



Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Palo
 -oOo-

Item No.: 10
 Date: 13 2026 JAN

PROVINCIAL BUDGET OFFICE

January 7, 2026

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

RELEASED
 DATE: 01-07-26
 NO. 130
 BY: [Signature]
 PBO

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: JAN 07 2026
 By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 03 FY 2025** of the **Municipality Pastrana, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 39, S. 2025** with a total appropriation in the amount of **P5,738,638.30** 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. 03. Further, that said reversion will not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2025-2 dated November 19, 2025 and said grant shall be sourced out from savings identified in the circular;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
 - a. Year-End Benefits – Budget Circular No. 2016-4
 - b. Gratuity Pay – Budget Circular No. 2025-4
4. That the procurement of Goods, Supplies and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
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 accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

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

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
17 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 379, Series of 2025 of the Municipality of Pastrana, Leyte**, entitled: An Ordinance Authorizing the **Supplemental Budget No. 03, Fiscal Year 2025 in the amount of Five Million Seven Hundred Thirty-Eight Thousand Six Hundred Thirty-Eight Pesos and Thirty Centavos (P5,738,638. 30)**.


FLORINDA JIL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Pastrana
OOo



OFFICE OF THE SANGGUNIANG BAYAN

December 17, 2025

HON. LEONARDO "SANDY" M. JAVIER JR.

Vice Governor and Presiding Officer, and

THE HON. MEMBERS

Sangguniang Panlalawigan

Province of Leyte

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: DEC 17 2025
By: _____

Gentlemen and Ladies:

We are submitting herewith the Supplemental Budget No. 3 FY 2025 of the Municipality of Pastrana in the amount of Five Million Seven Hundred Thirty Eight Thousand Six Hundred Thirty Eight Pesos & 30/100 (5,738,638.30).

Attached is SB Resolution No. 59 S. 2025 with corresponding Appropriation Ordinance No. 39 S. of 2025

For Your review and approval.

Very truly yours,


HON. CHITO C. CAYACO
Municipal Vice Mayor

RECEIVED

Republic of The Philippines
PROVINCE OF LEYTE
Municipality of Pastrana



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The Sangguniang Bayan

Excerpts from the Minutes of the Special Session of the Sangguniang Bayan of Pastrana, Province of Leyte, held last December 16, 2025 at the Municipal Sangguniang Bayan Session Hall, this Municipality.

Present:

- | | | |
|--|---|--|
| Hon. CHITO C. CAYACO | - | Municipal Vice – Mayor/
Presiding Officer |
| Hon. GERARDO S. CARIAN | - | Sangguniang Bayan Member |
| Hon. ANGELINA C. DIOLA | - | Sangguniang Bayan Member |
| Hon. LOIDA B. VILLABLANCA | - | Sangguniang Bayan Member |
| Hon. NATHAN G. LETRODO | - | Sangguniang Bayan Member |
| Hon. ALEX C. SEQUITO | - | Sangguniang Bayan Member |
| Hon. PIO M. TAN | - | Sangguniang Bayan Member |
| Hon. NICOLE MARIE C. MARCOS | - | Sangguniang Bayan Member |
| Hon. NICOLE MARIE C. MARCOS | - | Sangguniang Bayan Member |
| Hon. RODEL M. TOBILLA | - | Sangguniang Bayan Member |
| Hon. JERLYN C. BORJA | - | ABC President |
| Hon. FRANCIS CHARLES T. ALVAREZ | - | SK Federation President |

RESOLUTION NO. 059-2025

Series of 2025

A RESOLUTION APPROVING SUPPLEMENTAL BUDGET NO. 3 FISCAL YEAR 2025 AMOUNTING TO FIVE MILLION SEVEN HUNDRED THIRTY-EIGHT THOUSAND SIX HUNDRED THIRTY-EIGHT PESOS AND THIRTY CENTAVOS (PHP 5,738,638.30).

WHEREAS, Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*, authorizes local government units to enact supplemental budgets to provide for expenditures not covered by the annual or previously approved budgets;

WHEREAS, the Municipality of Pastrana, Leyte has realized savings and/or additional income which may be utilized for lawful purposes through the enactment of a supplemental budget;

WHEREAS, Supplemental Budget No. 3 for Fiscal Year 2025 in the total amount of **Five Million Seven Hundred Thirty-Eight Thousand Six Hundred Thirty-Eight Pesos and Thirty Centavos (PHP 5,738,638.30)** has been prepared and submitted to the Sangguniang Bayan for consideration and approval;

WHEREAS, the proposed Supplemental Budget No. 3 FY 2025 is intended to fund priority expenditures and obligations of the Municipality of Pastrana, Leyte in accordance with

CHITO C. CAYACO
Municipal Vice-Mayor /
Presiding Officer

GERARDO S. CARIAN
Sangguniang Bayan Member

ANGELINA C. DIOLA
Sangguniang Bayan Member

LOIDA B. VILLABLANCA
Sangguniang Bayan Member

NATHAN G. LETRODO
Sangguniang Bayan Member

ALEX C. SEQUITO
Sangguniang Bayan Member

PIO M. TAN
Sangguniang Bayan Member

NICOLE MARIE C. MARCOS
Sangguniang Bayan Member

RODEL M. TOBILLA
Sangguniang Bayan Member

JERLYN C. BORJA
ABC President

FRANCIS CHARLES T. ALVAREZ
SK Federation President

existing budgeting, accounting, and auditing rules and regulations;

WHEREAS, the Sangguniang Bayan of Pastrana, Leyte finds the said Supplemental Budget to be necessary, lawful, and in the best interest of public service and fiscal management;

WHEREFORE, on motion of **Hon. Nathan G. Letrodo**, Chairperson, Committee on Finance, Budget and Appropriation duly seconded **unanimously** by the **August Body**;

RESOLVED, as it is hereby **RESOLVED**, to approve **Supplemental Budget No. 3 for Fiscal Year 2025** of the Municipality of Pastrana, Leyte in the total amount of **Five Million Seven Hundred Thirty-Eight Thousand Six Hundred Thirty-Eight Pesos and Thirty Centavos (PHP 5,738,638.30)**;

RESOLVED, FURTHER, that the Municipal Mayor, Municipal Budget Officer, Municipal Accountant, Municipal Treasurer, and other concerned officials are hereby directed to implement Supplemental Budget No. 3 FY 2025 in accordance with existing laws, rules, and regulations;

RESOLVED, FINALLY, that copies of this Resolution be furnished to the Office of the Municipal Mayor, the Municipal Budget Office, the Municipal Accountant, the Municipal Treasurer, and all other concerned offices for their information, guidance, and appropriate action.

APPROVED, this 16th day of December, 2025, at the Sangguniang Bayan Session Hall, Municipality of Pastrana, Province of Leyte.

APPROVED UNANIMOUSLY

I HEREBY CERTIFY to the correctness of the foregoing Resolution.

VERNADITH L. NIEGOS-DIZON, LPT.
Local Legislative Staff Officer II/
Sangguniang Bayan Secretary- Designate

CHITO C. CAYACO
Municipal Vice-Mayor/
Presiding Officer

GERARDO S. CARIAN
Sangguniang Bayan Member

ANGELINA C. DIOLA
Sangguniang Bayan Member

LOIDA B. VILLABLANCA
Sangguniang Bayan Member

NATHAN G. LETRODO
Sangguniang Bayan Member

ALEX C. SECUTO
Sangguniang Bayan Member

KIM M. TAN
Sangguniang Bayan Member

NICOLE MARIE C. MARCOS
Sangguniang Bayan Member

RODEL M. TORILLA
Sangguniang Bayan Member

JERLYN C. MORIA
ABC President

FRANCIS CHARLES T. ALVAREZ
SK Federation President

Attested by:


CHITO C. CAYACO
*Municipal Vice-Mayor/
Presiding Officer*

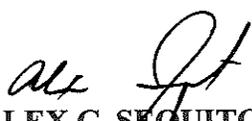
Approved:


GERARDO S. CARIAN
Sangguniang Bayan Member


ANGELINA C. DIOLA
Sangguniang Bayan Member


LOIDA B. VILLABLANCA
Sangguniang Bayan Member

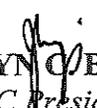

NATHAN G. LETRODO
Sangguniang Bayan Member

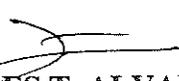

ALEX C. SEQUITO
Sangguniang Bayan Member


PIO M. TAN
Sangguniang Bayan Member


NICOLE MARIE C. MARCOS
Sangguniang Bayan Member


RODEL M. TOBILLA
Sangguniang Bayan Member


JERLYN C. BORJA
ABC President


FRANCIS CHARLES T. ALVAREZ
SK Federation President



Republic of The Philippines
 PROVINCE OF LEYTE
 Municipality of Pastrana



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The Sangguniang Bayan

Excerpts from the Minutes of the Special Session of the Sangguniang Bayan of Pastrana, Province of Leyte, held last December 16, 2025 at the Municipal Sangguniang Bayan Session Hall, this Municipality.

