



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Palo  
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Sangguniang Panlalawigan  
 Province of Leyte  
**RECEIVED**

Item No.: 27  
 Date: 21 2026 JAN

**PROVINCIAL BUDGET OFFICE**

Date: JAN 19 2026  
 By: [Signature]

January 19, 2025

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

**RELEASED**  
 DATE: 1-19-26  
 NO. 1A3  
 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. 01 FY 2025** of the **Municipality Tabontabon, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 01 Series of 2025** with a total appropriation in the amount of **P4,859,056.80** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 01. 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 One-Time Service Recognition Incentive shall be made pursuant to Budget Circular No. 2025-3 dated December 15, 2025;
4. That the grant of the Performance-Based Bonus (PBB) shall be made in accordance with the provisions of Memorandum Circular 2025-001 dated April 30, 2025 specifically under Section 3.0, to wit:
  - "The LGU must pass the **minimum local governance standards** which entail becoming and awardee of **the Seal of Good Local Governance (SGLG)** for the calendar year 2023"
  - "**Set-up Most Current and Updated Citizen's Charter** reflecting the LGU's improved and streamlined/re-engineered system and procedure for all its government services to citizens, businesses, and government agencies pursuant to Section 6 of Republic Act (RA) No. 11032 and the President's directive to reduce the processing time of all public transactions with the government and ensure accessible and convenient delivery of services to the public."
  - "**Sustained Compliance with Audit Findings** of at least 30% of prior the years' audit recommendations must be fully implemented as shown in the Report on the Status of Implementation of the Prior Years' Recommendations."

- “Performance Rating System to be Used for Personnel in the First and Second Levels, and those occupying Career Executive Service (CES) positions of departments/agencies in NGAs, GOCCs, and LGUs shall be consistent with the Civil Service Commission (CSC)-approved Strategic Performance Management System (SPMS).”

5. That the following items under Other Personnel Benefits are deficiently programmed in the Annual Investment Program, to wit:

Object of Expenditure	Per AO	Per AIP	Deficiency in the AIP
<b>Office of the Mayor</b> Other Personnel Benefits (SRI and PBB)	171,540.50	63,890.44	107,650.06
<b>Population Office</b> Other Personnel Benefits (PBB)	389,50	6,343.50	5,954.00

Accordingly, the stated deficient amount in the AIP shall also be disallowed for disbursement pursuant to Section 305(i) of RA 7160 and BOM for LGUs , 2023 Edition, since they are not stipulated in the Annual Investment Program 2026.

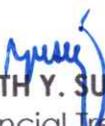
6. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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:**

  
**MARIA GINA P. HIPE**  
Provincial Budget Officer

  
**RUTH Y. SURPIA**  
Provincial Treasurer

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

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

1st INDORSEMENT  
23 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 01, S. 2025 of the Municipality of Tabontabon, Leyte, entitled: An Appropriation Ordinance authorizing the Supplemental Budget No. 01 CY 2025 involving total appropriations of Four Million Eight Hundred Fifty-Nine Thousand Fifty-Six Pesos and 80/100 only (P4,859,056.80).**

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



**Republic of the Philippines  
Province of Leyte  
Municipality of Tabontabon**




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**OFFICE OF THE SANGGUNIANG BAYAN**

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Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte



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Sangguniang Bayan Tabontabon



**Republic of the Philippines  
Province of Leyte  
Municipality of Tabontabon**



**OFFICE OF THE SANGGUNIANG BAYAN**

**INDORSEMENT**

December 22, 2025

**Sangguniang Panlalawigan  
Province of Leyte  
RECEIVED**

Date: DEC 22 2025  
By: \_\_\_\_\_

Respectfully submitted to the Honorable Sangguniang Panlalawigan through Ms. **Florinda Jill S. Uyvico**- SP Secretary, the herein Appropriation Ordinance No. 01 Series 2025 which embodies the Supplemental Budget No. 01 CY 2025 of the Municipality of Tabontabon, Leyte for appropriate action.

Hope you find it in order.

