



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Palo  
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Item No.: 19  
 Date: 11 2025 NOV

**PROVINCIAL BUDGET OFFICE**

Tel. No. 325-3848

October 30, 2025

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

**RELEASED**  
 DATE: 11-5-25 Sangguniang Panlalawigan  
 Province of Leyte  
**RECEIVED**  
 NO. 088  
 BY: [Signature] Date: 11/5/25  
 PBO By: Mitch

**Gentlemen and Ladies:**

We are forwarding the documents in compliance of the deficiencies as stated in our Return Letter dated July 28, 2025 on the **Annual Budget CY 2025** of the Municipality of La Paz, Leyte, enacted by the Sangguniang Bayan thru **Appropriation Ordinance No. 1 Series of 2025** in the amount of **P144,845,362.00**.

The Annual Budget of La Paz, Leyte is therefore recommended for approval subject further to the following conditions:

1. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative to:
  - 1.1 PERA – Circular No. 2009-3
  - 1.2 Clothing Allowance – Budget Circular No. 2018-1
  - 1.3 RATA – Local Budget Circular No. 103
  - 1.4 Subsistence Allowance – RA 7305 and AO No. 170
  - 1.5 Overtime Pay – that the personnel intended to be given is consistent with CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015
  - 1.6 Mid-Year Bonus – Budget Circular No. 2017-2
  - 1.7 Year-End Benefits – Budget Circular No. 2016-4
  - 1.8 Honoraria – Secs. 288 & 289 of GAAM Vol. 1 & LBC No. 62
  - 1.9 Hazard Pay – establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements
  - 1.10 Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
  - 1.11 Productivity Enhancement Incentive – disbursement shall be subject to the guidelines to be issued by the Department of Budget and Management
  - 1.12 Medical Allowance - Budget Circular No. 2024-6 dated December 12, 2024, specifically the conditions under Sections 7, 8 and 10 thereof
2. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. That the final National Tax Allotment for Fiscal Year 2025 of the Municipality of La Paz is P132,607,789.00 pursuant to DBM Local Budget Memorandum No. 90-A dated December 26, 2024, a decrease of P237,573.00 Thus, necessary adjustments shall then be made;

4. That the appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance to the provisions of Local Budget Circular No. 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1" & A-6".
5. That the total appropriation of some items for personal services benefits are in excess than the amount authorized by law, to wit:

<b>Object of Expenditures</b>	<b>Per AO LBP Form I</b>	<b>Authorized Rate</b>	<b>Excess</b>
Salaries	40,643,844.00	38,730,240.00	1,903,604.00
Wages	379,656.00	635,328.00	14,328.00
Subsistence Allowance	270,000.00	234,000.00	3,600.00
Laundry Allowance	27,000.00	23,400.00	3,600.00
Year End Bonus	3,418,625.00	3,257,964.00	160,660.00
Mid-Year Bonus	3,418,625.00	3,257,964.00	160,660.00
Hazard Pay	1,409,694.60	1,320,027.60	89,667.00
Retirement & Life Insurance Premiums	4,922,820.00	4,691,468.16	231,351.84
PhilHealth Contributions	1,021,969.50	976,085.40	45,887.10
Other Personnel Benefits	756,000.00	665,000.00	91,000.00
<b>TOTAL</b>			<b>2,704,357.94</b>

Accordingly, the excess appropriation in the total amount of P2,704,357.94 is hereby disallowed for disbursement and shall be reverted back to the Unappropriated Balance.

6. That LGU La Paz shall accomplish LBP Forms No. 3 (Plantilla of Personnel) completely and to include the date required under columns Current Year Authorized and Budget Year Proposed incorporating the compensation law/circular being implemented, the updated Salary Schedule for local government personnel and the corresponding period of implementation for easy monitoring and reference;
7. That the listed Object of Expenditure below of LBP Form No. 1 in the budget year under MOOE does not tally with the Object of Expenditure in LBP Form No. 2, hence, the Municipality needs to reconcile the appropriation under LBP Form No. 1 with the appropriation under LBP Form No. 2, to wit;

<b>Object of Expenditure</b>	<b>Per LBP Form No. 1</b>	<b>Per LBP Form No. 2</b>	<b>Difference</b>
<b>MOOE</b>			
Travelling Expenses	2,168,843.99	2,058,843.99	110,000.00
Training Expenses	1,129,000.00	1,440,607.67	(311,607.67)
Telephone Expenses	666,000.00	684,000.00	(18,000.00)
Internet Subscription Expenses	140,000.00	110,000.00	30,000.00
R&M – Machinery & Equipment	479,751.98	493,751.98	(14,000.00)
Donations	240,000.00	282,000.00	(42,000.00)
Other MOOE	2,488,021.38	2,495,821.38	(7,800.00)

8. That the following Program, Project and Activity (PPA) is deficiently programmed in the Annual Investment Program, to wit:

<b>Project/Program/Activity</b>	<b>Per AO</b>	<b>Per AIP</b>	<b>Deficiency in the AIP</b>
Founding Anniversary Celebration/Socio-Cultural Activities	1,140,000.00	500,000.00	640,000.00

Load Allowance for ECCD Focal Person	18,000.00	12,000.00	6,000.00
CDW Wages	168,000.00	138,000.00	30,000.00
Day Care Workers Week Celebration	50,000.00	30,000.00	20,000.00

Accordingly, the stated deficient amount of PhP617,900.00 shall be disallowed for disbursement pursuant to Section 305(i) of RA 7160 and BOM for LGUs , 2023 Edition, since they are not stipulated in the Annual Investment Program 2025.

9. That the following PPAs are not programmed in the Annual Investment Program, to wit:

<b>Program/Project /Activity</b>	<b>Per AO</b>	<b>Per AIP</b>
GAD		
Promoting Maternal Health through Buntis - Medicines	2,500.00	0
LCPC		
Purchase of Office & School Supplies	60,000.00	0
Outdoor Recreational Equipments (NCDC)	102,400.00	0
5% LDRRMF		
Procurement & Installation of Solar Power System	294,587.67	0

Thereby, the stated appropriations are disallowed.

10. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its implementing Rules and Regulations and or RA12009;
11. That the utilization of Confidential Fund of Php52,500.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential/Intelligence Fund;
12. That the appropriation and grant of Subsistence Allowance, Hazard Pay and Laundry Allowance under the Office the Sanggunian Bayan and Water System Office shall have legal basis in establishing the same, thus, in the absence thereof, it shall be disallowed;
13. That the appropriation and grant of Laundry Allowance for MSWDO personnel is not prescribed as one of compensation-related benefits under DBM-DSWD Joint Circular No. 1, s. 2018, otherwise known as the Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Social Workers. Accordingly, the appropriation is hereby disallowed for disbursement;
14. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program(AIP)shall be in accordance with BOM 2023 Edition;
15. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-dated March 25, 2013; and

16. That disbursement of funds shall be for the specific purposes for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Attention is hereby invited for the Municipal Officials concerned of La Paz, Leyte, to observe the Budget Calendar in the preparation and submission of the Annual Budget pursuant to the provisions of the Local Government Code of 1991 (RA 7160).

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

Compliance with CSC rules, DBM issuances and COA 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. HIPE**  
Provincial Budget Officer

  
**RUTH Y. SURPIA**  
Provincial Treasurer

  
**AGNES C. RAFON**  
Provincial Planning and Development  
Coordinator - Designate



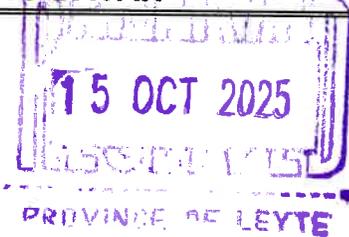
Republic of the Philippines  
 Province of Leyte  
**MUNICIPALITY OF LA PAZ**  
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**OFFICE OF THE SANGGUNIANG BAYAN**

15 October 2025

**FLORINDA JILL S. UYVICO**  
 Secretary to the Sanggunian  
 Sangguniang Panlalawigan  
 Province of Leyte  
 Legislative Bldg., Capitol Complex  
 Palo, Leyte



Madam:

Respectfully submitting herewith copies of the **APPROPRIATION ORDINANCE NO. 1, SERIES OF 2025 – AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF LA PAZ, LEYTE IN THE TOTAL AMOUNT OF ONE HUNDRED FORTY-FOUR MILLION EIGHT HUNDRED FORTY-FIVE THOUSAND THREE HUNDRED SIXTY-TWO PESOS (PHP144,845,362.00) COVERING VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE**, for review and perusal of that office.