APPROPRIATION ORDINANCE NO. 39
 Series of 2025

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 03 FISCAL YEAR 2025 OF THE MUNICIPALITY OF PASTRANA, PROVINCE OF LEYTE IN THE AMOUNT OF FIVE MILLION SEVEN HUNDRED THIRTY-EIGHT THOUSAND SIX HUNDRED THIRTY-EIGHT PESOS AND THIRTY CENTAVOS (PHP 5,738,638.30) ONLY.

Introduced by:

Hon. Nathan G. Letrodo, Chairman Committee on Finance and Appropriations duly seconded **Unanimously** by the **August Body**.

Be enacted by the Sangguniang Bayan of Pastrana, Leyte on its Special Session that:

Section 1. The amount **PHP 5,738,638.30** taken from the savings from the following to wit:

a. Savings on PS FY 2025	- PHP 2, 468, 638.30
Savings on MOOE FY 2025	- PHP 3, 270, 000.00
TOTAL	- PHP 5,738,638.30

Section 2. The amount of **PHP 5,738,638.30** is appropriated as Supplemental Budget No. 03 Fiscal Year 2025 for Personnel Services, and other Programs, Projects and Activities of the Local Government Unit of Pastrana;

Section 3. That the budget expenditures and source of funds and other necessary documents are incorporated herein and made an integral part of this ordinance;

1. LBP Form 8

CHITO C. CAYACO
 Municipal Vice-Mayor/
 Presiding Officer

GERARDO S. CANAN
 Sangguniang Bayan Member

ANGELINA C. DIOLA
 Sangguniang Bayan Member

LOIDA B. VILLABLANCA
 Sangguniang Bayan Member

NATHAN G. LETRODO
 Sangguniang Bayan Member

ALEX C. SQUITO
 Sangguniang Bayan Member

JOSEPH M. YAN
 Sangguniang Bayan Member

NICO EMARIE C. MARCOS
 Sangguniang Bayan Member

RODEL M. TOBILLA
 Sangguniang Bayan Member

JERLYN Q. BORJA
 ABC President

FRANCIS CHARLES T. ALVAREZ
 SK Federation President

2. LBP Form 9
3. Certificate of Funds Actually Available
4. SIP

CHITO C. CAYACO
Municipal Vice-Mayor/
Presiding Officer

Section 4. The Local Chief Executive is hereby authorized to disburse the same as provided in accordance with the budget approved herein, subject to existing laws, accounting, and auditing requirements, rules and regulations;

Section 5. This Ordinance shall take effect immediately.

ENACTED UNANIMOUSLY. December 16, 2025.

I HEREBY CERTIFY to the corrections of the above-quoted resolution.

Prepared by:

VERNADITH L. NIEGOS-DIZON, LPT.
Local Legislative Staff Officer II/
Sangguniang Bayan Secretary – Designate

GERARDO S. CARIAN
Sangguniang Bayan Member

DOMITAN
Sangguniang Bayan Member

ANGELINA C. DIOLA
Sangguniang Bayan Member

NICOLE MARIE C. MARCOS
Sangguniang Bayan Member

LOIDA B. VILLABLANCA
Sangguniang Bayan Member

RODEL M. TOBILLA
Sangguniang Bayan Member

NATHAN G. LETRODO
Sangguniang Bayan Member

JERLYN C. MORJA
ABC President

ALEX C. SPOCITO
Sangguniang Bayan Member

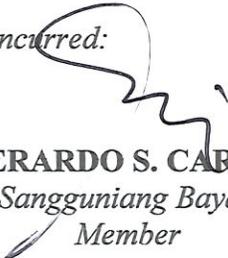
FRANCIS CHARLES T. ALVAREZ
SK Federation President

Attested by:



CHITO C. CAYACO
Municipal Vice Mayor/
Presiding Officer

Concurred:



GERARDO S. CARIAN
Sangguniang Bayan
Member



ANGELINA C. DIOLA
Sangguniang Bayan
Member



LOIDA B. VILLABLANCA
Sangguniang Bayan
Member



NATHAN G. LETRODO
Sangguniang Bayan
Member



ALEX C. SEQUITO
Sangguniang Bayan
Member



ROM M. TAN
Sangguniang Bayan Member



NICOLE MARIE C. MARCOS
Sangguniang Bayan Member



RODEL M. TOBILLA
Sangguniang Bayan
Member



JERLYN C. BORJA
ABC President



FRANCIS CHARLES T. ALVAREZ
SK Federation President

Approved by:



HON. MARITESS B. CAYACO-MARCOS, RN.
Municipal Mayor





Republic of The Philippines
 PROVINCE OF LEYTE
 Municipality of Pastrana



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The Sangguniang Bayan

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Present:

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|--|---|--|
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Presiding Officer |
| Hon. GERARDO S. CARIAN | - | Sangguniang Bayan Member |
| Hon. ANGELINA C. DIOLA | - | Sangguniang Bayan Member |
| Hon. LOIDA B. VILLABLANCA | - | Sangguniang Bayan Member |
| Hon. NATHAN G. LETRODO | - | Sangguniang Bayan Member |
| Hon. ALEX C. SEQUITO | - | Sangguniang Bayan Member |
| Hon. PIO M. TAN | - | Sangguniang Bayan Member |
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| Hon. NICOLE MARIE C. MARCOS | - | Sangguniang Bayan Member |
| Hon. RODEL M. TOBILLA | - | Sangguniang Bayan Member |
| Hon. JERLYN C. BORJA | - | ABC President |
| Hon. FRANCIS CHARLES T. ALVAREZ | - | SK Federation President |

CHITO C. CAYACO
 Municipal Vice-Mayor /
 Presiding Officer

GERARDO S. CARIAN
 Sangguniang Bayan Member

ANGELINA C. DIOLA
 Sangguniang Bayan Member

LOIDA B. VILLABLANCA
 Sangguniang Bayan Member

NATHAN G. LETRODO
 Sangguniang Bayan Member

ALEX C. SEQUITO
 Sangguniang Bayan Member

Sangguniang Bayan Member

Sangguniang Bayan Member

Sangguniang Bayan Member

ABC President

SK Federation President

RESOLUTION NO. 058-2025

Series of 2025

A RESOLUTION AUTHORIZING THE REVERSION OF FUNDS FROM SAVINGS ON PS FY 2025 AND SAVINGS ON MOOE FY 2025 TO PERSONNEL SERVICES, AND OTHER PROGRAMS, PROJECTS AND ACTIVITIES OF THE LOCAL GOVERNMENT UNIT OF PASTRANA AMOUNTING TO FIVE MILLION SEVEN HUNDRED THIRTY-EIGHT THOUSAND SIX HUNDRED THIRTY-EIGHT PESOS AND THIRTY CENTAVOS (PHP 5, 738, 638.30).