*For:*   
**MARIA CORAZON E. BAUTISTA**  
*Secretary to the Sangguniang Bayan*

**NOTED:**

  
**HON. PONCIANO R. JUSTIMBASTE, Jr.**  
*Municipal Vice Mayor/ Presiding Officer*

*Serbisyo nga Tangkod Para han Bungtohanon*

Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte



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Sangguniang Bayan Tabontabon



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Province of Leyte  
Municipality of Tabontabon

Sangguniang Panlalawigan  
Province of Leyte  
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Date: DEC 27 2025  
By: \_\_\_\_\_

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OFFICE OF THE SANGGUNIANG BAYAN

ID. No. 10434

15<sup>th</sup> SANGGUNIANG BAYAN

HON. PONCIANO R. JUSTIMBASTE, JR.  
Municipal Vice Mayor/Presiding Officer

MEMBERS OF THE  
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SB Member

HON. HERMAN J. BIBAR  
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HON. FRANCISCO M. FERNANDEZ  
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SB Member

HON. DAN JERIC S. REDOÑA  
SB Member

HON. JERRY GWEN L. CONDE  
SB Member

HON. RAUL D. BALANO  
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRISNO  
Ex-Officio Member/SK Pres.

APPROPRIATION ORDINANCE NO. 01 SERIES 2025

AN APPROPRIATION ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 01 CY 2025 OF THE MUNICIPALITY OF TABONTABON, LEYTE INVOLVING TOTAL APPROPRIATIONS OF FOUR MILLION EIGHT HUNDRED FIFTY-NINE THOUSAND FIFTY-SIX PESOS AND 80/100 ONLY (4,859,056.80).

WHEREAS, the proposed Supplemental Budget No. 01 CY 2025 of this municipality had been submitted by the Honorable Mayor on December 12, 2025;

WHEREAS, after a thorough deliberation on the submitted documents, the sanggunian agreed to pass and authorize said Supplemental Budget as it hereby conforms to form and adheres to legal basis and other issuances;

NOW THEREFORE, on motion by Hon. Jerry Gwen L. Conde and duly seconded by all SB Members present;

BE IT RESOLVE, AS IT IS HEREBY RESOLVED to authorize the Appropriation Ordinance No. 01 Series 2025 which embodies the Supplemental Budget No. 01 CY 2025 of the Municipality of Tabontabon, Leyte involving total appropriations of Four Million Eight Hundred Fifty-Nine Thousand Fifty-Six Pesos and 80/100 Only (₱4,859,056.80);

BE IT ORDAINED by the 15<sup>th</sup> Honorable Sangguniang Bayan, in its Special Session assembled:

MUNICIPAL APPROPRIATION ORDINANCE  
NO. 01 SERIES 2025

Section 1: The Supplemental Budget of the Local Government Unit of Tabontabon for Fiscal Year 2025 in the total appropriation of Four Million Eight Hundred Fifty-Nine Thousand Fifty-Six Pesos and 80/100 Only (₱4,859,056.80) for the specific object of expenditure of the Local Government of Tabontabon, Leyte is hereby approved.

Serbisyo nga Tangkod Paganhan Bungtohanon

Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

[tabontabon.legislative2016@gmail.com](mailto:tabontabon.legislative2016@gmail.com) Sangguniang Bayan Tabontabon



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SB Member

**HON. RAUL D. BALANO**  
Ex-Officio Member/ABC Pres

**HON. THEA JASMINE A. PRISNO**  
Ex-Officio Member/SK Pres.

The following budget documents are incorporated herein and made integral part of this Ordinance:

1. Statement of Funding Sources (LBP Form No. 8);
2. Statement of Funds Available for Reversion

**Section 2: Sources of Funds.** The sources for the Supplemental Budget in the total amount of Four Million Eight Hundred Fifty-Nine Thousand Fifty-Six Pesos and 80/100 Only (₱4,859,056.80) only shall be as follows:

FUND SOURCES	AMOUNT
Funds Actually Available:	
a) Additional Realized Income	₱ _____
b) Savings	₱4,859,056.80
<b>Sub-Total</b>	<b>₱4,859,056.80</b>
New Revenue Measures	
a) New local taxes, charges, fines or penalties	₱ _____
b) Remittances/Contributions/Subsidies/Grants from NGAs/Government Corporations/Private Entities	₱ _____
<b>Sub-Total</b>	<b>₱ _____</b>
<b>Total</b>	<b>₱4,859,056.80</b>

**Section 3. Use of Funds.** The amount of Four Million Eight Hundred Fifty-Nine Thousand Fifty-Six Pesos and 80/100 Only (₱4,859,056.80) is hereby appropriated for the Supplemental Budget of the Local Government Unit of Tabontabon, as follows:

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Ex-Officio Member/ASO Pres

**HON. THEA JASMINE A. PRISNO**  
Ex-Officio Member/SK Pres.

1. Appropriations by Office, Program, Project, Activity (PPA), and Performance Indicator (PI)

Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
	<b>Personal Services</b>				
<b>Mayor' Office</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-1-01-001-000	Other Compensation	5-01-02-990	71,540.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-01-001-000	Other Personnel Benefits	5-01-04-990	150,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-01-001-000	Other Personnel Benefits	5-01-04-990	100,000.00
<b>Vice-Mayor's Office</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-1-02-001-000	Other Compensation	5-01-02-990	43,532.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-02-001-000	Other Personnel Benefits	5-01-04-990	60,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-02-001-000	Other Personnel Benefits	5-01-04-990	40,000.00
<b>Office of the SB</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-1-03-001-000	Other Compensation	5-01-02-990	307,658.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-03-001-000	Other Personnel Benefits	5-01-04-990	300,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-03-001-000	Other Personnel Benefits	5-01-04-990	200,000.00

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Ex-Officio Member/SK Pres.

Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
Office of the SB Secretary	Grant of Performance Based Bonus (PBB)	1000-000-3-1-04-001-000	Other Compensation	5-01-02-990	49,880.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-04-001-000	Other Personnel Benefits	5-01-04-990	120,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-04-001-000	Other Personnel Benefits	5-01-04-990	80,000.00
MPDC Office	Grant of Performance Based Bonus (PBB)	1000-000-3-1-09-001-000	Other Compensation	5-01-02-990	41,659.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-09-001-000	Other Personnel Benefits	5-01-04-990	90,000.00
Municipal Budget Office	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-09-001-000	Other Personnel Benefits	5-01-04-990	60,000.00
	Grant of Performance Based Bonus (PBB)	1000-000-3-1-08-001-000	Other Compensation	5-01-02-990	35,333.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-08-001-000	Other Personnel Benefits	5-01-04-990	60,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-08-001-000	Other Personnel Benefits	5-01-04-990	40,000.00

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Municipal Vice Mayor/Presiding Officer

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Ex-Officio Member/ABC Pres

**HON. THEA JASMINA A. PRISNO**  
Ex-Officio Member/SK Pres.

Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
Municipal Accounting Office	Grant of Performance Based Bonus (PBB)	1000-000-3-1-07-001-000	Other Compensation	5-01-02-990	39,716.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-07-001-000	Other Personnel Benefits	5-01-04-990	60,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-07-001-000	Other Personnel Benefits	5-01-04-990	40,000.00
Municipal Treasurer's Office	Grant of Performance Based Bonus (PBB)	1000-000-3-1-05-001-000	Other Compensation	5-01-02-990	53,589.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-05-001-000	Other Personnel Benefits	5-01-04-990	165,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-05-001-000	Other Personnel Benefits	5-01-04-990	120,000.00
MCR Office	Grant of Performance Based Bonus (PBB)	1000-000-3-1-12-001-000	Other Compensation	5-01-02-990	42,872.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-12-001-000	Other Personnel Benefits	5-01-04-990	90,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-12-001-000	Other Personnel Benefits	5-01-04-990	60,000.00

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Municipality of Tabontabon**



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<p align="center"><b>15<sup>th</sup> SANGGUNIANG BAYAN</b></p> <p>HON. PONCIANO R. JUSTIMBASTE, JR. Municipal Vice Mayor/Presiding Officer</p> <p align="center"><b>MEMBERS OF THE SANGGUNIANG BAYAN</b></p> <p>HON. LEONARDO G. BIBAR SB Member</p> <p>HON. HERMAN I. BIBAR SB Member</p> <p>HON. FRANCISCO M. FERNANDEZ SB Member</p> <p>HON. MA. TERESA REGINA E. IGNACIO SB Member</p> <p>HON. JINKY E. GAMEZ SB Member</p> <p>HON. DANILO E. BALAIS SB Member</p> <p>HON. DAN JERIE S. REDOÑA SB Member</p> <p>HON. JERRY GWEN L. CONDE SB Member</p> <p>HON. RAUL D. BALANO Ex-Officio Member/ABC Pres</p> <p>HON. THEA JASMINE APRISNO Ex-Officio Member/SK Pres.</p>	Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
	<b>Municipal Assessor's Office</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-1-06-001-000	Other Compensation	5-01-02-990	5,079.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-1-06-001-000	Other Personnel Benefits	5-01-04-990	60,000.00	
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-1-06-001-000	Other Personnel Benefits	5-01-04-990	40,000.00	
<b>MDRRM Office</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-3-01-000-003	Other Compensation	5-01-02-990	15,963.50	
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-3-01-000-003	Other Personnel Benefits	5-01-04-990	90,000.00	
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-3-01-000-003	Other Personnel Benefits	5-01-04-990	60,000.00	
<b>Municipal Health Office</b>	Grant of Performance Based Bonus (PBB)	3000-200-3-1-11-001-000	Other Compensation	5-01-02-990	114,184.00	
	Grant of Collective Negotiation Agreement Incentive (CNAI)	3000-200-3-1-11-001-000	Other Personnel Benefits	5-01-04-990	240,000.00	
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	3000-200-3-1-11-001-000	Other Personnel Benefits	5-01-04-990	160,000.00	

