropriation in LBPF Nos. 1 and 7 differs in LBPF No. 2, as shown below:

OBJECT OF EXPENDITURES	LBPF NOS. 1 AND 7	LBPF NO. 2
MOOE	35,415,687.43	35,345,687.43
CO	3,863,500.00	3,933,500.00
TOTAL	39,279,187.43	39,279,187.43

5. Lacking data in LBPF No. 4 of the various offices, to wit:

- a. Municipal Budget Office – Major Final Output (Column 3)
- b. Municipal Treasurer's Office - Major Final Output (Column 3)
- c. Municipal Assessor's Office - Major Final Output (Column 3)
- d. Municipal Health Office - Major Final Output (Column 3)
- e. Municipal Social Welfare and Development Office - Major Final Output (Column 3)
- f. Municipal Environment and Natural Resources Office – Performance/Output Indicator (Column 4) and Target for the Budget Year (Column 5)
- g. Municipal Agriculturist Office – Proposed Budget for the Fiscal Year, i.e, PS, MOOE, CO and Total (Column 6 to 9)
- h. Municipal Engineer's Office - Major Final Output (Column 3)
- i. General Services Office - Major Final Output (Column 3), Performance/Output Indicator (Column 4) and Target for the Budget Year (Column 5)
- j. Market - Major Final Output (Column 3)

6. Account Codes in LBPF No. 7 must be supplied in various account titles

7. No endorsement of GAD Plan from DILG

8. No DTP and CapDev Agenda

NOW, THEREFORE, on omnibus motion presented by Honorable Ranulfo S. Abellanosa duly seconded by the Honorable Ma. Corazon E. Remandaban, be it

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RESOLVED, as it is hereby resolved, to **RETURN THE GENERAL FUND ANNUAL BUDGET CY 2022 OF THE MUNICIPALITY OF MATALOM, LEYTE, AND TABANGO, LEYTE, FOR COMPLIANCE WITH THE COMMENTS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


ANDRE S. SANICO

Provl. Govt. Asst. Dept. Head
Temporary Secretary to the Sanggunian

ATTESTED:


ATTY. CARLO F. LORETO
Vice-Governor
Presiding Officer

Copy Furnished:

1. LCE and the Sangguniang Bayan of Matalom, Leyte
2. LCE and the Sangguniang Bayan of Tabango, Leyte