



PROVINCIAL BUDGET OFFICE

July 10, 2025

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
JUL 10 2025
Date: _____
By: Jenni Vi

RELEASED
DATE: 7-10-25
NO. #037
BY: [Signature]
PBO

Hon. LEONARDO M. JAVIER, JR.
Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte
Palo, 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 Supplemental Budget No. 01 FY 2025** of the **Municipality of Inopacan, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 25-01** with a total appropriation in the amount of **PhP14,549,061.72** reveals compliance with the same law and its implementing Rules and Regulations.

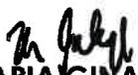
It is therefore recommended for approval subject to the following conditions:

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. 01;
2. That the projects funded under 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
3. That the grant of Medical Allowance shall strictly adhere to the conditions and guidelines stipulated under Budget Circular No. 2024-6 dated December 12, 2024;
4. That the procurement of Equipment, Supplies and related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
5. That the appropriation for 5% LDRRMF shall be listed in detail as to object of expenditures and shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
6. That the grant of BAC Honoraria shall be subject to BC No. 2004-5a and BC No. 2007-3;
7. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and accounting and auditing rules and regulations and all other existing laws shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINA P. HIYE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer
On Official Travel


AGNES C. RAFON
Provincial Planning & Development
Coordinator - Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-o0o-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN



1ST INDORSEMENT
09 June 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 25-01, series 2025** of the **Municipality** of **Inopacan, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 1, series of 2025 of the Municipal Government of Inopacan, Province of Leyte, for Fiscal Year 2025 in the amount of Fourteen Million Five Hundred Forty Nine Thousand Sixty One Pesos and 72/100 (P14,549,061.72), together with the Supplemental Investment Program (SIP) No. 1 CY 2025 in the amount of P18,930,000.00.**


FLORINDA JILLS UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Inopacan



15TH SANGGUNIANG BAYAN

June 9, 2025

Honorable Leonardo Javier Jr.
Vice Governor/Presiding Officer
Sangguniang Panlalawigan of Leyte
Provincial Government Complex, Ca
pitol Grounds
Campetic, Palo, Leyte

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: JUN 09 2025
By: _____

Thru:

Ms. Florinda Jill S. Uyvico
Secretary to the Sanggunian
Sangguniang Panlalawigan of Leyte
Provincial Government Complex, Capitol Grounds
Campetic, Palo, Leyte

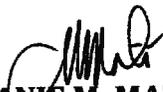
Dear Honorable Javier Jr.:

Forwarding herewith two (2) original copies and fifteen (15) photocopies of the herein enumerated legislative measures of the 15th Sangguniang Bayan of Inopacan, Leyte, for consideration by the Sangguniang Panlalawigan of Leyte; to wit;

1. **Appropriation Ordinance No. 25-01 dated June 3, 2025, entitled "AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1, SERIES OF 2025 OF THE MUNICIPAL GOVERNMENT OF INOPACAN, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025 IN THE AMOUNT OF FOURTEEN MILLION FIVE HUNDRED FORTY-NINE THOUSAND SIXTY ONE PESOS AND 72/100 (PHP14,549,061.72) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";**
2. **Resolution No. 25-120 dated May 29, 2025 entitled, A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCES/SURPLUS THE AMOUNT OF THIRTEEN MILLION EIGHT HUNDRED FOURTEEN THOUSAND SEVEN HUNDRED FIFTEEN PESOS AND 89/100 (PHP13,814,715.89) FROM UNOBLIGATED BALANCES (PS AND MOOE); PS (CURRENT APPROPRIATIONS); 20% DEVELOPMENT FUND (CONTINUING APPROPRIATIONS FROM 2024 AND PRIOR YEARS); AND FROM 5% LDRRMF (CONTINUING APPROPRIATIONS FROM 2024 AND PRIOR YEARS) AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 1 FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE;**

3. **General Fund Supplemental Budget No. 1 FY 2025** of the Municipality of Inopacan, Province of Leyte;
4. **Resolution No. 25-110** dated May 27, 2025 entitled, **A RESOLUTION ADOPTING/APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) INTO THE LOCAL DEVELOPMENT INVESTMENT PROGRAM OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE;**
5. **Resolution No. 25-111** dated May 27, 2025 entitled, **A RESOLUTION ADOPTING/APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 1 FOR FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE;**
6. **Supplemental Investment Program No. 1 FY 2025** of the Municipality of Inopacan, Province of Leyte;

Very truly yours,


MELANIE M. MARTIN-AO, MPA
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Inopacan

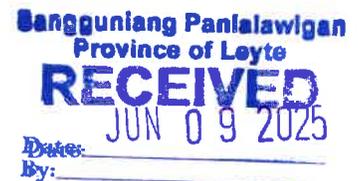


15TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
15th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
JUNE 3, 2025 AT THE SB SESSION HALL

PRESENT:

- | | |
|--------------------------------|--|
| Hon. Andrew B. Dedal | - SB Member, Temporary Presiding Officer |
| Hon. Fernando B. Rulete | - SB Member |
| Hon. Zenaida G. de los Santos | - SB Member |
| Hon. Daria D. Malanguis | - SB Member |
| Hon. Rowena K. Madrazo | - SB Member |
| Hon. Panfila I. Alonzo | - SB Member |
| Hon. Nathaniel Dave M. Katigbe | - SB Member |



ABSENT:

None

EXCUSED:

- | | |
|---------------------------|---|
| Hon. Sanders C. Lumarda | - Vice Mayor, Regular Presiding Officer
(Acting Municipal Mayor) |
| Hon. Joel D. Bernales | - SB Member (Official Travel) |
| Hon. Alfie Jian B. Yamson | - SB Member (Official Travel) |
| Hon. Diosdado P. Siao | - SB Member (Official Travel) |

Ordinance Authorizing the Supplemental Appropriations

**APPROPRIATION ORDINANCE NO. 25 - 01
Series of 2025**

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1, SERIES OF 2025 OF THE MUNICIPAL GOVERNMENT OF INOPACAN, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025 IN THE AMOUNT OF FOURTEEN MILLION FIVE HUNDRED FORTY NINE THOUSAND SIXTY ONE PESOS AND 72/100 (PHP14,549,061.72) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

BE IT ORDAINED by the Sangguniang Bayan of Inopacan, Leyte that:

SECTION 1. The Supplemental Budget No. 1 of the Local Government Unit of Inopacan, Leyte for Fiscal Year 2025 in the total amount of Fourteen Million Five Hundred Forty Nine Thousand Sixty-One Pesos and 72/100 (Php14,549,061.72)



Republic of the Philippines
Province of Leyte
Municipality of Inopacan

-00-



15TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
15th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
JUNE 10, 2025 AT THE SB SESSION HALL

PRESENT:

Hon. Sanders C. Lumarda	- Vice Mayor, Presiding Officer
Hon. Fernando B. Rulete	- SB Member
Hon. Andrew B. Dedal	- SB Member
Hon. Zenaida G. de los Santos	- SB Member
Hon. Joel D. Bernales	- SB Member
Hon. Alfie Jian B. Yamson	- SB Member
Hon. Daria D. Malanguis	- SB Member
Hon. Rowena K. Madrazo	- SB Member
Hon. Diosdado P. Siao	- SB Member
Hon. Panfila I. Alonzo	- SB Member (LnB Pres)
Hon. Nathaniel Dave M. Katigbe	- SB Member (PSK Pres)

ABSENT:

None

RESOLUTION NO. 25-126

A RESOLUTION CORRECTING THE ENTRY OF THE EXPENSE CLASS OF THE FUNDS APPROPRIATED FOR HONORARIA AMOUNTING TO ONE HUNDRED FIFTY THOUSAND (PHP 150,000.00) IN THE OFFICE OF THE BAC FROM MOOE TO PERSONAL SERVICES (PS) UNDER SECTION 3, "USE OF FUNDS" OF APPROPRIATION ORDINANCE NO. 25-01 OF THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

WHEREAS, this August Body authorized Supplemental Budget No. 1, Series of 2025, through Appropriation Ordinance No. 25-01, Series of 2025, wherein an amount of One Hundred Fifty Thousand Pesos (Php 150,000.00) was appropriated for the Office of the Bids and Awards Committee (BAC) for the purpose of providing Honoraria;

WHEREAS, LB Preparation Form No. 9, appropriately headed as "Statement of Supplemental Appropriation FY 2025, Municipality of Inopacan, Supplemental Budget No. 01" provided for the Supporting Schedule of Supplemental Budget No. 1, wherein the funds appropriated for honoraria under the Office of the BAC is correctly entered under the expense class Personal Services;

WHEREAS, in the breakdown of appropriation per expense class under Section 3, "Use of Funds", the aforesaid amount was typographically entered under the expense class "Maintenance and Other Operating Expenses" instead of its correct expense class, "Personal Services";

WHEREAS, in the breakdown of appropriation per expense class under Section 3, "Use of Funds", the aforesaid amount was typographically entered under the expense class "Maintenance and Other Operating Expenses" instead of its correct expense class, "Personal Services";



(resolution no. 25-126 of the sangguniang bayan of inopacan, leyte dated june 10, 2025 continued)

WHEREAS, it is the intention of the Sanggunian to correct this typographical error by correcting the entry of the expense class under which the program, project or activity, is appropriated funds for;

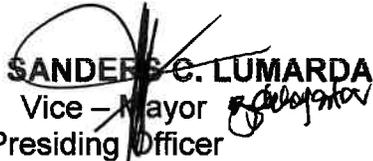
NOW, THEREFORE, on motion of Honorable Zenaida G. de los Santos, duly seconded by all the Members present, be it

RESOLVED, as it is hereby **RESOLVED**, to correct the entry of the expense class of the funds appropriated for Honoraria amounting to One Hundred Fifty Thousand (Php 150,000.00) in the Office of the BAC from MOOE to Personal Services (PS) under Section 3, "Use of Funds" of Appropriation Ordinance No. 25-01 of the General Fund Supplemental Budget No. 1 FY 2025 of the Municipality of Inopacan, Province of Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. SANDEE G. LUMARDA
Vice - Mayor
Presiding Officer



(appropriation ordinance no. 25-01 of the sangguniang bayan of inopacan, leyte dated june 3, 2025, continued)

covering the various expenditures for the operation of the Municipal Government for the year 2025 is hereby approved.

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

1. Local Budget Preparation Forms (LBPF) No. 8 and 9
2. Resolution on the Reversion of Funds
3. Statements of Funds Available for Reversion
4. Certifications

SECTION 2. Source of Funds. Funds for the Supplemental Budget No. 1 for Fiscal Year 2025 of the Municipal Government of Inopacan, Leyte, shall be as follows:

Income Sources:	Php
NTA Differential (Jan-May)	734,345.83
Savings: (Reverted Funds)	
Unobligated balances (PS & MOOE)	5,500,000.00
PS (Current Appropriations)	1,736,252.00
20% Devt Fund (Cont Appro from 2024 & prior years)	6,527,796.78
5% LDRRMF (Cont Appro from 2024 & prior years)	<u>50,667.11</u>
Total	Php 14,549,061.72

SECTION 3. Use of Funds. The amount of Fourteen Million Five Hundred Forty Nine Thousand Sixty-One Pesos and 72/100 (Php14,549,061.72) is hereby appropriated for the Supplemental Budget No. 1 of the Municipal Government Unit of Inopacan, Leyte, as follows:

Regular Offices

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
Mayor's Office	77,000.00	1,564,516.89		1,641,516.89
DRRM Office	21,000.00	6,000.00	70,000.00	97,000.00
Vice Mayor's Office	14,000.00	6,000.00		20,000.00
SB Office	98,000.00	84,000.00		182,000.00
Admin Office	14,000.00	6,000.00		20,000.00
HRMO	7,000.00	16,000.00		23,000.00
MPDO	14,000.00	6,000.00		20,000.00
MCRO	21,000.00	6,000.00		27,000.00

[Handwritten signatures and initials on the left margin]

[Handwritten signatures and initials on the right margin]



(appropriation ordinance no. 25-01 of the sangguniang bayan of inopacan, leyte dated june 3, 2025, continued)

Regular Offices *cont....*

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
LGSO	21,000.00	856,000.00		877,000.00
Mun. Budget Office	7,000.00	6,000.00	60,000.00	73,000.00
Mun. Accounting	14,000.00	6,000.00	60,000.00	80,000.00
Mun. Treasury	56,000.00	6,000.00	150,000.00	212,000.00
Mun. Assessor	42,000.00	6,000.00		48,000.00
MHO-RHU	119,000.00	6,000.00		125,000.00
MSDW Office	35,000.00	6,000.00		41,000.00
POPCOM		6,000.00		6,000.00
Mun. Engineering	14,000.00	6,000.00		20,000.00
MEO-Water System	7,000.00	6,000.00		13,000.00
MENRO	7,000.00	6,000.00		13,000.00
Mun. Agriculture	42,000.00	6,000.00	50,000.00	98,000.00
BAC		150,000.00		150,000.00
Tourism Office		6,000.00		6,000.00
LYDO		50,000.00		50,000.00
TOTAL				P 3,842,516.89

Special Purpose Appropriations

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
20% Dev't. Fund			6,527,796.78	6,527,796.78
5% Dev't. Fund		50,667.11		50,667.11
MMO-socio cultural fund		50,000.00		50,000.00
MMO Midyear Review & Assessment		200,000.00		200,000.00
MBO-PFM Initiatives		50,000.00		50,000.00
MAO-Coastal Resource Mgt (CRM)		150,000.00		150,000.00
TLB – MMO	550,000.00			550,000.00
TLB – SB	1,360,000.00			1,360,000.00
TLB – Admin	250,000.00			250,000.00
TLB – MENRO	1,166,534.40			1,166,534.40
TLB – LGSO	226,546.54			226,546.54
TLB – MSWDO	20,000.00			20,000.00
TLB – MBO	105,000.00			105,000.00
TOTAL				P10,706,544.83



(appropriation ordinance no. 25-01 of the sangguniang bayan of inopacan, leyte dated june 3, 2025, continued)

SECTION 4. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the local chief executive or the presiding officer of the sanggunian concerned are authorized to augment an item in the approved supplemental budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this purpose, "savings" refer to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or avoidable 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 absence without pay;

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

SECTION 5. Separability Clause. If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed on the Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and in effect.

ENACTED this 3rd day of June 2025 at Inopacan, Leyte.

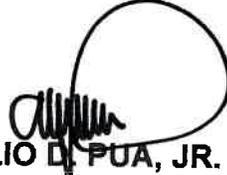
I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 25-01 and that same was enacted on the date above stated.


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. ANDREW B. DEDAL
SB Member
Temporary Presiding Officer

APPROVED:


ROGELIO D. PUA, JR.
Municipal Mayor
Date: 06-05-2025

J. Alonzo

Sanggunian

M

Approved



Republic of the Philippines
Province of Leyte
Municipality of Inopacan
-oOo-



15TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
15th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
MAY 29, 2025 AT THE SB SESSION HALL

PRESENT:

Hon. Sanders C. Lumarda	- Vice Mayor, Regular Presiding Officer
Hon. Fernando B. Rulete	- SB Member
Hon. Andrew B. Dedal	- SB Member
Hon. Zenaida G. de los Santos	- SB Member
Hon. Joel D. Bernales	- SB Member
Hon. Alfie Jian B. Yamson	- SB Member
Hon. Daria D. Malanguis	- SB Member
Hon. Diosdado P. Siao	- SB Member
Hon. Nathaniel Dave M. Katigbe	- SB Member (PSK Pres)

ABSENT:

Hon. Rowena K. Madrazo	- SB Member (on leave)
Hon. Panfila I. Alonzo	- SB Member (LnB Pres) (Official travel)

RESOLUTION NO. 25-120

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCES/SURPLUS THE AMOUNT OF THIRTEEN MILLION EIGHT HUNDRED FOURTEEN THOUSAND SEVEN HUNDRED FIFTEEN PESOS AND 89/100 (PHP13,814,715.89) FROM UNOBLIGATED BALANCES (PS AND MOOE); PS (CURRENT APPROPRIATIONS); 20% DEVELOPMENT FUND (CONTINUING APPROPRIATIONS FROM 2024 AND PRIOR YEARS); AND FROM 5% LDRRMF (CONTINUING APPROPRIATIONS FROM 2024 AND PRIOR YEARS) AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 1 FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

WHEREAS, transmitted to the August Body is the General Fund Supplemental Budget No. 1 for Fiscal Year 2025 of the Municipality of Inopacan, Leyte, involving a total appropriation in the amount of Fourteen Million Five Hundred Forty-Nine Thousand Sixty-One Pesos and 72/100 (Php14,549,061.72);

WHEREAS, the Statement of Funding Sources to support the aforementioned Supplemental Budget No. 1 was certified by Mrs. Verhaert B. Nirza, Municipal Treasurer and Mrs. Nancy Clyte Abella-Lagario, CPA, Municipal Accountant on the availability of funds from unobligated balances (PS and MOOE) in the amount of Five Million Five Hundred Thousand Pesos (Php5,500,000.00); PS (Current Appropriations) in the amount of One Million Seven Hundred Thirty-Six Thousand Two Hundred Fifty Two Pesos (Php1,736,252.00); 20% Development Fund (Continuing Appropriations from 2024 & prior years) in the amount Six Million Five Hundred Twenty-Seven Thousand Seven Hundred Ninety-Six Pesos and 78/100 (Php6,527,796.78); 5% LDRRMF (Continuing Appropriations from 2024 & prior years) in the amount of Fifty Thousand Six Hundred Sixty-Seven Pesos and 11/100 (Php50,667.11);



(resolution no. 25-120 of the sangguniang bayan of inopacan, leyte dated may 29, 2025 continued)

WHEREAS, there is a need for a reversion from PS Current Appropriations in the amount of Php 1,736,252.00 due to insufficient balance/fund and to cover the full amount required for the terminal leave benefits which is obligatory for government employees when separated from the service, and be made available for reappropriation to fund the Supplemental Budget No. 1;

WHEREAS, there is a need for a reversion from the aforementioned Appropriations in the amount of Php 13,814,715.89 to be made available for reappropriation to fund the Supplemental Budget No. 1;

NOW, THEREFORE, on motion of Honorable Joel D. Bernales duly seconded by all the Members present, be it

RESOLVED, as it is hereby **RESOLVED**, to revert the unappropriated balances/surplus the amount of Thirteen Million Eight Hundred Fourteen Thousand Seven Hundred Fifteen Pesos and 89/100 (Php 13,814,715.89) from Unobligated Balances (PS and MOOE); PS (Current Appropriations); 20% Development Fund (Continuing Appropriations from 2024 & prior years); and 5% LDRRMF (Continuing Appropriations from 2024 & prior years) and be made available to support the Funding Requirements of Supplemental Budget No. 1 FY 2025 of the Municipality of Inopacan, Province of Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. SANDE S. C. LUMARDA
Vice-Mayor
Presiding Officer



1st Indorsement

May 19, 2025

This Office respectfully requests the Honorable Members of the 15th Sangguniang Bayan, through the honorable Temporary Presiding Officer, Hon. Fernando B. Rulete, the conduct of **Special Session on May 22, 2025, 8:00 AM, at the Sangguniang Bayan Session Hall**, for the herein enumerated legislative matters requiring immediate action, to wit:

1. Supplemental Investment Program No. 1, CY 2025;
2. General Fund Supplemental Budget No. 1, CY 2025;
3. Authority to enter into MOA with the following entities re Request for provision of supplies, materials, and or other provisions necessary for the completion of their respective identified projects:
 - 3.1. BLGU of Brgy. Cabulisan;
 - 3.2. BLGU of Brgy. Esperanza;
 - 3.3. BLGU of Linao;
 - 3.4. BLGU of Tinago;
 - 3.5. Inopacan National High School.

Attached to this Indorsement is the CERTIFICATION of this Office that the aforesaid legislative measures requires URGENT ACTION from the Honorable Sanggunian under the premise that it is exigent in the delivery of public service.


