



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

**PROVINCIAL BUDGET OFFICE**

Item No.: 06  
 Date: 13 2026 JAN

Sangguniang Panlalawigan  
 Province of Leyte  
**RECEIVED**  
 Date: JAN 05 2026  
 By: [Signature]

December 22, 2025

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

**RELEASED**  
 DATE: 12.29.25  
 NO. 198  
 BY: [Signature]  
**PBO**

**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. 2 CY 2025** of the **Municipality of Hindang, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-03** with a total appropriation in the amount of **P4,098,000.00**, 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 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. 2. Further, that such reversion shall not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the appropriation and grant of Collective Negotiation Agreement (CNA) Incentive shall be subject to the conditions and requirements enumerated in Budget Circular No. 2025-2 dated November 19, 2025;
3. That the grant of One-Time Service Recognition Incentive (SRI) shall be subject to Budget Circular No. 2025-3, dated December 15, 2025;
4. That the grant of Gratuity Pay for Job Order shall be pursuant to Budget Circular No. 2025-4 dated December 16, 2025;
5. 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 existing laws 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

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

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
19 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-03 of the Municipality of Hindang, Leyte**, entitled: **An Ordinance Authorizing the Supplemental Budget No. 02 for Calendar Year 2025 involving an amount of Four Million Ninety-Eight Thousand Pesos (P4,098,000.00).**

A handwritten signature in black ink, appearing to read "Jill S. Uyvico".

**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG  
-oOo-

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**  
Date: DEC 19 2025  
By: Jemli

**OFFICE OF THE SANGGUNIANG BAYAN**

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18 December 2025

The HONORABLE MEMBERS  
*Sangguniang Panlalawigan*  
*Legislative Building*  
*Prov'l Government Complex*  
*Palo, Leyte*

**Thru:** FLORINDA JILL S. UYVICO  
*Secretary to the Sangguniang Panlalawigan*  
*Province of Leyte*  
*Prov'l Government Complex -Palo, Leyte*

*Sirs/Mesdammes:*

Respectfully submitted to your office the herein-copies (16 sets) of the *GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 for calendar year 2025* of the Municipality of HINDANG, LEYTE, amounting **FOUR MILLION NINETY EIGHT THOUSAND PESOS (Ph4,098,000.00)** of the same Municipality for review and approval.

Please acknowledge receipt hereof.

Thank you.

Very truly yours,

  
MYRNA C. ABASOLA  
LLSO II - *Temporary*  
*Secretary to the Sanggunian*

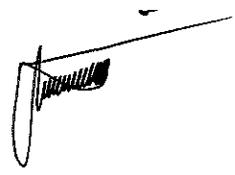


Implementing Office	Object of Expenditure		Amount
Office of the Municipal Mayor	PS	Other Personnel Benefits	771,000.00
	MOOE	Gratuity Pay	84,000.00
Office of the Municipal Vice Mayor	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	5,000.00
Office of the Sangguniang Bayan	PS	Other Personnel Benefits	585,000.00
	MOOE	Gratuity Pay	12,000.00
Office of the Secretary to the Sanggunian	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	7,000.00
Office of the Municipal Treasurer	PS	Other Personnel Benefits	290,000.00
	MOOE	Gratuity Pay	46,000.00
Office of the Municipal Assessor	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	28,000.00
Office of the Municipal Accountant	PS	Other Personnel Benefits	150,000.00
	MOOE	Gratuity Pay	11,000.00
Municipal Budget Office	PS	Other Personnel Benefits	100,000.00
	MOOE	Gratuity Pay	7,000.00
Municipal Planning and Development Office	PS	Other Personnel Benefits	150,000.00
	MOOE	Gratuity Pay	6,000.00
Office of the Municipal Civil Registrar	PS	Other Personnel Benefits	52,000.00
	MOOE	Gratuity Pay	7,000.00
General Services Office	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	7,000.00
	MOOE	Gratuity Pay-Waste Mgt Prog	104,000.00
Rural Health Unit and Women's Health Center	PS	Other Personnel Benefits	470,000.00
	MOOE	Gratuity Pay	42,000.00
Municipal Social Welfare and Development Office	PS	Other Personnel Benefits	100,000.00
	MOOE	Gratuity Pay	63,000.00
Public Employment Service Office	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	7,000.00
Municipal Agriculture Office	PS	Other Personnel Benefits	250,000.00
	MOOE	Gratuity Pay	21,000.00
Municipal Engineering Office	PS	Other Personnel Benefits	100,000.00
	MOOE	Gratuity Pay	70,000.00
Market and Slaughterhouse	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	35,000.00
Municipal Tourism Office	PS	Other Personnel Benefits	50,000.00
	MOOE	Gratuity Pay	42,000.00
MDRRMO	PS	Other Personnel Benefits	84,000.00
	MOOE	Gratuity Pay	42,000.00
<b>TOTAL SUPPLEMENTAL APPROPRIATION</b>			<b>Php 4,098,000.00</b>

  
  
  
 D. M. ...  
  
  





The allocation of funds intended for the grant of **Collective Negotiation Agreement (CNA) Service Recognition Incentive (SRI)** to LGU officials and employees and **Gratuity Pay** to Contract of Service and Job Order Workers of the LGU Hindang, Leyte, for fiscal year 2025 shall be used subject to the issuance of the Department of Budget and Management (DBM) Budget Circular No. 2025-02 dated November 19, 2025 & DBM Circular No. 2025-3 dated December 15, 2025, respectively related thereto, authorizing the release and payment of the same.

**SECTION 4. USE OF SAVINGS AND AUGMENTATION.** The Municipal Mayor or the Presiding Officer of the Sanggunian are authorized to augment any item in the approved Supplemental Budget No. 02 for fiscal year 2025 for their respective offices from savings in other items within the same expense class of their respective appropriations, as provided for under Section 336 of Republic Act No. 7160, the Local Government Code of 1991.

**SECTION 5. SEPARABILITY CLAUSE.** If, for any reason, any section or provision of this appropriation ordinance is declared invalid or unconstitutional, other sections or provisions thereof are not affected thereby shall continue to be in full force and effect.

**SECTION 6. EFFECTIVITY.** The provisions of this appropriation ordinance shall take effect immediately after its approval.

**APPROVED UNANIMOUSLY.**

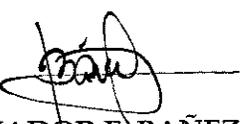
**ENACTED** this 17th day of December, 2025 by this Sanggunian in its special session held for the purpose at the SB Session Hall, this Municipality, with the following votes:

**Yes (8)**

**No (0)**

**Abstain (0)**

  
TEODULCA A. CLAVEJO  
SB Member

  
SALVADOR E. BAÑEZ, JR.  
SB Member

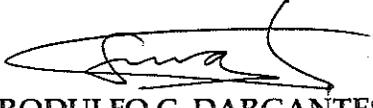
  
LEONIDA A. CAVITE  
SB Member

  
JOSE NAPOLEON D. MONTERO  
SB Member

  
SORIANO B. DELALAMON  
SB Member

  
MIKHAEL ANNE GELO D. ABOYME  
SB Member

  
SEAN RYAN MARK C. CABAL  
SB Member

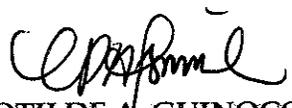
  
RODULFO C. DARGANTES  
Ex-Officio Member-LNB President

(On-leave)  
ADRIAN PAUL G. ASTORGA  
Ex-Officio Member-SK Fed. Pres.

CERTIFIED CORRECT:

  
MYRNA C. ABASOLA  
LLSO II, Temporary  
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

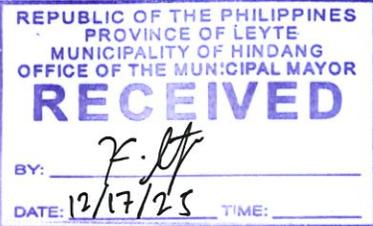
  
CLOTILDE A. GUINOCOR  
SB Member, Temporary  
Presiding Officer

APPROVED:

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

DEC 17 2025

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Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF HINDANG**  
-oOo-

**OFFICE OF THE SANGGUNIANG BAYAN**

17 December, 2025

Hon. **ELPIDIO B. CABAL, JR.**  
Municipal Mayor  
Hindang, Leyte

**SUBJECT: Indorsement of Supplemental Budget No. 02 for Calendar Year 2025**

Greetings!

This is to formally endorse, for your review and appropriate executive action, the Supplemental Budget No. 02 for Calendar Year 2025 of the Municipality of Hindang, Leyte, amounting to **Four Million Ninety Eight Thousand Pesos (₱ 4,098,000.00)**.

Said supplemental appropriation was approved by the Sangguniang Bayan during its Special Session held on December 17, 2025, and was enacted through Appropriation Ordinance No. of 2025-03, in accordance with the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

The appropriation is supported by the following documents, which are herein attached for your perusal:

- Copy of Supplemental Budget No. 02-CY 2025
- Appropriation Ordinance No. 2025-03
- Certification of Availability of Funds
- Summary of appropriations and Detailed Schedules

We hope for your favorable consideration and subsequent approval of the aforementioned supplemental budget to facilitate the continued implementation of the municipality's programs, projects, and activities (PPAs) for the benefit of our constituents.

Thank you.

Very truly yours,

  
**MYRNA C. ABASOLA**  
LLSO II - *Temporary*  
*Secretary to the Sanggunian*



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG  
-oOo-

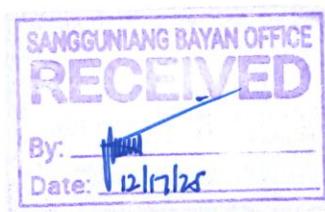


**OFFICE OF THE MUNICIPAL MAYOR**

**BAGONG PILIPINAS**

December 17, 2025

The HONORABLE MEMBERS  
Sangguniang Bayan  
Hindang, Leyte



Thru: HON. JUN A. CABAL  
Municipal Vice Mayor  
Presiding Officer

Sirs/Mesdames:

Respectfully submitted to your office the herein Supplemental Budget No. 02 for CY 2025 in the amount of *Four Million Ninety-Eight Thousand Pesos (4,098,000.00)* for authorization.

Please acknowledge receipt hereof.

Very truly yours,

  
**ELFIDIO B. CABAL, JR.**  
Municipal Mayor

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* Municipal Accounting Office	3
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* General Services Office	4
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**STATEMENT OF FUNDING SOURCES**  
**Supplemental Budget No. 02**  
**Fiscal Year 2025**

**Hindang, Leyte**  
 Province/City/Municipality

**GENERAL**  
 Fund/Special Account

Particulars (1)	Account Classification (2)	Amounts (3)
1.0 New Revenue Sources Tax Revenue		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Unappropriated Surplus as of SB No. 01 - 2025	3-02-01-01	P 9,691,037.28
NTA Differentials (September - December 2025)		P 3,254,142.33
Reversion of Funds per SB Res. No. 2025-87		P 4,098,000.00
4.0 Realignment		
<b>Total Estimated Income</b>		<b>P 17,043,179.61</b>

Certified Correct:

  
**VICTORIA N. FULACHE**  
*Municipal Treasurer*

  
**NILDA T. ABRANTES**  
*Municipal Accountant-Designate*

**STATEMENT OF SUPPLEMENTAL APPROPRIATION****Hindang, Leyte**

Province/City/Municipality

**SUPPLEMENTAL BUDGET NO. 2 CY 2025**

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)					
Office of the Municipal Mayor	<b>Personal Services</b> Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b> <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-01-001-001	Other Personnel Benefits	5-01-04-990	P 471,000.00					
					300,000.00					
					<b>P 771,000.00</b>					
					P 84,000.00					
					<b>P 84,000.00</b>					
					<b>P 855,000.00</b>					
					Office of the Mun. Vice Mayor	<b>Personal Services</b> Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b> <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-02-001-001	Other Personnel Benefits	5-01-04-990	P 30,000.00
										20,000.00
										<b>P 50,000.00</b>
										P 5,000.00
<b>P 5,000.00</b>										
<b>P 55,000.00</b>										
Office of the Sangguniang Bayan	<b>Personal Services</b> Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b> <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-03-001-001	Other Personnel Benefits	5-01-04-990						P 345,000.00
										240,000.00
										<b>P 585,000.00</b>
										P 12,000.00
					<b>P 12,000.00</b>					
					<b>P 597,000.00</b>					
					Office of the Secretary to the Sanggunian	<b>Personal Services</b> Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b> <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-04-001-001	Other Personnel Benefits	5-01-04-990	P 30,000.00
										20,000.00
										<b>P 50,000.00</b>
										P 7,000.00
<b>P 7,000.00</b>										
<b>P 57,000.00</b>										
<b>Sub-Total</b>										<b>P 1,564,000.00</b>

Prepared :

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

Approved :

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

**STATEMENT OF SUPPLEMENTAL APPROPRIATION**

**Hindang, Leyte**  
Province/City/Municipality

**SUPPLEMENTAL BUDGET NO. 2 CY 2025**

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)										
Office of the Mun. Treasurer	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-05-001-001	Other Personnel Benefits	5-01-04-990	P 162,000.00										
					128,000.00										
					<b>P 290,000.00</b>										
					Office of the Municipal Assessor	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-06-001-001	Other Personnel Benefits	5-01-04-990	P 46,000.00					
										P 46,000.00					
										<b>P 336,000.00</b>					
										Office of the Mun. Accountant	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-07-001-001	Other Personnel Benefits	5-01-04-990	P 30,000.00
															20,000.00
															<b>P 50,000.00</b>
															Municipal Budget Office
P 28,000.00															
<b>P 78,000.00</b>															
Municipal Budget Office	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-07-001-001	Other Personnel Benefits	5-01-04-990											
					60,000.00										
					<b>P 150,000.00</b>										
					Municipal Budget Office	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-08-001-001	Other Personnel Benefits	5-01-04-990						
										P 11,000.00					
										<b>P 161,000.00</b>					
										Municipal Budget Office	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	1000-000-3-1-08-001-001	Other Personnel Benefits	5-01-04-990	
															40,000.00
															<b>P 100,000.00</b>
															Municipal Budget Office
P 7,000.00															
<b>P 107,000.00</b>															
<b>Sub-Total</b>				<b>P 682,000.00</b>											

Prepared :

  
IMELDA A. RENEGADO  
Municipal Budget Officer

Approved :

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

**STATEMENT OF SUPPLEMENTAL APPROPRIATION****Hindang, Leyte**

Province/City/Municipality

**SUPPLEMENTAL BUDGET NO. 2 CY 2025**

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Municipal Planning & Dev't. Office	<b>Personal Services</b>	1000-000-3-1-09-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 90,000.00
	Grant of Service Recognition Incentive (SRI)				60,000.00
	<b>Total Personal Services</b>				<b>P 150,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 6,000.00
	<b>Total MOOE</b>	<b>P 6,000.00</b>			
	<b>Sub-Total</b>				<b>P 156,000.00</b>
Office of the Mun. Civil Registrar	<b>Personal Services</b>	1000-000-3-1-12-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 30,000.00
	Grant of Service Recognition Incentive (SRI)				22,000.00
	<b>Total Personal Services</b>				<b>P 52,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 7,000.00
	<b>Total MOOE</b>	<b>P 7,000.00</b>			
	<b>Sub-Total</b>				<b>P 59,000.00</b>
General Services Office	<b>Personal Services</b>	1000-000-3-3-01-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 30,000.00
	Grant of Service Recognition Incentive (SRI)				20,000.00
	<b>Total Personal Services</b>				<b>P 50,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 7,000.00
	<b>Total MOOE</b>	<b>P 7,000.00</b>			
	<b>Waste Management Program</b>	3000-400-3-3-01-001-001	Other General Services	5-02-12-990	
<b>MOOE</b>					
Payment of Gratuity Pay	P 104,000.00				
	<b>Total MOOE</b>				<b>P 104,000.00</b>
	<b>Sub-Total</b>				<b>P 161,000.00</b>
<b>Sub-Total</b>					<b>P 376,000.00</b>

Prepared :

Approved :

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

## STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte  
Province/City/Municipality

## SUPPLEMENTAL BUDGET NO. 2 CY 2025

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)										
Rural Health Unit and Women's Health Center	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	3000-200-3-1-11-001-001	Other Personnel Benefits	5-01-04-990	P 270,000.00										
					200,000.00										
					<b>P 470,000.00</b>										
					Municipal Social Welfare & Development Office	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	3000-500-3-1-13-001-001	Other Personnel Benefits	5-01-04-990	P 60,000.00					
										40,000.00					
										<b>P 100,000.00</b>					
										Public Employment Service Office	<b>Personal Services</b>  Grant of Collective Negotiation Agreement (CNA) Incentive Grant of Service Recognition Incentive (SRI) <b>Total Personal Services</b>  <b>MOOE</b> Payment of Gratuity Pay <b>Total MOOE</b> <b>Sub-Total</b>	3000-300-3-1-17-001-001	Other Personnel Benefits	5-01-04-990	P 30,000.00
															20,000.00
															<b>P 50,000.00</b>
<b>P 42,000.00</b>															
<b>P 512,000.00</b>															
			Other General Services	5-02-12-990											
					<b>P 63,000.00</b>										
					<b>P 163,000.00</b>										
								Other General Services	5-02-12-990						
										<b>P 7,000.00</b>					
										<b>P 57,000.00</b>					
										<b>Sub-Total</b>				<b>P 732,000.00</b>	

Prepared :

  
IMELDA A. RENEGADO  
Municipal Budget Officer

Approved :

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

## STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte  
Province/City/Municipality

## SUPPLEMENTAL BUDGET NO. 2 CY 2025

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Municipal Agriculture Office	<b>Personal Services</b>	8000-000-3-2-03-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 150,000.00
	Grant of Service Recognition Incentive (SRI)				100,000.00
	<b>Total Personal Services</b>				<b>P 250,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 21,000.00
	<b>Total MOOE</b>	<b>P 21,000.00</b>			
	<b>Sub-Total</b>				<b>P 271,000.00</b>
Municipal Engineering Office	<b>Personal Services</b>	8000-000-3-1-10-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 60,000.00
	Grant of Service Recognition Incentive (SRI)				40,000.00
	<b>Total Personal Services</b>				<b>P 100,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 70,000.00
	<b>Total MOOE</b>	<b>P 70,000.00</b>			
	<b>Sub-Total</b>				<b>P 170,000.00</b>
Market and Slaughterhouse	<b>Personal Services</b>	8000-000-3-3-01-001-000	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 30,000.00
	Grant of Service Recognition Incentive (SRI)				20,000.00
	<b>Total Personal Services</b>				<b>P 50,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 35,000.00
	<b>Total MOOE</b>	<b>P 35,000.00</b>			
	<b>Sub-Total</b>				<b>P 85,000.00</b>
Municipal Tourism Office	<b>Personal Services</b>	8000-000-3-2-10-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 30,000.00
	Grant of Service Recognition Incentive (SRI)				20,000.00
	<b>Total Personal Services</b>				<b>P 50,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 42,000.00
	<b>Total MOOE</b>	<b>P 42,000.00</b>			
	<b>Sub-Total</b>				<b>P 92,000.00</b>
<b>Sub-Total</b>					<b>P 618,000.00</b>

Prepared :

  
IMELDA A. RENEGADO  
Municipal Budget Officer

Approved :

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

**STATEMENT OF SUPPLEMENTAL APPROPRIATION**

**Hindang, Leyte**  
Province/City/Municipality

**SUPPLEMENTAL BUDGET NO. 2 CY 2025**

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Municipal Disaster Risk Reduction and Management Office	<b>Personal Services</b>	9000-000-3-1-14-001-001	Other Personnel Benefits	5-01-04-990	
	Grant of Collective Negotiation Agreement (CNA) Incentive				P 36,000.00
	Grant of Service Recognition Incentive (SRI)				48,000.00
	<b>Total Personal Services</b>				<b>P 84,000.00</b>
	<b>MOOE</b>				
	Payment of Gratuity Pay				P 42,000.00
	<b>Total MOOE</b>				<b>P 42,000.00</b>
	<b>Sub-Total</b>				<b>P 126,000.00</b>
<b>Sub-Total</b>					<b>P 126,000.00</b>
<b>TOTAL SUPPLEMENTAL APPROPRIATIONS</b>					<b>P 4,098,000.00</b>

Prepared :

  
IMELDA A. RENEGADO  
Municipal Budget Officer

Approved :

  
ELFIDIO B. CABAL, JR.  
Municipal Mayor



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF LEYTE  
MUNICIPALITY OF HINDANG  
-OO-



*OFFICE OF THE MUNICIPAL ACCOUNTANT*

**CERTIFICATION**

TO WHOM IT MAY CONCERN:

This is to certify that the LOCAL GOVERNMENT UNIT OF HINDANG has an available cash balance from savings derived from unappropriated surplus, NTA differentials and reversion of funds with the total amount of *Seventeen Million Forty Three Thousand One Hundred Seventy Nine Pesos & 61/100 (Php 17,043,179.61)* for LGU's operation, to wit:

Unappropriated Surplus - SB No. 01, 2025	- 9,691,037.28
NTA Differentials	- 3,254,142.33
Reversion of Funds	- 4,098,000.00

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

Given this 17th day of December, 2025 at Hindang, Leyte.

  
NILDA T. ABRANTES  
Municipal Accountant-Designate

NOTED:

  
VICTORIA N. FULACHE  
Municipal Treasurer



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG

**CASH ANALYSIS**  
For the period ended December 31, 2024

**GENERAL FUND**

Cash and Other Cash Accounts		107,981,396.09
Less: Unreconciled Amount	889,394.93	
Liabilities:		
Accounts Payable	13,402,480.95	
Obligated (Undelivered)	24,730,061.98	
Due to Officers & Employees	1,682,915.26	
Due to BIR	1,042,396.79	
Due to GSIS	864,509.18	
Due to PAG-IBIG	72,239.64	
Due to PHILHEALTH	165,096.87	
Due to NGAs	517,138.10	
Due to GOCCs	22,485.58	
Due to LGUs	2,337,015.85	
Due to Other Funds	151,436.76	
Guaranty/Security Deposits Payable	949,417.27	
Other Payables	436,077.52	
Continuing appropriation	11,962,429.42	
Total		<u>59,225,096.10</u>
Total Cash Available		<u><u>48,756,299.99</u></u>

Certified Correct:

  
NILDA T. ABRANTES  
Municipal Accountant-Designate



Republic of the Philippines  
Province of Leyte  
Municipality of Hindang

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
For the Period Ended December 31, 2024

GENERAL FUND

	Accumulated Surpluses/(Deficits)	
	2024	2023
<b>Beginning Balance</b>	325,749,044.23	301,856,913.90
Add (Deduct)		
Change in Accounting Policy		-
Prior Period Errors	(6,274,694.00)	(4,546,156.57)
<b>Restated Balance</b>	<b>319,474,350.23</b>	<b>297,310,757.33</b>
<b>Add (Deduct) Changes in net assets/equity during the year</b>		
Rehabilitation of RHU Main Building and Birthing Center	3,383,684.01	
PPE transfer from TF	1,679,810.00	
Rehab/Improvement of Hindang Port (DOTR 2023)	248,897.63	
ADA/FUND TRANSFER TO LBP-Baybay		559,365.65
Fund transfer for Rehabilitation of RHU Main Building and Birthing Center		(2,400,000.00)
LGU Provided Materials for completed project: Constr. Of Drainage Canal & Sewerage System Bonifacio St.		40,670.00
Construction of Farm to Market Road: Brgy Canha-ayon to Mahilum(LGSF- FA 2022)		4,997,058.58
Rehab/Improvement of Hindang Port (DOTR 2023)		250,000.00
Drone Camera-KALAHÍ		50,000.00
	5,312,391.64	3,497,094.23
Surplus (Deficit) for the period	27,901,364.48	24,941,192.67
<b>Total recognized revenue and expenses for the period</b>	<b>33,213,756.12</b>	<b>28,438,286.90</b>
<b>Balance at December 31, 2024</b>	<b>352,688,106.35</b>	<b>325,749,044.23</b>



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG  
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2025-83

**A RESOLUTION GRANTING THE MUNICIPAL GOVERNMENT OF HINDANG, LEYTE, AUTHORITY FOR THE FULL IMPLEMENTATION OF THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FISCAL YEAR 2025, IN FAVOR OF THE MUNICIPAL GOVERNMENT OFFICIALS AND EMPLOYEES, PURSUANT TO DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) BUDGET CIRCULAR NO. 2025-2 DATED NOVEMBER 19, 2025, ENTITLED "GUIDELINES ON THE GRANT OF THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FY 2025"**

WHEREAS, the Constitution of the Republic of the Philippines guarantees the right of government employees to self-organization and collective negotiations, subject to existing laws, rules, and regulations;

WHEREAS, the Municipal Government of Hindang, Leyte recognizes the vital role of its officials and employees in delivering efficient, effective, and responsive public service to its constituents;

WHEREAS, the Collective Negotiation Agreement (CNA) Incentive is granted to encourage productivity, efficiency, economy, and improved performance in government service;

WHEREAS, the Department of Budget and Management (DBM) issued Budget Circular No. 2025-2 dated November 19, 2025, prescribing the Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for fiscal year 2025, including eligibility requirements, funding sources, and conditions for its grant;

WHEREAS, the Municipal Government of Hindang has complied, or shall comply, with all the requirements set forth under DBM Budget Circular No. 2025-2, including but not limited to the availability of funds, savings generated from cost-cutting measures, and adherence to the principle of fiscal responsibility;

WHEREAS, there is a need for an enabling resolution from the Sangguniang Bayan to authorize the Municipal Mayor and the Municipal Government of Hindang to fully implement the grant of the CNA Incentive for FY 2025 in accordance with applicable laws, rules, and regulations;

WHEREFORE, on motion of Hon. Adrian Paul G. Astorga duly seconded by Hon. Clotilde A. Guinocor, be it;

RESOLVED, as it is hereby RESOLVED, to GRANT AUTHORITY to the Municipal Government of Hindang, Leyte to fully implement COLLECTIVE NEGOTIATION AGREEMENT (CNA) Incentive for fiscal year 2025 in favor of the Municipal Government officials and employees, pursuant to DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) Budget Circular No. 2025-2 dated November 19, 2025 and subject to existing laws, rules, and regulations;

**SB RESOLUTION NO. 20254-83**

*-page 2-*

- AUTHORIZE the Municipal Government of Hindang, Leyte, through the Municipal Mayor, to fully implement the grant of the Collective Negotiation Agreement (CNA) Incentive for fiscal year 2025 to qualified Municipal government officials and employees;
- ENSURE that the grant of the CNA Incentive shall be subject to and strictly in accordance with the provisions of DBM Budget Circular No. 2025-2 dated November 19, 2025, and other pertinent laws, rules, and regulations;
- PROVIDE that the CNA Incentive shall be charged against available and allowable funding sources, subject to the availability of funds and the submission of required certifications and documentation;
- DIRECT the concerned municipal offices to undertake the necessary actions for the proper, transparent, and timely implementation of this Resolution.

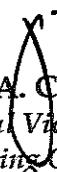
RESOLVED FINALLY, that a copy of this resolution be furnished all Offices concerned for their information and appropriate action.

**ADOPTED** this 12th day of December, 2025 by this Honorable Body in its regular session held at the SB Session Hall, Hindang, Leyte.