WHEREAS, Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*, grants local government units' fiscal autonomy and vests upon the Sangguniang Bayan the authority to enact measures to ensure the sound, efficient, and economical management of public funds;

WHEREAS, savings have been realized from the appropriations for Personal Services (PS) FY 2025 and Maintenance and Other Operating Expenses (MOOE) FY 2025 of the Municipality of Pastrana, Leyte due to prudent fiscal management, operational efficiencies, and other valid causes;

WHEREAS, the said savings will be reverted to back to unappropriated surplus amounting to Five Million Seven Hundred Thirty-Eight Thousand Six Hundred Thirty-Eight Pesos and Thirty Centavos (Php 5, 738, 638.30);

PIO M. TAN
 Sangguniang Bayan Member

NICOLE MARIE C. MARCOS
 Sangguniang Bayan Member

RODEL M. TOBILLA
 Sangguniang Bayan Member

JERLYN C. BORJA
 ABC President

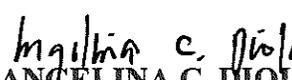
FRANCIS CHARLES T. ALVAREZ
 SK Federation President

Attested by:

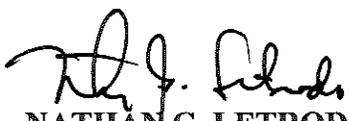

CHITO C. CAYACO
*Municipal Vice-Mayor/
Presiding Officer*

Approved:


GERARDO S. CARIAN
Sangguniang Bayan Member


ANGELINA C. DIOLA
Sangguniang Bayan Member

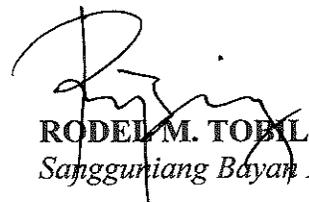

LOIDA B. VILLABLANCA
Sangguniang Bayan Member

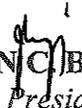

NATHAN G. LETRODO
Sangguniang Bayan Member


ALEX C. SEQUITO
Sangguniang Bayan Member


MO M. TAN
Sangguniang Bayan Member


NICOLE MARIE C. MARCOS
Sangguniang Bayan Member


RODEL M. TOBILLA
Sangguniang Bayan Member


JERLYN C. BORJA
ABC President


FRANCIS CHARLES T. ALVAREZ
SK Federation President



Republic of the Philippines
Province of Leyte
Municipality of Pastrana
OOo



OFFICE OF THE MUNICIPAL MAYOR

DEC 15, 2025

HON. Vice-Mayor CHITO C. CAYACO
Presiding Officer and
HON. MEMBERS
Sangguniang Bayan
Pastrana, Leyte



Gentlemen and Madame's,

Respectfully endorsing the Supplemental Budget No. 3 for Fiscal Year 2025 amounting to Five Million Seven Hundred Thirty Eight Thousand Six Hundred Thirty Eight Pesos & 30/100 (5,738,638.30).

The Budget is made to allocate funds for Year End Personnel Benefits and Other PPA's of the Local Government Unit, this Municipality.

For your review and approval.

Very truly yours,

MARITESS B. CAYACO-MARCOS, RN
Municipal Mayor

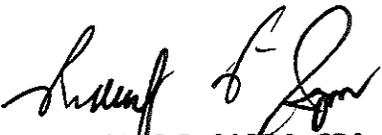
STATEMENT OF FUNDING SOURCES
Supplemental Budget No. 03
Fiscal Year 2025

PROVINCE OF LEYTE
General Fund
Fund/Special Account

Particulars (1)	Account Classification (PGCA) (2)	Amount (3)
1.0 New Revenue Sources Unprogrammed National Tax Allotment (NTA)		
2.0 Actual Collections in Excess of the Estimated Income		
3.0 Savings FY 2025		
4.0 Realignment		
5.0 Reversion Savings on PS FY 2025		2,468,638.30
Savings on MOOE FY 2025		3,270,000.00
TOTAL		5,738,638.30

Certified Correct:


ROGELIO E. CERILLA JR.
 Acting-Municipal Treasurer


RODOLFO P. SAPRA, CPA
 Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION
LGU- Pastrana, Leyte
SUPPLEMENTAL BUDGET NO. 03 FY 2025

Implementing Office ,(1)	Particulars/Purpose ,(2)	AIP Ref Code (3)	Object of Expenditures ,(4)	Account Code ,(5)	Amount ,(6)
MAYOR'S	A.) P.S.				
OFFICE	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-01-001-001	Other Personnel Benefits	5-01-04-990	1,200,000.00
	Grant of Loyalty Awards & Incentives	1000-000-3-1-01-001-001	Longevity Pay	5-01-02-120	25,000.00
	TOTAL				1,225,000.00
	B.) M.O.O.E.				
	Provision for other Supplies	1000-000-3-1-01-001-001	Other Supplies		400,000.00
	Provision for other operating exp.	1000-000-3-1-01-001-001	Other M.O.O.E.		400,000.00
	Provision for Gratuity	1000-000-3-1-01-001-001	Other General Services	5-02-12-990	770,000.00
	Other General Services	1000-000-3-1-01-001-001	Other General Services	5-02-12-990	600,000.00
	TOTAL				2,170,000.00
OFFICE OF THE SB	A.) P.S.				
	Provision for Year-End Bonus	1000-000-3-1-02-001-001	Year-End Bonus		153,138.30
	Provision for Cah Gift	1000-000-3-1-02-001-001	Cash Gift		10,500.00
	Grant of Loyalty Awards & Incentives	1000-000-3-1-02-001-001	Longevity Pay	5-01-02-120	5,000.00
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-02-001-001	Other Personnel Benefits	5-01-04-990	420,000.00
	TOTAL				588,638.30
	B.) M.O.O.E.				
	Provision for Gratuity	1000-900-3-1-02-000-001	Other General Services	5-02-12-990	140,000.00
	TOTAL				140,000.00
OFFICE OF THE SB SEC.	A.) P.S.				
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-04-001-001	Other Personnel Benefits	5-01-04-990	60,000.00
	TOTAL				60,000.00
OFFICE OF THE MPDO	A.) P.S.				
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-09-001-001	Other Personnel Benefits	5-01-04-990	90,000.00
	Grant of Loyalty Awards & Incentives	1000-000-3-1-09-001-001	Longevity Pay	5-01-02-120	10,000.00
	TOTAL				100,000.00
OFFICE OF THE MCR	A.) P.S.				
	Grant of Loyalty Awards & Incentives	1000-000-3-1-12-001-001	Longevity Pay	5-01-02-120	5,000.00
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-12-001-001	Other Personnel Benefits	5-01-04-990	30,000.00
	TOTAL				35,000.00
OFFICE OF THE MBO	A.) P.S.				
	Grant of Loyalty Awards & Incentives	1000-000-3-1-08-001-001	Longevity Pay	5-01-02-120	15,000.00
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-08-001-001	Other Personnel Benefits	5-01-04-990	120,000.00
	TOTAL				135,000.00
OFFICE OF THE ACCNTNG	A.) P.S.				
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-07-001-001	Other Personnel Benefits	5-01-04-990	120,000.00
	Grant of Loyalty Awards & Incentives	1000-000-3-1-07-001-001	Longevity Pay	5-01-02-120	5,000.00
	TOTAL				125,000.00
OFFICE OF THE MTO	A.) P.S.				
	Grant of Loyalty Awards & Incentives	1000-000-3-1-05-001-001	Longevity Pay	5-01-02-120	15,000.00
	Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-05-001-001	Other Personnel Benefits	5-01-04-990	240,000.00
	TOTAL				255,000.00

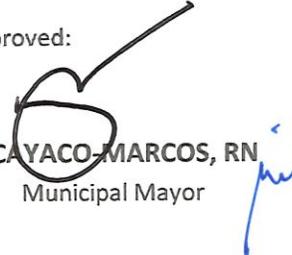
STATEMENT OF SUPPLEMENTAL APPROPRIATION
LGU- Pastrana, Leyte
SUPPLEMENTAL BUDGET NO. 03 FY 2025

Implementing Office ,(1)	Particulars/Purpose ,(2)	AIP Ref Code (3)	Object of Expenditures ,(4)	Account Code ,(5)	Amount ,(6)
OFFICE OF THE ASSESSOR	A.) P.S. Grant of Collective Negotiation Agreement (CNA)	1000-000-3-1-06-001-001	Other Personnel Benefits	5-01-04-990	90,000.00
	TOTAL				90,000.00
OFFICE OF THE MSWDO	A.) P.S. Grant of Collective Negotiation Agreement (CNA)	3000-500-3-1-13-001-001	Other Personnel Benefits	5-01-04-990	210,000.00
	TOTAL				210,000.00
OFFICE OF THE MHO	A.) P.S. Grant of Collective Negotiation Agreement (CNA) Grant of Loyalty Awards & Incentives	3000-200-3-1-11-001-001 3000-200-3-1-11-001-001	Other Personnel Benefits Longevity Pay	5-01-04-990 5-01-02-120	270,000.00 5,000.00
	TOTAL				275,000.00
OFFICE OF THE D.A	A.) P.S. Grant of Collective Negotiation Agreement (CNA)	8000-000-3-2-03-001-001	Other Personnel Benefits	5-01-04-990	240,000.00
	TOTAL				240,000.00
OFFICE OF THE ENGINEERING	A.) P.S. Grant of Collective Negotiation Agreement (CNA)	8000-000-3-1-10-001-001	Other Personnel Benefits	5-01-04-990	90,000.00
	TOTAL				90,000.00
	GRAND TOTAL				5,738,638.30

