



Item No.: 31
 Date: 02 2025 DEC
 Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Palo
 -oOo-

RELEASED
 DATE: 12-01-2025
 NO. 086
 BY: [Signature]
 PBO

PROVINCIAL BUDGET OFFICE

December 1, 2025

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

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 DEC 01 2025
 Date: [Signature]
 By: [Signature]

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. 02 FY 2025** of the **Municipality of Matag-ob, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 02, Series of 2025** with a total appropriation in the amount of **P6,022,384.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the procurement of Goods, Supplies, Equipment, Civil Works and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
2. 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. 02;
3. That the appropriation for salaries to officials and employees implementing the 2nd Tranche Compensation Adjustment under SSL VI for Local Government Personnel from September to December 2025 is in accordance with the provisions of Local Budget Circular No. 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1" & "Annex A-6" and further subject to Sec. 325(a) of RA 7160;
4. That the grant of Terminal Leave Benefits shall be subject to the provisions of CSC Guidelines and Budget Circular No. 2016-2;
5. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
6. That the grant of One-Time Service Recognition Incentive shall have a legal basis, in the absence, it shall be disallowed for disbursement; and
7. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

[Signature]
AGNES C. RAFON
 Provincial Planning and Development
 Coordinator – Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
14 October 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 02, series of 2025 of the Municipality of Matag-ob, Leyte**, entitled: **An Ordinance appropriating the amount of Six Million Twenty-Two Thousand Three Hundred Eighty-Four Pesos (P6,022,384.00) as Municipal Supplemental Budget No. 2 for Fiscal Year 2025, together with the Supplemental Investment Program CY 2025 of the same amount.**


FLORINDA JILI S. VYVICO
Secretary to the Sanggunian



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPAL GOVERNMENT OF MATAG-OB



OFFICE OF THE SECRETARY TO THE SANGGUNIAN

ENDORSEMENT

October 08, 2025

HONORABLE LEONARDO "SANDY" JAVIER
Vice-Governor
Presiding Officer
Sangguniang Panlalawigan of Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: OCT 08 2025
By: [Signature]

Sir:

Respectfully forwarding to your good office the herein attached **Resolution No. 25-110**, enacting **Appropriation Ordinance No. 02**, embodying the **Municipal Supplemental Budget No. 02 series 2025 of the Municipality of Matag-ob, Leyte** amounting to **Six Million, Twenty Two Thousand, Three Hundred Eighty Four Pesos (P6,022,384.00)** for review and approval by the Sangguniang Panlalawigan:

Very truly yours,

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

"The Town of United and Happy People"



Second Floor, Legislative Building, Municipal Government Complex, Diversion Rd.,
Barangay San Guillermo, Matag-ob, Leyte 6532 The Philippines

www.matag-ob.gov.ph • oss@matag-ob.gov.ph • +63 906-221-4617



SANGGUNIANG BAYAN

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
 Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
 Senior SB Member

HON. JOEL N. DENOY
 SB Member

HON. EVANGELINE C. CARNO
 SB Member

HON. RICARDO L. GIVA
 SB Member

HON. RODOLFO N. SUÑIR
 SB Member

HON. LUZ M. BOLDERO
 SB Member

HON. JOSE B. YAP
 SB Member

HON. EDUARDO I. TOLEDO
 SB Member

HON. ANA LOVE D. BORDEN
 Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TAGOY
 Ex-Officio Member, LNB
 President

HON. ROMEO N. ALBARIDA
 Municipal Vice-Mayor
 Presiding Officer

EXCERPTS FROM THE MINUTES OF THE 13th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MATAG-OB, LEYTE FOR THE TERM PERIOD COVERED FROM JUNE 30, 2025 TO JUNE 30, 2028 HELD AT THE LEGISLATIVE SESSION HALL ON SEPTEMBER 22, 2025.

RESOLUTION NO. 25-110
Proponent: Honorable Rodolfo N. Suñir

A RESOLUTION ENACTING THE SUPPLEMENTAL BUDGET NO. 02 FOR FISCAL YEAR 2025, OF THE LOCAL GOVERNMENT OF MATAG-OB, LEYTE, AMOUNTING TO SIX MILLION, TWENTY TWO THOUSAND, THREE HUNDRED EIGHTY FOUR PESOS (P6,022,384.00).

WHEREAS, Section 321 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that a supplemental budget may be enacted in case of a new revenue source or for purposes of reappropriating savings in appropriations;

WHEREAS, the Municipal Mayor, through the Municipal Budget Officer, has submitted to the Sangguniang Bayan the proposed Supplemental Budget No. 2 for Fiscal Year 2025, supported with the necessary documents as required under existing laws, and budgetary rules;

WHEREAS, the Supplemental Budget was prepared in accordance with the pertinent provisions of the Local Government Code and other applicable rules and regulations, and is necessary to augment specific expenditure items to meet the needs of the municipality and its officials and employees, and other priority needs;

NOW THEREFORE, the Sangguniang Bayan, on motion of the Honorable Rodolfo N. Suñir, with the unanimous accord of all other members present, be it:

RESOLVED, as it is HEREBY RESOLVED, that the foregoing Appropriation Ordinance is hereby enacted, to wit:

APPROPRIATION ORDINANCE NO. 02
Municipal Supplemental Budget No. 02
Series 2025

1

Res. #25-110

"The Town of United and Happy People" Appropriation Ordinance No. 2
 September 22, 2025





SANGGUNIANG BAYAN

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
 Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
 Senior SB Member

HON. JOEL N. DENOY
 SB Member

HON. EVANGELINE C. CARNO
 SB Member

HON. RICARDO L. GIVA
 SB Member

HON. ROBOLEPO N. SUNIR
 SB Member

HON. LUZ M. BOLDERO
 SB Member

HON. JOSE B. YAP
 SB Member

HON. EDUARDO I. TOLEDO
 SB Member

HON. ANA LOVE D. BORDEN
 Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACOY
 Ex-Officio Member, LNB
 President

HON. ROMEO N. ALBARIDA
 Municipal Vice-Mayor
 Presiding Officer

AN ORDINANCE APPROPRIATING THE AMOUNT OF SIX MILLION, TWENTY TWO THOUSAND, THREE HUNDRED EIGHTY FOUR PESOS (P6,022,384.00) FOR VARIOUS ITEM OF EXPENDITURES AS ENUMERATED IN THE STATEMENT OF SUPPLEMENTAL APPROPRIATIONS.

Be it ordained by the Sangguniang Bayan of Matag-ob, Leyte, in its regular session assembled, that:

Section 1. An amount of Six Million, Twenty Two Hundred Thousand, Three Hundred Eighty Four Pesos (Php6,022,384.00) for various items of expenditures.