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

  
**ANNABEL A. MABALE**  
*Secretary to the Sanggunian*

**ATTESTED TO BE DULY ADOPTED:**

  
**JUN A. CABAL**  
*Municipal Vice Mayor*  
*Presiding Officer*



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2025-84

**A RESOLUTION GRANTING AUTHORITY TO THE MUNICIPAL GOVERNMENT OF HINDANG, LEYTE FOR THE FULL IMPLEMENTATION OF THE GRATUITY PAY FOR FISCAL YEAR 2025 INTENDED FOR CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS OF THE LOCAL GOVERNMENT UNIT OF HINDANG, LEYTE, PURSUANT TO ADMINISTRATIVE ORDER NO. 39 ISSUED BY THE PRESIDENT OF THE PHILIPPINES, MALACAÑAN PALACE, MANILA, DATED DECEMBER 11, 2025**

WHEREAS, Administrative Order No. 39 issued by the President of the Philippines, Malacañan Palace, Manila, dated December 11, 2025, authorizes the grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) workers in government agencies, including local government units, for Fiscal Year 2025, subject to the availability of funds and existing accounting and auditing rules and regulations;

WHEREAS, Contract of Service and Job Order workers in the Municipal Government of Hindang, Leyte provide essential services and significantly contribute to the effective delivery of basic public services to the constituents of the municipality;

WHEREAS, the grant of Gratuity Pay serves as financial assistance and recognition of the valuable services rendered by COS and JO workers, particularly in light of prevailing economic conditions;

WHEREAS, the Municipal Government of Hindang, Leyte has allocated and identified available funds in its Fiscal Year 2025 budget, subject to applicable budgeting, accounting, and auditing laws, rules, and regulations, for the implementation of said benefit;

WHEREAS, there is a need for the Sangguniang Bayan to authorize the full implementation of the Gratuity Pay in compliance with Administrative Order No. 39 and other relevant issuances of the Department of Budget and Management (DBM) and the Commission on Audit (COA);

WHEREFORE, on motion of Hon. Adrian Paul G. Astorga duly seconded by Hon. Clotilde A. Guinocor be it;

RESOLVED, as it is hereby RESOLVED, by the Sangguniang Bayan of Hindang, Leyte, in session assembled, to GRANT AUTHORITY to the Municipal Government of Hindang, Leyte to fully implement the Gratuity Pay for Fiscal Year 2025 for eligible Contract of Service and Job Order workers of the LGU, pursuant to Administrative Order No. 39 dated December 11, 2025, and subject to existing laws, rules, and regulations;

RESOLVED FURTHER, that the Municipal Mayor, Municipal Treasurer, Municipal Budget Officer, and Municipal Accountant are hereby authorized to undertake all necessary actions for the proper implementation, processing, and release of the Gratuity Pay in accordance with applicable government accounting and auditing rules;

**SB RESOLUTION NO. 20254-84**

*-page 2-*

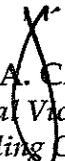
RESOLVED FURTHER, that copies of this resolution be furnished all Offices concerned for their information, guidance and appropriate action.

**ADOPTED** this 12th day of December, 2025 by this Honorable Body in its regular session held at the SB Session Hall, Hindang, Leyte.

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

  
**ANNABEL A. MABALE**  
*Secretary to the Sanggunian*

**ATTESTED TO BE DULY ADOPTED:**

  
**JUN A. CABAL**  
*Municipal Vice Mayor*  
*Presiding Officer*



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG

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OFFICE OF THE SANGGUNIANG BAYAN

**RESOLUTION NO. 2025-85**

**A RESOLUTION GRANTING THE MUNICIPAL GOVERNMENT OF HINDANG, LEYTE, AUTHORITY FOR THE FULL IMPLEMENTATION OF THE SERVICE RECOGNITION INCENTIVE (SRI) FOR FISCAL YEAR 2025, IN FAVOR OF THE MUNICIPAL GOVERNMENT OFFICIALS AND EMPLOYEES, PURSUANT TO ADMINISTRATIVE ORDER NO. 40 ISSUED BY THE PRESIDENT OF THE PHILIPPINES, MALACAÑANG PALACE, MANILA, DATED DECEMBER 11, 2025**

WHEREAS, the State recognizes the invaluable contribution of government officials and employees in the delivery of efficient, transparent, and responsive public service;

WHEREAS, the Municipal Government of Hindang, Leyte acknowledges the dedication, commitment, and hard work of its officials and employees in faithfully discharging their duties and responsibilities to the public;

WHEREAS, the President of the Philippines issued Administrative Order No. 40, dated December 11, 2025, authorizing the grant of a Service Recognition Incentive (SRI) for Fiscal Year 2025 to qualified government personnel, subject to existing budgeting, accounting, and auditing rules and regulations;

WHEREAS, the grant of the Service Recognition Incentive is intended to recognize and reward government personnel for the satisfactory performance of their functions and to boost morale, productivity, and professionalism in the public sector;

WHEREAS, there is a need for an enabling authority from the Sangguniang Bayan to allow the Municipal Government of Hindang to implement the grant of the Service Recognition Incentive for FY 2025, subject to the availability of funds and compliance with applicable laws, rules, and regulations;

WHEREFORE, on motion of Hon. Adrian Paul G. Astorga duly seconded by Hon. Clotilde A. Guinocor be it;

RESOLVED, as it is hereby RESOLVED, by the Sangguniang Bayan of Hindang, Leyte, to:

- AUTHORIZE the Municipal Government of Hindang, Leyte, through the Municipal Mayor, to fully implement the grant of the Service Recognition Incentive (SRI) for fiscal year 2025 to qualified municipal government officials and employees;
- PROVIDE that the grant of the Service Recognition Incentive shall be \*\*in accordance with Administrative Order No. 40 dated December 11, 2025\*\*, and subject to the pertinent budgeting, accounting, and auditing laws, rules, and regulations;

**SB RESOLUTION NO. 20254-85**

*-page 2-*

- ENSURE that the payment of the Service Recognition Incentive shall be charged against available and allowable funds, subject to the availability of funds and the submission of required certifications;
- DIRECT the concerned municipal offices to undertake the necessary actions to ensure the proper, transparent, and timely implementation of this Resolution.

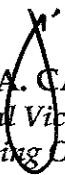
RESOLVED FURTHER, that copies of this resolution be furnished all Offices concerned for their information, guidance and appropriate action.

ADOPTED this 12th day of December, 2025 by this Honorable Body in its regular session held at the SB Session Hall, Hindang, Leyte.

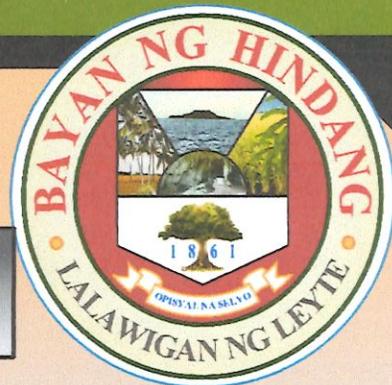
I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
**ANNABEL A. MABALE**  
*Secretary to the Sanggunian*

**ATTESTED TO BE DULY ADOPTED:**

  
**JUN A. CABAL**  
*Municipal Vice Mayor*  
*Presiding Officer*

**REVERSION  
OF APPROPRIATION  
Municipality of  
Hindang**



**CY 2025**



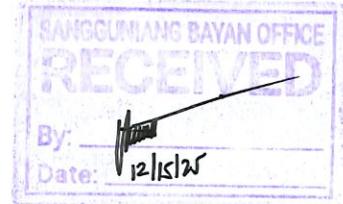
Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG  
-oOo-

OFFICE OF THE MUNICIPAL MAYOR



December 15, 2025

The HONORABLE MEMBERS  
Sangguniang Bayan  
Hindang, Leyte



Thru: HON. JUN A. CABAL  
Municipal Vice-Mayor  
Presiding Officer

Sirs/Madam:

Respectfully submitted to your office the herein documents for the reversion of appropriations to the Unappropriated Surplus from the various offices' Maintenance and Other Operating Expenses (MOOE) and Personal Services (PS) savings purposely for the grant of Collective Negotiation Agreement (CNA) Incentive, Gratuity Pay and Service Recognition Incentive (SRI) for FY 2025, respectively in the total amount of *Four Million Ninety – Eight Thousand Pesos (4,098,000.00)* for approval.

Please acknowledge receipt hereof.

Very truly yours,

ELPIDIO B. CABAL, JR.  
Municipal Mayor

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### **Statement of Funds Available for Reversion - Collective Negotiation Agreement (CNA) Incentive**

#### Maintenance and Other Operating Expenses

* Office of the Municipal Mayor	1
* Office of the Municipal Vice-Mayor	1
* Office of the Sangguniang Bayan	1
* Office of the Secretary to the Sanggunian	1
* Office of the Municipal Treasurer	2
* Office of the Municipal Assessor	2
* Office of the Municipal Accountant	2
* Municipal Budget Office	2
* Municipal Planning & Development Office	2
* Office of the Municipal Civil Registrar	3
* General Service Office	3
* Rural Health Unit & Women’s Health Center	3
* Municipal Social Welfare & Development Office	3
* Public Employment Service Office	3
* Municipal Agriculture Office	3
* Office of the Municipal Engineer	4
* Market and Slaughterhouse	4
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## Certification – Availability of Unutilized MOOE Appropriations:

*	Office of the Municipal Mayor	6
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*	Office of the Sangguniang Bayan	8
*	Office of the Secretary to the Sanggunian	9
*	Office of the Municipal Treasurer	10
*	Office of the Municipal Assessor	11
*	Office of the Municipal Accountant	12
*	Municipal Budget Office	13
*	Municipal Planning & Development Office	14
*	Office of the Municipal Civil Registrar	15
*	General Service Office	16
*	Rural Health Unit & Women's Health Center	17
*	Municipal Social Welfare & Development Office	18
*	Public Employment Service Office	19
*	Municipal Agriculture	20
*	Office of the Municipal Engineer	21
*	Market and Slaughterhouse	22
*	Municipal Disaster Risk Reduction and Management Office	23
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**Resolution – Reversion of Funds - Maintenance and Other Operating Expenses**

**Statement of Funds Available for Reversion – Gratuity Pay**

\* Office of the Municipal Mayor 25

**Certification – Availability of Unutilized MOOE Appropriations:**

\* Office of the Municipal Mayor 26

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## **Resolution – Reversion of Funds - Personal Services**

### **Statement of Funds Available for Reversion – Service Recognition Incentives (SRI)**

#### Personal Services

* Office of the Municipal Mayor	27
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#### Certification – Availability of Unutilized Personal Services Appropriations:

* Office of the Municipal Mayor	29
* Office of the Municipal Accountant	30

**Reversion of Funds -  
Maintenance and  
Other Operating  
Expenses**

**Collective Negotiation  
Agreement (CNA)  
Incentive**



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG

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OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2025-87

A RESOLUTION REVERTING THE APPROPRIATION IN THE TOTAL AMOUNT OF TWO MILLION THIRTY FOUR THOUSAND PESOS (Php2,034,000.00) FROM THE MOOE OF VARIOUS OFFICES AS IDENTIFIED APPROPRIATION ON SAVINGS TO UNAPPROPRIATED SURPLUS FOR THE GRANT OF COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVES OF THE MUNICIPAL GOVERNMENT OFFICIALS AND EMPLOYEES OF THE LGU HINDANG, LEYTE

WHEREAS, the Municipal Government of Hindang, Leyte, has allocated an appropriation under the Maintenance and Other Operating Expenses (MOOE) for various offices and has realized savings in the amount of TWO MILLION THIRTY FOUR THOUSAND PESOS (Php2,034,000.00) for the current fiscal year;

WHEREAS, the Municipal Government intends to utilize said savings for the grant of Collective Negotiation Agreement (CNA) Incentives to its officials and employees;

WHEREAS, in accordance with the existing laws, rules, and regulations, it is deemed necessary to revert the savings from the identified appropriation to the Unappropriated Surplus to fund the CNA incentives for the said employees of the LGU Hindang, Leyte;

WHEREFORE, on motion of Hon. Mikhael Anne Gelo D. Aboyme duly seconded by all attending Members of the Sanggunian, be it:

RESOLVED, as it is hereby RESOLVED, to Revert the appropriation in the total amount of TWO MILLION THIRTY FOUR THOUSAND PESOS (Php2,034,000.00) from the MOOE of various offices as identified appropriation on savings to the Unappropriated Surplus for the grant of CNA incentives of the Municipal Government officials and employees of the LGU Hindang, Leyte;

RESOLVED FURTHER, that copies of this resolution be furnished all concerned offices for their information and proper implementation.

ADOPTED this 16th day of December, 2025 by this Honorable Body during its regular session held in Hindang, Leyte, Philippines.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
MYRNA C. ABASOLA  
LLSO II, Temporary  
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

  
JUN A. CABAL  
Presiding Officer  
Municipal Vice-Mayor

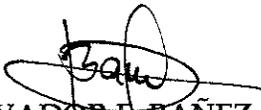




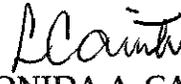
CLOTILDE A. GUINOCOR  
SB Member



TEODULO A. DLAVEJO  
SB Member



SALVADOR E. BAÑEZ, JR.  
SB Member



LEONIDA A. CAVITE  
SB Member



JOSE NAPOLEON D. MONTERO  
SB Member



SORIANO B. DELALAMON  
SB Member



MIKHAEL ANNE GELÓ D. ABOYME  
SB Member



SEAN RYAN MARK C. CABAL  
SB Member



RODULFO C. DARGANTES  
Ex Officio Member LNB President



ADRIAN PAUL G. ASTORGA  
SK Federation Pres-Ex Officio Member

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 11, 2025

Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
<b>Office of the Municipal Mayor</b>	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	855,000.00	137,377.70	717,622.30	584,622.30	133,000.00
	Supplies and Materials Expenses					
	Fuel, Oil and Lubricants Expenses	1,558,700.00	1,358,699.09	200,000.91	110,000.91	90,000.00
	Utilities					
	Water Expenses	299,312.56	50,806.81	248,505.75	198,505.75	50,000.00
	Electricity Expenses	2,436,000.00	1,411,441.27	1,024,558.73	824,558.73	200,000.00
	<b>Sub-Total</b>	<b>5,149,012.56</b>	<b>2,958,324.87</b>	<b>2,190,687.69</b>	<b>1,717,687.69</b>	<b>473,000.00</b>
<b>Office of the Municipal Vice- Mayor</b>	Traveling Expenses	362,600.00	140,390.00	222,210.00	209,210.00	13,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	10,000.00	9,860.00	140.00	-	140.00
	Other Supplies and Materials Expenses	5,000.00	3,500.00	1,500.00	-	1,500.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery and Equipment					
	02 - Office Equipment	17,600.00	-	17,600.00	-	17,600.00
	<b>Sub-Total</b>	<b>395,200.00</b>	<b>153,750.00</b>	<b>241,450.00</b>	<b>209,210.00</b>	<b>32,240.00</b>
<b>Office of the Sangguniang Bayan</b>	Traveling Expenses	1,208,400.00	606,549.10	601,850.90	295,610.28	306,240.62
	Supplies and Materials Expenses					
	Office Supplies Expenses	20,000.00	16,584.38	3,415.62	-	3,415.62
	Other Supplies and Materials Expenses	40,000.00	38,500.00	1,500.00	-	1,500.00
	Communication Expenses					
	Postage and Courier Service	1,000.00	-	1,000.00	-	1,000.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery and Equipment					
	02 - Office Equipment	10,000.00	1,800.00	8,200.00	-	8,200.00
	03 - ICT Equipment	10,000.00	-	10,000.00	-	10,000.00
Advertising Expenses	15,000.00	-	15,000.00	-	15,000.00	
	<b>Sub-Total</b>	<b>1,304,400.00</b>	<b>663,433.48</b>	<b>640,966.52</b>	<b>295,610.28</b>	<b>345,356.24</b>
<b>Office of the Secretary to the Sanggunian</b>	Traveling Expenses	115,000.00	30,530.00	84,470.00	81,470.00	3,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	16,200.00	8,450.00	7,750.00	-	7,750.00
	Other Supplies and Materials Expenses	30,000.00	21,090.00	8,910.00	-	8,910.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery and Equipment					
	02 - Office Equipment	7,600.00	-	7,600.00	5,000.00	2,600.00
03 - ICT Equipment	15,000.00	-	15,000.00	5,000.00	10,000.00	
	<b>Sub-Total</b>	<b>183,800.00</b>	<b>60,070.00</b>	<b>123,730.00</b>	<b>91,470.00</b>	<b>32,260.00</b>
	<b>SUB-TOTAL</b>	<b>7,032,412.56</b>	<b>3,835,578.35</b>	<b>3,196,834.21</b>	<b>2,313,977.97</b>	<b>882,856.24</b>

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

  
VICTORIA N. FULACHE  
Municipal Treasurer

  
IMELDA A. RENEGADO  
Municipal Budget Officer

  
NILDA T. ABRANTES  
Municipal Accountant-Designate

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of December 11, 2025

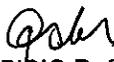
Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
Office of the Municipal Treasurer	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	202,700.00	28,750.00	173,950.00	90,950.00	83,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	60,000.00	46,690.00	13,310.00	-	13,310.00
	Other Supplies and Materials Expense	124,780.55	69,598.00	55,182.55	-	55,182.55
	Communication Expenses					
	Postage and Courier Service	2,000.00	-	2,000.00	-	2,000.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	15,000.00	6,660.00	8,340.00	-	8,340.00
03 - ICT Equipment	15,000.00	12,560.00	2,440.00	-	2,440.00	
	<b>Sub-Total</b>	<b>419,480.55</b>	<b>164,258.00</b>	<b>255,222.55</b>	<b>90,950.00</b>	<b>164,272.55</b>
Office of the Municipal Assessor	Traveling Expenses	119,000.00	21,550.00	97,450.00	74,450.00	23,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	50,000.00	30,116.46	19,883.54	14,883.54	5,000.00
	Other Supplies and Materials Expense	4,000.00	-	4,000.00	-	4,000.00
	<b>Sub-Total</b>	<b>173,000.00</b>	<b>51,666.46</b>	<b>121,333.54</b>	<b>89,333.54</b>	<b>32,000.00</b>
Office of the Municipal Accountant	Traveling Expenses	175,000.00	18,430.00	156,570.00	110,000.00	46,570.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	70,000.00	64,353.75	5,646.25	-	5,646.25
	Other Supplies and Materials Expense	30,100.00	28,580.00	1,520.00	-	1,520.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	20,200.00	2,800.00	17,400.00	-	17,400.00
03 - ICT Equipment	55,000.00	35,000.00	20,000.00	-	20,000.00	
	<b>Sub-Total</b>	<b>350,300.00</b>	<b>149,163.75</b>	<b>201,136.25</b>	<b>110,000.00</b>	<b>91,136.25</b>
Municipal Budget Office	Traveling Expenses	130,000.00	45,490.00	84,510.00	46,510.00	38,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	65,000.00	33,893.06	31,106.94	10,338.11	20,768.83
	Other Supplies and Materials Expense	35,200.00	30,945.00	4,255.00	-	4,255.00
	<b>Sub-Total</b>	<b>230,200.00</b>	<b>110,328.06</b>	<b>119,871.94</b>	<b>56,848.11</b>	<b>63,023.83</b>
Municipal Planning and Development Office	Traveling Expenses	145,000.00	1,450.00	143,550.00	82,550.00	61,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	57,600.00	9,818.23	47,781.77	20,000.00	27,781.77
	Other Supplies and Materials Expenses	32,000.00	29,280.00	2,720.00	-	2,720.00
		<b>Sub-Total</b>	<b>234,600.00</b>	<b>40,548.23</b>	<b>194,051.77</b>	<b>102,550.00</b>
	<b>SUB-TOTAL</b>	<b>1,407,580.55</b>	<b>515,964.50</b>	<b>891,616.05</b>	<b>449,681.65</b>	<b>441,934.40</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of December 11, 2025

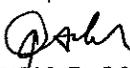
Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
	<b>Maintenance &amp; Other Operating Expenses:</b>					
<b>Office of the Municipal Civil</b>	Traveling Expenses	137,100.00	4,000.00	133,100.00	108,100.00	25,000.00
	Supplies and Materials Expenses Office Supplies Expenses	51,000.00	15,545.00	35,455.00	30,000.00	5,455.00
	<b>Sub-Total</b>	<b>188,100.00</b>	<b>19,545.00</b>	<b>168,555.00</b>	<b>138,100.00</b>	<b>30,455.00</b>
<b>General Service Office</b>	Traveling Expenses	80,200.00	10,075.00	70,125.00	58,125.00	12,000.00
	Supplies and Materials Expenses Office Supplies Expenses	55,000.00	34,210.36	20,789.64	-	20,789.64
	<b>Sub-Total</b>	<b>135,200.00</b>	<b>44,285.36</b>	<b>90,914.64</b>	<b>58,125.00</b>	<b>32,789.64</b>
<b>Rural Health Unit &amp; Women's</b>	Traveling Expenses	260,000.00	56,200.00	203,800.00	3,800.00	200,000.00
	Supplies and Materials Expenses Office Supplies Expenses	73,836.00	65,036.08	8,799.92	-	8,799.92
	Drugs and Medicines Expenses Medical, Dental and Laboratory	500,000.00	492,040.00	7,960.00	-	7,960.00
	Supplies Expenses Fuel, Oil and Lubricants Expenses	400,000.00	399,993.00	7.00	-	7.00
	250,000.00	249,922.10	77.90	(0.00)	77.90	
	Repairs and Maintenance Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	18,000.00	16,500.00	1,500.00	-	1,500.00
	03 - ICT Equipment	2,600.00	-	2,600.00	-	2,600.00
	11 - Medical Equipment	2,600.00	-	2,600.00	-	2,600.00
	Repairs & Maint. - Transportation Equipment 01 - Motor Vehicle	207,273.40	158,569.28	48,704.12	28,704.12	20,000.00
	<b>Sub-Total</b>	<b>1,714,309.40</b>	<b>1,438,260.46</b>	<b>276,048.94</b>	<b>32,504.12</b>	<b>243,544.82</b>
<b>Municipal Social Welfare and Development Office</b>	Traveling Expenses	149,612.00	32,460.00	117,152.00	73,152.00	44,000.00
	Supplies and Materials Expenses Office Supplies Expenses	41,400.00	35,097.04	6,302.96	-	6,302.96
	Other Supplies and Materials Expenses	58,700.00	-	58,700.00	49,700.00	9,000.00
	Repairs and Maintenance Repairs & Maint. - Machinery & Equipment					
	03 - ICT Equipment	3,000.00	-	3,000.00	-	3,000.00
<b>Sub-Total</b>	<b>252,712.00</b>	<b>67,557.04</b>	<b>185,154.96</b>	<b>122,852.00</b>	<b>62,302.96</b>	
<b>Public Employment Service Office</b>	Traveling Expenses	75,000.00	19,480.00	55,520.00	27,520.00	28,000.00
	Supplies and Materials Expenses Office Supplies Expenses	20,000.00	16,908.06	3,091.94	-	3,091.94
	<b>Sub-Total</b>	<b>95,000.00</b>	<b>36,388.06</b>	<b>58,611.94</b>	<b>27,520.00</b>	<b>31,091.94</b>
<b>SUB-TOTAL</b>		<b>2,385,321.40</b>	<b>1,606,035.92</b>	<b>779,285.48</b>	<b>379,101.12</b>	<b>400,184.36</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of December 11, 2025

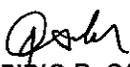
Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)	
<b>Municipal Agriculture</b>	<b>Maintenance &amp; Other Operating Expenses:</b>						
	Traveling Expenses	163,000.00	21,090.00	141,910.00	6,910.00	135,000.00	
	Supplies and Materials Expenses Other Supplies and Materials Expenses	72,600.00	48,080.00	24,520.00	14,400.00	10,120.00	
	Repairs & Maint. - Machinery & Equipment 02 - Office Equipment	3,000.00	-	3,000.00	-	3,000.00	
	03 - ICT Equipment	2,000.00	-	2,000.00	-	2,000.00	
	<b>Sub-Total</b>	<b>240,600.00</b>	<b>69,170.00</b>	<b>171,430.00</b>	<b>21,310.00</b>	<b>150,120.00</b>	
<b>Office of the Municipal Engineer</b>	Traveling Expenses	85,500.00	15,380.00	70,120.00	25,120.00	45,000.00	
	Supplies and Materials Expenses Office Supplies Expenses	49,000.00	35,707.32	13,292.68	7,792.68	5,500.00	
	Other Supplies and Materials Expenses	78,000.00	75,595.00	2,405.00	-	2,405.00	
	Repairs & Maint. - Machinery & Equipment 01 - Machinery	10,000.00	-	10,000.00	5,000.00	5,000.00	
	02 - Office Equipment	22,300.00	7,242.24	15,057.76	10,057.76	5,000.00	
	<b>Sub-Total</b>	<b>244,800.00</b>	<b>133,924.56</b>	<b>110,875.44</b>	<b>47,970.44</b>	<b>62,905.00</b>	
<b>Market and Slaughterhouse</b>	Supplies and Materials Expenses Other Supplies and Materials Expense	36,904.00	8,210.00	28,694.00	18,694.00	10,000.00	
	Repairs and Maintenance Repairs & Maint. - Building & Other Structures 04 - Markets	180,000.00	-	180,000.00	170,000.00	10,000.00	
	05 - Slaughterhouses	175,000.00	-	175,000.00	165,000.00	10,000.00	
		<b>Sub-Total</b>	<b>391,904.00</b>	<b>8,210.00</b>	<b>383,694.00</b>	<b>353,694.00</b>	<b>30,000.00</b>
	<b>Municipal Disaster Risk Reduction and Management Office</b>	Traveling Expenses	80,000.00	2,240.00	77,760.00	51,760.00	26,000.00
Repairs & Maint. - Machinery & Equipment 02 - Office Equipment		20,000.00	-	20,000.00	15,000.00	5,000.00	
03 - ICT Equipment		20,000.00	2,200.00	17,800.00	12,800.00	5,000.00	
		<b>Sub-Total</b>	<b>120,000.00</b>	<b>4,440.00</b>	<b>115,560.00</b>	<b>79,560.00</b>	<b>36,000.00</b>
		<b>SUB-TOTAL</b>	<b>997,304.00</b>	<b>215,744.56</b>	<b>781,559.44</b>	<b>502,534.44</b>	<b>279,025.00</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of December 11, 2025

Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
<b>Municipal Tourism Office</b>	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	65,000.00	16,275.00	48,725.00	38,725.00	10,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	15,000.00	-	15,000.00	10,000.00	5,000.00
	Other Supplies and Materials E	45,000.00	-	45,000.00	40,000.00	5,000.00
	Repairs & Maint. - Semi - Expendable Machinery & 03 - ICT Equipment	20,000.00	4,300.00	15,700.00	5,700.00	10,000.00
	<b>Sub-Total</b>	<b>145,000.00</b>	<b>20,575.00</b>	<b>124,425.00</b>	<b>94,425.00</b>	<b>30,000.00</b>
	<b>SUB-TOTAL</b>	<b>145,000.00</b>	<b>20,575.00</b>	<b>124,425.00</b>	<b>94,425.00</b>	<b>30,000.00</b>
<b>TOTAL FUNDS AVAILABLE FOR REVERSION</b>		<b>11,967,618.51</b>	<b>6,193,898.33</b>	<b>5,773,720.18</b>	<b>3,739,720.18</b>	<b>2,034,000.00</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

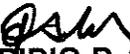
  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

OFFICE: Office of the Municipal Mayor

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	
<b>Supplies and Materials Expenses</b>	133,000.00
Office Supplies Expenses	
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	90,000.00
Other Supplies and Materials Expense	
<b>Utilities</b>	
Water Expenses	50,000.00
Electricity Expenses	200,000.00
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>473,000.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**ELFIDIO B. CABAL, JR.**  
 Municipal Mayor

OFFICE: Office of the Municipal Vice-Mayor

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	13,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	140.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	1,500.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	17,600.00
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>32,240.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**JUN A. CABAL**  
Municipal Vice-Mayor

OFFICE: Office of the Sangguniang Bayan

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	306,240.62
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	3,415.62
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	1,500.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	1,000.00
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	8,200.00
03 - ICT Equipment	10,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	15,000.00
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>345,356.24</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

**JUN A. CABAL**  
Municipal Vice-Mayor

OFFICE: Office of the Secretary to the Sanggunian

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	3,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	7,750.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	8,910.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	2,600.00
03 - ICT Equipment	10,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>32,260.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**ANNABEL A. MABALE**  
 Secretary to the Sanggunian

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	83,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	13,310.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	55,182.55
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	2,000.00
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	8,340.00
08 - Construction and Heavy Equipment	2,440.00
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>164,272.55</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.