Please acknowledge receipt hereof and requesting the same be given due course and appropriate action.

Early action hereon will be highly appreciated.

Thank you.

Very truly yours,

**ERWIN M. CERNAL**  
 Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF LA PAZ**  
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**OFFICE OF THE SANGGUNIANG BAYAN**

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15 October 2025

**HON. LEONARDO "SANDY" JAVIER, JR.**

Vice Governor and Presiding Officer

The Honorable Members

Sangguniang Panlalawigan

Province of Leyte

Legislative Bldg., Capitol Complex

Palo, Leyte

Sir:

This is to formally inform you that the deficiencies found in the Appropriation Ordinance No. 01, Series of 2025 containing the General Fund Annual Budget CY 2025 of La Paz, Leyte in the amount of **ONE HUNDRED FORTY-FOUR MILLION EIGHT HUNDRED FORTY-FIVE THOUSAND THREE HUNDRED SIXTY-TWO PESOS (Php144,845,362.00)** of the Municipality of La Paz, Leyte pursuant to the Sangguniang Panlalawigan Resolution No. 2025 – 346, Series of 2025 had been complied accordingly.

Thank you and more power.

Very truly yours,

**ERWIN M. CERNAL**

*Secretary to the Sanggunian*



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF LA PAZ**  
-oOo-



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**OFFICE OF THE SANGGUNIANG BAYAN**

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15 October 2025

**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian  
Sangguniang Panlalawigan  
Province of Leyte  
Legislative Bldg., Capitol Complex  
Palo, Leyte

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Thank you and more power.

Very truly yours,

**ERWIN M. CERNAL**  
*Secretary to the Sanggunian*



OFFICE OF THE SANGGUNIANG BAYAN

APPROPRIATION ORDINANCE NO. 1  
Series of 2025

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF LA PAZ, LEYTE IN THE TOTAL AMOUNT OF ONE HUNDRED FORTY-FOUR MILLION EIGHT HUNDRED FORTY-FIVE THOUSAND THREE HUNDRED SIXTY-TWO PESOS (P144,845,362.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Section 1. Annual Budget. The Annual Budget of the Local Government Unit of La Paz, Leyte for Fiscal Year 2025 in the total amount of ONE HUNDRED FORTY-FOUR MILLION EIGHT HUNDRED FORTY-FIVE THOUSAND THREE HUNDRED SIXTY-TWO PESOS (P144,845,362.00) 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. Plantilla of Personnel; and
2. Annual Operating Budget of Local Economic Enterprise/s.

Section 2. Sources of Funds:

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING  
Municipality of La Paz  
General Fund

Particulars	Account Code	Income Classification	Past Year Actual (2023)	Current Year Appropriation			CY 2025 Budget Year (Proposed)
				First Semester (Actual)	Second Semester (Estimate)	Total	
1	2	3	4	5	6	7	8
<b>I. Beginning Balance</b>							
<b>II. Receipts:</b>							
<b>A. Local Sources</b>			<b>9,500,000.00</b>	<b>5,939,712.36</b>	<b>5,060,287.64</b>	<b>11,000,000.00</b>	<b>12,000,000.00</b>
1. Tax Revenue							
a. Real Property Tax (Basic)			420,000.00	310,561.10	109,438.90	420,000.00	607,325.00
b. Business Tax			757,900.00	695,325.10	62,574.90	757,900.00	945,225.00
c. Other Local Tax			280,500.00	256,328.90	24,171.10	280,500.00	280,500.00
<b>Total Tax Revenue</b>			<b>1,458,400.00</b>	<b>1,262,215.10</b>	<b>196,184.90</b>	<b>1,458,400.00</b>	<b>1,833,050.00</b>
2. Non-Tax Revenue							
a. Regulatory Fees			932,950.00	680,549.35	252,400.65	932,950.00	932,950.00
b. Service / User Charges			484,000.00	312,291.00	171,709.00	484,000.00	484,000.00
c. Receipts from Economic Enterprise			6,624,650.00	1,536,498.65	6,588,151.35	8,124,650.00	8,750,000.00
d. Other Receipts			-	-	-	-	-
<b>Total Non-Tax Revenue</b>			<b>8,041,600.00</b>	<b>2,529,339.00</b>	<b>7,012,261.00</b>	<b>9,541,600.00</b>	<b>10,166,950.00</b>
<b>B. External Sources</b>			<b>105,244,698.00</b>	<b>55,910,384.00</b>	<b>55,910,384.00</b>	<b>111,820,768.00</b>	<b>132,845,362.00</b>
1. Internal Revenue Allotment			105,244,698.00	55,910,384.00	55,910,384.00	111,820,768.00	132,845,362.00
Collections			-	-	-	-	-
3. Other Subsidy Income			-	-	-	-	-
4. Internal Local Transfer			-	-	-	-	-
Receipts/Grants/Donations/Aids			-	-	-	-	-
<b>Total External Sources</b>			<b>105,244,698.00</b>	<b>55,910,384.00</b>	<b>55,910,384.00</b>	<b>111,820,768.00</b>	<b>132,845,362.00</b>
<b>C. Non-income Receipts</b>			-	-	-	-	-
1. Capital Investment Receipts			-	-	-	-	-
<b>Total Capital Investment Receipts</b>			-	-	-	-	-
2. Receipts from Loans and Borrowings			-	-	-	-	-
<b>Borrowings</b>			-	-	-	-	-
<b>Total Non-income Receipts</b>			-	-	-	-	-
<b>Total Receipts</b>			<b>114,744,698.00</b>	<b>69,770,710.42</b>	<b>53,050,057.58</b>	<b>122,820,768.00</b>	<b>144,845,362.00</b>
<b>III. Expenditures</b>							
<b>Personal Services</b>			<b>58,862,875.99</b>	<b>21,333,515.11</b>	<b>36,819,365.99</b>	<b>58,561,481.10</b>	<b>69,738,709.18</b>
Salaries	5-01-01-010		33,693,299.37	13,281,830.32	21,372,633.68	34,654,464.00	40,643,844.00
Wages	5-01-01-020		306,145.32	98,865.17	228,734.83	327,600.00	379,656.00
PERA	5-01-02-010		2,456,441.20	958,636.36	1,585,363.64	2,544,000.00	2,592,000.00
RATA			2,997,750.00	1,008,000.00	2,016,000.00	3,024,000.00	1,713,600.00
TA			-	-	-	-	1,713,600.00
Clothing Allowance	5-01-02-040		612,000.00	600,000.00	36,000.00	636,000.00	756,000.00
Cash Gift	5-01-02-150		508,000.00	-	530,000.00	530,000.00	540,000.00
Mid Year Bonus	5-01-02-990		2,814,386.00	2,859,694.00	55,478.00	2,915,172.00	3,418,625.00
Year End Bonus	5-01-02-140		2,814,386.00	-	2,915,172.00	2,915,172.00	3,418,625.00
Retirement & Life Insurance Premiums	5-01-03-010		3,744,187.58	1,574,727.29	2,623,120.39	4,197,847.68	4,922,820.00
Pag Ibig Contribution	5-01-03-020		115,650.00	88,400.00	38,800.00	127,200.00	259,200.00
PhilHealth Contribution	5-01-03-030		682,262.11	363,433.87	517,424.33	880,858.20	1,021,969.50
ECC Contribution	5-01-03-040		116,078.38	49,138.73	76,014.19	125,152.92	129,600.00
Terminal Leave Benefits	5-01-04-030		1,302,705.29	-	3,385,179.90	3,385,179.90	468,550.21
PEI	5-01-04-990		505,000.00	-	540,000.00	540,000.00	540,000.00
SRI	5-01-04-990		1,734,483.23	-	-	-	-
Overtime Pay	5-01-02-130		198,135.94	72,557.67	97,442.33	170,000.00	370,000.00
Anniversary Pay	5-01-04-990		300,000.00	-	-	-	-
Loyalty Incentive Pay	5-01-04-990		50,000.00	25,000.00	25,000.00	50,000.00	60,000.00
Hazard Pay	5-01-02-110		1,119,004.80	353,231.70	777,002.70	1,130,234.40	1,409,894.60
Laundry Allowance	5-01-02-050		-	-	23,400.00	23,400.00	27,000.00
Subsistence Allowance	5-01-02-060		257,400.00	-	234,000.00	234,000.00	270,000.00
Honorarium	5-01-02-100		226,200.00	60,500.00	90,700.00	151,200.00	191,400.00
other bonuses & allowances	5-01-04-990		-	-	-	-	756,000.00