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Ex-Officio Member/SK Pres.

Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
MSWD Office	Grant of Performance Based Bonus (PBB)	3000-500-3-2-05-001-000	Other Compensation	5-01-02-990	42,998.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	3000-500-3-2-05-001-000	Other Personnel Benefits	5-01-04-990	120,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	3000-500-3-2-05-001-000	Other Personnel Benefits	5-01-04-990	80,000.00
Municipal Agriculture's Office	Grant of Performance Based Bonus (PBB)	8000-000-3-2-03-001-000	Other Compensation	5-01-02-990	47,209.80
	Grant of Collective Negotiation Agreement Incentive (CNAI)	8000-000-3-2-03-001-000	Other Personnel Benefits	5-01-04-990	150,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	8000-000-3-2-03-001-000	Other Personnel Benefits	5-01-04-990	100,000.00
ME Office	Grant of Performance Based Bonus (PBB)	8000-000-3-1-10-001-000	Other Compensation	5-01-02-990	30,359.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	8000-000-3-1-10-001-000	Other Personnel Benefits	5-01-04-990	30,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	8000-000-3-1-10-001-000	Other Personnel Benefits	5-01-04-990	20,000.00

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Province of Leyte  
Municipality of Tabontabon**



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**OFFICE OF THE SANGGUNIANG BAYAN**

ID. No. 10434

**15<sup>th</sup> SANGGUNIANG  
BAYAN**

**HON. PONCIANO R. JUSTIMBASTE, JR.**  
Municipal Vice Mayor/Presiding Officer

**MEMBERS OF THE  
SANGGUNIANG BAYAN**

**HON. LEONARDO G. BIBAR**  
SB Member

**HON. HERMAN I. BIBAR**  
SB Member

**HON. FRANCISCO M. FERNANDEZ**  
SB Member

**HON. MA. THERESA REGINA E. IGNACIO**  
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Ex-Officio Member/ABC Pres

**HON. THEA JASMIN A. PRISNO**  
Ex-Officio Member/SK Pres.

Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
<b>PESO</b>	Grant of Collective Negotiation Agreement Incentive (CNAI)	3000-500-3-3-01-000-006	Other Compensation	5-01-02-990	30,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	3000-500-3-3-01-000-006	Other Personnel Benefits	5-01-04-990	20,000.00
<b>Mun. Population Office</b>	Grant of Performance Based Bonus (PBB)	3000-500-3-3-01-000-004	Other Compensation	5-01-02-990	6,343.50
	Grant of Collective Negotiation Agreement Incentive (CNAI)	3000-500-3-3-01-000-004	Other Personnel Benefits	5-01-04-990	30,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	3000-500-3-3-01-000-004	Other Personnel Benefits	5-01-04-990	20,000.00
<b>HR Office</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-3-01-000-001	Other Compensation	5-01-02-990	6,504.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-3-01-000-001	Other Personnel Benefits	5-01-04-990	30,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-3-01-000-001	Other Personnel Benefits	5-01-04-990	20,000.00

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Ex-Officio Member/ABC Pres

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Ex-Officio Member/SK Pres.