**VICTORIA N. FULACHE**  
Municipal Treasurer

OFFICE: Office of the Municipal Assessor

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	23,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	5,000.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	4,000.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>32,000.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**LOURDES M. PANERIO**  
Municipal Assessor - Designate

OFFICE: Office of the Municipal Accountant

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	46,570.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	5,646.25
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	1,520.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	17,400.00
03 - ICT Equipment	20,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>91,136.25</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**NILDA T. ABRANTES**  
 Municipal Accountant-Designate

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	38,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	20,768.83
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	4,255.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>63,023.83</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**IMELDA A. RENEGADO**  
Municipal Budget Office

OFFICE: Municipal Planning & Development Office

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	61,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	27,781.77
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expenses	2,720.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>91,501.77</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**RICARDO M. RENEGADO, JR.**  
Municipal Planning & Dev't. Coordinator

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	25,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	5,455.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>30,455.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**DEXTER R. SARCON**  
Municipal Civil Registrar

OFFICE: General Service Office

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	12,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	20,789.64
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Semi-Expendable Furnitures, Fixtures and Books Expenses	
Furnitures and Fixtures	
Other Supplies and Materials Expense	
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>32,789.64</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**EPHIPANY JOYCE A. PAMENIANO**  
 General Service Officer

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	200,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	8,799.92
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	7,960.00
Medical, Dental and Laboratory Supplies Expenses	7.00
Fuel, Oil and Lubricants Expenses	77.90
Other Supplies and Materials Expense	
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	-
02 - Office Equipment	1,500.00
03 - ICT Equipment	2,600.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	2,600.00
<i>Repairs and Maintenance - Semi-Expendable Machinery and Equipment</i>	
10 - Medical, Dental and Laboratory Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	20,000.00
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>243,544.82</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**ESTARNIO P. ZAFICO**  
 Municipal Health Officer

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	44,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	6,302.96
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	9,000.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	3,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>62,302.96</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**RENNAG AGUDERA**  
 MSWDO

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	28,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	3,091.94
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>31,091.94</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**MARILYN A. CABAL**  
 PESO Manager

OFFICE: Municipal Agriculture

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	135,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	10,120.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	3,000.00
03 - ICT Equipment	2,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>150,120.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**EMELINDA B. ALABADO**  
Municipal Agriculturist

OFFICE: Office of the Municipal Engineer

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	45,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	5,500.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	2,405.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	5,000.00
02 - Office Equipment	5,000.00
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>62,905.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**MARIO FREDERICK D. MONTERO**  
 Municipal Engineer

OFFICE: Market and Slaughterhouse

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	10,000.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	10,000.00
05 - Slaughterhouses	10,000.00
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>30,000.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

  
**VICTORIA N. FULACHE**  
 Municipal Treasurer

OFFICE: Municipal Disaster Risk Reduction and Management Office

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	26,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Other Supplies and Materials Expense	
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	5,000.00
03 - ICT Equipment	5,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>36,000.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.

ROMULO D. BASAÑEZ  
MDRRMO 

OFFICE: Municipal Tourism Office

ACCOUNT TITLE	AMOUNT
<b>Traveling Expenses</b>	10,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	5,000.00
Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Semi-Expendable Machinery & Equipment Expenses	
Office Equipment (02)	
Other Supplies and Materials Expense	5,000.00
<b>Utilities</b>	
Water Expenses	
Electricity Expenses	
<b>Communication Expenses</b>	
Postage and Courier Service	
Telephone Expenses	
Internet Subscription Expenses	
<b>Repairs and Maintenance</b>	
<i>Repairs and Maintenance - Infrastructure Assets</i>	
08 - Parks, Plazas, Monuments	
<i>Repairs and Maintenance - Buildings and Other Structures</i>	
01 - Buildings	
04 - Markets	
05 - Slaughterhouses	
99 - Other Structures	
<i>Repairs and Maintenance - Semi-Expendable Machinery and Equipment</i>	
01 - Machinery	
02 - Office Equipment	
03 - ICT Equipment	10,000.00
08 - Construction and Heavy Equipment	
09 - Disaster Response and Rescue Equipment	
11 - Medical Equipment	
<i>Repairs and Maintenance - Transportation Equipment</i>	
01 - Motor Vehicles	
04 - Watercraft	
<i>Repairs and Maintenance - Furniture and Fixtures</i>	
<b>Advertising Expenses</b>	
<b>Printing and Publication Expenses</b>	
<b>Transportation and Delivery Expenses</b>	
<b>TOTAL</b>	<b>30,000.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 11, 2025 are available for reversion to fund the grant of CNA Incentives for Fiscal Year 2025.



**JESSA MONICA C. BUENAFE**  
Municipal Tourism Officer

**Reversion of Funds -  
Maintenance and  
Other Operating  
Expenses  
Gratuity Pay**



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2025-89

A RESOLUTION REVERTING THE APPROPRIATION IN THE TOTAL AMOUNT OF SIX HUNDRED FORTY SIX THOUSAND PESOS (Php 646,000.00) FROM PERSONAL SERVICES FROM THE OFFICE OF THE MUNICIPAL MAYOR AS IDENTIFIED APPROPRIATION ON SAVINGS TO UNAPPROPRIATED SURPLUS FOR THE GRANT OF GRATUITY PAY TO QUALIFIED JOB ORDER AND CONTRACT OF SERVICE WORKERS OF THE LOCAL GOVERNMENT UNIT OF HINDANG, LEYTE;

WHEREAS, the Local Government Unit of Hindang, Leyte, has realized savings in the amount of **SIX HUNDRED FORTY SIX THOUSAND PESOS (Php 646,000.00)** from the appropriations under Personal Services of the Office of the Municipal Mayor, due to vacancies, under-expenditure, and/or other cost-saving measures within the current fiscal year;

WHEREAS, Section 336 and other pertinent provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, authorize Local Government Units to revert savings to the Unappropriated Surplus and to re-appropriate the same for other lawful purposes, subject to the approval of the Sangguniang Bayan and in compliance with budgeting, accounting and auditing rules and regulations;

WHEREAS, Administrative Order No. 39, dated December 11, 2025, authorizes the grant of Gratuity Pay to qualified Job Order (JO) and Contract of Service (COS) Workers in Government who are not entitled to year-end benefits and other bonuses, subject to availability of funds and in compliance with applicable guidelines;

WHEREAS, the Department of Budget and Management (DBM) has issued the corresponding Budget Circulars prescribing the guidelines on the eligibility, funding sources and allowable rates for the grant of Gratuity Pay to JO and COS Workers, including the authority of LGUs to fund the same from available savings or unappropriated surplus, subject to existing fiscal limitations;

WHEREAS, the Job Order and Contract of Service Workers of the LGU of Hindang, Leyte have rendered necessary and essential services in support of the implementation of Local Government Programs, Projects and Services;

WHEREAS, in order to lawfully fund the Gratuity Pay to qualified Job Order and Contract of Service Workers of the LGU of Hindang, Leyte, it is necessary to revert identified savings from Personal Services appropriations to the Unappropriated Surplus, subject to the enactment of appropriate legislative authority;

WHEREFORE, on motion of Hon. Mikhael Anne Gelo D. Aboyme duly seconded by all attending Members of the Sanggunian, be it:

**RESOLVED**, as it is hereby **RESOLVED**, to Revert the appropriation in the total amount of **SIX HUNDRED FORTY SIX THOUSAND PESOS (Php 646,000.00)** from the **Personal Services of the Office of the Municipal Mayor** as identified appropriation on savings to the Unappropriated Surplus for the grant of Gratuity Pay to qualified Job Order and Contract of Service Workers of the Local Government Unit of Hindang, Leyte;

**RESOLVED FURTHER**, that copies of this resolution be furnished all concerned offices for their information and proper implementation.

*[Handwritten signatures and initials on the right margin, including names like Mikhael Anne Gelo D. Aboyme and others.]*

ADOPTED this 16th day of December, 2025 by this Honorable Body during its regular session held in Hindang, Leyte, Philippines.

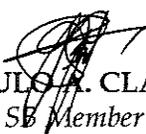
I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
MYRNA C. ABASOLA  
LLSO II, Temporary  
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

  
JUN A. CABAL  
Presiding Officer  
Municipal Vice-Mayor

  
CLOTILDE A. GUINOCOR  
SB Member

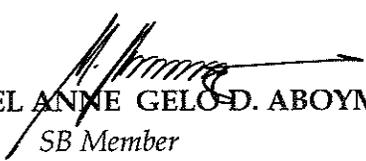
  
TEODULO E. CLAVEJO  
SB Member

  
SALVADOR E. BAÑEZ, JR.  
SB Member

  
LEONIDA A. CAVITE  
SB Member

  
JOSE NAPOLEÓN D. MONTERO  
SB Member

  
SORIANO B. DELALAMON  
SB Member

  
MIKHAEL ANNE GELOD D. ABOYME  
SB Member

  
SEAN RYAN MARK C. CABAL  
SB Member

  
RODOLFO C. DARGANTES  
Ex Officio Member LNB President

  
ADRIAN PAUL G. ASTORGA  
SK Federation Pres-Ex Officio Member

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 12, 2025

Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
<b>Office of the Municipal Mayor</b>	<b><i>Maintenance &amp; Other Operating Expenses:</i></b>					
	Repairs and Maintenance Repairs & Maint. - Machinery and Equipment 08 - Construction and Heavy Equipment	750,000.00	73,160.00	676,840.00	176,840.00	500,000.00
	Repairs & Maint. - Machinery and Equipment 04 - Watercraft	100,000.00	-	100,000.00	-	100,000.00
	Advertising Expenses	100,000.00	-	100,000.00	54,000.00	46,000.00
	<b>Sub-Total</b>	<b>950,000.00</b>	<b>73,160.00</b>	<b>876,840.00</b>	<b>230,840.00</b>	<b>646,000.00</b>
<b>TOTAL FUNDS AVAILABLE FOR REVERSION</b>		<b>950,000.00</b>	<b>73,160.00</b>	<b>876,840.00</b>	<b>230,840.00</b>	<b>646,000.00</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

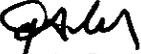
  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

OFFICE: Office of the Municipal Mayor

ACCOUNT TITLE	AMOUNT
Repairs and Maintenance	
Repairs & Maint. - Machinery and Equipment	
08 - Construction and Heavy Equipment	500,000.00
Repairs & Maint. - Machinery and Equipment	
04 - Watercraft	100,000.00
Advertising Expenses	46,000.00
<b>TOTAL</b>	<b>646,000.00</b>

This is to certify that the above-mentioned unutilized MOOE appropriations as of December 12, 2025 are available for reversion to fund the grant of Gratuity Pay for Fiscal Year 2025.

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

**Reversion of Funds –  
Personal Services  
Service Recognition  
Incentive (SRI)**



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2025-88

A RESOLUTION REVERTING THE APPROPRIATION IN THE TOTAL AMOUNT OF ONE MILLION FOUR HUNDRED EIGHTEEN THOUSAND PESOS (Php1,418,000.00) FROM PERSONAL SERVICES FROM THE OFFICES OF THE MUNICIPAL MAYOR AND ACCOUNTING, AS IDENTIFIED APPROPRIATION ON SAVINGS TO UNAPPROPRIATED SURPLUS FOR THE GRANT OF SERVICE RECOGNITION INCENTIVE (SRI) TO THE MUNICIPAL GOVERNMENT OFFICIALS AND EMPLOYEES OF THE LGU HINDANG, LEYTE.

WHEREAS, the Municipal Government of Hindang, Leyte, has realized savings in the amount of ONE MILLION FOUR HUNDRED EIGHTEEN THOUSAND PESOS (Php1,418,000.00) from the appropriations under Personal Services of the Offices of the Municipal Mayor and Accounting, due to vacancies, under-expenditure, and/or other cost-saving measures within the current fiscal year;

WHEREAS, the Municipal Government of Hindang, Leyte, desires to use these savings to fund the Service Recognition Incentive (SRI) for its officials and employees, as part of their benefits and entitlements under the applicable laws and regulations;

WHEREAS, in accordance with existing laws, rules, and regulations, it is necessary to revert the said savings from the identified appropriations to the Unappropriated Surplus in order to fund the grant of the SRI;

WHEREFORE, on motion of Hon. Mikhael Anne Gelo D. Aboyme duly seconded by all attending Members of the Sanggunian, be it:

RESOLVED, as it is hereby resolved, to Revert the appropriation in the total amount of ONE MILLION FOUR HUNDRED EIGHTEEN THOUSAND PESOS (Php1,418,000.00) from the Personal Services of the Offices of the Municipal Mayor & Accounting, as identified appropriation on savings to the Unappropriated Surplus for the grant of Service Recognition Incentive (SRI) to the Municipal Government officials and employees of the LGU Hindang, Leyte;

RESOLVED FURTHER, that copies of this resolution be furnished all concerned offices for their information and proper implementation.

ADOPTED this 16th day of December, 2025 by this Honorable Body during its regular session held in Hindang, Leyte, Philippines.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
MYRNA C. ABASOLA  
LISO II, Temporary  
Secretary to the Sanggunian

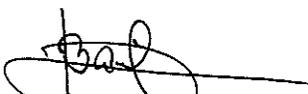
ATTESTED TO BE DULY ADOPTED:

  
JUN A. CABAL  
Presiding Officer  
Municipal Vice-Mayor



  
CLOTILDE A. GUINOCOR  
SB Member

  
TEODULIO A. CLAVEJO  
SB Member

  
SALVADOR E. BAÑEZ, JR.  
SB Member

  
LEONIDA A. CAVITE  
SB Member

  
JOSE NAPOLEON D. MONTERO  
SB Member

  
SORIANO B. DELALAMON  
SB Member

  
MIKHAEL ANNE GELOD D. ABOYME  
SB Member

  
SEAN RYAN MARK C. CABAL  
SB Member

  
RODULFO C. DARGANTES  
Ex Officio Member LNB President

  
ADRIAN PAUL G. ASTORGA  
SK Federation Pres-Ex Officio Member

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 12, 2025

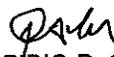
Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
<b>Office of the Municipal Mayor</b>	<b>Personal Services</b>					
	Salaries and Wages - Regular	662,256.00	-	662,256.00	55,188.00	607,068.00
	PERA	48,000.00	-	48,000.00	4,000.00	44,000.00
	Clothing/Uniform Allowance	14,000.00	-	14,000.00	-	14,000.00
	Year End Bonus	55,188.00	-	55,188.00	-	55,188.00
	Cash Gift	10,000.00	-	10,000.00	-	10,000.00
	Other Bonuses and Allowances (Mid-Year Bonus)	55,188.00	-	55,188.00	-	55,188.00
	Ret. and Life Ins. Contributions	79,470.72	-	79,470.72	6,622.56	72,848.16
	PAG-IBIG Contributions	4,800.00	-	4,800.00	400.00	4,400.00
	PHILHEALTH Contributions	16,556.40	-	16,556.40	1,379.70	15,176.70
	Employees Comp. Ins. Premiums	2,400.00	-	2,400.00	200.00	2,200.00
	Terminal Leave Benefits					
Productivity Enhancement Incentive	10,000.00	-	10,000.00	-	10,000.00	
<b>Sub-Total</b>		<b>957,859.12</b>	<b>-</b>	<b>957,859.12</b>	<b>67,790.26</b>	<b>890,068.86</b>
<b>Office of the Municipal Accountant</b>						
	Salaries and Wages - Regular	883,668.00	-	883,668.00	355,736.86	527,931.14
	<b>Sub-Total</b>		<b>883,668.00</b>	<b>-</b>	<b>883,668.00</b>	<b>355,736.86</b>
<b>TOTAL FUNDS AVAILABLE FOR REVERSION</b>		<b>1,841,527.12</b>	<b>-</b>	<b>1,841,527.12</b>	<b>423,527.12</b>	<b>1,418,000.00</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

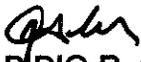
  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Acting Municipal Mayor

OFFICE: Office of the Municipal Mayor

ACCOUNT TITLE	AMOUNT
Salaries and Wages - Regular	607,068.00
PERA	44,000.00
Clothing/Uniform Allowance	14,000.00
Year End Bonus	55,188.00
Cash Gift	10,000.00
Other Bonuses and Allowances (Mid-Year Bonus)	55,188.00
Ret. and Life Ins. Contributions	72,848.16
PAG-IBIG Contributions	4,400.00
PHILHEALTH Contributions	15,176.70
Employees Comp. Ins. Premiums	2,200.00
Productivity Enhancement Incentive	10,000.00
<b>TOTAL</b>	<b>890,068.86</b>

This is to certify that the above-mentioned unutilized PS appropriations as of December 12, 2025 are available for reversion to fund the grant of Service Recognition Incentives (SRI) for Fiscal Year 2025.

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

OFFICE: Office of the Municipal Accountant

ACCOUNT TITLE	AMOUNT
Salaries and Wages - Regular	527,931.14
<b>TOTAL</b>	<b>527,931.14</b>

This is to certify that the above-mentioned unutilized PS appropriations as of December 12, 2025 are available for reversion to fund the grant of Service Recognition Incentives (SRI) for Fiscal Year 2025.



**NILDA T. ABRANTES**  
Municipal Accountant-Designate

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- F - CNA**
- G - Accomplishment Report**
- H - Statement of Funds Available for CNA Incentive**
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- J - Joint Resolution No. 2025-01**
- K - Joint Memorandum No. 2025-01**
- L - Joint Resolution No. 2025-01**
- M - DBM Budget Circular 2025-2**



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG  
-oOo-

OFFICE OF THE MUNICIPAL MAYOR

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## CERTIFICATION

THIS IS TO CERTIFY that the LGU, Hindang, Leyte has generated TWO MILLION THIRTY-FOUR THOUSAND PESOS (Php 2,034,000.00) savings for Fiscal Year 2025 as result of the Cost-Cutting Measures in compliance with Executive Order No. 34, Series of 2025, issued by Hon. Elpidio B. Cabal, Jr. – Municipal Mayor, dated August 20, 2025.

THIS IS TO CERTIFY FURTHER, that the said savings for CNA Incentive is based on the Joint Resolution No. 2025-01 of the Employees Organization Management Consultative Committee created for the purpose of determining whether or not the LGU, Hindang, Leyte, qualifies to grant the CNA Incentive in accordance with the guidelines set forth by DBM Budget Circular No. 2025-2 dated November 19, 2025.

Issued this 15<sup>th</sup> day of December, 2025 at Hindang, Leyte

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor



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



**EMPLOYEES-ORGANIZATION MANAGEMENT CONSULTATIVE COMMITTEE**

**Endorsement  
December 12, 2025**

Respectfully submitted to HON. ELPIDIO B. CABAL, JR., Municipal Mayor of LGU-Hindang, Leyte, the herein recommendation after the review of the Financial Records and other related documents conducted by the committee pursuant to DBM Budget Circular No. 2025-2 dated November 19, 2025 in the grant of CNA Incentive for FY 2025 for your approval.

8.

**EPHIPANY JOYCE A. PAMENIANO**  
Chairman



appropriations/budgets; Individuals and groups whose services are engaged through job orders, contracts of service, or others similarly situated.

The grant of the CNA Incentive shall be subject to the following conditions and guidelines:

1. Those employees who are HILGEA members who are still in the service as of September 30, 2025 will receive the full amount.
2. Those employees who perform managerial functions (Municipal Officials, Department Heads), who are still in the service as of September 30, 2025 will receive the full amount of CNA incentive.
3. Those employees who perform managerial functions (Municipal Officials, Department Heads and HILGEA members) who have rendered at least a total or aggregate of four (4) months including absence with pay, will be entitled to the full amount of CNA incentive
4. Those who have rendered a total or an aggregate of less than four (4) months of service from January 1 to September 30 of the current year and are still in the service of the agency as of September 30 of the same year shall be entitled solely to a pro-rated CNA incentive, as follows:

<b>Length of Service</b>	<b>Percentage of CNA</b>
3 months to less than 4 months	40%
2 months to less than 3 months	30%
1 month to less than 2 months	20%
Less than 1 month	10%

5. Those who have rendered at least a total or an aggregate of four (4) months of service from January 1 of the current year but who have retired or separated from the agency before September 30 of the same year shall be granted a pro-rated CNA incentive, as follows:

<b>Length of Service</b>	<b>Percentage of CNA</b>
4 months but less than 5 months	50%
5 months but less than 6 months	60%
6 months but less than 7 months	70%
7 months but less than 8 months	80%
8 months but less than 9 months	90%

6. A compulsory retiree, on service extension as of September 30, 2025, may be granted CNA incentive.

Payment of CNA Incentive shall be made not earlier than December 15, 2025 but not later than December 31, 2025. The Management and the Union shall be responsible for the implementation of the provisions of this Memorandum. And in case, the said grant of the CNA Incentive Bonus be disallowed by the Commission on Audit, the individual recipients shall be obliged to refund such.

Then the body made a Joint Resolution incorporating the guidelines/criteria for granting of CNA Incentive by the Local Government Unit of Hindang, as Management represented by the Municipal Mayor Elpidio B. Cabal, Jr. and Rank and File Employees, as

HiLGEA represented by the president, Mr. Anecito B. Abenoja and unanimously approved by the body.

The Consultative Committee Chairperson, Presiding Officer, then presented the accumulated accomplishment report with the total of 86.36% and informed the body that the LBP Form No. 04 per department are already on hand. Thereafter, the floor was given to Imelda A. Renegado, Municipal Budget Officer for the presentation of available savings per department of the Local Government Unit for Fiscal Year 2025. In relation thereto, each department head were consulted based on the copies of the current savings furnished by the budget office for final determination of the respective offices' total allowable savings for reversion approved by the Local Finance Committee (LFC) relative to the grant of Collective Negotiation Agreement (CNA) incentive. Pursuant to DBM Budget Circular No. 2025-2 dated November 19, 2025 Item 4.2.3, the rate of the CNA incentive shall not exceed P30,000.00 per qualified employee.

After a lengthy discussion between the consultative committee members and the department heads, it was agreed that the following savings per department shall be reverted commensurate to the grant of Collective Negotiation Agreement (CNA) Incentive, to wit:

1. Office of the Municipal Mayor	₱ 473,000.00
2. Municipal Disaster Risk Reduction and Management Office	₱ 36,000.00
3. Office of the Municipal Vice Mayor	₱ 32,240.00
4. Office of the Sangguniang Bayan	₱ 345,356.24
5. Office of the Secretary to the Sanggunian	₱ 32,260.00
6. Office of the Municipal Treasurer	₱ 164,272.55
7. Office of the Municipal Assessor	₱ 32,000.00
8. Office of the Municipal Accountant	₱ 91,136.25
9. Municipal Budget Office	₱ 63,023.83
10. Municipal Planning and Development Office	₱ 91,501.77
11. Office of the Municipal Civil Registrar	₱ 30,455.00
12. General Service Office	₱ 32,789.64
13. Rural Health Unit & Women's Health Center	₱ 243,544.82
14. Municipal Social Welfare & Development Office	₱ 62,302.96
15. Public Employment Service Office	₱ 31,091.94
16. Municipal Agriculture	₱ 150,120.00
17. Office of the Municipal Engineer	₱ 62,905.00
18. Market and Slaughterhouse	₱ 30,000.00
19. Municipal Tourism Office	₱ 30,000.00
<b>TOTAL</b>	₱ 2,034,000.00

There being a final determination of the available savings for reversion and no further issues for deliberation, the meeting was adjourned by the presiding officer at 10:23 in the morning.

CERTIFIED CORRECT:

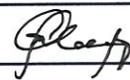
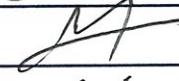
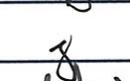
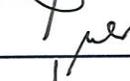
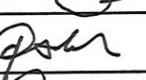
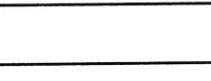
  
**MARJORIE A. PICSON**  
Administrative Aide III  
HiLGEA Secretary

ATTESTED:

  
**EPHIPANY JOYCE A. PAMENIANO**  
Government Service Officer (GSO)  
Chairperson, Consultative Committee  
Presiding Officer

# ATTENDANCE SHEET

## CONSULTATIVE COMMITTEE MEETING SB CONFERENCE ROOM DECEMBER 3, 2025

NO.	NAME	DESIGNATION	GENDER		SIGNATURE
			MALE	FEMALE	
1	ANECITO B. ABENDJA	HILGER PRES.	✓		
2	<del>ESTHER</del> JOYCE A. PAMERIANO	LGU-CONSULTATIVE CHAIRPERSON		✓	
3	MARJONIE A. PISON	HILGER SECRETARY		✓	
4	JOSE NAPOTEON D. MONTENLO	MEMBER	✓		
5	Maribel A. Odias	Vice Chairman		✓	
6	MARIUS G. MIRASOL JR.	HILGER VICE-PRES.	✓		
7	Maristela X. Alejandrino	LMO designate		/	
8	MELDA A. RELEGADO	MED		/	
9	RICARDO M. RENEGADO, JR.	MPDC	✓		
10	FENCYRAEL BAÑI	EXEC. MGT. II		/	
11	ESTHERITA P. ZAPICO	MED	✓		
12	MARIZO A. CASAL	PESO		/	
13	Rema G. Agudera	MWOD		/	
14	Emmanuel AROBODU	MA		/	
15	<del>MARIO FERRER D. MONTENLO</del>	<del>MB</del>	✓		
16	ANNABEL A. Mabale	SUB See		/	
17	ELIPIO CANGAL JR	MAYOR	✓		
18	VICTORIA N. FUSURE	MT		/	
19	<del>DIXON R. JARON</del>	MCP	/		
20	JUN A. CABAL	VM	✓		
21	Jessa Monica C. Brenate	TO		/	
22					
23					
24					
25					
26					
27					
28					
29					
30					



# CERTIFICATE OF ACCREDITATION

No. 1107

**TO WHOM IT MAY CONCERN:**

This is to certify that the Civil Service Commission has duly accredited the

**HINDANG LOCAL GOVERNMENT  
EMPLOYEES ASSOCIATION (HILGEA)**

pursuant to the provisions of Executive Order No. 180 dated June 1, 1987 and the Amended Rules and Regulations Governing the Exercise of the Right of Government Employees to Organize, as the sole and exclusive negotiating agent of all the rank-and-file employees in the

**MUNICIPAL GOVERNMENT OF HINDANG**  
Poblacion II, Hindang, Leyte

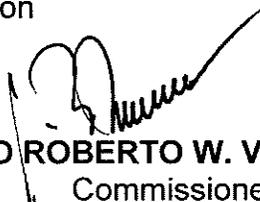
As such, it shall represent and bind them in any negotiation with management on terms and conditions of employment not fixed by law.

