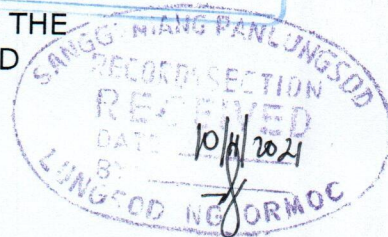
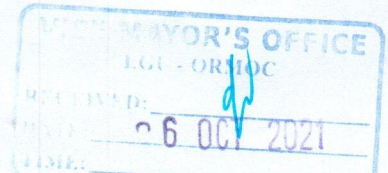


REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC

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 OCTOBER 05, 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, 1<sup>st</sup> Asst. Majority Floor Leader  
SP Member, Presiding Officer "Pro-Tempore"  
SP Member, 2<sup>nd</sup> 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 September 14, 2021 requesting for an Appropriation Ordinance to cover the CY 2020 Obligations recorded and disbursed in CY 2021 as Prior Period Adjustments, herein attached as "ANNEX A", in the total amount of Thirty Million Fifty-One Thousand Eight Hundred Eighty-One Philippine Pesos and Ninety Centavos (PHP30,051,881.90) in compliance with the recommendation under Commission on Audit (COA) Audit Observation Memorandum (AOM) No. 2021-14 and 18;

WHEREAS, in the letter from the City Accountant dated September 13, 2021, hereby attached as "ANNEX B", 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 2020 expenditures 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, authorizing the payment for the aforementioned CY 2020 obligations actually paid in CY 2021 to be taken from the CY 2020 Unappropriated Surplus;



WHEREAS, this august Body found the request to be justified and reasonable and is deemed not contrary to existing accounting and auditing laws, rules and regulations 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 Tomas R. Serafica, Gregorio G. Yrastorza III, Lalaine A. Marcos, Esteban V. Laurente, Vincent L. Rama, Roiland H. Villasencio and Joan Marbie C. Simbajon; be it

RESOLVED, to enact:

**APPROPRIATION ORDINANCE NO. 038  
(Series of 2021)**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET  
NO. 33, SERIES OF 2021 INVOLVING THE AMOUNT  
OF THIRTY MILLION FIFTY-ONE THOUSAND EIGHT  
HUNDRED EIGHTY-ONE PHILIPPINE PESOS AND  
NINETY CENTAVOS (PHP 30,051,881.90) TO COVER  
2021 DISBURSEMENTS FOR CY 2020 OBLIGATIONS,  
HEREIN ATTACHED AS ANNEX "A".**

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

**SECTION 1.** The Supplemental Budget of the City of Ormoc for Fiscal Year 2021 in the total amount of Thirty Million Fifty-One Thousand Eight Hundred Eighty-One Philippine Pesos and Ninety Centavos (PHP30,051,881.90) to cover CY 2021 disbursements for CY 2020 obligations as per COA AOM No. 2021-14 and 18 compliance is hereby approved.

The Budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. LBP NO. 8 – Statement of Funding Source
2. LBP NO. 9 – Statement of Supplemental Appropriation

**SECTION 2. SOURCE OF FUNDS.** The source of funds for the Supplemental Budget in the total amount of Thirty Million Fifty-One Thousand Eight Hundred Eighty-One Philippine Pesos and Ninety Centavos (PHP30,051,881.90) shall be as follows:

CY 2020 UNAPPROPRIATED SURPLUS

Php30,051,881.90

**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 05<sup>th</sup> day of October 05, 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.

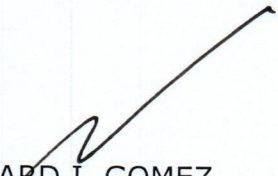
I HEREBY CERTIFY that this is a True and Accurate Copy of Appropriation Ordinance No. 038 series of 2021 which approved the General Fund Supplemental Budget of Ormoc City for CY 2021 duly enacted by the Fifteenth Sangguniang Panlungsod ng Ormoc in its Regular Session on October 05, 2021.

  
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 2021



ADH 038 S. 2021


"Annex A"

GENERAL FUND


2020 OBLIGATIONS RECORDED & DISBURSED IN 2021 AS PRIOR PERIOD ADJUSTMENTS

	Office	Amount
1	Bureau of Fire Protection (BFP)	17,742.00
2	Business Permits and Licensing Division	209,572.01
3	City Agricultural Services Office	152,795.00
4	City Assessor's Office	12,800.00
5	City Civil Registrar	175,175.00
6	City Cooperative Development Office	11,314.00
7	City Engineering Office	3,230,875.39
8	City Health Office	3,130,252.04
9	City Legal Office	120,226.00
10	City Mayor's Office	1,775,580.00
11	City Planning & Development Office	6,750,000.00
12	City Social Welfare and Development Office	1,484,249.50
13	City Treasurer's Office	360,152.63
14	City Veterinary's Office	158,550.00
15	Civil Security Unit	26,520.00
16	DRRM - Preparedness and Mitigation (MOOE)	3,027,548.00
17	General Services Office	4,371,241.67
18	Human Resource & Management Office	304,535.00
19	Integrated Population, Gender & Development Office	16,904.00
20	Office of the Building Official	7,115.00
21	Ormoc Superdome	211,720.00
22	ORMOC TESDC MANAGEMENT OFFICE	139,762.00
23	Ormoc Waterworks System	3,317,716.00
24	Parole and Probation Office	2,089.00
25	Public Market Operation	128,728.00
26	Quick Response Fund (Other Purposes)	886,300.00
27	Regional Trial Court - Branch 12	4,514.66
28	Regional Trial Court - Branch 35	9,371.00
29	Sangguniang Panlungsod	8,534.00
	<b>Total</b>	<b>30,051,881.90</b>