ROGELIO D. PUA, JR.
Municipal Mayor

RECEIVED
SB Office, Inopacan, Leyte

Date: 5-20-25
Time: 4:00 PM
By: 

**STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2025
SUPPLEMENTAL BUDGET NO. 1**

INOPACAN, LEYTE

General Fund

Particulars	Account Classification (PGCA)	Amount
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds (Borrowings)		
2.0 Actual collection in Excess of Estimated Income		
2.1 NTA Differential May 2025		
Actually collected (Jan-May) - Estimated (Jan-May)		
PhP 60,459,180.00 - PhP 59,724,834.17		734,345.83
3.0 Savings		
3.1 Unobligated balances (PS and MOOE)		5,500,000.00
3.2. Reverted Funds - PS (Current Appropriations)		1,736,252.00
3.3. Reverted Funds - 20% DF (Cont. Appro. from 2024 & Prior Years)		6,527,796.78
3.4. Reverted Funds - 5% LDRRMF (Cont. Appro. from 2024 & prior years)		50,667.11
4.0 Realignment		
Total Income		14,549,061.72

Certified Correct :


VERHAERT B. NIRZA
 Local Treasurer


NANCY CLYTE ABELLA-LAGARIO, CPA
 Local Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025
MUNICIPALITY OF INOPACAN
SUPPLEMENTAL BUDGET No. 01**

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPRO AMOUNT	TOTAL
						14,549,061.72
MMO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-01-001-006	Other Bonuses and Allowances	5-01-02-990	77,000.00	
	Total Personal Services				77,000.00	
	MOOE					
	Provision for Travel Expenses	1000-000-3-1-01-001-002-001	Travel Expenses	5-02-01-010	75,000.00	
	Provision for Trainings (Food)	1000-000-3-1-01-004-001	Trainings Expenses	5-02-02-010	100,000.00	
	Provision for Telephone Expenses	1000-000-3-1-01-002-010	Telephone Expenses	5-02-05-020	6,000.00	
	Provision for Office Supplies	1000-000-3-1-01-002-005	Office Supplies	5-02-03-010	34,184.00	
	Payment for other expenses	1000-000-3-1-01-001-003-003	Other MOOE	5-02-99-990	99,332.89	
	Payment for Geodetic Services	1000-000-3-1-01-003-001	Survey Expenses	5-02-07-010	600,000.00	
	Payment for Power services	1000-000-3-1-01-002-004	Electricity Expenses	5-02-04-020	500,000.00	
Provision for scholarship expenses	1000-000-3-1-01-006-003	Scholarship Expenses	5-02-02-020	150,000.00		
Total MOOE				1,564,516.89		
Total Appropriations					1,641,516.89	
DRRMO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-01-011.1-001	Other Bonuses and Allowances	5-01-02-990	21,000.00	
	Total Personal Services				21,000.00	
	MOOE					
	Provision for Telephone Expenses	1000-000-3-1-01-011.2-013	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Capital Outlay						
Purchase of Computer with accessories	1000-000-3-1-01-011.2-015	ICT Equipment	1-07-05-030	70,000.00		
Total Capital Outlay				70,000.00		
Total Appropriations					97,000.00	
VMO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-02-001-001	Other Bonuses and Allowances	5-01-02-990	14,000.00	
	Total Personal Services				14,000.00	
	MOOE					
Provision for Telephone Expenses	1000-000-3-1-02-002-007	Telephone Expenses	5-02-05-020	6,000.00		
Total MOOE				6,000.00		
Total Appropriations					20,000.00	

SB	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-03-001-002	Other Bonuses and Allowances	5-01-02-990	98,000.00	
	Total Personal Services				98,000.00	
	MOOE					
ADMIN	Provision for Telephone Expenses	1000-000-3-1-03-002-016	Telephone Expenses	5-02-05-020	84,000.00	
	Total MOOE				84,000.00	
	Total Appropriations					182,000.00
	Personal Services					
ADMIN	Provision for Medical Allowance	1000-000-3-2-01-001-002	Other Bonuses and Allowances	5-01-02-990	14,000.00	
	Total Personal Services				14,000.00	
	MOOE					
	Provision for Telephone Expenses	1000-000-3-2-01-002-009	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Total Appropriations					20,000.00	
HRMO	Personal Services					
	Provision for Medical Allowance	1000-000-3-3-02-001-002	Other Bonuses and Allowances	5-01-02-990	7,000.00	
	Total Personal Services				7,000.00	
	MOOE					
HRMO	Provision for Telephone Expenses	1000-000-3-3-02-002-008	Telephone Expenses	5-02-05-020	6,000.00	
	Provision of other expenses	1000-000-3-3-02-002-004	Other MOOE	5-02-99-990	10,000.00	
	Total MOOE				16,000.00	
	Total Appropriations					23,000.00
MPDC	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-09-001-002	Other Bonuses and Allowances	5-01-02-990	14,000.00	
	Total Personal Services				14,000.00	
	MOOE					
MPDC	Provision for Telephone Expenses	1000-000-3-3-03-002-004	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE				6,000.00	
	Total Appropriations					20,000.00
	Personal Services					
MCR	Provision for Medical Allowance	1000-000-3-1-12-001-002	Other Bonuses and Allowances	5-01-02-990	21,000.00	
	Total Personal Services				21,000.00	
	MOOE					
	Provision for Telephone Expenses	1000-000-3-1-12-002-011	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Total Appropriations					27,000.00	
LGSO	Personal Services					
	Provision for Medical Allowance	1000-000-3-3-03-001-002	Other Bonuses and Allowances	5-01-02-990	21,000.00	
	Total Personal Services				21,000.00	
	MOOE					
LGSO	Provision for Telephone Expenses	1000-000-3-3-03-002-018	Telephone Expenses	5-02-05-020	6,000.00	
	Provision of R&M for Heavy Equipment (Backhoe)	1000-000-3-3-03-002-013	R&M Machinery & Equipment	5-02-13-050	850,000.00	
	Total MOOE				856,000.00	
	Total Appropriations					877,000.00

MBO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-08-001-002	Other Bonuses and Allowances	5-01-02-990	7,000.00	
	Total Personal Services				7,000.00	
	MOOE					
	Provision for Telephone Expenses	1000-000-3-1-08-002-010	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Capital Outlay						
Purchase of PC with accessories for eBudget	1000-000-3-1-08-002-011	ICT Equipment	1-07-05-030	60,000.00		
Total Capital Outlay				60,000.00		
Total Appropriations				60,000.00	73,000.00	
MACCO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-07-001-002	Other Bonuses and Allowances	5-01-02-990	14,000.00	
	Total Personal Services				14,000.00	
	MOOE					
	Provision for Telephone Expenses	1000-000-3-1-07-002-011	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Capital Outlay						
Purchase of PC with accessories for eNGAs System	1000-000-3-1-07-002-006	ICT Equipment	1-07-05-030	60,000.00		
Total Capital Outlay				60,000.00		
Total Appropriations				60,000.00	80,000.00	
MTO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-05-001-002	Other Bonuses and Allowances	5-01-02-990	56,000.00	
	Total Personal Services				56,000.00	
	MOOE					
	Provision for Telephone Expenses	1000-000-3-1-05-002-018	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Capital Outlay						
Purchase of Laptop	1000-000-3-1-05-002-012	ICT Equipment	1-07-05-030	100,000.00		
Fabrication & Installation of Tables and chairs	1000-000-3-1-05-002-020	Furnitures & Fixtures	1-07-07-010	50,000.00		
Total Capital Outlay				150,000.00		
Total Appropriations				150,000.00	212,000.00	
MASSO	Personal Services					
	Provision for Medical Allowance	1000-000-3-1-06-001-002	Other Bonuses and Allowances	5-01-02-990	42,000.00	
	Total Personal Services				42,000.00	
MOOE						
Provision for Telephone Expenses	1000-000-3-1-06-002-010	Telephone Expenses	5-02-05-020	6,000.00		
Total MOOE				6,000.00		
Total Appropriations				6,000.00	48,000.00	

LYDO	MOOE Provision for rewards for outstanding athletes	3000-500-3-2-09-002-011	Awards / Rewards Expenses	5-02-06-010	50,000.00	50,000.00
	Total MOOE Total Appropriations				50,000.00	
RHU	Personal Services Provision for Medical Allowance	3000-200-3-1-11-001-002	Other Bonuses and Allowances	5-01-02-990	119,000.00	125,000.00
	Total Personal Services MOOE				119,000.00	
	Provision for Telephone Expenses	3000-200-3-1-11-002-015	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE Total Appropriations				6,000.00	
MSWDO	Personal Services Provision for Medical Allowance	3000-200-3-1-11-001-002	Other Bonuses and Allowances	5-01-02-990	35,000.00	41,000.00
	Total Personal Services MOOE				35,000.00	
	Provision for Telephone Expenses	3000-500-3-2-05-002-013	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE Total Appropriations				6,000.00	
POPCOM	MOOE Provision for Telephone Expenses	3000-200-3-3-04-002-014	Telephone Expenses	5-02-05-020	6,000.00	6,000.00
MEO	Personal Services Provision for Medical Allowance	8000-000-3-1-10-001-002	Other Bonuses and Allowances	5-01-02-990	14,000.00	20,000.00
	Total Personal Services MOOE				14,000.00	
	Provision for Telephone Expenses	8000-000-3-1-10-002-009	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE Total Appropriations				6,000.00	
MEO - WATER SYSTEM	Personal Services Provision for Medical Allowance	8000-000-3-1-10-005-002	Other Bonuses and Allowances	5-01-02-990	7,000.00	13,000.00
	Total Personal Services MOOE				7,000.00	
	Provision for Telephone Expenses	8000-000-3-1-10-005-002.12	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE Total Appropriations				6,000.00	
MENRO	Personal Services Provision for Medical Allowance	8000-000-3-2-04-001-002	Other Bonuses and Allowances	5-01-02-990	7,000.00	13,000.00
	Total Personal Services MOOE				7,000.00	
	Provision for Telephone Expenses	8000-000-3-2-04-002-006	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE Total Appropriations				6,000.00	

MAO	Personal Services					
	Provision for Medical Allowance	8000-000-3-2-03-001-002	Other Bonuses and Allowances	5-01-02-990	42,000.00	
	Total Personal Services				42,000.00	
	MOOE					
	Provision for Telephone Expenses	8000-000-3-2-03-002-015	Telephone Expenses	5-02-05-020	6,000.00	
Total MOOE				6,000.00		
Capital Outlay						
Purchase of multimedia monitor	8000-000-3-2-03-002-018	Other PPE	1-07-05-030	50,000.00		
Total Capital Outlay				50,000.00		
Total Appropriations				50,000.00	98,000.00	
BAC	Personal Services					
	Provision for Honoraria	9000-000-3-2-01-001-010	Honoraria	5-01-02-100	150,000.00	
	Total Personal Services				150,000.00	
Total Appropriations					150,000.00	
TOURISM	MOOE					
	Provision for Telephone Expenses	8000-000-3-3-08-002-011	Telephone Expenses	5-02-05-020	6,000.00	
	Total MOOE				6,000.00	
Total Appropriations				6,000.00	6,000.00	
SPECIAL PURPOSE APPROPRIATIONS (SPAs)						
MMO SOCIO- CULTURAL FUND	MOOE					
	Provision for other expenses	1000-000-3-1-01-002-007-001	Other MOOE	5-02-99-990	50,000.00	
	Total MOOE				50,000.00	
Total Appropriations SPA-MMO					50,000.00	
MMO Midyear Assessment & Review	MOOE					
	Provision for other expenses	1000-000-3-1-01-007-001	Other MOOE	5-02-99-990	200,000.00	
	Total MOOE				200,000.00	
Total Appropriations SPA-MMO					200,000.00	
MBO PFM Initiatives	MOOE					
	Payment of other expenses	1000-000-3-1-08-003-002	Other MOOE	5-02-99-990	50,000.00	
	Total MOOE				50,000.00	
Total Appropriations SPA-MBO					50,000.00	
MAO CRM	MOOE					
	Payment of other expenses	8000-000-3-2-03-004-000	Other MOOE	5-02-99-990	150,000.00	
	Total MOOE				150,000.00	
Total Appropriations SPA-MAO					150,000.00	
5% LDRRMF	MOOE					
	Preparedness, Prevention, Mitigation, Resp. & Recovery - 70%					
	Purchase of Rescue Equipment, Supplies & Materials	1000-000-3-1-01-012-020	Other MOOE	5-02-99-990	35,466.98	
	30% QRF					
Quick Response Fund	1000-000-3-1-01-013-001	Other MOOE	5-02-99-990	15,200.13		
Total MOOE				50,667.11		
Total Appropriations SPA-MAO					50,667.11	

20% Development Fund	Capital Outlay					
	Construction of Multipurpose Court in Hinabay Elementary School	3000-100-3-1-10-002-013	Buildings	1-07-04-010	1,700,000.00	
	Construction of Slope Protection in Brgy. Cabulisan (Core Shelter site)	8000-000-3-1-10-003-013	Other Structures	1-07-04-990	609,113.77	
	Construction of Perimeter Fence in Guadalupe Elementary School	3000-100-3-1-10-002-014	Other Structures	1-07-04-990	100,000.00	
	Construction/rehabilitation of Multipurpose Court with Lights in Sitio Bijaong, Brgy. Conalum	3000-500-3-2-05-005-002	Other Structures	1-07-04-990	600,000.00	
	Construction/rehabilitation of Multipurpose Court with Lights in Sitio Lison, Brgy. Esperanza	3000-500-3-2-05-005-003	Other Structures	1-07-04-990	600,000.00	
	Road Concreting in Core Shelter site, Brgy. Linao	8000-000-3-1-10-003-014	Road Networks	1-0703-010	1,500,000.00	
	Road Concreting in Inopacan National High School	3000-100-3-1-10-002-015	Road Networks	1-0703-010	500,000.00	
	Construction of Multipurpose Court in Esperanza Elementary School	3000-100-3-1-10-002-016	Buildings	1-07-04-010	900,000.00	
	Lot Purchase for Slaughterhouse	1000-000-3-1-10-010-007	Land	1-07-01-010	18,683.01	
	Total Capital Outlay				6,527,796.78	
	Total Appropriations (20%)					6,527,796.78
Personal Services						
MMO	Provision of Terminal Leave Benefits	1000-000-3-1-03-001-003-001	Terminal Leave Benefits	5-01-04-030	550,000.00	
SB	Provision of Terminal Leave Benefits	1000-000-3-1-03-002-002	Terminal Leave Benefits	5-01-04-030	1,360,000.00	
ADMIN	Provision of Terminal Leave Benefits	1000-000-3-2-01-003-001	Terminal Leave Benefits	5-01-04-030	250,000.00	
MENRO	Provision of Terminal Leave Benefits	8000-000-3-2-04-005-001	Terminal Leave Benefits	5-01-04-030	1,166,534.40	
LGSO	Provision of Terminal Leave Benefits	1000-000-3-3-03-003-001	Terminal Leave Benefits	5-01-04-030	226,546.54	
MSWDO	Provision of Terminal Leave Benefits	3000-500-3-2-05-006-001	Terminal Leave Benefits	5-01-04-030	20,000.00	
MBO	Monetization of Leave Benefits	1000-000-3-1-08-003-001	Terminal Leave Benefits	5-01-04-030	105,000.00	
	Total PS				3,678,080.94	
	Total Appropriations SPA-T/MLB					3,678,080.94
GRAND TOTAL APPROPRIATIONS						3,678,080.94
UNAPPROPRIATED BALANCE						14,549,061.72
						0.00

Prepared by:


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer

APPROVED:


HON. ROGELIO D. PUA JR.
Municipal Mayor

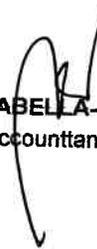
Statement of Funds Available for Reversion
PERSONAL SERVICES
Current Appropriations
As of May 16, 2025

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	Balance
Office of the Mayor	Salaries & Wages	3,614,064.00	296,731.00	3,317,333.00	1,581,252.00	1,736,081.00
	PERA	240,000.00	17,000.00	223,000.00	120,000.00	103,000.00
	Clothing Allowance	70,000.00	21,000.00	49,000.00	35,000.00	14,000.00
TOTAL		3,924,064.00	334,731.00	3,589,333.00	1,736,252.00	1,853,081.00

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


VERHAERT B. NIRZA
 Local Treasurer


MICHELLE G. DE LOS SANTOS
 Local Budget Officer


NANCY CLYTE ABELLA-LAGARIO
 Local Accounttant

Statement of Funds Available for Reversion
20% DEVELOPMENT FUND
Continuing Appropriations from 2024 & Prior Years
As of May 16, 2025

Office	Object of Expenditure	Amount of Continuing Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	Balance	
Municipal Mayor's Office	Debt Service - Loan Amortization - Principal	596,637.91	-	596,637.91	596,637.91	-	
	Debt Service - Loan Amortization - Interest	3,047,755.87	-	3,047,755.87	3,047,755.87	-	
	Lot Purchase	825,000.00	-	825,000.00	825,000.00	-	
Municipal Engineering Office	Road Opening- Jubasan to Lison	702,025.00	-	702,025.00	702,025.00	-	
	Road Opening - Tinago	573,175.45	-	573,175.45	573,175.45	-	
	Rehab & Improvement of Old Public Market	159,625.71	-	159,625.71	159,625.71	-	
	Rehab & Improvement of New Public Market	22,700.00	-	22,700.00	22,700.00	-	
	Construction of Footbridge, Sitio Biaong - brgy. Conalum	3,623.06	-	3,623.06	3,623.06	-	
	Construction of MP Center/Building - Poblacion	17,978.31	-	17,978.31	17,978.31	-	
	Construction of Pathway, Sitio Sanuel to Centro - Macago-co	1,279.65	-	1,279.65	1,279.65	-	
	Const./Improvement of Drainage canal - Tinago & Poblacion	1,177.68	-	1,177.68	1,177.68	-	
	Rehab & Improvement of Public Park (Baywalk)	154,247.97	-	154,247.97	154,247.97	-	
	Construction of MP Center/Building - Mahaba, Brgy. Apid	1,337.99	-	1,337.99	1,337.99	-	
	Resurfacing of Access Road- Jubasan to Sitio Lison	2,928.34	-	2,928.34	2,928.34	-	
	Resurfacing of Poblacion-Tinago Diversion Road	1,430.19	-	1,430.19	1,430.19	-	
	Fabrication of Tetra Pods for Retaining Wall	1,000.00	-	1,000.00	1,000.00	-	
	Fabrication of Bricks for Parks & Open Spaces	10,050.00	-	10,050.00	10,050.00	-	
	Rehab of Water System-Purchase of Water Pump	200.00	-	200.00	200.00	-	
	Rehab of MPDP in Sitio Clave - Tinago	46,079.56	-	46,079.56	46,079.56	-	
	Construction of Pathway - Brgy. Tinago	490.13	-	490.13	490.13	-	
	Rehab & Improvement of Parks & Open Spaces(Baywalk)	16,447.49	-	16,447.49	16,447.49	-	
	Construction of MP Building/Hall - Esperanza ES	20,270.00	-	20,270.00	20,270.00	-	
	Improvement of Parks & Open Spaces(Rizal Park)	69,310.00	-	69,310.00	69,310.00	-	
	Rehab & Improvement of MP Building (Mara-o NHS)	96,605.00	-	96,605.00	96,605.00	-	
	Rehabilitation of MP Center/Building - Inopacan NHS	938.00	-	938.00	938.00	-	
	Construction of Drainage Canal - Tinago NHS	673.47	-	673.47	673.47	-	
	Construction of MP Center/Building(Phase I) - Esperanza ES	40,670.00	-	40,670.00	40,670.00	-	
	Completion of Super Health Center	114,140.00	-	114,140.00	114,140.00	-	
	TOTAL		6,527,796.78	-	6,527,796.78	6,527,796.78	-

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

VERHAERT B. NERZAN
Local Treasurer

MICHELLE DE LOS SANTOS
Local Budget Officer

NANCY CLYTE ABELLA-LAGARIO
Local Accountant

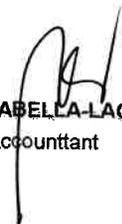
Statement of Funds Available for Reversion
5% DRRM FUND
(Continuing Appropriations from 2024 & Prior Years)
As of May 16, 2025

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	Balance
Purchase of Disaster Response & Rescue Equipment	Disaster Response & Rescue Equipment	1,311.90	-	1,311.90	1,311.90	-
Const. of Isolation Facility	Buildings	10,980.58		10,980.58	10,980.58	-
Proc. of Additional Communication Equipment	Communication Equipment	1,700.00		1,700.00	1,700.00	-
Purchase of Disaster Response & Rescue Equipment	Disaster Response & Rescue Equipment	2,079.60		2,079.60	2,079.60	-
Purchase of Portable Handheld Radio sets	Communication Equipment	1,500.00		1,500.00	1,500.00	-
Purchase of Early Warning Device	Other Property, Plant & Equipment	2,600.00		2,600.00	2,600.00	-
Purchase of Command Tent	Other Property, Plant & Equipment	1,000.00		1,000.00	1,000.00	-
Construction of Flood Control	Flood Control Systems	10,280.89		10,280.89	10,280.89	
Purchase of Remote Areas Lighting System(RALS)	Other Property, Plant & Equipment	2,500.00		2,500.00	2,500.00	
Purchase of Rescue Equipment	Disaster Response & Rescue Equipment	1,147.70		1,147.70	1,147.70	
Rehabilitation & Improvement of Evac Center	Buildings	1,404.74		1,404.74	1,404.74	
Purchase & Installation of Mobile Radio for Rescue Vehicle	Communication Equipment	510.70		510.70	510.70	
Purchase of Rescue Equipment & PPEs	Disaster Response & Rescue Equipment	2,000.00		2,000.00	2,000.00	
Purchase of Communication Equipment	Communication Equipment	2,200.00		2,200.00	2,200.00	
Purchase of Weather Monitoring Station	Other Property, Plant & Equipment	9,451.00		9,451.00	9,451.00	
TOTAL		50,667.11	-	50,667.11	50,667.11	-

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


VERHAERT B. MIRZA
 Local Treasurer


MICHELLE CODE LOS SANTOS
 Local Budget Officer


NANCY CLYTE ABELLA-LAGARIO
 Local Accountant

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF INOPACAN

**ANNUAL
FINANCIAL
STATEMENT**
FOR THE YEAR ENDED DECEMBER 31, 2024

GENERAL FUND



Republic of the Philippines
Province of Leyte
Municipality of Inopacan

DETAILED FINANCIAL PERFORMANCE
For the Month Ended December 31, 2024
(With Comparative Figures for CY 2023)

GENERAL FUND

	Notes	2024	2023
REVENUE			
TAX REVENUE			
Tax Revenue - Individual and Corporation			
Professional Tax		690.00	575.00
Community Tax		472,509.50	569,608.32
Tax Revenue - Property			
Real Property Tax- Basic		578,448.80	469,225.75
Discount on Real Property Tax- Basic		(152,851.85)	(174,160.85)
Special Education Tax			2,751.30
Discount on Special Education Tax			-
Special Levy on Idle Lands			-
Special Levy on Lands Benefited by Public Works Projects			-
Real Property Transfer Tax		5,912.18	(10,052.78)
Tax Revenue - Goods and Services			
Business Tax		2,285,769.46	2,090,783.24
Tax on Sand, Gravel and Other Quarry Products			-
Tax on Delivery Trucks and Vans		25.00	266.00
Amusement Tax			-
Franchise Tax		15,903.10	15,277.98
Printing and Publication Tax			-
Tax Revenue - Others			
Other Taxes		171,546.69	142,816.85
Tax Revenue - Fines and Penalties			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation			-
Tax Revenue - Fines and Penalties - Property Taxes		6,613.11	253,296.65
Tax Revenue - Fines and Penalties - Taxes on Goods and Services			-
Tax Revenue - Fines and Penalties - Other Taxes		162,389.39	193,533.80
Total Tax Revenue		3,546,955.38	3,553,921.26
SHARE FROM NATIONAL TAXES			
Share from Internal Revenue Collections (IRA)		122,338,298.00	115,144,080.00
OTHER SHARE FROM NATIONAL TAXES			
Share from Expanded Value Added Tax			-
Total Other Share from National Taxes		122,338,298.00	115,144,080.00
SERVICE AND BUSINESS INCOME			
Service Income			
Permit Fees		1,583,658.59	1,481,576.02
Registration Fees		96,860.00	90,378.12
Registration Plates, Tags and Stickers Fees		103,101.20	102,610.00
Clearance and Certification Fees		226,521.01	274,020.37
Supervision and Regulation Enforcement Fees			-
Inspection Fees		163,097.00	144,675.00
Verification and Authentication Fees			-
Processing Fees			-
Occupation Fees		60,769.33	35,772.34
Fishery Rental Fees and Charges			-
Fees for Sealing and Licensing of Weights and Measures			-
Fines and Penalties - Service Income			-