This Certificate may be cancelled by this Commission upon its own motion or upon petition by any adverse party for cause as provided by law and after due process.

Given this 11th day of July 2017 in Quezon City.

  
ALICIA dela ROSA - BALA  
Chairperson

  
ROBERT S. MARTINEZ  
Commissioner

  
LEOPOLDO ROBERTO W. VALDEROSA, JR.  
Commissioner

Attested by:

  
ALAN P. ALEGRIA  
Director IV  
Human Resource Relations Office



# CERTIFICATE OF REGISTRATION

## Collective Negotiation Agreement

No. 2791

Pursuant to the Amended Rules and Regulations Governing the Exercise of the Right of Government Employees to Organize, the Collective Negotiation Agreement entered into by and between the

### HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION (HILGEA)

and the

### MUNICIPAL GOVERNMENT OF HINDANG Municipal Hall, Poblacion II, Hindang, Leyte

having complied with the prescribed requirements in the abovementioned Rules, is registered by the Commission and is binding between the parties thereof during the period of its effectivity **June 9, 2023 to June 8, 2026.**

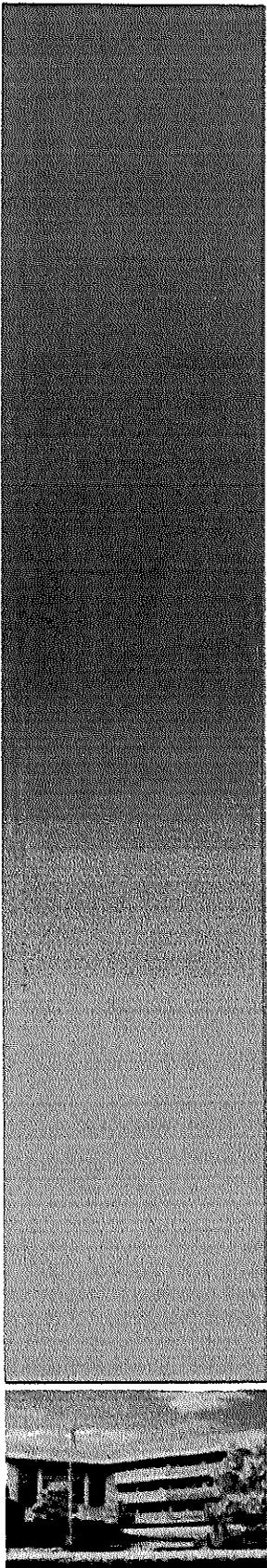
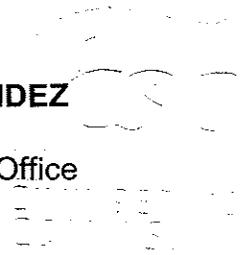
Issued this 20th day of July, 2023 in Quezon City.

**ATTY. KARLO A. B. NOGRALES**  
Chairperson



Attested by:

**MA. THERESA O. FERNANDEZ**  
Director IV  
Human Resource Relations Office



Republic of the Philippines  
**LOCAL GOVERNMENT UNIT OF HINDANG**

**HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION  
( HILGEA)**

**COLLECTIVE NEGOTIATION AGREEMENT (CNA)**

**KNOW ALL MEN BY THESE PRESENTS:**

The Collective Negotiation Agreement, executed by and between:

The **MUNICIPAL GOVERNMENT OF HINDANG**, a local government unit of the Republic of the Philippines, herein represented by the **HONORABLE MAYOR BETTY A CABAL**, Municipal Hall, Hindang, Leyte, and hereto referred to as the **FIRST PARTY**

The **HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION (HILGEA)** a legitimate employees association, registered under the Department of Labor and Employment with Registration No. 2052 dated January 25, 2017 and accredited under the Civil Service Commission with Accreditation No. 1107 dated July 11, 2017 and with principal office at Municipal Government of Hindang, Leyte, Municipal Hall, Hindang, Leyte, herein represented by its President, **ANECITO B. ABENOJA**, and hereto referred as **SECOND PARTY**.

**WITNESSETH: That –**

**WHEREAS**, the Constitution of the Republic of the Philippines, among others, provides:

**“ Sec. 18, Art II- The State affirms labor as primary, social and economic force. It shall protect the rights of workers and promote their welfare.”**

**WHEREAS**, Executive Order No. 180, Series of 1987, upholds the right of government employees to self-organization and negotiation, except those fixed by law, between duly organized employees association, and government authorities.

**WHEREAS**, aware of the need to promote a harmonious relationship between the Municipal Government and the employees and the enhancement of the employees' welfare, performance and productivity, and in order to contribute to the attainment for better public service, the parties mutually agree to enter into a Collective Negotiation Agreement;

**NOW, THEREFORE**, for and in consideration of the foregoing premises, the **MUNICIPAL GOVERNMENT OF HINDANG** and the **HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION (HILGEA)**, do hereby bind themselves and agree as follows:

## **ARTICLE 1-DEFINITION OF TERMS**

When used herein, the following terms shall have the following meaning unless their contexts indicate otherwise, viz:

“Agreement” - this Collective Negotiation made and entered between the First Party and the Second Party pursuant to Executive Order No. 180, dated June 01,1987 and it's implementing Rules and Regulations, as may be amended or supplemented from time to time.

“ Bargaining Unit” – shall cover the rank and file employees of the Municipal Government of Hindang.

“ Effective Date” - the date of execution of the Agreement by the authorized signatories of the Municipal Government and the HiLGEA.

“Grievance Procedure”- refers to the procedure for the disposition of any complaint or grievance established under Article V, Section 1 of this Agreement.

“ Legislative Members” – elected or appointed as representative of his/her department in the legislative department of HiLGEA.

“ Department” – an office of the Municipal Government.

“ Parties” – the Municipal Government of Hindang and the HiLGEA as the First Party and the Second Party, respectively.

“Employees Association/Union”- the Hindang Association of Local Government Employees (HiLGEA) .

“ Immediate Family Member”- an employee's legal spouse, mother, father, children, sisters and brothers.

## **ARTICLE II- SECURITY OF THE EMPLOYEES AND THE ASSOCIATION**

Section 1. All benefits and privileges granted in this Agreement shall also be enjoyed by all regular, elective officials of the Executive and Legislative Department, subject to special assessment of rank and file non-members as provided by Public Sector Labor Management Council Resolution No. 1 Series of 1993.

Section 2. (a) The FIRST PARTY agrees to implement in all Department, individual check-off deductions representing union dues, special assessments, union contributions and other union dues.

(b) In order to implement the above provision, the HiLGEA Legislative Members of each Department shall submit to their respective Administrative

Officers/Designate or personnel authorized to prepare the payroll, the list of the members of HiLGEA with their corresponding check-off.

(c) Deduction/s dues on a particular period as well as the lists of non-members due of special assessment.

(d) The Paymasters/ Disbursing Officers, wherein the said check off/assessment is reflected, shall make a notice to the HiLGEA Treasurer showing the amount collected for his/her collection.

(e) Deductions for agency fee of non-members of HiLGEA, the amount of which should be in accordance to the legal and lawful percentile as maybe stipulated by the governing rules and regulations for said dues, should be automatically deducted from their respective CNA Incentive.

(f) Employees who are non-HiLGEA members, performing the functions of the department head or assistant department head, are still subject to agency fee pursuant to CSC-PSLMC Regulations on Agency fee where the position per appointment will prevail.

Section 3. Clearance for retirement in the Municipal Government shall pass the HiLGEA President and /or Treasurer, endorsed by the Office representative. Existing clearance forms should be amended to this effect.

#### **RIGHTS AND OBLIGATIONS OF THE PARTIES**

The **FIRST PARTY**, shall:

##### **A. HUMAN RESOURCE MANAGEMENT**

1. Strictly adhere to the government policy of participative management so far as practicable.
2. Continue to conduct or manage manpower development programs, including but not limited to, local and/or foreign skills trainings, seminars, workshops in order to improve knowledge and skills of the employees and create deeper government workers. Funding thereto shall be provided in the annual budget. The SAO shall conduct orientation program to new employees of the Municipal Government on pertinent laws, rules and regulations of the Civil Service Commission to include its creation, mandate, programs and functions in order for the new employees to be acquainted with the Municipal Government and become responsible employees.

##### **B. RECRUITEMENT, PROMOTION AND PLACEMENT**

1. Per CSC Memorandum Circular No. 03, Series of 2001, provide membership of the Second Party in the Personnel Selection and Promotion Board of the Municipal Government.

2. The following regular employees shall be considered for promotion based on Program on Rewards, Awards and Incentives for Service Excellence (PRAISE) merit and qualification standards and on the availability of funds and subject to Personnel Service limitation in LGU budget pursuant to Sec. 325(a) of RA No. 7160 .

a) Those who have rendered continuous service for a period of at least ten (10) years without the benefit of promotion from date of appointment.

b) Those who will reach the optional retirement age of 60 years old provided that the promotion shall be granted within Four (4) years prior to date of retirement and subject to availability of fund.

**C. UNION MATTERS**

1. Authorize the Officers and Members of the Second Party attendance to trainings, seminars and other union related activities with the consent of the Department Head concerned, upon notice of proof duly certified by its President, in accordance with CSC No. 10.

2. Allow the use of any available municipal government property for HiLGEA related activity/ies, as approved by the Chief Executive, free of charge.

3. Allow HiLGEA officers to attend regular HiLGEA meetings and special meetings on official time.

**D. HEALTH AND SANITATION**

1. Provide well maintained comfort rooms with necessary facilities.

2. Provide needed facilities for effective and efficient working conditions pursuant to MC No. 30, Series of Series of 1992.

3. Provide lighter workloads/ assignments to pregnant, lactating, aging and/or sickly employees.

**E. SPORTS AND CULTURAL ACTIVITIES**

1. Conduct an Annual Summer Sports and Cultural Feast to be participated in by its employees and Official of the Municipal Government.

**F. SECURITY AND SAFETY**

1. To grant safety devices and proper outfits like mask, gloves, raincoats, boots and other materials for the safety of employees, particularly those who render field work and who are exposed to abnormal working conditions.

## **G. PERSONNEL RIGHTS**

1. Due process shall be observed in the investigation, hearing and adjudication of administrative case against employees.
2. Reassignment of an employee should be to an office where he/she can be useful and productive, in relation to his/her position and skills and that he/she should perform specific functions to be embodied in his/her reassignment order.

## **H. OTHER WELFARE BENEFITS**

- a. Allow flexible working hours for Municipal Government employees pursuant to the Civil Service Commission's Memorandum Circular allowing Flexi-Time for government employees as set forth with rules and procedures for implementation.
- b. All bonuses, benefits granted by the national government should not affect all welfare benefits derived from this agreement.
- c. Granting of Collective Negotiation Agreement (CNA ) incentives to members of HiLGEA and those performing managerial functions ( Municipal Officials, Department Heads & Assistant Department Heads for Fiscal year 2023-2025 subject to the issuance of DBM guidelines.

The **SECOND PARTY** shall:

1. Adhere to legal means of redressing grievances and avoid work stoppage that will prejudice service delivery.
2. Improve the productivity of the Municipal Government by establishing in every department, an office management program and standard of work ethics.
3. Output/performance as well as behavioral norms acceptable to the Municipal Government.
4. Strictly observe the Code of Conduct and Ethical Standards of Government Employees
5. Support the Municipal Government's program that will improve the quality of life and accelerate the delivery of service to the underprivileged and the disadvantage in the municipality.
6. Observe political neutrality and non-partisanship in the delivery of services.

7. Cooperate in affecting economy and in its effort to eliminate waste and inefficiency, promote safety and goodwill between the Municipal Government and the employees.
8. Exercise vigilance and report all forms of graft and corruption in the government.
9. Act with vigilance and renewed vigor in the achievement of an effective, honest and courteous public service.
10. Participate actively in the further development of the Municipal Government employees through responsible unionism.
11. Police its own rank and adhere to the provisions herein agreed upon as a commitment for partnership in good governance efficient public service.
12. Assist in any possible manner for increase revenue generation and be vigilant on taxation matters such as listing/reporting of business establishment with no permits from each member's respective barangays.

Both **PARTIES**, shall:

1. Observe cost cutting measures to achieve agency target at the most economical and practicable method, such as but not limited to the following:
  - a. Recognizing the need to cut on cost of personal services, the parties shall endeavor to maximize accomplishment of personnel and make them responsive to the needs of the people they serve rather than add positions to the present plantilla.
  - b. The parties shall exercise austerity in the use of office supplies, materials and resources of the Municipal Government. The Local Chief Executive shall issue memorandum on the austerity measures to be adopted as official policy of the Municipal Government.
  - c. The parties shall only undertake official travels that are necessary and with minimal cost to the Municipal Government.
  - d. It shall be the policy of the Municipal Government to discourage overtime work except when it is necessary and justifiable. The justification to any overtime work shall be made by the Head of the Department concerned with approval of the Municipal Mayor.
  - e. Air-conditioning units of the Municipal Government shall be switched on and off by 8:30am and 4:00 p.m. respectively except in the offices or departments where overtime work is being rendered.

**ARTICLE 111. GRIEVANCE PROCEDURE SHALL FOLLOW THE STANDARD OF EXECUTIVE ORDER 292- THE CIVIL SERVICE COMMISSION**

Grievance shall be presented verbally or in writing in the first instance by the members of the Second Party to his or her immediate supervisor. Within three (3) working days from the date of presentation, the supervisor shall inform verbally the aggrieved member the action taken on the grievance. On the other hand, if the party being complained of is the immediate supervisor, grievance shall be lodged to the next higher supervisor or to their Department Head. If the aggrieved party still wants to elevate the decision, or if the same has not been resolved, the same shall be heard by the Grievance Committee within ten (10) working days from this receipt of the grievance. The Grievance Committee shall render decision within five (5) working days after investigation. If the decision of the Grievance Committee is not acceptable to the aggrieved, the same may be elevated to the Municipal Mayor and can be appealed to the Civil Commission upon submission of the Certification on the Final Action on the Grievance (CFAG) by the Grievance Committee.

Grievance as mentioned in the preceding paragraph shall be embraced the meaning of No. 6 of CSC MC No. 2, Series of 2001. Exempt from the grievance procedure are those enumerated under No. 7 of the same MC.

**ARTICLE IV. DURATION OF THE AGREEMENT**

This Agreement shall commence upon the execution of this Agreement signed by the authorized representatives of the parties and shall take effect and in force for a period of three (3) years after its execution.

**ARTICLE V. INCENTIVE**

The **FIRST PARTY** agrees to afford every qualified Municipal Officials and Employees of the municipal government who have been performing their duties and responsibilities and are still connected with the Municipal Government as of the granting of the Incentive as provided under paragraph H sub-paragraph C on Other Welfare Benefits in such amount that is in accordance with existing laws, rules and regulations. Incentive Bonus granted to non-members shall be subject to deduction of the said agency fee pursuant to Public Sector Labor-Management Council (PSLMC) Resolution No. 15, Series of 2013.

**ARTICLE VI. MISCELLANEOUS**

Section 1. A Joint Committee composed of one (1) representative from the management, one (1) from the Sangguniang Bayan, two (2) from Rank and File (HILGEA), and the SAO shall be created for the purpose of monitoring the implementation of this Agreement.

Section 2. Disputes or agreements between the parties arising from provisions of this Agreement shall be submitted for arbitration before the Civil Service Commission.

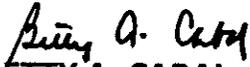
Signed this 14<sup>th</sup> day of February, 2023, Hindang, Leyte.

**MUNICIPAL GOVERNMENT OF HINDANG**

**HINDANG ASSOCIATION OF  
LOCAL GOVERNMENT EMPLOYEES**

By:

By:

  
**BETTY A. CABAL**  
Municipal Mayor

  
**ANECITO B. ABENOJA**  
HiLGEA- President

**WITNESSES:**

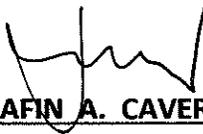
  
**JUN A. CABAL**  
Executive Assistant IV  
LGU-HiLGEA Consultative Comm.

  
**MARIUS G. MIRAFLOR, JR**  
HiLGEA- Vice President  
LGU-HiLGEA Consultative Comm.

  
**EIPHANY JOYCE A. PAMENIANO**  
General Services Officer  
LGU-HiLGEA Consultative Comm.

  
**REBECCA P. AMERICA**  
HiLGEA-Secretary  
LGU-HiLGEA Consultative Comm.

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**SERAFIN A. CAVERO**  
SB Member  
LGU-HiLGEA Consultative Comm.

  
**NILDA T. ABRANTES**  
Supervising Administrative Office

**ACKNOWLEDGEMENT**

Republic of the Philippines)  
Province of Leyte ) S.S  
Municipality of HINDANG )

**BEFORE ME**, a Notary Public for and in the Municipality of Hindang and for the Province of Leyte, personally appeared **BETTY A. CABAL** with employee's ID No. 03-015-0297 issued on August 16, 2017 at Hindang, Leyte and **ANECITO B. ABENOJA**, with CTC no. 05738782 issued on January 9, 2023 at Hindang, Leyte Philippines, known to me and to me known to be the same persons caused the preparation of the foregoing **COLLECTIVE NEGOTIATION AGREEMENT**, and who acknowledged to me that the same is their free and voluntary act and deed.

This instrument consisting of eight (8) pages including this page on which this acknowledgement is written, has been signed on the left margin of each and every page thereof by the parties and their instrumental witnesses, and sealed with my notarial seal.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 14<sup>th</sup> day of FEBRUARY, 2023 in Hindang, Leyte, Philippines.

**ATTY. ROSARIE A. PETEROS-PHUA**

Notary Public  
**Administering Officer**

Until Dec 31, 2023  
Notarial Commission No. 250-2022-02  
Roll of Attorneys No. 57552  
Office: JKR Building, J. Rizal Street,  
Division 2, Hindang, Leyte  
PTR No. 7477201 - 01/09/2003 - Hindang, Leyte  
IBP No. 264703 - 01/09/2003 - Cebu City

Book No. 93  
Doc No. 193  
Page No. 90  
Series of 2023

ACCOMPLISHMENT REPORT  
LBP FORM NO. 4 (CY 2025)  
As of September 30, 2025

	OFFICE	AVERAGE PERCENTAGE
1	MO	89.64%
2	MDRRMO	90.00%
3	VM	85.63%
4	SB	82.50%
5	SB SEC	86.25%
6	MTO	90.34%
7	ASSESSOR	77.20%
8	ACCOUNTING	84.23%
9	MBO	94.33%
10	MPDO	91.29%
11	MCR	76.72%
12	RHU	91.58%
13	MSWD	92.43%
14	DA	81.25%
15	ME	86.68%
16	MARKET & SLAUGHTERHOUSE	85.00%
17	MUN. TOURISM	83.75%
18	GSO	83.57%
19	LYDO	85.83%
20	PESO	88.89%
TOTAL PERCENTAGE		1727.11%
AVERAGE PERCENTAGE		86.36%

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**  
**Vision**  
**Mission**

**: Office of the Municipal Mayor**  
**: Exercise general supervision and control over all programs, projects, services and activities of the municipal government.**  
**: To have an efficient, effective and economical governance in furtherance of the general welfare of the municipality and its inhabitants.**  
**: (1) To effectively deliver the basics services to the constituents in consonance with the mandated functions of the office under Republic Act 7160 other wise known as "The Local Government Code of 1991.**  
**(2) To devise Local Development Plan through the Local Development Council (LDC) for the alleviation of the living standards of the constituents and the upliftment of the local economy.**  
**: A responsive, effective and dynamic Local Government Unit with better delivery of basic services and a much progressive local economy.**

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of September 30, 2025	7 Percentage of Actual Accomplishment
1000-000-3-01-001-000-000-000 1000-000-3-01-001-001-001-001	<b>Executive Services</b> General Management and Supervision Development direction and Policy Formulation Regulation and approval of Business Permit Supervision and Control of Disaster - related Programs, Projects and Activities (PPA's) Implementation of livelihood programs and projects for the food security program of the LGU Construction, rehabilitation and maintenance of all infrastructure projects for municipal development and public services Provision of basic medical and dental services to the general public Provision of basic social services to the general public Implementation of waste and environmental management programs Provision of Educational Assistance to poor but deserving students	Business Permit duly issued Disaster - related LGU livelihood programs and projects for food security implemented Infrastructure projects constructed, rehabilitated and maintained Basic medical and dental services provided to constituents Basic social services provided to the general public Waste and environmental management programs Number of poor but deserving students who have availed of the LGU Scholarship Program	Business establishments duly issued with permits Programs, Projects and Activities supervised and Implemented Livelihood programs and projects implemented Infrastructure programs and projects implemented Basic medical and dental care needs attended Basic social services/projects implemented Solid waste and environmental management programs implemented Indigent youth able to enroll and graduate in college	500 9 25 5 4,145 50 9 20 Students	641 15 28 37 4,783 375 9 23	100% 100% 100% 100% 100% 100% 100% 100%

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**  
**Vision**  
**Mission**

: **Office of the Municipal Mayor**  
: Exercise general supervision and control over all programs, projects, services and activities of the municipal government.  
: To have an efficient, effective and economical governance in furtherance of the general welfare of the municipality and its inhabitants.  
: (1) To effectively deliver the basic services to the constituents in consonance with the mandated functions of the office under Republic Act 7160 otherwise known as "The Local Government Code of 1991.

(2) To devise Local Development Plan through the Local Development Council (LDC) for the alleviation of the living standards of the constituents and the upliftment of the local economy.  
: A responsive, effective and dynamic Local Government Unit with better delivery of basic services and a much progressive local economy.

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of September 30, 2025	7 Percentage of Actual Accomplishment
1000-000-3-01-001-001-002-001	<b>Confidential Fund (Special Purpose Appropriation)</b>	Provision of agency's support for the conduct of confidential operations and activities	Agency's support for the conduct of confidential operations and activities provided	Decrease of illegal activities	100	100%
1000-000-3-01-001-001-002-001	<b>Discretionary Expenses (Special Purpose Appropriation)</b>	Public assistance at the discretion of the LCE	Public assistance provided	100% of public assistance provided	100	100%
1000-000-3-01-001-001-003-001	<b>Sports Development</b>	Promotion of municipal wide sports activities	Municipal wide sports activities conducted to target beneficiaries	Sports Fest within the year	1	100%
1000-000-3-01-001-001-003-001	<b>Socio-Cultural</b>	Mid and Year-End Socio Cultural Activities	Mid and Year-End Socio Cultural Activities conducted	Socio - Cultural Activities	2	100%
1000-000-3-01-001-002-000-000 1000-000-3-01-001-002-001-000	<b>Peace and Order and Public Safety Program</b>	Illegal drug users apprehended & eradicated and drug dependents rehabilitated	Drugs and criminality eradicated within the municipality	Decrease of drug addicts and 5% criminalities decreased	189	100%
1000-000-3-01-001-002-002-000	Traffic Management Program	To reduce cases of traffic accidents with in the municipality	To maintain incharge of traffic management and to conduct IEC on motorists and drivers related to traffic accidents	3 Traffic enforcers provided and at least one IEC conducted	3	100%
1000-000-3-01-001-002-003-000	Crime Prevention	To reduce cases on index and non-index crimes and closely monitor and control insurgency groups	To conduct advocacies and crime prevention related programs to all sectors of the community as well as conduct PNP & AFP operations related to crime prevention and control	At least once a month IEC and for operations as the need arises and payment for gasoline consumption	4	100%
1000-000-3-01-001-002-003-004	Livelihood Program	To enhance the knowledge & skills of the Persons who used Drugs (PWUDs) to provide themselves with their basic needs	To give support to PWUDs to enroll in livelihood programs of NGAS as part of the CBRP Program	At least 1 PWUD or more	1	100.00%

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**  
**Vision**  
**Mission**

: **Office of the Municipal Mayor**  
 : Exercise general supervision and control over all programs, projects, services and activities of the municipal government.  
 : To have an efficient, effective and economical governance in furtherance of the general welfare of the municipality and its inhabitants.  
 : (1) To effectively deliver the basics services to the constituents in consonance with the mandated functions of the office under Republic Act 7160 other wise known as "The Local Government Code of 1991.

(2) To devise Local Development Plan through the Local Development Council (LDC) for the alleviation of the living standards of the constituents and the upliftment of the local economy.  
 : A responsive, effective and dynamic Local Government Unit with better delivery of basic services and a much progressive local economy.

