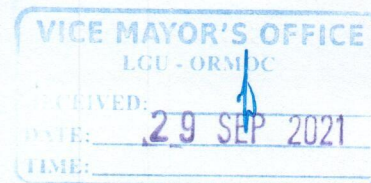
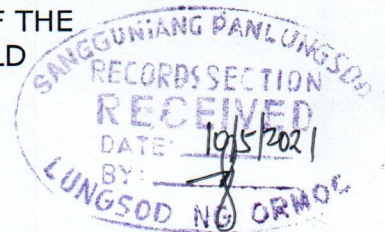


REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
FIFTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD
AT THE SANGGUNIANG PANLUNGSOD SESSION HALL,
ORMOC CITY HALL BUILDING
ON SEPTEMBER 28, 2021



PRESENT:

Leo Carmelo L. Locsin, Jr.
Benjamin S. Pongos, Jr.,
Roiland H. Villasencio,
Tomas R. Serafica,
Nolito M. Quilang,
Eusebio Gerardo S. Penserga,
Jasper M. Lucero,
Peter M. Rodriguez,
Vincent L. Rama,
Gregorio G. Yrastorza III,
Lalaine A. Marcos,
Esteban V. Laurente,

City Vice Mayor & Presiding Officer
SP Member, Majority Floor Leader
SP Member, 1st Asst. Majority Floor Leader
SP Member, Presiding Officer "Pro-Tempore"
SP Member, 2nd Asst. Majority Floor Leader

SP Member
SP Member
SP Member
SP Member
SP Member
SP Member

Joan Marbie C. Simbajon,
Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

Ex-Officio SP Member, Chapter President,
Liga ng mga Barangay ng Ormoc
Ex-Officio SP Member, Chapter President,
Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

PREFATORY STATEMENT

WHEREAS, the Sangguniang Panlungsod received an endorsement letter from the City Mayor's Office (CMO) dated August 19, 2021 requesting for an appropriation ordinance to cover the list of disbursement CY 2019 Obligations recorded and disbursed in CY 2020 as Prior Period Adjustments, in the total amount of Thirty-Two Million Five Hundred Forty-Four Thousand Four Hundred Eight Philippine Pesos and Fifty-Eight Centavos (Php32,544,408.58) in compliance with the recommendation under COA AOM No. 2021-14 and 18;

WHEREAS, in the letter from the City Accountant dated July 21, 2021, hereby attached as Annex "A", it is stated in the AOMS that Balances of appropriations authorized in the annual appropriation ordinance shall revert to the surplus of the General Fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment;

WHEREAS, the letter further stated that as per COA team leader's explanation, unpaid but valid claims/obligations should have been recorded as accounts payable in the books of accounts in order for payment in the succeeding years to become valid, otherwise, they should have been closed to surplus at the year end and appropriated again in the succeeding years when the payment is processed;

WHEREAS, the City Accountant stated that the Subject 2019 expenditures, hereby attached as Annex "B", are valid obligations/claims on the basis of the duly signed Inspection and Acceptance Report (IAR) and though these were not accrued at the end of the year since the documents were not submitted, payments were still processed, it being the long time practice of the city prior to the receipt of the AOM;

WHEREAS, to comply with the COA AOM No. 2021-14 and 18, the City Accountant requested that an Appropriation Ordinance be passed, stating that the payment for the aforementioned CY 2019 expenditures be taken from the CY 2019 surplus;

WHEREAS, this Sanggunian finds the request justified and deemed reasonable and meritorious for the efficient execution of business operations and/or transactions of the aforementioned office hence, most deserving of prompt favorable action;

WHEREFORE, FOREGOING PREMISES CONSIDERED, on motion of SP Member Peter M. Rodriguez, Chairman, Committee on Finance & Appropriation, severally seconded by SP Members Roiland H. Villasencio, Tomas R. Serafica, Gregorio G. Yrastorza III, Vincent L. Rama, Lalaine A. Marcos, Joan Marbie C. Simbajon and Esteban V. Laurente; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to enact:

**APPROPRIATION ORDINANCE NO. 036
(Series of 2021)**

AN ORDINANCE APPROPRIATING THE AMOUNT OF THIRTY-TWO MILLION FIVE HUNDRED FORTY-FOUR THOUSAND FOUR HUNDRED EIGHT PHILIPPINE PESOS AND FIFTY-EIGHT CENTAVOS (PHP32,544,408.58) TO BE TAKEN FROM THE CY 2019 UNAPPROPRIATED SURPLUS TO COVER CY 2020 DISBURSEMENTS FOR CY 2019 OBLIGATIONS HEREIN ATTACH AS "ANNEX B" IN COMPLIANCE WITH COA AOM NO. 2021-14 AND COA AOM NO. 2021-18, THIS CITY.

