



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

Item No.: 39

Date: 03 2026 FEB

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED

Date: JAN 29 2026
 By: [Signature]

PROVINCIAL BUDGET OFFICE

January 28, 2026

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

RELEASED
 DATE: 1-29-26
 NO. 162
 BY: [Signature]
PBO

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 2 CY 2025** of the **Municipality of MacArthur, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 03 Series of 2025** with a total appropriation in the amount of **P3,307,000.00**, reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the reversion of appropriations is duly authorized by the concerned officials and are made available to support the expenditures under Supplemental Budget No. 2;
2. That the grant of One-Time Service Recognition Incentive (SRI) shall be subject to Budget Circular No. 2025-3, dated December 15, 2025;
3. That the grant of Gratuity Pay for Job Order shall be pursuant to Budget Circular No. 2025-4 dated December 16, 2025;
4. That the RATA adjustment to the officials of LGU-MacArthur, Leyte shall be in accordance with the provisions of LBC No. 157 dated May 03, 2024; and
5. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and all other existing laws shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

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

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-00o-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
09 January 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 03, series of 2025 of the Municipality of MacArthur, Leyte, entitled: An Ordinance authorizing Supplemental Budget No. 002 for CY 2025 involving the amount of Three Million Three Hundred Seven Thousand Pesos (P3,307,000.00).**


FLORINDA JILL SUYVICO
Secretary to the Sanggunian

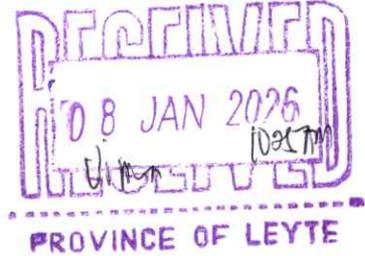


Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR

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Office of the Sangguniang Bayan

SANGGUNIANG PANLALAWIGAN



ENDORSEMENT
January 8, 2025

Respectfully submitting to the Honorable Provincial Board for consideration and approval the herein Appropriation Ordinance No. 03, Series of 2025, AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 002 FOR CY 2025 OF MACARTHUR, LEYTE INVOLVING THE AMOUNT OF THREE MILLION, THREE HUNDRED SEVEN THOUSAND PESOS (PHP3,307,000.00) FOR THE GRANT OF SERVICE RECOGNITION INCENTIVE, GRATUITY PAY, OTHER SUPPLIES & MATERIALS AND APPROPRIATION FOR BARANGAY HEALTH WORKERS/BARANGAY NUTRITION SCHOLARS.

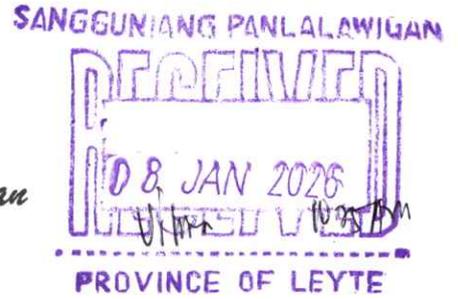

MARIE STEPHANIE DE LA CRUZ- PULGA
Secretary to the Sanggunian

Public Service Above Self

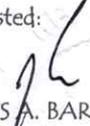


Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR

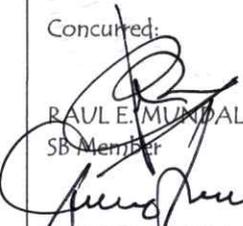
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Office of the Sangguniang Bayan



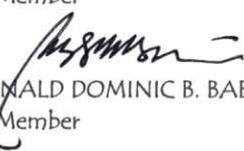
Attested:


JESUS A. BARANDA
Municipal Vice Mayor

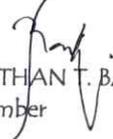
Concurred:


RAUL E. MUNDALA
SB Member


IRENEO G. REMANES JR.
SB Member

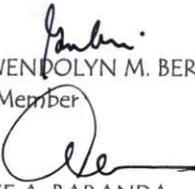

RONALD DOMINIC B. BABANTE
SB Member

TRINA C. BURAWIS
SB Member (Absent)


JONATHAN T. BARQUIN
SB Member

VICTORIANO T. LAZAR
SB Member (Absent)


XANDRIX P. PANTIN
SB Member


GWENDOLYN M. BERISO
SB Member

JOSE A. BARANDA
Ex-Officio Member
President, Liga ng mga Barangay


RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

Approved:


RUDIN T. BABANTE
Municipal Mayor
Date Approved: JAN. 05, 2025

EXCERPT FROM THE MINUTES OF THE 23RD REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MACARTHUR, LEYTE HELD ON 15 DECEMBER AT THE MUNICIPAL SESSION HALL.

PRESENT:

Honorable Jesus A. Baranda	Vice Mayor, Presiding
Honorable Raul E. Mundala	SB Member
Honorable Ireneo G. Remanes Jr.	SB Member
Honorable Ronald Dominic B. Babante	SB Member
Honorable Jonathan T. Barquin	SB Member
Honorable Xandrix P. Pantin	SB Member
Honorable Gwendolyn M. Beriso	SB Member
Honorable Jose A. Baranda	Ex-Officio Member President, Liga ng mga Barangay
Honorable Ralph Martin P. Egos	Ex-Officio Member SKF President

ABSENT:

Honorable Trina C. Burawis	SB Member
Honorable Victoriano T. Lazar	SB Member

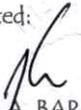
APPROPRIATION ORDINANCE NO. 03
SERIES OF 2025

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 002 FOR CY 2025 OF MACARTHUR, LEYTE INVOLVING THE AMOUNT OF THREE MILLION, THREE HUNDRED SEVEN THOUSAND PESOS (PHP3,307,000.00) FOR THE GRANT OF SERVICE RECOGNITION INCENTIVE, GRATUITY PAY, OTHER SUPPLIES & MATERIALS AND APPROPRIATION FOR BARANGAY HEALTH WORKERS/BARANGAY NUTRITION SCHOLARS

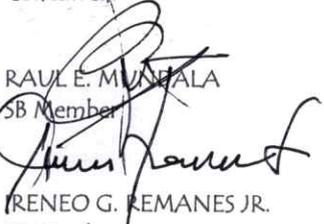
WHEREAS, the Municipal Accountant and Municipal Treasurer jointly certified that there is an available cash derived from the savings of Personal Services and Maintenance & Other Operating Expenses in the amount of THREE MILLION, THREE HUNDRED SEVEN THOUSAND PESOS (PHP3,307,000.00)