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of September 30, 2025	7 Percentage of Actual Accomplishment
1000-000-3-01-001-002-004-000	Peoples Law Enforcement Board (PLEB) Conduct Meetings and Community Services	To establish a functional PLEB which will serve as venue for ering PNP personnel and officials	To conduct regular meetings and advocacy to the community regarding PLEB	1 meeting every month and at least 1 advocacy and honoraria of PLEB members and supplies for PLEB	-	-
1000-000-3-01-001-002-005-000	MPOC Secretariat Services	To maintain and operationalize MPOC secretariat and maintain MPOC functionality	To provide manpower services and supplies, materials and equipments including internet connectivity to upgrade the MPOC secretariat services of this municipality	At least one Job Order charged to MPOC to focus on MPOC database and documentations with supplies	1	100%
1000-000-3-01-001-003-001-001	Fire Safety Services	Provision of Rescue Equipments (Spine Board, Splint, Ropes, Pulley) to BFP			-	-
1000-000-3-01-001-003-001-003	<b>Aid to Barangays (Special Appropriation)</b> To assist the 20 component barangays in their respective undertaking	Assisting in the preparation of documents needed in their undertakings and to intercede in the approval of the same	Provided without unnecessary delay	80	70	87.50%
	To provide financial assistance to the 20 component barangays	Financial assistance shall be appropriately appropriated for Aids to Barangays as embodied in the approved Annual Budget of the Local Government Unit	Financial assistance realized	20	19	95%
<b>TOTAL PERCENTAGE</b>						<b>1882.50%</b>
<b>AVERAGE PERCENTAGE</b>						<b>89.64%</b>

Prepared:   
**ELPIDIO B. CABAL, JR.**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

Department/Office : Municipal Disaster Risk Reduction and Management Office  
Mandate : Republic Act 10121 of 2010  
Vision : Safer, adaptive and disaster resilient communities towards sustainable development  
Mission : Avoid hazards and mitigate their potential impacts by reducing vulnerabilities and exposure and enhancing capacities of communities  
Organizational Outcome : Enhance capacities of communities to reduce risk and cope with the impacts of all hazards

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
9000-000-3-03-001-001-5% MDRRM Funds	<b>Disaster Risk Reduction Management and Support Services</b>					
9000-000-3-03-001-001-	<b>Relief and Recovery</b>	<b>Assistance provided to victims of calamities</b>	<b>100% Relief and recovery assistance provided to victims of calamities</b>			
9000-000-3-03-001-001-	<b>Disaster Prevention and Mitigation</b>	<b>Structures and facilities constructed in disaster prone areas</b>	<b>Structures and facilities constructed in disaster prone areas</b>			
9000-000-3-03-001-001-003-000		Desilting/declogging of drainage canals, rivers & waterways	100% Drainage canals, rivers & waterways desilted/declogged	1	100%	100%
		Construction of retaining wall for slope protection in landslide prone areas	100% Retaining wall for slope protection constructed in landslide prone areas	3	50%	50%
		Upgrading of drainage canals (Single Barrel Box Culvert) Brgy. Pob. 1	100% Drainage canals in Brgy. Pob. 1 (Single Barrel Box Culvert) upgraded	1	50%	50%
		Upgrading of drainage canals Brgy. Pob. 2	100% Drainage canals in Brgy. Pob. 2 upgraded	1	Budget released by Dec. 2025	
9000-000-3-03-001-001-004-000	<b>Disaster Preparedness</b>	<b>Damages of structures, instability of victims and facilities reduced</b>	<b>Reduced damages of structures, instability of victims and facilities during the occurrence of disasters</b>			
		Stockpiling of relief goods & welfare goods	100% relief & welfare goods purchased and stockpiled ready for any disasters	1	Not implemented due to the existing stockpiled food packs from DSWD	
		Trainings, seminars, meetings, and other DRR related activities	100% Trainings, seminars, and other DRR related activities attended and conducted	2	100%	100%
		Conduct disaster drills to schools and in the community level	100% disaster drills to school and in the community level conducted	4	100% for the succeeding quarters	100%
		Public information about the incoming typhoon/disaster (tarp, pamphlets, brochures, batteries for emergency equipments, food)	100% Public informed on the incoming typhoon/disaster	Every Weather Advisory	100%	100%
		Provision of insurance premium for disaster volunteers	100% Disaster volunteers provided insurance premium	28 pax	100%	100%
		Food expenses of disaster frontliners and volunteers	100% food expenses utilized and provided to disaster frontliners and volunteers	1	100%	100%
		Purchase of fuel for emergency equipmet and for disaster monitoring	100% fuel for emergency equipment and for disaster monitoring purchased	Fully purchased	100%	100%
		Provision of uniforms for ERT	100% uniforms provided to ERT	12	100%	100%

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance / Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of September 30, 2025 6	Percentage of Actual Accomplishment 7
9000-000-3-03-001-001-005-000	<b>Disaster Response</b>  Procurement of emergency equipment <b>Technical and financial assistance provided to victims of calamities</b>  Provision of welfare goods to disaster victims Provision of shelter assistance to victims of calamity Transportation expenses for disaster operation Food and water expenses for disaster frontliners & volunteers	Procurement of emergency equipment <b>Technical and financial assistance provided to victims of calamities</b>  Provision of welfare goods to disaster victims Provision of shelter assistance to victims of calamity Transportation expenses for disaster operation Food and water expenses for disaster frontliners & volunteers	Emergency equipment procured  <b>100% Technical and humanitarian assistance provided immediately to victims of calamities</b> 100% welfare goods provided to disaster victims Shelter assistance provided to victims of calamity Transportation budget utilized for disaster operation Food and water provided to disaster frontliners & volunteers	Not implemented due to no disaster on that stated dates	Not implemented due to no disaster on that stated dates	Not implemented due to no disaster on that stated dates
9000-000-3-03-001-006-000	<b>Disaster Rehabilitation and Recovery</b>  Rehabilitation of damaged public infrastructure facilities	<b>Damage structures and facilities rehabilitated</b>  Rehabilitation of damaged public infrastructure facilities	<b>100% of various damaged structures and facilities affected by calamities were rehabilitated</b>  Damaged public infrastructure facilities rehabilitated	Not implemented due to no disaster on that stated dates	Not implemented due to no disaster on that stated dates	Not implemented due to no disaster on that stated dates
<b>TOTAL PERCENTAGE</b>						
<b>AVERAGE PERCENTAGE</b>						
<b>900%</b>						
<b>90.00%</b>						

Prepared:



**MARILYN A. CABAL**

Local Disaster Risk Reduction and Management Officer - Designate

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**

**Mandate**

**Vision**

**Mission**

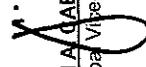
**Office of the Municipal Vice-Mayor**

- : Shall have the primary duties and functions in ventilating, articulating and crystalizing issues affecting the Local Government especially those concerning local legislation.
- : To collaborate with Local Chief Executive and Local Department Heads in attaining efficient and effective local legislation for the welfare of the municipality.
- : To assist the Local Chief Executive in the formulation and implementation of Programs, Projects and Activities (PPA's) geared towards the development of the community and to promote local legislative initiatives and other administration-sponsored priority development programs responsive to the realization of the LCE's policies for the achievement of the LGU's plans.
- : An improved local autonomy so as to best serve the interest and promote the general well being of the local constituents/populace.

**Organizational Outcome**

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance/Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of September 30, 2025 6	Percentage of Actual Accomplishment 7
1000-000-3-01-002-001-000-000 1000-000-3-01-002-001-001-001	<b>Legislative Services</b> Preside Legislative Session Conduct of SB Regular Sessions weekly as mandated by R.A. 7160 and Special Sessions as often as the need arises Implement R.A. 7160 in exercising such other powers, duties and functions	Presided Sessions be it Regular or Special Coordinated the Local Chief Executive in the formulation and implementation of the LGU's Programs, Projects and Activities (PPA's)	Number of Sessions presided/attended with the Local Chief Executive and Local Department Heads in attaining the LGU's development plans and programs	48 Regular sessions; per notice/ Request for special sessions 10 Conferences	39 9	81.25% 90.00%
<b>TOTAL PERCENTAGE</b>						<b>171.25%</b>
<b>AVERAGE PERCENTAGE</b>						<b>85.63%</b>

Prepared:

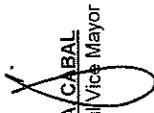
  
**JUN A. CABAL**  
 Municipal Vice-Mayor

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office** : Office of the Sangguniang Bayan  
**Mandate** : To perform mandated duties in the implementation of the existing laws and functions in adherence to the provisions of the R.A. 7160 otherwise known as the Local Government Code of 1991  
**Vision** : A proactive, dynamic and professionalized legislative body; an advocate of environmental protection and peace-loving community  
**Mission** : To actively plan for community upliftment and promote effective delivery of basic services; formulate ordinances to adopt measures consistent with time and changing environment; enacts measures thru participation, consultative and transparent system of legislative actions to the best interest of the local populace; to uphold the dignity of the legislative institution  
**Organizational Outcome** : An improved quality of Local Governance by maximizing its performance thru efficient and effective local legislation

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
1000-000-3-01-003-001-000-000	<b>Legislative Services</b>					
1000-000-3-01-003-001-001-001	Enact Legislative policies and ordinances Assist the Local Chief Executive in the monitoring process of Government Programs and Projects Trainings and Seminars, Capability Building/Enhancement to members of the Legislative Body Review and approve Barangay and Municipal Budgets, AIP's, Plans and Barangay Ordinances as provided for by law	Enact legislative measures and policies Coordinated with the Local Chief Executive and Local Department Heads in the implementation of Programs, Projects and Activities (PPA's) Attendance to trainings and seminars Approval of Barangay Budgets, Municipal Budgets, AIP's and Plan	Enact Ordinances Passage of resolutions Formulate legislative measures as output during trainings and seminars	8 Regulatory Ordinances 95 Resolutions 5 Trainings/seminars as mandated for by law or per request by concerned entity 20 Barangays for the Municipal level per recommendation from the Local Finance Committee and concerned Department Heads	6 116 4 15	75% 100% 80% 75%
<b>TOTAL PERCENTAGE</b>						<b>330.00%</b>
<b>AVERAGE PERCENTAGE</b>						<b>82.50%</b>

Prepared:

  
**JUNA CABAL**  
 Municipal Vice Mayor

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office** : Office of the Secretary to the Sanggunian  
**Mandate** : The office that has the responsibility of keeping and maintaining all the legislative measures and other pertinent documents of public character  
**Vision** : To coordinate and support the legislative activities for the offices of the Vice Mayor and Sangguniang Bayan, by ensuring the policy priorities are reflected throughout the legislative process  
**Mission** : Manage the legislative records and provides information, legislative and other support services to a diverse service-oriented unit, the office which provides legislative support to the office of the Vice Mayor and the Sangguniang Bayan and to exercise and/or perform such other duties and functions as maybe prescribed by law or ordinance  
**Organizational Outcome** : Improved quality of records management, preserving official municipal record in accordance with the provision of existing laws

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance/Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of September 30, 2025 6	Percentage of Actual Accomplishment 7
1000-000-3-01-004-001-000-000 1000-000-3-01-004-001-001-001	<b>Legislative Services</b> Records keeping of all ordinances, minutes and resolutions Records Management  Reportorial Management Effective and Efficient Legislative Management	Prepares, keeps and provides the Sangguniang Bayan information including minutes, resolutions, ordinances and agreements  Records, maintains and preserves the documents of the Local Government Unit Prepares and submits all legislative measures to appropriate offices/agencies Provides technical support to the Sanggunian in the performance with their legislative functions	Legislative and pertinent records of Sanggunian prepared and kept  Safekeeping of all legislative documents Resolutions and ordinances submitted to proper authorities Researches conducted in aid of legislation	8 Regulatory Ordinances 95 Resolutions 48 Regular Sessions/Minutes  All year round  8 Regulatory Ordinances 95 Resolutions	6 116 39  6 116	75.00% 100.00% 81.25%  75.00% 100.00%
<b>TOTAL PERCENTAGE</b>						<b>431.25%</b>
<b>AVERAGE PERCENTAGE</b>						<b>86.25%</b>

Prepared:

  
**ANNABELLE M. MABALE**  
 Secretary to the Sanggunian

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2025**  
**LGU: HINDANG, LEYTE**

**TREASURY SERVICES**

**Mandate** Manage the financial resources effectively and efficiently and promote prudent in financial undertaking.

**Vision** To conduct Massive and Intensive Tax Collection Campaign boost more revenue to fund developmental project with utmost sincerity, dedication, honesty and integrity.

**Mission** : Teamwork, dedication and perseverance surpasses treasury challenges.

**Organizational Outcome**

AIP Ref. Code	Program/Project/Activity Description	Major final Output	Performance / Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
1000-000-3-01-05-001-000 1000-000-3-01-005-001-000-001	<b>Treasury Services</b> <b>Revenue Collection</b> 1. Revenue Generation	1. Collection on Real Property Tax-Basic  2. Collection of Business Tax, Fees, Charges and Economic Enterprises  3. Collection of Philhealth premiums  4. Update Real Property Tax Account Register 5. Preparation of Notice of Delinquency  6. Tax Information Drive  7. Inspection of private commercial and Industrial Establishment	Taxable assessed Value as of December 31, 2022 P/250,179,460.00 x 1% x40% collected end of December 31, 2025  10% Increase in collection of BT, fees, charges & Economic Enterprises end of December 31, 2025  100% of Clients served and issued PAR in 5 minutes  100% Real property Tax account register updated end of December 31, 2025  100% notice of delinquency prepared and served end of December 31, 2025  100% of Brgy conducted Tax information drive (Tax Campaign)  100% Inspected Private commercial & Industrial Establishment end of Dec. 31, 2025	P/ 1,000,717.00 collected end of December 31, 2025  P/11,944,586.00 collected end of Dec. 31, 2025  Client served & issued PAR in 5 Mins  Real Property Tax account register updated for 20 Brgy's  Notice of Delinquency prepared & served for the 20 brgy's  Conduct Tax Information dissemination  Inspection of Private Commercial & Industrial Establishment	872,615.02  10,531,571.01  total of 169 client served & issued PAR in 3 mins  15/20 barangay updated RPTAR  20 BRGYS  14/20 BRGYS  15/20 BRGYS	80.61%  85.10%  100%  75%  100%  70%  75%

Prepared:



**VICTORIA N. FULACHE**

Department Head

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2025**  
**LGU: MTO, HINDANG, LEYTE**

**Mandate**  
**TREASURY SERVICES**

**Vision**  
 Manage the financial resources effectively and efficiently and promote prudent in financial undertaking.

**Mission**  
 To conduct Massive and intensive Tax Collection Campaign boost more revenue to fund developmental project with utmost sincerity, dedication, honesty and integrity.

**Organizational Outcome**  
 : Teamwork, dedication and perseverance surpasses treasury challenges.

AIP Ref. Code	Program/Project/Activity Description	Major final Output	Performance / Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
	11. Financial Accountability and Discipline A) Collection Management	Preparation of Report of Collection and Deposit	100% of ORS issued by RCC w/ corresponding cash remitted intact to the liquidating Officer every Thursday & Last working day of the month 100% of RCD prepared by RCC and Cash, Checked and liquidated in 1 hour	RCD with cash remitted intact every Tuesday, Friday & Last working day of the month RCD/Liquidating Officer report submitted to the municipal treasurer every Tuesday, Friday & last working day	100%	100%
		Preparation of Liquidation Report	100% Collections collected & received from Liquidating Officer deposited intact to depository bank every Friday and last working day of the month	Collections received from liquidating Officer deposited intact to depository bank every Tuesday, Friday and last working day of the month	90%	90%
	B) DISBURSEMENT MANAGEMENT	Processing of Vouchers	record all vouchers received from acctg office in 5 mins	5 mins per voucher	100%	100%
		Check Issuance	100% issue & sign check to approved voucher in 5 mins	5 mins per check	100%	100%
		Cash Disbursement	100% salary/wages/allowances.etc paid to recipient in 2 mins	Payment done in 2 mins	100%	100%
		Preparation of Report of Disbursement	100% ROD prepared and submitted to acctg office w/DV's/Payroll on the 5th day of the ff month & 5 days after every cash advances.	96% prepared & submitted on the 5th day of the ff month and on the 5th day after every cash advances	96%	96%
		Preparation of Report of check Issued	100% RCI prepared and submitted to acctg office w/ DV's on the 5th day of the ff month	95% prepared & submitted on the 5th day of the ff month.	95%	95%
		Remittance of Provincial share of Collection	100% Provincial shares of collection remitted on the 15th day of the ff month	100% Provincial shares of collection remitted on the 15th day of the ff month (8/9)	89%	89%

Prepared: 

**VICTORIA N. FULACHE**

Department Head

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2025**  
**LGU: MTO, HINDANG, LEYTE**

**TREASURY SERVICES**

Mandate

Vision Manage the financial resources effectively and efficiently and promote prudent in financial undertaking.

Mission To conduct Massive and intensive Tax Collection Campaign boost more revenue to fund developmental project with utmost sincerity, dedication, honesty and Integrity.

Organizational Outcome : Teamwork, dedication and perseverance surpasses treasury challenges.

AIP Ref. Code	Program/Project/Activity Description	Major final Output	Performance / Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2. FINANCIAL ACCOUNTABILITY and Discipline C) Records Management	3	4	5	6	7
		Recording of RCD in the Cash Book	100% of RCD received from liquidating officer recorded in the Cash book immediately upon receipt	100% of RCD received from liquidating officer recorded in the Cash book upon receipt	100%	100%
		PHILHEALTH ACP REPORT	100% submitted Philhealth Collection report consolidated 1-15th hard & soft copy every 16th of the month and consolidated 16-31st day hard & soft on the 1st day of the following month	Report submission 1-15th day every 16th of the month, 16-31st day every 1st day of the following month	14/18	77.78%
		Preparation of PHILHEALTH Inventory	100% prepared and submitted PAR inventory report 1-15th hard & soft copy every 16th day of the month, 16-31st hard & soft copy every 1st day of the following month	Report submission 1-15th day every 16th of the month, 16-31st day every 1st day of the following month	14/18	77.78%
		Preparation of Report of Accountability of Accountable form/Consolidated RAAF	100% Report of Accountability of Accountable form/ Consolidated report prepared monthly	100% Report of Accountability of Accountable form/ Consolidated report prepared monthly	100%	100%

Prepared: 

**VICTORIA N. FULACHE**

Department Head

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2025**  
**LGU: MTO, HINDANG, LEYTE**

**Mandate**  
**TREASURY SERVICES**

**Vision**  
 Manage the financial resources effectively and efficiently and promote prudent in financial undertaking.

**Mission**  
 To conduct Massive and Intensive Tax Collection Campaign boost more revenue to fund developmental project with utmost sincerity, dedication, honesty and Integrity.

**Organizational Outcome**  
 : Teamwork, dedication and perseverance surpasses treasury challenges.

AIP Ref. Code	Program/Project/Activity Description	Major final Output	Performance / Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
	3. INTERNAL ADMINISTRATION	Preparation of Budget Proposal Preparation of Budget Execution Documents	100 %Budget Proposal submitted to MBO within 10 100% Budget Execution documents submitted to MBO	1 Budget Proposal 1 Annual Budget and 3 supplemental Budget	100%	100%
		Preparation of Certifications and Clearances	100% Certifications/clearance prepared and issued within 20 mins	per request of the taxpayer within 15 mins	90%	90%
		Conduct of Staff Meeting	100% meeting conducted every quarter	meeting conducted twice quarter	4/5	67%
<b>TOTAL PERCENTAGE</b>						<b>2168.27%</b>
<b>AVERAGE PERCENTAGE</b>						<b>90.34%</b>

Prepared:



**VICTORIA N. FULACHE**

Department Head



Mandate, Vision/Mission, Major/Final Output, Performance Indicators and Targets CY 2025  
LGU: HINDANG, LEYTE

OFFICE: MUNICIPAL ASSESSOR

Mandate : The Municipal Assessor's Office is mandated to initiate, review, and recommend changes in policies and objectives, plans and programs, techniques, and procedures and practices in the valuation and assessment of real properties for taxation purposes.

Vision : Assess and appraise all real properties within the municipality;  
To update and maintain real property records;  
To improve tax collection efficiency of the Local Government Unit (LGU).

Mission : To update the assessment records properly, and to increase the area of revenue generation, which we believe, will be the vital factor in achieving progress and development in the Local Government Unit(LGU).

Organizational Outcome : An accurate and systematic real property assessment for an efficient revenue collection.

AIP Reference Code	Program/Project/Description	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
1000-000-3-01-006-001	Assessment Services					
1000-000-3-01-006-001-000-001	Assessment of Real Property Services *Transfer of Real Property Ownership *Appraisal of Bldg. machineries and other Improvement *Annotate liens, Bonds & Real Property/Mortgaged *Issuance of Certificate of Assessment *Issuance of CTC of Tax Declaration	*No. of real property ownership transferred *No. of bldg. machineries & other improvement appraised *No. of document annotated *No. of assessment certification issued *No. of CTC issued	*Real properties ownership duly transferred *Buildings, machineries & other improvement properly assessed *Documents duly annotated *Assessment certifications duly issued to requesting client *Certified true copies issued accordingly	60 RPU'S 40 Bldgs. 20 Annotations 650 Certifications 850 Certified True Copy	54 22 15 426 899	90% 55% 75% 66% 100%
TOTAL PERCENTAGE						386%
AVERAGE PERCENTAGE						77.2%

Prepared by:

LOURDES M. PANERIO  
OIC-Municipal Assessor

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

- Department/Office : Municipal Accounting Office
- Mandate : The Local Government Accounting Office is mandated to adhere COA rules and regulations as well as those with other agencies' laws applicable
- Vision : To meet the financial and accounting needs of a diverse and dynamic Local Government Unit with quality performance
- Mission : (1) Establish and communicate policies and procedures necessary to ensure compliance  
 (2) Facilitate processing of disbursement vouchers for payment and receive summary of collections and deposits, paid disbursement vouchers and payrolls for proper recording  
 (3) Maintain the Local Government Unit and Barangays with accurate accounting and financial reports  
 (4) Maintain and process payrolls and remittances  
 (5) Provide oversight and management to ensure the integrity and transparency of all financial matters to promote good local governance
- Organizational Outcome : Increase on efficacy on the financial reporting;  
 Improved quality of understanding for uniformity of guidelines and procedures adopted

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
1000-000-3-01-007-001 1000-000-3-01-007-001-000-001	<b>Accounting Services</b> <i>Bookkeeping and Accounting Services</i> Effective and Efficient Fiscal Management	Review and preparation of documents (JEV, DVs, Payrolls, Remittances)	Accurately reviewed; Payrolls and remittances were prepared and submitted to different agencies	All year round of 2025	75%	75%
	Records Management	Maintain Municipal and Barangays Records	Effective and efficient records management system	All year round of 2025	75%	75%
	Reportorial Management	Prepare and submit reports for the municipal and barangays (monthly, quarterly and year-end Financial Statements) * Financial Statements * FUR * Bank Reconciliation * Budget Execution	Financial Statements were accurately prepared and submitted to various agencies as required	TB-Monthly, FS-Quarterly, Annual-Every 14 Feb.  Ensuing year Upon project completion 5 days upon receipt of statements upon receipt of communication	100%	100%
	Monitoring	Attend meeting with the barangay treasurers for updates, submission of monthly transaction and other office concerns	Meeting attended, monthly transactions and PBC received	Meetings attended, monthly transactions received, reviewed and posted-brgy system	75%	75%
	Customer Service	Control and Issuance of fuel Conduct inspection of deliveries on goods & services in conformity with the specifications indicated Issuance of Accountant's Bank Advice for Check Disbursements Issuance of Certificate of Appearance Retrieval of Disbursement Vouchers on file as requested	Fuel slips issued Inspection & Acceptance Report signed "Inspected" Accountant's Bank Advice issued Certificate of Appearance issued Disbursement Vouchers retrieved	Upon request  All year round of 2025  Check issued with Accountant's Advice As per transaction and appearance Upon request	75%	75%
<b>TOTAL PERCENTAGE</b>						<b>1095%</b>
<b>AVERAGE PERCENTAGE</b>						<b>84.23%</b>

Prepared:   
**NILDA T. ABRANTES**  
 Municipal Accountant-Designate

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office** : **Municipal Budget Office**  
**Mandate** : To promote an efficient and effective management and utilization of government resources based on the priority needs of the constituents  
**Vision** : An office that persists to carry on a sustainable and effective budgetary support services to the LGU's programs in the delivery of basic services and facilities  
**Mission** : Keep abreast with new developments on local fiscal administration and subsequently disseminate to concerned officials and to coordinate with the different offices on funding prioritization and utilization matters  
**Organizational Outcome** : Improved and sustained local fiscal management in accordance with updated budgeting rules and regulations

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance/Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of 6	Percentage of Actual 7
1000-000-3-1-08-001-000	<b>Budgeting Services</b>					
1000-000-3-1-08-001-001	Annual Budget Preparation CY 2026 Municipal Annual Investment Program Preparation	CY 2026 Municipal Annual Investment Program	CY 2026 Municipal Annual Investment Program submitted to the Sangguniang Bayan for adoption	2026 AIP and 20% PDP submitted to SB for adoption within 7 working days after the approval of the Municipal Development Council	2026 AIP and 20% PDP submitted to SB for adoption within 2 working days after the approval of the Municipal Development Council	100%
	CY 2026 Municipal Annual Budget Preparation	CY 2026 Municipal Annual Budget	CY 2026 Municipal Annual Budget submitted to the Sangguniang Bayan for authorization	CY 2026 Municipal Annual Budget submitted to the Sangguniang Bayan for authorization on October 1, 2025	CY 2026 Municipal Annual Budget submitted to the Sangguniang Bayan for authorization on October 1, 2025	99%
	CY 2025 Supplemental Investment Program Preparation	CY 2025 Supplemental Investment Program (SIP)	CY 2025 Supplemental Investment Program (SIP) submitted to the Sangguniang Bayan for adoption	CY 2025 Supplemental Investment Program (SIP) submitted to SB for adoption within 7 working days from the date of approval by the MDC	CY 2025 Supplemental Investment Program (SIP) submitted to SB for adoption within 2 working days from the date of approval by the MDC	100%
	CY 2025 Supplemental Budgets Preparation	CY 2025 Supplemental Budgets	CY 2025 Supplemental Budgets submitted to the Sangguniang Bayan for authorization	CY 2025 Supplemental Budgets submitted to the Sangguniang Bayan for authorization within 5 working days from the conduct of budget hearing	CY 2025 Supplemental Budgets submitted to the Sangguniang Bayan for authorization within 4 working days from the conduct of budget hearing	100%
	Budget Execution Documents Preparation	Budget Execution Documents	Budget Execution Documents submitted to the Office of the Mayor for approval	Budget Execution Documents submitted to the Office of the Mayor for approval within 10 working days from the date of SBs approval for the Annual Budget and 5 working days for Supplemental Budgets	Budget Execution Documents submitted to the Office of the Mayor for approval within 6 working days from the date of SBs approval for the Annual Budget and 1 working day for Supplemental Budgets	100%

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**

: **Municipal Budget Office**

- : To promote an efficient and effective management and utilization of government resources based on the priority needs of the constituents
- : An office that persists to carry on a sustainable and effective budgetary support services to the LGU's programs in the delivery of basic services and facilities
- : Keep abreast with new developments on local fiscal administration and subsequently disseminate to concerned officials and to coordinate with the different offices on funding prioritization and utilization matters
- : Improved and sustained local fiscal management in accordance with updated budgeting rules and regulations

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of	7 Percentage of Actual
	Registry of Appropriations, Allotments and Obligations Preparation	Registry of Appropriations, Allotments and Obligations	Obligation Requests approved and recorded in the respective RAOs and printed	Obligation Requests approved and recorded in the respective RAOs within 15 minutes upon receipt and RAOs printed within 2 working days after the end of each month	Obligation Requests approved and recorded in the respective RAOs within 5 minutes upon receipt and RAOs printed within 2 working days after the end of each month	75%
	Budget Accountability Reports Preparation	Budget Accountability Reports	Budget Accountability Reports submitted and posted in the bulletin board and at the full disclosure policy portal	Budget Accountability Reports submitted and posted in the bulletin board and at the full disclosure policy portal on the 4 <sup>th</sup> day of the month following the quarter	Budget Accountability Reports submitted and posted in the bulletin board and at the full disclosure policy portal on the 4 <sup>th</sup> day of the month following the quarter	75%
	Year-End Closing of Municipal Books of Accounts	Status of Appropriations, Allotments and Obligations (SAAOB) and Statement of Comparison of Budget and Actual Amounts	Status of Appropriations, Allotments and Obligations (SAAOB) and Statement of Comparison of Budget and Actual Amounts submitted to ATL of COA	Status of Appropriations, Allotments and Obligations (SAAOB) and Statement of Comparison of Budget and Actual Amounts submitted to ATL of COA on or before February 14, 21,2025	Status of Appropriations, Allotments and Obligations (SAAOB) and Statement of Comparison of Budget and Actual Amounts submitted to ATL of COA on January 21,2025	100%
	Provision of technical assistance in the preparation of Annual and Supplemental Budgets of the Barangays	Annual and Supplemental Budgets of the Barangays	Annual and Supplemental Budgets of the Barangays with complete documentary requirements reviewed and recommended for approval	Annual and Supplemental Budgets of the Barangays with complete documentary requirements reviewed and recommended for approval within 5 working days upon receipt	Annual and 4 Supplemental Budgets of the Barangays with complete documentary requirements reviewed and recommended for approval within 2 working days upon receipt	100%
<b>TOTAL PERCENTAGE</b>						<b>849.00%</b>
<b>AVERAGE PERCENTAGE</b>						<b>94.33%</b>

Prepared by:

  
**IMELDA A. RENEGADO**  
Municipal Budget Office

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**  
**Vision**  
**Mission**  
**Organizational Outcome**

**: Municipal Planning and Development Office**  
**: To promote an effective and realistic development plan to achieve the goals of the municipality**  
**: A dependable support service office of the LGU concerning data and information requirements towards attaining development objectives**  
**: To formulate economic, ecological, administrative and other development plan for the benefit of the local populace**  
**: An improved municipality based on the approved various socio-economic development plans**

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of	7 Percentage of Actual
1000-000-3-1-09-001-000 1000-000-3-1-09-001-001	<b>Planning and Development Plan Formulation, Monitoring &amp; Updating of Development Plan</b> CY 2026 Annual Investment Program Preparation	CY 2026 Annual Investment Program (AIP) and 20% Priority Development Projects	CY 2026 Annual Investment Program (AIP) and 20% Priority Development Projects submitted to Sangguniang Bayan for adoption	2026 AIP and 20% PDP submitted to SB for adoption within 7 working days after the approval of the Municipal Development Council	2026 AIP and 20% PDP submitted to SB for adoption within 2 working day after the approval of the Municipal Development Council	100%
CY 2025 Investment Program Preparation	CY 2025 Supplemental Investment Program Preparation	CY 2025 Supplemental Investment Program (SIP)	CY 2025 Supplemental Investment Program (SIP) submitted to the Sangguniang Bayan for adoption	CY 2025 Supplemental Investment Program (SIP) submitted to SB for adoption within 7 working days from the date of approval by the MDC	CY 2025 Supplemental Investment Program (SIP) submitted to SB for adoption within 2 working days from the date of approval by the MDC	100%
CY 2025 Development programs, projects and activities Monitoring and Evaluation	CY 2025 Development programs, projects and activities Monitoring and Evaluation	CY 2025 Development programs, projects and activities monitoring and evaluation report	CY 2025 Development programs, projects and activities monitoring and evaluation report based on the Priority Development Projects (PDP) schedule of releases submitted to COA	CY 2025 Development programs, projects and activities monitoring and evaluation report based on the Priority Development Projects (PDP) schedule of releases submitted to COA on the 20 <sup>th</sup> day of the month following the quarter	CY 2025 Development programs, projects and activities monitoring and evaluation report based on the Priority Development Projects (PDP) schedule of releases submitted to COA on the 20 <sup>th</sup> day of the month following the quarter	100%
Review and provision of technical assistance in Development Preparation	Review and provision of technical assistance in Development Preparation	Barangay Annual Investment Program (AIP) and 20% Priority Development Projects	Barangay Annual Investment Program (AIP) and 20% Priority Devt. Projects reviewed	Barangay Annual Investment Program (AIP) and 20% Priority Devt. Projects reviewed within 3 working days upon receipt	Barangay Annual Investment Program (AIP) and 20% Priority Devt. Projects reviewed within 3.5 working days upon receipt	84%
Issuance of Locational Clearance / Zoning Certificates	Issuance of Locational Clearance / Zoning Certificates	Locational Clearance / Zoning Certificates	Locational Clearance / Zoning Certificates issued	100% of applications for locational clearances / zoning certificates granted within 50 minutes upon receipt	100% of locational Clearances/ Zoning Certificates issued/ granted within 15 minutes upon receipt	100%
Data gathering for Assessment on Seal of Good Local Governance	Data gathering for Assessment on Seal of Good Local Governance	LGU assessment on Seal of Good Local Governance	Complete data for SGLG Assessment gathered	Data for Seal of Good Local Governance Assessment submitted to DILG prior to the scheduled date of assessment		

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance/Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of 6	Percentage of Actual 7
1000-000-3-1-09-001-002	Revision/Updating Comprehensive Land Use Plan (CLUP)	Approved CLUP of the municipality for CY 2019-2029	CLUP and Zoning Ordinance of the municipality approved	CLUP 2019-2029 approved by end of December, 2025	CLUP 2019-2029 submitted last February 20, 2024 to DHSUD , needs revision due to the new guidelines in DCRA preparation	75%
1000-000-3-1-09-001-003	Community-Based Monitoring System (CBMS)	Complete and update socio economic data gathered within the survey year	Updated socio economic and profile data of the 20 barangays kept and encoded in the software	Completed Community Based Monitoring System (CBMS) data for CY 2025 completed	Partial completion , CBMS Dataset has been formally handed over to the LGU on September 16, 2025	80%
<b>TOTAL PERCENTAGE</b>						<b>6.39</b>
<b>AVERAGE PERCENTAGE</b>						<b>91.29%</b>

Prepared by:

  
**ENGR. RICARDO M. RENEGADO, JR.**  
Municipal Planning & Dev't. Coordinator

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**

: **Office of the Municipal Civil Registrar**  
 : To take responsibility for the civil registration program in the Local Government Unit-Hindang, Leyte pursuant to the Civil Registration Laws, Civil Code, R.A. 9048, R.A. 9255, R.A. 10172 and other pertinent laws, rules and regulations issued by competent authorities.