Prepared by:


ANACLETO G. GABRIENTE
Municipal Budget Officer

Approved:


MARITESS B. CAYACO-MARCOS, RN
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Pastrana



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MUNICIPAL ACCOUNTANT'S OFFICE

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to CERTIFY that there is an actual available funds from the General Fund Savings on Appropriations of Personal Services (PS) 2025 and Savings on Appropriations Maint. and Other Operating Expenses (MOOE) amounting to Five Million Seven Hundred Thirty Eight Thousand Six Hundred Thirty Eight Pesos & 30/100 only (P 5,738,638.30) broken down as follows:

a. Personal Services (Savings on Appro. FY 2025 - P	2,468,638.30
b. Savings on Appropriation M.O.O.E	- 3,270,000.00
Total	P 5,738,638.30

This CERTIFICATION is being issued for the preparation of Supplemental Budget No. 3 for CY 2025.

Issued this 15 day of December, 2025.

Certified by:

RODOLFO P. SAPRA, CPA
Municipal Accountant

ROGELIO E. GERILLA JR
OIC-Municipal Treasurer

Approved by:

HON. MARITESS B. CAYACO-MARCOS, RN
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF PASTRANA



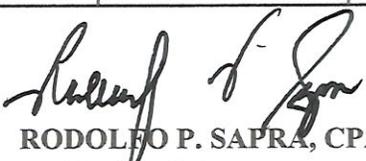
CERTIFICATE OF SAVINGS

This is to certify that according to our records on file in this Office, the Municipality of Pastrana has savings from various Offices as of December 15, 2025 amounting to Five MILLION Seven Hundred Thirty Eight Thousand Six Hundred Thirty Eight Pesos & 30/100 (5,738,638.30)

Name of Office	Expense Class	Account Code	Amount	
OFFICE OF THE MUN. MAYOR	Salaries	5-01-01-010	1,300,000.00	
	PERA	5-01-02-010	200,000.00	
	Mid-Year Bonus	5-01-02-110	35,000.00	
	Cash Gift	5-01-02-150	90,000.00	
	Year End Bonus	5-01-02-140	210,000.00	
	Life and Retirement Insurance	5-01-03-010	200,000.00	
	HDMF	5-01-03-020	42,000.00	
	PHILHEALTH Contribution	5-01-03-030	200,000.00	
	ECC Contribution	5-01-03-040	20,000.00	
	Supplies	5-02-03-990	1,371,857.97	
	Office of the SB	Suplies	5-02-03-990	420,000.00
	Office of the SB Sec.	PERA	5-01-02-010	10,000.00
Cash Gift		5-01-02-150	5,000.00	
Year End Bonus		5-01-02-140	29,000.00	
Life and Retirement Insurance		5-01-03-010	44,000.00	
HDMF		5-01-03-020	2,000.00	
PHILHEALTH Contribution		5-01-03-030	25,000.00	
ECC Contribution		5-01-03-040	1,200.00	
PEI		5-01-02-080	5,000.00	
Suplies		5-02-03-990	90,000.00	
Office of the MPDC		Salaries	5-01-01-010	42,296.27
	Suplies	5-02-03-990	90,000.00	
Office of the MCR	Suplies	5-02-03-990	30,000.00	
Office of the MBO	Suplies	5-02-03-990	120,000.00	
Office of the MAO	Suplies	5-02-03-990	98,142.03	
Office of the MTO	Office Supplies Expense	5-02-03-010	240,000.00	
Office of the Assessor	Office Supplies Expense	5-02-03-010	90,000.00	
Office of the MSWDO	Salaries	5-01-01-010	8,142.03	
	Office Supplies Expense	5-02-03-010	210,000.00	
MHO	Office Supplies Expense	5-02-03-010	270,000.00	
D.A.	Office Supplies Expense	5-02-03-010	240,000.00	
	TOTAL		5,738,638.30	

Certified Correct:


ANACLEITA G. GABRIENTE
Municipal Budget Officer


RODOLFO P. SAPRA, CPA
Municipal Accountant


ROGELIO E. GERILLA, JR
Acting Municipal Treasurer



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Pastrana
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Office of the Municipal Mayor

CERTIFICATION

THIS IS TO CERTIFY that as of September 30, 2025, the LGU had accomplished an average of 76.00% of the programs/projects/activities approved in the LGU budget for the Fiscal Year 2025 and reflected in the Annual Investment Program (AIP) of the municipality, as per record of fund utilization and expenditures from the Municipal Budget Office and Municipal Accounting Office.

This certification is issued for the grant of Collective Negotiation Agreement (CNA) Incentive for F.Y. 2025 of the Local Government Unit of Pastrana, Leyte.

Issued this 24th day of November 2025.

ENGR. GLAIZA A. BRAZIL
OIC-MPDC

Noted:


Hon. MARITESS B. CAYACO-MARCOS
Municipal Mayor

SUPPLEMENTAL BUET NO. 3
STATEMENT OF FUNDS AVAILABLE FOR REVERSION
FISCAL YEAR 2025

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT REVERTED	BAL. OF APPROPRIATION
1. OFFICE OF THE MAYOR	SALARIES	9,645,777.00	7,340,096.24	2,305,680.76	1,300,000.00	1,005,680.76
	PERA	1,126,000.00	842,545.16	283,454.84	200,000.00	83,454.84
	Cash Gift	275,000.00	184,000.00	91,000.00	90,000.00	1,000.00
	MID YEAR BONUS	644,388.00	608,683.00	35,705.00	35,000.00	705.00
	Year-End	852,899.00	641,743.50	211,155.50	210,000.00	1,155.50
	Life & Retirement Insurance	1,133,517.24	815,076.83	318,440.41	200,000.00	118,440.41
	HDMF	132,000.00	82,400.00	49,600.00	42,000.00	7,600.00
	PHILHEALTH	450,772.36	168,625.57	282,146.79	200,000.00	82,146.79
	ECC	66,000.00	41,100.00	24,900.00	20,000.00	4,900.00
	PERA	58,000.00	44,000.00	14,000.00	10,000.00	4,000.00
2. SB SECRETARY'S OFFICE	Cash Gift	15,000.00	10,000.00	5,000.00	5,000.00	-
	Year-End Bonus	100,309.00	35,518.00	64,791.00	29,000.00	35,791.00
	Life & Retirement Insurance	80,368.86	32,796.72	47,571.96	44,000.00	3,571.96
	PHILHEALTH	33,486.94	6,832.64	26,654.30	25,000.00	1,654.30
	HDMF	7,200.00	4,400.00	2,800.00	2,000.00	800.00
3. OFFICE OF THE MPDO	ECC	3,600.00	2,200.00	1,400.00	1,200.00	200.00
	PEI	15,000.00	15,000.00	15,000.00	5,000.00	10,000.00
	SALARIES	1,481,824.00	1,110,816.00	371,008.00	42,296.27	328,711.73
4. OFFICE OF THE MSWDO	SALARIES	2,203,632.00	1,864,298.45	339,333.55	8,142.03	331,191.52
	TOTAL PS	18,324,774.40	13,850,132.11	4,489,642.11	2,468,638.30	2,021,003.81
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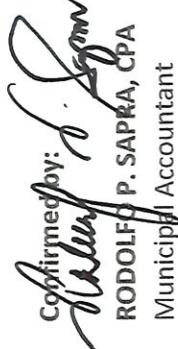
SUPPLEMENTAL BUDGET NO. 3
STATEMENT OF FUNDS AVAILABLE FOR REVERSION
FISCAL YEAR 2025