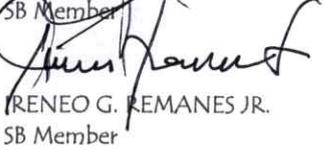
NOW THEREFORE, on motion of Honorable Jonathan T. Barquin duly seconded by all the members present, be it

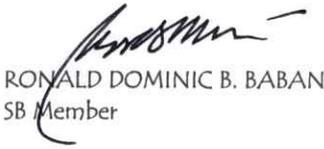
Attested:


 JESUS A. BARANDA
 Municipal Vice Mayor

Concurred:


 RAUL E. MUNIALA
 SB Member


 RENEO G. REMANES JR.
 SB Member

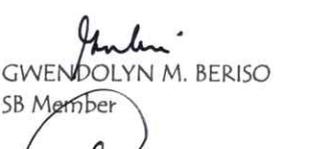

 RONALD DOMINIC B. BABANTE
 SB Member

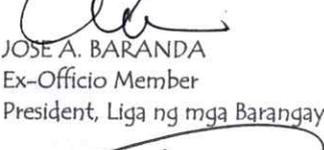
TRINA C. BURAWIS
 SB Member (Absent)


 JONATHAN T. BARQUIN
 SB Member

VICTORIANO T. LAZAR
 SB Member (Absent)

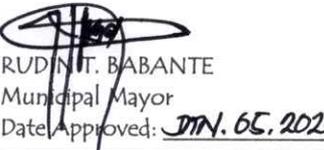

 XANDRIX P. PANTIN
 SB Member


 GWENDOLYN M. BERISO
 SB Member


 JOSE A. BARANDA
 Ex-Officio Member
 President, Liga ng mga Barangay


 RALPH MARTIN P. EGOS
 Ex-Officio Member
 SKF President

Approved:


 RUDIN T. BABANTE
 Municipal Mayor

Date Approved: JUN. 05, 2024

ORDAINED by the Sangguniang Bayan of MacArthur, Leyte, in session assembled, that:

Section 1. The Supplemental Budget of the Local Government Unit of MacArthur, Leyte for Calendar Year 2025 in the amount of three million, three hundred seven thousand pesos (PhP3,307,000.00) for the appropriations for the grant of Service Recognition Incentive, Gratuity Pay, other supplies & materials and appropriation for the Barangay Health Workers/Barangay Nutrition Scholars is hereby approved.

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

1. Statement of Funding Source (Form 8)
2. Statement of Supplemental Appropriation CY 2025
3. Statement of Funds Available for Reversion
4. Certification (*signed by the Accountant, Treasurer and LCE*)

Section 2. Sources of Funds. The sources of funds for the Supplemental Budget in the total amount of three million, three hundred seven thousand pesos (PhP3,307,000.00) shall be as follows:

Beginning Balance:

Add: Income Sources

PS Savings	PhP2,357,000.00
MOOE Savings	950,000.00
Total	PhP3,307,000.00

Section 3. Use of Funds. The amount of three million, three hundred seven thousand pesos (PhP3,307,000.00) is hereby appropriated for the Supplemental Budget of the Local Government Unit of MacArthur, Leyte, as follows:

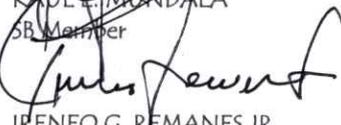
Program/Project/Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maintenance and Other Operating Expenses			
A. Programs					
I. General Administration Services					
a. General Administrative and Support Services	Grant of Service Recognition Incentives to Regular Employees Under Administrative Order No. 40 dated				1,380,000.00

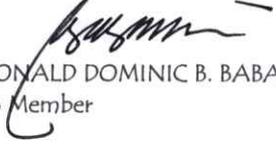
Attested:


JESUS A. BARANDA
 Municipal Vice Mayor

Concurred:


RAUL E. MONDALA
 SB Member

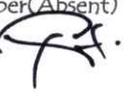

IRENEO G. REMANES JR.
 SB Member


RONALD DOMINIC B. BABANTE
 SB Member

TRINA C. BURAWIS
 SB Member (Absent)

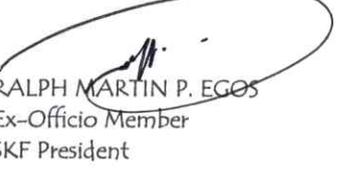

JONATHAN T. BARQUIN
 SB Member

VICTORIANO T. LAZAR
 SB Member (Absent)


XANDRIX P. PANTIN
 SB Member


GWENDOLYN M. BERISO
 SB Member


JOSE A. BARANDA
 Ex-Officio Member
 President, Liga ng mga Barangay


RALPH MARTIN P. EGOS
 Ex-Officio Member
 SKF President

Approved:


RUDIN T. BABANTE
 Municipal Mayor
 Date Approved: JUN. 05, 2026

	December 11, 2025				
		Grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) under Administrative Order No. 39 dated December 11, 2025			1,085,000.00
		Other Supplies and Materials Expenses			370,000
		Donation (Appropriation for Barangay Health Workers/Barangay Nutrition Scholars)			212,000.00
		Extraordinary and Miscellaneous Expenses			200,000.00
b. Legislative	Grant of Service Recognition Incentives to Regular Employees Under Administrative Order No. 40 dated December 11, 2025				260,000.00
Sub-Total					3,307,000.00
II. Operations					
a.					
b.					
Sub-Total					
Total, Programs					3,307,000.00
B. Projects					
I. Locally-funded Projects					
a.					
b.					
Sub-Total					
Total, Projects					
Total New Appropriation					3,307,000.00

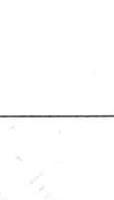
Program Appropriation and Obligation by Object

Object of Expenditure	Account Code*	Past Year	Current Year	Budget Year
Personal Services (PS)				

Attested:

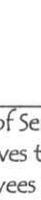

 JESUS A. BARANDA
 Municipal Vice Mayor

Concurred:

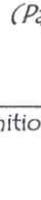

 RAUL E. MUNDAYA
 SB Member

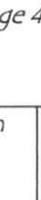

 IRENEO G. REMANES JR.
 SB Member


 RONALD DOMINIC B. BABANTE
 SB Member


 TRINA C. BURAWIS
 SB Member (Absent)


 JONATHAN T. BARQUIN
 SB Member


 VICTORIANO T. LAZAR
 SB Member (Absent)


 XANDRIX P. PANTIN
 SB Member


 GWENDOLYN M. BERISO
 SB Member


 JOSE A. BARANDA
 Ex-Officio Member
 President, Liga ng mga Barangay


 RALPH MARTIN P. EGOS
 Ex-Officio Member
 SKF President

Approved:


 RUDIN B. BABANTE
 Municipal Mayor
 Date Approved: JAN. 25, 2026

Grant of Service Recognition Incentives to Regular Employees Under Administrative Order No. 40 dated December 11, 2025	5-01-04-990		1,640,000.00	
Total PS			1,640,000.00	
Maintenance and Other Operating Expenses (MOOE)				
a. Grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) under Administrative Order No. 39 dated December 11, 2025	5-02-12-990		1,085,000.00	
b. Other Supplies and Materials Expenses	5-02-03-010		370,000.00	
c. Donation (Appropriation for Barangay Health Workers/Barangay Nutrition Scholars)	5-02-14-020		212,000.00	
Total MOOE			1,667,000	
Capital Outlay (CO)				
-			-	
Total CO			-	
Financial Expenses				
TOTAL APPROPRIATIONS			3,307,000.00	

Section 4. Separability Clause. If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not effected thereby shall continue to be in full force and effect.