**Vision**

: To build, promote and sustain a strong and committed knowledge-based civil registration system by implementing the civil registry laws, regulations of the Philippines with efficiency, transparency and economy.

**Mission**

: (1) To intensify information dissemination through modernization  
 (2) To develop a system with better, practical and strategic policies supporting the full implementation of the civil registration law  
 (3) To promote the primacy of public interest over personal interest and value all the times ethics, excellence and empowerment in order to achieve a clean and transparent civil registration  
 : A dynamic civil registry office facilitating easier and simpler processes with significant impact that go beyond mandated functions

**Organizational Outcome**

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
1000-000-3-01-012-001-000-000 1000-000-3-01-012-001-001-001	<b>Civil Registry Services</b> Civil Registration of Marriages, Births and Deaths Accept and register civil registry documents presented for registration Issue transcriptions/certifications of registered civil registry documents Implement R.A. 9048 and other pertinent laws Transmits to PSA copies of the registered documents Receive applications for change of surname under R.A. 9255 Implement R.A. 10172 and other pertinent laws	Civil Registry documents registered	No. of documents duly registered	515	502	97%
		Certifications from LCRO files duly issued to requesting clients	No. of extract copies from office file duly issued	320	300	93.75%
		Petitions under R.A. 9048 acted upon and approved	No. of petitions for correction of clerical errors acted and approved	20	10	50%
		Monthly reports duly submitted to PSA	Frequency in the submission of reports to the PSA	12	11	91.67%
		Surnames of illegitimate children successfully changed to the surname of the father	No. of illegitimate children who availed of R.A. 9255	50	20	40%
		Petitions under R.A. 10172 acted upon and approved	No. of petitions under R.A. 10172 filed and approved	8	7	88%
<b>TOTAL PERCENTAGE</b>					<b>460.32%</b>	
<b>AVERAGE PERCENTAGE</b>					<b>76.72%</b>	

Prepared:

  
**DEXTER R. SARCON**  
 Municipal Civil Registrar

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**

: Rural Health Unit and Women's Health Center

: Contribute to the overall objectives of improving health and general welfare of its populace.

: The Rural Health Unit and Women's Health center strive to render efficient and comprehensive quality health services by competent health care providers and staff that value equality, human

: dignity and self-worth among our constituents.

: We commit to protect and ensure that health and well-being of our constituents by providing services that is promotive and preventive, curative and rehabilitative in nature by a compassionate

and gender sensitive health team.

: Efficient and effective delivery of basic health services to the people.

**Organizational Outcome**

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance/Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of 6	Percentage of Actual 7
3000-200-3-1-11-001-000 3000-200-3-1-11-001-001	<b>Health, Nutrition and Population Services</b> <i>Health Care and Sanitation Programs</i> <i>I. Medical Services</i>	A. Medical Consultation	All patients examined, diagnosed and given treatment within 20 minutes	3,000	4,703.00	100%
			All patients provided with basic laboratory services within 1 hour	1,000	1084	100%
			All request for medical certificates acted and issued within 30 minutes	120	113	94%
			100% Medico-Legal cases examined/treated and issued Medico-Legal Certificate within 30 minutes	25	17	68%
			90% cure rate of TB cases detected	30	41	100%
			Actual identified pregnant mothers who have 4 prenatal visits	185	160	86%
			95% of recorded pregnant women delivered at the health facility	185	161	87%
			95% of deliveries attended by skilled birth attendants	185	161	87%
			100% of postpartum mothers follow-up within 1 week	185	161	87%
			100% of delivered babies initiated to breastfeeding	185	161	87%
			100% of actual children aged 11 months and 29 days fully immunized end of December 2025	185	161	87%
			Conduct of 72 counseling sessions on family planning end of December 2024	50	161	100%
			Nutrition Month Celebration conducted and participated by all barangays	1	1	100%
			Reduction of stunting prevalence among preschool children to below 10% by the end 2025	9%	8.80%	98%
			Receipt of License for PHILHEALTH accreditation by end of January 2025	1	1	100%
			Inventory for medical, laboratory, dental and office supplies done end of semester	2	2	100%
			Monthly and Quarterly Reports accurately prepared and submitted on time.	46	46	100%

	D. Budget Execution Documents	Budget Execution Documents submitted to MBO within 10 days for Annual Budget and within 30 days for Supplemental Budget from receipt of LCE's	1	1	100%
3000-200-3-1-11-001-012	Covid-19 Prevention, Control and Management	Management of emerging and re-emerging diseases	All COVID-19 cases and re-emerging diseases	NO CASE	0%
3000-200-3-1-11-002-002	20% Economic Development Fund Supplementary Feeding	Decrease prevalence of stunted and wasted Pre-school children	All stunted, wasted and underweight Pre-school children enrolled in Targetted Dietary Supplementation Program for 6 months	ALL	100%
3000-200-3-1-11-002-001	Gender and Development Nutrition Program	Nutrition Program	Nutrition Culmination Program conducted	1	100%
3000-200-3-1-11-001-015	Reproductive Health Program Reproductive Health Forum	Management of Reproductive Health	Reproductive health forum conducted	4	100%
3000-200-3-1-11-001-016	HIV Screening Test and Syphilis Tests	Management of HIV/AIDS/STI	Early detection and management of HIV cases	ALL	100%
3000-200-3-1-11-001-017	Management of Sexually Transmitted Infections	Management of Reproductive Health	Management and treatment of STI cases conducted	ALL	100%
3000-200-3-1-11-001-018	HIV/AIDS/STI Symposium and Counselling	Management of HIV/AIDS/STI	HIV/AIDS/STI Symposium conducted	4	100%
3000-200-3-1-11-001-019	Conduct and Reading of PAP's Smear	Management of Reproductive Health	PAP's Smear to high risk women conducted	1	100%
<b>TOTAL PERCENTAGE</b>					<b>2381.00%</b>
<b>AVERAGE PERCENTAGE</b>					<b>91.58%</b>

PREPARED BY :

  
**ESTAR W. P. ZAFICO, MD**  
Municipal Health Officer

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**

: Municipal Social Welfare and Development Office  
 : The Municipal Social Welfare and Development Office is the primary social welfare arm of the Local Government Unit which is responsible in improving the quality of life of the poorest sector of society as well as care, protect and rehabilitate the vulnerable groups thus enable them become self reliant and contribute to national development.

**Vision**  
**Mission**

: Empowered with good quality of life individuals, families and communities living in a gender fair society  
 : To enable disadvantaged individuals, families and communities achieve good quality of life and live in a gender fair society thru the provision of a comprehensive social programs, projects and activities  
 : Effective and Efficient Local Social Welfare Agency

**Organizational Outcome**

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of September 30, 2025	7 Percentage of Actual Accomplishment
3000-500-3-02-005-001-000-000 3000-500-3-02-005-001-001-001	<b>Social Welfare &amp; Development Services</b> <b>Social Welfare and Development Program</b>	Social Welfare and Development Services delivered to all local populace Salary of Office Staff provided	Vulnerable clients and groups provided with social protection programs MCT effectively implementing the KALAH-CIDSS Program	382 3	385 3	99% 100%
3000-500-3-02-005-001-001-005 3000-500-3-02-005-001-001-006	KALAH-CIDSS Program Counterpart KILOS UNLAD (KU) Strategy 4Ps Law	KILOS UNLAD Implementation	KILOS UNLAD (KU) Strategy Implemented per RA 11310 or the 4 Ps Law	2	2	100%
3000-500-3-02-005-001-001-002	Hindang, Founding Anniversary Celebration SOLO - PARENT PROGRAM <b>Gender and Development</b> <b>Child Welfare/Child Development Program</b>	Hindang, Founding Anniversary Celebration Cash Subsidy for solo Parent	Hindang, Founding Anniversary Activities conducted Solo Parent Availd Cash Assistance	1 50	1 (8) December	100% 5.25%
3000-100-3-03-005-001-000-001	Training of Child Development Workers	ECDD Implementation Upgrading	CDWs upgraded their KAS on ECDD implementation	21	21	100%
3000-500-3-02-005-004-001-005	Provision of Supplies- Alternative Learning to Pre-School Children	Provision of Supplies	Toner and other supplies had been purchased	100	400	100%
3000-500-3-02-005-004-001-005 3000-500-3-02-005-004-001-012	Conduct of Day Care Worker Week National Children's Month Celebration	Conduct of Day Care Worker Activities Celebration of National Children's Month	Conduct of Day Care Worker Conducted 100% of Pre-Kinder children selected in school children participated in the celebration	21 100	21 (400) NOV. 26, 2025	100% 40%
3000-100-3-03-005-002-000-001 3000-100-3-03-005-002-000-002 3000-100-3-03-005-002-000-003	<b>Youth Welfare Program</b> Self and Social Enhancement for Youth Practical Skills Training LGU Scholarship Program	Self and Social Enhancement for Youth Practical Skills Training conducted LGU Scholarship Program	OSYs availed the ALS activities 100% of unskilled clients have undergone training 100% deserving students provided scholarship grants and 100% of top ten students provided cash incentives	40 25 20	45 25 (Oct.2025) 23	100% 50% 100%
3000-200-3-01-011-004-000-001 3000-200-3-01-011-004-000-002	<b>Population Development Program</b> Pre-Marriage Counselling Family Planning Day	Conduct of Pre-Marriage Counselling Conduct Family Day activity	Conduct of Pre-Marriage Counselling every Tuesday 100% would be provided with family counselling and commodities	50 80	35 101	85% 100%
3000-200-3-01-011-004-000-003	Buntis Congress	Conduct Buntis Congress activity	100% of pregnant women provided with essential information about safe motherhood and responsible parenthood	70	64	95.00%

3000-300-3-03-001-001-000-001	<b>Labor and Employment</b> Special Program for Employment of Students (SPES)	Implement the SPES Program	100% of students employed and enrolled again	40	38	95%
3000-300-3-03-001-001-000-002	Livelihood Program	Implement Livelihood Program	100% of low income families avail the program	25	15	90%
3000-500-3-02-005-002-001-002	<b>Women Welfare and Support Program</b> Women's Month Celebration	Women's Month Celebration	100% of women's organizations attended the celebration	23	23	100%
3000-500-3-02-005-002-001-004	Capacity Development of VAWC Desk Officers	Capacity Development of VAWC Desk Officers	VAWC Desk Officers oriented of different laws; vawc programs planning and review	20	20	100%
3000-500-3-02-005-002-001-005	Advocacy to End Violence Against Women	Advocacy to End Violence Against Women	100% conduct of advocacy campaigns	1	(20)December 5, 2025	80%
3000-500-3-02-005-002-001-005	<b>LGBTQ DAY</b> LGBTQ + Community self and Social Enhancement	LGBTQ DAY Celebration	LGBTQ group attended the celebration	50	(156) Oct.	95%
3000-500-3-02-005-004-001-001	<b>Gender and Development Program</b> Physical Fitness Program	Physical Fitness Program	Weekly zumba activities conducted	1	1	30%
3000-500-3-02-005-004-001-003	Operationalization of the GAD Focal Point System (GFPS)	Purchase of office supplies	100% purchase of office supplies	1	1	100%
3000-500-3-02-005-004-001-007	Employees' Health and Wellness Program	Hiring of one job order employee	One JO Employee hired to gather and consolidate all SDD's of different offices and perform other GAD related tasks	1	1	100%
3000-500-3-02-005-004-001-008	Employee's Meeting, Monitoring, Evaluation and Recognition	Employees Health and Wellness Program	Opportunities to socialize and achieve good health provided	90		100%
3000-500-3-02-005-004-001-009	Staff Development	Harmonious relationship among employees	Conduct quarterly meeting of all employees	63	189	90%
3000-500-3-02-005-004-001-011	Aid to Individuals in Crisis Situation (AICS)	Staff Development and Team Building	Employees socialized and achieved harmonious relationship	85		95%
3000-500-3-02-005-004-001-011	Aid to Individuals in Crisis Situation (AICS)	Aid to Individuals in Crisis Situation (AICS)	100% of individuals relieved of crisis upon receipt of assistance	60	250	95%
3000-500-3-02-005-004-001-002	Provision of logistics support to national/regional/provincial activities	Logistics support to national/regional/provincial activities	Logistics support to national/regional/provincial activities	20	December, 2025	20%
3000-500-3-02-005-004-001-010	Development of GAD IEC Materials	Production, procurement, distribution/posting of IEC materials	100% IEC materials produced and distributed	20	(80)December, 2025	75%
3000-500-3-02-005-004-001-004	<b>Capability Building</b> Livelihood Assistance Grant (LAG)	LAG Entrepreneurship training	100% of LAG beneficiaries acquired entrepreneurship skills	50	134	100%
1000-000-3-01-001-005-000-001	<b>Senior Citizens Welfare</b> Operationalization of the Office of Senior Citizens Affairs	Traveling Expenses	Full operationalization of OSCA Office	10	(15)October 21, 2025	90%
1000-000-3-01-001-005-000-002	Traveling Expenses	Purchase of Office Supplies	Full operationalization of OSCA Office	1	1	100%
1000-000-3-01-001-005-000-002	Purchase of Office Supplies	Purchase of Office Supplies	Office Supplies available for OSCA use	1	6	100%
1000-000-3-01-001-005-000-007	Purchase of Printer	Honorarium of OSCA Chairman	100% OSCA Chairman provided with honorarium	1	1	100%
1000-000-3-01-001-005-000-006	Other Maintenance and Operating Expenses	Internet Subscription Expenses	Full operationalization of OSCA Office	1	1	100%
1000-000-3-01-001-005-000-005	Provision of Vitamins to Senior Citizen	Purchase of Senior Citizen Vitamins	100% of Senior Citizens provided free vitamins	100	NOV. 2025	95%
1000-000-3-01-001-005-000-003	Purchase of Assistive Devices	Provision of Assistive Devices	Mobility of Senior Citizens provided	10	17	100%
1000-000-3-01-001-005-000-004	Establishment of Databank for Senior Citizens	Establishment of Databank for Senior Citizens	Full operationalization of OSCA Office	1	1	100%
1000-000-3-01-001-005-000-005	Donations (Mortuary)	Donations (Mortuary)	Senior Citizens able to gain new knowledge and avail of benefits thru Social Pension Program and Unconditional Cash Transfer	48	40	90%
1000-000-3-01-001-005-000-003	Capacity Development/Release of Social Pension & UCT	Capacity Development/Release of Social Pension/UCT	Senior Citizens provided opportunity for self and social enhancement	30	128	95%
1000-000-3-01-001-005-000-004	Elderly Filipino Week Celebration	Elderly Filipino Week Celebration		1000	(1,500)October 15, 2025	95%

3000-100-3-03-005-003-000-001	<b>Persons with Disability Welfare</b> Operationalization of the Persons with Disabilities Affairs Office (PDAO)	Purchase of Office Supplies	Purchase of Office Supplies	1	100%
3000-100-3-03-005-003-000-002	Honorarium of PDAO Focal Person	Operationalization of PDAO office	Operationalization of PDAO office	1	100%
3000-100-3-03-005-003-000-003	Purchase of Steel Cabinet	Purchase of Office Equipment	Purchase of Office Equipment	1	100%
3000-100-3-03-005-003-000-004	Livelihood Assistance	Livelihood Assistance	Livelihood assistance provided	(40)November, 2025	75%
3000-100-3-03-005-003-000-004	Self and Social Enhancement Development for PWDs	Conducted activities like meetings, assemblies, socialization, competition, etc.	100% PWD's participated in self & social enhancement activities	70	100%
3000-100-3-03-005-003-000-006	Disability Prevention Service	Disability Prevention Service conducted	Participants become aware on what are the causes of disability and how to prevent it	50	100%
3000-100-3-03-005-003-000-007	Purchase of Assistive Devices	Purchase of Assistive Devices	Mobility of Persons with Disability provided	41	95%
3000-100-3-03-005-003-000-008	Establishment of Databank for PWDs	Establishment of Databank for PWDs	Data of PWDs availability for planning and PPAs identification	1	100%
3000-100-3-03-005-001-000-002	<b>Child Welfare/Child Development</b> Provision of School Supplies to Indigent School Children	Provision of School Supplies to Indigent School Children	Indigent children provided with modules and school supplies	4274	100%
3000-100-3-03-005-001-000-003	ECCD Program Implementation	ECCD Program Implementation-Other Professional Services	Child Development Teacher implemented ECCD at National Child Development Center	1	100%
3000-100-3-03-005-001-000-004	Provision of Resource Materials for Child Development Centers	Resource materials for Pre-Kender Children	Resource materials provided to Pre-Kender Children	400	95%
3000-100-3-03-005-001-000-005	Supplementary Feeding	Supplementary Feeding	Improvement of nutritional status achieved	55	100%
3000-100-3-03-005-001-000-006	Advocacy on Children's Laws	Advocacy on Children's Laws	Target participants become aware on children's laws	500	95%
3000-100-3-03-005-001-000-007	Assistance to CICL	Assistance to CICL	CICL provided with their needs	8	100%
3000-100-3-03-005-001-000-008	National Children's Celebration/Palarong Pambata	National Children's Celebration/Palarong Pambata	Full participation among school children	200	75%
3000-100-3-03-005-001-000-009	Establishment of Databank for Children	Establishment of Databank for Children	Relevant data secured and compiled	1	100%
3000-100-3-03-005-001-000-010	Assessment of BCPCs	Assessment of BCPCs	Functionality of BCPC rated	40	100%
3000-100-3-03-005-001-000-011	Capability Building of BCPCs	Capability Building of BCPCs	BCPC's skills updated	60	100%
3000-100-3-03-005-001-000-012	Children's Congress	Children's Congress	Children become aware of their rights	(65) Nov. 14, 2025	75%
3000-100-3-03-005-001-000-013	Monitoring and Evaluation of MCPC	Monitoring and Evaluation of MCPC	Quarterly meetings, program review and evaluation regularly conducted	44	100%
3000-100-3-03-005-001-000-014	Road Safety Awareness Training to Children	Training to Children	Lessen the percentage of road accident involving children, students and minor individual	140	100%
3000-100-3-03-005-001-000-015	Standard First Aid Techniques and Basic Life Support Training	First Aid Training	The children acquired knowledge and skills in first Aid for emergencies.	45	100%
3000-100-3-03-005-001-000-016	Sports Fest	Inter school sports competition	Children participated the sports fest	139	100%
<b>TOTAL PERCENTAGE</b>					<b>5915.25%</b>
<b>AVERAGE PERCENTAGE</b>					<b>92.43%</b>

Prepared:

**RENNA S. AGUDERA**

Municipal Social Welfare and Development Officer

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office : Municipal Agriculture Office**

**Mandate** : Promotion of agricultural development by providing the policy framework, public investments, and support services needed for domestic and export oriented business enterprises

**Vision** : A modernized smallholder agriculture and fisheries; a diversified rural economy that is dynamic, technologically advanced and internationally competitive.

Its transformation is guided by the sound practices of resource sustainability, the principles of social justice and a strong private sector participation.

**Mission** : To help and empower the farming and fishing communities and the private sector to produce enough, accessible and affordable food for every Filipino and a decent income for all.

**Organizational Outcome** : Productivity in agriculture and fisheries sector increased; forward linkage to the industry and services sectors increased; sector resilience to climate change risks increased.

AIP Reference Code	1	2	3	4	5	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
<b>8000</b>	<b>Economic Services</b>						
	<b>20% Economic Development Fund</b>						
8000-000-3-02-003-001-001-012	Poultry Production	Increased Poultry production	1 poultry project with feed support	1 FA beneficiary	not implemented due to inavailability of stocks and price scalation	0%	
8000-000-3-02-003-001-001-010	Ginger Production	Provide ginger rhizomes	Ginger rhizomes provided	2 FAs served	2 FAs served	100%	
8000-000-3-02-003-002-001-003	Fishery Support Program	Distribute fishing device while minimizing fish habitat damage	enhanced fish catch	1 FAs served	1 FAs served	100%	
	<b>Gender and Development</b>						
8000-000-3-02-003-001-001-007	Vegetable Production	Provision of vegetable seeds and other inpiuts	No. of farmers provided with hybrs corn seeds	10 Brgys.	10 Brgys.	100%	
8000-000-3-02-003-001-001-010	Animal Health Care and Management	Reduce health problems and epidemics to livestock and small animals adopting climate change	Farmers and animals served	500 farmes/1000hds animals	500 farmes/1000hds animals	100%	

8000-000-3-02-003-001-001-016	Swine Production	Farmers association provided with piglets and feeds adopting climate resilient production	Provided with piglets and feeds adopting climate resilient livestock production to farmers association	3 FA	3 FA beneficiary served (CAIFA, CAFA & CSFA)	100%
8000-000-3-02-003-002-001-003	Provision of Fishing Gears to Fisherfolks	Provision of Hook and Line & Fishing Nets to Fisherfolks	Fisherfolks Associations are provided with fishing gears	5 Fisherfolks As served	5 Fisherfolks As served (SVFFFA, BFA, TFA, AFA and BFFA)	100%
8000-000-3-02-003-002-001-004	Rehabilitation & Maintenance of Fish Sanctuaries	Purchase and provision of materials for fish sanctuaries	3 coastal barangays provided with materials for fish sanctuaries	3 fish sanctuaries	2 FA's with fish sanctuaries served (SVFFFA & TFA)	50%

Prepared:

*EM*  
**EMELINDA B. ALABADO**  
Municipal Agriculturist

**Total  
Average**

**650  
81.25%**

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office** : Office of the Municipal Engineer

**Mandate** : To administer, coordinate, supervise and control the construction, maintenance, improvement and repair of roads, bridges and other engineering and public works project of the Local Government Unit.

**Vision** : To promote an efficient and progressive implementation of Local Government Infrastructure Projects for the benefits of the entire Municipality

**Mission** : To initiate, review and recommend changes in policies and objectives, plans and programs techniques, practices in infrastructure development and public works in general of the Local Government Unit.

**Organizational Outcome** : A more intensified delivery of Engineering Services to both Barangay Local Government and the Local Government Hindang, Leyte based on the National Building Code and other pertinent laws.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
8000-000-3-1-10-001-000	<b>Engineering Services</b>					
8000-000-3-1-10-001-001	<b>Pre-Engineering and Detailed Services</b> Formulate guidelines on engineering works for Local Government Unit Approve building plans in accordance with Building Code Supervise Infrastructure Projects	Policy guidelines formulated Building plans approved in accordance with Building Code Infrastructure projects supervised	Policy guidelines formulated Building plans reviewed and approved LGU and Barangay Projects supervised	5 15 10	5 35 37	100% 100% 100%
	Assist Barangays in Project Plans and Program of Works preparation Submit copies of approved Building Permits to NSO	Program of Works and Project Plans for barangays prepared and assisted Approved Building Permits submitted to NSO	Various barangays implemented their projects Number of Building Permits submitted to NSO	20 10	26 37	100% 100%
8000-000-3-1-10-002-002	<b>20% Economic Development Fund</b> Concreting of Farm to Market Road (Mabagon - Anahaw Division)	Accessibility in Farm to Market Road	50 lm. x 10m road opening, 50 lm. x 5m x .20m road concreting, 50 lm. x 1.5m x .20m road shouldering of Barangay Road upgraded	Completed in accordance with the time schedule	1	100%
8000-000-3-1-10-002-003	Concreting of Farm to Market Road (Brgy. Maasin-Mabagon Diversion Road)	Accessibility in farm to market road	75lm of farm to market road	Completed in accordance with the time schedule	1	100%
8000-000-3-1-10-002-004	Rehabilitation and Concreting of Municipal Streets	Accessibility in Municipal roads	192 lm. Of Municipal streets rehabilitated (Asphalt Overlay	Completed in accordance with the time schedule	1	75.12%
8000-000-3-1-10-002-006	Construction of Seawall and Embankment (Municipal Port Area)	improving the flood control system	4o LM	Completed in accordance with the time schedule	1	5.0%
<b>TOTAL PERCENTAGE</b>						<b>780.12%</b>
<b>AVERAGE PERCENTAGE</b>						<b>86.68%</b>

Prepared by:

**MARIO FREDERICK D. MONTERO**  
Municipal Engineer

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2025  
 LGU: MTO, HINDANG, LEYTE

**Department/Office** Market and Slaughterhouse  
**Mandate** To provide an economically viable, sanitary and NMIC-complaint market and slaughterhouse to the constituents of the Municipality of Hindang  
**Vision** An effective and systematic market and slaughterhouse supervision, accounting and management control  
**Mission** To exercise inspection and monitoring of market and slaughterhouse operations  
**Organizational Outcome** : An effective, sustainable and cost-efficient market and slaughterhouse mandated to raise local revenues in accordance with the local tax code and other pertinent laws.