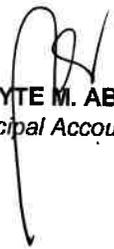
Other Service Income		-
Business Income		
School Fees		20.00
Rent Income	56,193.20	7,280.00
Communication Network Fees		-
Transportation System Fees		-
Road Network Fees	50.56	-
Waterworks System Fees	4,952,271.27	4,955,061.65
Receipts from Operation of Hostels/Dormitories and Other Like Facilities		-
Receipt from Market Operations	1,760,345.50	1,446,188.20
Receipt from Slaughterhouse Operation	507,450.00	508,120.00
Receipt from Cemetery Operations	240,810.00	292,800.00
Receipts from Printing and Publication		-
Garbage Fees	465,545.00	363,724.20
Hospital Fees	794,433.00	621,357.90
Dividend Income		-
Interest Income	42,234.10	40,031.52
Service Concession Revenue		-
Other Business Income	833,513.06	372,582.91
Total Service and Business Income	<u>11,886,852.82</u>	<u>10,736,198.23</u>
TOTAL REVENUE	<u>137,772,106.20</u>	<u>129,434,199.49</u>
LESS: CURRENT OPERATING EXPENSES		
PERSONNEL SERVICES		
Salaries and Wages		
Salaries and Wages - Regular	30,561,655.98	29,998,761.04
Salaries and Wages - Casual/Contractual		-
Other Compensation		
Personal Economic Relief Allowance (PERA)	1,729,636.38	1,677,909.10
Representation Allowance (RA)	2,038,218.75	1,808,437.50
Transportation Allowance (TA)	2,038,218.75	1,808,437.50
Clothing/Uniform Allowance	497,000.00	408,000.00
Subsistence Allowance	151,200.00	144,000.00
Laundry Allowance	8,400.00	8,000.00
Quarters Allowance	1,000.00	-
Productivity Incentive Allowance	365,000.00	352,000.00
Overseas Allowance		-
Honoraria	289,500.00	77,000.00
Hazard Pay	1,065,869.10	934,300.50
Longevity Pay		-
Overtime and Night Pay		37,891.93
Year End Bonus	5,069,264.00	4,930,111.00
Cash Gift	365,000.00	350,000.00
Other Bonuses and Allowances	210,000.00	3,410,000.00
Personnel Benefits Contributions		
Retirement and Life Insurance Premiums	1,669,439.84	3,422,315.23
Pag-IBIG Contributions	62,900.00	62,700.00
PhilHealth Contributions	760,652.28	269,653.37
Employees Compensation Insurance Premiums	41,074.74	82,876.70
Provident/Welfare Fund Contributions		-
Other Personnel Benefits		
Pension Benefits		-
Retirement Gratuity		-
Terminal Leave Benefits	2,135,089.25	632,310.48
Other Personnel Benefits	3,560,000.00	-
Total Personnel Services	<u>52,619,119.07</u>	<u>50,414,704.35</u>
MAINTENANCE AND OTHER OPERATING EXPENSES		
Traveling Expenses		
Traveling Expenses - Local	1,736,255.47	1,661,371.16

Traveling Expenses - Foreign		-
Training and Scholarship Expenses		
Training Expenses	3,256,610.51	2,715,951.80
Scholarship Grants/Expenses	25,000.00	-
Supplies and Material Expenses		
Office Supplies Expenses	1,062,933.90	1,191,589.45
Accountable Forms Expenses	521,199.12	202,540.00
Non-Accountable Forms Expenses		-
Animal/Zoological Supplies Expenses	195,810.00	225,100.77
Food Supplies Expenses	2,441,149.00	871,905.00
Welfare Goods Expenses	295,549.00	-
Drugs and Medicines Expenses	4,890,949.80	1,738,410.00
Medical, Dental and Laboratory Supplies Expenses	1,751,026.75	785,919.00
Fuel, Oil and Lubricants Expenses	3,267,096.23	3,758,410.17
Agricultural and Marine Supplies Expenses	1,942,401.65	995,721.00
Textbooks and Instructional Materials Expenses		197,145.53
Military, Police and Traffic Supplies Expenses		-
Chemical and Filtering Supplies Expenses		-
Other Supplies and Materials Expenses	2,240,510.40	1,452,645.74
Utility Expenses		
Water Expenses		-
Electricity Expenses	2,354,159.72	2,225,031.75
Communication Expenses		
Postage and Courier Services		583.00
Telephone Expenses	346,000.00	350,000.00
Internet Subscription Expenses	358,227.59	230,298.93
Cable, Satellite, Telegraph and Radio Expenses		-
Awards/Rewards and Prizes		
Awards/Rewards Expenses	18,500.00	-
Prizes	207,400.00	452,700.00
Survey, Research, Exploration and Development Expenses		
Survey Expenses	98,000.00	-
Research, Exploration and Development Expenses		-
Professional Services		
Legal Services	10,000.00	26,600.00
Auditing Services	91,980.00	69,350.00
Consultancy Services		-
Other Professional Services	223,750.00	418,000.00
General Services		
Other General Services	14,555,775.00	13,886,000.00
Repairs and Maintenance		
Repairs and Maintenance - Investment Property		-
Repairs and Maintenance - Land Improvements	24,000.00	-
Repairs and Maintenance - Infrastructure Assets	782,383.08	290,226.00
Repairs and Maintenance - Buildings and Other Structures	372,432.00	608,965.60
Repairs and Maintenance - Machinery and Equipment	380,759.80	451,911.00
Repairs and Maintenance - Transportation Equipment	1,947,468.49	1,686,170.00
Repairs and Maintenance - Furniture and Fixtures		-
Repairs and Maintenance - Leased Assets		-
Repairs and Maintenance - Leased Assets Improvements	92,847.56	74,988.00
Repairs and Maintenance - Other Property, Plant and Equipme	25,000.00	36,900.00
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	51,660.00	55,620.00
Fidelity Bond Premiums		168,000.00
Insurance Expenses	259,662.43	225,309.51
Other Maintenance and Operating Expenses		
Advertising Expenses	25,900.00	
Printing and Publication Expenses		

Representation Expenses		
Transportation and Delivery Expenses		
Rent Expenses		90,000.00
Membership Dues and Contributions to Organizations	134,300.00	23,800.00
Subscription Expenses		-
Donations	1,579,500.00	1,876,000.00
Other Maintenance and Operating Expenses	6,358,392.78	4,995,760.99
Total Maintenance and Other Operating Expenses	53,924,590.28	44,038,924.40
FINANCIAL EXPENSES		
Financial Expenses		
Management Supervision/Trusteeship Fees		-
Interest Expenses	1,033,024.02	1,064,937.28
Guarantee Fees		-
Bank Charges	8,470.82	8,006.10
Commitment Fees		-
Other Financial Charges		-
Total Financial Expenses	1,041,494.84	1,072,943.38
NON-CASH EXPENSES		
Depreciation		
Depreciation - Investment Property		-
Depreciation - Land Improvements		2,904,638.78
Depreciation - Infrastructure Assets	2,806,209.05	8,358,658.01
Depreciation - Buildings and Other Structures	3,874,175.78	2,800,511.24
Depreciation - Machinery and Equipment	10,814,412.68	4,397,929.89
Depreciation - Transportation Equipment		1,049,413.48
Depreciation - Furniture, Fixtures and Books	63,397.70	100,044.22
Depreciation - Other Property, Plant and Equipment	920,323.63	908,457.25
Amortization		
Amortization - Intangible Assets		-
Total Non-Cash Expenses	18,478,518.84	20,519,652.87
TOTAL CURRENT OPERATING EXPENSES	126,063,723.03	116,046,225.00
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	11,708,383.17	13,387,974.49
ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY		
Assistance and Subsidy from		
Subsidy from National Government	320.00	
Subsidy from Local Government Units		
Subsidy from Government-Owned and/or Controlled Corporations		
Subsidy from Other Funds		
Subsidy from General Fund Proper/Other Special Accounts		
Subsidy from Other Local Economic Enterprise		
Total Assistance and Subsidy from	320.00	-
Transfers from		
Total Transfers, Assistance and Subsidy from	-	-
Financial Assistance/Subsidy to		
Subsidy to NGAs		-
Subsidy to Other Local Government Units	4,571,539.10	469,983.86
Subsidy to Other Funds	2,066,628.35	1,733,891.71
Subsidy to General Fund Proper/Special Accounts		
Subsidy to Local Economic Enterprises		-
Subsidies - Others		-
Total Financial Assistance/Subsidy to	6,638,167.45	2,203,875.57
Transfers to		
Transfers of Unspent Current Year DRRM Funds to the Trust Funds		-
Transfers for Project Equity Share /LGU Counterpart		-
Total Transfers, Assistance and Subsidy to	-	-
NET FINANCIAL ASSISTANCE/SUBSIDY	5,070,535.72	11,184,098.92
Miscellaneous Income		
Miscellaneous Income	779,809.14	196,671.37

Losses		
Loss from Changes in Fair Value of Financial Instruments		-
Loss on Foreign Exchange (FOREX)		-
Loss on Sale of Investments		-
Total Losses		-
Net Other Non-Operating Income/(Losses)	<u>779,809.14</u>	<u>196,671.37</u>
SURPLUS (DEFICIT) FOR THE PERIOD	<u>5,850,344.86</u>	<u>11,380,770.29</u>

CERTIFIED CORRECT:


NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



Republic of the Philippines
Municipality of Inopacan, Province of Leyte

STATEMENT OF FINANCIAL PERFORMANCE
For the Period Ended December 31, 2024
(With Comparative Figures for CY 2023)

GENERAL FUND - 100

	Note	<u>2024</u>	<u>2023</u>
Revenue			
Tax Revenue		3,546,955.38	3,553,921.26
Share from Internal Revenue Collections		122,338,298.00	115,144,080.00
Other Share from National Taxes		-	-
Service and Business Income		11,886,852.82	10,736,198.23
Shares, Grants and Donations		-	-
Gains		-	-
Other Income		779,809.14	196,671.37
Total Revenue		<u>138,551,915.34</u>	<u>129,630,870.86</u>
Less: Current Operating Expenses			
Personnel Services		52,619,119.07	50,414,704.35
Maintenance and Other Operating Expenses		53,924,590.28	44,038,924.40
Non-cash Expenses		18,478,518.84	20,519,652.87
Financial Expenses		1,041,494.84	1,072,943.38
Current Operating Expenses		<u>126,063,723.03</u>	<u>116,046,225.00</u>
Surplus (Deficit) from Current Operation		12,488,192.31	13,584,645.86
Add (Deduct):			
Transfers, Assistance and Subsidy From		320.00	
Transfers, Assistance and Subsidy To		6,638,167.45	2,203,875.57
Surplus(Deficit) for the period		<u>5,850,344.86</u>	<u>11,380,770.29</u>

CERTIFIED CORRECT:

NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



Republic of the Philippines
Province of Leyte
Municipality of Inopacan

DETAILED CONSOLIDATED FINANCIAL POSITION
As at December 31, 2024
(With Comparative Figure for CY 2023)

GENERAL FUND

	Notes	2024	2023
ASSETS			
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS			
Cash on Hand			
Cash Local Treasury		(327,669.49)	(610,853.53)
Petty Cash		15,000.00	15,000.00
Cash in Banks - Local Currency			
Cash in Bank - Local Currency, Current Account		75,063,945.31	71,512,140.64
Cash in Bank - Local Currency, Savings Account		-	-
Total Cash and Cash Equivalents	4	<u>74,751,275.82</u>	<u>70,916,287.11</u>
INVESTMENTS			
Total Investments		-	-
RECEIVABLES			
Loans and Receivable Accounts			
Accounts Receivable		555,442.15	292,170.50
Allowance for Impairment - Accounts Receivable		-	-
Real Property Tax Receivable		1,951,398.62	1,561,702.85
Allowance for Impairment - RPT Receivable		-	-
Special Education Tax Receivable		(5,502.60)	(5,502.60)
Allowance for Impairment - SET Receivable		-	-
Inter-Agency Receivables			
Due from National Government Agencies		66,835.00	66,835.00
Allowance for Impairment - Due from National Government Agencies		-	-
Due from Government-Owned and/or Controlled Corporations		-	-
Allowance for Impairment - Due from GOCCs		-	-
Due from Local Government Units		7,989,756.52	9,711,227.73
Allowance for Impairment - Due from LGUs		-	-
Due from Joint Venture		-	-
Allowance for Impairment - Due from Joint Venture		-	-
Intra-Agency Receivables			
Due from Other Funds		33,794,975.67	33,794,975.67
Due from Special Accounts		-	-
Due from Local Economic Enterprise		-	-
Advances			
Advances for Operating Expenses		10,300.00	10,300.00
Advances for Payroll		670,128.56	673,303.74
Advances to Special Disbursing Officer		-	-
Advances for Officers and Employees		1,699,091.52	1,246,448.68
Other Receivables			
Receivables - Disallowances/Charges		88,683.55	88,683.55
Allowance for Impairment - Receivables- Disallowances/Charges		-	-
Due from Officers and Employees		-	-
Allowance for Impairment - Due from Officers and Employees		-	-
Due from Non-Government Organizations/People's Organizations		116,000.00	80,000.00
Allowance for Impairment - Due from Non-Government Organizations/Peop		-	-
Other Receivables		119,644.12	159,049.12
Allowance for Impairment - Other Receivables		-	-
Total Receivables	5	<u>47,056,753.11</u>	<u>47,679,194.24</u>
INVENTORIES			
Inventory Held for Sale			

Merchandise Inventory	-	-
Inventory Held for Distribution		
Food Supplies for Distribution	1,050,060.00	1,901,149.00
Welfare Goods for Distribution	296,920.00	1,558,300.00
Drugs and Medicines for Distribution	-	744,070.00
Medical, Dental and Laboratory Supplies for Distribution	-	479,391.67
Agricultural and Marine Supplies for Distribution	-	1,113,958.50
Agricultural Produce for Distribution	-	-
Textbooks and Instructional Materials for Distribution	-	-
Construction Materials for Distribution	-	-
Property and Equipment for Distribution	-	-
Other Supplies and Materials for Distribution	-	-
Inventory Held for Consumption		
Office Supplies Inventory	-	101,218.70
Accountable Forms, Plates and Stickers	-	301,499.12
Non-Accountable Forms Inventory	-	-
Animal/Zoological Supplies Inventory	-	6,980.00
Food Supplies Inventory	219,680.00	-
Drugs and Medicines Inventory	-	1,503,917.80
Medical, Dental and Laboratory Supplies Inventory	507,691.80	160,697.00
Fuel, Oil and Lubricants Inventory	-	-
Agricultural and Marine Supplies Inventory	549,900.00	482,086.75
Textbooks and Instructional Materials Inventory	-	-
Military, Police and Traffic Supplies Inventory	-	-
Chemical and Filtering Supplies Inventory	-	-
Construction Materials Inventory	-	-
Other Supplies and Materials Inventory	-	-
Total Inventories	6	8,353,268.54
PREPAYMENTS AND DEFERRED CHARGES		
Prepayments		
Advances to Contractors	(509,161.33)	(509,161.33)
Prepaid Rent	-	-
Total Prepayments and Deferred Charges	7	(509,161.33)
Total Current Assets		126,439,588.56
NON-CURRENT ASSETS		
INVESTMENTS		
Total Investments	9	-
RECEIVABLES		
Allowance for Impairment - Other Receivables	-	-
Total Receivables		-
INVESTMENT PROPERTY		
Total Investment Property		-
PROPERTY, PLANT AND EQUIPMENT		
Land		
Land	8,650,856.97	6,170,781.97
Accumulated Impairment Losses - Land	-	-
Land Improvements		
Land Improvements, Aquaculture Structures	7,717,370.52	6,848,726.37
Accumulated Depreciation - Land Improvements, Aquaculture Structures	(5,167,083.27)	(4,952,192.69)
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-
Other Land Improvements	-	-
Accumulated Depreciation - Other Land Improvements	-	-
Accumulated Impairment Losses - Other Land Improvements	-	-
Infrastructure Assets		
Road Networks	64,836,619.26	64,133,033.57
Accumulated Depreciation - Road Networks	(16,130,463.21)	(14,044,842.42)
Accumulated Impairment Losses - Road Networks	-	-
Flood Control Systems	29,061,148.66	26,162,999.80
Accumulated Depreciation - Flood Control Systems	(7,533,075.10)	(3,911,648.89)
Accumulated Impairment Losses - Flood Control Systems	-	-
Sewer Systems	-	-
Accumulated Depreciation - Sewer Systems	-	-

Accumulated Impairment Losses - Sewer Systems	-	-
Water Supply Systems	50,310,869.12	50,221,069.12
Accumulated Depreciation - Water Supply Systems	(11,778,432.39)	(9,869,178.66)
Accumulated Impairment Losses - Water Supply Systems	-	-
Power Supply Systems	3,197,636.62	3,197,636.62
Accumulated Depreciation - Power Supply Systems	(1,583,793.75)	(1,296,094.81)
Accumulated Impairment Losses - Power Supply Systems	-	-
Communication Networks	-	-
Accumulated Depreciation - Communication Networks	-	-
Accumulated Impairment Losses - Communication Networks	-	-
Seaport Systems	-	-
Accumulated Depreciation - Seaport Systems	-	-
Accumulated Impairment Losses - Seaport Systems	-	-
Airport Systems	-	-
Accumulated Depreciation - Airport Systems	-	-
Accumulated Impairment Losses - Airport Systems	-	-
Parks, Plazas and Monuments	6,306,601.49	4,765,538.51
Accumulated Depreciation - Parks, Plazas and Monuments	(1,248,940.11)	(976,411.12)
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-
Other Infrastructure Assets	6,893,023.92	5,595,299.91
Accumulated Depreciation - Other Infrastructure Assets	(1,991,907.36)	(1,758,738.67)
Accumulated Impairment Losses - Other Infrastructure Assets	-	-
Buildings and Other Structures		
Buildings	44,860,655.85	43,935,738.95
Accumulated Depreciation - Buildings	(13,042,456.09)	(11,386,645.08)
Accumulated Impairment Losses - Buildings	-	-
School Buildings	1,013,566.16	1,013,566.16
Accumulated Depreciation - School Buildings	(258,700.73)	(220,185.22)
Accumulated Impairment Losses - School Buildings	-	-
Hospitals and Health Centers	201,989.00	201,989.00
Accumulated Depreciation - Hospitals and Health Centers	(201,989.00)	(44,089.85)
Accumulated Impairment Losses - Hospitals and Health Centers	-	-
Markets	22,663,338.85	22,520,326.25
Accumulated Depreciation - Markets	(3,198,233.92)	(2,347,264.26)
Accumulated Impairment Losses - Markets	-	-
Slaughterhouses	3,236,499.48	3,236,499.48
Accumulated Depreciation - Slaughterhouses	(1,740,939.99)	(1,587,206.26)
Accumulated Impairment Losses- Slaughterhouses	-	-
Hostels and Dormitories	-	-
Accumulated Depreciation - Hostels and Dormitories	-	-
Accumulated Impairment Losses - Hostels and Dormitories	-	-
Other Structures	21,587,245.72	21,587,245.72
Accumulated Depreciation - Other Structures	(4,566,561.84)	(3,549,315.13)
Accumulated Impairment Losses - Other Structures	-	-
Machinery and Equipment		
Machinery	3,856,779.00	3,856,779.00
Accumulated Depreciation - Machinery	(1,251,579.62)	(922,138.90)
Accumulated Impairment Losses - Machinery	-	-
Office Equipment	3,267,356.06	3,084,356.06
Accumulated Depreciation - Office Equipment	(2,800,887.61)	(2,709,928.91)
Accumulated Impairment Losses - Office Equipment	-	-
Information and Communication Technology Equipment	9,432,077.12	8,579,910.12
Accumulated Depreciation - Information and Communication Technology	(6,423,913.89)	(6,381,988.36)
Accumulated Impairment Losses - Information and Communication Techno	-	-
Agricultural and Forestry Equipment	156,805.00	61,880.00
Accumulated Depreciation - Agricultural and Forestry Equipment	(61,880.10)	(61,880.10)
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-
Marine and Fishery Equipment	-	-
Accumulated Depreciation - Marine and Fishery Equipment	-	-
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-
Airport Equipment	-	-
Accumulated Depreciation - Airport Equipment	-	-

Accumulated Impairment Losses - Airport Equipment	-	-
Communication Equipment	867,695.00	569,895.00
Accumulated Depreciation - Communication Equipment	(657,188.13)	(569,895.00)
Accumulated Impairment Losses - Communication Equipment	-	-
Construction and Heavy Equipment	14,652,497.50	14,652,497.50
Accumulated Depreciation - Construction and Heavy Equipment	(8,780,636.50)	(7,852,644.99)
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-
Disaster Response and Rescue Equipment	19,935,855.50	18,808,356.50
Accumulated Depreciation - Disaster Response and Rescue Equipment	(10,421,380.11)	(8,646,706.16)
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-
Military, Police and Security Equipment	25,690.00	25,690.00
Accumulated Depreciation - Military, Police and Security Equipment	(25,561.55)	(25,561.55)
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-
Medical Equipment	3,052,086.52	2,973,986.52
Accumulated Depreciation - Medical Equipment	(923,587.36)	(647,366.84)
Accumulated Impairment Losses - Medical Equipment	-	-
Printing Equipment	-	-
Accumulated Depreciation - Printing Equipment	-	-
Accumulated Impairment Losses - Printing Equipment	-	-
Sports Equipment	-	-
Accumulated Depreciation - Sports Equipment	-	-
Accumulated Impairment Losses - Sports Equipment	-	-
Technical and Scientific Equipment	-	-
Accumulated Depreciation - Technical and Scientific Equipment	-	-
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-
Other Machinery and Equipment	3,307,183.50	3,307,183.50
Accumulated Depreciation - Other Machinery and Equipment	(1,561,538.17)	(1,249,155.99)
Accumulated Impairment Losses - Other Machinery and Equipment	-	-
Transportation Equipment		
Motor Vehicles	16,834,844.62	14,940,401.05
Accumulated Depreciation - Motor Vehicles	(4,625,264.02)	(3,470,116.46)
Accumulated Impairment Losses - Motor Vehicles	-	-
Trains	-	-
Accumulated Depreciation - Trains	-	-
Accumulated Impairment Losses - Trains	-	-
Aircrafts and Aircrafts Ground Equipment	-	-
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-
Watercrafts	587,009.72	587,009.72
Accumulated Depreciation - Watercrafts	(587,009.72)	(587,009.72)
Accumulated Impairment Losses - Watercrafts	-	-
Other Transportation Equipment	-	-
Accumulated Depreciation - Other Transportation Equipment	-	-
Accumulated Impairment Losses - Other Transportation Equipment	-	-
Furniture, Fixtures and Books		
Furniture and Fixtures	1,884,430.20	1,759,755.20
Accumulated Depreciation - Furniture and Fixtures	(1,363,470.41)	(1,300,072.71)
Accumulated Impairment Losses - Furniture and Fixtures	-	-
Books	35,360.00	35,360.00
Accumulated Depreciation - Books	(30,498.00)	(30,498.00)
Accumulated Impairment Losses - Books	-	-
Construction in Progress		
Construction in Progress - Land Improvements	4,746,220.16	2,698,975.14
Construction in Progress - Infrastructure Assets	12,920,063.64	7,752,669.41
Construction in Progress - Buildings and Other Structures	92,916.00	92,916.00
Construction in Progress - Leased Assets	-	-
Construction in Progress - Leased Assets Improvements	-	-
Service Concession Assets		
Service Concession Assets	-	-
Accumulated Depreciation - Service Concession Assets	-	-
Accumulated Impairment Losses - Service Concession Assets	-	-