Section 2. Sources of Funds. The sources of funds for this Appropriation Ordinance shall be taken from unappropriated surplus and reversion of appropriations as enumerated hereunder:

- a. Surplus - 180,654.00
- b. Reversions: - 5,841,730.00
 - 1. Vacant Positions - 5,241,730.00
 - 2. 20% LDF FY 2025- 600,000.00

TOTAL = 6,022,384.00

Section 3. Use of funds. The total amount appropriated herein shall be used to provide funds for the foregoing items of expenditures:

3.1 PERSONAL SERVICES:

A. Office of the Municipal Vice-Mayor:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	13,556.00
Year-end Bonus Differential	3,389.00
Ret. & Life Ins. Prem-Differential	1,627.00
Philhealth Contr.- Differential	339.00
Service Recognition Incentive	20,000.00
TOTAL	38,911.00

B. Office of the Secretary to the Sanggunian:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	12,156.00
Year-end Bonus Differential	3,039.00





SANGGUNIANG BAYAN

Ret. & Life Ins. Prem-Differential	1,459.00
Philhealth Contr.- Differential	304.00
Service Recognition Incentive	20,000.00
TOTAL	36,958.00

C. Office of the Sangguniang Bayan:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	157,376.00
Year-end Bonus Differential	39,344.00
Ret. & Life Ins. Prem-Differential	18,895.00
Philhealth Contr.- Differential	3,940.00
Terminal Leave Benefits	300,000.00
Service Recognition Incentive	240,000.00
TOTAL	759,555.00

D. Municipal Mayor's Office:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	64,992.00
Year-end Bonus Differential	16,248.00
Ret. & Life Ins. Prem-Differential	7,809.00
Philhealth Contr.- Differential	1,630.00
Pag-ibig Contr.-July 2022 to December 2024)	8,100.00
Service Recognition Incentive	280,000.00
TOTAL	378,779.00

E. Human Resource Management Office (HRMO):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	12,160.00
Year-end Bonus Differential	3,040.00
Ret. & Life Ins. Prem-Differential	1,460.00
Philhealth Contr.- Differential	304.00
Service Recognition Incentive	20,000.00
TOTAL	36,964.00

F. Office of the Municipal Civil Registrar:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	5,848.00
Year-end Bonus Differential	1,462.00

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
SB Member

HON. RODOLFO N. SUNIR
SB Member

HON. LUZ M. BOLDERO
SB Member

HON. JOSE B. YAP
SB Member

HON. EDUARDO I. TOLEDO
SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACOY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer



SANGGUNIANG BAYAN

Ret. & Life Ins. Prem-Differential	702.00
Philhealth Contr.- Differential	147.00
Service Recognition Incentive	20,000.00
TOTAL	28,159.00

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:
HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
SB Member

HON. ROBERTO N. SUNIR
SB Member

HON. LUZ M. BOLDERO
SB Member

HON. JOSEB. YAP
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HON. EDUARDO T. TOLEDO
SB Member

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Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACDY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

G. General Services Office (GSO):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	15,180.00
Year-end Bonus Differential	3,795.00
Ret. & Life Ins. Prem-Differential	1,822.00
Philhealth Contr.- Differential	380.00
Service Recognition Incentive	40,000.00
TOTAL	61,177.00

H. Municipal Budget Office (MBO):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	12,160.00
Year-end Bonus Differential	3,040.00
Ret. & Life Ins. Prem-Differential	1,460.00
Philhealth Contr.- Differential	304.00
Service Recognition Incentive	20,000.00
TOTAL	61,177.00

I. Municipal Accountant:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	18,296.00
Year-end Bonus Differential	4,574.00
Ret. & Life Ins. Prem-Differential	2,197.00
Philhealth Contr.- Differential	459.00
Service Recognition Incentive	60,000.00
TOTAL	85,526.00

J. Municipal Treasurer's Office (MTO):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	30,504.00
Year-end Bonus Differential	7,626.00
Ret. & Life Ins. Prem-Differential	3,584.00
Philhealth Contr.- Differential	765.00
Service Recognition Incentive	140,000.00
TOTAL	182,479.00



SANGGUNIANG BAYAN

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECUA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
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HON. RODOLFO N. SUNIR
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HON. JOSE B. YAP
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SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TAGOY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

K. Municipal Assessor's Office:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	17,076.00
Year-end Bonus Differential	4,269.00
Ret. & Life Ins. Prem-Differential	2,050.00
Philhealth Contr.- Differential	427.00
Service Recognition Incentive	20,000.00
TOTAL	43,822.00

L. LDRRMO:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	19,652.00
Year-end Bonus Differential	4,913.00
Ret. & Life Ins. Prem-Differential	2,360.00
Philhealth Contr.- Differential	492.00
Service Recognition Incentive	60,000.00
TOTAL	87,417.00

M. Municipal Engineering Office (MEO):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	16,056.00
Year-end Bonus Differential	4,014.00
Ret. & Life Ins. Prem-Differential	1,928.00
Philhealth Contr.- Differential	403.00
Service Recognition Incentive	80,000.00
TOTAL	102,401.00

N. Office of the Municipal Agriculture (OMA):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	40,004.00
Year-end Bonus Differential	10,001.00
Ret. & Life Ins. Prem-Differential	4,801.00
Philhealth Contr.- Differential	1,004.00
Service Recognition Incentive	100,000.00
TOTAL	155,810.00

O. MENRO:

PARTICULARS/PURPOSE	AMOUNT
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SANGGUNIANG BAYAN

Salary Differential	16,696.00
Year-end Bonus Differential	4,174.00
Ret. & Life Ins. Prem-Differential	2,005.00
Philhealth Contr.- Differential	418.00
Service Recognition Incentive	40,000.00
TOTAL	63,293.00

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
SB Member

HON. RODOLFO N. SUNIR
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SB Member

HON. JOSE B. YAP
SB Member

HON. EDUARDO I. TOLEDO
SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACOY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

P. Municipal Health Office (MHO):

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	82,388.00
Year-end Bonus Differential	20,597.00
Ret. & Life Ins. Prem-Differential	9,892.00
Philhealth Contr.- Differential	2,067.00
Service Recognition Incentive	220,000.00
TOTAL	334,944.00

Q. MSWDO:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	27,148.00
Year-end Bonus Differential	6,787.00
Ret. & Life Ins. Prem-Differential	3,260.00
Philhealth Contr.- Differential	680.00
Service Recognition Incentive	80,000.00
TOTAL	117,875.00

R. Office of the Municipal Administrator

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	12,160.00
Year-end Bonus Differential	3,040.00
Ret. & Life Ins. Prem-Differential	1,460.00
Philhealth Contr.- Differential	304.00
TOTAL	16,964.00

S. PESO:

PARTICULARS/PURPOSE	AMOUNT
Salary Differential	5,832.00
Year-end Bonus Differential	1,458.00
Ret. & Life Ins. Prem-Differential	700.00
Philhealth Contr.- Differential	146.00
Service Recognition Incentive	20,000.00



SANGGUNIANG BAYAN

TOTAL	28,136.00
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3.2. MAINTENANCE AND OTHER OPERATING EXPENDITURES (MOOE).

3.2.A. Municipal Mayor's Office

PARTICULARS	OBJ. OF EXP.	AMOUNT
1. Expenses for the costs of electricity consumed in the gov't. operations/projects.	Electricity Expenses	106,500.00
2. Expenses incurred for official meetings/conferences/entertainment	Representation Expense	121,250.00
3. Expenses for the premiums for the insurable risks of government property	Insurance Expenses	286,300.00
4. Grant of Gratuity Pay	Other General Services	1,005,000.00
TOTAL		1,519,050.00

3.3. SPECIAL PURPOSE APPROPRIATION

OFFICE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	AMOUNT
1. MMO	Socio-Cultural Activity for BGT Cares and Christmas Celebration	Other Maintenance and Operating Expenses	795,000.00
2. MSWDO	Employment of Senior Citizen's Program	Other General Services	80,000.00
3. OMA	Implementation of Palay Sikatan Lakbay Palay 2025	Other Maintenance and Operating Expenses	82,200.00
TOTAL			957,200.00

3.4. CAPITAL OUTLAY

OFFICE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	AMOUNT
1. MM/MEO	Installation of Distribution Transformer of Public Market at Barangay Talisay	Power Supply System	350,000.00
TOTAL			350,000.00

7

Res. #25-110

"The Town of United and Happy People" Appropriation Ordinance No. 2

September 22, 2025

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
SB Member

HON. RODOLFO N. SUNIR
SB Member

HON. LUZ M. SOLDERO
SB Member

HON. JOSE B. YAP
SB Member

HON. EDUARDO I. TOLEDO
SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACGY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer





SANGGUNIANG BAYAN

3.5. 20% LOCAL DEVELOPMENT FUND

OFFICE	PARTICULARS/ PURPOSE	OBJECT OF EXPENDITURES	AMOUNT
1. MM/OMA	Implementation of Livelihood Program for Gamefowl	Donations	600,000.00
TOTAL			600,000.00

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
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SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACOY
Ex-Officio Member, LNB
President

Section 4. Effectivity Clause. This Appropriation Ordinance shall take effect September 1, 2025.