Implementing Office	Particulars/Purpose	AIP REF. CODE	Object of Expenditure	Account Code	Total
<b>GSO</b>	Grant of Performance Based Bonus (PBB)	1000-000-3-3-01-000-004	Other Compensation	5-01-02-990	11,634.00
	Grant of Collective Negotiation Agreement Incentive (CNAI)	1000-000-3-3-01-000-004	Other Personnel Benefits	5-01-04-990	60,000.00
	Grant of Service Recognition Incentive (SRI) to Government Employees & Municipal Officials of LGU-Tabontabon	1000-000-3-3-01-000-004	Other Personnel Benefits	5-01-04-990	40,000.00
	<b>Maintenance and Other Operating Expenses</b>				
<b>Office of the Municipal Mayor</b>	Payment for the services rendered and other services contracted by the LGU	1000-000-3-1-01-001-000	Other General Services	5-02-12-990	574,000.00
<b>Office of the Mun. Vice Mayor</b>	Payment for the services rendered and other services contracted under Legislative Department	1000-000-3-1-02-001-000	Other General Services	5-02-12-990	84,000.00
	<b>GRAND TOTAL</b>				<b>4,859,056.80</b>

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Ex-Officio Member/SK Pres.

2. Appropriations by Object of Expenditures

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
PS		-	-	1,300,000.00
<b>Total PS</b>				<b>1,300,000.00</b>
MOOE				3,559,056.80
<b>Total MOOE</b>				<b>3,559,056.80</b>
FE				
<b>Total FE</b>				
CO				-
<b>Total CO</b>				-
<b>Total Appropriations</b>				<b>4,859,056.80</b>

**Section 4. Separability Clause.** If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

**Section 5. Effectivity.** The provisions of this Ordinance shall take effect upon its approval.

**ENACTED:** This 18<sup>th</sup> day of December 2025 at Legislative Session Hall, this municipality.

**I HEREBY CERTIFY THAT THIS ORDINANCE IS DULY ENACTED.**

**MARIA CORAZON E. BAUTISTA**  
Secretary to the Sangguniang Bayan

**ATTESTED:**

**HON. LEONARDO G. BIBAR**  
SB Member/Temporary Presiding Officer

**APPROVED:**

**HON. EFREN D. REDOÑA**  
Municipal Mayor  
Date: **DEC 22 2025**

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RESOLUTION NO. 095-SY2025

A RESOLUTION TO AUTHORIZE CONCERNED LGU PERSONNEL TO REVERT FUNDS IN THE AMOUNT OF FOUR MILLION EIGHT HUNDRED FIFTY-NINE THOUSAND FIFTY-SIX PESOS AND 80/100 ONLY (4,859,056.80), INTENDED FOR THE PROPOSED SUPPLEMENTAL BUDGET NO. 01 CY2025 OF THIS LOCAL GOVERNMENT UNIT.

WHEREAS, The sponsor conveyed that there are savings from the previous months under the MOOE from various offices per Statement of Funds Available for Reversion, certified by the Local Finance Committee hereto attached;

WHEREAS, Hon. Jerry Gwen L. Conde conveyed that the following funds herein enumerated below be reverted to wit;

STATEMENT OF FUNDS AVAILABLE FOR REVERSION  
As of December 2025

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Maintenance &amp; Other Operating Expenses</b>					
Office of the GSO					
Supply & Delivery of Common used and non-common used office supplies	Office Supplies Expenses	1,489,594.30	260,821.04	1,228,773.26	1,135,000.00
Supply & Delivery of other inventorable supplies and materials to respond the needs of the office	Other Supplies and Materials Expense	1,055,000.00	233,373.85	821,626.15	800,000.00

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HON. THEA JASMINA A. PRISNO  
Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Municipal Mayor's Office</b>					
	Water expenses for consumption used in business operations, ensuring sanitation, employee needs, and facility maintenance.	50,000.00		50,000.00	50,000.00
	Legal services for consultation, contracts, and compliance	50,000.00		50,000.00	50,000.00
	Repairs and maintenance of machinery and equipment for efficiency, reliability, and continued operations	100,000.00	1,400.00	98,600.00	50,000.00
	Fidelity bond premiums for officials handling cash to safeguard against losses from dishonesty	140,932.35	60,000.00	80,932.35	50,000.00