Other Property, Plant and Equipment		
Work/Zoo Animals		90,000.00
Accumulated Depreciation - Work/Zoo Animals		-
Accumulated Impairment Losses - Work/Zoo Animals		-
Other Property, Plant and Equipment	11,488,523.72	10,932,453.72
Accumulated Depreciation - Other Property, Plant and Equipment	(8,062,994.34)	(7,142,670.70)
Accumulated Impairment Losses - Other Property, Plant and Equipment	(357,172.16)	(357,172.16)
Total Property, Plant and Equipment	8	261,393,676.43
BIOLOGICAL ASSETS		
Bearer Biological Assets		-
Total Biological Assets		-
INTANGIBLE ASSETS		
TO		-
Total Non-Current Assets		261,393,676.43
TOTAL ASSETS		385,316,795.83
LIABILITIES		
CURRENT LIABILITIES		
FINANCIAL LIABILITIES		
Payables		
Accounts Payable	12,384,335.41	13,559,092.72
Due to Officers and Employees	27,040.47	27,040.47
Notes Payable	-	-
Interest Payable	-	-
Retirement Gratuity Payable	-	-
Total Payables	12,411,375.88	13,586,133.19
Total Bills/Bonds/Loans Payable		-
Total Financial Liabilities	12	12,411,375.88
Inter-Agency Payables		
Due to BIR	164,880.05	5,696,584.01
Due to GSIS	894,095.45	(52,292.73)
Due to Pag-IBIG	356,089.35	516,127.36
Due to PhilHealth	357,230.43	355,303.08
Due to NGAs	281,597.49	388,471.39
Due to GOCCs	22,458.64	22,458.64
Due to LGUs	885,777.77	1,088,122.96
Due to Joint Venture	-	-
Total Inter-Agency Payables	12	2,961,929.18
Intra-Agency Payables		
Due to Other Funds	8,793,752.25	1,699,802.02
Due to Special Accounts	-	-
Due to Economic Enterprises	-	-
Total Intra-Agency Payables	12	8,793,752.25
Trust Liabilities		
Trust Liabilities	-	-
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-
Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	-	-
Customers' Deposits Payable	-	-
Total Trust Liabilities		-
Deferred Credits/Unearned Income		
Deferred Real Property Tax	2,208,958.32	1,720,438.53
Deferred Special Education Tax	(5,502.60)	(5,502.60)
Deferred Finance Lease Revenue	-	-
Deferred Service Concession Revenue	-	-
Unearned Revenue - Investment Property	-	-
Other Deferred Credits	282,428.72	88,357.52
Total Deferred Credits/Unearned Income	2,485,884.44	1,803,293.45
Provisions		
Terminations Benefits	-	-
Other Provisions	-	-
Total Provisions		-

Other Payables			
Other Payables			-
Total Other Payables		<u>-</u>	<u>-</u>
TOTAL CURRENT LIABILITIES		<u>26,652,941.75</u>	<u>25,104,003.37</u>
NON-CURRENT LIABILITIES			
FINANCIAL LIABILITIES			
Bills/Bonds/Loans Payable			
Bonds Payable - Domestic		-	-
Discount on Bonds Payable - Domestic		-	-
Premium on Bonds Payable - Domestic		-	-
Loans Payable - Domestic		17,123,289.43	17,380,321.09
Loans Payable - Foreign		-	-
Total Bills/Bonds/Loans Payable		<u>17,123,289.43</u>	<u>17,380,321.09</u>
Total Financial Liabilities	12	<u>17,123,289.43</u>	<u>17,380,321.09</u>
Total Deferred Credits/Unearned Income	12	<u>-</u>	<u>-</u>
Provisions			
Termination Benefits		-	-
Other Provisions		-	-
Total Provisions		<u>-</u>	<u>-</u>
Other Payables			
Other Payables	13	1,152,584.18	843,890.56
Total Other Payables	13	<u>1,152,584.18</u>	<u>843,890.56</u>
TOTAL NON-CURRENT LIABILITIES		<u>18,275,873.61</u>	<u>18,224,211.65</u>
TOTAL LIABILITIES		<u>44,928,815.36</u>	<u>43,328,215.02</u>
NET ASSETS/EQUITY			
Net Assets/Equity		339,723,671.27	343,119,626.36
Prior Period Adjustments		(5,186,035.66)	(3,506,346.56)
SURPLUS (DEFICIT) FOR THE PERIOD		5,850,344.86	
Equity in Joint Venture			
Total Net Assets/Equity		<u>340,387,980.47</u>	<u>339,613,279.80</u>
TOTAL LIABILITIES AND EQUITY		<u>385,316,795.83</u>	<u>382,941,494.82</u>

CERTIFIED CORRECT:

NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



Republic of the Philippines
Municipality of Inopacan, Province of Leyte

STATEMENT OF FINANCIAL POSITION
As of December 31, 2024
(With Comparative Figure for CY 2023)

GENERAL FUND - 100

	Note	<u>2024</u>	<u>2023</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	4	74,751,275.82	70,916,287.11
Investments		-	-
Receivables	5	47,056,753.11	47,679,194.24
Inventories	6	2,624,251.80	8,353,268.54
Prepayments and Deferred Charges	7	<u>(509,161.33)</u>	<u>(509,161.33)</u>
Total Current Assets		123,923,119.40	126,439,588.56
<i>Non-Current Assets</i>			
Investments	9	-	-
Receivables	10	-	-
Investment Property		-	-
Property, Plant and Equipment	8	261,393,676.43	256,501,906.26
Biological Assets	11	-	-
Intangible Assets		-	-
Total Non-Current Assets		261,393,676.43	256,501,906.26
Total Assets		<u>385,316,795.83</u>	<u>382,941,494.82</u>
LIABILITIES			
<i>Current Liabilities</i>			
Financial Liabilities	12	12,411,375.88	13,586,133.19
Inter-Agency Payables	12	2,961,929.18	8,014,774.71
Intra-Agency Payables	12	8,793,752.25	1,699,802.02
Trust Liabilities		-	-
Deferred Credits/Unearned Income		2,485,884.44	1,803,293.45
Total Current Liabilities		<u>26,652,941.75</u>	<u>25,104,003.37</u>
<i>Non-Current Liabilities</i>			
Financial Liabilities	12	17,123,289.43	17,380,321.09
Deferred Credits/Unearned Income	12	-	-
Provisions		-	-
Other Payables	13	<u>1,152,584.18</u>	<u>843,890.56</u>
Total Non-Current Liabilities		18,275,873.61	18,224,211.65
Total Liabilities		<u>44,928,815.36</u>	<u>43,328,215.02</u>
NET ASSETS/EQUITY			
Government Equity		345,574,016.13	343,119,626.36
		(5,186,035.66)	(3,506,346.56)
Government Equity		340,387,980.47	339,613,279.80
Total Liabilities and Net Assets/Equity		<u>385,316,795.83</u>	<u>382,941,494.82</u>

CERTIFIED CORRECT:


NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



Republic of the Philippines
Municipality of Inopacan, Province of Leyte

STATEMENT OF CONDENSED CASH FLOWS
For the Period Ended December 31, 2024
(With Comparative Figures for CY 2023)

GENERAL FUND - 100

	Note	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities			
<i>Cash Inflows</i>			
Collection from taxpayers		3,546,955.38	3,553,921.26
Share from Internal Revenue Allotment		122,338,298.00	115,144,080.00
Receipts from business/service income		11,886,852.82	10,736,198.23
Interest Income			
Dividend Income			
Other Receipts		8,404,770.19	
Total Cash Inflows		<u>146,176,876.39</u>	<u>129,434,199.49</u>
<i>Cash Outflows</i>			
Payment of expenses		49,704,070.87	20,519,652.87
Payments to suppliers and creditors		53,924,590.28	44,038,924.40
Payments to employees		18,478,518.84	50,414,704.23
Interest Expense			
Other Expenses		1,041,494.84	815,249.40
Total Cash Outflows		<u>123,148,674.83</u>	<u>115,788,530.90</u>
Net Cash Flows from Operating Activities		<u>23,028,201.56</u>	<u>13,645,668.59</u>
Cash Flows from Investing Activities			
<i>Cash Inflows</i>			
Proceeds from Sale of Investment Property			
Proceeds from Sale of Non-Current Investments			
Collection of Principal on loans to other entities			
Total Cash Inflows		<u>-</u>	<u>-</u>
<i>Cash Outflows</i>			
Purchase/Construction of Investment Property			
Purchase/Construction of Property, Plant and Equipment		16,083,323.88	14,190,251.49
Investment			
Purchase of Bearer Biological Assets			
Purchase of Intangible Assets			
Grant of Loans			
Total Cash Outflows		<u>16,083,323.88</u>	<u>14,190,251.49</u>
Net Cash Flows from Investing Activities		<u>(16,083,323.88)</u>	<u>(14,190,251.49)</u>
Cash Flows from Financing Activities			
<i>Cash Inflows</i>			
Proceeds from Issuance of Bonds			
Proceeds from Loans			
Total Cash Inflows		<u>-</u>	<u>-</u>
<i>Cash Outflows</i>			
Payment of Long-Term Liabilities			
Payment of loan amortization		3,109,888.97	3,395,955.09
Total Cash Outflows		<u>3,109,888.97</u>	<u>3,395,955.09</u>
Net Cash Flows from Financing Activities		<u>(3,109,888.97)</u>	<u>(3,395,955.09)</u>
Total Cash Provided by Operating, Investing and Financing Activities		<u>3,834,988.71</u>	<u>(3,940,537.99)</u>
Add: Cash at the Beginning of the year		<u>70,916,287.11</u>	<u>74,856,825.10</u>
Cash Balance at the End of the Year		<u>74,751,275.82</u>	<u>70,916,287.11</u>

CERTIFIED CORRECT:

NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



Republic of the Philippines
 Municipality of Inopacan, Province of Leyte
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
 For the Period Ended December 31, 2024
 (With Comparative Figures for CY 2023)
GENERAL FUND - 100

	Accumulated Surpluses/(Deficits)	
	2024	2023
Balance at January 1, 2024	339,613,279.80	325,058,103.60
Add (Deduct)		
Change in Accounting Policy	3,506,346.56	(331,940.65)
Prior Period Errors		3,506,346.56
Restated Balance	343,119,626.36	328,232,509.51
Add (Deduct) Changes in net assets/equity during the year		
Adjustment of net revenue recognized directly in net assets/equity	(8,581,990.75)	
Surplus (Deficit) for the period	5,850,344.86	11,380,770.29
Total recognized revenue and expenses for the period	(2,731,645.89)	11,380,770.29
Balance at December 31, 2024	340,387,980.47	339,613,279.80

CERTIFIED CORRECT:


NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



Republic of The Philippines
Province of Leyte
Municipality of Inopacan
Notes to Condensed Financial Statements
GENERAL FUND
As at December 31, 2024
(With Comparative Figure for CY 2023)

Note I - Profile

Politically, Inopacan started as a sitio of Barrio Hindang which was then under the town of Hilongos. When Hindang was created into a municipality, Inopacan became its most important barrio. As the years went on, its also continued. Soon leaders worked for its creation into a municipality with the help of a relative and an "Ilustrado" from the town of Baybay, the late Don Quirino, Alkuino. The town's leaders finally succeeded in convincing the Spanish authorities to create the Municipality of Inopacan on December 6, 1892.

Note 2 - The consolidated financial statements of the LGU have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS). The consolidated financial statements are presented in pesos, which is the functional and reporting currency of the LGU and all values are rounded to nearest thousand (P000). The accounting policies have been applied starting the year 2015.

Note 3 - Summary of significant accounting policies

3.1 Basis of accounting

The financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS).

3.2 Consolidation

The controlled entities (funds) are all those over which the controlling entity has the power to govern the financial and operating policies. Inter-group transaction, balances and unrealized gains and losses on transactions between entities and funds are eliminated in full. The LGU maintains special accounts under the General Fund for the following economic enterprises it operates:

- Water System
- Slaughterhouse
- Operation of Cemetery
- Tourism- Tres Islas

3.3 Revenue recognition

Revenue from non-exchange transactions

Taxes, fees and fines

The LGU recognizes revenues from taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, liability is recognized instead of revenue. Other non-exchange revenues are recognized when it is improbable that the future economic benefit or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the LGU and can be measured reliably.

Revenue from exchange transactions

Rendering of services

The LGU recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labor hours incurred to date as a percentage of total estimated labor hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the LGU.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the LGU's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

3.4 Property, Plant and Equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the LGU recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate cost or valuation of the asset less any estimated residual value over its remaining useful life:

(refer to COA issuances on the prescribed useful life of assets)

Leased assets may consist of vehicles and machinery. The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount. The LGU derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.5 Financial instruments

Financial assets

Initial recognition and measurement

Financial assets are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The LGU determines the classification of its financial assets at initial recognition.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the LGU commits to purchase or sell the asset.

The LGU's financial assets include: cash and short-term deposits; trade and other receivables; loans and other receivables and quoted and unquoted financial instruments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the LGU has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Derecognition

The LGU derecognizes a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when:

- a) The rights to receive cash flows from the asset have expired or is waived;
- b) The LGU has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the LGU has transferred substantially all the risks and rewards of the asset; or (b) the LGU has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

The LGU assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- a) The debtors or a group of debtors are experiencing significant financial difficulty;
- b) Default or delinquency in interest or principal payments;
- c) The probability that debtors will enter bankruptcy or other financial reorganization; and
- d) Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial assets carried at amortized cost

For financial assets carried at amortized cost, the LGU first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the LGU determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in surplus or deficit. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognized, the previously recognized impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is credited to finance costs in surplus or deficit.

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The LGU determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings.

The LGU Group's financial liabilities include trade and other payables, bank overdrafts, loans and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification.

Financial liabilities at fair value through surplus or deficit

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Loans and borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the consolidated statement of financial position if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

Fair value of financial instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs.

3.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

3.7 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and condition are accounted for, as follows:

- a) Raw materials: purchase cost using the weighted average cost method;
- b) Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the LGU.

3.8 Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further, borrowing costs are charged to the statement of financial performance.

3.9 Budget information

The annual budget is prepared on the modified cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the LGU. As a result of the adoption of the Modified cash basis for budgeting purposes, there are basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or underspending on line items.

3.10 Significant judgments and sources of estimation uncertainty

Judgments

In the process of applying the LGU's accounting policies, management has made judgments, which have the most significant effect on the amounts recognized in the consolidated financial statements.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The LGU based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the LGU. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the LGU;
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- c) The nature of the processes in which the asset is deployed; and
- d) Changes in the market in relation to the asset

Fair value estimation – financial instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, judgment is required in establishing fair values. Judgment includes the consideration of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Held-to-maturity investments and loans and receivables

The LGU assesses its loans and receivables (including trade receivables) and its held-to-maturity investments at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the LGU evaluates the indicators present in the market to determine if those indicators are indicative of impairment in its loans and receivables or held-to-maturity investments.

Where specific impairments have not been identified the impairment for trade receivables, held-to-maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Receivables

Receivables are amounts owed by consumers, and are presented net of impairment losses. The LGU has a credit risk policy in place, and the exposure to credit risk is monitored on an ongoing basis. The LGU is compelled, by its constitutional mandate, to provide all of its residents with basic minimum services, without recourse to an assessment of creditworthiness. There were no material changes in the exposure to credit risk and its objectives, policies and processes for managing and measuring the risk during the year under review.

The LGU's maximum exposure to credit risk is represented by the carrying value of each financial asset in the statement of financial performance. The Group has no significant concentration of credit risk, with exposure spread over a large number of consumers, and is not concentrated in any particular sector or geographic area.

The LGU establishes an allowance for impairment that represents its estimate of anticipated losses in respect of receivables.

The outstanding amounts of the 10 largest debtors represent 0.8% (2012: 1.2%) of the total outstanding balance. The average credit period on services rendered is 30 days from date of invoice. Interest is raised at the three-month government bond rate plus 1% on any unpaid accounts after the due date. The LGU provided fully for all receivables outstanding over 365 days where there was no evidence of expected recovery. Receivables up to 365 days are provided for based on estimated irrecoverable amounts, determined by reference to past default experience.

Cash and cash equivalents

The LGU limits its exposure to credit risk by investing cash and cash equivalents with only reputable financial institutions that have a sound credit rating, and within specific guidelines set in accordance with the Sanggunian's approved investment policy. Consequently, the LGU does not consider there to be any significant exposure to credit risk.

Capital management

The primary objective of managing the LGU's capital is to ensure that there is sufficient cash available to support the LGU's funding requirements, including capital expenditure, to ensure that the LGU remains financially sound. The LGU monitors capital using a gearing ratio, which is net debt, divided by total capital, plus net debt. In a capital intensive industry, a gearing ratio of 54.5% or less can be considered reasonable. Included in net debt are interest bearing loans and borrowings, payables, less investments.

Currency risk

The LGU is exposed to foreign-currency risk through the importation of goods and services, either directly or indirectly, through the award of contracts to local importers. The LGU manages any material direct exposure to foreign-currency risk by entering into forward exchange contracts. The LGU manages its indirect exposure by requiring the local importer to take out a forward exchange contract at the time of procurement, in order to predetermine the peso value of the contracted goods or services. The LGU was not a direct party to any outstanding forward exchange contracts at the reporting date. The movement in the currency was not material to the Group's procurement.

Market risk

Market risk is the risk of changes in market prices, such as foreign-exchange rates and interest rates, affecting the LGU's income or the value of its financial instrument holdings. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on the risk. The weighted average interest rates and maturity profile on financial instruments as at 31 December 2023 are as follows:

Note 4. Cash and Cash Equivalents

	<u>2024</u>	<u>2023</u>
Cash on Hand		
Cash- Local Treasury	(327,669.49)	(610,853.53)
Petty Cash	15,000.00	15,000.00
Cash in Bank – Local Currency		
Cash in Bank-Local Currency-Current Account	75,063,945.31	71,512,140.64
Cash in Bank – Local Currency- Savings Account	-	-
Cash in Bank – Foreign Currency	-	-
Cash in Bank-Foreign Currency-Current Account	-	-
Cash in Bank – Foreign Currency- Savings Account	-	-
Cash Equivalents	-	-
Treasury Bills	-	-
Cash in Bank-LCCA-Time Deposits	-	-
Cash in Bank- FC – Time Deposits	-	-
Total Cash and Cash Equivalent	<u>74,751,275.82</u>	<u>70,916,287.11</u>

Cash in Bank - LCCA

LBP Water System	3572-1043-29	32,697,840.29
LBP Eco Tourism	3572-1043-37	8,663,530.40
DBP Maasin	00760-029792-030	1,156,430.16
DBP Maasin	00760-029792-530	475,171.56
LBP Maasin	0942-1080-28	3,833,874.46
LBP Baybay	General Fund Main	28,237,098.44
	TOTAL	<u>75,063,945.31</u>

Cash in banks earns interest based on the prevailing bank deposit rates. Short-term deposits are made for varying periods, depending on the immediate cash requirements of the LGU and earn interest at the respective short-term deposit rate. The LGU bank balances amounting to P 70,916,287.11.

Note 5 - Receivables

Loans and Receivable Accounts

	<u>2024</u>	<u>2023</u>
Accounts Receivable	516,330.71	292,170.50
<i>Allowance for Impairment</i>	-	-
Real Property Tax Receivable	1,951,398.62	1,561,702.85
<i>Allowance for Impairment</i>	-	-
Special Education Tax Receivable	-	-
<i>Allowance for Impairment</i>	5,502.60	5,502.60
Notes Receivable	-	-
<i>Allowance for Impairment</i>	-	-
Loans Receivable-GOCC	-	-
<i>Allowance for Impairment</i>	-	-
Loans Receivable - LGU	-	-
<i>Allowance for Impairment</i>	-	-
Dividends Receivable	-	-
<i>Allowance for Impairment</i>	-	-
Loans Receivable - Others	-	-

Allowance for Impairment

Total - - - -

2,467,729.33

1,853,873.35

Inter-Agency Receivables

	2024	2023
Due from National Government Agencies	66,835.00	66,835.00
<i>Allowance for Impairment</i>	-	-
Due from Government Owned and Controlled Corporation	-	-
<i>Allowance for Impairment</i>	-	-
Due from Local Government Units	7,989,756.52	9,711,227.73
<i>Allowance for Impairment</i>	-	-
Due from Joint Ventures	-	-
<i>Allowance for Impairment</i>	-	-
Total	<u>8,056,591.52</u>	<u>9,778,062.73</u>

Transfers from other government agencies represent those funds received for specific projects undertaken by the LGU for specific purpose. These funds were received on the basis of the project budgets submitted. Accordingly, the LGU is contractually bound to spend these funds only in connection with the projects. Furthermore, the contracts stipulate that the funds received for the project may only be applied to the costs incurred for the project, as and when the phases of the project are certified as complete. The conditions remaining therefore represent phases of the projects that are yet to be certified as complete. Returned of the unspent portion of the fund is subject to the conditions stated in the respective Memorandum of Agreements executed between the LGU and the proponent government agencies.