RESOLVED FINALLY, to furnish copies of this Appropriation Ordinance to all concerned for their information and guidance.

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY that this is a true and accurate copy of the resolution/appropriation ordinance duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on September 22, 2025.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

**ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:**

HONORABLE ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

CONFORME:

HONORABLE BERNARDINO G. TACOY
Municipal Mayor

8

Res. #25-110

"The Town of United and Happy People" Appropriation Ordinance No. 2
September 22, 2025





REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE

MUNICIPALITY OF MATAG-OB

MUNICIPAL BUDGET OFFICE

Municipality of Matag-ob, Leyte
Office

RECEIVED

INDORSEMENT
September 17, 2025

Received by: **Richie C. Sialongo**
Date: **09/17/25**
@ 2:15 PM
VMB/BB Clerk

Respectfully forwarding to the Sangguniang Bayan through the Presiding Officer, Municipality of Matag-ob, Matag-ob, Leyte, the Request for Supplemental Budget No. 02, FY 2025 - General Fund in the amount Of **Six Million Twenty Two Thousand Three Hundred Eighty Four Pesos (P6,022,384.00) Only**, for review and approval.

Marian B. Tan
MARIAN B. TAN
Municipal Budget Officer



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE

MUNICIPALITY OF MATAG-OB

MUNICIPAL PLANNING AND DEVELOPMENT OFFICE

LOCAL DEVELOPMENT COUNCIL

EXCERPTS FROM THE MINUTES OF THE LOCAL DEVELOPMENT COUNCIL (LDC)
MEETING HELD ON SEPTEMBER 11, 2025, AT THE MULTI-PURPOSE BUILDING (NEW
SANGGUNIANG BAYAN BUILDING), MATAG-OB, LEYTE

LOCAL DEVELOPMENT COUNCIL RESOLUTION NO. 3, SERIES OF 2025

A RESOLUTION FAVORABLY ENDORSING AND APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 2 FOR CALENDAR YEAR 2025 OF THE MUNICIPALITY OF MATAG-OB

WHEREAS, the Municipal Development Council (MDC) is mandated under Republic Act No. 7160, otherwise known as the Local Government Code of 1991, to assist the local legislative body in setting the direction of economic and social development, and to formulate policies and programs for the effective implementation of development plans;

WHEREAS, the Municipal Government of Matag-ob has prepared Supplemental Investment Program No. 2 for Calendar Year 2025 to augment existing appropriations for priority development programs, projects, and activities not previously included or inadequately funded in the Annual Investment Plan and Municipal Budget;

WHEREAS, the proposed Supplemental Investment Program No. 2 has been reviewed and found to be in accordance with the approved development and investment priorities of the municipality, and is consistent with the current Local Development Investment Program (LDIP) and Annual Investment Plan (AIP);

WHEREAS, the Municipal Development Council, after due deliberation, finds merit in endorsing the proposed Supplemental Investment Program No. 2 for CY 2025 to ensure the timely and efficient delivery of basic services and the implementation of development initiatives;

NOW, THEREFORE, BE IT RESOLVED, as it is hereby RESOLVED, to favorably endorse and recommend for adoption by the Sangguniang Bayan the **Supplemental Investment Program No. 2 for Calendar Year 2025** of the Municipality of Matag-ob, as presented and reviewed by the body;

RESOLVED FURTHER, that copies of this Resolution be furnished to the Office of the Municipal Mayor, the Sangguniang Bayan, and other concerned offices for their appropriate action.

**APPROVED this 11th of September, 2025 at the Municipal Session Hall /
Conference Room, Municipality of Matag-ob, Province of Leyte, Philippines.**

CERTIFIED CORRECT


DAN CARLO D. PABRUALINAN
MPDC Designate / LDC Secretary

APPROVED:


HON. BERNANDINO G. TACOY
Municipal Mayor / LDC Chairman



"The Town of United and Happy People"

ONE LCU Matag-ob, Leyte

email@email.com

+63 912-345-6789

Diversión Road, New Municipal Building,
Municipal Government Complex,
Barangay San Guillermo, Matag-ob, Leyte
6532 Philippines

STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 02
 Fiscal Year 2025

MATAG-OB, LEYTE

Province/City/Municipality

GENERAL FUND

Fund/Special Account

Particulars (1)	Account Classification (2)	Amounts (3)
1.0 New Revenue Sources Tax Revenue Loan Proceeds (Borrowings)		
2.0 Actual Collections in Excess of the Estimated Income		
3.0 Savings		
3.1 Surplus		180,654.00
3.2 Reversions:		
a. Vacant Positions		5,241,730.00
b. 20% LDF FY 2025		600,000.00
4.0 Realignment		
TOTAL		6,022,384.00

Certified Correct:


RIZALYN E. BILBAO

Local Treasurer


JAYSHREE M. DELA CERNA

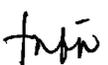
Local Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2025
LGU - MATAG-OB, LEYTE

SUPPLEMENTAL BUDGET NO. 02

AIP Ref. Code	Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code	Amount
PERSONAL SERVICES					
9000-001	Mun. Vice-Mayor	Salary - Differential	Personnel Benefits	5-01-01-010	13,556.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	3,389.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,627.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	339.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			
9000-001	Secretary to the Sanggunian I	Salary - Differential	Personnel Benefits	5-01-01-010	12,156.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	3,039.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,459.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	304.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			
9000-001	Sangguniang Bayan	Salary - Differential	Personnel Benefits	5-01-01-010	157,376.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	39,344.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	18,895.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	3,940.00
		Terminal Leave Benefits	Other Personnel Benefits	5-01-04-030	300,000.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	240,000.00
Total				759,555.00	
1000-001	MMO	Salary - Differential	Personnel Benefits	5-01-01-010	64,992.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	16,248.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	7,809.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	1,630.00
		Pag-ibig Contributions- (July 2022 to Dec. 2024)	Personnel Benefit Contributions	5-01-03-020	8,100.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	280,000.00
Total				378,779.00	
SUB-TOTAL					1,214,203.00

Prepared by:


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNARDINO G. TACOY
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2025
LGU - MATAG-OB, LEYTE

SUPPLEMENTAL BUDGET NO. 02

AIP Ref. Code	Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code	Amount
PERSONAL SERVICES					
1000-004	HRMO	Salary - Differential	Personnel Benefits	5-01-01-010	12,160.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	3,040.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,460.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	304.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			
1000-006	MCR	Salary - Differential	Personnel Benefits	5-01-01-010	5,848.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	1,462.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	702.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	147.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			
1000-007	GSO	Salary - Differential	Personnel Benefits	5-01-01-010	15,180.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	3,795.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,822.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	380.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	40,000.00
		Total			
1000-008	MBO	Salary - Differential	Personnel Benefits	5-01-01-010	12,160.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	3,040.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,460.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	304.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			
SUB-TOTAL					163,264.00

Prepared by:


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNARDINO G. TACOY
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2025
LGU - MATAG-OB, LEYTE

SUPPLEMENTAL BUDGET NO. 02

AIP Ref. Code	Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code	Amount
PERSONAL SERVICES					
1000-009	Mun. Accountant	Salary - Differential	Personnel Benefits	5-01-01-010	18,296.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	4,574.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	2,197.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	459.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	60,000.00
		Total			
1000-010	MTO	Salary - Differential	Personnel Benefits	5-01-01-010	30,504.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	7,626.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	3,584.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	765.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	140,000.00
		Total			
1000-011	Mun. Asessor	Salary - Differential	Personnel Benefits	5-01-01-010	17,076.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	4,269.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	2,050.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	427.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			
1000-015	LDRRMO	Salary - Differential	Personnel Benefits	5-01-01-010	19,652.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	4,913.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	2,360.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	492.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	60,000.00
		Total			
SUB-TOTAL					399,244.00