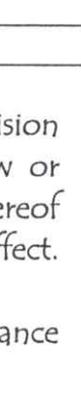
Section 5. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon approval by the Sangguniang Panlalawigan.

ENACTED by the Sangguniang Bayan in session assembled on 15th day of December, 2025 at MacArthur, Leyte.

RESOLVED FINALLY, that copies of this appropriation ordinance together with the approved Supplemental Budget and all its supporting schedules be submitted to the Office of the Sangguniang Panlalawigan, Province of Leyte, through the Office of the Provincial Budget Officer, for review and evaluation.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 03, Series of 2025, duly enacted by the Sangguniang Bayan Members of MacArthur, Leyte in session assembled on 15th day of December, 2025 at the Municipal Session Hall.


 MARIE STEPHANIE DE LA CRUZ- PULGA
 Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR

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Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 23RD REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MACARTHUR, LEYTE HELD ON 15 DECEMBER 2025 AT THE MUNICIPAL SESSION HALL.

PRESENT:

- | | |
|-------------------------------------|--|
| Honorable Jesus A. Baranda | Vice Mayor, Presiding |
| Honorable Raul E. Mundala | SB Member |
| Honorable Ireneo G. Remanes Jr. | SB Member |
| Honorable Ronald Dominic B. Babante | SB Member |
| Honorable Jonathan T. Barquin | SB Member |
| Honorable Xandrix P. Pantin | SB Member |
| Honorable Gwendolyn M. Beriso | SB Member |
| Honorable Jose A. Baranda | Ex-Officio Member
President, Liga ng mga Barangay |
| Honorable Ralph Martin P. Egos | Ex-Officio Member
SKF President |

ABSENT:

- | | |
|-------------------------------|-----------|
| Honorable Trina C. Burawis | SB Member |
| Honorable Victoriano T. Lazar | SB Member |

RESOLUTION NO. 2025-124

A RESOLUTION REVERTING TO THE GENERAL FUND THE TOTAL SAVINGS IN THE AMOUNT OF THREE MILLION, THREE HUNDRED SEVEN THOUSAND PESOS (PHP3,307,000.00) FROM SAVINGS ON PERSONAL SERVICES AND MAINTENANCE & OTHER OPERATING EXPENSES FOR THE SUPPLEMENTAL BUDGET NO. 002, CALENDAR YEAR 2025 OF THE LOCAL GOVERNMENT UNIT OF MACARTHUR, LEYTE.

WHEREFORE, on the motion of Honorable Jonathan T. Barquin seconded by en masse, be it

RESOLVED, as it is hereby resolved, to revert to the General Fund the amount of (PHP3,307,000.00) from Savings on Personal Services and Maintenance & Other Operating Expenses in preparation for Supplemental Budget No. 002 CY 2025.

Attested:

JESUS A. BARANDA
Municipal Vice Mayor

Concurred:

RAUL E. MUNDALA
SB Member

IRENEO G. REMANES JR.
SB Member

RONALD DOMINIC B. BABANTE
SB Member

TRINA C. BURAWIS
SB Member (Absent)

JONATHAN T. BARQUIN
SB Member

VICTORIANO T. LAZAR
SB Member (Absent)

XANDRIX P. PANTIN
SB Member

GWENDOLYN M. BERISO
SB Member

JOSE A. BARANDA
Ex-Officio Member
President, Liga ng mga Barangay

RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

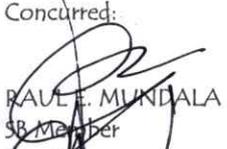
Approved:

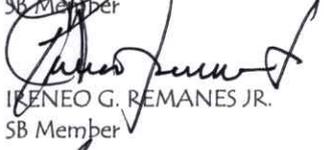
RUDIN T. BABANTE
Municipal Mayor

Attested:


JESUS A. BARANDA
Municipal Vice Mayor

Concurred:


RAUL E. MUNDALA
SB Member


IRENEO G. REMANES JR.
SB Member


RONALD DOMINIC B. BABANTE
SB Member

TRINA C. BURAWIS
SB Member (Absent)

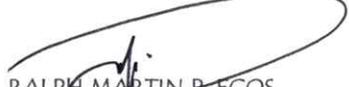

JONATHAN T. BARQUIN
SB Member

VICTORIANO T. LAZAR
SB Member (Absent)

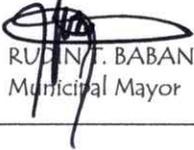

XANDRIX P. PANTIN
SB Member

GWENDOLYN M. BERISO
SB Member


JOSE A. BARANDA
Ex-Officio Member
President, Liga ng mga Barangay


RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

Approved:


RUDIN F. BABANTE
Municipal Mayor

RESOLVE FURTHER, that copies of this resolution be furnished to the office/agency concerned for favorable attention and appropriate action.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MARIE STEPHANIE DE LA CRUZ-PULGA
Secretary to the Sanggunian

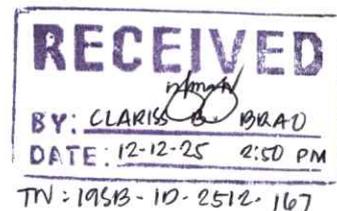


Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR

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OFFICE OF THE MUNICIPAL MAYOR



December 12, 2025

Honorable JESUS A. BARANDA

Municipal Vice -Mayor & Presiding Officer

THE HONORABLE MEMBERS

Sangguniang Bayan

This Municipality

Gentlemen and Mesdames:

Respectfully submitting herewith the Proposed CY 2025 Supplemental Budget No. 002 of Municipality of MacArthur, Leyte for your appropriate review and approval.

Thank you and more power.