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT REVERTED	BAL. OF APPROPRIATION
MOOE:						
1. OFFICE OF THE MAYOR	SUPPLIES	1,800,000.00	251,906.00	1,548,094.00	1,371,857.97	176,236.03
2. OFFICE OF THE SB	SUPPLIES	620,000.00	125,000.00	495,000.00	420,000.00	75,000.00
3. OFFICE OF THE SB SEC	SUPPLIES	90,000.00		90,000.00	90,000.00	-
4. OFFICE OF THE MPDO	SUPPLIES	210,000.00	53,928.00	156,072.00	90,000.00	66,072.00
5. OFFICE OF THE MCR	SUPPLIES	160,000.00	34,493.00	125,507.00	30,000.00	95,507.00
6. OFFICE OF THE MBO	SUPPLIES	160,000.00	30,325.00	129,675.00	120,000.00	9,675.00
7. OFFICE OF THE MAO	SUPPLIES	277,000.00	46,267.00	230,733.00	98,142.03	132,590.97
8. OFFICE OF THE MTO	SUPPLIES	350,000.00	50,413.00	299,587.00	240,000.00	59,587.00
9. OFFICE OF THE ASSESSOR	SUPPLIES	180,000.00	61,826.00	118,174.00	90,000.00	28,174.00
10. OFFICE OF THE MSWDO	SUPPLIES	335,000.00	89,781.00	245,219.00	210,000.00	35,219.00
11. OFFICE OF THE MH0	SUPPLIES	380,000.00	41,937.00	338,063.00	270,000.00	68,063.00
12. OFFICE OF THE AGRICULTURIST	SUPPLIES	345,000.00	28,624.00	316,376.00	240,000.00	76,376.00
TOTAL		4,907,000.00	814,500.00	4,092,500.00	3,270,000.00	822,500.00

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

Prepared by:

ANACLETO G. SABRIENTE
 Municipal Budget Officer

Confirmed by:

RODOLFO P. SAPRA, CPA
 Municipal Accountant


ROGELIO E. GERILLA JR.
 OIC-Municipal Treasurer



CERTIFICATE OF REGISTRATION

Collective Negotiation Agreement

No. 3016

Pursuant to Executive Order No. 180 (1987) and its Implementing Rules and Regulations, the Collective Negotiation Agreement between the

PASTRANA ASSOCIATION OF GOVERNMENT EMPLOYEES (PASSGE)

and the

MUNICIPAL GOVERNMENT OF PASTRANA Municipal Hall, Barangay District IV, Pastrana, Leyte

having complied with the prescribed requirements, is hereby registered and is binding between the parties from

23 January 2024 to 22 January 2027


ATTY. KARLO A. B. NOGRALES
Chairperson



Attested by:


MA. THERESA C. FERNANDEZ
Director IV
Human Resource Relations Office



COLLECTIVE NEGOTIATION AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This COLLECTIVE NEGOTIATION AGREEMENT is made and entered into by and between:

The LOCAL GOVERNMENT UNIT OF PASTRANA (LGU-Pastrana), a government agency with principal address at Población District IV, Pastrana, Leyte, represented herein by the Municipal Mayor, MARITESS B. CAYACO - MARCOS, hereinafter referred to as the "AGENCY".

-and-

The PASTRANA ASSOCIATION OF GOVERNMENT EMPLOYEES (PASSGE), the sole and exclusive negotiating agent of the Local Government Unit of Pastrana with principal address at Municipal Hall, Poblacion District IV, Pastrana, Leyte, duly registered with the Department of Labor and Employment (DOLE) with Certificate of Registration No. 1685 dated September 8, 2008 and the Civil Service Commission (CSC) under Certificate of Accreditation No. 813 dated June 1, 2011, herein represented by its President, RINA M. BALAGBIS, hereinafter referred to as the "UNION."

-WITNESSETH-

WHEREAS, Section 18, Article II of the 1987 Philippine Constitution states that, "the State affirms labor as primary social and economic force. It shall protect the rights of workers and promote their welfare"; and Section 8, Article III of the 1987 Philippine Constitution states that "the right of the people, including those employed in the public and private sectors, to form unions, associations or societies for purpose not contrary to law shall not be abridged".

WHEREAS, the harmonious relationship between the AGENCY and the UNION must be expressed in practical terms in ensuring a mutually beneficial and protective existence taking into consideration the terms and conditions of employment in the civil service;

WHEREAS, the AGENCY and the UNION desire to enter into a Collective Negotiation Agreement for the purpose of establishing, maintaining and regulating the terms and conditions of employment of the employees of the AGENCY through the proper observance of democratic practices pursuant to Executive Order No. 180 and its Implementing Rules and Regulations with the view of facilitating peaceful settlement of differences and grievances that may arise between the parties and to promote harmony, efficiency and productivity to the end that the AGENCY, the UNION and the General Public may all mutually benefit, and finally to promote and guarantee peace and harmony in the bureaucracy in the spirit of cooperation;

NOW, THEREFORE, for and in consideration of the foregoing premise, the parties hereby agree and bind themselves as follows:

**ARTICLE I
DECLARATION OF PRINCIPLES**

Section 1. Workers' Rights. The parties recognize the basic rights of workers; the right to be consulted and to participate in policy and decision making, career development and humane conditions of work including the right to due process.

Section 2. Authority of the AGENCY- The UNION recognizes and respects the authority of the AGENCY in the implementation of existing laws and conditions of employment.

Section 3. Independence of the UNION. The AGENCY shall recognize the rights of the UNION as specified in Section 5 and 6, Article II of the Executive Order No. 180 series of 1987.

Section 4. Participation of the UNION in policies formulated by the AGENCY- The UNION shall participate in the formulation of policies, plans and programs affecting the rights, career development, welfare and benefits of employees, and on client service improvement.

**ARTICLE II
DEFINITION OF TERMS**

Section 1. Agency Fee- refers to a reasonable assessment equivalent to the dues and other fees paid by members of the UNION as the sole and exclusive collective negotiating agent which will be deducted from non-members who will benefit from the Collective Negotiation Agreement (CNA).

Section 2. Check-off- refers to payroll deduction on UNION's annual dues from the Collective Negotiation Agreement Incentives of each member and payroll deduction of agency fees of non-union members who accept and enjoy the benefits successfully negotiated by the UNION and shall be remitted within fifteen (15) days of the succeeding month.

a.) All other special assessments and contributions shall be accepted for deduction upon presentation of lawful proof of consent from union members.

b.) UNION Treasurer shall submit to the Municipal Accountant or payroll clerk the list of union members with corresponding deductions due on the particular period.

Section 3. Collective Negotiation Agreement (CNA) - refers to the mutual agreement signed by and between the AGENCY and the UNION.

Section 4. Negotiating Panel- refers to the AGENCY, represented by its authorized representatives to be designated by the Local Chief Executive and the UNION to be represented by its CNA Committee.

**ARTICLE III
RECOGNITION**

Section 1. Recognition of Union- the AGENCY hereby recognizes the UNION as the sole and exclusive negotiating representative for all rank-and-file employees with respect to terms and conditions of employment not otherwise mandated by law, as well as the working relationship, benefits and privileges that may be agreed.

Section 2. Guarantee Against Discrimination- the AGENCY shall guarantee Gender Equality, Equality and Non-discrimination in any manner or form, against any employees.

Section 3. UNION Meetings- the UNION shall be allowed to conduct periodic and special meetings as may be deemed necessary for information and educational purpose, during office hours. The AGENCY shall allow them to use its facilities for such meetings.

Section 4. UNION Time Off- any UNION Officers shall be allowed to avail the total of Ten (10) days of UNION Time Off annually, in recognition of the employees' participation rights, for the purpose of attending general assemblies and meetings, activities and conferences called by any government agency or other non-government organization / institution.

Section 5. Training Program- The AGENCY shall incorporate the proposed training/seminar programs of the UNION to the annual training program.

Section 6. UNION Projects- The AGENCY shall allow the UNION to undertake certain projects or activities which the latter deems beneficial to its members. The UNION projects and assignments completed by the officers or members may form part of their performance outputs, as allowed under the Revised Performance Evaluation System.

Section 7. UNION Office- The AGENCY shall provide UNION Office with adequate office space including, but not limited to furniture, fixtures and office equipment. However, priority will be given to other offices and projects.

Section 8. Use of Service Vehicles- The AGENCY shall allow the use of service vehicles, including the corresponding fuel allocation, in attending official activities called by any government agency or duly accredited organizations on matters concerning the welfare of the employee's subject to availability of existing policies.