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
Municipality of La Paz  
General Fund

Particulars	Account Code	Income Classification	Past Year Actual (2023)	Current Year Appropriation			CY 2025 Budget Year (Proposed)
				First Semester (Actual)	Second Semester (Estimate)	Total	
1	2	3	4	5	6	7	8
other bonuses & allowances	5-01-04-990						756,000.00
SALARY Differential							911,270.66
other bonuses & allowances (SRI)	5-01-04-990						3,225,254.21
<b>Expenses</b>			<b>24,776,120.23</b>		<b>23,463,278.50</b>	<b>23,463,278.50</b>	<b>26,923,200.43</b>
Travelling Expenses	5-02-01-010		2,546,680.03		<b>2,328,000.00</b>	2,328,000.00	2,168,843.99
Training Expenses	5-02-02-010		883,000.00		<b>581,880.00</b>	581,880.00	1,029,000.00
Office Supplies Expense	5-02-03-010		1,295,180.78		<b>1,139,000.00</b>	1,139,000.00	856,474.30
Other Supplies and Material Expense	5-02-03-990		539,013.69		<b>519,330.00</b>	519,330.00	963,440.77
Electricity Expense	5-02-04-020		2,000,000.00		<b>2,000,000.00</b>	2,000,000.00	1,800,000.00
Fidelity Bond Expense	5-02-16-020		231,500.00		<b>231,500.00</b>	231,500.00	203,500.00
Rent Expense	5-02-99-050		-				
Fuel, Oil & Lubricant Expense	5-02-03-090		3,010,000.00		<b>3,000,000.00</b>	3,000,000.00	2,500,000.00
Membership Dues to Organizations	5-02-99-060		123,000.00		<b>154,000.00</b>	154,000.00	254,000.00
R/M of Buildings & Other Structures	5-02-13-040		-		<b>71,000.00</b>	71,000.00	
R/M of Machinery & Equipment	5-02-13-050		5,060,000.00		<b>503,000.00</b>	503,000.00	479,751.98
R/M of Transportation Equipment	5-02-13-060		360,616.96		<b>352,000.00</b>	352,000.00	242,182.32
Other General Services	5-02-12-990		6,939,104.48		<b>7,654,790.00</b>	7,654,790.00	8,607,600.00
Internet Subscription Expense	5-02-05-030		235,000.00		<b>220,000.00</b>	220,000.00	140,000.00
Expense	5-02-05-040		-				
Donations Expense	5-02-99-080		<b>50,000.00</b>		<b>100,000.00</b>	100,000.00	240,000.00
Insurance Expense	5-02-16-030		150,000.00		<b>150,000.00</b>	150,000.00	100,000.00
Other Maint & Operating Expense	5-02-99-990		1,734,451.96		<b>1,545,778.50</b>	1,545,778.50	2,385,021.38
KALAHI-CIDSS	5-02-14-030		2,450,000.00		<b>1,000,000.00</b>	1,000,000.00	2,660,825.69
Support to KP	5-02-99-990		-		<b>13,000.00</b>	13,000.00	1,000.00
Support to MPOC & MADAC	5-02-99-990		35,705.12		<b>16,940.00</b>	16,940.00	1,000.00
Support to ADACs (BADACs)	5-02-99-990		-		<b>13,000.00</b>	13,000.00	1,000.00
Accountable Forms	5-02-03-020		75,515.00		<b>74,500.00</b>	74,500.00	60,000.00
Telephone Expense - Mobile	5-02-05-020		438,000.00		<b>462,000.00</b>	462,000.00	666,000.00
Awards, Rewards and Prizes Expense	5-02-06-010		30,000.00		<b>30,000.00</b>	30,000.00	30,000.00
Prizes					<b>30,000.00</b>	30,000.00	
Drugs and Medicine Expense	5-02-03-070		300,000.00		<b>200,000.00</b>	200,000.00	-
Animal & Zoological Expense	5-02-03-040		-				25,000.00
Food Supplies Expenses	5-02-03-040		-				
Other Professional Services	5-02-11-990		145,560.00		<b>241,560.00</b>	241,560.00	157,560.00
Incentives- subsidy - others	5-02-11-990		138,500.00		<b>161,000.00</b>	161,000.00	89,000.00
Repair/Maintenance of Furniture & Fixture	5-02-13-070		50,000.00		<b>50,000.00</b>	50,000.00	50,000.00
Survey Expenses	5-02-07-010		327,624.65		<b>250,000.00</b>	250,000.00	
Postage & Courier Expense	5-02-05-010		1,667.56		<b>1,000.00</b>	1,000.00	1,000.00
Representation Expense	5-02-99-030		-		<b>10,000.00</b>	10,000.00	80,000.00
DRRMHR Training	5-02-02-010		-		<b>100,000.00</b>	100,000.00	100,000.00
MESU (Other Maint & Oper. Exp)	5-02-99-990		-		<b>20,000.00</b>	20,000.00	10,000.00
Oper. Exp)	5-02-99-990		-		<b>100,000.00</b>	100,000.00	90,000.00
Medical, Dental and Laboratory Expenses	5-02-03-080		150,000.00		<b>120,000.00</b>	120,000.00	400,000.00
Advertising Expense	5-02-99-010		50,000.00		<b>50,000.00</b>	50,000.00	50,000.00
R/M of infrastructure assets	5-02-13-030		-				234,000.00
R/M of office buildings	5-02-13-040		-				155,000.00
<b>Capital Outlays</b>			<b>1,369,138.09</b>		<b>3,931,313.64</b>	<b>3,931,313.64</b>	<b>1,360,000.00</b>
Furniture and Fixtures	1-07-07-010		295,000.00		<b>853,000.00</b>	853,000.00	-
Office Equipments	1-07-05-020		1,036,138.09		<b>838,313.64</b>	838,313.64	600,000.00
Medical Equipment	1-07-05-110		38,000.00		<b>740,000.00</b>	740,000.00	100,000.00
other structures	1-07-04-990		-				200,000.00
water supply system	1-07-03-040		-				150,000.00
motor vehicle	1-01-06-010		-				150,000.00
Buildings	1-07-04-010		-		<b>1,500,000.00</b>	1,500,000.00	150,000.00
<b>Special Purpose Appropriations (SPAs)</b>			<b>31,355,221.60</b>		<b>28,575,192.00</b>	<b>28,575,192.00</b>	<b>46,833,452.39</b>
Appropriations for Development Programs / Projects (20% Development Fund)			18,362,016.00		<b>22,364,153.60</b>	22,364,153.60	26,791,452.39
Appropriation for Local Disaster Risk Reduction and Management (5% LDRRM)			5,740,504.00		<b>6,141,038.40</b>	6,141,038.40	7,242,268.10
Aid to Barangays			70,000.00		<b>70,000.00</b>	70,000.00	70,000.00
<b>Other Authorized SPAs</b>							
COVID 19 Pandemic Program			800,000.00		<b>2,000,000.00</b>	2,000,000.00	-
GAD Program			2,323,000.00		<b>5,871,317.00</b>	5,871,317.00	7,742,268.10
Peace & Security			260,000.00		<b>250,000.00</b>	250,000.00	252,500.00
Annual Cultural Plan			74,000.00		<b>187,000.00</b>	187,000.00	300,000.00
Human Resource Program			90,000.00		<b>245,000.00</b>	245,000.00	250,000.00
Local Youth & Development Program			478,500.00		<b>550,000.00</b>	550,000.00	952,506.87
Sr Citizen			1,053,100.80		<b>1,413,000.00</b>	1,413,000.00	362,337.20
PWD Program			-				237,662.80
AICS			300,000.00		<b>500,000.00</b>	500,000.00	273,992.31
Local Council for the Protection of Childred			1,148,100.80		<b>902,500.00</b>	902,500.00	1,448,381.09
Local Nutrition Program			169,000.00		<b>338,500.00</b>	338,500.00	213,000.00
To Combat AIDS Program			40,000.00		<b>50,000.00</b>	50,000.00	27,399.23
Agricultural Programs			155,000.00				-
PESO Program			292,000.00				132,064.29
CBMS Program			-		<b>900,046.52</b>	900,046.52	-
MENRO			-				445,000.00
Tourism			-				273,000.00
<b>Financial Expenses</b>			-			<b>2,700,000.00</b>	-
<b>Total Expenditures</b>			<b>114,510,080.00</b>			<b>135,622,340.03</b>	<b>144,845,362.00</b>