Very truly yours,


RUDIN T. BABANTE
Municipal Mayor



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



OFFICE OF THE MUNICIPAL MAYOR

December 12, 2025

The HONORABLE VICE GOVERNOR LEONARDO M. JAVIER JR.
Presiding Officer and
The HONORABLE MEMBERS OF THE SANGGUNIANG PANLALAWIGAN
Province of Leyte
Sangguniang Panlalawigan, New Provincial Capitol Complex,
Palo, Leyte

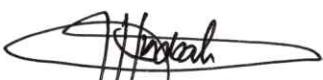
Gentlemen and Mesdames:

Respectfully submitting herewith for review and approval the **CY 2025 SUPPLEMENTAL BUDGET NO.002** of the Municipality of MacArthur, Province of Leyte pursuant to the provision of Section 327 Republic Act of 7160 otherwise known as the Local Government Code 1991 and related issuances.

Earliest and favorable action hereof shall be gratefully acknowledged.

Thank you and more power.

Very truly yours,

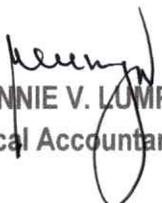

RUDIN T. BABANTE
Municipal Mayor

STATEMENT OF FUNDING SOURCES
 LGU:MACARTHUR, LEYTE
 SUPPLEMENTAL BUDGET NO. 002 CY 2025

Particulars	Account Classification	Amounts
1	2	3
1.0 New Revenue Sources Tax Revenue Loan Proceeds (Borrowings)		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings Reversion of Savings from Personal Services and Maintenance and Other Operating Expenses		3,307,000.00
4.0 Realignment		
TOTAL		3,307,000.00

Certified Correct by:


 JACQUELINE J. LAGARTO
 Local Treasurer


 VENNIE V. LUMPAS
 Local Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION
 LGU: MACARTHUR, LEYTE
 SUPPLEMENTAL BUDGET NO. 002 CY 2025

Implementing Office	Particulars/ Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
1	2	3	4	5	6
MAYOR'S OFFICE	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.		a. Other Personnel Benefits	5 01 04 990	180,000.00
	b. Grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) under Administrative order No. 39 dated December 11, 2025.	1000-000-3-01-001-001-001	b. Other General Services	5 02 12 990	1,085,000.00
	c. Appropriation for Other Supplies & Materials Expenses		c. Other Supplies & Materials	5-02-07-020	370,000.00
SUB-TOTAL					1,635,000.00
MDRRMO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	9000-000-3-01-015-001-001-000	a. Other Personnel Benefits	5 01 04 990	100,000.00
SUB-TOTAL					100,000.00
MPDO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-002-001-001-000	a. Other Personnel Benefits	5 01 04 990	40,000.00
SUB-TOTAL					40,000.00
SANGGUNIANG BAYAN	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-003-001-001-000	a. Other Personnel Benefits	5 01 04 990	220,000.00
SUB-TOTAL					220,000.00

SB SECRETARY	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-004-001-001 000	a. Other Personnel Benefits	5 01 04 990	40,000.00
SUB-TOTAL					40,000.00
MBO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-005-001-001 000	a. Other Personnel Benefits	5 01 04 990	80,000.00
SUB-TOTAL					80,000.00
MTO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 12 dated December 07, 2025.	1000-000-3-01-006-001-001 000	a. Other Personnel Benefits	5 01 04 990	280,000.00
SUB-TOTAL					280,000.00
ACCTG.	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-007-001-001 000	a. Other Personnel Benefits	5 01 04 990	100,000.00
SUB-TOTAL					100,000.00
ASSESSOR	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-008-001-001 000	a. Other Personnel Benefits	5 01 04 990	40,000.00
SUB-TOTAL					40,000.00
MCR	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-009-001-001 000	a. Other Personnel Benefits	5 01 04 990	60,000.00
SUB-TOTAL					60,000.00
MLGOO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-009-001-001 000	a. Other Personnel Benefits	5 01 04 990	40,000.00
SUB-TOTAL					40,000.00

MSWD	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	1000-000-3-01-009-001-001 000	a. Other Personnel Benefits	5 01 04 990	60,000.00
SUB-TOTAL					60,000.00
RHU	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025. b. Appropriation for Barangay Health Workers/Barangay Nutrition Scholars	3000-000-3-01-014-001-001 000	a. Other Personnel Benefits b. Donation	5 01 04 990 5-02-99-080	240,000.00 212,000.00
SUB-TOTAL					452,000.00
MAGO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order No. 40 dated December 11, 2025.	8000-000-3-01-013-001-001 000	a. Other Personnel Benefits	5 01 04 990	100,000.00
SUB-TOTAL					100,000.00
MEO	a. Grant of Service Recognition Incentive to Regular Employees Under Administrative Order	8000-000-3-01-011-001-001- 000	a. Other Personnel Benefits	5 01 04 990	60,000.00
SUB-TOTAL					60,000.00
TOTAL APPROPRIATION					3,307,000.00

Prepared by:

MA. VICTORIA E. MUNDALA
Local Budget Officer

Approved by:

RUDIN I. BABANTE
Local Chief Executive



Republic of the Philippines
MUNICIPALITY/CITY OF MACARTHUR
PROVINCE OF LEYTE
-oOo-



CERTIFICATION

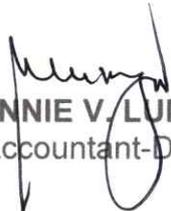
WE JOINTLY CERTIFY that funds are actually available in the amount of **Three Million Three Hundred Seven Thousand Pesos (Php 3,307,000.00)** to pay the proposed expenditures under **Supplemental Budget No. 002 CY 2025**.

THIS CERTIFIES further that funds are derived from the Savings of Personal Services and Maintenance & Other Operating Expenses.

Jointly issued this 11th day of December, 2025 at the Municipal Hall MacArthur, Leyte.