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Ex-Officio Member/ABC Pres

HON. THEA JASMINA RISNO  
Ex-Officio Member/SK Pres.Ex-

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Vice Mayor's Office</b>					
To provide efficient administrative and legislative support for the Vice Mayor's programs and responsibilities	Other General Services	819,886.00	653,795.00	166,091.00	84,000.00
<b>Sangguniang Bayan Office</b>					
Payment of travelling expenses for employees on official business.	Traveling Expenses	445,000.00	442,169.37	2,830.63	2,830.63
Payment of training expenses for employees to enhance skills and improve work performance.	Training Expenses	691,800.00	681,100.00	10,700.00	10,700.00
Expenses for the repair and maintenance of office furniture and fixtures.	Repairs and Maintenance -Furniture & Fixtures	10,000.00		10,000.00	10,000.00
Payment of membership dues and contributions to professional organizations and associations.	Membership Dues & Contributions to Organizations	63,200.00	51,200.00	12,000.00	12,000.00

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Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Secretary to the Sangguniang Bayan Office</b>					
	Traveling Expenses	40,429.00	37,709.00	2,720.00	2,720.00
	Postage and Deliveries	2,000.00		2,000.00	2,000.00
	Advertising Expenses	15,771.00		15,771.00	15,771.00
<b>Municipal Assessor's Office</b>					
	Traveling Expenses	50,000.00	38,538.56	11,461.44	11,000.00
	Training Expenses	5,000.00		5,000.00	5,000.00



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Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Municipal Assessor's Office</b>					
	Expenses for the repair and maintenance of office machinery and equipment.	3,000.00		3,000.00	1,000.00
	Payment of other necessary operating expenses not classified under specific MOOE items.	3,000.00		3,000.00	3,000.00
<b>MCR Office</b>					
	Payment of travelling expenses for employees on official business.	75,000.00	45,352.70	29,647.30	23,000.00
	Payment of training expenses for employees to enhance skills and improve work performance.	20,000.00	10,000.00	10,000.00	10,000.00
<b>HRM Office</b>					
	Payment of travelling expenses for employees on official business.	28,000.00	7,050.00	20,950.00	20,950.00

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Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>MDRRMO</b>					
	Payment of telephone expenses for official communications.	Telephone Expenses	18,000.00	18,000.00	13,000.00
	Payment of membership dues and contributions to professional organizations and associations.	Membership Dues & Contributions to Organizations	10,000.00	2,500.00	7,500.00
<b>Agriculture Office</b>					
	Payment of travelling expenses for employees on official business.	Traveling Expenses	80,000.00	26,834.00	53,166.00
<b>Municipal Population Office</b>					
	Payment of travelling expenses for employees on official business.	Traveling Expenses	20,000.00	2,450.00	17,550.00
	Payment of training expenses for employees to enhance skills and improve work performance.	Training Expenses	5,000.00	3,000.00	2,000.00

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Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Special Purpose Appropriations</b>					
<b>Municipal Mayor's Office</b>					
Support to Culture & the Arts Activities	Other MOOE	732,390.00	415,700.00	316,690.00	233,852.00
Support to Local Youth Development Program	Other MOOE	110,000.00	9,400.00	100,600.00	100,000.00
Government Function to support the Programs, Projects and Activities of the LGUs	Other MOOE	107,000.00		107,000.00	107,000.00
Support to Local Finance Committee (LFC)	Travelling Expenses	68,650.00		68,650.00	44,400.00
Support for a sustainable operation of negosyo center	Other MOOE	15,000.00	4,470.00	10,530.00	10,530.00
Support to Commission on Elections Office during the National & Local Elections	Representation Expenses	99,750.00	49,625.00	50,125.00	50,125.00
Support to Commission on Audit Office for their Operation	Other MOOE	12,750.00		12,750.00	12,750.00
Support the Operation of Municipal Local Government Operations Officer	Travelling Expenses	20,000.00	11,657.00	8,343.00	8,343.00

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SB Member

HON. NAN JERIC S. REDOÑA  
SB Member

HON. JERRY GWEN L. CONDE  
SB Member

HON. RAUL D. BALANO  
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. BRISNO  
Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Municipal Mayor's Office</b>					
Support to Business Permit and Licensing Office	Other MOOE	10,000.00		10,000.00	7,000.00
<b>Human Resource Office</b>					
Human Resource Development	Traveling Expenses	50,000.00		50,000.00	50,000.00
<b>Mun. Population Office</b>					
Network to Barangay Service Point Officer (BSPO)	Representation Expenses	14,600.00		14,600.00	14,600.00
<b>Municipal Health Office</b>					
Randum Drug Testing	Other MOOE	50,000.00		50,000.00	50,000.00
<b>Municipal Treasurer's Office</b>					
Barangay Tax Campaign	Other MOOE	3,000.00		3,000.00	3,000.00
<b>Municipal Agriculture's Office</b>					
Production Support Services Program	Agricultural and Marine Supplies Expenses	150,000.00	149,500.00	500.00	500.00
Extension Support, Education and Training	Traveling Expenses	130,000.00		130,000.00	130,000.00