Prepared by:


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNARDINO G. TACOY
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2025
LGU - MATAG-OB, LEYTE

SUPPLEMENTAL BUDGET NO. 02

AIP Ref. Code	Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code	Amount
PERSONAL SERVICES					
8000-001	MEO	Salary - Differential	Personnel Benefits	5-01-01-010	16,056.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	4,014.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,928.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	403.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	80,000.00
		Total			
8000-002	OMA	Salary - Differential	Personnel Benefits	5-01-01-010	40,004.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	10,001.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	4,801.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	1,004.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	100,000.00
		Total			
8000-013	MENRO	Salary - Differential	Personnel Benefits	5-01-01-010	16,696.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	4,174.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	2,005.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	418.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	40,000.00
		Total			
3000-200-001	MHO	Salary - Differential	Personnel Benefits	5-01-01-010	82,388.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	20,597.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	9,892.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	2,067.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	220,000.00
		Total			
SUB-TOTAL					656,448.00

Prepared by:


MARIAN B. TAN
 Local Budget Officer

Approved by:

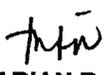

BERNANDINO G. TACOY
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2025
LGU - MATAG-OB, LEYTE

SUPPLEMENTAL BUDGET NO. 02

AIP Ref. Code	Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code	Amount
PERSONAL SERVICES					
3000-500-001	MSWDO	Salary - Differential	Personnel Benefits	5-01-01-010	27,148.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	6,787.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	3,260.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	680.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	80,000.00
		Total			
1000-013	Mun. Administrator	Salary - Differential	Personnel Benefits	5-01-01-010	12,160.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	3,040.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	1,460.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	304.00
		Total			
1000-14	PESO	Salary - Differential	Personnel Benefits	5-01-01-010	5,832.00
		Year-end Bonus - Differential	Other Compensation	5-01-02-140	1,458.00
		Retirement and Life Insurance Premiums-Differential	Personnel Benefit Contributions	5-01-03-010	700.00
		Philhealth Contributions - Differential	Personnel Benefit Contributions	5-01-03-030	146.00
		Service Recognition Incentive	Other Personnel Benefits	5-01-04-990	20,000.00
		Total			28,136.00
SUB-TOTAL					162,975.00
TOTAL APPROPRIATION - PS					2,596,134.00
MAINTENANCE AND OTHER OPERATING EXPENDITURES					
1000-001	MMO	Expenses for the costs of electricity consumed in the government operations/projects	Electricity Expenses	5-02-04-020	106,500.00
		Expenses incurred for official meetings/conferences/entertainments	Representation Expenses	5-02-99-030	121,250.00
		Expenses for the premiums for the insurable risks of government property	Insurance Expenses	5-02-16-030	286,300.00
		Grant of Gratuity Pay	Other General Services	5-02-12-990	1,005,000.00
TOTAL APPROPRIATION - MOOE					1,519,050.00

Prepared by:


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNANDINO G. TACOY
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2025
LGU - MATAG-OB, LEYTE

SUPPLEMENTAL BUDGET NO. 02

AIP Ref. Code	Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code	Amount
SPECIAL PURPOSE APPROPRIATION					
1000-001	MMO	Socio-Cultural Activity for BGT CARES and Christmas Celebration	Other Maint. and Operating Expenses	5-02-99-990	795,000.00
3000-500-001	MSWDO	Employment of Senior Citizen's Program	Other General Services	5-02-12-990	80,000.00
8000-002	OMA	Implementation of PalaySikatan Lakbay Palay 2025	Other Maint. and Operating Expenses	5-02-99-990	82,200.00
TOTAL APPROPRIATION - SPA					957,200.00
CAPITAL OUTLAY					
1000-001	MMO/MEO	Installation of Distribution Transformer of Public Market at Brgy. Talisay	Power Supply Systems	1-07-03-050	350,000.00
TOTAL APPROPRIATION - CO					350,000.00
20% LOCAL DEVELOPMENT FUND					
1000-001	MMO/OMA	Implementation of Livelihood Program for Gamefowl	Donations	5-02-99-080	600,000.00
TOTAL APPROPRIATION - 20% LDF					600,000.00
TOTAL SUPPLEMENTAL APPROPRIATION					6,022,384.00

Prepared by:


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNANDINO G. TACOY
 Local Chief Executive

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of December 31, 2025

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
I. Office of the MPDC 1.1 Mun. Gov't. Department Head	Personal Services				
	1. Salary	847,188.00			847,188.00
	2. Mid-year Bonus	70,599.00			70,599.00
	3. Year-end Bonus	70,599.00			70,599.00
	4. Cash Gift	5,000.00			5,000.00
	5. Retirement and Life Insurance Premiums	101,663.00			101,663.00
	6. Pag-IBIG Contributions	2,400.00			2,400.00
	7. PhilHealth Contributions	21,180.00			21,180.00
	8. ECI Premiums	1,200.00			1,200.00
	9. Monetization	51,036.00			51,036.00
	10. PERA	24,000.00			24,000.00
	11. Clothing Allowance	7,000.00			7,000.00
	12. PEI	5,000.00			5,000.00
	Total		1,206,865.00		
II. Office of the Mun. Civil Registrar 1.1 Mun. Gov't. Department Head	Personal Services				
	1. Salary	847,188.00			847,188.00
	2. Mid-year Bonus	70,599.00			70,599.00
	3. Year-end Bonus	70,599.00			70,599.00
	4. Cash Gift	5,000.00			5,000.00
	5. Retirement and Life Insurance Premiums	101,663.00			101,663.00
	6. Pag-IBIG Contributions	2,400.00			2,400.00
	7. PhilHealth Contributions	21,180.00			21,180.00
	8. ECI Premiums	1,200.00			1,200.00
	9. Monetization	51,036.00			51,036.00
	10. PERA	24,000.00			24,000.00
	11. Clothing Allowance	7,000.00			7,000.00
	12. PEI	5,000.00			5,000.00
	Total		1,206,865.00		
III. Office of the Municipal Engineer 1.1 Mun. Gov't. Department Head	Personal Services				
	1. Salary	847,188.00			847,188.00
	2. Mid-year Bonus	70,599.00			70,599.00
	3. Year-end Bonus	70,599.00			70,599.00
	4. Cash Gift	5,000.00			5,000.00
	5. Retirement and Life Insurance Premiums	101,663.00			101,663.00
	6. Pag-IBIG Contributions	2,400.00			2,400.00
	7. PhilHealth Contributions	21,180.00			21,180.00
	8. ECI Premiums	1,200.00			1,200.00
	9. Monetization	51,036.00			51,036.00
	10. PERA	24,000.00			24,000.00
	11. Clothing Allowance	7,000.00			7,000.00
	12. PEI	5,000.00			5,000.00
	Total		1,206,865.00		
IV. Office of the Mun. Agriculture 1.1 Senior Agriculturist	Personal Services				
	1. Salary	441,132.00			441,132.00
	2. Mid-year Bonus	36,761.00			36,761.00
	3. Year-end Bonus	36,761.00			36,761.00
	4. Cash Gift	5,000.00			5,000.00
	5. Retirement and Life Insurance Premiums	52,936.00			52,936.00
Sub-Total		572,590.00			572,590.00