**2. New Appropriations, by Object of Expenditures:**

OFFICE : Municipal Mayor  
 PROJECT/ACTIVITY : Executive Direction and Control  
 FUND/SPECIAL ACCOUNT : General Fund

Object of Expenditure (1)	Account Code (2)	Past Year 2023 (Actual) (3)	Current Year			Budget Year 2025 (Proposed) (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	
<b>1.0 Current Operating Expenditures</b>						
<b>1.1 Personal Services</b>						
Salaries	5-01-01-010	2,416,963.54	1,215,966.00	1,215,966.00	2,431,932.00	2,841,266.00
Wages-Casual/Contractual	5-01-01-020	323,600.00	163,800.00	163,800.00	327,600.00	379,656.00
PERA	5-01-02-010	192,000.00	96,000.00	96,000.00	192,000.00	192,000.00
Representation & Transportation Allowance (RATA)	5-01-02-020	-	-	-	-	84,000.00
Clothing Allowance	5-01-02-030	151,200.00	75,600.00	75,600.00	151,200.00	84,000.00
Loyalty Pay/Longevity Pay	5-01-02-040	48,000.00	48,000.00	-	48,000.00	56,000.00
Cash Gift	5-01-02-120	-	-	-	-	-
Mid Year Bonus	5-01-02-150	40,000.00	-	40,000.00	40,000.00	40,000.00
Year End Bonus	5-01-04-990	229,884.00	229,961.00	-	229,961.00	268,412.00
Life & Ret. Insurance Contribution	5-01-02-140	229,884.00	-	229,961.00	229,961.00	268,412.00
PAG-IBIG Contribution	5-01-03-010	331,032.96	165,571.92	165,571.92	331,143.84	386,513.28
PHILHEALTH Contribution	5-01-03-020	9,600.00	4,800.00	4,800.00	9,600.00	19,200.00
Employees Compensation Cont.	5-01-03-030	61,826.24	35,134.80	35,134.80	70,269.60	77,921.70
Terminal Leave Benefits	5-01-03-040	9,545.64	4,543.74	4,543.74	9,087.48	9,600.00
Productivity Enhancement Incentive	5-01-04-030	1,348,673.10	2,590,179.90	795,000.00	3,385,179.90	468,550.21
Service Recognition Incentive	5-01-04-990	40,000.00	-	40,000.00	40,000.00	40,000.00
other personnel benefits	5-01-04-990	-	-	-	-	56,000.00
Salary Differential	5-01-04-990	-	-	-	-	911,270.66
other personnel benefits	5-01-04-990	24,000.00	24,000.00	-	24,000.00	3,225,254.21
<b>TOTAL PERSONAL SERVICES</b>		<b>5,456,209.48</b>	<b>4,653,557.36</b>	<b>2,866,377.46</b>	<b>7,519,934.82</b>	<b>9,408,078.06</b>
<b>1.2 MAINTENANCE &amp; OTHER OPERATING EXPENDITURES</b>						
Travelling Expenses	5-02-01-010	400,000.00	250,000.00	400,000.00	650,000.00	450,000.00
Training/Seminars	5-02-02-010	50,000.00	-	100,000.00	100,000.00	150,000.00
Office Supplies Expense	5-02-03-010	600,000.00	-	400,000.00	400,000.00	126,439.14
Electricity Expense	5-02-04-020	2,000,000.00	720,000.00	1,480,000.00	2,200,000.00	1,800,000.00
Fidelity Bond Premium	5-02-16-020	100,000.00	-	100,000.00	100,000.00	100,000.00
Telephone Expense	5-02-05-020	24,000.00	24,000.00	24,000.00	48,000.00	30,000.00
Advertising Expense	5-02-99-010	30,000.00	5,000.00	25,000.00	30,000.00	30,000.00
Rent Expense	5-02-99-050	-	-	-	-	-
Fuel, Oil & Lubricant Expense	5-02-03-090	3,000,000.00	1,050,000.00	2,120,000.00	3,200,000.00	2,500,000.00
Mem. Dues & Cont to Org.	5-02-99-060	60,000.00	-	60,000.00	60,000.00	60,000.00
R/M - Machinery & Equipment	5-02-13-050	350,000.00	30,000.00	320,000.00	350,000.00	272,000.00
Other Professional Services	5-02-11-990	-	48,000.00	48,000.00	96,000.00	108,000.00
R/M - of Transportation Equip.	5-02-13-060	200,000.00	50,000.00	150,000.00	200,000.00	150,000.00
Other Gen Ser /Wages of JO's	5-02-12-990	4,545,000.00	3,157,500.00	3,157,500.00	6,315,000.00	4,226,400.00
Rep./Maint. of IT Equipment & Software	5-02-13-050	-	-	-	-	30,000.00
Internet Subscription Expense	5-02-05-030	150,000.00	100,000.00	100,000.00	200,000.00	-
Cable satellite telegraph & radio expense	5-02-05-040	-	-	-	-	-
Donations	5-02-99-080	50,000.00	30,000.00	70,000.00	100,000.00	240,000.00
insurance Expense	5-02-16-030	150,000.00	-	150,000.00	150,000.00	100,000.00

OFFICE : Municipal Mayor  
 PROJECT/ACTIVITY : Executive Direction and Control  
 FUND/SPECIAL ACCOUNT : General Fund

Object of Expenditure (1)	Account Code (2)	Past Year 2023 (Actual) (3)	Current Year			Budget Year 2025 (Proposed) (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	
Other Maintenance & Operating Expen	5-02-99-990	951,728.68	125,449.82	439,728.68	565,178.50	590,000.00
Tech4Ed	5-02-99-990-1	-	-	-	-	-
KALAH	5-02-99-990-2	2,450,000.00	200,000.00	800,000.00	1,000,000.00	2,660,825.69
PESO	5-02-99-990-3	-	-	-	-	-
Rep./Maint. Of Office Bldgs	5-02-13-040	-	-	75,000.00	75,000.00	75,000.00
Rep./Maint. Of Furnitures & Fixtures	5-02-13-070	50,000.00	-	50,000.00	50,000.00	50,000.00
Survey Expense	5-02-07-010	300,000.00	-	250,000.00	250,000.00	50,000.00
Other Supplies & Materials Expense	5-02-03-990	50,000.00	-	50,000.00	50,000.00	180,000.00
representation expense	5-02-99-030	-	-	-	-	50,000.00
<b>TOTAL MOOE</b>		<b>15,510,728.68</b>	<b>5,819,949.82</b>	<b>10,369,228.68</b>	<b>16,189,178.50</b>	<b>14,028,664.83</b>
<b>1.3 CAPITAL OUTLAY</b>						
Office Equipment	1-07-05-020	555,000.00	200,000.00	-	200,000.00	100,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>555,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>200,000.00</b>	<b>100,000.00</b>
<b>1.4 SPA</b>						
<b>Tourism Development Program</b>						
<b>MOOE</b>						
Telephone Expense	5-02-05-020	-	6,000.00	5,000.00	12,000.00	18,000.00
Office Supplies Expense	5-02-03-010	-	-	20,000.00	20,000.00	85,000.00
Travelling Expenses	5-02-01-010	-	1,350.00	31,650.00	33,000.00	40,000.00
Other Maint. & Oper. Expense	5-02-99-990-3	-	-	15,000.00	15,000.00	30,000.00
<b>Capital Outlay</b>						
Office Equip.	1-07-05-020	-	-	65,000.00	65,000.00	100,000.00

**Section 3. Use of Funds.**

MANDATE, VISION/MISSION, MAJOR FINAL OUTPUT, PERFORMANCE INDICATORS  
AND TARGETS CY 2025  
Department, Municipal Mayor

- Mandate : Exercise general supervision and control over all programs, projects, services and activities in the municipality; enforce all laws and ordinances relative to the governance of the municipality and the exercise of its corporate powers; and , initiate and maximize the generation or resources and revenues, and apply the same to the implementation of development plans, program objectives and priorities.
- Vision : A responsive and decisiveness seal of authority and leadership where visitors are treated equally with expeditiousness.
- Mission : To hold the reins of local governance in the highest degree of honesty and integrity ensuring transparency and accountability in active partnership with all sectors of society
- Organizational Outcome : Well-conceived and efficiently impleented progras, proects and activities that answer the needs of La Paznons and uplift their general welfare.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year			
					PS	MOOE	CO	TOTAL
1000-000-3-1-01-001-001	Personal Services	developmental direction, control and policy formulated	Dev't direction, control and policy formulation	100% governance policy formulated and implemented	9,408,078.06			9,408,078.06
	Dev't direction, control and policy formulation					14,028,664.83		14,028,664.83
	Maintenance & other operating expense						100,000.00	100,000.00
	Capital Outlay							