Serbisyo nga Tangkod Para han Bungtohanon

Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

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**Republic of the Philippines  
Province of Leyte  
Municipality of Tabontabon**



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**OFFICE OF THE SANGGUNIANG BAYAN**

ID. No. 10432

**15<sup>th</sup> SANGGUNIANG BAYAN**

HON. PONCIANO R. JUSTIMBASTE, JR.  
Municipal Vice Mayor/Presiding Officer

**MEMBERS OF THE SANGGUNIANG BAYAN**

HON. LEONARDO G. BIBAR  
SB Member

HON. HERMAN L. BIBAR  
SB Member

HON. FRANCISCO M. FERNANDEZ  
SB Member

HON. MA. TERESA REGINA E. IGNACIO  
SB Member

HON. JINKY E. GAMEZ  
SB Member

HON. DANILLO E. BALAIS  
SB Member

HON. DAN JERIC S. REDONA  
SB Member

HON. JERRY GWEN L. CONDE  
SB Member

HON. RAUL D. BALANO  
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRINCE  
Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Agriculture and Fishery Regulatory Support Program</b>					
Payment of travelling expenses for employees conducting agriculture and fishery regulatory support activities.	Traveling Expenses	10,000.00		10,000.00	10,000.00
Payment of other necessary operating expenses to support the implementation of agriculture and fishery regulatory activities.	Other MOOE	15,000.00		15,000.00	15,000.00
<b>General Revision/Tax Mapping</b>					
Payment of other necessary operating expenses to support the conduct of general revision and tax mapping activities.	Other MOOE	100,000.00	5,415.40	94,584.60	4,944.60
<b>Formulation of ELA</b>					
Payment of training expenses for activities related to the formulation of the Executive-Legislative Agenda.	Training Expenses	243,800.00	226,800.00	17,000.00	17,000.00
<b>Support to CBMS Program</b>					
<b>Municipal Treasurer's Office</b>					
Barangay Tax Campaign	Other MOOE	3,000.00		3,000.00	3,000.00

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Mayor/Presiding Officer

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SB Member

HON. FRANCISCO M.  
FERNANDEZ  
SB Member

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E. IGNACIO  
SB Member

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SB Member

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SB Member

HON. RAUL D. BALANO  
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A.  
PRISNO  
Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	
<b>AICS</b>						
	Payment of other necessary subsidies to support individuals and families in crisis situations under the AICS program.	Subsidies- Others	519,400.00	469,900.00	49,500.00	49,500.00
<b>Support to PESO Activities</b>						
	Payment of training expenses for activities conducted under the Public Employment Service Office (PESO).	Training Expenses	30,000.00		30,000.00	30,000.00
	Payment of salaries/wages for students employed under the Special Program for Employment of Students (SPES).	Other General Services	66,000.00	65,434.00	566.00	566.00
	Payment of representation expenses for official activities and meetings related to PESO programs.	Representation Expenses	20,000.00		20,000.00	8,000.00
	Payment of other necessary operating expenses to support the implementation of PESO programs and activities.	Other MOOE	5,000.00		5,000.00	5,000.00

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Municipal Vice Mayor/Presiding Officer

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SB Member

HON. RAUL D. BALANO  
Ex-Officio Member/ABC Pres

HON. THEA JASMINE A. PRINSO  
Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
<b>Personal Services</b>					
<b>Municipal Mayor's Office</b>					
Payment of unused leave credits upon retirement or separation.	Terminal Leave Benefits	1,397,914.48	772,647.00	625,267.48	617,588.61
<b>MENRO Office</b>					
Payment of salaries for regular employees.	Salaries and Wages-Regular	243,732.00		243,732.00	243,732.00
Monthly economic relief allowance for employees.	Personnel Economic Relief Allowance (PERA)	24,000.00		24,000.00	24,000.00
Bonus equivalent to one month salary given at year-end.	Year End Bonus	21,017.00		21,017.00	21,017.00
Bonus equivalent to one month salary given mid-year.	Mid-year Bonus	19,958.00		19,958.00	19,958.00
Employer share of GSIS retirement and life insurance premiums.	Retirement and Life Insurance Premiums	29,247.84		29,247.84	29,247.84
<b>Agriculture Office</b>					
Payment of salaries for regular employees.	Salaries and Wages-Regular	1,686,508.00	1,470,118.53	216,389.47	216,389.47
Monthly economic relief allowance for employees.	Personnel Economic Relief Allowance (PERA)	144,000.00	120,000.00	24,000.00	24,000.00
Bonus equivalent to one month salary given at year-end.	Year End Bonus	144,549.00	126,639.00	17,910.00	17,910.00