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6	
	6. Pag-IBIG Contributions	2,400.00			2,400.00	
	7. PhilHealth Contributions	11,029.00			11,029.00	
	8. ECI Premiums	1,200.00			1,200.00	
	9. Monetization	26,575.00			26,575.00	
	10. PERA	24,000.00			24,000.00	
	11. Clothing Allowance	7,000.00			7,000.00	
	12. PEI	5,000.00			5,000.00	
	Sub-Total	77,204.00			77,204.00	
	Total	649,794.00			649,794.00	
	V. Office of the Municipal Tourism 1.1 Tourism Operations Officer II	Personal Services				
		1. Salary	345,720.00			345,720.00
		2. Mid-year Bonus	28,810.00			28,810.00
		3. Year-end Bonus	28,810.00			28,810.00
4. Cash Gift		5,000.00			5,000.00	
5. Retirement and Life Insurance Premiums		41,487.00			41,487.00	
6. Pag-IBIG Contributions		2,400.00			2,400.00	
7. PhilHealth Contributions		8,643.00			8,643.00	
8. ECI Premiums		1,200.00			1,200.00	
9. Monetization		20,827.00			20,827.00	
10. PERA		24,000.00			24,000.00	
11. Clothing Allowance		7,000.00			7,000.00	
12. PEI		5,000.00			5,000.00	
Total	518,897.00			518,897.00		
VI. Office of the Municipal Health 1.1 Medical Technologist I	Personal Services					
	1. Salary	256,608.00			256,608.00	
	2. Mid-year Bonus	21,384.00			21,384.00	
	3. Year-end Bonus	21,384.00			21,384.00	
	4. Cash Gift	5,000.00			5,000.00	
	5. Retirement and Life Insurance Premiums	30,793.00			30,793.00	
	6. Pag-IBIG Contributions	2,400.00			2,400.00	
	7. PhilHealth Contributions	6,416.00			6,416.00	
	8. ECI Premiums	1,200.00			1,200.00	
	9. Monetization	15,459.00			15,459.00	
	10. PERA	24,000.00			24,000.00	
	11. Clothing Allowance	7,000.00			7,000.00	
	12. PEI	5,000.00			5,000.00	
	13. Subsistence Allowance	18,000.00			18,000.00	
	14. Laundry Allowance	1,800.00			1,800.00	
15. Hazard Pay	36,000.00			36,000.00		
Total	452,444.00			452,444.00		
20% Local Development Fund - FY: 2025	MOOE					
	1. Livelihood Program for Swine Production	600,000.00			600,000.00	
	Total	600,000.00			600,000.00	
	GRAND TOTAL	5,841,730.00			5,841,730.00	

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


RIZALYN E. BILBAO
Local Treasurer


MARIAN B. TAN
Local Budget Officer


JAYSHREE M. DELA CERNA
Local Accountant


BERNANDINO G. TACOY
Local Chief Executive

PLANTILLA OF PERSONNEL CY 2025

LGU: Matag-ob, Leyte

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease Sept. to Dec. 2025 2nd Tranche: LBC 165
Old	New			First Tranche: LBC 160 Jan. to Dec. 2024		Second Tranche: LBC 165 Jan. to Dec. 2025		
				SG/Step	Amount	SG/Step	Amount	
OFFICE OF THE MUNICIPAL MAYOR								
1	-	Municipal Mayor	Bernardino G. Tacoy	27/1	1,232,040.00	27/2	1,304,076.00	72,036.00
1-a	-	Senior Administrative Assistant III	Judith S. Sulla	15/2	345,720.00	15/2	365,436.00	19,716.00
1-b	-	Administrative Aide VI	Genalyn A. Arma	6/1	164,292.00	6/1	170,616.00	6,324.00
1-c	-	Daycare Worker II	Vacant	8/1	186,480.00	8/1	193,032.00	8,220.00
1-d	-	Administrative Aide III	Jose Alberto S. Jazon	3/1	137,388.00	3/1	142,668.00	5,280.00
1-e	-	Administrative Aide III	Raul P. delos Reyes	3/2	138,456.00	3/2	143,736.00	5,280.00
1-e-1	-	Administrative Aide III	Lea P. Dolino	3/1	137,388.00	3/1	142,668.00	5,280.00
1-e-2	-	Administrative Aide III	Analyn D. Enano	3/2	138,456.00	3/2	143,736.00	5,280.00
1-e-3	-	Administrative Aide III	Vicente A. Lubiano, Jr.	3/1	137,388.00	3/1	142,668.00	5,280.00
1-e-4	-	Administrative Aide III	Gemma M. Seco	3/7	143,856.00	3/8	150,240.00	6,384.00
1-e-5	-	Administrative Officer IV	Carlos S. Demeterio	15/1	345,720.00	15/1	361,872.00	16,152.00
1-e-6	-	Executive Assistant I	Jose Jasper L. Edullantes	14/1	318,912.00	14/1	333,216.00	14,304.00
1-e-7	-	Security Officer I	Ramil S. Mabuhay	11/1	256,608.00	11/1	270,216.00	13,608.00
1-e-8	-	Security Agent I	Alexander R. Barrios, Jr.	8/1	184,812.00	8/1	193,032.00	8,220.00
1-e-9	-	Administrative Aide III	Jessie P. Marquez	3/1	137,388.00	3/1	142,668.00	5,280.00

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease Sept. to Dec. 2025 2nd Tranche: LBC 165
Old	New			First Tranche: LBC 160 Jan. to Dec. 2024		Second Tranche: LBC 165 Jan. to Dec. 2025		
				SG/Step	Amount	SG/Step	Amount	
OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER								
1-f	-	Municipal Government Department Head	Emerenciana L. Tabon	24/2	861,012.00	24/2	897,492.00	36,480.00
OFFICE OF THE MUNICIPAL VICE-MAYOR								
2	-	Municipal Vice-Mayor	Romeo N. Albarida	25/1	964,872.00	25/2	1,005,540.00	40,668.00
OFFICE OF THE SANGGUNIANG BAYAN								
2-a	-	Sangguniang Bayan Member I	Artemio T. Almoroto	24/1	847,188.00	24/2	897,492.00	50,304.00
2-a-2		Sangguniang Bayan Member I	Joel N. Denoy	24/1	847,188.00	24/2	897,492.00	50,304.00
2-a-3		Sangguniang Bayan Member I	Evangelina C. Carno	24/1	847,188.00	24/2	897,492.00	50,304.00
2-a-4		Sangguniang Bayan Member I	Luz M. Boldero	24/1	847,188.00	24/1	883,668.00	36,480.00
2-a-5		Sangguniang Bayan Member I	Eduardo E. Toledo	24/1	847,188.00	24/2	897,492.00	50,304.00
2-a-6		Sangguniang Bayan Member I	Rodolfo N. Sufiir	24/1	847,188.00	24/1	883,668.00	36,480.00
2-a-7		Sangguniang Bayan Member I	Ricardo L. Giva	24/1	847,188.00	24/2	897,492.00	50,304.00
2-a-8		Sangguniang Bayan Member I	Jose B. Yap	24/1	847,188.00	24/1	883,668.00	36,480.00
2-a-9		Ex-Officio Member, LnB President	Joel G. Tacoy	24/1	847,188.00	24/2	897,492.00	50,304.00
2-a-10		Ex-Officio Member, SK Fed. President	Ana Love D. Borden	24/1	847,188.00	24/2	897,492.00	50,304.00
			Vacant-Agri. Sector	24	-	24	-	-
			Vacant-Women's Sector	24	-	24	-	-
2-b	-	Administrative Aide III (Driver I)	Gilbert Enzo	3/1	137,388.00	3/1	142,668.00	5,280.00
2-d	-	Administrative Aide III (Utility Worker II)	Mia S. Encienzo	3/1	137,388.00	3/1	142,668.00	5,280.00
OFFICE OF THE SECRETARY TO THE SANGGUNIANG I								
2-a-1	-	Municipal Government Department Head	Ana Maria S. Ecija	24/8	948,408.00	24/8	984,876.00	36,468.00