AIP Ref. Code 1	Program/Project/Activity Description 2	Major final Output 3	Performance / Output Indicator 4	Target for the Budget Year 5	Actual Accomplishment as of September 30, 2025 6	Percentage of Actual Accomplishment 7
8000-000-3-3-01-000-000	<b>Economic Services - Others</b>					
8000-000-3-3-01-001-000	<b>Hindang Public Market and Slaughterhouse</b>	Implemented Market and Slaughterhouse policies	Policies Implemented	100% Implementation of the Local Tax code 2014	80%	80%
	Monitoring and supervising of Market and Slaughterhouse operations	Supervised Market establishments	Market establishments issued with business permits	117	119	90%

**TOTAL PERCENTAGE** 170%  
**AVERAGE PERCENTAGE** 85%

Prepared:



**VICTORIA N. FULACHE**

Department Head

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**

**: Municipal Tourism Office**

**Mandate** : To promote and develop a tourism industry that is ecologically sustainable, responsible, participative, culturally sensitive, economically viable & ethically and socially equitable for local community

**Vision** : Leading sustainable ecotourism development for inclusive economic growth in the municipality of Hindang

**Mission** : Hindang will position its nature-based attraction sites as distinctly different by promoting responsible, sustainable and internationally acceptable nature-based tourism management to ensure quality service, comfort and safety as suitable to market needs

**Organizational Outcome** : A tourism council that is pro-active, environmentally sensitive and people oriented, adherent to the vision and mission of the office

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
8000-000-3-03-002-001-000-000	<b>Tourism Services</b>	Increased local income and local tourist site preserved and maintained	Formulate plans to increase income and appropriate presentation of tourists spots or destination	100% realization of plans, programs and projects	100	100%
8000-000-3-03-002-001-001-001	Tourism Development Operation	Tourism site personnel capacitated and aware of Tourist relation.	Seminar and Trainings for Tourism personnel conducted	100% of Tourism site personnel attended for seminar /training	85	85%
	Capacity building for Tourism site personnel on tourist relations and interaction	Proprietor of Tourist Inns and Pension House duly capacitated	Seminar on Proprietors of Tourist Inns and Pension Houses on basic tourism concepts conducted	100% of hotel proprietors attended the seminar	75	75%
	Orientation on accreditation by the Department of Tourism of Hotels and Inns	Proprietor/ Hotel owners aware on accreditation by the Department of Tourism	Seminar for Hotel owners and accreditation by the Department of Tourism conducted	100% of hotel owners attended the seminar on Department of Tourism accreditation	75	75%
<b>TOTAL PERCENTAGE</b>						<b>335%</b>
<b>AVERAGE PERCENTAGE</b>						<b>83.75%</b>

Prepared:

  
**JESSA MONICA O. BUENAFE**  
 Tourism Officer

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office** : General Services Office  
**Mandate** : Take custody of and be accountable for all properties and supplies owned by the LGU and provision of support to waste management as well as disaster management programs.  
**Vision** : A Local Government Unit with a systematically managed and maintained assets.  
**Mission** : The Office is committed to provide supply and procurement services to all LGU departments, maintain and secure all assets of the LGU systematically as well as to support other services like waste collection and disposal and to serve as frontliner together with the MDRRMO in times of disaster and calamities.  
**Organizational Outcome** : A well-organized management and inventory of all LGU-owned properties.

1 AIP Reference Code	2 Program/Project/Activity Description	3 Major Final Output	4 Performance/Output Indicator	5 Target for the Budget Year	6 Actual Accomplishment as of September 30, 2025	7 Percentage of Actual Accomplishment
1000-000-3-03-001-001-000-000 1000-000-3-03-001-001-001-001	<b>General Services</b> Property Management, Administrative and Support Program	Property Management Services	Conduct of Semestral/Year-end inventory of all Property, Plant and Equipment accounted for by the LGU and Reports submitted to Accounting and COA on time	Semestral/Year-end Inventory conducted of all Property, Plant and Equipment as accounted for by the LGU and Reports submitted to Accounting and COA on time	1st Semester Physical Count Inventory conducted of all Property, Plant and Equipment as accounted for by the LGU and Reports submitted to Accounting and COA on July 25, 2025	100%
			Renewal of Registration of service vehicles with LTO and GSIS insurance premium and processed a month prior to the expiration date	Service vehicles registration renewed with LTO and GSIS Insurance Premium processed a month prior to the expiration date	Service vehicles registration renewed with LTO and GSIS Insurance Premium processed a month prior to the expiration date	100%
			Procurement of supplies to all LGU departments		Procurement of supplies to all LGU departments (1st-3rd Qtrs)	75%
			Logistic services provided on various local and national events	Logistic services delivered in full and on time on various local and national events	Logistic services provided on various local and national events	80%
	Administrative and Support Services		Support provided on the waste collection and disposal services	Support provided to the Waste Management Focal Person on waste collection and disposal services	Support provided to the Waste Management Focal Person on waste collection and disposal services	75%
			Support to MDRRMO in times of disaster and calamities	Support provided to MDRRMO in times of disaster and calamities	Support provided to MDRRMO in times of disaster and calamities	80%
1000-003-3-03-013-001-000-002	Waste Management Program Garbage Collection and Solid Waste Management	Sustainable Management and Ecological preservation	100% solid waste collected and segregated	100% solid waste collected and segregated	100% solid waste collected and segregated	75%
					Total Score	585%
					Total Weighted Average	83.57%

Prepared:

  
**EHIPANY JOYCE A. PAMENIANO**  
 GSO

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
**LGU: Hindang, Leyte**

**Department/Office**  
**Mandate**

: **Office of the Local Youth Development**

: Promotes and protects the physical, moral, spiritual, intellectual and social well-being of the youth, inculcates in them patriotism, nationalism and other desirable values, and encourages their in public and civic affairs.

**Vision**  
**Mission**

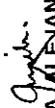
: An established office that continuously provides inclusive, holistic, and dynamic needs of the youth of Hindang for their personal and professional growth.

: To empower different youth sectors in Hindang, Leyte through implementing sustainable, innovative, timely and developmental programs for the youth and continue supporting the needs of the youth of the municipality particularly youth individuals, youth and youth-serving organizations, Sangguniang Kabataan and the Local Youth Development Council; register and verify youth and youth-serving organizations; and provide assistance in formulating, monitoring, and implementing the municipality's Local Youth Development Plan.  
: An empowered youth sector in the municipality of Hindang, Leyte.

**Organizational Outcome**

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Actual Accomplishment as of September 30, 2025	Percentage of Actual Accomplishment
1	2	3	4	5	6	7
9000-000-3-03-002-001-000-000	<b>Local Youth Development Services</b> Register and verify youth and youth-serving organizations  Serve as secretariat to the Local Youth Development Council  Provide technical, logistical and other support in the conduct of the mandatory and continuing training programs  Implement the Local Youth Development PPAs	Youth and youth-serving organizations registered and verified  Serve as secretariat to the Local Youth Development Council  Technical, logistical and other support in the conduct of the mandatory and continuing training programs provided  Local Youth Development PPAs implemented	Youth and youth-serving organizations registered and verified  Serve as secretariat to the Local Youth Development Council  Technical, logistical and other support in the conduct of the mandatory and continuing training programs provided  Local Youth Development PPAs implemented	3  4  1  1	11  3  1  2	100%  75%  100%  100%
9000-000-3-03-002-001-007-000 9000-000-3-03-002-001-007-001	<b>Sports Development</b> <i>Active Citizenship</i> Purchase of sports paraphernalia/equipment	Sports paraphernalias/equipment provided	Youths or KKs able to use the sports paraphernalia/equipment	3 sets of sports paraphernalia/equipment	3	40%
9000-000-3-03-002-001-007-004	Conduct of Linggo ng Kabataan Celebration	Sports activities conducted thru Linggo ng Kabataan	Youths or KKs participated on Linggo ng Kabataan Celebration	3 sports activities	7	100%
<b>TOTAL PERCENTAGE</b>						<b>515%</b>
<b>AVERAGE PERCENTAGE</b>						<b>85.83%</b>

Prepared:

  
**MARISTELA A. ALE-MANDRINO**  
 Local Youth Development Officer-Designate





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



**EMPLOYEES ORGANIZATION- MANAGEMENT CONSULTATIVE COMMITTEE**

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December 12, 2025

HON. ELPIDIO B. CABAL, JR.  
Municipal Mayor  
LGU-Hindang  
Hindang, Leyte

Sir:

Based on the review of the Financial Records and other related documents of LGU-Hindang in compliance with DBM Budget Circular No. 2025-2 dated November 19, 2025, the committee has come up with the following to wit:

1. The Local Government Unit of Hindang Leyte as Management and HILGEA as "Negotiating Agent" created as Employee's Organization- Management Consultative Committee as per Joint Resolution No. 2025-01 dated July 3, 2025 to determine if the agency is qualified for the grant of CNA Incentive (copy is hereto attached and marked as Attachment "J");
2. The Hindang Local Government Employees Association (HILGEA) an organization of the Rank-and File employees is the sole "Negotiating Agent" for the Local Government Unit of Hindang accredited by the Civil Service Commission as per Certificate of Accreditation No. 1107 dated July, 11, 2017 and Certificate of Registration No. 2791 dated July 20, 2023 of the Civil Service Commission and DOLE (copies hereto attached an marked as Attachment "D" & "E");
3. The Local Government of Hindang and the Hindang Local Government Employees Association (HILGEA) has an existing Collective Negotiation Agreement (CNA) which was executed by both parties last February 14, 2023, notarized February 14, 2023 and registered by CSC per Certificate of Registration No. 2791 dated July 20, 2023 (copy are hereto attached and marked as Attachment "F");
4. The Local Government Unit of Hindang, Leyte has accomplished and completed **86.36%** of all the targets under its programs/projects and activities as duly approved in the budget for the fiscal year 2025 as per LBF certified the department heads (marked as Attachment "G");
5. The Local Government Unit of Hindang has saving from allowable MOOE allotments in FY 2025 available for CNA in the amount of **Two Million Thirty-four Thousand Pesos (Php 2,034,000.00)**. Statement of funds Available for CNA Incentive-MOOE Saving hereto attached (marked as Attachment "H"). This savings is the result of the cost-cutting measures issued by the Municipal Mayor under Executive Order No. 34 series of 2025 dated August 20, 2025 (marked as Attachment "I") ; and through the efforts of the management and the employees with regards to the contribution of the accomplishment of the performance target;
6. Pursuant to DBM Budget Circular No. 2025-2 dated November 19, 2025 Item 4.2.3, the rate of the CNA incentive shall not exceed P30,000.00 per qualified employee. As stated above, the Local Government Unit of Hindang has an available amount to grant CNA incentive to all qualified employee and shall be computed as follows:

CNA Incentive:

1. Regular Employee P30,000.00  
(Municipal Officials, Heads and Assistant  
Heads of Offices and Rank and File Employees)

2. Those employees who have rendered a total or an aggregate of less than four (4) months of service from January 1 to September 30 of the current year and are still in the service as of September 30 of the same year shall be entitled solely to a pro-rated CNA incentive as per Joint Memorandum and the Negotiating Agent (HILGEA) (see attached guidelines marked as Attachment "K").

3. Those who have rendered at least a total or an aggregate of four (4) months of service from January 1 of the current year but who have retired or separated from the agency before September 30 of the same year shall be granted a pro-rated CNA incentive as per Joint Memorandum and the Negotiating Agent (HILGEA) (see attached guidelines marked as Attachment "K").

4. A compulsory retiree, on service extension as of September 30, 2025, may be granted CNA incentive as per Joint Memorandum and the Negotiating Agent (HILGEA) (see attached guidelines marked as Attachment "K").

7. The internal guidelines in the grant of the CNA incentive has been complied with as per Joint Resolution No. 2025-01 dated December 3, 2025 incorporating the guidelines/criteria for the grant of CNA Incentive (Attachment "L").

With the above premises, the committee hereby recommend to the Honorable Mayor Elpidio B. Cabal, Jr. that the agency is qualified for the grant of CNA Incentive for FY 2025.

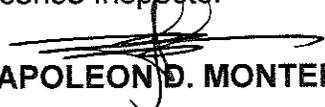
Very truly yours,

  
**EPHIPANY JOYCE A. PAMENIANO**  
Chairman  
General Services Officer (GSO)

  
**FELICITACION B. BALIÑA**  
Member  
Executive Assistant II

  
**NILDA T. ABRANTES**  
SAO/Municipal Accountant-Designate

  
**MARIBEL A. ODIAS**  
Vice- Chairman  
License Inspector

  
**JOSE NAPOLEON D. MONTERO**  
Member  
Sangguniang Bayan Member

  
**ANECITO B. ABENOJA**  
HiLGEA President

  
**MARJORIE A. PICSON**  
HiLGEA Secretary

Noted by:

  
**ENGR. MARIO FREDERICK D. MONTERO**  
Municipal Engineer

  
**ENGR. RICARDO M. RENEGADO, JR.**  
Municipal Planning & Development Coordinator

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 11, 2025

Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
<b>Office of the Municipal Mayor</b>	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	855,000.00	137,377.70	717,622.30	584,622.30	133,000.00
	Supplies and Materials Expenses					
	Fuel, Oil and Lubricants Expenses	1,558,700.00	1,358,699.09	200,000.91	110,000.91	90,000.00
	Utilities					
	Water Expenses	299,312.56	50,806.81	248,505.75	198,505.75	50,000.00
	Electricity Expenses	2,436,000.00	1,411,441.27	1,024,558.73	824,558.73	200,000.00
	<b>Sub-Total</b>	<b>5,149,012.56</b>	<b>2,958,324.87</b>	<b>2,190,687.69</b>	<b>1,717,667.69</b>	<b>473,000.00</b>
<b>Office of the Municipal Vice- Mayor</b>	Traveling Expenses	362,600.00	140,390.00	222,210.00	209,210.00	13,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	10,000.00	9,860.00	140.00	-	140.00
	Other Supplies and Materials Expenses	5,000.00	3,500.00	1,500.00	-	1,500.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery and Equipment					
	02 - Office Equipment	17,600.00	-	17,600.00	-	17,600.00
	<b>Sub-Total</b>	<b>395,200.00</b>	<b>153,750.00</b>	<b>241,450.00</b>	<b>209,210.00</b>	<b>32,240.00</b>
<b>Office of the Sangguniang Bayan</b>	Traveling Expenses	1,208,400.00	606,549.10	601,850.90	295,610.28	306,240.62
	Supplies and Materials Expenses					
	Office Supplies Expenses	20,000.00	16,584.38	3,415.62	-	3,415.62
	Other Supplies and Materials Expenses	40,000.00	38,500.00	1,500.00	-	1,500.00
	Communication Expenses					
	Postage and Courier Service	1,000.00	-	1,000.00	-	1,000.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery and Equipment					
	02 - Office Equipment	10,000.00	1,800.00	8,200.00	-	8,200.00
	03 - ICT Equipment	10,000.00	-	10,000.00	-	10,000.00
Advertising Expenses	15,000.00	-	15,000.00	-	15,000.00	
	<b>Sub-Total</b>	<b>1,304,400.00</b>	<b>663,433.48</b>	<b>640,966.52</b>	<b>295,610.28</b>	<b>345,356.24</b>
<b>Office of the Secretary to the Sanggunian</b>	Traveling Expenses	115,000.00	30,530.00	84,470.00	81,470.00	3,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	16,200.00	8,450.00	7,750.00	-	7,750.00
	Other Supplies and Materials Expenses	30,000.00	21,090.00	8,910.00	-	8,910.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery and Equipment					
	02 - Office Equipment	7,600.00	-	7,600.00	5,000.00	2,600.00
03 - ICT Equipment	15,000.00	-	15,000.00	5,000.00	10,000.00	
	<b>Sub-Total</b>	<b>183,800.00</b>	<b>60,070.00</b>	<b>123,730.00</b>	<b>91,470.00</b>	<b>32,260.00</b>
	<b>SUB-TOTAL</b>	<b>7,032,412.56</b>	<b>3,835,578.35</b>	<b>3,196,834.21</b>	<b>2,313,977.97</b>	<b>882,856.24</b>

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

  
VICTORIA N. FULACHE  
Municipal Treasurer

  
IMELDA A. RENEGADO  
Municipal Budget Officer

  
NILDA T. ABRANTES  
Municipal Accountant-Designate

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 11, 2025

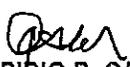
Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
Office of the Municipal Treasurer	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	202,700.00	28,750.00	173,950.00	90,950.00	83,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	60,000.00	46,690.00	13,310.00	-	13,310.00
	Other Supplies and Materials Expense	124,780.55	69,598.00	55,182.55	-	55,182.55
	Communication Expenses					
	Postage and Courier Service	2,000.00	-	2,000.00	-	2,000.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	15,000.00	6,660.00	8,340.00	-	8,340.00
03 - ICT Equipment	15,000.00	12,560.00	2,440.00	-	2,440.00	
	<b>Sub-Total</b>	<b>419,480.55</b>	<b>164,258.00</b>	<b>255,222.55</b>	<b>90,950.00</b>	<b>164,272.55</b>
Office of the Municipal Assessor	Traveling Expenses	119,000.00	21,550.00	97,450.00	74,450.00	23,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	50,000.00	30,116.46	19,883.54	14,883.54	5,000.00
	Other Supplies and Materials Expense	4,000.00	-	4,000.00	-	4,000.00
	<b>Sub-Total</b>	<b>173,000.00</b>	<b>51,666.46</b>	<b>121,333.54</b>	<b>89,333.54</b>	<b>32,000.00</b>
Office of the Municipal Accountant	Traveling Expenses	175,000.00	18,430.00	156,570.00	110,000.00	46,570.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	70,000.00	64,353.75	5,646.25	-	5,646.25
	Other Supplies and Materials Expense	30,100.00	28,580.00	1,520.00	-	1,520.00
	Repairs and Maintenance					
	Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	20,200.00	2,800.00	17,400.00	-	17,400.00
03 - ICT Equipment	55,000.00	35,000.00	20,000.00	-	20,000.00	
	<b>Sub-Total</b>	<b>350,300.00</b>	<b>149,163.75</b>	<b>201,136.25</b>	<b>110,000.00</b>	<b>91,136.25</b>
Municipal Budget Office	Traveling Expenses	130,000.00	45,490.00	84,510.00	46,510.00	38,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	65,000.00	33,093.06	31,106.94	10,338.11	20,788.83
	Other Supplies and Materials Expense	35,200.00	30,945.00	4,255.00	-	4,255.00
	<b>Sub-Total</b>	<b>230,200.00</b>	<b>110,328.06</b>	<b>119,871.94</b>	<b>56,848.11</b>	<b>63,023.83</b>
Municipal Planning and Development Office	Traveling Expenses	145,000.00	1,450.00	143,550.00	82,550.00	61,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	57,600.00	9,818.23	47,781.77	20,000.00	27,781.77
	Other Supplies and Materials Expenses	32,000.00	29,280.00	2,720.00	-	2,720.00
	<b>Sub-Total</b>	<b>234,600.00</b>	<b>40,548.23</b>	<b>194,051.77</b>	<b>102,550.00</b>	<b>91,501.77</b>
	<b>SUB-TOTAL</b>	<b>1,407,580.55</b>	<b>515,964.50</b>	<b>891,616.05</b>	<b>449,681.65</b>	<b>441,934.40</b>

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

  
VICTORIA N. FULACHE  
Municipal Treasurer

  
IMELDA A. RENEGADO  
Municipal Budget Officer

  
NILDA T. ABRANTES  
Municipal Accountant-Designate

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of December 11, 2025

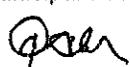
Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
	<b>Maintenance &amp; Other Operating Expenses:</b>					
Office of the Municipal Civil	Traveling Expenses	137,100.00	4,000.00	133,100.00	108,100.00	25,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	51,000.00	15,545.00	35,455.00	30,000.00	5,455.00
	<b>Sub-Total</b>	<b>188,100.00</b>	<b>19,545.00</b>	<b>168,555.00</b>	<b>138,100.00</b>	<b>30,455.00</b>
General Service Office	Traveling Expenses	80,200.00	10,075.00	70,125.00	58,125.00	12,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	55,000.00	34,210.36	20,789.64	-	20,789.64
	<b>Sub-Total</b>	<b>135,200.00</b>	<b>44,285.36</b>	<b>90,914.64</b>	<b>58,125.00</b>	<b>32,789.64</b>
Rural Health Unit & Women's	Traveling Expenses	260,000.00	56,200.00	203,800.00	3,800.00	200,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	73,836.00	65,036.08	8,799.92	-	8,799.92
	Drugs and Medicines Expenses	500,000.00	492,040.00	7,960.00	-	7,960.00
	Medical, Dental and Laboratory Supplies Expenses	400,000.00	399,993.00	7.00	-	7.00
	Fuel, Oil and Lubricants Expenses	250,000.00	249,922.10	77.90	(0.00)	77.90
	Repairs and Maintenance					
	Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	18,000.00	16,500.00	1,500.00	-	1,500.00
	03 - ICT Equipment	2,600.00	-	2,600.00	-	2,600.00
11 - Medical Equipment	2,600.00	-	2,600.00	-	2,600.00	
Repairs & Maint. - Transportation Equipment						
01 - Motor Vehicle	207,273.40	158,569.28	48,704.12	28,704.12	20,000.00	
	<b>Sub-Total</b>	<b>1,714,309.40</b>	<b>1,438,260.46</b>	<b>276,048.94</b>	<b>32,504.12</b>	<b>243,544.82</b>
Municipal Social Welfare and Development Office	Traveling Expenses	149,612.00	32,460.00	117,152.00	73,152.00	44,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	41,400.00	35,097.04	6,302.96	-	6,302.96
	Other Supplies and Materials Expenses	58,700.00	-	58,700.00	49,700.00	9,000.00
	Repairs and Maintenance					
Repairs & Maint. - Machinery & Equipment						
03 - ICT Equipment	3,000.00	-	3,000.00	-	3,000.00	
	<b>Sub-Total</b>	<b>252,712.00</b>	<b>67,557.04</b>	<b>185,154.96</b>	<b>122,852.00</b>	<b>62,302.96</b>
Public Employment Service Office	Traveling Expenses	75,000.00	19,480.00	55,520.00	27,520.00	28,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	20,000.00	16,908.06	3,091.94	-	3,091.94
	<b>Sub-Total</b>	<b>95,000.00</b>	<b>36,388.06</b>	<b>58,611.94</b>	<b>27,520.00</b>	<b>31,091.94</b>
	<b>SUB-TOTAL</b>	<b>2,385,321.40</b>	<b>1,606,035.92</b>	<b>779,285.48</b>	<b>379,101.12</b>	<b>400,184.36</b>

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

  
VICTORIA N. FULACHE  
Municipal Treasurer

  
IMELDA A. RENEGADO  
Municipal Budget Officer

  
NILDA T. ABRANTES  
Municipal Accountant-Designate

  
ELPIDIO B. CABAL, JR.  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 11, 2025

Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
<b>Municipal Agriculture</b>	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	163,000.00	21,090.00	141,910.00	6,910.00	135,000.00
	Supplies and Materials Expenses					
	Other Supplies and Materials Expenses	72,600.00	48,080.00	24,520.00	14,400.00	10,120.00
	Repairs & Maint. - Machinery & Equipment					
02 - Office Equipment	3,000.00	-	3,000.00	-	3,000.00	
03 - ICT Equipment	2,000.00	-	2,000.00	-	2,000.00	
	<b>Sub-Total</b>	<b>240,600.00</b>	<b>69,170.00</b>	<b>171,430.00</b>	<b>21,310.00</b>	<b>150,120.00</b>
<b>Office of the Municipal Engineer</b>	Traveling Expenses	85,500.00	15,380.00	70,120.00	25,120.00	45,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	49,000.00	35,707.32	13,292.68	7,792.68	5,500.00
	Other Supplies and Materials Expenses	78,000.00	75,595.00	2,405.00	-	2,405.00
	Repairs & Maint. - Machinery & Equipment					
	01 - Machinery	10,000.00	-	10,000.00	5,000.00	5,000.00
02 - Office Equipment	22,300.00	7,242.24	15,057.76	10,057.76	5,000.00	
	<b>Sub-Total</b>	<b>244,800.00</b>	<b>133,924.56</b>	<b>110,875.44</b>	<b>47,970.44</b>	<b>62,905.00</b>
<b>Market and Slaughterhouse</b>	Supplies and Materials Expenses					
	Other Supplies and Materials Expense	36,904.00	8,210.00	28,694.00	18,694.00	10,000.00
	Repairs and Maintenance					
	Repairs & Maint. - Building & Other Structures					
	04 - Markets	180,000.00	-	180,000.00	170,000.00	10,000.00
05 - Slaughterhouses	175,000.00	-	175,000.00	165,000.00	10,000.00	
	<b>Sub-Total</b>	<b>391,904.00</b>	<b>8,210.00</b>	<b>383,694.00</b>	<b>353,694.00</b>	<b>30,000.00</b>
<b>Municipal Disaster Risk Reduction and Management Office</b>	Traveling Expenses	80,000.00	2,240.00	77,760.00	51,760.00	26,000.00
	Repairs & Maint. - Machinery & Equipment					
	02 - Office Equipment	20,000.00	-	20,000.00	15,000.00	5,000.00
	03 - ICT Equipment	20,000.00	2,200.00	17,800.00	12,800.00	5,000.00
		<b>Sub-Total</b>	<b>120,000.00</b>	<b>4,440.00</b>	<b>115,560.00</b>	<b>79,560.00</b>
	<b>SUB-TOTAL</b>	<b>997,304.00</b>	<b>215,744.56</b>	<b>781,559.44</b>	<b>502,534.44</b>	<b>279,025.00</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**NILDA T. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of December 11, 2025

Office (1)	Object of Expenditures (2)	Amount of Appropriation (3)	Amount of Obligation (4)	Unobligated to Date (5)	Reserve for December (6)	Amount to be Reverted (7)
Municipal Tourism Office	<b>Maintenance &amp; Other Operating Expenses:</b>					
	Traveling Expenses	65,000.00	16,275.00	48,725.00	38,725.00	10,000.00
	Supplies and Materials Expenses					
	Office Supplies Expenses	15,000.00	-	15,000.00	10,000.00	5,000.00
	Other Supplies and Materials E	45,000.00	-	45,000.00	40,000.00	5,000.00
	Repairs & Maint. - Semi - Expendable Machinery & 03 - ICT Equipment	20,000.00	4,300.00	15,700.00	5,700.00	10,000.00
	<b>Sub-Total</b>	<b>145,000.00</b>	<b>20,575.00</b>	<b>124,425.00</b>	<b>94,425.00</b>	<b>30,000.00</b>
<b>SUB-TOTAL</b>	<b>145,000.00</b>	<b>20,575.00</b>	<b>124,425.00</b>	<b>94,425.00</b>	<b>30,000.00</b>	
<b>TOTAL FUNDS AVAILABLE FOR REVERSION</b>		<b>11,967,618.51</b>	<b>6,193,898.33</b>	<b>5,773,720.18</b>	<b>3,739,720.18</b>	<b>2,034,000.00</b>

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

  
**VICTORIA N. FULACHE**  
Municipal Treasurer

  
**IMELDA A. RENEGADO**  
Municipal Budget Officer

  
**NILDA F. ABRANTES**  
Municipal Accountant-Designate

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor



Republic of the Philippines  
Region VIII  
Province of Leyte

## MUNICIPALITY OF HINDANG



# OFFICE OF THE MUNICIPAL MAYOR

### EXECUTIVE ORDER NO. 34 SERIES OF 2025

#### REINSTITUTIONALIZATION OF THE COST-CUTTING MEASURES TO BE UNDERTAKEN BY ALL OFFICIALS AND EMPLOYEES OF THE LOCAL GOVERNMENT UNIT OF HINDANG, LEYTE

**WHEREAS**, the Local Government Unit of Hindang is clinging to the ideals of austerity measures as a norm and way of life among our officials and employees and other workers;

**WHEREAS**, to be more effective, it is important for this matter to be institutionalized to the level of our local governance.