Certified by:


JACQUELINE J. LAGARTO
Local Treasurer


VENNIE V. LUMPAS
Local Accountant-Designate


RUDIN T. BABANTE
Local Chief Executive

MACARTHUR, LEYTE

Statement of Funds Available for Reversion

Supplemental Budget No. 002 CY 2025

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	Balance	
1	2	3	4	5	6	7	
MAYOR'S OFFICE	SALARIES & WAGES	1,820,904.00	1,084,373.51	736,530.49	709,641.49	26,889.00	
	MIDYEAR	151,742.00	45,831.00	105,911.00	105,911.00	-	
	YEAR END	151,742.00	45,831.00	105,911.00	105,911.00	-	
	GSIS	218,508.48	62,769.96	155,738.52	152,511.84	3,226.68	
	PHILHEALTH	45,522.60	13,076.96	32,445.64	31,773.42	672.22	
	RATA	100,800.00	25,200.00	75,600.00	67,200.00	8,400.00	
	TERMINAL LEAVE	1,000,000.00	196,869.51	803,130.49	800,000.00	3,130.49	
	MONETIZATION	1,500,000.00	1,276,877.57	223,122.43	204,051.25	19,071.18	
			4,989,219.08	2,750,829.51	2,238,389.57	2,177,000.00	61,389.57
		CONFIDENTIAL EXPENSES	200,000.00		200,000.00	200,000.00	
		OTHER SUPPLIES & MATERIALS	120,800.00		120,800.00	120,000.00	800.00
	OFFICE SUPPLIES EXPENSES	100,000.00	61,000.00	39,000.00	30,000.00	9,000.00	
	REPAIR & MAINTENANCE OF FURNITURES AND FIXTURES	50,000.00		50,000.00	40,000.00	10,000.00	
		470,800.00	61,000.00	409,800.00	390,000.00	19,800.00	
	SUB-TOTAL	5,460,019.08	2,811,829.51	2,648,189.57	2,567,000.00	81,189.57	
MCR	TRAVELING EXPENSES	120,000.00	32,150.00	87,850.00	80,000.00	7,850.00	
	TRAINING EXPENSES	80,000.00	11,500.00	68,500.00	60,000.00	8,500.00	
	SUB-TOTAL	200,000.00	43,650.00	156,350.00	140,000.00	16,350.00	
MSWDO	SUPPLEMENTAL FEEDING PROGRAM(Extraordinary & Miscellaneous Expenses)	100,000.00		100,000.00	100,000.00		
	NONAGENARIAN INCENTIVE PROGRAM(DONATION)	200,000.00	135,000.00	65,000.00	50,000.00	15,000.00	
	SUB-TOTAL	300,000.00	135,000.00	165,000.00	150,000.00	15,000.00	
MAGO	HVCD PROGRAM	100,000.00		100,000.00	100,000.00		
	Repair & Maint. of Machinery & Equip.(Farm Tractor & Backhoe)	100,000.00	29,450.00	70,550.00	70,000.00	550.00	
	EXTRAORDINARY & MISCELLANEOUS EXPENSES	100,000.00	36,426.00	63,574.00	60,000.00	3,574.00	
	OFFICE SUPPLIES EXPENSES	100,000.00	17,748.00	82,252.00	40,000.00	42,252.00	
	SUB-TOTAL	400,000.00	83,624.00	316,376.00	270,000.00	46,376.00	
MTO	OTHER PERSONNEL BENEFITS(Incentives-REV. Col. Clerk)	214,800.00		214,800.00	180,000.00	34,800.00	
	SUB-TOTAL	214,800.00		214,800.00	180,000.00	34,800.00	
TOTAL		6,574,819.08	3,074,103.51	3,500,715.57	3,307,000.00	193,715.57	

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

JACQUELINE J. LAGARTO
Local Treasurer

MA. VICTORIA E. MUNDALA
Local Budget Officer

VENNIE V. LUMPAS
Local Accountant-Designate

Noted by:

RUDIN T. BABANTE
Local Chief Executive

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

LGU : MacARTHUR, LEYTE

OFFICE : MUNICIPAL MAYOR'S OFFICE

OBJECT OF EXPENDITURES 1	Account Code 2	2023 PAST YEAR (ACTUAL) 3	CURRENT YEAR (2024)		2025 Budget Year (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimate) 5	
			TOTAL 6		
Personal Services					
Salaries and Wages					
SALARIES AND WAGES-REGULAR	5-C1-01-010	3,189,372.00	2,177,820.00	2,177,820.00	5,827,776.00
Other Compensation					
PERA	5-C1-02-010	240,000.00	144,000.00	144,000.00	288,000.00
REPRESENTATION ALLOWANCE	5-C1-02-020	75,000.00	90,300.00	90,300.00	205,800.00
TRANSPORTATION ALLOWANCE	5-C1-02-030	75,000.00	90,300.00	90,300.00	205,800.00
Other Personnel Benefits (Productivity Enhancement Incentive)	5-C1-04-990	50,000.00	362,970.00	60,000.00	60,000.00
OTHER BONUSES AND ALLOW. (MID-YEAR BONUS)	5-C1-02-990	265,781.00	362,970.00	362,970.00	485,648.00
YEAR-END BONUS	5-C1-02-140	265,781.00	362,970.00	362,970.00	485,648.00
CASH GIFT	5-C1-02-150	50,000.00	60,000.00	60,000.00	60,000.00
CLOTHING/UNIFORM ALLOWANCE	5-C1-02-040	60,000.00	36,000.00	36,000.00	84,000.00
OTHER BONUSES AND ALLOW (AN-NIVERSARY BONUS)	5-C1-02-990	-	-	-	60,000.00
GSIS Premiums:RETIREMENT AND LIFE INSURANCE PREMIUMS	5-C1-03-010	382,724.64	261,338.40	261,338.40	699,333.12
Pag-IBIG CONTRIBUTIONS	5-C1-03-020	12,000.00	7,200.00	7,200.00	28,800.00
PHILHEALTH CONTRIBUTIONS	5-C1-03-030	72,740.16	54,850.50	54,850.50	145,694.40
ECC CONTRIBUTIONS	5-C1-03-040	11,554.32	7,038.00	7,038.00	14,336.52
Salaries & Wages (Monetization of Leave Credits)	5-C1-01-010	500,000.00	250,000.00	250,000.00	1,500,000.00
Terminal Leave Benefits	5-C1-04-030	2,443,798.33	500,000.00	500,000.00	1,000,000.00
Total Personal Services		7,693,751.45	3,381,816.90	4,101,816.90	11,150,836.04
Maintenance and Other Operating Expenses					
Traveling Expenses-Local	5-C2-01-010	650,853.44	325,426.72	325,426.72	650,853.44
Training Expenses	5-C2-02-010	400,000.00	200,000.00	200,000.00	400,000.00
Fuel, Oil & Lubricant Expenses	5-C2-03-090	650,000.00	325,000.00	325,000.00	650,000.00
Office Supplies Expenses	5-C2-03-010	200,000.00	100,000.00	100,000.00	200,000.00
Utility Expenses (Electricity Expenses)	5-C2-04-020	100,000.00	50,000.00	50,000.00	100,000.00
Postage and Courier Service	5-C2-05-010	5,000.00	2,500.00	2,500.00	5,000.00
Telephone Expenses(Mobile Plan)	5-C2-05-020	90,000.00	45,000.00	45,000.00	90,000.00
Internet Subscription Expenses	5-C2-05-030	90,000.00	45,000.00	45,000.00	90,000.00
Total Maintenance and Other Operating Expenses		2,085,853.44	1,083,633.80	1,083,633.80	2,085,853.44