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
Municipality of La Paz  
General Fund

Particulars	Account Code	Income Classification	Past Year Actual (2023)	Current Year Appropriation			CY 2025 Budget Year (Proposed)
				First Semester (Actual)	Second Semester (Estimate)	Total	
1	2	3	4	5	6	7	8
<b>I. Beginning Balance</b>							
<b>II. Receipts:</b>							
<b>A. Local Sources</b>			<b>9,500,000.00</b>	<b>5,939,712.36</b>	<b>5,060,287.64</b>	<b>11,000,000.00</b>	<b>12,000,000.00</b>
1. Tax Revenue							
a. Real Property Tax (Basic)			420,000.00	310,561.10	109,438.90	420,000.00	607,325.00
b. Business Tax			757,900.00	695,325.10	62,574.90	757,900.00	945,225.00
c. Other Local Tax			280,500.00	256,328.90	24,171.10	280,500.00	280,500.00
<b>Total Tax Revenue</b>			<b>1,458,400.00</b>	<b>1,262,215.10</b>	<b>196,184.90</b>	<b>1,458,400.00</b>	<b>1,833,050.00</b>
2. Non-Tax Revenue							
a. Regulatory Fees			932,950.00	680,549.35	252,400.65	932,950.00	932,950.00
b. Service / User Charges			484,000.00	312,291.00	171,709.00	484,000.00	484,000.00
c. Receipts from Economic Enterprise			6,624,650.00	1,536,498.65	6,588,151.35	8,124,650.00	8,750,000.00
d. Other Receipts							
<b>Total Non-Tax Revenue</b>			<b>8,041,600.00</b>	<b>2,529,339.00</b>	<b>7,012,261.00</b>	<b>9,541,600.00</b>	<b>10,166,950.00</b>
<b>B. External Sources</b>			<b>105,244,698.00</b>	<b>55,910,384.00</b>	<b>55,910,384.00</b>	<b>111,820,768.00</b>	<b>132,845,362.00</b>
1. Internal Revenue Allotment Collections			105,244,698.00	55,910,384.00	55,910,384.00	111,820,768.00	132,845,362.00
3. Other Subsidy Income							
4. Internal Local Transfer Receipts/Grantes/Donations/Aids							
<b>Total External Sources</b>			<b>105,244,698.00</b>	<b>55,910,384.00</b>	<b>55,910,384.00</b>	<b>111,820,768.00</b>	<b>132,845,362.00</b>
<b>C. Non-Income Receipts</b>							
1. Capital Investment Receipts							
<b>Total Capital Investment Receipts</b>							
2. Receipts from Loans and Borrowings							
<b>Borrowings</b>							
<b>Total Non-Income Receipts</b>							
<b>Total Receipts</b>			<b>114,744,698.00</b>	<b>69,770,710.42</b>	<b>53,050,057.58</b>	<b>122,820,768.00</b>	<b>144,845,362.00</b>
<b>III. Expenditures</b>							
<b>Personal Services</b>			<b>58,862,875.99</b>	<b>21,333,515.11</b>	<b>36,819,365.99</b>	<b>58,561,481.10</b>	<b>69,738,709.18</b>
Salaries	5-01-01-010		33,693,299.37	13,281,830.32	21,372,633.68	34,654,464.00	40,643,844.00
Wages	5-01-01-020		306,145.32	98,865.17	228,734.83	327,600.00	379,656.00
PERA	5-01-02-010		2,456,441.20	958,636.36	1,585,363.64	2,544,000.00	2,592,000.00
RATA			2,997,750.00	1,008,000.00	2,016,000.00	3,024,000.00	1,713,600.00
TA	5-01-02-030						1,713,600.00
Clothing Allowance	5-01-02-040		612,000.00	600,000.00	36,000.00	636,000.00	756,000.00
Cash Gift	5-01-02-150		508,000.00	-	530,000.00	530,000.00	540,000.00
Mid Year Bonus	5-01-02-990		2,814,386.00	2,859,694.00	55,478.00	2,915,172.00	3,418,625.00
Year End Bonus	5-01-02-140		2,814,386.00	-	2,915,172.00	2,915,172.00	3,418,625.00
Retirement & Life Insurance Premiums	5-01-03-010		3,744,187.58	1,574,727.29	2,623,120.39	4,197,847.68	4,922,820.00
Pag Ibig Contribution	5-01-03-020		115,650.00	88,400.00	38,800.00	127,200.00	259,200.00
PhilHealth Contribution	5-01-03-030		682,262.11	363,433.87	517,424.33	880,858.20	1,021,969.50
ECC Contribution	5-01-03-040		116,078.38	49,138.73	76,014.19	125,152.92	129,600.00
Terminal Leave Benefits	5-01-04-030		1,302,705.29	-	3,385,179.90	3,385,179.90	468,550.21
PEI	5-01-04-990		505,000.00	-	540,000.00	540,000.00	540,000.00
SRI	5-01-04-990		1,734,483.23	-	-	-	-
Overtime Pay	5-01-02-130		198,135.94	72,557.67	97,442.33	170,000.00	370,000.00
Anniversary Pay	5-01-04-990		300,000.00	-	-	-	-
Loyalty Incentive Pay	5-01-04-990		50,000.00	25,000.00	25,000.00	50,000.00	60,000.00
Hazard Pay	5-01-02-110		1,119,004.80	353,231.70	777,002.70	1,130,234.40	1,409,694.60
Laundry Allowance	5-01-02-050		-	-	23,400.00	23,400.00	27,000.00
Subsistence Allowance	5-01-02-060		257,400.00	-	234,000.00	234,000.00	270,000.00
Honorarium	5-01-02-100		226,200.00	60,500.00	90,700.00	151,200.00	191,400.00
other bonuses & allowances	5-01-04-990		-	-	-	-	756,000.00
SALARY Differential			-	-	-	-	911,270.66
other bonuses & allowances (SRI)	5-01-04-990		-	-	-	-	3,225,254.21
<b>Expenses</b>			<b>24,776,120.23</b>	<b>23,463,278.50</b>	<b>23,463,278.50</b>	<b>23,463,278.50</b>	<b>26,923,200.43</b>
Travelling Expenses	5-02-01-010		2,546,680.03	-	2,328,000.00	2,328,000.00	2,168,843.99
Training Expenses	5-02-02-010		863,000.00	-	581,880.00	581,880.00	1,029,000.00
Office Supplies Expense	5-02-03-010		1,295,180.78	-	1,139,000.00	1,139,000.00	856,474.30
Other Supplies and Material Expense	5-02-03-990		539,013.69	-	519,330.00	519,330.00	963,440.77
Electricity Expense	5-02-04-020		2,000,000.00	-	2,000,000.00	2,000,000.00	1,800,000.00
Fidelity Bond Expense	5-02-18-020		231,500.00	-	231,500.00	231,500.00	203,500.00

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
Municipality of La Paz  
General Fund