Prepared By

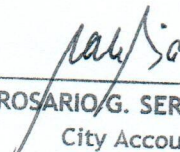
  
**EDSEL B. PANTA**  
 Admin. Asst. III


Verified By:

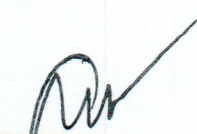
  
**ARLENE A. MAGALONA**  
 Admin. Officer V




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





Annex B 1



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

OFFICE OF THE CITY MAYOR  
**RECEIVED**  
DATE: 13 SEP 2021  
TIME: 4:24  
SIGNATURE: [Signature]

September 13, 2021

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

Dear Mayor:

Respectfully endorsing the herewith list of CY2020 Obligations recorded and disbursed in CY2021 as Prior Period Adjustments and requesting for further **endorsement to the Sangguniang Panlungsod for the enactment of an Appropriation Ordinance to cover the said 2021 disbursements in the total amount of Php30,051,881.90.** 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 2020 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 CY2021 based solely on uncanceled 2020 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

*[Signature]*  
**ROSARIO G. SERAFICA**  
City Accountant

*[Signature]*



02021-335

OFFICE OF THE CITY MAYOR  
**RECEIVED**  
DATE: 30 SEP 2021  
TIME: 11:19  
SIGNATURE: *[Signature]*

General Fund  
Fund/Special Account

Certified Correct.  
*Amelia*  
DELIA C. VILBAR  
City Treasurer *46*

ROSARIO G. SERAFICA  
City Accountant





"Annex D"

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2021  
ORMOC CITY

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
CMO	payment of 2020 expenditures paid in 2021 (in compliance of COA AOM No. 2021-14 & 18)	1000-2-01-001	Other Supplies and Materials Expense	5-02-03-990	970,030.00
			Subsidy - Others	5-02-14-990	81,575.00
			Other MOOE	5-02-99-990	723,975.00
CSU		1000-02-03-003			<u>1,775,580.00</u>
			Office Supplies Expenses	5-02-03-010	6,720.00
			Other Supplies and Materials Expense	5-02-03-990	19,800.00
DRRMO		9000-2-03-000-010			<u>26,520.00</u>
			Preparedness & Mitigation		
			Other Supplies and Materials Expense	5-02-03-990	354,000.00
			Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,488,200.00
			R/M-Transportation Equipment		
			Motor Vehicles	5-02-13-060(1)	65,000.00
			Other MOOE	5-02-99-990	120,348.00
					<u>3,027,548.00</u>
BPLO		1000-2-03-006	Quick Response Fund		
			Other MOOE	5-02-99-990	886,300.00
OBO		1000-2-03-008	Office Supplies Expenses	5-02-03-010	81,671.00
			Other Supplies and Materials Expense	5-02-03-990	44,560.00
			R/M-Transportation Equipment		
CCDO		1000-2-02-006	Motor Vehicles	5-02-13-060(1)	83,341.01
					<u>209,572.01</u>
SP		1000-2-03-008	Office Supplies Expenses	5-02-03-010	5,290.00
			Other Supplies and Materials Expense	5-02-03-990	1,825.00
					<u>7,115.00</u>
CTO		1000-2-01-005	Office Supplies Expenses	5-02-03-010	11,314.00
			Other Supplies and Materials Expense	5-02-03-990	224,040.00
			Internet Subscription Expenses	5-02-05-030	98,700.00
					<u>37,412.63</u>
					<u>360,152.63</u>





Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
CAO		1000-2-01-006	R/M-Transportation Equipment Motor Vehicles		
CPDO		1000-2-01-009	Consultancy Services	5-02-13-060(1)	<u>12,800.00</u>
LCR		1000-2-01-012	Office Supplies Expenses Other MOOE	5-02-11-030	<u>6,750,000.00</u>
HRMO				5-02-03-010	50,175.00
City Legal		1000-2-03-010	Other Supplies and Materials Expense	5-02-99-990	<u>125,000.00</u>
		1000-02-01-014	Office Supplies Expenses Other MOOE		<u>175,175.00</u>
CGSO				5-02-03-990	<u>304,535.00</u>
		1000-2-01-017	Other Supplies and Materials Expense Electricity Expenses	5-02-03-010	16,930.00
			R/M-Infrastructure Assets	5-02-99-990	<u>103,296.00</u>
			Parks, Plazas and Monuments		<u>120,226.00</u>
			R/M-Buildings & Other Structures	5-02-03-990	8,000.00
			Other Structures	5-02-04-020	25,052.93
			R/M-Transportation Equipment Motor Vehicles	5-02-13-030	45,000.00
			Other MOOE	5-02-13-040	932,035.58
				5-02-13-060	13,600.00
				5-02-99-990	<u>3,347,553.16</u>
RTC-35		1000-2-03-014	Other MOOE		<u>4,371,241.67</u>
RTC-12		1000-2-03-015	Office Supplies Expenses	5-02-99-990	<u>9,371.00</u>
BFP		1000-2-03-022	Office Supplies Expenses	5-02-03-010	<u>4,514.66</u>
Parole		1000-2-03-024	Office Supplies Expenses	5-02-03-010	<u>17,742.00</u>
Superdome		3000-100-2-03-026	Other Supplies and Materials Expense	5-02-03-010	<u>2,089.00</u>
TESDC		3000-100-2-03-040	Subsidy - Others	5-02-03-990	<u>211,720.00</u>
CHD		3000-200-2-01-011	Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses	5-02-14-990	<u>139,762.00</u>
			Other Supplies and Materials Expense	5-02-03-070	546,936.00
			R/M-Transportation Equipment Motor Vehicles	5-02-03-080	1,422,300.00
			Other MOOE	5-02-03-990	986,900.00
				5-02-13-060(1)	138,116.04
				5-02-99-990	<u>36,000.00</u>
					<u>3,130,252.04</u>
IPGDO		3000-200-2-02-004	Office Supplies Expenses	5-02-03-010	<u>16,904.00</u>
DSWD		3000-500-2-01-016	Office Supplies Expenses Food Supplies Expense	5-02-03-010	283,885.00
			Other Supplies and Materials Expense	5-02-03-050	228,423.00
			R/M-Transportation Equipment Motor Vehicles	5-02-03-990	519,143.50
			Subsidy - Others	5-02-13-060(1)	137,398.00
				5-02-14-990	<u>315,400.00</u>
					<u>1,484,249.50</u>

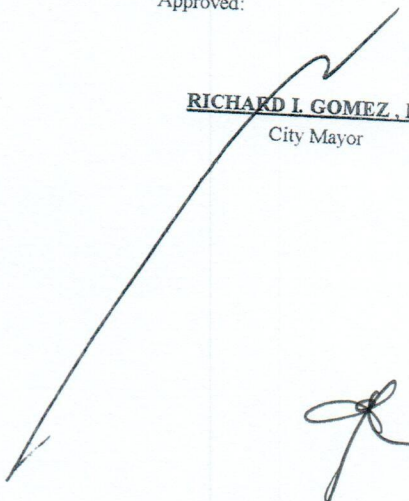


Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
CEO		8000-2-01-010	Office Supplies Expenses	5-02-03-010	136,278.00
			Fuel, Oil and Lubricant Expense	5-02-03-090	175,000.00
			Other Supplies and Materials Expense	5-02-03-990	152,923.00
			R/M-Buildings & Other Structures		
			Other Structures	5-02-13-040(99)	530,603.56
			R/M-Machinery and Equipment		
			Construction & Heavy Equip.	5-02-13-050(08)	376,142.75
			Other MOOE-Operation and		
			Maintenance of Jica Flood		
			Mitigation Project	5-02-99-990	1,859,928.08
					<u>3,230,875.39</u>
City Vet.		8000-2-01-015	Animal/Zoological Supplies Expense	5-02-03-040	<u>158,550.00</u>
CASO		8000-2-02-003	Office Supplies Expenses	5-02-03-010	61,545.00
			Agricultural & Marine Supplies Expense	5-02-03-100	57,650.00
			Other Supplies and Materials Expense	5-02-03-990	39,000.00
			R/M-Transportation Equipment		
			Motor Vehicles	5-02-13-060(1)	14,600.00
					<u>152,795.00</u>
Market		8000-2-03-032	Other Supplies and Materials Expense	5-02-03-990	42,328.00
			R/M-Machinery and Equipment		
			Construction & Heavy Equip.	5-02-13-050	86,400.00
					<u>128,728.00</u>
ORWASA		8000-2-03-035	Other Supplies and Materials Expense	5-02-03-990	57,800.00
			R/M-Infrastructure Assets		
			Operation & Maint. Of Water		
			Supply System/Facilities	5-02-13-030	3,224,316.00
			R/M-Machinery and Equipment		
			Oper. & Maint. Of Water Supply		
			System/Facilities: Machinery &		
			Equip. Const. & Heavy Equip.	5-02-13-050	35,600.00
					<u>3,317,716.00</u>
Total Supplemental Appropriation					<u>P30,051,881.90</u>

Prepared:

  
**SABRINA P. DUERO**  
 City Budget Officer

Approved:

  
**RICHARD I. GOMEZ, DPA**  
 City Mayor