Intra-Agency Receivables

	2024	2023
Due from Other Funds	33,794,975.67	33,794,975.67
Due from Special Accounts	-	-
Due from Local Economic Enterprise	-	-
Total	<u>33,794,975.67</u>	<u>33,794,975.67</u>

Advances

	2024	2023
Advances for Operating Expenses	10,300.00	10,300.00
Advances for Payroll	670,128.56	673,303.74
Advances to Special Disbursing Officer	-	-
Advances for Officers and Employees	1,699,091.52	1,246,448.68
Total	<u>2,379,520.08</u>	<u>1,930,052.42</u>

Other Receivables

	2024	2023
Receivables – Disallowances and Charges	88,683.55	88,683.55
<i>Allowance for Impairment</i>	-	-
Due from Officers and Employees	-	-
<i>Allowance for Impairment</i>	-	-
Due from Non-Government Organizations/ Peoples Organization	116,000.00	80,000.00
<i>Allowance for Impairment</i>	-	-
Other Receivables	119,644.12	159,049.12
<i>Allowance for Impairment</i>	-	-
Total	<u>324,327.67</u>	<u>327,732.67</u>

As at 31 December 2023, the ageing analysis of current exchange receivables is as follows:

	Total	Neither past due or impaired	Past due but not impaired		
			<30 days	30-60 days	>60 days
Accounts Receivable	292,170.50				292,170.50
Real Property Tax Receivable	1,561,702.85				1,561,702.85
Special Education Tax Receivable	(5,502.60)				(5,502.60)
Notes Receivable					-

Loans Receivable-GOCC					-
Loans Receivable-LGU					-
Interest Receivable					-
Dividends Receivable					-
Loans Receivables -Others					-
Operating Lease Receivables					-
Finance Lease Receivables					-
Due from NGAs	66,835.00				66,835.00
Due from GOCCs					-
Due from LGUs	9,711,227.73				9,711,227.73
Due from Other Funds	33,794,975.67				33,794,975.67
Due from Joint Venture					-
Advances for Operating Expenses	10,300.00				10,300.00
Advances for Payroll	673,303.74				673,303.74
Receivables – Disallowances/ Charges	88,683.55				88,683.55
Due for Officers and Employees	1,246,448.68				1,246,448.68
Due from NGOs/POs	80,000.00				80,000.00
Other Receivables	159,049.12				159,049.12
Total	47,679,194.24				47,679,194.24

As at December 31, 2024

	Total	Neither past due or impaired	Past due but not impaired		
			<30 days	30-60 days	>60 days
Accounts Receivable	516,330.71				516,330.71
Real Property Tax Receivable	1,951,398.62				1,951,398.62
Special Education Tax Receivable	(5,502.60)				(5,502.60)
Notes Receivable					-
Loans Receivable-GOCC					-
Loans Receivable-LGU					-
Interest Receivable					-
Dividends Receivable					-
Loans Receivables -Others					-
Operating Lease Receivables					-
Finance Lease Receivables					-
Due from NGAs	66,835.00				66,835.00
Due from GOCCs					-
Due from LGUs	7,989,756.52				7,989,756.52
Due from Other Funds	33,794,975.67				33,794,975.67
Due from Joint Venture					-
Advances for Operating Expenses	10,300.00				10,300.00
Advances for Payroll	670,128.56				670,128.56
Receivables – Disallowances/ Charges	88,683.55				88,683.55
Due for Officers and Employees	1,699,091.52				1,699,091.52
Due from NGOs/POs	116,000.00				116,000.00
Other Receivables	119,644.12				119,644.12
Total	47,017,641.67				47,017,641.67

Note 6 - Inventories

	2024	2023
Inventory Held for Sale		
Merchandise Inventory	-	-
Livestock Inventory	-	-
Inventory Held for Distribution		
Food Supplies for Distribution	1,050,060.00	1,901,149.00
Welfare Goods for Distribution	296,920.00	1,558,300.00
Drugs and Medicines for Distribution		744,070.00
Medical, Dental and Laboratory Supplies for Distribution		479,391.67
Medical, Dental and Laboratory Supplies for Distribution		
Agricultural and Marine Supplies for Distribution		1,113,958.50
Agricultural Produce for Distribution	-	-
Textbooks and Instructional Materials for Distribution	-	-
Construction Materials for Distribution	-	-
Property and Equipment for Distribution	-	-
Other Supplies and Materials for Distribution	-	-
Inventory Held for Manufacturing		
Raw Materials Inventory	-	-
Work-in-Process Inventory	-	-
Finished Goods Inventory	-	-
Inventory Held for Consumption		
Office Supplies Inventory		101,218.70
Accountable Forms, Plates and Stickers		301,499.12
Non-Accountable Forms Inventory		-
Animal/Zoological Supplies Inventory		6,980.00
Food Supplies Inventory	219,680.00	-
Drugs and Medicines Inventory		1,503,917.80
Medical, Dental and Laboratory Supplies Inventory	507,691.80	160,697.00
Fuel, Oil and Lubricants Inventory		-
Agricultural and Marine Supplies Inventory	549,900.00	482,086.75
Textbooks and Instructional Materials Inventory		-
Military, Police and Traffic Supplies Inventory		-
Chemical and Filtering Supplies Inventory	-	-
Construction Materials Inventory	-	-
Other Supplies and Materials Inventory	-	-
Total	2,624,251.80	8,353,268.54

At December 31, 2024, P2,624,251.80 of total inventory was carried at fair value less cost to sell.

No inventory items were pledge as security during the current or prior financial year.

Note 7 -Prepayments and Deferred Charges

	2024	2023
Advances to Contractors	(509,161.33)	(509,161.33)
Prepaid Rent	-	-
Prepaid Registration	-	-
Prepaid Interest	-	-
Prepaid Insurance	-	-
Other Prepayments	-	-
TOTAL	(509,161.33)	(509,161.33)

Note 8 - Property, Plant and Equipment

(see attached sheet)

The transfer and adjustment column relates to reclassifications between the different classes of assets and also to other categories of assets including inventory and intangible assets.

The LGU measured the residual value of all items of property, plant and equipment, but does not expect a residual value of these assets, because these will be utilized for their entire economic lives and do not have a significant scrap value. During the current financial year, the LGU reviewed the estimated useful lives and residual values of property, plant and equipment, where appropriate.

Fully depreciated assets at an original cost of P 0.00 are still in use and which the LGU plan to donate to non-profit organizations in the ensuing years.

SUMMARY OF PROPERTY, PLANT AND EQUIPMENT- GENERAL FUND
As at December 31, 2024
(With Comparative Figure for CY 2023)

Property, Plant and Equipment		2024	2023
Land			
Land		8,650,856.97	6,170,781.97
Land Improvements			
Land Improvements, Aquaculture Structures		7,717,370.52	6,848,726.37
Accumulated Depreciation - Other Land Improvements		(5,167,083.27)	(4,952,192.69)
Accumulated Impairment Losses - Land Improvements, Aquacu			
Infrastructure Assets			
Road Networks		64,836,619.26	64,133,033.57
Accumulated Depreciation - Road Networks		(16,130,463.21)	(14,044,842.42)
Flood Control Systems		29,061,148.66	26,162,999.80
Accumulated Depreciation- Flood Control System		(7,533,075.10)	(3,911,648.89)
Water Supply Systems		50,310,869.12	50,221,069.12
Accumulated Depreciation-Water Supply Systems		(11,778,432.39)	(9,869,178.66)
Power Supply Systems		3,197,636.62	3,197,636.62
Accumulated Depreciation - Power Supply Systems		(1,583,793.75)	(1,296,094.81)
Parks, Plazas and Monuments		6,306,601.49	4,765,538.51
Accumulated Depreciation-Parks, Plazas and Monuments		(1,248,940.11)	(976,411.12)
Other Infrastructure		6,893,023.92	5,595,299.91
Accumulated Depreciation -Other Infrastructure		(1,991,907.36)	(1,758,738.67)
Buildings and Other Structures			
Buildings		44,860,655.85	43,935,738.95
Accumulated Depreciation - Buildings		(13,042,456.09)	(11,386,645.08)
Accumulated Impairment Losses - Buildings			
School Buildings		1,013,566.16	1,013,566.16
Accumulated Depreciation - School Building		(258,700.73)	(220,185.22)
Hospitals and Health Centers		201,989.00	201,989.00
Accumulated Depreciation - Hospitals and Health Centers		(201,989.00)	(44,089.85)
Accumulated Impairment Losses - Hospitals and Health Centers			
Markets		22,663,338.85	22,520,326.25
Accumulated Depreciation- Markets		(3,198,233.92)	(2,347,264.26)
Accumulated Impairment Losses - Markets			
Slaughterhouses		3,236,499.48	3,236,499.48
Accumulated Depreciation- Slaughterhouse		(1,740,939.99)	(1,587,206.26)
Accumulated Impairment Losses- Slaughterhouses			
Other Structures		21,587,245.72	21,587,245.72
Accumulated Depreciation- Other Structures		(4,566,561.84)	(3,549,315.13)
Accumulated Impairment Losses - Other Structures			
Machinery and Equipment			
Machinery		3,856,779.00	3,856,779.00
Accumulated Depreciation- Machinery		(1,251,579.62)	(922,138.90)

Office Equipment	3,267,356.06	3,084,356.06
Accumulated Depreciation - Office Equipment	(2,800,887.61)	(2,709,928.91)
Accumulated Impairment Losses - Office Equipment		
Information and Communication Technology Equipment	9,432,077.12	8,579,910.12
Accumulated Depreciation - Information and Communication T	(6,423,913.89)	(6,381,988.36)
Accumulated Impairment Losses - Information and Communica		
Agricultural and Forestry Equipment	156,805.00	61,880.00
Accumulated Depreciation - Agricultural and Forestry Equipme	(61,880.10)	(61,880.10)
Accumulated Impairment Losses - Agricultural and Forestry Eq		
Communication Equipment	867,695.00	569,895.00
Accumulated Depreciation - Communication Equipment	(657,188.13)	(569,895.00)
Accumulated Impairment Losses - Communication Equipment		
Construction and Heavy Equipment	14,652,497.50	14,652,497.50
Accumulated Depreciation - Construction and Heavy Equipmen	(8,780,636.50)	(7,852,644.99)
Accumulated Impairment Losses - Construction and Heavy Equ		
Disaster Response and Rescue Equipment	19,935,855.50	18,808,356.50
Accumulated Depreciation - Disaster Response and Rescue Equ	(10,421,380.11)	(8,646,706.16)
Accumulated Impairment Losses - Disaster Response and Rescu		
Military, Police and Security Equipment	25,690.00	25,690.00
Accumulated Depreciation - Military, Police and Security Equip	(25,561.55)	(25,561.55)
Accumulated Impairment Losses - Military, Police and Security		
Medical Equipment	3,052,086.52	2,973,986.52
Accumulated Depreciation - Medical Equipment	(923,587.36)	(647,366.84)
Accumulated Impairment Losses - Medical Equipment		
Sports Equipment		
Accumulated Depreciation - Sports Equipment		
Other Machinery and Equipment	3,307,183.50	3,307,183.50
Accumulated Depreciation - Other Machinery and Equipment	(1,561,538.17)	(1,249,155.99)
Accumulated Impairment Losses - Other Machinery and Equipm		
Transportation Equipment		
Motor Vehicles	16,834,844.62	14,940,401.05
Accumulated Depreciation - Motor Vehicles	(4,625,264.02)	(3,470,116.46)
Accumulated Impairment Losses - Motor Vehicles		
Watercrafts	587,009.72	587,009.72
Accumulated Depreciation - Watercrafts	(587,009.72)	(587,009.72)
Accumulated Impairment Losses - Watercrafts		
Furniture, Fixtures and Books		
Furniture and Fixtures	1,884,430.20	1,759,755.20
Accumulated Depreciation - Furniture and Fixtures	(1,363,470.41)	(1,300,072.71)
Accumulated Impairment Losses - Furniture and Fixtures		
Books	35,360.00	35,360.00
Accumulated Depreciation - Books	(30,498.00)	(30,498.00)
Accumulated Impairment Losses - Books		
Construction in Progress		
Construction in Progress - Land Improvements	4,746,220.16	2,698,975.14
Construction in Progress - Infrastructure Assets	12,920,063.64	7,752,669.41
Construction in Progress - Buildings and Other Structures	92,916.00	92,916.00
Other Property, Plant and Equipment		
Work/Zoo Animals	90,000.00	90,000.00
Other Property, Plant and Equipment	11,488,523.72	10,932,453.72
Accumulated Depreciation - Other Property, Plant and Equipme	(8,062,994.34)	(7,142,670.70)
Accumulated Impairment Losses - Other Property, Plant and Eq	(357,172.16)	(357,172.16)
Total Property, Plant and Equipment	261,393,676.43	256,501,906.26

Note 9 – Liabilities

Financial Liabilities	2024	2023
Accounts Payable	12,384,335.41	13,559,092.72
Due to Officers and Employees	27,040.47	27,040.47
Notes Payable		
Interest Payable		
Operating Lease Payable		
Finance Lease Payable		
Awards and Rewards Payable		
Other Payables		
Bonds Payable		
<i>Discount on Bonds Payable- Domestic</i>		
<i>Premium on Bonds Payable- Domestic</i>		
Bonds Payable - Foreign		
<i>Discount on Bonds Payable-Foreign</i>		
<i>Premium on Bonds Payable- Foreign</i>		
Loans Payable - Domestic	17,123,289.43	17,380,321.09
<i>Loans Payable - Current</i>	1,452,232.05	
<i>Loans Payable - Non-Current</i>	15,671,057.38	
Loans Payable - Foreign	-	-
Total	29,534,665.31	30,966,454.28

Trade payables are non-interest bearing and are normally settled on 60-days terms. Other payables are non-interest bearing and have an average term of six months. Interest payable is normally settled quarterly throughout the financial year.

Inter-Agency Payables	2024	2023
Due to BIR	164,680.05	5,696,584.01
Due to GSIS	894,095.45	(52,292.73)
Due to Pag-IBIG	356,089.35	516,127.36
Due to PhilHealth	357,230.43	355,303.08
Due to NGAs	281,597.49	388,471.39
Due to GOCCs	22,458.64	22,458.64
Due to LGUs	885,777.77	1,088,122.96
Due to Joint Venture		
Total	2,961,929.18	8,014,774.71

The first four accounts represents the amount deducted from the salaries of officials and employees and is remitted to the respective government agencies immediately on the month following the month for which these were deducted. While the remaining accounts represents balances of funds received by the LGU for specific purposes.

Intra-Agency Payables	2024	2023
Due to Regional Offices/ Staff Bureaus		
Due to Operating Units		
Due to Other Funds	8,793,752.25	1,699,802.02
Total	8,793,752.25	1,699,802.02

Deferred Credits/Unearned Income	2024	2023
Deferred Credits		
Deferred Real Property Tax	2,208,958.32	1,720,438.53
Deferred Special Education Tax	(5,502.60)	(5,502.60)
Deferred Finance Lease Revenue		
Deferred Service Concession Revenue		
Unearned revenue-Investment Property		

Other Deferred Credits	282,428.72	88,357.52
Unearned Revenue – Investment Property		
Other Unearned Revenue	-	-
Total	2,485,884.44	1,803,293.45

Trust Liabilities

	2024	2023
Trust Liabilities	-	-
Trust Liabilities- Disaster Risk Reduction and Management Fund		
Bail Bonds Payable		
Guarantee/Security/Deposits Payable		
Customers' Deposits Payable	-	-
Total	-	-

Note 10 – Other Payables

	2024	2023
Other Payables	1,152,584.18	843,890.56
Total	1,152,584.18	843,890.56

Note 11 – Tax Revenue

	2024	2023
Tax Revenue – Individual and Corporation		
Professional Tax	690.00	575.00
Community tax	472,509.50	569,608.32
Tax Revenue-Property		
Estate Tax		
Donors Tax		
Capital Gains Tax		
Real Property Tax - Basic	578,448.80	469,225.75
Discount on Real Property Tax -Basic	(152,851.85)	(174,160.85)
Special Education Tax		2,751.30
Discount on Special Education Tax		
Special Levy on Idle Lands		
Special Levy on Lands Benefited by Public Works Projects		
Real Property Transfer Tax	5,912.18	(10,052.78)
Tax Revenue-Goods and Services		
Import Duties		
Excise Tax		
Business Tax	2,285,769.46	2,090,783.24
Tax on Sand, Gravel and Other Quarry		
Tax on Delivery trucks and Vans	25.00	266.00
Amusement Tax		
Franchise Tax	15,903.10	15,277.98
Printing and Publication Tax		
Tax Revenue-Others		
Other Taxes	171,546.69	142,816.85
Tax Revenue – Fines and Penalties		
Tax Revenue – Fines and Penalties Taxes on Individual and Corporations		
Tax Revenue – Fines and Penalties-Property Taxes	6,613.11	253,296.65
Tax Revenue –Fines and Penalties – Taxes on Goods and Services		
Tax revenue –Fines and Penalties – Other Taxes	162,389.39	193,533.80
Share from National Taxes		
Share Internal Revenue Collection	122,338,298.00	115,144,080.00
Share from Expanded Value Added Tax		

Share from National Wealth
 Share from Tobacco Excise Tax
 Share from Economic Zone

Total	125,885,253.38	118,698,001.26
--------------	-----------------------	-----------------------

Note 12– Service and Business Income

	<u>2024</u>	<u>2023</u>
Service Income		
Permit Fees	1,583,658.59	1,481,576.02
Registration Fees	96,860.00	90,378.12
Registration Plates, Tags and Sticker Fees	103,101.20	102,610.00
Clearance and Certificate Fees	226,521.01	274,020.37
Supervision and regulation Enforcement Fees		
Inspection Fees	163,097.00	144,675.00
Verification and Authentication Fees		
Processing Fees		
Occupation Fees	60,769.33	35,772.34
Fishery Rental Fees		
Fees for Sealing and Licensing of Weights and Measures		
Fines and Penalties-Service Income		
Other Service Income		
Business Income		
School Fees		20.00
Affiliation Fees		
Seminar/Training Fees		
Rent/Lease Income	56,193.20	7,280.00
Communication Network Fees		
Transportation System Fees		
Road Network Fees	50.56	
Waterworks System Fees	4,952,271.27	4,955,061.65
Power Supply System Fees		
System Fees		
Parking Fees		
Receipts from Operation of Hostels/Dormitories and Other		
Receipt from Market Operations	1,760,345.50	1,446,188.20
Slaughterhouse Operation	507,450.00	508,120.00
Receipt from Cemetery Operations	240,810.00	292,800.00
Income from Printing and Publication		
Sales Revenue		
<i>Sales Discounts</i>		
Garbage Fees	465,545.00	363,724.20
Hospital Fees	794,433.00	621,357.90
Dividend Income		
Interest Income	42,234.10	40,031.52
Service Concession Revenue		
Other Service Concession Revenue		
Lease Revenue		
Share in the Profit of Joint Venture		
Fines and Penalties - Business Income		
Other Business Income	833,513.06	372,582.91
Miscellaneous Income		196,671.37
Total	11,886,852.82	10,932,869.60

Note 13– Share, Grants and Donation

	2024	2023
Share		
Share from PAGCOR	-	-
Share from PCSO	-	-
Grants and Donation		
Grants and Donations in Cash	-	-
Grants and Donations in Kind	-	-
Grants from Concessionary loans	-	-
Total	-	-

Note 14 - Employee Costs

	2024	2023
Personnel Services		
Salaries and Wages – Regular	30,561,655.98	29,998,761.04
Salaries and Wages- Casual/Contractual		
Other Compensation		
Personal Economic Relief Allowance	1,729,636.38	1,677,909.10
Representation Allowance	2,038,218.75	1,808,437.50
Transportation Allowance	2,038,218.75	1,808,437.50
Clothing/Uniform Allowance	497,000.00	408,000.00
Subsistence Allowance	151,200.00	144,000.00
Laundry Allowance	8,400.00	8,000.00
Quarters Allowance	1,000.00	
Productivity Incentive Allowance	365,000.00	352,000.00
Overseas Allowance		
Honoraria	289,500.00	77,000.00
Hazard Pay	1,065,869.10	934,300.50
Longevity Pay		
Overtime and Night Pay		37,891.93
Year-End Bonus	5,069,264.00	4,930,111.00
Cash Gift	365,000.00	350,000.00
Other Bonuses and Allowances	210,000.00	3,410,000.00
Personnel Benefit Contribution		
Retirement and Life Insurance Premiums	1,669,439.84	3,422,315.23
Pag-IBIG Contribution	62,900.00	62,700.00
PhilHealth Contribution	760,974.08	269,653.37
Employees Compensation Insurance Premiums	41,074.74	82,876.70
Provident/Welfare fund Contributions		
Other Personnel Benefit		
Pension Benefit		
Retirement Gratuity		
Terminal Leave Benefits	2,135,089.25	632,310.48
Other Personnel Benefits	3,560,000.00	
Total	52,619,440.87	50,414,704.35

Note 15 – Maintenance and Other Operating expenses

	2024	2023
Traveling Expenses		
Traveling Expenses - Local	1,736,255.47	1,661,371.16
Traveling Expenses- Foreign		
Training and Scholarship Expenses		
Training Expenses	3,256,610.51	2,715,951.80
Scholarship/Grants/Expenses	25,000.00	
Supplies and Material Expenses		
Office Supplies Expense	1,062,933.90	1,191,589.45
Accountable Forms Expense	521,199.12	202,540.00
Non-Accountable Forms Expenses		
Animal/Zoological expenses	195,810.00	225,100.77
Food Supplies Expense	2,441,149.00	871,905.00

Welfare Goods Expenses	295,549.00	
Drugs and Medicines Expenses	4,890,949.80	1,738,410.00
Medical, dental and Laboratory Supplies Expenses	1,751,026.75	785,919.00
Fuel, Oil and Lubricant Expenses	3,267,096.23	3,758,410.17
Agriculture and Marine Supplies Expenses	1,942,401.65	995,721.00
Textbooks and Instructional Materials Expenses		197,145.53
Military, Police and Traffic Supplies Expenses		
Chemical and Filtering Supplies Expenses		
Other Supplies and Material Expenses	2,240,510.40	1,452,645.74
Utility Expenses		
Water Expenses		
Electricity Expenses	2,354,159.72	2,225,031.75
Communication Expenses		
Postage and Courier Services		583.00
Telephone Expenses	346,000.00	350,000.00
Internet subscription Expenses	358,227.59	230,298.93
Cable, Satellite, Telegraph and Radio Expenses		
Awards/Rewards and Prizes		
Awards/Rewards Expenses	18,500.00	
Prizes	207,400.00	452,700.00
Survey, Research, Exploration and Development Expenses		
Survey Expenses	98,000.00	
Research, Exploration and Development Expenses		
Demolition/Relocation and Desilting/Dredging Expenses		
Demolition and Relocation Expenses		
Desilting and Dredging Expenses		
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses		
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses		
Intelligence Expenses		
Extraordinary and Miscellaneous Expenses		
Total	27,008,779.14	19,055,323.30

Note 15 – Contracted Services

	<u>2024</u>	<u>2023</u>
Professional Services		
Legal Services	10,000.00	26,600.00
Auditing Services	91,980.00	69,350.00
Consultancy Services		
Other Professional Services	223,750.00	418,000.00
General Services		
Environmental /Sanitary Services		
Janitorial Services		
Security services		
Other General Services	14,555,775.00	13,886,000.00
Total	14,881,505.00	14,399,950.00

Note 15 – Repairs and Maintenance

	<u>2024</u>	<u>2023</u>
Repairs and Maintenance-Investment Property	-	-

Repairs and Maintenance -Land Improvements	24,000.00	
Repairs and Maintenance -Infrastructure Assets	782,383.08	290,226.00
Repairs and Maintenance -Buildings and Other Structure	372,432.00	608,965.60
Repairs and Maintenance -Machinery and Equipment	380,759.80	451,911.00
Repairs and Maintenance -Transportation Equipment	1,947,468.49	1,686,170.00
Repairs and Maintenance - Furniture, Fixtures		
Repairs and Maintenance -Leased Assets		
Repairs and Maintenance -Leased Assets Improvements	92,847.56	74,988.00
Repairs and Maintenance -Other Property, Plant and Equipment	25,000.00	36,900.00
	-	-
Total	3,624,890.93	3,149,160.60

Note 15- Financial Assistance/Subsidy

	<u>2024</u>	<u>2023</u>
Subsidy toNGAs	-	-
Subsidy to Local Government Units	4,571,539.10	469,983.86
Subsidy to NGOs/POs	-	-
Subsidy to Other Funds	2,066,628.35	1,733,891.71
Subsidy to General Fund Proper/Special Accounts	-	-
Subsidy to Local Economic Enterprises	-	-
Subsidies - Others	-	-
Total	6,638,167.45	2,203,875.57

Note 15 - Taxes, Insurance Premiums and Other Fees

	<u>2024</u>	<u>2023</u>
Taxes, Duties and Licenses	51,660.00	55,620.00
Fidelity Bond Premiums	-	168,000.00
Insurance Expenses	259,662.43	225,309.51
Total	311,322.43	448,929.51

Note 15 – Other Maintenance and Operating Expenses

	<u>2024</u>	<u>2023</u>
Advertising Expenses	25,900.00	
Printing and Publication Expenses		
Representation Expenses		
Transportation and Delivery Expenses		
Rent/Lease Expenses		90,000.00
Membership Dues and Contributions to Organizations	134,300.00	23,800.00
Subscription Expenses		
Donations	1,579,500.00	1,876,000.00
Other Maintenance and Operating Expenses	6,358,392.78	4,995,760.99
Total	8,098,092.78	6,985,560.99

Note 16 - Financial Expenses

	<u>2024</u>	<u>2023</u>
Management Supervision/Trusteeship Fees	-	-
Interest Expenses	1,033,024.02	1,064,937.28
Guarantee Fees		
Bank Charges	8,470.82	8,006.10
Commitment Fees	-	-
Other Financial Charges	-	-
Total	1,041,494.84	1,072,943.38

Note 17 – Non-Cash Expenses

	<u>2024</u>	<u>2023</u>
Depreciation and Amortization		
Depreciation- Investment Property		-
Depreciation-Land Improvements		2,904,638.78
Depreciation-Infrastructure Assets	2,806,209.05	8,358,658.01
Depreciation-Buildings and Other Structure	3,874,175.78	2,800,511.24
Depreciation-Machinery and Equipment	10,814,412.68	4,397,929.89
Depreciation-Transportation Equipment		1,049,413.48
Depreciation-Furniture, Fixtures and Book	63,397.70	100,044.22
Depreciation-Leased Assets		
Depreciation-Leased Assets Improvements		
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	920,323.63	908,457.25
Amortization- Intangible Assets		
Total	<u>18,478,518.84</u>	<u>20,519,652.87</u>

Note 18 - Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)*a) Cash and Cash Equivalent*

Cash and cash equivalents consist of cash on hand, balances with banks, and investment in time deposits. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

(in thousands of currency units)	<u>2024</u>	<u>2023</u>
Cash on hand and balances with banks	(327,669.49)	(610,853.53)
Petty Cash	15,000.00	15,000.00
Cash Equivalents	<u>75,063,945.31</u>	<u>71,512,140.64</u>
	<u>74,751,275.82</u>	<u>70,916,287.11</u>

The entity has an under deposit of P 0.00 due to return deposit.