Particulars	Account Code	Income Classification	Past Year Actual (2023)	Current Year Appropriation			CY 2025 Budget Year (Proposed)
				First Semester (Actual)	Second Semester (Estimate)	Total	
1	2	3	4	5	6	7	8
Rent Expense	5-02-99-050		-				
Fuel, Oil & Lubricant Expense	5-02-03-090		3,010,000.00		3,000,000.00	3,000,000.00	2,500,000.00
Membership Dues to Organizations	5-02-99-060		123,000.00		154,000.00	154,000.00	254,000.00
R/M of Buildings & Other Structures	5-02-13-040		-		71,000.00	71,000.00	-
R/M of Machinery & Equipment	5-02-13-050		5,060,000.00		503,000.00	503,000.00	479,751.98
R/M of Transportation Equipment	5-02-13-060		360,616.96		352,000.00	352,000.00	242,182.32
Other General Services	5-02-12-990		6,939,104.48		7,654,790.00	7,654,790.00	8,607,600.00
Internet Subscription Expense	5-02-05-030		235,000.00		220,000.00	220,000.00	140,000.00
Expense	5-02-05-040		-		-	-	-
Donations Expense	5-02-99-080		50,000.00		100,000.00	100,000.00	282,000.00
Insurance Expense	5-02-16-030		150,000.00		150,000.00	150,000.00	100,000.00
Other Maint & Operating Expense	5-02-99-990		1,734,451.96		1,545,778.50	1,545,778.50	2,365,021.38
KALAHI-CIDSS	5-02-14-030		2,450,000.00		1,000,000.00	1,000,000.00	2,660,825.69
Support to KP	5-02-99-990		-		13,000.00	13,000.00	1,000.00
Support to MPOC & MADAC	5-02-99-990		35,705.12		16,940.00	16,940.00	1,000.00
Support to ADACs (BADACs)	5-02-99-990		-		13,000.00	13,000.00	1,000.00
Accountable Forms	5-02-03-020		75,515.00		74,500.00	74,500.00	60,000.00
Telephone Expense - Mobile	5-02-05-020		438,000.00		462,000.00	462,000.00	666,000.00
Awards, Rewards and Prizes Expense	5-02-06-010		30,000.00		30,000.00	30,000.00	30,000.00
Prizes			-		30,000.00	30,000.00	-
Drugs and Medicine Expense	5-02-03-070		300,000.00		200,000.00	200,000.00	-
Animal & Zoological Expense	5-02-03-040		-		-	-	25,000.00
Food Supplies Expenses	5-02-03-040		-		-	-	-
Other Professional Services	5-02-11-990		145,560.00		241,560.00	241,560.00	157,560.00
Incentives- subsidy - others	5-02-11-990		138,500.00		161,000.00	161,000.00	89,000.00
Rapair/Maintenance of Furniture & Fixture	5-02-13-070		50,000.00		50,000.00	50,000.00	50,000.00
Survey Expenses	5-02-07-010		327,824.85		250,000.00	250,000.00	50,000.00
Postage & Courier Expense	5-02-05-010		1,667.56		1,000.00	1,000.00	1,000.00
Representation Expense	5-02-99-030		-		10,000.00	10,000.00	80,000.00
DRRMH (Training)	5-02-02-010		-		100,000.00	100,000.00	100,000.00
MESU (Other Maint & Oper. Exp)	5-02-99-990		-		20,000.00	20,000.00	10,000.00
Oper. Exp)	5-02-99-990		-		100,000.00	100,000.00	90,000.00
Medical, Dental and Laboratory Expenses	5-02-03-080		150,000.00		120,000.00	120,000.00	400,000.00
Advertising Expense	5-02-99-010		50,000.00		50,000.00	50,000.00	50,000.00
R/M of infrastructure assets	5-02-13-030		-		-	-	234,000.00
R/M of office buildings	5-02-13-040		-		-	-	155,000.00
<b>Capital Outlays</b>			<b>1,369,138.09</b>		<b>3,931,313.64</b>	<b>3,931,313.64</b>	<b>1,350,000.00</b>
Furniture and Fixtures	1-07-07-010		295,000.00		853,000.00	853,000.00	-
Office Equipments	1-07-05-020		1,036,138.09		838,313.64	838,313.64	600,000.00
Medical Equipment	1-07-05-110		38,000.00		740,000.00	740,000.00	100,000.00
other structures	1-07-04-990		-		-	-	200,000.00
water supply system	1-07-03-040		-		-	-	150,000.00
motor vehicle	1-01-06-010		-		-	-	150,000.00
Buildings	1-07-04-010		-		1,500,000.00	1,500,000.00	150,000.00
<b>Special Purpose Appropriations (SPAs)</b>			<b>31,355,221.60</b>		<b>28,575,192.00</b>	<b>28,575,192.00</b>	<b>46,833,452.39</b>
Appropriations for Development Programs / Projects (20% Development Fund)			18,362,016.00		22,364,153.60	22,364,153.60	26,791,452.39
Appropriation for Local Disaster Risk Reduction and Management (5% Aid to Barangays			5,740,504.00		6,141,038.40	6,141,038.40	7,242,268.10
Other Authorized SPAs			70,000.00		70,000.00	70,000.00	70,000.00
COVID 19 Pandemic Program			800,000.00		2,000,000.00	2,000,000.00	-
GAD Program			2,323,000.00		5,871,317.00	5,871,317.00	7,742,268.10
Peace & Security			260,000.00		250,000.00	250,000.00	252,500.00
Annual Cultural Plan			74,000.00		187,000.00	187,000.00	300,000.00
Human Resource Program			90,000.00		245,000.00	245,000.00	250,000.00
Local Youth & Development Program			478,500.00		550,000.00	550,000.00	952,506.87
Sr. Citizen			1,053,100.80		1,413,000.00	1,413,000.00	362,337.20
PWD Program			-		-	-	237,662.80
AICS			300,000.00		500,000.00	500,000.00	273,992.31
Childred			1,148,100.80		902,500.00	902,500.00	1,448,381.00
Local Nutriton Program			169,000.00		339,500.00	339,500.00	213,000.00
To Combat AIDS Program			40,000.00		50,000.00	50,000.00	27,399.20

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
 Municipality of La Paz  
 General Fund

Particulars 1	Account Code 2	Income Classification 3	Past Year Actual (2023) 4	Current Year Appropriation			CY 2025 Budget Year (Proposed) 8
				First Semester (Actual) 5	Second Semester (Estimate) 6	Total 7	
Agricultural Programs			155,000.00		-	-	
PESO Program			292,000.00				132,064.29
CBMS Program			-		900,046.52	900,046.52	
MENRO			-				445,000.00
Tourism			-				273,000.00
<b>Financial Expenses</b>			-			2,700,000.00	
<b>Total Expenditures</b>			<b>114,510,080.00</b>			<b>135,622,340.03</b>	<b>144,845,362.00</b>
<b>IV. Ending Balance</b>			<b>234,618.00</b>			-	

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

  
 MARK ANN RIZA S. QUIÑA  
 Acting Municipal Treasurer

  
 GENEVIEVE ANNE Z. DEJARESCO  
 Municipal Budget Officer

  
 JAMES CHRISTIAN T. BAUTISTA  
 Municipal Planning and Dev't Coordinator

  
 DIONAH FRANCES P. ALBOS  
 Municipal Accountant

  
 ENGR. ANGEL ARAS SIA JR.  
 Municipal Mayor

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

OFFICE : Municipal Mayor  
 PROJECT/ACTIVITY : Executive Direction and Control  
 FUND/SPECIAL ACCOUNT : General Fund