Awards/Rewards Expenses	5-02-06-010	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Survey, Research, Exploration & Dev't Expense	5-02-07-010	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00
Other Supplies & Material Expenses	5-02-03-990	100,000.00	50,000.00	50,000.00	100,000.00	100,000.00	124,000.00
Generation, Transmission & Dist. Expenses (Electricity expenses)	5-02-09-010	60,000.00	30,000.00	30,000.00	60,000.00	60,000.00	60,000.00
Confidential Expenses	5-02-10-010	200,000.00	100,000.00	100,000.00	200,000.00	200,000.00	200,000.00
Extra Ordinary & Miscellaneous Exp.	5-02-10-030	250,000.00	125,000.00	125,000.00	250,000.00	250,000.00	700,000.00
Other General Services	5-02-12-990	1,906,560.00	953,280.00	953,280.00	1,906,560.00	1,906,560.00	1,995,560.00
Auditing Expenses	5-02-11-020	180,000.00	90,000.00	90,000.00	180,000.00	180,000.00	180,000.00
Other Professional Services	5-02-11-990	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Repair and Maint. of Buildings & Other Structures	5-02-13-040	100,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00
Repair and Maint. of Machinery Equipment	5-02-13-050	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Repair and Maint. of Machinery and Equipments (ICT)	5-02-13-050-03	60,000.00	30,000.00	30,000.00	60,000.00	60,000.00	60,000.00
Fidelity Bond Premiums	5-02-16-020	150,000.00	75,000.00	75,000.00	150,000.00	150,000.00	150,000.00
Advertising Expenses	5-02-99-010	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Printing and Publication Expenses	5-02-99-020	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Rent Expenses	5-02-99-050	20,000.00	10,000.00	10,000.00	20,000.00	20,000.00	20,000.00
Insurance Expenses	5-02-16-030	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Legal Services	5-02-11-010	40,000.00	20,000.00	20,000.00	40,000.00	40,000.00	40,000.00
Membership Dues & Contribution to Organization	5-02-99-060	70,000.00	35,000.00	35,000.00	70,000.00	70,000.00	70,000.00
Donations	5-02-99-080	100,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00
Total Maint. & Other Operating Expenses		₱ 5,772,413.44	₱ 2,911,206.72	₱ 2,911,206.72	₱ 5,822,413.44	₱ 5,822,413.44	₱ 6,254,413.44
Capital Outlay							
Information and Communication Technology	1-07-05-030		125,000.00	125,000.00		250,000.00	500,000.00
Other Land Improvements	1-06-02-990		337,511.99	337,511.99		675,023.97	2,000,000.00
Total Capital Outlay		₱ -	₱ 462,511.99	₱ 462,511.99	₱ 925,023.97	₱ 925,023.97	₱ 2,500,000.00
General Services Office Program							
Maint. & Other Operating Expenses							
Travelling Expenses	5-02-01-010	60,000.00	30,000.00	30,000.00	60,000.00	60,000.00	60,000.00
Telephone Expenses	5-02-05-020	42,000.00	21,000.00	21,000.00	42,000.00	42,000.00	24,000.00
Internet Subscription	5-02-05-030	36,000.00	18,000.00	18,000.00	36,000.00	36,000.00	36,000.00
Office Supplies Expenses	5-02-03-010	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
Other Supplies & Maint. Expenses	5-02-03-990	62,000.00	41,000.00	41,000.00	62,000.00	62,000.00	132,800.00
Repair and Maint. of Furnitures and Fixtures	5-02-13-070		120,000.00	120,000.00		240,000.00	50,000.00
Other General Services	5-02-12-990						240,000.00
TOTAL		250,000.00	255,000.00	255,000.00	510,000.00	510,000.00	592,800.00

Human Resource Management Office Program									
Maint. & Other Operating Expenses									
Travelling Expenses	5-12-01-010	60,000.00	30,000.00	30,000.00	30,000.00	60,000.00	30,000.00	60,000.00	60,000.00
Telephone Expenses	5-12-05-020	42,000.00	21,000.00	21,000.00	21,000.00	42,000.00	21,000.00	42,000.00	42,000.00
Internet Subscription	5-12-05-030	36,000.00	18,000.00	18,000.00	18,000.00	36,000.00	18,000.00	36,000.00	36,000.00
Office Supplies Expenses	5-12-03-010	50,000.00	25,000.00	25,000.00	25,000.00	50,000.00	25,000.00	50,000.00	50,000.00
Other Supplies & Maint. Expenses	5-12-03-990	62,000.00	46,000.00	46,000.00	46,000.00	62,000.00	46,000.00	92,000.00	142,800.00
Repair and Maint. of Furniture and Fixtures	5-12-13-010								50,000.00
TOTAL		250,000.00	140,000.00	140,000.00	140,000.00	280,000.00	140,000.00	280,000.00	362,800.00
Public Employment Services Office Program									
Maint. & Other Operating Expenses									
Travelling Expenses	5-12-01-010	50,000.00	25,000.00	25,000.00	25,000.00	50,000.00	25,000.00	50,000.00	50,000.00
Load Allowance	5-12-05-020	42,000.00	21,000.00	21,000.00	21,000.00	42,000.00	21,000.00	42,000.00	24,000.00
Internet Subscription	5-12-05-030	24,000.00	12,000.00	12,000.00	12,000.00	24,000.00	12,000.00	24,000.00	24,000.00
Office Supplies Expenses	5-12-03-010	134,000.00	67,000.00	67,000.00	67,000.00	134,000.00	67,000.00	134,000.00	134,000.00
Other Supplies & Maint. Expenses	5-12-03-990		10,000.00	10,000.00	10,000.00		10,000.00	20,000.00	20,000.00
TOTAL		250,000.00	135,000.00	135,000.00	135,000.00	270,000.00	135,000.00	270,000.00	252,000.00
BAC OFFICE PROGRAM									
Maint. & Other Operating Expenses									
Travelling Expenses	5-02-01-010	80,000.00	40,000.00	40,000.00	40,000.00	80,000.00	40,000.00	80,000.00	80,000.00
Telephone Expenses	5-02-05-020	42,000.00	21,000.00	21,000.00	21,000.00	42,000.00	21,000.00	42,000.00	24,000.00
Internet Subscription	5-02-05-030	28,000.00	14,000.00	14,000.00	14,000.00	28,000.00	14,000.00	28,000.00	28,000.00
Office Supplies Expenses	5-02-03-010	50,000.00	25,000.00	25,000.00	25,000.00	50,000.00	25,000.00	50,000.00	50,000.00
Other Supplies & Maint. Expenses	5-02-03-990	50,000.00	35,000.00	35,000.00	35,000.00	50,000.00	35,000.00	70,000.00	70,000.00
TOTAL		250,000.00	135,000.00	135,000.00	135,000.00	270,000.00	135,000.00	270,000.00	252,000.00
MENRO OFFICE PROGRAM									
Maint. & Other Operating Expenses									
Travelling Expenses	5-02-01-010								80,000.00
Telephone Expenses	5-02-05-020								24,000.00
Internet Subscription	5-02-05-030								28,000.00
Office Supplies Expenses	5-02-03-010								50,000.00
Other Supplies & Maint. Expenses	5-02-03-990								70,000.00
TOTAL									252,000.00
REPAIR AND MAINTENANCE OF GOVT FACILITIES PROGRAM									
Fuel, Oil and Lubricant Expenses	5-02-03-090	300,000.00	175,000.00	175,000.00	175,000.00	350,000.00	175,000.00	350,000.00	350,000.00
Electricity Expenses	5-02-04-020	808,827.12	404,413.56	404,413.56	404,413.56	808,827.12	404,413.56	808,827.12	808,827.12
Other General Services	5-02-12-990	1,956,000.00	978,000.00	978,000.00	978,000.00	1,956,000.00	978,000.00	1,956,000.00	1,956,000.00
Repair and Maint. of Transportation Equipment/ Vehicle	5-02-13-060-1	300,000.00	150,000.00	150,000.00	150,000.00	300,000.00	150,000.00	300,000.00	300,000.00
Taxes, Duties and Licenses (Regist. of Gov'l Vehicles)	5-02-16-010	50,000.00	25,000.00	25,000.00	25,000.00	50,000.00	25,000.00	50,000.00	50,000.00
TOTAL		3,414,827.12	1,732,413.56	1,732,413.56	1,732,413.56	3,464,827.12	1,732,413.56	3,464,827.12	3,464,827.12