(in thousands of currency units)	<u>2024</u>	<u>2023</u>
Surplus/(Deficit)		
Non-cash transactions		11,380,770.29
Depreciation	18,478,518.84	20,519,652.87
Amortization of Intangible Assets		
Impairment Loss		
Increase in payables		438,802.87
Decrease in payables	1,178,918.86	
(Gains) Losses on Sale of PPE		
(Gains) Losses on Sale of Investments		
Increase in current assets/inventory		6,338,236.73
Decrease in current assets/inventory	661,552.57	
Increase in investments due to revaluation		
Increase in receivables		535,747.55
Decrease in receivables	5,728,601.58	
Net Cash from Operating Activities	<u>23,028,201.56</u>	<u>13,645,668.59</u>

Note 19: Reconciliation between actual amounts on a comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2024					
	Income	Personnel Services	MOOE	Financial Expenses	Capital Outlay
Comparison Statement of Budget and Actual	115,144,079.00	61,093,313.49	43,377,605.00	1,041,494.84	36,419,122.37
Entity Differences	-	-	-	-	-
Basis Differences:	-	-	-	-	-
Income not considered budgetary items	-	-	-	-	-
Non-cash income	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-
Receipts not considered as income	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Borrowings	-	-	-	-	-
Non-cash expenses:	-	-	-	-	-
Depreciation	-	-	(18,478,518.84)	-	-
Amortization – Intangible Assets	-	-	-	-	-
Impairment Loss	-	-	-	-	-
Losses	-	-	-	-	-
Debt Service (Loan Amortization, Retirement of Debt Instruments)	-	-	-	-	-
Interest Expenses capitalized	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Timing Differences:	(106,378,685.94)	11,389,242.62	29,025,504.12	-	-
Prepayments charged to current appropriations	-	-	-	-	-
Unconsumed Inventories charged to current appropriations	-	-	-	-	-
Consumed Inventories and deferred charges charged to prior period appropriations	-	-	-	-	-
Supplemental budget for Terminal Leave Benefits	-	-	-	-	-
Per Statement of Financial Performance	8,765,393.06	49,704,070.87	53,924,590.28	1,041,494.84	36,419,122.37

Note 20

**Report on Utilization of Local Disaster Risk Reduction and Management Fund
As of December 31, 2024**

Municipality of Inopacan, Province of Leyte, Philippines

Annex B

Particulars	LDRRMF		NDRRMF	From other LGUs	From other Sources
	Quick Response Fund (QRF) 30%	Mitigation Fund (70%)			
A. Source of Funds					
Current Approp	1,995,783.00	4,656,827.00			
Continuing Approp		525,411.37			
Prev 5 Year's Approp Transferred to STF (2019-2023)		2,261,992.76			

Total Funds Available		1,995,783.00	7,444,231.13		
B. Utilization					
Current Appropriations	Insurance Premium of Municipal Building		147,512.25		
	Insurance Premium for MDRRMC and Disaster Volunteers		49,800.00		
	Installation of Localized Warning Signages in Hazard Prone Areas		348,000.00		
	Conduct of Disaster-Related Trainings/Capacity Building		944,000.00		
	Purchase and Stockpile of Food Supplies		296,920.00		
	Purchase and Stockpile of Hygiene Kits		239,500.80		
	Purchase of Medical Supplies & Equipment		198,250.00		
	Purchase of Evacuation Equipment, Supplies & Materials		398,070.00		
	Provision of Logistics during Emergency Alerts at 24/7 OpCen				
	Conduct of NSED Simulations, Rescue/Medical Standby & other Activities		49,000.00		
	Provision of Fuel, Oil & Lubricants for Mobilization during Monitoring and Emergency Response				
	Purchase of other Supplies & Materials		46,690.00		
	Procurement & Installation of Automated Rain Gauge		180,000.00		
	Purchase of Rescue Equipment & Personal Protective Equipment		598,000.00		
	Purchase of Communication Equipment		297,800.00		
	Purchase of Weather Monitoring Station		99,999.00		
	Purchase of Rescue Equipment		45,500.00		
	Cont. Appro Rehabilitation & Improvement of Evacuation Center		442,895.26		
	STF Procurement & Installation of Automated Rain Gauge		348,000.00		
	STF Procurement of Emergency Transport Vehicle		1,894,443.57		
D. Total Utilization		-	6,624,380.88		
E. Unutilized Balance		1,995,783.00	819,850.25		

Prepared by:

Certified Correct:

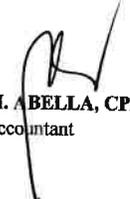
MARK DAVE B. DADULO
LDRRMO II

NANCY CLYTE ABELLA - LAGARIO, CPA
Municipal Accountant

As of December 31, 2024
Notes to the Financial Statements
Note ___ Local Disaster Risk Reduction and Management Fund (LDRRMF)

The LDRRMF represents the amount set aside by the LGU to support its disaster risk management activities pursuant to R.A. No. 10121 otherwise known as the

Particulars	Amount	
	Available	Utilized
Current Year Appropriation:		
MOOE		
Quick Response Fund (QRF) - 30%	1,995,783.00	-
Prevention/Mitigation Fund (MF) - 70%	4,656,827.00	3,893,542.05
Insurance Premium of Municipal Building	150,000.00	147,512.25
Insurance Premium for MDRRMC and Disaster Volunteers	50,000.00	49,800.00
Areas	350,000.00	348,000.00
Conduct of Disaster-Related Trainings/Capacity Building	1,067,165.00	944,000.00
Purchase and Stockpile of Food Supplies	300,000.00	296,920.00
Purchase and Stockpile of Hygiene Kits	300,000.00	239,500.80
Purchase of Medical Supplies & Equipment	200,000.00	198,250.00
Purchase of Evacuation Equipment, Supplies & Materials	400,000.00	398,070.00
Provision of Logistics during Emergency Alerts at 24/7 OpCen	200,000.00	-
Activities	100,000.00	49,000.00
Monitoring and Emergency Response	300,000.00	-
Purchase of other Supplies & Materials	50,212.00	46,690.00
Sub total MOOE 70%	3,467,377.00	2,717,743.05
TOTAL MOOE	5,463,160.00	2,717,743.05
Capital Outlay		
Procurement & Installation of Automated Rain Gauge	180,000.00	180,000.00
Equipment	600,000.00	598,000.00
Purchase of Communication Equipment	300,000.00	297,800.00
Purchase of Weather Monitoring Station	109,450.00	99,999.00
TOTAL CAPITAL OUTLAY	1,189,450.00	1,175,799.00
Total Current Appropriations	6,652,610.00	3,893,542.05
Continuing Appropriation:	525,411.37	488,395.26
Special Trust Fund (STF)		
Prev 5 Year's Approp Transferred to STF (2019-2023)	2,261,992.76	2,242,443.57
TOTAL	9,440,014.13	6,624,380.88


NANCY CLYTE M. ABELLA, CPA
Municipal Accountant



LOCAL FINANCE COMMITTEE

CERTIFICATION

THIS IS TO CERTIFY that the amount of SEVEN HUNDRED THIRTY-FOUR THOUSAND, THREE HUNDRED AND FORTY-FIVE PESOS AND 83/100 (Php 734,345.83), is the excess collection of the National Tax Allotment (NTA) for the period: January to May 2025, and are available as savings for appropriation, to wit:

PARTICULARS	ACTUAL COLLECTIONS	ESTIMATED NTA (2025 AB)	DIFFERENTIAL
NTA (Jan-May 2025)	60,459,180.00	59,724,834.17	734,345.83

This Certification is issued as supporting document for the 2025 General Fund Supplemental Budget No. 1, CY 2025.


VERHAERT B. NIRZA
Municipal Treasurer


NANCY CLYTE M. ABELLA-LAGARIO, CPA
Municipal Accountant

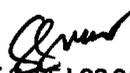


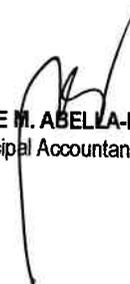
CERTIFICATION OF SAVINGS

THIS IS TO CERTIFY that as per records on file in this office, the Municipality of Inopacan, has a Personal Services Savings from the Office of the Mayor, for the period January to May 2025, amounting to One Million, Seven Hundred Thirty-Six Thousand, Two Hundred and Fifty-Two Pesos and 00/100 (PhP 1,736,252.00), broken down as follows:

OFFICE	SALARIES & WAGES	PERA	CLOTHING ALLOWANCE	TOTAL
MMO	1,581,252.00	120,000.00	35,000.00	1,736,252.00

Certified Correct:


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer


NANCY CLYTE M. ABELLA-LAGARIO
Municipal Accountant


VERHAERT B. MIRZA
Municipal Treasurer

Noted:


ROGELIO V. PUA, JR.
Municipal Mayor



CERTIFICATION

THIS IS TO CERTIFY that the amount of **SIX MILLION, FIVE HUNDRED AND TWENTY-SEVEN THOUSAND, SEVEN HUNDRED NINETY-SIX AND 78/100 (Php 6,527,796.78)**, are the unobligated balances from the 20% Development Fund (Continuing Appropriations from 2024 and prior years), and are available for reappropriation, to wit:

PPA	Appropriation	Obligations	Balances
20% DEVELOPMENT FUND			
Local Development Fund			
OTHER SERVICES			
Debt Service - Loan Amortization - Principal	596,637.91	0.00	596,637.91
Debt Service - Loan Amortization - Interest	3,047,755.87	0.00	3,047,755.87
Lot Purchase	825,000.00	0.00	825,000.00
ECONOMIC SERVICES			
Road Opening- Jubasan to Lison	702,025.00	0.00	702,025.00
Road Opening - Tinago	573,175.45	0.00	573,175.45
Rehab & Improvement of Old Public Market	159,625.71	0.00	159,625.71
Rehab & Improvement of New Public Market	22,700.00	0.00	22,700.00
Construction of Footbridge, Sitio Biaong - brgy. Conalum	3,623.06	0.00	3,623.06
Construction of MP Center/Building - Poblacion	17,978.31	0.00	17,978.31
Construction of Pathway, Sitio Sanuel to Centro - Macagô-ôô	1,279.65	0.00	1,279.65
Const./Improvement of Drainage canal - Tinago & Poblacion	1,177.68	0.00	1,177.68
Rehab & Improvement of Public Park (Baywalk)	154,247.97	0.00	154,247.97
Construction of MP Center/Building - Mahaba, Brgy. Apid	1,337.99	0.00	1,337.99
Resurfacing of Access Road- Jubasan to Sitio Lison	2,928.34	0.00	2,928.34
Resurfacing of Poblacion-Tinago Diversion Road	1,430.19	0.00	1,430.19
Fabrication of Tetra Pods for Retaining Wall	1,000.00	0.00	1,000.00
Fabrication of Bricks for Parks & Open Spaces	10,050.00	0.00	10,050.00
Rehab of Water System-Purchase of Water Pump	200.00	0.00	200.00
Rehab of MPDP in Sitio Clave - Tinago	600,000.00	553,920.44	46,079.56
Construction of Pathway - Brgy. Tinago	400,000.00	399,509.87	490.13
SOCIAL SERVICES			
Rehab & Improvement of Parks & Open Spaces(Baywalk)	16,447.49	0.00	16,447.49
Construction of MP Building/Hall - Esperanza ES	20,270.00	0.00	20,270.00
Improvement of Parks & Open Spaces(Rizal Park)	69,310.00	0.00	69,310.00
Rehab & Improvement of MP Building (Mara-o NHS)	96,605.00	0.00	96,605.00
Rehabilitation of MP Center/Building - Inopacan NHS	938.00	0.00	938.00
Construction of Drainage Canal - Tinago NHS	673.47	0.00	673.47
Construction of MP Center/Building(Phase I) - Esperanza ES	40,670.00	0.00	40,670.00
Completion of Super Health Center	208,000.00	93,860.00	114,140.00
TOTAL	7,575,067.09	1,047,290.31	6,527,796.78

This Certification is issued as supporting document for the 2025 General Fund Supplemental Budget No. 1, CY 2025.


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer


NANCY CLYTE M. ABELLA-DAGARIO
Municipal Accountant


VERHAERT B. NIZA
Municipal Treasurer

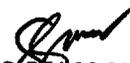


CERTIFICATION

THIS IS TO CERTIFY that the amount of **FIFTY THOUSAND, SIX HUNDRED SIXTY-SEVEN PESOS AND 11/100 (Php 50,667.11)**, are the unobligated balances from the 5% LDRRMF Continuing Appropriations (2024 and prior years), and are available for reappropriation, to wit:

Function/Program/Project/Activity	Appropriation	Obligations	Balance
70% Preparedness/Prevention/Mitigation/Response			
Capital Outlay (From 2022 & Prior Years)			
Disaster Response & Rescue Equipment (2020)	1,311.90	0.00	1,311.90
Const. of Iso Facility	10,980.58	0.00	10,980.58
Proc. of Additional Communication Equipment	1,700.00	0.00	1,700.00
Purchase of Disaster Response & Rescue Equipment	2,079.60	0.00	2,079.60
Purchase of Portable Handheld Radio sets	1,500.00	0.00	1,500.00
Purchase of Early Warning Device	2,600.00	0.00	2,600.00
Purchase of Command Tent	1,000.00	0.00	1,000.00
Sub - Total	21,172.08	0.00	21,172.08
Capital Outlay (From 2023)			
Construction of Flood Control	10,280.89	0.00	10,280.89
Purchase of Remote Areas Lighting System(RALS)	2,500.00	0.00	2,500.00
Purchase of Rescue Equipment	1,147.70	0.00	1,147.70
Rehabilitation & Improvement of Evac Center	1,404.74	0.00	1,404.74
Purchase & Installation of Mobile Radio for Rescue Vehicle	510.70	0.00	510.70
Sub - Total	15,844.03	0.00	15,844.03
Capital Outlay (From 2024)			
Purchase of Rescue Equipment & PPEs	2,000.00	0.00	2,000.00
Purchase of Communication Equipment	2,200.00	0.00	2,200.00
Purchase of Weather Monitoring Station	9,451.00	0.00	9,451.00
Sub - Total	13,651.00	0.00	13,651.00
GRAND TOTAL	50,667.11	0.00	50,667.11

This Certification is issued as supporting document for the 2025 General Fund Supplemental Budget No. 1, CY 2025.


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer


NANCY CLYTE M. ABELLA-LAGARIO
Municipal Accountant


VERHAERT B. MIRZA
Municipal Treasurer



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



CERTIFICATION

THIS IS TO CERTIFY that the funds are actually available in the total amount of **FOURTEEN MILLION, FIVE HUNDRED AND FORTY-NINE THOUSAND, SIXTY-ONE PESOS AND 72/100 (PhP 14,549,061.72)**, to pay for the proposed expenditures under Supplemental Budget No. 1, CY 2025, of the Municipality of Inopacan, Leyte.

CERTIFY FURTHER that the funds are taken out of the excess collection from the National Tax Allotment (NTA), Unobligated Balances (PS and MOOE) from CY 2024, Reverted Funds from Personal Services (Current Appropriations), Reverted Funds from 20% LDF (Continuing Appropriations from 2024 & prior years), and Reverted Funds from 5% LDRRMF (Continuing Appropriations from 2024 & prior years).

Jointly issued this 16th day of May, 2025, at Inopacan, Leyte.


VERHAERT B. NIRZA
Municipal Treasurer


NANCY GLYTE M. ABELLAN-TAGARIO, CPA
Municipal Accountant

BUDGET OF EXPENDITURES
(Supplemental Budget No. 1, CY 2025)

OFFICE/DEPARTMENT		PS	MOOE	CAPITAL OUTLAY	TOTAL
1	MMO	77,000.00	1,564,516.89		1,641,516.89
2	MDRRMO	21,000.00	6,000.00	70,000.00	97,000.00
3	VMO	14,000.00	6,000.00		20,000.00
4	SB	98,000.00	84,000.00		182,000.00
5	ADMIN	14,000.00	6,000.00		20,000.00
6	HRMO	7,000.00	16,000.00		23,000.00
7	MPDO	14,000.00	6,000.00		20,000.00
8	MCRO	21,000.00	6,000.00		27,000.00
9	LGSO	21,000.00	856,000.00		877,000.00
10	MBO	7,000.00	6,000.00	60,000.00	73,000.00
11	MACCO	14,000.00	6,000.00	60,000.00	80,000.00
12	MTO	56,000.00	6,000.00	150,000.00	212,000.00
13	MASSO	42,000.00	6,000.00		48,000.00
14	RHU	119,000.00	6,000.00		125,000.00
15	MSWDO	35,000.00	6,000.00		41,000.00
16	POPCOM		6,000.00		6,000.00
17	MEO	14,000.00	6,000.00		20,000.00
18	MEO-WS	7,000.00	6,000.00		13,000.00
19	MENRO	7,000.00	6,000.00		13,000.00
20	MAO	42,000.00	6,000.00	50,000.00	98,000.00
21	BAC		150,000.00		150,000.00
22	TOURISM		6,000.00		6,000.00
23	LYDO		50,000.00		50,000.00
SPECIAL PURPOSE APPROPRIATIONS (SPAs)					
1	20% Development Fund			6,527,796.78	6,527,796.78
2	5% LDRRMF		50,667.11		50,667.11
3	MMO - Sociocultural Fund		50,000.00		50,000.00
4	MMO - Midyear Review & Assessment		200,000.00		200,000.00
5	MBO - PFM Initiatives		50,000.00		50,000.00
6	MAO - Coastal Resource Mgt (CRM)		150,000.00		150,000.00

OFFICE/DEPARTMENT		PS	MOOE	CAPITAL OUTLAY	TOTAL
Terminal Leave Benefits					
7	TLB - MMO	550,000.00			550,000.00
8	TLB - SB	1,360,000.00			1,360,000.00
9	TLB - Admin	250,000.00			250,000.00
10	TLB - MENRO	1,166,534.40			1,166,534.40
11	TLB - LGSO	226,546.54			226,546.54
12	TLB - MSWDO	20,000.00			20,000.00
13	TLB - MBO	105,000.00			105,000.00
	TOTAL	4,308,080.94	3,323,184.00	6,917,796.78	14,549,061.72

BUDGET OF EXPENDITURES
(Supplemental Budget No. 1, CY 2025)

OFFICE/DEPARTMENT		PS	MOOE	CAPITAL OUTLAY	TOTAL
1	MMO	77,000.00	1,564,516.89		1,641,516.89
2	MDRRMO	21,000.00	6,000.00	70,000.00	97,000.00
3	VMO	14,000.00	6,000.00		20,000.00
4	SB	98,000.00	84,000.00		182,000.00
5	ADMIN	14,000.00	6,000.00		20,000.00
6	HRMO	7,000.00	16,000.00		23,000.00
7	MPDO	14,000.00	6,000.00		20,000.00
8	MCRO	21,000.00	6,000.00		27,000.00
9	LGSO	21,000.00	856,000.00		877,000.00
10	MBO	7,000.00	6,000.00	60,000.00	73,000.00
11	MACCO	14,000.00	6,000.00	60,000.00	80,000.00
12	MTO	56,000.00	6,000.00	150,000.00	212,000.00
13	MASSO	42,000.00	6,000.00		48,000.00
14	RHU	119,000.00	6,000.00		125,000.00
15	MSWDO	35,000.00	6,000.00		41,000.00
16	POPCOM		6,000.00		6,000.00
17	MEO	14,000.00	6,000.00		20,000.00
18	MEO-WS	7,000.00	6,000.00		13,000.00
19	MENRO	7,000.00	6,000.00		13,000.00
20	MAO	42,000.00	6,000.00	50,000.00	98,000.00
21	BAC		150,000.00		150,000.00
22	TOURISM		6,000.00		6,000.00
23	LYDO		50,000.00		50,000.00
SPECIAL PURPOSE APPROPRIATIONS (SPAs)					
1	20% Development Fund			6,527,796.78	6,527,796.78
2	5% LDRRMF		50,667.11		50,667.11
3	MMO - Sociocultural Fund		50,000.00		50,000.00
4	MMO - Midyear Review & Assessment		200,000.00		200,000.00
5	MBO - PFM Initiatives		50,000.00		50,000.00
6	MAO - Coastal Resource Mgt (CRM)		150,000.00		150,000.00

OFFICE/DEPARTMENT	PS	MOOE	CAPITAL OUTLAY	TOTAL
Terminal Leave Benefits				
7	TLB - MMO	550,000.00		550,000.00
8	TLB - SB	1,360,000.00		1,360,000.00
9	TLB - Admin	250,000.00		250,000.00
10	TLB - MENRO	1,166,534.40		1,166,534.40
11	TLB - LGSO	226,546.54		226,546.54
12	TLB - MSWDO	20,000.00		20,000.00
13	TLB - MBO	105,000.00		105,000.00
	TOTAL	4,308,080.94	3,323,184.00	6,917,796.78
				14,549,081.72



Republic of the Philippines
Province of Leyte
Municipality of Inopacan

-000-

15TH SANGGUNIANG BAYAN



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
15th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
MAY 27, 2025 AT THE SB SESSION HALL

PRESENT:

- Hon. Sanders C. Lumarda - Vice Mayor, Regular Presiding Officer
- Hon. Fernando B. Rulete - SB Member
- Hon. Andrew B. Dedal - SB Member
- Hon. Zenaida G. de los Santos - SB Member
- Hon. Joel D. Bernales - SB Member
- Hon. Alfie Jian B. Yamson - SB Member
- Hon. Daria D. Malanguis - SB Member
- Hon. Rowena K. Madrazo - SB Member
- Hon. Diosdado P. Siao - SB Member
- Hon. Panfila I. Alonzo - SB Member (LnB Pres)

ABSENT:

Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres) on
leave

RESOLUTION NO. 25-110

A RESOLUTION ADOPTING/APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) INTO THE LOCAL DEVELOPMENT INVESTMENT PROGRAM OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

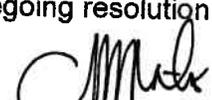
WHEREAS, presented to the Sanggunian, for consideration is the Municipal Development Council (MDC) Resolution No. 2, Series of 2025, dated May 19, 2025;

NOW, THEREFORE, on motion of Honorable Andrew B. Dedal, duly seconded by all the Members present, be it

RESOLVED, as it is hereby **RESOLVED**, to adopt/approve the inclusion of Supplemental Programs, Projects and or Activities (PPAs) into the Local Development Investment Program of the Municipality of Inopacan, Province of Leyte.