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease
Old	New			First Tranche: LBC 160		Second Tranche: LBC 165		
				SG/Step	Amount	SG/Step	Amount	Sept. to Dec. 2025 2nd Tranche: LBC 165
OFFICE OF THE MUNICIPAL TREASURER								
3	-	Municipal Government Department Head	Rizalyn E. Bilbao	24/2	847,188.00	24/2	897,492.00	50,304.00
3-a	-	Revenue Collection Clerk II	Analyn D. Cambaya	7/2	174,288.00	7/2	182,328.00	8,040.00
3-b	-	Revenue Collection Clerk II	Amelita M. Arellano	7/8	183,876.00	7/8	190,572.00	6,696.00
3-c	-	Revenue Collection Clerk II	Jenesa A. Soco	7/7	181,080.00	7/7	189,168.00	8,088.00
3-d	-	Revenue Collection Clerk II	Anecito D. Pio	7/8	183,876.00	7/8	190,572.00	6,696.00
3-e	-	Revenue Collection Clerk II	Carmela R. Beltran	7/1	174,288.00	7/1	180,996.00	6,708.00
3-g		Administrative Aide II (Messenger)	Frea A. Pandac	2/1	129,348.00	2/1	134,328.00	4,980.00
OFFICE OF THE MUNICIPAL PLANNING & DEVELOPMENT COORDINATOR								
4	-	Municipal Government Department Head	Vacant	24/1	-	24/1	-	-
OFFICE OF THE MUNICIPAL ASSESSOR								
5	-	Municipal Government Department Head	Jocelyn A. Suan	24/5	903,876.00	24/6	955,104.00	51,228.00
OFFICE OF THE MUNICIPAL BUDGET OFFICER								
6	-	Municipal Government Department Head	Marian B. Tan	24/2	861,012.00	24/2	897,492.00	36,480.00

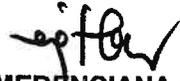
Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease Sept. to Dec. 2025 2nd Tranche: LBC 165
Old	New			First Tranche: LBC 160 Jan. to Dec. 2024		Second Tranche: LBC 165 Jan. to Dec. 2025		
				SG/Step	Amount	SG/Step	Amount	
OFFICE OF THE MUNICIPAL SOCIAL WELFARE & DEVELOPMENT OFFICER								
7	-	Municipal Government Department Head	Enrique A. Odtuhan	24/8	948,408.00	24/8	984,876.00	36,468.00
7-a	-	Social Welfare Officer III	Vacant	18	-	18	-	-
7-b	-	Social Welfare Assistant	Grace Anjelli M. Arellano	8/1	184,812.00	8/1	193,032.00	8,220.00
7-c	-	Social Welfare Officer II	Melchona P. Laurente	15/1	345,720.00	15/1	361,872.00	16,152.00
7-d	-	Youth Development Officer III	Dan Carlo D. Pabrualinan	18/1	441,132.00	18/1	461,736.00	20,604.00
OFFICE OF THE MUNICIPAL ACCOUNTANT								
8	-	Municipal Government Department Head	Jayshree M. Dela Cerna	24/8	948,408.00	24/8	984,876.00	36,468.00
8-1	-	Administrative Assistant III	Analy S. Gasatan	9/7	208,464.00	9/7	219,276.00	10,812.00
8-b	-	Administrative Aide VI	Mae Estifanie P. Sitoy	6/4	166,836.00	6/4	174,444.00	7,608.00
OFFICE OF THE MUNICIPAL CIVIL REGISTRAR								
9	-	Municipal Government Department Head	Vacant	24/1	-	24/1	-	-
9-a	-	Registration Officer II	Flora May Ann S. Pedrano	14/2	318,912.00	14/2	336,456.00	17,544.00

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease Sept. to Dec. 2025 2nd Tranche: LBC 165
Old	New			First Tranche: LBC 160 Jan. to Dec. 2024		Second Tranche: LBC 165 Jan. to Dec. 2025		
				SG/Step	Amount	SG/Step	Amount	
OFFICE OF THE MUNICIPAL ENGINEER								
10	-	Municipal Government Department Head	Vacant	24/1	-	24/1	-	-
10-a	-	Engineer II	Joshua Anthony G. Arevalo	16/1	378,468.00	16/1	392,040.00	13,572.00
10-b	-	Architect III	Laevy Butch D. Parac	19/1	484,860.00	19/1	507,516.00	22,656.00
10-c	-	Administrative Aide IV (Driver II)	Cesar M. Cabiliza	4/1	145,884.00	4/1	151,500.00	5,616.00
10-d	-	Electrician II	Gee Rhyme A. Regala	6/1	164,292.00	6/1	170,616.00	6,324.00
OFFICE OF THE MUNICIPAL AGRICULTURE								
11-f	-	Municipal Government Department Head	Claudia C. Ibañez	24/7	903,876.00	24/7	969,648.00	65,772.00
11	-	Municipal Agricultural Officer	Vacant	20	-	20	-	-
11-a	-	Agricultural Technologist	Maria Jessa C. Veraque	10/2	221,268.00	10/2	232,116.00	10,848.00
11-b	-	Agricultural Technologist	Emil Eugene T. Gonzales	10/1	219,432.00	10/1	230,280.00	10,848.00
11-c	-	Agricultural Technologist	Russell Marie O. Donato	10/1	219,432.00	10/1	230,280.00	10,848.00
11-d	-	Agricultural Technologist	Ferlita B. Gonzales	10/1	219,432.00	10/1	230,280.00	10,848.00
11-e	-	Agricultural Technologist	Vacant	10/1	221,268.00	10/1	232,116.00	10,848.00
11-g	-	Senior Agriculturist	Vacant	18/1	-	18/1	-	-

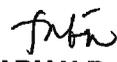
Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease Sept. to Dec. 2025 2nd Tranche: LBC 165
Old	New			First Tranche: LBC 160 Jan. to Dec. 2024		Second Tranche: LBC 165 Jan. to Dec. 2025		
				SG/Step	Amount	SG/Step	Amount	
OFFICE OF THE MUNICIPAL HEALTH OFFICER								
12	-	Municipal Government Department Head	Vacant	24/1	1,129,584.00	24/1	1,178,220.00	48,636.00
12-a	-	Rural Health Physician	Vacant	20	-	20	-	-
12-b	-	Midwife III	Rosan D. Parac	13/2	394,440.00	13/2	416,796.00	22,356.00
12-c	-	Midwife II	Gemma E. Olorvida	11/8	367,044.00	11/8	385,188.00	18,144.00
12-d	-	Midwife II	Alma M. Lubiano	11/8	367,044.00	11/8	385,188.00	18,144.00
12-e	-	Midwife II	Elvira B. Sanchez	11/4	349,020.00	11/4	370,668.00	21,648.00
12-f	-	Sanitation Inspector I	Rofel D. Managbanag	6/1	219,060.00	6/1	227,484.00	8,424.00
12-g	-	Nurse II	Gypsy A. Peruda	17/8	583,512.00	17/8	608,820.00	25,308.00
12-h	-	Midwife II	Rowena S. Piangco	11/2	345,552.00	11/2	363,696.00	21,552.00
12-i	-	Midwife I	Sheila Mae G. Manatad	9/2	266,628.00	9/2	280,932.00	14,304.00
12-j	-	Sanitation Inspector IV	Ma. Nancy D. Torillas	13/2	394,440.00	13/2	416,796.00	22,356.00
12-k	-	Nurse I	Mildred P. Labajo	15/2	460,956.00	15/2	487,248.00	26,292.00
OFFICE OF THE GENERAL SERVICES OFFICER								
13	-	Municipal Government Department Head	Ofelia M. Senecio	24/8	948,408.00	24/8	984,876.00	36,468.00
13-a	-	Administrative Assistant III	Leigh Ann E. Tan	9/1	199,968.00	9/1	209,040.00	9,072.00

Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase/ Decrease Sept. to Dec. 2025 2nd Tranche: LBC 165
Old	New			First Tranche: LBC 160 Jan. to Dec. 2024		Second Tranche: LBC 165 Jan. to Dec. 2025		
				SG/Step	Amount	SG/Step	Amount	
OFFICE OF THE MUNICIPAL ENVIRONMENT AND NATURAL RESOURCES OFFICER								
14	-	Municipal Government Department Head	Charmaine T. Parac	24/1	847,188.00	24/1	883,668.00	36,480.00
14-a	-	Environmental Management Specialist I	Leonisa B. Ambe	11/1	256,608.00	11/1	270,216.00	13,608.00
OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT OFFICER								
15	-	Municipal Government Department Head	Rommier Nickol Cotejar	24/1	847,188.00	24/1	883,668.00	36,480.00
15-a	-	LDRRMO II	Edelyn P. Apuya	15/1	345,720.00	15/1	361,872.00	16,152.00
15-b	-	Heavy Equipment Operator II	Ramelito V. Parac	6/1	164,292.00	6/1	170,616.00	6,324.00
OFFICE OF THE MUNICIPAL ADMINISTRATOR								
16	-	Municipal Government Department Head	Conrad P. Conopio	24/1	847,188.00	24/1	883,668.00	36,480.00
OFFICE OF THE PUBLIC EMPLOYMENT and SERVICES OFFICER (PESO)								
17-a	-	Labor and Employment Officer III	Relyn L. Tabayag	16/1	374,544.00	16/1	392,040.00	17,496.00
OFFICE OF THE MUNICIPAL TOURISM								
18-a	-	Tourism Operations Officer II	Vacant	15/1	-	15/1	-	0.00

Prepared by:


EMERENCIANA L. TABON
 Human Resource Management Officer

Reviewed by:


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNARDINO G. TACOY
 Local Chief Executive

SUPPLEMENTAL INVESTMENT PROGRAM CY 2025

by Program/Activity/Project by Sector

as of DECEMBER 2025

Province/City/Municipality: Matag-ob, Leyte

No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

AIP Reference Code	Program/Project/Activity Description	Implementing Office/Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maint. & Other Operating Expenses (MOOE)	Capital Outlay (CO)	Special Purpose Appropriation (SPA)	Total 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PERSONAL SERVICES														
9000-001	Salary - Differential	Mun. Vice-Mayor	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	13,556.00				13,556.00			
	Year-end Bonus - Differential				Other Compensation		3,389.00				3,389.00			
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,627.00				1,627.00			
	Philhealth Contributions - Differential				Personnel Benefit Contributions		339.00				339.00			
	Service Recognition Incentive				Other Personnel Benefits		20,000.00				20,000.00			
9000-001	Salary - Differential	Secretary to the Sanggunian I	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	12,156.00				12,156.00			
	Year-end Bonus - Differential				Other Compensation		3,039.00				3,039.00			
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,459.00				1,459.00			
	Philhealth Contributions - Differential				Personnel Benefit Contributions		304.00				304.00			
	Service Recognition Incentive				Other Personnel Benefits		20,000.00				20,000.00			
9000-001	Salary - Differential	Sangguniang Bayan	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	157,376.00				157,376.00			
	Year-end Bonus - Differential				Other Compensation		39,344.00				39,344.00			
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		18,895.00				18,895.00			
	Philhealth Contributions - Differential				Personnel Benefit Contributions		3,940.00				3,940.00			
	Terminal Leave Benefits				Other Personnel Benefits		300,000.00				300,000.00			
	Service Recognition Incentive				Other Personnel Benefits		240,000.00				240,000.00			
Sub-Total Appropriation											835,424.00			

AIP Reference Code	Program/Project/Activity Description	Implementing Office/Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maint. & Other Operating Expenses (MOOE)	Capital Outlay (CO)	Special Purpose Appropriation (SPA)	Total 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PERSONAL SERVICES														
1000-001	Salary - Differential	MMO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	64,992.00				64,992.00			
	Year-end Bonus - Differential				Other Compensation		16,248.00			16,248.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		7,809.00			7,809.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		1,630.00			1,630.00				
	Pag-ibig Contributions - July to December, 2024				Personnel Benefit Contributions		8,100.00			8,100.00				
	Service Recognition Incentive				Other Personnel Benefits		280,000.00			280,000.00				
1000-004	Salary - Differential	HRMO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	12,160.00				12,160.00			
	Year-end Bonus - Differential				Other Compensation		3,040.00			3,040.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,460.00			1,460.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		304.00			304.00				
	Service Recognition Incentive				Other Personnel Benefits		20,000.00			20,000.00				
1000-006	Salary - Differential	MCR	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	5,848.00				5,848.00			
	Year-end Bonus - Differential				Other Compensation		1,462.00			1,462.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		702.00			702.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		147.00			147.00				
	Service Recognition Incentive				Other Personnel Benefits		20,000.00			20,000.00				
1000-007	Salary - Differential	GSO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	15,180.00				15,180.00			
	Year-end Bonus - Differential				Other Compensation		3,795.00			3,795.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,822.00			1,822.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		380.00			380.00				
	Service Recognition Incentive				Other Personnel Benefits		40,000.00			40,000.00				
1000-008	Salary - Differential	MBO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	12,160.00				12,160.00			
	Year-end Bonus - Differential				Other Compensation		3,040.00			3,040.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,460.00			1,460.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		304.00			304.00				
	Service Recognition Incentive				Other Personnel Benefits		20,000.00			20,000.00				
Sub-Total Appropriation											542,043.00			

AIP Reference Code	Program/Project/Activity Description	Implementing Office/Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maint. & Other Operating Expenses (MOOE)	Capital Outlay (CO)	Special Purpose Appropriation (SPA)	Total 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PERSONAL SERVICES														
1000-009	Salary - Differential	Mun. Accountant	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	18,296.00				18,296.00			
	Year-end Bonus - Differential				Other Compensation		4,574.00			4,574.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		2,197.00			2,197.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		459.00			459.00				
	Service Recognition Incentive				Other Personnel Benefits		60,000.00			60,000.00				
1000-010	Salary - Differential	MTO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	30,504.00				30,504.00			
	Year-end Bonus - Differential				Other Compensation		7,626.00			7,626.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		3,584.00			3,584.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		765.00			765.00				
	Service Recognition Incentive				Other Personnel Benefits		140,000.00			140,000.00				
1000-011	Salary - Differential	Mun. Assessor	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	17,076.00				17,076.00			
	Year-end Bonus - Differential				Other Compensation		4,269.00			4,269.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		2,050.00			2,050.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		427.00			427.00				
	Service Recognition Incentive				Other Personnel Benefits		20,000.00			20,000.00				
0-015	Salary - Differential	LDRRMO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	19,652.00				19,652.00			
	Year-end Bonus - Differential				Other Compensation		4,913.00			4,913.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		2,360.00			2,360.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		492.00			492.00				
	Service Recognition Incentive				Other Personnel Benefits		60,000.00			60,000.00				
8000-001	Salary - Differential	MEO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	16,056.00				16,056.00			
	Year-end Bonus - Differential				Other Compensation		4,014.00			4,014.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,928.00			1,928.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		403.00			403.00				
	Service Recognition Incentive				Other Personnel Benefits		80,000.00			80,000.00				
Sub-Total Appropriation											501,645.00			