BE IT ORDAINED, by the Fifteenth Sangguniang Panlungsod of Ormoc in Regular Session assembled, that:

SECTION 1. The amount of Thirty-Two Million Five Hundred Forty-Four Thousand Four Hundred Eight Philippine Pesos and Fifty-Eight Centavos (Php32,544,408.58) to cover CY 2020 disbursements for CY 2019 obligations as per COA AOM No. 2021-14 and 18 compliance is hereby approved.

SECTION 2. SOURCE OF FUNDS. The source of funds for the amount of Thirty-Two Million Five Hundred Forty-Four Thousand Four Hundred Eight Philippine Pesos and Fifty-Eight Centavos (Php32,544,408.58) shall be as follows:

CY 2019 UNAPPROPRIATED SURPLUS

Php 32,544,408.58

SECTION 3. SEPARABILITY CLAUSE. Should any part or provision of this Ordinance be held unconstitutional and declared invalid by competent court, other parts or provisions hereof are not affected thereby shall continue to be in full force and effect.

SECTION 4. EFFECTIVITY. This Ordinance shall take effect immediately following compliance with the publication and posting requirements in the Local Government Code of 1991.

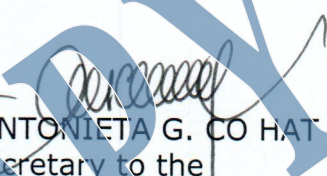
RESOLVED FURTHER, that sufficient copies of this Appropriation Ordinance, together with all supporting documents thereof, be submitted to the Regional Director, Department of Budget & Management, Tacloban City, for review purposes:

ENACTED this 28th day of September, 2021 at Ormoc City, Leyte.

RESOLVED FURTHERMORE, to furnish copies of this Appropriation Ordinance, one each to the City Mayor Richard I. Gomez; the City Administrator, Mr. Vincent L. Emnas; the City Legal Officer, Atty. Josephine M. Romero; the City Budget Officer; the City Accountant; the City Treasurer; the City Auditor; the City Local Government Operations Officer- DILG and other offices concerned;

CARRIED UNANIMOUSLY.

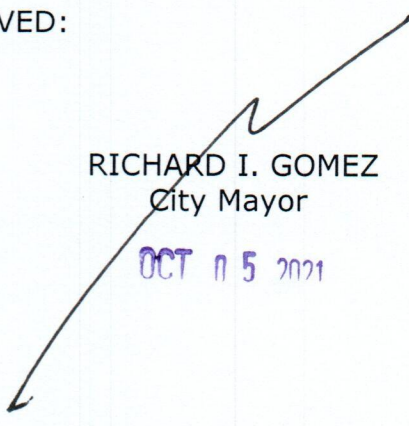
I HEREBY CERTIFY that this is a True and Accurate Copy of Appropriation Ordinance No. 036 series of 2021 duly enacted by the Fifteenth Sangguniang Panlungsod ng Ormoc in its Regular Session on September 28, 2021.


MARIA ANTONIETA G. CO HAT
(Secretary to the
Sangguniang Panlungsod)

ATTESTED:


LEO CARMELO L. LOCSIN, JR.
City Vice Mayor & Presiding Officer

APPROVED:


RICHARD I. GOMEZ
City Mayor

OCT 11 5 2021

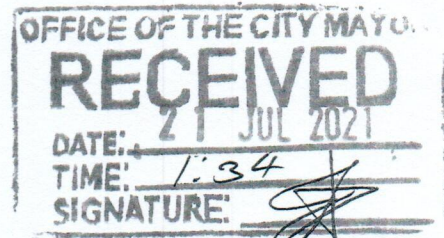


Republic of the Philippines
OFFICE OF THE CITY ACCOUNTANT
Local Government of Ormoc City, Leyte

AO # 036 S-2021

"Annex A"

July 21, 2021



HON. RICHARD I. GOMEZ
City Mayor
LGU-Ormoc City

Dear Mayor:

Respectfully endorsing the herewith list of CY2019 Obligations recorded and disbursed in CY2020 as Prior Period Adjustments and requesting for further **endorsement to the Sangguniang Panlungsod for the enactment of an Appropriation Ordinance to cover the said 2020 disbursements in the total amount of Php32,544,408.58.** This is in compliance with recommendations under COA AOM No. 2021-14 and 18.