CARRIED UNANIMOUSLY

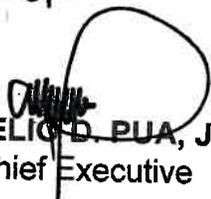
I HEREBY CERTIFY to the correctness of the foregoing resolution.


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:

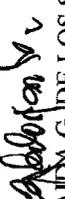

HON. SANDERS C. LUMARDA
Vice Mayor
Presiding Officer

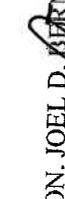
APPROVED:


HON. ROGELIO D. PUA, JR.
Local Chief Executive


HON. FERNANDO B. RULETE
SB Member


HON. ANDREW B. DEDAL
SB Member


HON. ZENAIIDA G. DE LOS SANTOS
SB Member


HON. JOEL D. BERNALES
SB Member


HON. ALFIE JIAN B. YAMSON
SB Member

HON. DARIA D. MALANGUIS
SB Member


HON. ROWENA K. MADRAZO
SB Member


HON. DIOSDADO P. SIAO
SB Member


HON. PANFILA I. ALONZO
SB Member




Republic of the Philippines
Province of Leyte
Municipality of Inopacan

-000-



15TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
15th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
MAY 27, 2025 AT THE SB SESSION HALL

PRESENT:

- | | |
|-------------------------------|---|
| Hon. Sanders C. Lumarda | - Vice Mayor, Regular Presiding Officer |
| Hon. Fernando B. Rulete | - SB Member |
| Hon. Andrew B. Dedal | - SB Member |
| Hon. Zenaida G. de los Santos | - SB Member |
| Hon. Joel D. Bernales | - SB Member |
| Hon. Alfie Jian B. Yamson | - SB Member |
| Hon. Daria D. Malanguis | - SB Member |
| Hon. Rowena K. Madrazo | - SB Member |
| Hon. Diosdado P. Siao | - SB Member |
| Hon. Panfila I. Alonzo | - SB Member (LnB Pres) |

ABSENT:

- Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres) on
leave

RESOLUTION NO. 25-111

A RESOLUTION ADOPTING/APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 1 FOR FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

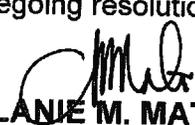
WHEREAS, presented to the Sanggunian, for consideration is the Municipal Development Council (MDC) Resolution No. 3, Series of 2025, dated May 19, 2025;

NOW, THEREFORE, on motion of Honorable Andrew B. Dedal, duly seconded by all the Members present, be it

RESOLVED, as it is hereby **RESOLVED**, to adopt/approve the Supplemental Investment Program (SIP) No. 1 for FY 2025 of the Municipality of Inopacan, Province of Leyte.

CARRIED UNANIMOUSLY

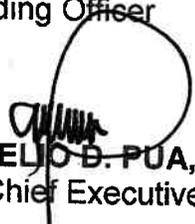
I HEREBY CERTIFY to the correctness of the foregoing resolution.


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. SANDERS C. LUMARDA
Vice Mayor
Presiding Officer

APPROVED:


HON. ROGELIO B. PUA, JR.
Local Chief Executive

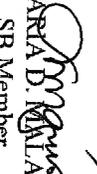

HON. FERNANDO B. RULETE
SB Member


HON. ANDREW B. DEDAL
SB Member


HON. ZENALDA G. DE LOS SANTOS
SB Member


HON. JOEL D. BERNALES
SB Member


HON. ALFIE JIAN B. YAMSON
SB Member

HON. DARIA D. MALANGUIS
SB Member


HON. ROWENA K. MADRAZO
SB Member


HON. DIOSDADO P. SIAO
SB Member


HON. PANFILA I. ALONZO
SB Member




MUNICIPAL DEVELOPMENT COUNCIL

**EXCERPT FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL MEETING
HELD ON MAY 19, 2025, AT SB SESSION HALL, BRGY. POBLACION, INOPACAN, LEYTE**

PRESENT:

Hon. Rogelio D. Pua, Jr.	-	<i>Presiding Officer</i>
Hon. Ramil M. Bague	-	<i>Member, PB</i>
Hon. Rolando P. Madrazo	-	<i>Member, PB</i>
Hon. Andres B. Lao III	-	<i>Member, PB</i>
Hon. Bayani R. Piamonte	-	<i>Member, PB</i>
Hon. Gerson C. Olantigue	-	<i>Member, PB</i>
Hon. Pedro L. Austero	-	<i>Member, PB</i>
Hon. Edilberto L. Horca	-	<i>Member, PB</i>
Hon. Fernando B. Rulete, Jr.	-	<i>Member, PB</i>
Hon. Sabino N. Dedal	-	<i>Member, PB</i>
Hon. Alvie O. Dagala	-	<i>Member, PB</i>
Hon. Mirafior M. Martinez	-	<i>Member, PB</i>
Hon. Margarita Q. Lemita	-	<i>Member, PB</i>
Hon. Panfila I. Alonzo	-	<i>Member, PB</i>
Ms. Mariegreat P. Bisnar	-	<i>Representative, CSO (GPTA)</i>
Mr. Evelio S. Merano	-	<i>Member, CSO (CAMUFA)</i>
Ms. Quirina O. Ligao	-	<i>Member, CSO (HIWWA)</i>
Ms. Merlinda S. Baliong	-	<i>Member, CSO (CARAFA)</i>
Ms. Elena R. Andrade	-	<i>Member, CSO (OSCA)</i>

ABSENT:

Hon. Dominador D. Piol	-	<i>Member, PB</i>
Hon. Cristino B. Vincori	-	<i>Member, PB</i>
Hon. Aura P. Chiong	-	<i>Member, PB</i>
Hon. Mamerto L. Villacorte	-	<i>Member, PB</i>
Hon. Ricardo Omapas	-	<i>Member, PB</i>
Hon. Sergio G. Lico	-	<i>Member, PB</i>
Hon. Teotimo G. Lapasa	-	<i>Member, PB</i>
Hon. Nathaniel Dave M. Katigbe	-	<i>Member, CSO (SKF)</i>
Hon. Joel D. Bernales	-	<i>Representative, SB Chair on Appropriation</i>
Mr. Cornelio L. Carillo	-	<i>Member, CSO (MAFIA)</i>
Mr. Rogel T. Malanguis	-	<i>Member, CSO (TINAFIA)</i>
Mr. Genes D. Malanguis	-	<i>Member, CSO (PSA)</i>
Mr. Eduardo B. Casia	-	<i>Member, CSO (ICFA)</i>
Mr. Timoteo Secretaria	-	<i>Member, CSO (LIFA)</i>
Mr. Vevencio O. Tagolgol	-	<i>Member, CSO (HUFA)</i>
<i>Representative to the Congressman</i>		

**RESOLUTION NO. 2
Series of 2025**

A RESOLUTION APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) OF SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 1, CY 2025, INTO THE LOCAL DEVELOPMENT INVESTMENT PLAN, AND ENDORSING THE SAME TO THE 15TH SANGGUNIANG BAYAN FOR ADOPTION

WHEREAS, the Local Development Investment Plan (LDIP) is the principal instrument for implementing the programs, projects and or activities (PPAs) of the Comprehensive Development Plan (CDP);



MUNICIPAL DEVELOPMENT COUNCIL

WHEREAS, the Annual and or Supplemental Investment Program/s (A/SIPs) is/are a component of the LDIP which PPAs for investment programming is/are culled out from to form part of the annual slice/s of the former;

WHEREAS, the Council determined a number of programs, projects, and or activities that would address the current needs and concerns of the municipality and intended its inclusion in the investment programs for possible funding and implementation;

WHEREAS, said programs, projects, and or activities listed under the Supplemental Investment Program (SIP) No. 1 for CY 2025, are not included in the long list of PPAs in the LDIP 2023-2025;

NOW THEREFORE, on motion of Hon. Andres B. Lao III, duly seconded by Hon. Sabino N. Dedal, be it;

RESOLVED, as it is **HEREBY RESOLVED** to approve the inclusion of the supplemental programs, projects, and or activities (PPAs) of Supplemental Investment Program (SIP) No. 1, CY 2025, into the Local Development Investment Program, and endorse the same to the 15th Sangguniang Bayan, for adoption.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFY FURTHER that Resolution No. 2, s. 2025, contains two (2) pages both signed by the signatories, including the page on which this Certification is written.


MILDRED C. BREGILDO
MDC Secretary

APPROVED:


HON. ROGELIO D. PUA, JR.
Local Chief Executive cum MDC Chairperson



MUNICIPAL DEVELOPMENT COUNCIL

**EXCERPT FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL MEETING
HELD ON MAY 19, 2025, AT SB SESSION HALL, BRGY. POBLACION, INOPACAN, LEYTE**

PRESENT:

Hon. Rogelio D. Pua, Jr.	-	<i>Presiding Officer</i>
Hon. Ramil M. Bague	-	<i>Member, PB</i>
Hon. Rolando P. Madrazo	-	<i>Member, PB</i>
Hon. Andres B. Lao III	-	<i>Member, PB</i>
Hon. Bayani R. Piamonte	-	<i>Member, PB</i>
Hon. Gerson C. Olantigue	-	<i>Member, PB</i>
Hon. Pedro L. Austero	-	<i>Member, PB</i>
Hon. Edilberto L. Horca	-	<i>Member, PB</i>
Hon. Fernando B. Rulete, Jr.	-	<i>Member, PB</i>
Hon. Sabino N. Dedal	-	<i>Member, PB</i>
Hon. Alvie O. Dagala	-	<i>Member, PB</i>
Hon. Miraflor M. Martinez	-	<i>Member, PB</i>
Hon. Margarita Q. Lemita	-	<i>Member, PB</i>
Hon. Panfila I. Alonzo	-	<i>Member, PB</i>
Ms. Mariegreat P. Bisnar	-	<i>Representative, CSO (GPTA)</i>
Mr. Evelio S. Merano	-	<i>Member, CSO (CAMUFA)</i>
Ms. Quirina O. Ligao	-	<i>Member, CSO (HIWWA)</i>
Ms. Merlinda S. Baliong	-	<i>Member, CSO (CARAFA)</i>
Ms. Elena R. Andrade	-	<i>Member, CSO (OSCA)</i>

ABSENT:

Hon. Dominador D. Piol	-	<i>Member, PB</i>
Hon. Cristino B. Vincori	-	<i>Member, PB</i>
Hon. Aura P. Chiong	-	<i>Member, PB</i>
Hon. Mamerto L. Villacorte	-	<i>Member, PB</i>
Hon. Ricardo Omapas	-	<i>Member, PB</i>
Hon. Sergio G. Lico	-	<i>Member, PB</i>
Hon. Teotimo G. Lapasa	-	<i>Member, PB</i>
Hon. Nathaniel Dave M. Katigbe	-	<i>Member, CSO (SKF)</i>
Hon. Joel D. Bernales	-	<i>Representative, SB Chair on Appropriation</i>
Mr. Cornelio L. Carillo	-	<i>Member, CSO (MAFIA)</i>
Mr. Rogel T. Malanguis	-	<i>Member, CSO (TINAFA)</i>
Mr. Genes D. Malanguis	-	<i>Member, CSO (PSA)</i>
Mr. Eduardo B. Casia	-	<i>Member, CSO (ICFA)</i>
Mr. Timoteo Secretaria	-	<i>Member, CSO (LIFA)</i>
Mr. Vencio O. Tagolgol	-	<i>Member, CSO (HUFA)</i>

**RESOLUTION NO. 3
Series of 2025**

**A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP)
NO.1, CY 2025, IN THE AMOUNT OF EIGHTEEN MILLION, NINE HUNDRED THIRTY
THOUSAND PESOS (PHP 18,930,000.00), AND ENDORSING THE SAME TO THE 15TH
SANGGUNIANG BAYAN FOR ADOPTION**

WHEREAS, the Municipal Development Council (MDC) of Inopacan, pursuant to Republic Act No. 7160, otherwise known as the Local Government Code of 1991, is mandated to formulate and review the municipal development plans and investment programs;



MUNICIPAL DEVELOPMENT COUNCIL

WHEREAS, the Supplemental Investment Program (SIP) No. 1 for CY 2025 was presented during the duly convened MDC meeting held on the 19th day of May 2025, with the aim of addressing urgent and unforeseen needs, and of optimizing the use of available local and external funds;

WHEREAS, the Supplemental Investment Program (SIP) No.1 includes priority programs, projects, and activities (PPAs) consistent with the approved Annual Investment Program (AIP) and the goals of the Municipal Development Plan (MDP);

WHEREAS, after due review and deliberation, the Council finds the proposed Supplemental Investment Program (SIP) No. 1 responsive to the current developmental needs of the municipality and in accordance with existing planning and budgeting guidelines;

NOW THEREFORE, on motion of Ms. Merlinda S. Baliong, duly seconded by Hon. Panfila I. Alonzo;

RESOLVED, as it is **HEREBY RESOLVED** to approve the Supplemental Investment Program (SIP) No. 1, CY 2025, in the amount of Eighteen Million, Nine Hundred Thirty Thousand Pesos (Php 18,930,000.00), and to endorse the same to the 15th Sangguniang Bayan, for adoption.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFY FURTHER that Resolution No. 3, s. 2025, contains two (2) pages both signed by the signatories, including the page on which this Certification is written.


MILDRED C. BREGILDO
MDC Secretary

APPROVED:


HON. ROGELIO D. PUA, JR.
Local Chief Executive cum MDC Chairperson



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN
-000-

OS-19-2025

MUNICIPAL DEVELOPMENT COUNCIL MEETING
19 May 2025 | 9:00 AM | SB Session Hall, Inopacan, Leyte

ATTENDANCE SHEET

NAME	DESIGNATION	GENDER	SIGNATURE
1) Hon. Rogelio D. Pua, Jr.	LCE/Presiding Officer	M	1)
2) Hon. Sergio G. Lico	Apid	M	2)
3) Hon. Ramil M. Bague	Cabulisan	M	3)
4) Hon. Ricardo P. Omapas	Caminto	M	4)
5) Hon. Rolando P. Madrazo MARK RAYMONO P. BISNAR	Canangay	M	5)
6) Hon. Dominador D. Piol	Caulisihan	M	6)
7) Hon. Teotimo G. Lapasa	Conalum	M	7)
8) Hon. Cristino B. Vincori	De los Santos	M	8)
9) Hon. Andres B. Lao III	Esperanza	M	9)
10) Hon. Aura P. Chiong	Guadalupe	F	10)
11) Hon. Bayani R. Piamonte FREDERICK N. MANTANES JR	Guinsangaan	M	11)
12) Hon. Gerson C. Olantigue	Hinabay	M	12)
13) Hon. Pedro L. Austero	Jubasan	M	13)
14) Hon. Edilberto L. Horca	Linao	M	14)
15) Hon. Mamerto L. Villacorte	Macagoco	M	15)
16) Hon. Fernando B. Rulete, Jr.	Maljo	M	16)
17) Hon. Sabino N. Dedal	Marao	M	17)
18) Hon. Alvie O. Dagala JY P. MANARSA	Poblacion	F	18)
19) Hon. Mirafior M. Martinez ARMANDO DAMICO	Tahud	F	19)
20) Hon. Margarita Q. Lemita	Taotaon	F	20)
21) Hon. Panfila I. Alonzo	Tinago	F	21)
22) Hon. Joel D. Bernales	SB Chair on Finance	M	22)
23) Hon. Carl Nicolas C. Cari	Representative, Leyte Fifth District	M	23)



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN
-o0o-



MUNICIPAL DEVELOPMENT COUNCIL MEETING
19 May 2025 | 9:00 AM | SB Session Hall, Inopacan, Leyte

ATTENDANCE SHEET

NAME	DESIGNATION	GENDER	SIGNATURE
24) Hon. Nathaniel Dave M. Katigbe	SK Federation President	M	24)
25) Ms. Mariegreat P. Bisnar	GPTA President	F	25) <i>Mariegreat P. Bisnar</i>
26) Ms. Quirina O. Ligao	CSO Representative (HIWWA)	F	26) <i>Quirina Ligao</i>
27) Mr. Evelio S. Merano	CSO Representative (CAMUFA)	M	27) <i>Evelio S. Merano</i>
28) Ms. Merlinda S. Baliong	CSO Representative (CARAFA)	F	28) <i>Merlinda S. Baliong</i>
29) Mr. Vevencio O. Tagolgol	CSO Representative (HUFA)	M	29) <i>Vevencio O. Tagolgol</i>
30) Ms. Eduardo B. Casia	CSO Representative (ICFA)	M	30)
31) Mr. Timoteo Secretaria	CSO Representative (LIFA)	M	31)
32) Mr. Cornelio L. Carillo	CSO Representative (MAFIA)	M	32)
33) Mr. Genes D. Malanguis	CSO Representative (PSA)	M	33)
34) Mr. Rogel T. Malanguis	CSO Representative (TINAFA)	M	34)
35) Ms. Elena R. Andrade	CSO Representative (OSCA)	F	35) <i>Elena R. Andrade</i>
36) Ms. Mildred C. Bregildo	OIC-MPDO (Head of Secretariat)	F	36) <i>Mildred C. Bregildo</i>

I hereby certify that the MDC members whose signatures are affixed herein have personally attended the MDC Meeting on 19 May 2025, from 9:00 AM onwards, at the SB Session, Inopacan, Leyte.

Mildred C. Bregildo
MILDRED C. BREGILDO
Head of Secretariat, MDC

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

No Climate Change Expenditure

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementin g Office/ Dept.	Schedule for Implementation		Expected Output	Funding Source	AMOUNT (in thousand pesos)				TOTAL	Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Starting Date	Completi on Date			Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)		Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1000	GENERAL PUBLIC SERVICES													
1000-000-3-1-01-000-000	Executive Governance Program													
1000-000-3-1-01-001-000	A. MANPOWER SERVICES				Executive Governance services delivered						-			
1000-000-3-1-01-001-006	Provision for Medical Allowance	MO	May	Dec	Medical Allowance provided	GF	77.00				77.00			
1000-000-3-1-01-002-000	B. EXECUTIVE OPERATIONAL ACTIVITIES				Executive Governance services delivered						-			
1000-000-3-1-01-002-001	Attendance to meetings/capacity development activities	MO	May	Dec	Official travels attended	GF		75.00			75.00			
1000-000-3-1-01-002-003	Provision for other operating and maintenance expenses of the office	MO	May	Dec	Operating and maintenance expenses covered	GF		100.00			100.00			
1000-000-3-1-01-002-004	Provision for power costs of LGU buildings, operations and/projects	MO	May	Dec	Unhampered government operations	GF		500.00			500.00			
1000-000-3-1-01-002-005	Purchase of office supplies	MO	May	Dec	Office supplies purchased	GF		35.00			35.00			
1000-000-3-1-01-002-010	Transmission and or delivery of messages through mobile/line	MO	May	Dec	Communication exchanged	GF		6.00			6.00			
1000-000-3-1-01-003-000	C. STRATEGIC ACTIVITIES				Executive Governance services delivered						-			
1000-000-3-1-01-003-001	Conduct of various surveying activities	MO	May	Dec	Surveys conducted	GF		600.00			600.00			
1000-000-3-1-01-004-000	D. CAPACITY DEVELOPMENT PROGRAM				Executive Governance services delivered						-			
1000-000-3-1-01-004-001	Provision of meals in meetings/ trainings/ official gatherings	MO	May	Dec	Meals provided during official gatherings	GF		100.00			100.00			
1000-000-3-1-01-006-000	MMO - SPECIAL PURPOSE APPROPRIATIONS										-			
1000-000-3-1-01-006-003	Scholarship Program for underprivileged	MO	May	Dec	Scholarship grants provied	GF		150.00			150.00			
1000-000-3-1-01-006-004	Provision of terminal leave benefits and or monetization	MO	May	Dec	Terminal Leave benefits/ monetizations provided	GF	590.00				590.00			
1000-000-3-1-01-007-000	Annual Assessment & Review										-			
1000-000-3-1-01-007-001	Midyear Assessment & Review	MO/ HRMO	Jul	Jul	Midyear R&A conducted	GF		200.00			200.00			
1000-000-3-1-10-010-000	MMO - OTHER SPECIAL PURPOSE APPROPRIATIONS (20% DEVELOPMENT										-			
1000-000-3-1-10-010-007	Lot Purchase for Slaughterhouse	MEO	May	Dec	Purchased Lot for Slaughterhouse	20% LDF				40.00	40.00			
1000-000-3-1-10-011-000	MMO - SPECIAL PURPOSE APPROPRIATIONS										-			
1000-000-3-1-10-011-001	Provision for expenses of Sociocultural activities	MO/TO	May	Dec	Sociocultural activities organized and held	GF		60.00			60.00			
1000-000-3-1-01-011-000	DISASTER RISK REDUCTION & MANAGEMENT SERVICES										-			
1000-000-3-1-01-011-000	Disaster Risk Reduction and Management Program										-			
1000-000-3-1-01-011.1-000	A. MANPOWER SERVICES	MO (MDRRMO)	May	Dec	Personnel services						-			
1000-000-3-1-01-011.1-001	Provision for Medical Allowance	MO (MDRRMO)	May	Dec	Medical Allowance provided	GF	21.00				21.00			
1000-000-3-1-01-011.2-000	B. OPERATIONAL ACTIVITIES				DRRM Office operational and services delivered						-			
1000-000-3-1-01-011.2-013	Transmission and or delivery of messages through mobile/line	MO (MDRRMO)	May	Dec	Communication exchanged	GF		6.00			6.00			