Object of Expenditure	Account Code	Past Year	Current Year			Budget Year
		2023 (Actual)	First Semester (Actual)	Second Semester (Estimate)	Total	2025 (Proposed)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>1.0 Current Operating Expenditures</b>						
<b>1.1 Personal Services</b>						
Salaries	5-01-01-010	2,416,963.54	1,215,966.00	1,215,966.00	2,431,932.00	2,841,288.00
Wages-Casual/Contractual	5-01-01-020	323,600.00	163,800.00	163,800.00	327,600.00	379,656.00
PERA	5-01-02-010	192,000.00	96,000.00	96,000.00	192,000.00	192,000.00
Representation & Transportation Allowance (RATA)	5-01-02-030	151,200.00	75,600.00	75,600.00	151,200.00	84,000.00
Clothing Allowance	5-01-02-040	48,000.00	48,000.00	-	48,000.00	56,000.00
Loyalty Pay/Longevity Pay	5-01-02-120	-	-	-	-	-
Cash Gift	5-01-02-150	40,000.00	-	40,000.00	40,000.00	40,000.00
Mid Year Bonus	5-01-04-990	229,884.00	229,961.00	-	229,961.00	268,412.00
Year End Bonus	5-01-02-140	229,884.00	-	229,961.00	229,961.00	268,412.00
Life & Ret. Insurance Contribution	5-01-03-010	331,032.96	165,571.92	165,571.92	331,143.84	386,513.28
PAG-IBIG Contribution	5-01-03-020	9,600.00	4,800.00	4,800.00	9,600.00	19,200.00
PHILHEALTH Contribution	5-01-03-030	61,826.24	35,134.80	35,134.80	70,269.60	77,921.70
Employees Compensation Cont.	5-01-03-040	9,545.64	4,543.74	4,543.74	9,087.48	9,600.00
Terminal Leave Benefits	5-01-04-030	1,348,673.10	2,590,179.90	795,000.00	3,385,179.90	468,550.21
Productivity Enhancement Incentive	5-01-04-990	40,000.00	-	40,000.00	40,000.00	40,000.00
Service Recognition Incentive	5-01-04-990	-	-	-	-	-
other personnel benefits	5-01-04-990	-	-	-	-	56,000.00
Salary differential	-	-	-	-	-	911,270.66
other personnel benefits (SRI)	5-01-04-990	24,000.00	24,000.00	-	24,000.00	3,225,254.21
<b>TOTAL PERSONAL SERVICES</b>		<b>5,456,209.48</b>	<b>4,653,557.36</b>	<b>2,866,377.46</b>	<b>7,519,934.82</b>	<b>9,408,078.06</b>
<b>1.2 MAINTENANCE &amp; OTHER OPERATING EXPENDITURES</b>						
Travelling Expenses	5-02-01-010	400,000.00	250,000.00	400,000.00	650,000.00	450,000.00
Training/Seminars	5-02-02-010	50,000.00	-	100,000.00	100,000.00	150,000.00
Office Supplies Expense	5-02-03-010	600,000.00	-	400,000.00	400,000.00	126,439.14
Electricity Expense	5-02-04-020	2,000,000.00	720,000.00	1,480,000.00	2,200,000.00	1,800,000.00
Fidelity Bond Premium	5-02-16-020	100,000.00	-	100,000.00	100,000.00	100,000.00
Telephone Expense	5-02-05-020	24,000.00	24,000.00	24,000.00	48,000.00	30,000.00
Advertising Expense	5-02-99-010	30,000.00	5,000.00	25,000.00	30,000.00	30,000.00
Rent Expense	5-02-99-050	-	-	-	-	-
Fuel, Oil & Lubricant Expense	5-02-03-090	3,000,000.00	1,080,000.00	2,120,000.00	3,200,000.00	2,500,000.00
Mem. Dues & Cont.to Org.	5-02-99-060	60,000.00	-	60,000.00	60,000.00	60,000.00
R/M - Machinery & Equipment	5-02-13-050	350,000.00	30,000.00	320,000.00	350,000.00	272,000.00
Other Professional Services	5-02-11-990	-	48,000.00	48,000.00	96,000.00	108,000.00
R/M - of Transportation Equip.	5-02-13-060	200,000.00	50,000.00	150,000.00	200,000.00	150,000.00
Other Gen. Ser./Wages of JO's	5-02-12-990	4,545,000.00	3,157,500.00	3,157,500.00	6,315,000.00	4,226,400.00
Rep./Maint. of IT Equipment & Software	5-02-13-050	-	-	-	-	30,000.00
Internet Subscription Expense	5-02-05-030	150,000.00	100,000.00	100,000.00	200,000.00	-
Cable, satellite, telegraph & radio expense	5-02-05-040	-	-	-	-	-
Donations	5-02-99-080	50,000.00	30,000.00	70,000.00	100,000.00	240,000.00
Insurance Expense	5-02-16-030	150,000.00	-	150,000.00	150,000.00	100,000.00

**MANDATE, VISION/MISSION, MAJOR FINAL OUTPUT, PERFORMANCE INDICATORS  
AND TARGETS CY 2025  
Department: Municipal Mayor**

- Mandate** : Exercise general supervision and control over all programs, projects, services and activities in the municipality; enforce all laws and ordinances relative to the governance of the municipality and the exercise of its corporate powers; and , initiate and maximize the generation or resources and revenues, and apply the same to the implementation of development plans, program objectives and priorities.
- Vision** : A responsive and decisiveness seat of authority and leadership where visitors are treated equally with expeditiousness.
- Mission** : To hold the reins of local governance in the highest degree of honesty and integrity ensuring transparency and accountability in active partnership with all sectors of society.
- Organizational Outcome** : Well-conceived and efficiently impleented progras, proects and activities that answer the needs of La Paznons and uplift their general welfare.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year			
					PS	MOOE	CO	TOTAL
1000-000-3-1-01-001-001	Personal Services	developmental direction, control and policy formulated	Dev't dirèction, control and policy formulation	100% governance policy formulated and imple-mented	9,408,078.06			9,408,078.06
	Dev't direction, control and policy formulation							
	Maintenance & other operating expense					14,028,664.83		14,028,664.83
	Capital Outlay					100,000.00	100,000.00	

Prepared:



**FROILAN R. PUNDAVELA**  
Executive Assistant IV

Reviewed: Local Finance Committee



**EnP. JAMES CHRISTIAN BAUTISTA**  
Municipal Planning & Dev't Coordinator

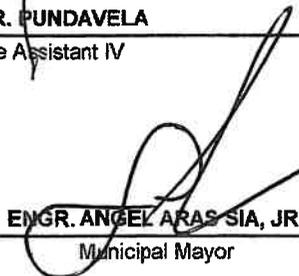


**GENEVIEVE ANNE Z. DEJARESCO**  
Municipal Budget Officer



**MARY ANN RIZA S. QUIÑA**  
Acting Municipal Treasurer

Approved:



**ENGR. ANGEL ARAS SIA, JR.**  
Municipal Mayor

## STATEMENT OF FUND ALLOCATION BY SECTOR CY 2025

La Paz, Leyte

Particulars 1	Account Code 2	General Public Sector 3	Social Services 4	Economic Services 5	Other Services 6	Total 7
<b>A. PERSONAL SERVICES</b>						
Salaries	5-01-01-010	28,085,448.00	7,214,772.00	5,343,624.00		40,643,844.00
Wages	5-01-01-020	379,656.00	-	-		379,656.00
PERA	5-01-02-010	1,536,000.00	504,000.00	552,000.00		2,592,000.00
RATA	5-01-02-020/ 5-01-02-030	2,856,000.00	285,600.00	285,600.00		3,427,200.00
Clothing Allowance	5-01-02-040	448,000.00	147,000.00	161,000.00		756,000.00
Subsistence Allowance	5-01-02-050	18,000.00	198,000.00	54,000.00		270,000.00
Laundry Allowance	5-01-02-060	1,800.00	19,800.00	5,400.00		27,000.00
Overtime Services	5-01-02-130	370,000.00	-			370,000.00
Cash Gift	5-01-02-150	320,000.00	105,000.00	115,000.00		540,000.00
MidYear Bonus	5-01-02-990	2,372,092.00	601,231.00	445,302.00		3,418,625.00
Year End Bonus	5-01-02-140	2,372,092.00	601,231.00	445,302.00		3,418,625.00
Life & Ret. Ins. Contribution	5-01-03-010	3,415,812.48	865,772.64	641,234.88		4,922,820.00
PAG-IBIG Contribution	5-01-03-020	153,600.00	50,400.00	55,200.00		259,200.00
PhilHealth Contribution	5-01-03-030	709,025.70	180,369.30	132,574.50		1,021,969.50
Employees Comp. Cont.	5-01-03-040	76,800.00	25,200.00	27,600.00		129,600.00
Hazard Pay	5-01-02-110	58,029.00	1,196,850.60	154,815.00		1,409,694.60
PEI	5-01-04-990	320,000.00	105,000.00	115,000.00		540,000.00
Monetization of Leave Credits	5-01-04-990		-	-		-
Loyalty Pay	5-01-02-120	45,000.00		15,000.00		60,000.00
Honorarium	5-01-02-100	113,400.00		78,000.00		191,400.00
other personnel benefits	5-01-02-990	448,000.00	147,000.00	161,000.00		756,000.00
TLB	5-01-04-030	468,550.21		-		468,550.21
other personnel benefits (SRI)						3,225,254.21
Sal Increase						911,270.66
<b>TOTAL PERSONAL SERVICES</b>		<b>44,567,305.39</b>	<b>12,247,226.54</b>	<b>8,787,652.38</b>	<b>-</b>	<b>69,738,709.18</b>
<b>B. MAINT. &amp; OTHER OPER. EXP.</b>						
travelling expense	5-02-01-010	1,713,843.99	355,000.00	100,000.00		2,168,843.99
training expense	5-02-02-010	824,000.00	70,000.00	135,000.00		1,029,000.00
Office Supplies expense	5-02-03-010	638,735.34	106,738.96	111,000.00		856,474.30
electricity expenses	5-02-04-020	1,800,000.00				1,800,000.00