ANNEX E

LBP FORM NO. 2

Page 2 of 2 pages

Maintenance and Other Operating Expenses									
Traveling Expenses	5-02-01-010	80,000.00	50,000.00	60,000.00	120,000.00	120,000.00			120,000.00
Training Expenses	5-02-02-010	80,000.00	40,000.00	40,000.00	80,000.00	80,000.00			80,000.00
Office Supplies Expenses	5-02-03-010	50,000.00	25,000.00	25,000.00	50,000.00	50,000.00			50,000.00
Other Supplies and Materials Expenses	5-02-03-990	50,000.00	40,000.00	40,000.00	80,000.00	80,000.00			80,000.00
Telephone Expenses (Mobile Plan)	5-02-05-020	42,000.00	21,000.00	21,000.00	42,000.00	42,000.00			24,000.00
Internet Subscription Expenses	5-02-05-030	36,000.00	18,000.00	18,000.00	36,000.00	36,000.00			36,000.00
Extra Ordinary & Miscellaneous Expenses	5-02-10-030	60,000.00	20,000.00	20,000.00	40,000.00	40,000.00			40,000.00
Repair and Maint. Of Machinery and Equipment (ICT)	5-02-13-050-03	30,000.00	15,000.00	15,000.00	30,000.00	30,000.00			30,000.00
Repair and Maint. of Furnitures and Fixtures	5-02-13-070	20,000.00	10,000.00	10,000.00	20,000.00	20,000.00			20,000.00
Accountable Forms Expenses	5-02-03-020	40,000.00	20,000.00	20,000.00	40,000.00	40,000.00			40,000.00
Total Maint. & Other Operating Expenses		P 438,000.00	P 259,000.00	P 269,000.00	P 538,000.00	P 538,000.00			P 520,000.00
Capital Outlay									
Information and Communication Technology	1-06-05-030	50,000.00	-	-	-	-			50,000.00
Furnitures & Fixtures	1-07-07-010								
Total of Capital Outlay		P 50,000.00	P -	P -	P -	P -			P 50,000.00
TOTAL APPROPRIATIONS		P 2,036,879.43	P 1,045,239.54	P 1,075,239.54	P 2,120,479.08	P 2,120,479.08			P 2,248,891.60

Prepared:


 JOSE T. CAMPOS
 Department Head

Reviewed:


 MA. VICTORIA E. MUNDAYA
 Local Budget Officer

APPROVED:

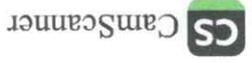

 RUDAN T. BABANTE
 Local Chief Executive

Maintenance and Other Operating Expenses												
Traveling Expenses-Local							45,000.00				90,000.00	
Training Expenses	5-02-01-010		90,000.00									90,000.00
Office Supplies Expenses	5-02-02-010		50,000.00				25,000.00				50,000.00	
Other Supplies and Materials Expenses	5-02-03-010		100,000.00				50,000.00				100,000.00	
Telephone Expenses(Mobile Plan)	5-02-03-990		100,000.00				50,000.00				100,000.00	
Internet Subscription Expenses	5-02-05-020		42,000.00				21,000.00				42,000.00	
Extra Ordinary & Misc. Expenses	5-02-05-030		35,000.00				18,000.00				36,000.00	
Other General Services (WFS)	5-02-10-030		50,000.00				25,000.00				50,000.00	
Printing and Publication Expenses	5-02-12-990		40,000.00				24,000.00				48,000.00	
Membership Dues and Cont. to Org.	5-02-99-020		5,000.00				2,000.00				4,000.00	
	5-02-99-060		5,000.00				2,500.00				5,000.00	
Total Maint. & Other Operating Expenses			525,000.00				262,500.00				525,000.00	
Capital Outlay												
Other Property, Plant and Equipment	1-07-99-990		50,000.00				25,000.00				50,000.00	
Total of Capital Outlay			50,000.00				25,000.00				50,000.00	
Nonagenarian Incentive Program												
Maint. & Other Operating Expenses												
Donation	5-02-99-080		200,000.00				100,000.00				200,000.00	
Subtotal			200,000.00				100,000.00				200,000.00	
Persons with Disability/MASCA /ECCD Program												
Maint. & Other Operating Expenses												
Early Childhood Care and Development (Training Expenses)	5-02-02-010		52,733.07				26,366.54				52,733.07	
Training of CDW on ECCD (Training Expenses)	5-02-02-010											52,733.07
Supplementary Feeding Program(Extraordinary and Miscellaneous Expenses)			100,000.00				50,000.00				100,000.00	
Organization of PAG-ASA Youth Association Program			30,000.00				15,000.00				30,000.00	
Youth Development Session (Training Expenses)	5-02-02-010						12,500.00					30,000.00
Women Welfare Program			25,000.00				12,500.00				25,000.00	
Self and Social Enhancement Activity for women (Training Expenses)	5-02-02-010											25,000.00
Assistance to PWD's and Elderlies: Program			160,000.00				80,000.00				160,000.00	
Subsidy (PDAO Local)	5-02-99-080		60,000.00				30,000.00				60,000.00	
Self and Social Enhancement Activities (Training Expenses)	5-02-02-010		40,000.00				20,000.00				40,000.00	
Subsidy (OSCA Chairman)	5-02-99-080		60,000.00				30,000.00				60,000.00	
Family Welfare Program			25,000.00				12,500.00				25,000.00	