Section 9. The AGENCY recognizes UNION-related activities arising from invitations at the regional /national level of duly recognized accredited public sector unions by the Civil Service Commission, and provide support in the participation of union officers and/or members shall be allowed official travel subject to existing rules and regulations.

Section 10. The AGENCY shall allow the UNION officers and/or members to attend monthly regular meetings provided schedules of said meeting are given in advance to the respective Department Heads and their absence will not hamper or prejudice the delivery of public service.

Section 11. Clearance from the UNION- The AGENCY shall require from the employees who will retire, transfer, or resign, clearance from the UNION for property and monetary accountabilities and obligations.

ARTICLE IV CHECK-OFF

Section 1. UNION Dues- The AGENCY shall agree to check-off from the CNA Incentives its annual dues and such other fees and assessments that the UNION shall adopt and on cases other than the monthly dues, such as loan obtained/granted by the UNION thru financial banking institution availed by its members, the AGENCY shall deduct and remit the same to the UNION provided that an individual authority authorizing the AGENCY to effect the salary deduction is submitted.

ARTICLE V COVERAGE

Section 1. This agreement shall cover all rank and file employees of the Local Government Unit of Pastrana, except those specifically excluded by Executive Order No. 180 series of 1987 and its Implementing Rules and Regulations and/or Civil Service Commission Rules and Regulations.

ARTICLE VI
SHARED RESPONSIBILITY AND ACCOUNTABILITY

Section 1. Representation of the UNION- Pursuant to the principles of shared responsibility and employee empowerment, the AGENCY recognizes the right of the UNION to be represented in meetings such as: Monthly Staff Meeting, Management Committee Meeting, Staff Meeting and all *Ad-Hoc* Committees whenever matters affecting their working conditions and benefits are to be discussed.

Moreover, the UNION shall be represented in the following committees with equal voting power:

- a.) Promotion and Selection Board
- b.) Personnel Development Committee
- c.) Uniform/ Clothing Committee
- d.) Grievance Committee
- e.) Performance Review Committee
- f.) Gender and Development Committee
- g.) Other Committees of major importance that may be created for the employee's welfare and benefits

Section 2. Teamwork- The UNION shall be a partner of the AGENCY in promoting teamwork and discipline to attain harmony, professionalism, productivity and efficiency. It shall enjoin all its members to render and perform to the best of their abilities the duties and responsibilities expected of them in accordance with existing laws, rules and regulations.

Section 3. UNION Obligations- The UNION shall assist AGENCY in:

- a.) The implementation and enforcement of the rules, such as attendance of Flag Ceremonies, enforcement of the office rules, decorum and discipline but not limited to wearing of uniforms, IDs and punctuality.
- b.) Formulation and recommendation of ways and measures to effectively implement energy and water conservation and cleanliness in the office premises and shall be vigilant to any office irregularities and report the same to the AGENCY and/or to any appropriate body.
- c.) Shall support and participate in all management programs and projects in the form of direct and active participation in all mandatory celebrations as part of the overall calendar of events for said program.

Section 4. AGENCY and UNION shall endeavor to achieve the planned targets, including the conduct of cost-cutting measures and system improvement for the effective and efficient delivery of services to the public by ensuring proper implementation of projects and other priority programs at less cost.

Section 5. AGENCY and UNION shall exercise continued adherence to the management policy of transparency, fairness and rendering the annual audited report of financial and program operations to the public.

Section 6. Training Programs-The AGENCY shall extend to the UNION effort to uplift the intellectual and social consciousness of its members by including its training calendar of at least two (2) trainings per calendar through symposia and other related activities. Said activities shall be integrated in the Agency's Training Program.

ARTICLE VII
REORGANIZATION, RECRUITMENT, PLACEMENT AND CAREER DEVELOPMENT

Section 1. Reorganization-The AGENCY shall inform the UNION regarding any program of reorganization or upgrading of positions.

Section 2. Promotion Plan- The AGENCY shall consult the UNION including the implementation of Merit Promotion and Selection Plan (MPSP) approved by the Civil Service Commission (CSC). The MPSP shall be jointly reviewed at least once every two (2) years by the AGENCY and the UNION. Any amendment agreed upon by the parties shall be submitted to the Civil Service Commission for approval.

Section 3. Review, Dissertation and Thesis Writing Leave- The AGENCY, cognizant of individual initiatives of employees to attain higher academic learning shall allow employees to avail of BAR and Board Review, Dissertation, and Thesis Writing Leave for a maximum of six (6) months with pay pursuant to Civil Service Commission (CSC) Memorandum Circular No. 14, s. of 1999.

Section 4. Integrity Management Program for Quality Public Service- In improving the equality, accessibility and delivery of public service, the UNION pledge to strictly observe the Code of Conduct and Ethical Standards (Republic Act 6713) for government officials and employees so that public perception of the government and operational authority is both congruent and positive.

ARTICLE VIII
HEALTH AND SAFETY

Section 1. Safe and Healthy Working Conditions- The AGENCY shall comply with existing regulations on safety, health and sanitary working conditions. Among others, the AGENCY shall provide the following:

- a.) Adequate security and protection for employees and properties while inside AGENCY premises;
- b.) Clean and safe drinking water

Section 2. Information and Health Benefits- The UNION in coordination with the AGENCY, shall inform the employees on all health and medical benefits available to them under the GSIS, Philhealth and such other programs. The AGENCY agrees to assist the employees.

Section 3. Provision of Emergency Medical Services and Ambulance- The AGENCY shall endeavor to provide emergency medical services and ambulance over and above the services provided by government hospitals.

Section 4. Rehabilitation Leave- The AGENCY shall strictly adhere to the provisions of Rehabilitation Leave for job-related injuries pursuant to Section 55 of CSC MC No. 41, s. 1998 and implementing guidelines that may be issued for the purpose.

ARTICLE IX
WORKING HOURS, SALARIES AND OTHER RELATED MATTERS

Section 1. Work Schedule- UNION members shall be allowed by the AGENCY to observe flexible time schedule pursuant to Section 5 and 6 of the Omnibus Rules Implementing Book V of Executive Order No. 292, and CSC Resolution No. 94-0502 dated January 20, 1994.

Section 2. Payment of Overtime Services After Office Hours- Overtime services shall be paid subject to availability of funds and existing auditing rules and regulations.

**ARTICLE X
AGENCY-UNION CNA COMMITTEE AND TWG**

Section 1. AGENCY-UNION CNA Committee- To foster a better working relationship between the parties, a Committee shall be established to promote and enhance a continuous dialogue and consultation on matters affecting the parties.

The said Committee shall create a Collective Negotiation Agreement- Technical Working Group (CNA- TWG) whose task is to formulate the Implementing Rules and Regulations if deemed necessary.

Section 2. Interpretation and Enforcement of Agreement- In case of disputes arising from the interpretation of this Agreement, the same shall be resolved in accordance with Executive Order No. 1805 series of 1987 specifically pursuant to Section 15, amended Rules and Regulation covering the exercise of the right of the Government Employees to organize and other pertinent laws, rules and regulations.

**ARTICLE XI
EMPLOYEES WELFARE AND BENEFITS**

Section 1. The AGENCY shall provide all Department/ Office with fully air-conditioned or well-ventilated rooms and well-maintained comfort rooms with necessary facilities and efficient working conditions pursuant to CSC MC No. 30, s. of 1992. The UNION shall undertake measures for the proper use and maintenance of these facilities.

Section 2. The AGENCY shall assist the UNION in exploring additional benefits to all Municipal Officials and Employees hereinafter referred to as a CNA INCENTIVE BONUS which may include, but not limited to, medical/dental care, rice, grocery allowance, provided that the grant thereof shall be subject to the availability of funds and in compliance with the existing legal requirements.

**ARTICLE XII
GRIEVANCE MACHINERY AND DISPUTE RESOLUTION**

Section 1. The AGENCY and UNION agree to apply the existing grievance machinery procedure in case management- union dispute, established under existing laws for the purpose of strengthening employee- management relations and resolving conflicts at the lowest possible level in the organization.

Section 2. The AGENCY have a Board of Inquiry with an authorized UNION representative as one of the members, which shall conduct a Fact-Finding /Preliminary Investigation of administrative disciplinary complaints. The guidelines for the purpose shall be formulated by the Office of the Local Chief Executive, Legal Service, Human Resource and Administrator Service in consultation with the UNION within forty-five (45) working days upon signing of this Agreement.