LBP Form No.7

## STATEMENT OF FUND ALLOCATION BY SECTOR CY 2025

Particulars 1	Account Code 2	General Public Sector 3	Social Services 4	Economic Services 5	Other Services 6	Total 7
fidelity bond	5-02-16-020	203,500.00				203,500.00
Telephone Expenses	5-02-05-020	510,000.00	96,000.00	60,000.00		666,000.00
ADS	5-02-99-010	50,000.00				50,000.00
Mem. Dues	5-02-99-060	169,000.00	75,000.00	10,000.00		254,000.00
R/M Machinery & Equip.	5-02-13-050	409,000.00	40,000.00	30,751.98		479,751.98
survey expense	5-02-07-010	50,000.00				50,000.00
R/M Transpo Equip	5-02-13-060	242,182.32				242,182.32
Other General Services (Wages of JO)	5-02-12-990	6,332,000.00	757,800.00	1,517,800.00		8,607,600.00
Internet Subscription Expense	5-02-02-030	92,000.00	30,000.00	18,000.00		140,000.00
Donation	5-02-05-040	240,000.00				240,000.00
	5-02-99-080		42,000.00			
Insurance exp.	5-02-16-030	100,000.00				100,000.00
Other Maint. & Oper. Exp.	5-02-99-990	1,786,100.00	337,121.38	261,800.00		2,385,021.38
KALAH	5-02-99-990-1	2,660,825.69				2,660,825.69
support to KP	5-02-99-990-2	1,000.00				1,000.00
support to MPOC & MADAC	5-02-99-990-3	1,000.00				1,000.00
support to ADACs (BADACs)	5-02-99-990-4	1,000.00				1,000.00
awards & rewards expense	5-02-06-010	30,000.00				30,000.00
incentives	5-02-11-990	65,000.00	24,000.00			89,000.00
representation expense	5-02-99-030	80,000.00				80,000.00
DRRMH (Training)	5-02-01-010		100,000.00			100,000.00
MESU (Other Maint. & Oper. Exp.)	5-02-99-990-5		10,000.00			10,000.00
Health Advocacy Program (Other Maint & Oper. Exp)	5-02-99-990-6		90,000.00			90,000.00
R/M of Office Buildings	5-02-01-040	75,000.00		80,000.00		155,000.00
Postage & Courier Service	5-02-05-010	1,000.00				1,000.00
other prof services	5-02-11-990	157,560.00				157,560.00
accountable forms expense	5-02-03-020	60,000.00				60,000.00
Drugs & Medicines Expense	5-02-03-070					-

STATEMENT OF FUND ALLOCATION BY SECTOR CY 2025

Particulars 1	Account Code 2	General Public Sector 3	Social Services 4	Economic Services 5	Other Services 6	Total 7
medical, dental & lab supplies exp.	5-02-03-080		400,000.00			400,000.00
Animal/Zoological Supplies Expense	5-02-03-040			25,000.00		25,000.00
Fuel, oil & Lubricant Expense	5-02-03-090	2,500,000.00				2,500,000.00
other supplies & material expense	5-02-03-990	453,440.77	80,000.00	430,000.00		963,440.77
R/M of furnitures & Fixtures	5-02-13-070	50,000.00				50,000.00
medical,dental & lab supplies exp	5-02-03-090					-
r/m of structural assets				234,000.00		234,000.00
<b>TOTAL MOOE</b>		<b>21,296,188.11</b>	<b>2,613,660.34</b>	<b>3,013,351.98</b>	<b>-</b>	<b>26,923,200.43</b>
<b>C. SPECIAL PURPOSE APPROPRIATION</b>						
20% LDF		26,569,072.40				26,791,452.29
5% LDRRMO		7,242,268.10				7,242,268.10
Aid to Barangays			70,000.00			70,000.00
<b>D. OTHER SPECIAL PROJECTS</b>						
GAD					7,742,268.10	7,742,268.10
Senior Citizens					362,337.20	362,337.20
PWD					237,662.80	237,662.80
AICS					273,992.31	273,992.31
Peace & Security and Prog. To Address the problem on Illegal Drugs					200,000.00	200,000.00
HR					250,000.00	250,000.00
Tourism					273,000.00	273,000.00
Confidential Expense					52,500.00	52,500.00
Local Nutrition Program					213,000.00	213,000.00
Local Youth & Dev. Program					952,506.87	952,506.87
Program to Combat AIDS					27,399.23	27,399.23
LCPC					1,448,381.09	1,448,381.09
MENRO					445,000.00	445,000.00
CULTURAL					300,000.00	300,000.00
Agri Program					-	-
PESO Program					132,064.29	132,064.29
<b>TOTAL OTHER SPECIAL PROJECTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>12,910,111.89</b>	<b>46,833,452.39</b>

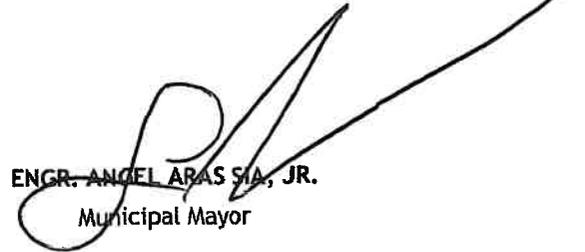
<b>E. CAPITAL OUTLAY</b>						
Furnitures & Fixtures	1-07-07-010		-	-		-
Office Equipment	1-07-05-020	500,000.00	200,000.00	-		700,000.00
water supply system				150,000.00		150,000.00
buildings				150,000.00		150,000.00
other structures				200,000.00		200,000.00
Medical Equipment	1-07-05-110		-	-		-
IT Equipment	1-07-05-030	-				-
Motor Vehicle	1-07-06-110			150,000.00		150,000.00
<b>TOTAL CAPITAL OUTLAY</b>		500,000.00	200,000.00	650,000.00	-	1,350,000.00
Unappropriated balace						
Salary Differential (August 2- December 31, 2024)						
<b>TOTAL APPROPRIATION</b>						144,845,362.00

Certified Correct:

  
**GENEVIEVE ANNE Z. DEJARESCO**  
Municipal Budget Officer

  
**DIONAH FRANCES PERANTE ALBOS**  
Municipal Accountant

Approved:

  
**ENGR. ANGEL ARAS SIA, JR.**  
Municipal Mayor



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



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**EXCERPTS FROM THE MINUTES OF THE 4<sup>th</sup> REGULAR SESSION OF THE 12<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON AUGUST 5, 2025.**

**RESOLUTION NO. 2025-346**

**A RESOLUTION RETURNING TO THE SANGGUNIANG BAYAN OF ORIGIN THE GENERAL FUND ANNUAL BUDGET CY 2025 OF LA PAZ, LEYTE FOR COMPLIANCE.**

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

**WHEREAS**, submitted to the Sangguniang Panlalawigan is **General Fund Annual Budget CY 2025 of La Paz, Leyte in the amount of Php144,845,362.00 under Appropriation Ordinance No. 1 Series of 2025;**

**WHEREAS**, the subject Annual Budget was referred to the Provincial Local Finance Committee for preliminary review, pursuant to Section 316 (f) and Section 475 (7) of R.A. 7160;

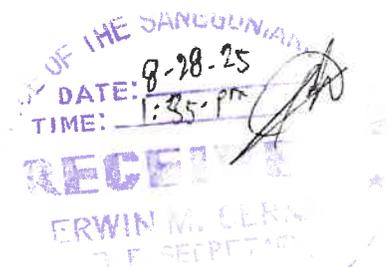
**WHEREAS**, the Local Finance Committee found out that the authorized total amount of Php144,845,362.00 found in the Appropriation Ordinance does not tally with the total appropriation covering the various expenditures under the Annual Budget for the operation of the Municipal Government FY 2025 which amounts to Php141,563,362.00;

**WHEREAS**, the August Body, upon review deemed it proper to return to the SB of origin the said General Fund Annual Budget CY 2025 of La Paz, Leyte for compliance;

**NOW, THEREFORE**, on motion presented by Honorable Wilson S. Uy, duly seconded by Honorable Raissa J. Villasin, be it

**RESOLVED**, as it is hereby resolved, to **RETURN TO THE SANGGUNIANG BAYAN OF ORIGIN THE GENERAL FUND ANNUAL BUDGET CY 2025 OF LA PAZ, LEYTE FOR COMPLIANCE.**

-over-



**Approved unanimously.**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

**ATTESTED:**

  
**HON. MICHAEL L. CARI**  
5<sup>th</sup> District Board Member  
Temporary Presiding Officer

  
**FLORINDA JIL S. UYVICO**  
Secretary to the Sanggunian  
X

Copy furnished:

LCE and the Sanggunian Bayan Members  
of La Paz, Leyte