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-01-011.2-015	Procurement of computer with accessories	MO (MDRRMO)	May	Dec	Computer Installed	GF				70.00	70.00			
1000-000-3-1-01-012-000	70% - PREPAREDNESS, PREVENTION, MITIGATION, RESPONSE AND RECOVERY										-			
1000-000-3-1-01-012-020	Purchase of Rescue Equipment, Supplies and Materials	MO (MDRRMO)	May	Dec	Rescue Equipment, Supplies and Materials Purchased	GF		40.00			40.00			
1000-000-3-1-01-013-000	30 % - QUICK RESPONSE FUND										-			
1000-000-3-1-01-013-001	Contingent expenses for quick response	MDRRMO	May	Dec	Emergency response	5% LDRRMF (30% QRF)		18.00			18.00			
1000-000-3-1-02-001-000	LEGISLATIVE SERVICES (VICE LCE)										-			
1000-000-3-1-02-000-000	Legislative Program - VMO										-			
1000-000-3-1-02-001-000	A. MANPOWER SERVICES	VMO	May	Dec	Personnel services	GF					-			
1000-000-3-1-02-001-001	Provision of Medical Allowance	VMO	May	Dec	Medical Allowance provided	GF	14.00				14.00			
1000-000-3-1-02-002-000	B. OPERATIONAL ACTIVITIES				Functional Office and Legislative services delivered						-			
1000-000-3-1-02-002-007	Transmission and or delivery of communications through mobile/line	VMO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-1-03-000-000	LEGISLATIVE SERVICES (SANGGUNANG BAYAN)										-			
1000-000-3-1-03-000-000	LEGISLATIVE PROGRAM - SB										-			
1000-000-3-1-03-001-001	A. MANPOWER SERVICES	SB	May	Dec	Personnel services	GF					-			
1000-000-3-1-03-001-002	Provision of Medical Allowance	SB	May	Dec	Medical Allowance provided	GF	98.00				98.00			
1000-000-3-1-03-002-001	B. OPERATIONAL ACTIVITIES				Functional Legislative Office and Legislative services delivered						-			
1000-000-3-1-03-002-015	Transmission and or delivery of communications through mobile/line	SB	May	Dec	Unhampered exchange of communication	GF		84.00			84.00			
1000-000-3-1-03-003-000	C. SPECIAL PURPOSE APPROPRIATIONS										-			
1000-000-3-1-03-002-002	Provision of terminal leave benefits and or monetization	SB	May	Dec	Terminal Leave benefits/ monetizations provided	GF	1,500.00				1,500.00			
1000-000-3-1-05-000-000	TREASURY OPERATIONS PROGRAM										-			
1000-000-3-1-05-001-001	A. MANPOWER SERVICES	MTO	May	Dec	Personnel services	GF					-			
1000-000-3-1-05-001-002	Provision of Medical Allowance	MTO	May	Dec	Medical Allowance provided	GF	56.00				56.00			
1000-000-3-1-05-002-000	B. OPERATIONAL ACTIVITIES				Functional Legislative Office and Legislative services delivered						-			
1000-000-3-1-05-002-012	Purchase of IT equipment (Laptop)	MTO	May	Dec	IT equipment purchased	GF		100.00			100.00			
1000-000-3-1-05-002-018	Transmission and or delivery of communications through mobile/line	MTO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-1-05-002-020	Fabrication and Installation of Tables and Chairs	MTO	May	Dec	Tables and Chairs Fabricated and Installed	GF		50.00			50.00			
1000-000-3-1-06-000-000	ASSESSMENT OF REAL PROPERTY SERVICES										-			
1000-000-3-1-06-000-000	Appraisal and Assessment Program										-			
1000-000-3-1-06-001-001	A. MANPOWER SERVICES	MASSO	May	Dec	Personnel services	GF					-			
1000-000-3-1-06-001-002	Provision of Medical Allowance	MASSO	May	Dec	Medical Allowance provided	GF	42.00				42.00			
1000-000-3-1-06-002-000	B. OPERATIONAL ACTIVITIES				Appraisal & assessment services delivered						-			
1000-000-3-1-06-002-010	Transmission and or delivery of communications through mobile/line	MASSO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-1-07-000-000	ACCOUNTING SERVICES										-			
1000-000-3-1-07-000-000	Accounting Program										-			
1000-000-3-1-07-001-001	A. MANPOWER SERVICES	MACco	May	Dec	Personnel services	GF					-			
1000-000-3-1-07-001-002	Provision of Medical Allowance	MACco	May	Dec	Medical Allowance provided	GF	14.00				14.00			
1000-000-3-1-07-002-000	B. OPERATIONAL ACTIVITIES				Accounting services delivered						-			

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-07-002-006	Purchase of IT equipment (PC with accessories for eNGAs System)	MACco	May	Dec	IT equipment purchased	GF				60.00	60.00			
1000-000-3-1-07-002-011	Transmission and or delivery of communications through mobile/line	MACco	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-1-08-000-000	BUDGET MANAGEMENT SERVICES													
1000-000-3-1-08-000-000	Budget Management Program													
1000-000-3-1-08-001-001	A. MANPOWER SERVICES	MBO	May	Dec	Personnel services									
1000-000-3-1-08-001-002	Provision of Medical Allowance	MBO	May	Dec	Medical Allowance provided	GF	7.00				7.00			
1000-000-3-1-08-002-000	B. OPERATIONAL ACTIVITIES				Budgeting services delivered									
1000-000-3-1-08-002-010	Transmission and or delivery of communications through mobile/line	MBO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-1-08-002-011	Procure IT equipment (Personal Computer with Accessories)	MBO	May	Dec	IT equipment procured	GF				60.00	60.00			
1000-000-3-1-08-003-000	SPECIAL PURPOSE APPROPRIATION	MBO	May	Dec										
1000-000-3-1-08-003-001	Provision of terminal leave benefits and or monetization	MBO	May	Dec	Terminal Leave benefits/ monetizations provided	GF	120.00				120.00			
1000-000-3-1-08-003-000	SPECIAL PURPOSE APPROPRIATION-PFM				PFM Initiatives Accomplished									
1000-000-3-1-08-003-002	Payment of other expenses-PFM Initiatives	MBO	May	Dec	PFM Initiatives Accomplished	GF		60.00			60.00			
1000-000-3-1-09-000-000	PLANNING AND DEVELOPMENT COORDINATION SERVICES													
1000-000-3-1-09-000-000	Planning & Coordination Program													
1000-000-3-1-09-001-001	A. MANPOWER SERVICES	MPDO	May	Dec	Personnel services	GF								
1000-000-3-1-09-001-002	Provision of Medical Allowance	MPDO	May	Dec	Medical Allowance provided	GF	14.00				14.00			
1000-000-3-1-09-002-000	B. OPERATIONAL ACTIVITIES				Planning & Development services delivered									
1000-000-3-1-09-002-013	Transmission and or delivery of communications through mobile/line	MPDO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-1-12-000-000	CIVIL REGISTRY SERVICES													
1000-000-3-1-12-000-000	Civil Registry Program													
1000-000-3-1-12-001-001	A. MANPOWER SERVICES	MCR	May	Dec	Personnel services									
1000-000-3-1-12-001-002	Provision of Medical Allowance	MCR	May	Dec	Medical Allowance provided	GF		21.00			21.00			
1000-000-3-1-12-002-000	B. OPERATIONAL ACTIVITIES	MCR	May	Dec	Civil registration services delivered									
1000-000-3-1-12-002-011	Transmission and or delivery of communications through mobile/line	MCR	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-2-01-000-000	MANAGEMENT AND ADMINISTRATIVE SERVICES													
1000-000-3-2-01-000-000	Administration Program													
1000-000-3-2-01-001-001	A. MANPOWER SERVICES	ADM	May	Dec	Personnel services	GF								
1000-000-3-2-01-001-002	Provision of Medical Allowance	ADM	May	Dec	Medical Allowance provided	GF	14.00				14.00			
1000-000-3-2-01-002-000	B. OPERATIONAL ACTIVITIES				Administration services delivered									
1000-000-3-2-01-002-009	Transmission and or delivery of communications through mobile/line	ADM	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-2-01-003-000	SPECIAL PURPOSE APPROPRIATION	ADM	May	Dec										
1000-000-3-2-01-003-001	Provision of terminal leave benefits and or monetization	ADM	May	Dec	Terminal Leave benefits/ monetizations provided	GF	290.00				290.00			
1000-000-3-3-02-000-000	HUMAN RESOURCE MANAGEMENT SERVICES													
1000-000-3-3-02-000-000	Human Resource Management Program													
1000-000-3-3-02-001-001	A. MANPOWER SERVICES	HRMO	May	Dec	Personnel services	GF								
1000-000-3-3-02-001-002	Provision of Medical Allowance	HRMO	May	Dec	Medical Allowance provided	GF	7.00				7.00			
1000-000-3-3-02-002-000	B. OPERATIONAL ACTIVITIES				Human resource management services delivered									
1000-000-3-3-02-002-004	Provision for other operating and maintenance expenses of the office	HRMO	May	Dec	Operating and maintenance expenses covered	GF		15.00			15.00			

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-3-02-002-008	Transmission and or delivery of communications through mobile/line	HRMO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-3-03-000-000	GENERAL SERVICES													
1000-000-3-3-03-000-000	General Services Program													
1000-000-3-3-03-001-001	A. MANPOWER SERVICES	LGSO	May	Dec	Personnel services									
1000-000-3-3-03-001-002	Provision of Medical Allowance	LGSO	May	Dec	Medical Allowance provided	GF	21.00				21.00			
1000-000-3-3-03-002-000	B. OPERATIONAL ACTIVITIES				General services delivered									
1000-000-3-3-03-002-013	Repair and maintenance of heavy equipment	LGSO	May	Dec	Heavy equipment repaired, maintained, and mobilized	GF		900.00			900.00			
1000-000-3-3-03-002-018	Transmission and or delivery of communications through mobile/line	LGSO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
1000-000-3-3-03-003-000	SPECIAL PURPOSE APPROPRIATION	LGSO	May	Dec										
1000-000-3-3-03-003-001	Provision of terminal leave benefits and or monetization	LGSO	May	Dec	Terminal Leave benefits/ monetizations provided	GF	227.00				227.00			
					SUBTOTAL (GENERAL SERVICES)		2,885.00	3,180.00	-	230.00	6,295.00			
3000	SOCIAL SERVICES													
3000-100	EDUCATION AND MANPOWER DEVELOPMENT SERVICES													
3000-100-3-1-01-001-000	EDUCATION AND MANPOWER DEVELOPMENT PROGRAM - SEF													
3000-100-3-1-01-001-032	Repair/Replacement of School Office Windows from Jalousiesto Sliding Glass W/indows of Caulisihan ES	Caulisihan ES	May	Dec	School Office Windows from Jalousiesto Sliding Glass Windows of Caulisihan ES Repaired/Replaced	SEF		20.00			20.00			
3000-100-3-1-01-001-033	Electrical Rewiring of Inopacan District	Inopacan District	May	Dec	Electrical Wiring Fixed	SEF		20.00			20.00			
3000-100-3-1-01-001-034	Repair and Maintenance for District Office	Inopacan District	May	Dec	Provided R&M	SEF		61.00			61.00			
3000-100-3-1-01-001-035	Purchase of Office Cabinet of Hinabay ES	Hinabay ES	May	Dec	Office Cabinet of Hinabay ES Purchased	SEF		20.00			20.00			
3000-100-3-1-01-001-036	Purchase of Office Table and Swivel Chair of Maljo-Jubasan ES	Jubasan ES	May	Dec	Office Table and Swivel Chair of Maljo-Jubasan ES Purchased	SEF		20.00			20.00			
3000-100-3-1-01-001-037	Purchase of Printers	Inopacan District	May	Dec	Printers Purchased	SEF		21.00			21.00			
3000-100-3-1-01-001-038	Purchase of Rostrum	Inopacan District	May	Dec	Rostrum Purchased	SEF		6.00			6.00			
3000-100-3-1-01-001-039	Purchase of Office Table	Inopacan District	May	Dec	Office Table Purchased	SEF		25.00			25.00			
3000-100-3-1-10-002-000	EDUCATION AND MANPOWER DEVELOPMENT PROGRAM - 20% LDF													
3000-100-3-1-10-002-013	Construction of Multipurpose Court in Hinabay Elementary School	MEO	May	Dec	Multi-Purpose Building in Hinabay Elementary School Constructed	20% LDF				1,700.00	1,700.00			
3000-100-3-1-10-002-014	Construction of Perimeter Fence in Guadalupe Elementary Schoo	MEO	May	Dec	School Fence in Guadalupe Elementary School Constructed	20% LDF				120.00	120.00			
3000-100-3-1-10-002-015	Road Concreting in Inopacan National High School	MEO	May	Dec	Road Concreting in Inopacan National High School Completed	20% LDF				550.00	550.00			
3000-100-3-1-10-002-016	Construction of Multipurpose Court in Esperanza Elementary School	MEO	May	Dec	Multi-Purpose Building (Gymnasium) in Esperanza Elementary School Constructed	20% LDF				950.00	950.00			
3000-200	HEALTH, NUTRITION & POPULATION CONTROL													
3000-200-3-1-11-000-000	HEALTH SERVICES													
3000-200-3-1-11-000-000	Health Administration Program													
3000-200-3-1-11-001-001	A. MANPOWER SERVICES	MHO	May	Dec	Personnel services									
3000-200-3-1-11-001-002	Provision of Medical Allowance	MHO	May	Dec	Medical Allowance provided	GF	119.00				119.00			
3000-200-3-1-11-002-000	B. OPERATIONAL ACTIVITIES				Health administration services delivered									

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
3000-200-3-1-11-002-014	Repair and maintenance of transportation equipment	MHO	May	Dec	Transportation equipment maintained and operational	GF		350.00			360.00			
3000-200-3-1-11-002-015	Transmission and or delivery of communications through mobile/line	MHO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
3000-200-3-3-04-000-000	POPULATION CONTROL SERVICES													
3000-200-3-3-04-000-000	Population Control Program													
3000-200-3-3-04-001-001	A. MANPOWER SERVICES	PO	May	Dec	Personnel services	GF					-			
3000-200-3-3-04-002-000	B. OPERATIONAL ACTIVITIES				Population Control services delivered						-			
3000-200-3-3-04-002-014	Transmission and or delivery of communications through mobile/line	PO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
3000-500	SOCIAL SECURITY, SOCIAL SERVICES & WELFARE													
3000-500-3-2-05-000-000	SOCIAL WELFARE SERVICES													
3000-500-3-2-05-000-000	Social Welfare and Services Program													
3000-500-3-2-05-001-001	A. MANPOWER SERVICES	MSWDO	May	Dec	Personnel services	GF					-			
3000-500-3-2-05-001-002	Provision of Medical Allowance	MSWDO	May	Dec	Medical Allowance provided	GF	35.00				35.00			
3000-500-3-2-05-002-000	B. OPERATIONAL ACTIVITIES				Formulated & Implemented PPAs for the efficient delivery of Social Welfare services						-			
3000-500-3-2-05-002-013	Transmission and or delivery of communications through mobile/line	MSWDO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
3000-500-3-2-05-006-000	SPECIAL PURPOSE APPROPRIATION	MSWDO	May	Dec							-			

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
3000-500-3-2-05-006-001	Provision of terminal leave benefits and or monetization	MSWDO	May	Dec	Terminal Leave benefits/ monetizations provided	GF	30.00				30.00			
3000-500-3-2-05-003-000	MSWDO - OTHER SPECIAL PURPOSE APPROPRIATION										-			
3000-500-3-2-05-003-005	Solo Parent Law (FA to Solo Parents)	MSWDO	May	Dec	Financial assistance provided to solo parents	GF		160.00			160.00			
3000-500-3-2-05-005-000	OTHER SPECIAL PURPOSE APPROPRIATIONS FOR SOCIAL SERVICES - 20% LDF										-			
3000-500-3-2-05-005-002	Multipurpose Court with Lights in Sitio Bijaong, Brgy. Conalum	MEO	May	Dec	Basketball Court Lights in Sitio Bijaong, Brgy. Conalum Constructed/Rehabilitated	20% LDF				600.00	600.00		600.00	M624-06
3000-500-3-2-05-005-003	Multipurpose Court with Lights in Sitio Lison, Brgy. Esperanza	MEO	May	Dec	Basketball Court Lights in Sitio Lison, Brgy. Esperanza Constructed/Rehabilitated	20% LDF				600.00	600.00			
3000-500-3-2-09-000-000	YOUTH DEVELOPMENT SERVICES										-			
3000-500-3-2-09-000-000	Youth Development Program										-			
3000-500-3-2-09-002-000	B. OPERATIONAL ACTIVITIES				Youth Council assistance and youth development services & PPAs delivered				-	-	-			
3000-500-3-2-09-002-011	Provision of rewards and incentives	LYDO	May	Dec	Rewards and incentives provided	GF		50.00			50.00			
					SUBTOTAL (SOCIAL SERVICES)		184.00	771.00	-	4,520.00	5,475.00			
8000	ECONOMIC SERVICES										-			
8000-000-3-2-03-000-000	AGRICULTURE & VETERINARY SERVICES										-			
8000-000-3-2-03-000-000	Agriculture/Veterinary Development Program										-			
8000-000-3-2-03-001-001	A. MANPOWER SERVICES	MAO	May	Dec	Personnel services						-			
8000-000-3-2-03-001-002	Provision of Medical Allowance	MAO	May	Dec	Medical Allowance provided	GF	42.00				42.00			
8000-000-3-2-03-002-000	B. OPERATIONAL ACTIVITIES				Agriculture & veterinary services delivered				-		-			
8000-000-3-2-03-002-015	Transmission and or delivery of communications through mobile/line	MAO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
8000-000-3-2-03-002-018	Purchase of Multi-Media Monitor	MAO	May	Dec	Multi-Media Monitor Purchased	GF		50.00			50.00			
8000-000-3-2-03-004-000	Coastal Resource Management	MAO	May	Dec	Formulated and implemented PPAs relative to coastal resource management	GF		200.00			200.00			
8000-000-3-2-04-000-000	NATURAL RESOURCES SERVICES										-			
8000-000-3-2-04-000-000	Environmental Protection and Preservation										-			
8000-000-3-2-04-001-001	A. MANPOWER SERVICES	MENRO	May	Dec	Personnel services						-			
8000-000-3-2-04-001-002	Provision of Medical Allowance	MENRO	May	Dec	Medical Allowance provided	GF	7.00				7.00			
8000-000-3-2-04-002-000	B. OPERATIONAL ACTIVITIES				Environmental protection & preservation program implemented; services delivered				-		-			
8000-000-3-2-04-002-006	Transmission and or delivery of communications through mobile/line	MENRO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
8000-000-3-2-04-005-000	SPECIAL PURPOSE APPROPRIATION-MENRO										-			
8000-000-3-2-04-005-001	Provision of terminal leave benefits and or monetization	MENRO	May	Dec	Terminal Leave benefits/ monetizations provided	GF	1,500.00				1,500.00			
8000-000-3-1-10-000-000	ENGINEERING SERVICES (Administrative)										-			
8000-000-3-1-10-000-000	Engineering Administrative Services										-			
8000-000-3-1-10-001-001	A. MANPOWER SERVICES	MEO	May	Dec	Personnel services						-			
8000-000-3-1-10-001-002	Provision of Medical Allowance	MEO	May	Dec	Medical Allowance provided	GF	14.00				14.00			

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1

Program/Activity/Project by Sector

As of May to December 2025

Municipality: INOPACAN, LEYTE

AIP REFERENCE CODE	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
8000-000-3-1-10-002-000	B. OPERATIONAL ACTIVITIES				Engineering Office operational; services delivered				-	-	-			
8000-000-3-1-10-002-009	Transmission and or delivery of communications through mobile/line	MEO	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
8000-000-3-1-10-003-000	SPECIAL PURPOSE APPROPRIATION FOR INFRASTRUCTURE DEVELOPMENT PROJECTS										-			
8000-000-3-1-10-003-013	Construction of Slope Protection in Brgy. Cabulisan (Core Shelter site)	MEO	May	Dec	Slop Protection in Brgy. Cabulisan (Core Shelter Site) Constructed	20% LDF				620.00	620.00			
8000-000-3-1-10-003-014	Road Concreting in Core Shelter site, Brgy. Linao	MEO	May	Dec	Road Concreting in Core Shelter Site, Brgy. Linao Completed	20% LDF				1,600.00	1,600.00			
8000-000-3-1-10-005-000	ECONOMIC ENTERPRISES & PUBLIC UTILITIES										-			
8000-000-3-1-10-005-000	WATER SYSTEM										-			
8000-000-3-1-10-005-000	Water System Services & Operations										-			
8000-000-3-1-10-005-001	A. MANPOWER SERVICES	MEO/ IMWS	May	Dec	Personnel services						-			
8000-000-3-1-10-005-002	Provision of Medical Allowance	MEO/IMWS	May	Dec	Medical Allowance provided	GF	7.00				7.00			
8000-000-3-1-10-005-002	B. OPERATIONAL ACTIVITIES				Water System services & operations delivered; IMWS operational				-		-			
8000-000-3-1-10-005-002.12	Transmission and or delivery of communications through mobile/line	MEO/ IMWS	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
8000-000-3-1-05-003-000	Business Permit & Licensing Office (BPLO)										-			
8000-000-3-1-05-003-000	Permits and Licensing Services				BPLO functional/maintained; Permits & Licensing services delivered				-	-	-			
8000-000-3-1-05-003-005	Purchase of other supplies & materials	MO (BPLO)	May	Dec	Office supplies purchased	GF		40.00			40.00			
8000-000-3-3-08-000-000	TOURISM, CULTURE AND THE ARTS										-			
8000-000-3-3-08-000-000	Tourism & Culture and the Arts Program										-			
8000-000-3-3-08-002-011	Transmission and or delivery of communications through mobile/line	MMO (TOO)	May	Dec	Unhampered exchange of communication	GF		6.00			6.00			
9000	OTHER SERVICES				SUBTOTAL PER SECTOR (ECONOMIC SERVICES)		1,570.00	585.00	-	2,220.00	4,375.00			
9000-000-3-1-01-000-000	OTHER SERVICES										-			
9000-000-3-1-01-001-003	Purchase of lot for Road Right of Way/Housing Brgy. Tinago	MO	May	Dec	Lot purchased for RROW/ Housing	20% LDF				3,000.00	3,000.00			
9000-000-3-2-01-000-000	BIDS AND AWARDS COMMITTEE										-			
9000-000-3-2-01-002-000	MANPOWER SERVICES				Procurement services delivered						-			
9000-000-3-2-01-002-001	Provision of Honoraria to BAC Members	ADM	May	Dec	Honoraria Provided	GF	150.00				150.00			
SUBTOTAL (OTHER SERVICES)							150.00	-	-	3,000.00	3,150.00			
GRAND TOTAL							4,809.00	4,536.00	-	9,585.00	18,930.00			

Prepared by:


MILDRED C. BREGILDO
 OIC-MPDO
 Date: May 16, 2025


MICHELLE L. DE LOS SANTOS
 Municipal Budget Officer
 Date: May 16, 2025

Attested by:


HON. ROGELIO P. PUA, JR.
 Municipal Mayor
 Date: May 16, 2025