Section 3. The parties shall agree that any complaint arising in the bargaining unit shall be disposed in accordance with the following:

- a.) An oral grievance shall be presented to the Department Head concerned together with the Union President and representative of the office;
- b.) The Department Head has three (3) working days from the date of presentation to act on said oral grievance;
- c.) If the complainant is not satisfied with the decision, complainant has fifteen (15) working days within which to file his/her complaint in writing to the grievance committee;

- d.) The Grievance Committee has ten (10) working days to investigate, and five (5) days after completion of the investigation, a decision shall be rendered;
- e.) If the complainant is not satisfied with the decision, he/she has ten (10) working days upon which to appeal the said decision to the Civil Service Commission to be reckoned on the day of the receipt of the decision;
- f.) If no appeal taken after the lapse of said period within which to appeal, the decision of the Grievance Committee becomes final and executory; and
- g.) If the complaint is directed towards a Department Head, the complainant shall file his/her complaint in writing directly to the Grievance Committee.

Section 4. The parties shall within ten (10) days from the effectivity of this agreement constitute the Grievance Committee, and shall formulate its own rules governing investigation and decision of cases.

ARTICLE XIII LEGAL AFFAIRS

Section 1. Employees Legal Assistance- The AGENCY shall provide legal assistance/advice, through the Legal Service, to the UNION members in any of the following instances:

- a.) If a UNION member is sued in performing his/her official function by a third party in administrative case; and
- b.) If a UNION member is subpoenaed/summoned to testify as witness for the AGENCY before any court, tribunal or body exercising quasi- judicial function.

Section 2. Administrative Investigation- The UNION shall be represented in any administrative proceeding/s involving the UNION member.

ARTICLE XIV COST REDUCTION MEASURES AND CNA INCENTIVE

Section 1. The AGENCY and the UNION shall jointly institute Cost-Cutting Measure to generate savings for the grant of CNA Incentive during the effectivity of this Agreement. The same, however, should not prejudice the efficient delivery of service to the AGENCY's clients or be disadvantageous to the employees.

Section 2. Public Sector Labor Management Council (PSLMC) Resolution No. 4, s. 2002 provides that the grant of CNA Incentive shall be made after the generation of savings. Savings refer to such balances of the agency's released allotment for the year, free from any obligation or encumbrance and which are no longer intended for specific purpose/s:

- (a) After completion of the work/activity for which the appropriation is authorized;
- (b) Arising from unpaid compensation and related costs pertaining to vacant positions, or
- (c) Realized from the implementation of the provisions of the CNA which resulted in improved systems and efficiencies thus enabled the agency to meet and deliver the required or planned targets, programs and services approved in the annual budget at a lesser cost.

The measures in the generation of savings shall not be limited to the following:

- a.) Strict adherence to Administrative Order 103, s. 2004;
- b.) Waste segregation and recycling; and
- c.) Other cost cutting measures in project implementation.

The UNION shall create a Technical Working Group (TWG) to monitor the strict implementation of AGENCY's cost cutting measures to generate savings. The TWG will submit a periodic report to their corresponding offices.

Section 3. Payment of CNA Incentive for the employees shall be based and charged to the respective free and unencumbered savings, as defined in Public Sector Labor Management Resolution (PSLMC) No. 4, s. 2002. The parties herein shall work together to generate savings in accordance with Section 1 of this Article and subject further to Section 4 hereof.

Section 4. Pursuant to PSLMC Resolution No. 4 dated November 14, 2002 and as a gesture of goodwill and benevolence, the AGENCY agrees that, upon approval and signing, and during the effectivity of this Collective Negotiation Agreement (CNA), the AGENCY shall grant CNA Incentive Bonus in an amount equivalent to 80% of the savings on MOOE after the priority programs and projects as determined by the AGENCY, has been satisfied.

Section 5. Coverage. All rank and file members shall be entitled to the CNA Incentive. However, retirees and/or those who will be separated from the service anytime of the current calendar year shall be entitled to receive a prorated CNA Incentive computation, except for those found guilty of administrative, civil and/or criminal case.

I. Retirees and/or those separated from service:

A. *Retirees or those separated from service from January to June of the current year - 50% of the amount of CNA Incentive granted for the current year;*

B. *Retirees and/or those separated from service from July to December of the current year- 100% of the amount of CNA Incentive granted for the current year.*

Section 6. The grant of CNA Incentive to all municipal officials and newly hired regular employee shall be based on the length of service rendered at the time of signing of this CNA. They shall qualify and entitled to receive CNA Incentive in a prorated manner.

I. Municipal officials and Newly hired regular employees:

A. *In the service from January to June of the current year- 100% of the amount CNA Incentive granted for the current year.*

B. *In the service from July to December of the current year-50% of the amount of CNA Incentive granted for the current year.*

ARTICLE XV

OTHER EMPLOYEE PRIVILEGES AND BENEFITS

Section 1. Employees Cooperative- The AGENCY shall ensure full support to the employees' cooperative business activities. Primarily, the cooperative shall be aimed at improving the economic conditions of its members in compliance with the provisions/rules issued by Cooperative Development Authority (CDA).

Section 2. Transaction with Government Offices- subject to the exigency of the service and the usual notification requirements, all employees who have transactions with government offices such as, but not limited to, GSIS, PAGIBIG, DFA, PSA, NBI and Ombudsman or clearances related for incidental to employment, shall be considered on official time. In addition, the AGENCY and the UNION shall educate the employees on various transactions such as, but not limited, to salary loans, housing loans and retirees on the release of retirement pay from the GSIS, PAGIBIG, and other government agencies.

Section 3. Assistance to Retirees- The AGENCY shall provide a Pre-Retirement Counselling and Retirement Programs to all retiring employees.

Section 4. Clothing/Uniform Allowance- The AGENCY shall provide clothing/uniform allowance to all employees whether permanent, casual or contractual in the amount prescribed by existing rules and regulations.

Section 5. Cultural and Sports Activities- the AGENCY shall provide funds for the conduct of cultural and sports activities pursuant to the provisions of General Appropriations Act subject to existing accounting rules and regulations.

Section 6. Anniversary Bonus- The AGENCY shall provide Anniversary bonus to all officials and employees subject to the availability of funds and to existing rules and regulations.

**ARTICLE XVI
COMPOSITION CLOTHING/UNIFORM AND GRIEVANCE COMMITTEE**

Section 1. The AGENCY and the UNION shall create a Clothing/Uniform Committee which composed of the following:

- a.) One (1) representative from the AGENCY
- b.) One (1) representative from each Department
- c.) Two (2) representative from the UNION duly authorized by its President.

The Committee shall have full responsibility in deciding on the final uniform design, color, and selection of supplier and recommend the mode of payment. It shall likewise have full responsibility in choosing its Chairperson from among them.

Section 2. Grievance Committee-Grievance Committee shall be composed of the following:

- a.) Head of Administrative Division as Chairman
- b.) Representative of the Local Chief Executive
- c.) Municipal Social Welfare and Development Officer
- d.) SB Member, Chairman on Good Governance
- e.) Sangguniang Bayan Secretary
- f.) Four (4) representatives from the UNION, duly authorized by its President.

**ARTICLE XVII
ENTIRETY AND AMENDMENT CLAUSE**

Section 1. Separate Clause - In the event that any provision of this Agreement is declared void by competent court, the remaining provision of this agreement shall continue to be valid and in full force and effect.

Section 2. General Condition- Except as may be allowed or exempted by law, all provisions contained in this Agreement shall be subject to the Rules and Regulations of the Civil Service Commission (CSC) and the Department of Budget and Management (DBM).

**ARTICLE XVIII
EFFECTIVITY AND DURATION**

Section 1. This Agreement shall be effective upon signing for a period of **three (3) years**. Both parties shall agree to meet not later than sixty (60) calendar days prior to the expiration of this Agreement for the purpose of negotiating a new agreement. Finally, if upon the expiration of this Agreement, no new agreement is entered into by and between the parties, this Agreement including amendments thereof, if any, shall continue to be in full force and effect.