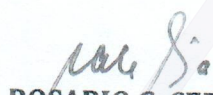
It is stated in the AOMs that *"Balances of appropriations authorized in the annual appropriations ordinance shall revert to the surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment."* Per COA team leader's explanation, unpaid but valid claims/obligations should have been recorded as accounts payable in the books of accounts in order for payment in the succeeding year(s) to become valid. Otherwise, they should have been closed to surplus at year end and appropriated again in the succeeding year(s) when payment is to be processed.

The subject 2019 expenditures are valid obligations/claims, on the basis of the duly signed Inspection and Acceptance Report (IAR). They were not accrued in the books of accounts at the close of the year, documents were not submitted to the office, but were, however, paid in CY2020 based solely on uncanceled 2019 ObRs. Such was the long time practice of the City prior to the receipt of the AOMs.

To accordingly correct the validity of the said payments, this request is humbly prayed for.

Thank you very much.

Sincerely



ROSARIO G. SERAFICA
City Accountant

Annex B

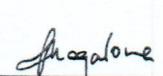
2019 OBLIGATIONS RECORDED & DISBURSED IN 2020 AS PRIOR PERIOD ADJUSTMENTS

	Office	Amount
1	Bureau of Jail Management and Penology	10,380.00
2	Business Permits and Licensing Division	156,590.00
3	City Administrator's Office	443,330.00
4	City Agricultural Services Office	861,136.00
5	City Assessor's Office	61,959.00
6	City Budget Office	30,825.00
7	City Engineering Office	1,618,723.33
8	City General Services Office	2,044,007.06
9	City Health Department	179,001.82
10	City Health Office	4,812,581.60
11	City Legal Office	34,208.15
12	City Mayor's Office	7,168,026.78
13	City Prosecutor's Office (Fiscal)	5,040.00
14	City Social Welfare and Development Office	326,501.50
15	City Treasurer's Office	614,720.00
16	City Youth Development Office (CMO)	367,000.00
17	Civil Security Unit	25,470.00
18	DRRM - Preparedness and Mitigation (MOOE)	1,326,580.66
19	Environmental & Natural Resources Office	1,041,022.68
20	Human Resource & Management Office	10,000.00
21	Office of the Building Official	31,625.00
22	Office of the Senior Citizens Affairs	128,800.00
23	Ormoc City Sports Office	3,972,330.00
24	Ormoc City Tourism Office	243,315.00
25	Ormoc Superdome	3,389,971.00
26	Ormoc Waterworks System	1,387,597.50
27	Parole and Probation Office	73,370.00
28	Public Employment Services Office	9,800.00
29	Public Market Operation	57,600.00
30	Quick Response Fund (Other Purposes)	1,337,223.50
31	Regional Trial Court - Branch 12	19,998.00
32	Regional Trial Court - Branch 47	19,890.00
33	Sangguniang Panglungsod	735,785.00
Total		32,544,408.58

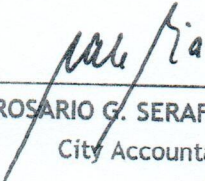
Prepared By


EDSEL B. PANTA
 Admin. Asst. III


Verified By:


ARLENE A. MAGALONA
 Admin Officer V

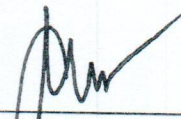
Reviewed & Certified : Local Finance Committee (LFC)




ROSARIO G. SERAFICA, CPA
City Accountant



ENGR. RAOUL E. CAM
City Planning & Dev't Coordinator



SABRINA P. DUERO, CPA
City Budget Officer



DELIA C. VILBAR, CPA
City Treasurer

DEMO COPY