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

OFFICE : MUNICIPAL AGRICULTURIST'S OFFICE

OBJECT OF EXPENDITURES 1	Account Code 2	2023 PAST YEAR (ACTUAL) 3	CURRENT YEAR (2024)		2025 Budget Year (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimate) 5	
			TOTAL 6		
Personal Services					
Salaries and Wages	5-01-01-010	1,728,960.00	1,101,890.00	1,101,890.00	2,496,768.00
SALARIES AND WAGES-REGULAR					
Other Compensation					
PERA	5-01-02-010	144,000.00	84,000.00	84,000.00	168,000.00
REPRESENTATION ALLOWANCE	5-01-02-020	63,000.00	52,500.00	52,500.00	121,800.00
TRANSPORTATION ALLOWANCE	5-01-02-030	63,000.00	52,500.00	52,500.00	121,800.00
Other Personnel Benefits (Productivity Enhancement Incentive)	5-01-04-390	30,000.00	17,500.00	17,500.00	35,000.00
OTHER BONUSES AND ALLOW. (MID-YEAR BONUS)	5-01-02-990	144,080.00	183,648.33	183,648.33	208,064.00
YEAR-END BONUS	5-01-02-140	144,080.00	183,648.33	183,648.33	208,064.00
CASH GIFT	5-01-02-150	30,000.00	30,000.00	30,000.00	35,000.00
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040	36,000.00	21,000.00	21,000.00	49,000.00
OTHER BONUSES AND ALLOW./ANNIVERSARY	5-01-02-990				35,000.00
GSIS Premiums/RETIREMENT AND LIFE INSURANCE PREMIUMS	5-01-03-010	207,475.20	132,226.80	132,226.80	259,612.16
Pag-IBIG CONTRIBUTIONS	5-01-03-020	7,200.00	4,200.00	4,200.00	16,800.00
PHILHEALTH CONTRIBUTIONS	5-01-03-030	39,570.12	30,090.30	30,090.30	62,419.20
ECC CONTRIBUTIONS	5-01-03-040	6,902.88	4,092.00	4,092.00	8,184.00
Total Personal Services		P 2,644,268.20	P 1,683,647.43	P 1,718,647.43	P 3,402,294.87
Maintenance and Other Operating Expenses					
Traveling Expenses-Local	5-02-01-010	100,000.00	50,000.00	50,000.00	100,000.00
Training Expenses	5-02-02-010	90,000.00	45,000.00	45,000.00	90,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	100,000.00	50,000.00	50,000.00	100,000.00
Office Supplies Expenses	5-02-03-010	100,000.00	50,000.00	50,000.00	100,000.00
Telephone Expenses(Mobile Plan)	5-02-05-020	42,000.00	21,000.00	21,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	36,000.00	18,000.00	18,000.00	36,000.00
Extra Ordinary & Miscellaneous Expenses	5-02-10-030	100,000.00	50,000.00	50,000.00	100,000.00
Repair & Maint. Of Machinery & Equip.(Farm Tractor & Backhoe)	5-02-13-050-01	100,000.00	50,000.00	50,000.00	100,000.00
Repair and Maint. Of Machinery and Equipment (IC-1)	5-02-13-050-03	20,000.00	10,000.00	10,000.00	20,000.00
Repair and Maint. Transpo. Equipment	5-02-13-060-	20,000.00	10,000.00	10,000.00	20,000.00
Other General Services	5-02-12-990	72,000.00	36,000.00	36,000.00	72,000.00
Total Maint. & Other Operating Expenses		P 780,000.00	P 390,000.00	P 390,000.00	P 762,000.00



PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES
LGU : MacARTHUR, LEYTE

OFFICE : MUNICIPAL TREASURER'S OFFICE

OBJECT OF EXPENDITURES 1	Account Code 2	2023 PAST YEAR (ACTUAL) 3	CURRENT YEAR (2024)		2025 Budget Year (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimate) 5	
			TOTAL 6		
Personal Services					
Salaries and Wages					
SALARIES AND WAGES-REGULAR	5-01-01-010	2,591,028.00	1,338,954.00	1,333,954.00	2,789,604.00
SALARIES AND WAGES-CONTRACTUAL	5-01-01-020	-	-	-	-
Other Compensation					
PERA	5-01-02-010	384,000.00	192,000.00	192,000.00	384,000.00
REPRESENTATION ALLOWANCE	5-01-02-020	63,000.00	31,500.00	31,500.00	71,400.00
TRANSPORTATION ALLOWANCE	5-01-02-030	63,000.00	31,500.00	31,500.00	71,400.00
Other Personnel Benefits (Productivity Enhancement Incentive)	5-01-04-990	80,000.00	80,000.00	80,000.00	80,000.00
OTHER BONUSES AND ALLOW. (MID-YEAR BONUS)	5-01-02-990	215,919.00	223,159.00	-	232,467.00
YEAR-END BONUS	5-01-02-140	215,919.00	-	223,159.00	232,467.00
CASH GIFT	5-01-02-150	80,000.00	-	80,000.00	80,000.00
CLOTHING/JNIFORM ALLOWANCE	5-01-02-040	96,000.00	96,000.00	-	112,000.00
OTHER BONUSES AND ALLOW./ ANIVERSARY	5-01-02-990	-	-	-	80,000.00
GS S Premiums RETIREMENT AND LIFE INSURANCE PREMIUMS	5-01-03-010	310,923.36	160,674.48	160,674.48	334,752.48
Pag-IBIG CONTRIBUTIONS	5-01-03-020	19,200.00	9,600.00	9,600.00	38,400.00
PHILHEALTH CONTRIBUTIONS	5-01-03-030	61,306.47	34,688.85	34,688.85	69,740.10
ECC CONTRIBUTIONS	5-01-03-040	17,862.96	9,114.00	9,114.00	18,228.00
Other Personnel Benefits(Incentives-REV.Col. Clerk	5-01-04-990	214,800.00	107,400.00	107,400.00	214,800.00
Total Personal Services		P 4,412,958.79	P 2,234,590.33	P 2,293,590.33	P 4,533,180.66