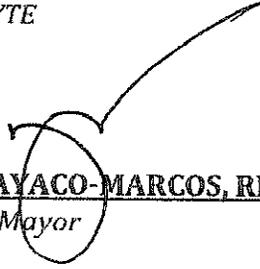
IN WITNESS WHEREFORE, the parties hereto or thru the authorized representatives have signed this AGREEMENT this day ____ of _____ 2023 at the Municipality of Pastrana, Leyte Philippines.

MUNICIPAL GOVERNMENT UNIT
OF PASTRANA, LEYTE

PASTRANA ASSOCIATION OF
GOVERNMENT EMPLOYEES

By:

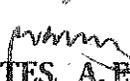
By:

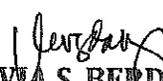

MARITESS B. CAYACO-MARCOS, RN.
Municipal Mayor


RINA M. BALAGBIS
PASSGE President

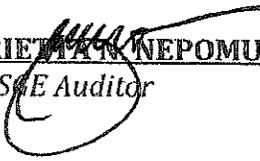
For AGENCY
Witnesses:

For UNION
Witnesses:


1. MARITES A. ENTING
Municipal Assessor


1. JEVIA S. BERDAN
PASSGE Vice-President

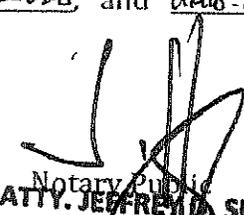

2. LISA S. ALLUNAM
Municipal Agriculturist


2. MARIETTA NEPOMUCENO
PASSGE Auditor

ADOPTED AND RATIFIED this 21 DEC 2023 day of _____ 2023 at the Municipality of Pastrana, Leyte.

SUBSCRIBED AND SWORN to before me this day of 21 DEC 2023 2023, affiants exhibited me their Valid ID Nos. LID No. 601-99-250295, and UMIO-021-1782-9723-6 respectively.

Doc. No. 508
Page No. 109
Book No. 1
Series of 2023


Notary Public
ATTY. JEFFREY D. SUDARIO
Notary Public
Roll No. 69679
Per A.M. No. 22-12-044
Until Dec. 31, 2024
Province of Leyte



Republic of the Philippines
PROVINCE of LEYTE
Municipality of Pastrana
ᜏᜒᜃᜅᜆᜇᜈᜉᜊᜋᜌᜍᜎᜏᜐᜑᜒᜓ᜔᜕᜖᜗᜘᜙᜚᜛᜜᜝᜞ᜟᜠᜡᜢᜣᜤᜥᜦᜧᜨᜩᜪᜫᜬᜭᜮᜯᜰᜱᜲᜳ᜴᜵᜶᜷᜸᜹᜺᜻᜼᜽᜾᜿



*Pastrana Association of Government Employees (PASSGE) -UNION
And
Local Government Unit of Pastrana (LGU-Pastrana)-AGENCY*

Excerpt from the Minutes of the Special Meeting of Pastrana Association of Government Employees (PASSGE) dated 25 November 2025 held in the Municipal Auditorium, Pastrana, Leyte.

RESOLUTION NO. 2025-01

RESOLUTION ADOPTING PERTINENT PROVISIONS OF DBM BUDGET CIRCULAR NO. 2025-2 AND SETTING UP INTERNAL GUIDELINES ON THE GRANT OF FY 2025 COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE TO ALL OFFICIALS AND EMPLOYEES OF THE LOCAL GOVERNMENT UNIT OF PASTRANA, LEYTE

WHEREAS, Public Sector Labor-Management Council (PSLMC) Resolution No., 4 s. 2002, authorizes the management and accredited employees to enter into collective negotiation on terms and conditions of employment which are not fixed by law;

WHEREAS, the Pastrana Association of Government Employees (PASSGE), referred as UNION, is the sole, exclusive and legitimate negotiating unit in the Local Government Unit of Pastrana, Leyte (LGU-Pastrana) having been jointly registered and accredited by the Department of Labor and Employment (DOLE) and the Civil Service Commission (CSC) as evidenced by the Certificate of Registration No. 1685 dated 8th September 2008 and Accreditation No. 813 dated 1st June 2011, respectively;

WHEREAS, the Civil Service Commission approved and issued a Certificate of Registration No. 3016 of the Collective Negotiation Agreement between PASSGE and the Municipal Government of Pastrana, Leyte for the period 23 January 2024 to 22 January 2027;

WHEREAS, Department of Budget and Management (DBM) Budget Circular No. 2025-2 dated November 19, 2025 issued by the DBM sets up the guidelines on the Grant of Collective Negotiation Agreement (CNA) Incentive FY 2025;

WHEREAS, pursuant to the said DBM Circular, the Local Government Unit of Pastrana, Leyte, referred as AGENCY, has sufficient savings to implement CNA Incentive for FY 2025;

gms

A

B

[Signature]

[Signature]

[Signature]

[Signature]

WHEREAS, the AGENCY and UNION during its Consultative Meeting has resolved and recommend to adopt the pertinent provisions of said Circular with respect to the grant of the CNA Incentive for FY 2025 to all officials and employees of the Local Government Unit of Pastrana, Leyte;

WHEREAS, in order to justify the amount given to each qualified employees, AGENCY and UNION during its Consultative Meeting; do hereby RESOLVED to adopt the guidelines on the said DBM Circular;

Section 1. The CNA incentive FY 2025 for the Local Government Unit of Pastrana, Leyte shall be granted to all qualified officials and employees;

a.) **Members of PASSGE**

* Rank -and- File employees-P 30,000.00

b.) **Non-members but received benefits under CNA, subject to payment of agency fee to PASSGE**

*Mayor/Vice-Mayor/Sangguniang Bayan members-P 30,000.00

c.) **Those who perform managerial functions**

*Department Heads- P 30,000.00

Section 2. Article XIV, Section 5 & 6 of the CSC approved Collective Negotiation Agreement (CNA) between PASSGE and Municipal Government of Pastrana, Leyte provides a pro-rated CNA incentive for Retirees and Municipal officials and newly hired regular employees for CNA Incentive granted for the current year:

a. **Retirees and/or those separated from service:**

- i.) from January to June of the current year - 50% (**P15,000.00**)
- ii.) from July to December of the current year- 100% (**P 30,000.00**)

b. **Municipal officials and newly hired regular employees:**

- i.) from January to June of the current year - 100% (**P 30,000.00**)
- ii.) from July to December of the current year - 50 % (**P15,000.00**)

WHEREAS, Section 1, Article XII of PASSGE Constitution and By-Laws, one time admission/ membership fee of One Hundred Pesos (**P100.00**) shall be collected to the newly hired employees before he/she becomes officially member of the UNION. Payment of said amount may be made directly to the UNION Treasurer prior to the release of CNA incentive.

WHEREAS, Section 2, Article II of Collective Negotiation Agreement (CNA) between PASSGE and Municipal Government of Pastrana, Leyte, stipulated Check-Off or payroll deduction from the CNA incentive of the following:

a. **Annual Dues**

- Old Members= P1,000.00
- New members = P 500.00

[Handwritten signatures and initials]

b. **Fines, penalties, charges**

**Amount as determined by the UNION Treasurer*

c. **Agency Fee**

- Non - Union members=P2,000.00

WHEREAS, UNION Treasurer shall submit to the Municipal Accountant or payroll clerk the list of UNION members with corresponding deductions on CNA incentive

WHEREFORE, on motion of Jocelyn C. Nogal, seconded by Marivic S. Taña, be it;

RESOLVED AS IT IS HEREBY RESOLVED, to adopt and set up the Guidelines on the Grant of FY 2025 Collective Negotiation Agreement (CNA) incentive to all officials and employees of the Local Government Unit of Pastrana, Leyte;

ADOPTED AND APPROVED, this **25th** day November, **2025** at Pastrana, Leyte, Philippines.

MANAGEMENT PANEL

Represented By:

MARITESS B. CAYACO-MARCOS, RN.
Municipal Mayor

PASSGE PANEL

Represented By:

ROGELIO E. GERILLA JR.
PASSGE-President

CERTIFIED CORRECT:


MICHAEL B. PLIMACO
Secretary

Attested:

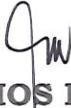

RINA M. BALAGBIS
Vice-President


CRISTY R. MOLLEDA
Treasurer

CATHLYNE KAYE L. TOLIBAS
Auditor

NEIL E. DELICANO
P.IO


LEO V. BALUTE
Peace Officer


LICENIOS N. FLORES
Peace Officer