Serbisyo nga Tangkud sa mga Bungtohanon

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Municipal Vice Mayor/Presiding Officer

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SB Member

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SB Member

**HON. MARITESA ROSINA E. IGNACIO**  
SB Member

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SB Member

**HON. DAN JERIC S. REDONA**  
SB Member

**HON. JERRY GWEN L. CONDE**  
SB Member

**HON. RAUL D. BALANO**  
Ex-Officio Member/ABC Pres

**HON. THEA MARINE A. PRASNO**  
Ex-Officio Member/SK Pres.

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
Bonus equivalent to one month salary given mid-year.	Mid-year Bonus	138,539.00	120,396.00	18,143.00	18,143.00
Employer share of GSIS retirement and life insurance premiums.	Retirement and Life Insurance Premiums	202,380.96	176,366.88	26,014.08	26,014.08
Medical allowance for employees to support health needs.	Medical Allowance	42,000.00		42,000.00	42,000.00
<b>TOTAL ESTIMATED INCOME</b>		<b>12,191,798.93</b>	<b>6,777,878.33</b>	<b>5,413,920.60</b>	<b>4,859,056.80</b>

**NOW THEREFORE**, on motion by Hon. Jerry Gwen L. Conde and unanimously seconded by all SB Member present;

**BE IT RESOLVE, AS IT IS HEREBY RESOLVED** to authorize concerned LGU personnel to revert funds in the amount of Four Million Eight Hundred Fifty-Nine Thousand Fifty-Six Pesos and 80/100 Only (₱4,859,056.80), intended for the proposed Supplemental Budget No. 01 CY 2025 of this LGU;

**FURTHER RESOLVED** to authorize concerned LGU personnel for the use of savings/surplus as of December 2025 as certified correct and available by the Municipal Treasurer and Municipal Accountant per LBP Form No. 8;

**FINALLY RESOLVED** that copies of this resolution be furnished all concerned for their information, guidance and appropriate action;

**APPROVED** unanimously, December 18, 2025.

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

**MARIA CORAZON E. BAUTISTA**  
Secretary to the Sangguniang Bayan

**ATTESTED:**

**HON. LEONARDO G. BIBAR**  
SB Member/Temporary Presiding Officer

*Serbisyo nga Tangkad Para han Bungtohanon*

Municipal Hall, Real St. Poblacion District III, Tabontabon, Leyte

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Province of Leyte  
MUNICIPALITY OF TABONTABON  
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**OFFICE OF THE MUNICIPAL BUDGET OFFICER**

December 12, 2025

**The Honorable Sangguniang Bayan**  
Thru the Presiding Officer  
Municipality of Tabontabon, Leyte

Sir:

Greetings!

Respectfully submitting herewith to the Honourable Sangguniang Bayan the herein Supplemental Budget No. 01 CY 2025 of the Local Government Unit of Tabontabon, Leyte for your favourable action. Please see attached sheet.

Please acknowledge receipt.

Very truly yours,

  
**EMETERIO D. MALUPING**  
Municipal Budget Officer

Noted:

  
**HON. EFREN D. REDOÑA**  
Municipal Mayor

**STATEMENT OF FUNDING SOURCES**  
 (Supplemental Budget No. 01)  
 Fiscal Year 2025

TABONTABON, LEYTE  
 Municipality/Province

GENERAL  
 Fund/Special Account

Particulars 1	Account Classification 2	Amount 3
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds		
2.0 Actual Collections in Excess of the Estimated Income		
3.0 Savings		
4.0 Realignment		
5.0 Reversion	PS	1,300,000.00
	MOOE	3,559,056.80
<b>Total Estimated Income</b>		<b>4,859,056.80</b>

Certified Correct:

  
**LUCAS DONDON B. BIBAR III**  
 Municipal Treasurer

  
**LEONARDO M. ENCINA**  
 Municipal Accountant