AIP Reference Code	Program/Project/Activity Description	Implementing Office/Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maint. & Other Operating Expenses (MOOE)	Capital Outlay (CO)	Special Purpose Appropriation (SPA)	Total 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PERSONAL SERVICES														
8000-002	Salary - Differential	OMA	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	40,004.00				40,004.00			
	Year-end Bonus - Differential				Other Compensation		10,001.00			10,001.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		4,801.00			4,801.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		1,004.00			1,004.00				
	Service Recognition Incentive				Other Personnel Benefits		100,000.00			100,000.00				
8000-013	Salary - Differential	MENRO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	16,696.00				16,696.00			
	Year-end Bonus - Differential				Other Compensation		4,174.00			4,174.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		2,005.00			2,005.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		418.00			418.00				
	Service Recognition Incentive				Other Personnel Benefits		40,000.00			40,000.00				
3000-200-001	Salary - Differential	MHO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	82,388.00				82,388.00			
	Year-end Bonus - Differential				Other Compensation		20,597.00			20,597.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		9,892.00			9,892.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		2,067.00			2,067.00				
	Service Recognition Incentive				Other Personnel Benefits		220,000.00			220,000.00				
1-500-01	Salary - Differential	MSWDO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	27,148.00				27,148.00			
	Year-end Bonus - Differential				Other Compensation		6,787.00			6,787.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		3,260.00			3,260.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		680.00			680.00				
	Service Recognition Incentive				Other Personnel Benefits		80,000.00			80,000.00				
1000-013	Salary - Differential	Mun. Administrator	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	12,160.00				12,160.00			
	Year-end Bonus - Differential				Other Compensation		3,040.00			3,040.00				
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		1,460.00			1,460.00				
	Philhealth Contributions - Differential				Personnel Benefit Contributions		304.00			304.00				
Sub-Total Appropriation											688,886.00			

AIP Reference Code	Program/Project/Activity Description	Implementing Office/Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maint. & Other Operating Expenses (MOOE)	Capital Outlay (CO)	Special Purpose Appropriation (SPA)	Total 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PERSONAL SERVICES														
1000-014	Salary - Differential	PESO	Sept. 2025	December 2025	Personnel Benefits	Gen. Fund	5,832.00				5,832.00			
	Year-end Bonus - Differential				Other Compensation		1,458.00				1,458.00			
	Retirement and Life Insurance Premiums - Differential				Personnel Benefit Contributions		700.00				700.00			
	Philhealth Contributions - Differential				Personnel Benefit Contributions		146.00				146.00			
	Service Recognition Incentive				Other Personnel Benefits		20,000.00				20,000.00			
	Sub-Total Appropriation											28,136.00		
Total Appropriation- PS											2,596,134.00			
MAINTENANCE AND OTHER OPERATING EXPENDITURES														
1000-001	Expenses for the costs electricity consumed in the gov't. operations/projects	MMO	Sept. 2025	December 2025	Electricity Expenses	Gen. Fund		106,500.00			106,500.00			
	Expenses incurred for official meetings/conferences/entertainments				Representation Expenses			121,250.00			121,250.00			
	Expenses for the premiums for the insurable risks of gov't. property				Insurance Expenses			286,300.00			286,300.00			
	Grant of Gratuity Pay				Other General Services			1,005,000.00			1,005,000.00			
Total Appropriation- MOOE											1,519,050.00			
CAPITAL OUTLAY														
1000-001	Installation of Distribution Transformer of Public Market at Brgy. Talisay	MMO/MEO	Sept. 2025	December 2025	Power Supply System	Gen. Fund			350,000.00		350,000.00			
Total Appropriation- CO											350,000.00			



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE

MUNICIPALITY OF MATAG-OB

MUNICIPAL BUDGET OFFICE

CERTIFICATION

This is to certify that funds are actually available to back up cash from the Municipality of Matag-ob's Surplus, Reversion of Vacant Positions and 20% LDF FY 2025 in the amount of **Six Million Twenty Two Thousand Three Hundred Eighty Four Pesos (P6,022,384.00)** for LGU's operation.

This further certifies that the amount stated above is available for Supplemental Budget No. 02, FY 2025.

Given at Matag-ob, Leyte this 10th day of September, 2025.


RIZALYN E. BILBAO
Municipal Treasurer


JAYSHREE M. DELA CERNA
Municipal Accountant

AIP Reference Code	Program/Project/Activity Description	Implementing Office/Department	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maint. & Other Operating Expenses (MOOE)	Capital Outlay (CO)	Special Purpose Appropriation (SPA)	Total 8+9+10+11	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SPECIAL PURPOSE APPROPRIATION														
1000-001	Socio-cultural activity for BGT CARES and Christmas Celebration	MMO	Sept. 2025	December 2025	Other Maint. & Operating Expenses	Gen. Fund				795,000.00	795,000.00			
3000-500-01	Employment of Senior Citizen's Program	MSWDO	Sept. 2025	December 2025	Other General Services	Gen. Fund				80,000.00	80,000.00			
8000-002	Implementation of PalaySikatan Lakbay Palay 2025	OMA	Sept. 2025	December 2025	Other Maint. & Operating Expenses	Gen. Fund				82,200.00	82,200.00			
Total Appropriation- SPA											957,200.00			
20% LOCAL DEVELOPMENT FUND														
1000-001	Implementation of Livelihood Program for Gamefowl	MMO/OMA	Sept. 2025	December 2025	Donations	Gen. Fund		600,000.00			600,000.00			
Total Appropriation- 20% LDF											600,000.00			
TOTAL SUPPLEMENTAL APPROPRIATION											6,022,384.00			

Prepared by:


DAN CARLO D. PABRUALINAN
 Local Planning & Dev't. Coordinator - Designate


MARIAN B. TAN
 Local Budget Officer

Approved by:


BERNANDINO G. TACOY
 Local Chief Executive

Grant/Make Loan to Other Entities (Investment Outlay)	0.00	0.00	0.00	0.00	0.00	0.00 %
DEBT SERVICE (Principal Cost)	713,333.28	178,333.32	0.00	0.00	178,333.32	100.00 %
Payment of Loan Amortization	713,333.28	178,333.32	0.00	0.00	178,333.32	100.00 %
Retirement/Redemption of Bonds/Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00 %
OTHER NON-OPERATING EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
TOTAL NON-OPERATING EXPENDITURES	44,273,122.52	9,706,281.40	0.00	0.00	9,706,281.40	
NET INCREASE/(DECREASE) IN FUNDS	0.00	27,054,193.84	465,835.84	19,925,711.19	47,445,740.87	
ADD: CASH BALANCE, BEGINNING	103,473,924.30	85,041,331.17	526,275.49	17,906,317.64	103,473,924.30	
FUND/CASH AVAILABLE	103,473,924.30	112,095,525.01	992,111.33	37,832,028.83	150,919,665.17	
Less: Payment of Prior Year/s Accounts Payable	0.00	0.00	0.00	0.00	0.00	
CONTINUING APPROPRIATION	19,224,674.54	0.00	0.00	0.00	0.00	
FUND/CASH BALANCE, END	84,249,249.76	112,095,525.01	992,111.33	37,832,028.83	150,919,665.17	

	GF	SEF	TF	TOTAL
FUND/CASH BALANCE, END	112,095,525.01	992,111.33	37,832,028.83	150,919,665.17
Amount set aside to finance projects with appropriations				
provided in the previous years (Continuing appropriations)	0.00	0.00	0.00	0.00
Amount set aside for payment of Accounts Payable	0.00	0.00	0.00	0.00
Amount set aside for Obligation not yet Due and Demandable	0.00	0.00	0.00	0.00
Amount Available for appropriations/operations	112,095,525.01	992,111.33	37,832,028.83	150,919,665.17
Total Assets (net of accumulated depreciation)	0.00			

Certified correct:  **RIZALYN E. BILBAO**
Municipal Treasurer

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