**Now, THEREFORE**, I, **ELPIDIO B. CABAL, JR.**, Municipal Mayor, Hindang, Leyte, by virtue of the powers vested in me by law, do hereby order and direct the following:

**SECTION 1. COST-CUTTING MEASURES** – All Elective/ Appointive Officials, Department Heads, Rank and File Employees, Casuals, Job Orders, and other Workers of the Local Government Unit of Hindang, Leyte are hereby directed to strictly exercise, observe and adhere the cost-cutting measures on the expenses of the following, as herein below itemized:

1. Holding/ Conducting/ Attending seminars, conferences, meetings, summits and trainings;
2. Maintenance and repairs of computers, gadgets, equipment and tools, vehicles, facilities, instruments, etc.;
3. Transportations, communications, deliveries and travels;
4. Supplies, materials and utilities;
5. Usage of air-conditioning units in offices-
  - Use of air-conditioning units in all offices shall be limited to **8:30 am to 4:00 pm**.
  - The thermostat setting of air-conditioning units shall not be less than **24°C**.
  - Air-conditioning units shall be set to **“fan mode”** during lunch break.
6. Usage of lighting, computers, office equipment and facilities-
  - All computers, devices and other office equipment shall be turned off and unplugged when not in use.
  - Lights shall be turned off during lunch break and after office hours.
  - Use of daylight whenever possible.



053-839-2473



LGU Hindang



hindang\_mayorsoffice@yahoo.com



<https://hindang.gov.ph/>



7. Fuel Conservation-

A. Usage of service vehicles

- Re-fleeting program of existing and new service vehicles.
- Proper scheduling of daily trips to avoid unnecessary short trips.
- Avoiding idling of engines while waiting and/or parking.

B. Preventive maintenance program of service vehicles

- All vehicles shall undergo periodic maintenance such as but not limited to oil change and oil filter replacement, alignment of tires and regular engine tune-up and replacement of air and fuel filters.

**SECTION 2. COMPLIANCE** – Compliance hereof is strictly enjoined.

**SECTION 3. REPEALING CLAUSE** – Prior issuances inconsistent hereof shall be deemed superseded by this Executive Order.

**SECTION 4. EFFECTIVITY** – This Order shall take effect immediately.

Issued this 20<sup>th</sup> day of August, 2025.

  
**ELPIDIO B. CABAL, JR.**  
Municipal Mayor





Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF HINDANG  
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**LOCAL GOVERNMENT UNIT OF HINDANG**  
and  
**HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION (HiLGEA)**  
**Hindang, Leyte**

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**Joint Resolution No. 2025 – 01**

**A JOINT RESOLUTION CREATING AN EMPLOYEE'S ORGANIZATION-MANAGEMENT CONSULTATIVE COMMITTEE AND ITS COMPOSITION FOR MONITORING THE IMPLEMENTATION OF CNA & GRANT OF CNA INCENTIVE FOR FY 2025**

**WHEREAS**, the Local Government Unit of Hindang, as Management represented by the Municipal Mayor Elpidio B. Cabal, Jr. and Rank and File Employees, as HiLGEA represented by the president, Mr. Anecito B. Abenoja;

**WHEREAS**, the creation of an Employees' Organization-Management Consultative Committee and its composition is one of the guidelines in order to determine if the agency is qualified for the grant of CNA Incentive;

**WHEREAS**, the functions of the Committee is to review the agency's financial records and submit recommendations thereof;

**NOW THEREFORE**, on mass motion, **BE IT Resolved** as it is hereby Resolved to create an Employees' Organization-Management Consultative Committee and its composition represented by **Felicitacion B. Baliña** from the Management, **Hon. Jose Napoleon D. Montero** from the Sangguniang Bayan, and **Ehipany Joyce A. Pameniano**- the GSO, **Anecito B. Abenoja, Maribel A. Odias and Marjorie A. Picson**, from the Rank and File Employees (HiLGEA)- **Nilda T. Abrantes** - the SAO.

**RESOLVED FURTHER**, to let copies be furnished to the office of the Municipal Mayor, Office of the Sangguniang Bayan, Office of the Municipal Accountant, Office of the Municipal Budget Officer, Office of the Municipal Treasurer, Finance Committee, and the concerned employees for their information and guidance.

**RESOLVED** this 3<sup>rd</sup> day of July 2025 at the SB Session Hall, Municipal Building, Hindang, Leyte

I hereby certify to the correctness of the foregoing resolution.

Certified correct:

  
**MARJORIE A. PICSON**  
HiLGEA Secretary

Approved:

  
**HON. ELPIDIO B. CABAL, JR.**  
Municipal Mayor/Management

  
**ANECITO B. ABENOJA**  
HiLGEA-President/Rank-and-File Employees



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



**LOCAL GOVERNMENT UNIT OF HINDANG and  
HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION  
(HILGEA)**

**JOINT MEMORANDUM**

**No. 2025 – 01**

**December 3, 2025**

**TO** : The Management (Municipal Officials, Department Heads),  
Rank-and-File Employees (HILGEA) and all Other concerned

**SUBJECT** : Guidelines on the Grant of Collective Negotiation Agreement  
(CNA) Incentive to the Management (Municipal Officials,  
Department Heads), Rank-and-File Employees (HILGEA) and  
all Other concerned

---

**1.0 Background**

1.1 DBM Budget Circular No. 2025-2 dated November 19, 2025 - Guidelines on the Grant of Collective Negotiation Agreement (CNA) Incentive for FY 2025.

**2.0 Purpose**

This Memorandum is issued to prescribe the guidelines on the grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2025.

**3.0 Coverage**

The following are covered by this Joint Memorandum.

3.1 The Management (Municipal Officials, Department Heads), and Rank-and-File Employees (HILGEA members) rendering a full-time service in the Local Government Unit of Hindang.

**4.0 Exclusions**

The following are excluded from coverage of this Memorandum:

- 4.1 Those hired without employer-employee relationships and paid from Non-Personnel Services appropriations/budgets as follows:
- a. Individuals whose services are engaged through job orders
  - b. Those who are hired through contracts of service, or other similarly situated

**5.0 Grant of CNA Incentive to Employees in LGU**

5.1 The grant of the CNA Incentive shall be subject to the following conditions and guidelines:

5.1.1 Those employees who are HILGEA members who are still in the service as of September 30, 2025 will receive the full amount.

5.1.2 Those employees who perform managerial functions (Municipal Officials, Department Heads), who are still in the service as of September 30, 2025 will receive the full amount of CNA incentive.

- 5.1.3 Those employees who perform managerial functions (Municipal Officials, Department Heads and HILGEA members) who have rendered at least a total or aggregate of four (4) months including absence with pay, will be entitled to the full amount of CNA incentive
- 5.1.4 Those who have rendered a total or an aggregate of less than four (4) months of service from January 1 to September 30 of the current year and are still in the service of the agency as of September 30 of the same year shall be entitled solely to a pro-rated CNA incentive, as follows:

Length of Service	Percentage of CNA
3 months to less than 4 months	40%
2 months to less than 3 months	30%
1 month to less than 2 months	20%
Less than 1 month	10%

- 5.1.5 Those who have rendered at least a total or an aggregate of four (4) months of service from January 1 of the current year but who have retired or separated from the agency before September 30 of the same year shall be granted a pro-rated CNA incentive, as follows:

Length of Service	Percentage of CNA
4 months but less than 5 months	50%
5 months but less than 6 months	60%
6 months but less than 7 months	70%
7 months but less than 8 months	80%
8 months but less than 9 months	90%

- 5.1.6 A compulsory retiree, on service extension as of September 30, 2025, may be granted CNA incentive.

## 6.0 When to Pay CNA Incentive

Payment of CNA Incentive shall be made not earlier than December 15, 2025 but not later than December 31, 2025.

## 7.0 Responsibility of the management and the Union

The Management and the Union shall be responsible for the implementation of the provisions of this Joint Memorandum. And in case, the said grant of the CNA Incentive be disallowed by the Commission on Audit, the individual recipients shall be obliged to refund such.

## 8.0 Resolution of Cases

Cases not covered by this Joint memorandum shall be referred both to the management and Union for Resolution.

## 9. Effectivity

This Joint Memorandum shall take effect immediately.

  
**ELPIDIO B. CABAL, JR.**  
 Municipal Mayor

  
**ANECITO B. ABENOJA**  
 HILGEA President



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



**LOCAL GOVERNMENT UNIT and  
HINDANG LOCAL GOVERNMENT EMPLOYEES ASSOCIATION (HILGEA)  
Hindang, Leyte**

---

**Joint Resolution No. 2025 - 01**

**A RESOLUTION INCORPORATING THE GUIDELINES/CRITERIA FOR GRANTING OF  
CNA INCENTIVE UNDER JOINT MEMORANDUM NO. 2025-01**

**WHEREAS**, the Local Government Unit of Hindang, as Management represented by the Municipal Mayor Elpidio B. Cabal, Jr. and Rank and File Employees, as HILGEA represented by the president, Mr. Anecito B. Abenoja;

**WHEREAS**, both parties signed a Joint Memorandum No. 2025-01 dated December 3, 2025 setting the Guidelines on the Grant of Collective Negotiation Agreement (CNA) Incentive to Members of HILGEA and those performing managerial functions (Municipal Officials and Department Heads) for Fiscal Year 2025;

**WHEREAS**, the conditions and guidelines on the grant of CNA Incentive as stated in the Joint memorandum are the following:

- 5.1.1 Those employees who are HILGEA members who are still in the service as of September 30, 2025 will receive the full amount.
- 5.1.2 Those employees who perform managerial functions (Municipal Officials, Department Heads), who are still in the service as of September 30, 2025 will receive the full amount of CNA incentive.
- 5.1.3 Those employees who perform managerial functions (Municipal Officials, Department Heads and HILGEA members) who have rendered at least a total or aggregate of four (4) months including absence with pay, will be entitled to the full amount of CNA incentive
- 5.1.4 Those who have rendered a total or an aggregate of less than four (4) months of service from January 1 to September 30 of the current year and are still in the service of the agency as of September 30 of the same year shall be entitled solely to a pro-rated CNA incentive, as follows:

<b>Length of Service</b>	<b>Percentage of CNA</b>
3 months to less than 4 months	40%
2 months to less than 3 months	30%
1 month to less than 2 months	20%
Less than 1 month	10%

- 5.1.5 Those who have rendered at least a total or an aggregate of four (4) months of service from January 1 of the current year but who have retired or separated from the agency before September 30 of the same year shall be granted a pro-rated CNA incentive, as follows:

Length of Service	Percentage of CNA
4 months but less than 5 months	50%
5 months but less than 6 months	60%
6 months but less than 7 months	70%
7 months but less than 8 months	80%
8 months but less than 9 months	90%

5.1.6 A compulsory retiree, on service extension as of September 30, 2025, may be granted CNA incentive.

**NOW, THEREFORE, BE IT RESOLVE** as it is hereby **RESOLVED**, to incorporate the guidelines/criteria for granting the CNA Incentive under Joint Memorandum No. 2025-01.

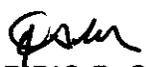
**UNANIMOUSLY APPROVED** this 3<sup>rd</sup> day of December 2025.

I hereby certify to the correctness of the foregoing resolution.

Certified correct:

  
**MARJORIE A. PICSON**  
 HiLGEA Secretary

Approved:

  
**HON. ELPIDIO B. CABAL, JR.**  
 Municipal Mayor/Management

  
**ANECITO B. ABENOJA**  
 HiLGEA-President Rank-and-File Employees



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**BUDGET CIRCULAR**

No. 2025 - 2  
November 19, 2025

**TO :** Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Water Districts (LWDs); Local Government Units (LGUs); and All Others Concerned

**SUBJECT :** Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2025

**1.0 Background**

- 1.1 Administrative Order (AO) No. 135, s. 2005<sup>1</sup> authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009<sup>2</sup> institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

*“(aa) Collective Negotiation Agreement (CNA) Incentive - This may be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs in recognition of their efforts in accomplishing performance targets at lesser cost, in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx.”*

<sup>1</sup> Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies

<sup>2</sup> Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes

- 1.3 Section 82 of the General Provisions (GPs) under the FY 2025 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, to wit:

*“Sec. 82. Rules in the Grant of Collective Negotiation Agreement Incentive. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy, and SUCs may grant Collective Negotiation Agreement (CNA) Incentive sourced from the allowable MOOE allotments identified by the DBM, subject to the following:*

- (a) There is a valid CNA executed between the agency and the recognized employee organization which includes a provision on cost-cutting measures to be undertaken collectively by the agency and its personnel;*
- (b) The one-time annual payment of CNA Incentive shall be made through a written resolution signed by agency representatives from both labor and management, and approved by the agency head;*
- (c) The CNA Incentive that may be granted shall be limited to the amount determined by the DBM; and*
- (d) The use of MOOE for the payment of CNA Incentive shall be subject to approval by the agency head and made only during the validity of appropriations. Any excess amounts therefrom after payment of the CNA Incentive shall revert to the General Fund.*

*GOCCs and LGUs may likewise grant CNA Incentive to their respective personnel, subject to the policies, rules and regulations issued by the DBM.”*

## **2.0 Purpose**

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2025, pursuant to the laws and executive issuance stated in Item 1.0 hereof.

## **3.0 Coverage**

This Circular covers the following civilian personnel occupying regular, contractual, or casual positions rendering services on a full-time or part-time basis in national government agencies (NGAs), including Constitutional Offices enjoying fiscal autonomy, SUCs, GOCCs, LWDs, and LGUs, whether or not covered by Republic Act (RA) No. 6758<sup>3</sup> dated August 21, 1989:

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as

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<sup>3</sup> An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes

“negotiating agent”) in accordance with the rules and regulations issued by the Public Sector Labor Management Council (PSLMC);

- 3.2 Rank-and-file employees who are non-members of the negotiating agent who wish to enjoy or accept benefits under the CNA, subject to the payment of agency fees to the negotiating agent in accordance with PSLMC Resolution No. 1, s. 1993<sup>4</sup>; and
- 3.3 Those who perform managerial functions.

#### 4.0 Policy Guidelines

##### 4.1 Conditions for the Grant of the CNA Incentive

###### 4.1.1 *Existence of a CNA*

- (a) There should be a valid and subsisting CNA executed between the representatives of the management and the employees’ organization accredited by the CSC as the sole and exclusive negotiating agent for the purpose of collective negotiations with the management of a department, line bureau, attached agency, Constitutional Office, SUC, GOCC, LWD, or LGU.

In accordance with PSLMC Resolution No. 9, s. 2023<sup>5</sup>, the registration by the employees’ organization of its CNA with the CSC shall be a **condition precedent** for the grant of the CNA Incentive. For this purpose, a Certificate of Registration shall be secured from the CSC.

- (b) The grant of the CNA Incentive must be stipulated in the CNA or in supplements thereof.

###### 4.1.2 *Accomplishment of Targets*

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149<sup>6</sup> dated June 6, 2011 should have accomplished, by September 30, 2025, at least an average of seventy-five percent (75%) of all the targets for all the organizational outcomes/performance indicators under their respective FY 2025 budget approved by Congress, or the approved FY 2025 Corporate Operating Budget (COB), whichever is applicable, with due regard to the targets to be completed/reported by the end of the fourth quarter of FY 2025.

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<sup>4</sup> Agency Fee from Non-Members of the Accredited Recognized Collective Negotiation Agent

<sup>5</sup> Registration of Collective Negotiation Agreements (CNAs) with the Civil Service Commission

<sup>6</sup> An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or -Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2025, at least an average of seventy-five percent (75%) of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2024-01<sup>7</sup> dated June 28, 2024.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2025, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2025, at least an average of seventy-five percent (75%) of all the targets under their programs/projects/activities approved in the LGU budget for FY 2025.

#### 4.1.3 Submission of Accountability Reports

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2025 pursuant to Commission on Audit (COA)-DBM Joint Circular (JC) No. 2014-1<sup>8</sup> dated July 2, 2014, as amended by COA-DBM JC No. 2019-1<sup>9</sup> dated January 1, 2019.

## 4.2 Rate of the CNA Incentive

- 4.2.1 The rate of the CNA Incentive shall **not** be pre-determined in the CNA since it is subject to compliance with the conditions in Item 4.1 hereof and the availability of the allowable allotments.
- 4.2.2 The CNA Incentive may be given equally to all qualified employees under Item 3.0 hereof or at varying rates in consideration of the employee's or his/her office's contribution to the accomplishment of performance targets, efficiency, productivity, or profitability, as determined by the agency head upon recommendation of the Employees' Organization-Management Consultative Committee (*Committee, for brevity*).
- 4.2.3 In all cases, the CNA Incentive shall **not exceed Thirty Thousand Pesos (P30,000)** per qualified employee.

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<sup>7</sup> Enhanced Performance Evaluation System for the GOCC Sector

<sup>8</sup> Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports

<sup>9</sup> Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019

#### 4.3 Fund Sources of the CNA Incentive

##### 4.3.1 *For NGAs, Including Constitutional Offices and SUCs*

The CNA Incentive shall be sourced **solely** from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments after considering the FY 2025 requirements, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNAs and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

- (a) Communication Expenses;
- (b) Repairs and Maintenance Expenses;
- (c) Supplies and Materials Expenses;
- (d) Transportation and Delivery Expenses;
- (e) Traveling Expenses;
- (f) Utility Expenses;
- (g) Printing and Publication Expenses;
- (h) Advertising Expenses; and
- (i) Subscription Expenses.

##### 4.3.2 The following shall, in **no** case, be used as fund sources of the CNA Incentive:

- (a) Balances of allotment for programs/activities/projects which were discontinued with finality, or abandoned; and
- (b) Released allotments intended for acquisition of goods and services to be distributed/delivered to, or to be used by agency clients.

##### 4.3.3 Items under Personnel Services (PS), all other MOOE, and/or Capital Outlay shall **not** be used to increase allowable MOOE items as a fund source for the FY 2025 CNA Incentive.

##### 4.3.4 *For GOCCs*

The CNA Incentive shall be sourced **solely** from the total MOOE level under their respective DBM-approved COBs for FY 2025, provided that the following conditions are complied with:

- (a) Actual operating income for the period January 1 to September 30, 2025 shall, at least, meet the targeted operating income in the approved COB for the same period.

For GOCCs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;

- (b) Actual operating expenses as of September 30, 2025 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and
- (c) For income generating GOCCs required to remit earnings, an amount equivalent to at least fifty percent (50%) of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656<sup>10</sup> dated November 9, 1993.

#### 4.3.5 For LWDs

The CNA Incentive shall be sourced **solely** from the allowable MOOE allotments in FY 2025, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provision of Item 4.1.2(c) hereof.

#### 4.3.6 For LGUs

The CNA Incentive shall be sourced **solely** from the allowable MOOE allotments in FY 2025, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

### 4.4 Payment of the CNA Incentive

- 4.4.1 The FY 2025 CNA Incentive is a **one-time benefit** which shall be granted **not earlier than December 15, 2025 but not later than December 31, 2025.**
- 4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*<sup>11</sup>, has prohibited for not being a truly reasonable compensation.
- 4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.

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<sup>10</sup> An Act Requiring Government-Owned or -Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes  
<sup>11</sup> 384 SCRA 548

4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, GOCCs, and LWDs, respectively.

4.4.5 Agencies are advised that additional funds can no longer be provided during the remainder of the current year for those programs, projects, and activities covered by the MOOE allotments, which are to be used to fund the CNA Incentive.

## 5.0 Procedural Guidelines

5.1 The Committee, being referred to in Item 4.2.2 hereof, which was established pursuant to PSLMC Resolution No. 2, s. 2022<sup>12</sup> or a similar body composed of representatives from management and the negotiating agent shall determine if the agency is qualified for the grant of CNA Incentive based on compliance with the requirements under this Circular.

If qualified, the Committee shall review the agency's financial records and submit recommendations on the following, for approval of the agency head:

5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of management and employees;

5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.

5.1.3 As provided under Section 82(d) of the GPs under the FY 2025 GAA, the payment of the CNA Incentive shall be subject to the approval by the Agency head and made only during the validity of appropriations.

The entire available balance of the selected allowable MOOE allotments to be used to cover the PS requirements for the payment of CNA Incentive shall be reflected in the Modification Advice Form (MAF), as prescribed under National Budget Circular No. 595<sup>13</sup> dated January 20, 2025.

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<sup>12</sup> Provision of Employees' Organization-Management Consultative Committee in the Collective Negotiation Agreement (CNA)  
<sup>13</sup> Guidelines on the Release of Funds for Fiscal Year (FY) 2025

Any excess amount from the selected allowable MOOE allotments utilized for the payment of the CNA Incentive shall revert to the unappropriated surplus of the General Fund.

- 5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.
- 5.3 For LGUs, the savings in the identified MOOE items shall be determined through the Registry of Appropriations, Allotments and Obligations and Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.

A supplemental budget (SB) to cover the CNA Incentive shall be submitted by the local chief executive for authorization of the *sanggunian* within the validity of appropriations sourced from the allowable MOOE allotments in Item 4.3 hereof which have become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of the LGU and its employees. Accordingly, the Appropriation Ordinance authorizing the SB shall be subject to review by the reviewing authority concerned.

For recording purposes of the payment of CNA incentives in LGU books, LGUs shall comply with the recording requirements consistent with Section 13 of the COA Government Accounting Manual for Local Government Units-Volume 1.

## 6.0 Reportorial Requirement

Each agency shall submit to the DBM **not** later than January 31, 2026, the annual report on the grant of the CNA Incentive using the template in **Annex A**.

Agencies must encode the required details/information and upload a scanned copy of the report using the following link:  
<https://forms.dbm.gov.ph/index.php/submit-cna-report>.

The DBM shall ensure strict compliance of the agencies with the reportorial requirement set forth in this Circular.

## 7.0 Responsibility of Agency Heads

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices, including the submission of the required report.

They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive **not** in accordance with the provisions of this Circular, without prejudice to the obligation of the employees concerned to return any unauthorized or excess payment thereof.

**Annex B** contains illustrative examples of various scenarios on the grant of the CNA Incentive.

#### **8.0 Repealing Clause**

All existing circulars or issuances on the grant of the CNA Incentive, which are inconsistent herewith, are hereby repealed or modified accordingly.

#### **9.0 Effectivity**

This Circular shall take effect immediately after publication in the Official Gazette or in a newspaper of general circulation.



**ROLANDO U. TOLEDO**  
Officer-in-Charge, DBM

**Report on the Payment  
of the Collective Negotiation Agreement (CNA) Incentive  
for FY 2025**

Department/Agency: \_\_\_\_\_

**I. If CNA Incentive was granted**

**Total Amount Paid for the CNA Incentive:**

Number of Qualified Personnel	
Regular	XXX
Contractual	XXX
Casual	XXX
Total	<u>XXXX</u>

Approved Rate of CNA Incentive \_\_\_\_\_

**Total Amount Paid<sup>1</sup>** XXXX

**Fund Sources:**

Object of Expenditures	(A) Entire Available Balance <sup>2</sup>	(B) Fund Utilized	(C) Excess <sup>3</sup> (C=A-B)
Communication Expenses	XXX	XXX	XXX
Repairs and Maintenance Expenses	XXX	XXX	XXX
Supplies and Materials Expenses	XXX	XXX	XXX
Transportation and Delivery Expenses	XXX	XXX	XXX
Traveling Expenses	XXX	XXX	XXX
Utility Expenses	XXX	XXX	XXX
Printing and Publication Expenses	XXX	XXX	XXX
Advertising Expenses	XXX	XXX	XXX
Subscription Expenses	XXX	XXX	XXX
<b>Total</b>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>

**II. If the CNA Incentive was not granted**

Please state reason/s for non-grant

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Submitted by:**

**Certified Correct:**

\_\_\_\_\_  
**Head, Finance/Administrative Unit**

\_\_\_\_\_  
**Agency Head**

<sup>1</sup> Total Amount Paid should be equal to the Total Fund Utilized  
<sup>2</sup> Entire Available Balance of the selected allowable MOOE allotments used for the payment of CNA Incentive, as reflected in the Modification Advice Form prescribed under NBC No. 505  
<sup>3</sup> Excess amounts to be reverted to the Unappropriated Surplus of the General Fund after payment of the CNA Incentive

### Illustrative Examples

Premise: *The agency head approved the recommendation of the Employees' Organization-Management Consultative Committee (EOMCC) to grant the CNA Incentive of P30,000 to officials and employees who rendered at least six (6) months of service in the agency as of September 30, 2025. In the agency's internal guidelines, it was stipulated that those with less than six (6) months of service shall be entitled to a pro-rated share of the CNA Incentive.*

1. Ms. J. Rumi, Executive Assistant (EA) III, is part of the immediate support staff in the Office of the Secretary. Given the nature of her position, her appointment is *coterminous* with the official being served. She held the same position for over two (2) years.

Ms. Rumi is **not** a member of the agency's sole employee organization.

Ms. Rumi is **entitled** to the CNA Incentive of P30,000, subject to the payment of agency fees to the negotiating agent in accordance with Public Sector Labor Management Council Resolution No. 1, s. 1993.

2. The same agency engaged the services of Ms. S. Mira as a job order (JO) worker since January 2, 2025.

Ms. Mira is **not** entitled to the CNA Incentive as workers engaged under contract of service/job order basis are **not** covered by the guidelines.

3. Ms. A. Jose is currently the head of the Administrative Division. Prior to her transfer on May 1, 2025, she served as the Planning Officer in a government-owned or -controlled corporation.

Under the internal guidelines prescribed by the agency, the employee must have rendered at least six (6) months of service in the agency by September 30, 2025 to be eligible to the Incentive.

In accordance with the agency's approved internal guidelines and considering that Ms. Jose has only been with the agency for five (5) months as of September 30, 2025, she is entitled only to a **pro-rated** share of the CNA Incentive.

4. Ms. M. Jinu was promoted to a third-level position in the same agency on April 1, 2025. Prior to her promotion, she was the head of a technical division in the same agency.

Ms. Jinu is **entitled** to the agency's full amount of the CNA Incentive as those performing managerial functions are also entitled to the said benefit.

It bears noting that under Congress Joint Resolution No. 4, s. 2009, "*the CNA Incentive shall be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs, in recognition of their efforts in accomplishing performance targets at lesser cost and in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx.*"