



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

Item No.: 04
 Date: 11 2026 FEB

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: FEB 03 2026
 By: Jenny V.

PROVINCIAL BUDGET OFFICE

January 30, 2026

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

RELEASED
 DATE: 2-9-26
 NO. 145
 BY: JMS
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. 4 FY 2025** of the **Municipality of Hilongos, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-22** with a total appropriation in the amount of **P17,624,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 04; 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 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;
3. 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;
4. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
 - a. One-Time Service Recognition Incentive – Budget Circular No. 2025-3 dated December 15, 2025
 - b. Gratuity Pay – Budget Circular No. 2025-4 dated December 16, 2025
5. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013; and
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
-000-



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 Municipal Appropriation Ordinance No. 2025-22, series of 2025 of the **Municipality of Hilongos, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 04-2025 in the total amount of Seventeen Million Six Hundred Twenty-Four Thousand Pesos (P17,624,000.00).**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

22 December 2025

HON. LEONARDO M. JAVIER, JR.
Provincial Vice-Governor
Province of Leyte
Tacloban City

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: DEC 23 2025
By: [Signature]

Sir:

Greetings!

Respectfully forwarding **fifteen (15) copies** of **Municipal Appropriation Ordinance No. 2025-22**: An Ordinance Authorizing Supplemental Budget No. 04 Series of 2025 Involving An Amount of Seventeen Million Six Hundred Twenty-Four Thousand Pesos (₱17,624,000.00) for the Grant of Collective Negotiation Agreement (CNA) Incentives, Service Recognition Incentives (SRI) of the Municipal Officials, Department Heads and Regular Employees, and Gratuity Pay for Job Order of the Local Government of Hilongos.

Attached are the following:

- 1) SB Resolution No. 2025-243
- 2) Statement of Funding Sources (Supplemental Budget No. 04 FY 2025 certified correct by the Municipal Treasurer and the Municipal Accountant)
- 3) Statement of Supplemental Appropriations CY 2025 (LBP Form No. 9) prepared by the Municipal Budget Officer and Municipal Mayor
- 4) Certification on the available funds for appropriation in the amount of ₱17,624,000.00 signed by the Municipal Accountant and Municipal Treasurer
- 5) Certification on the National Tax Allotment (Differential) (October-December 2025) in the amount of ₱1,565,607.00
- 6) Certification on the Actual Collection in Excess of the Estimated Income in the amount of ₱4,000,000.00 signed by the Municipal Treasurer
- 7) Statement of Funds Available for Reversion on Personnel Services - Savings (Office of the Municipal Mayor, Office of the MDRRMO, and Office of the Municipal Budget Officer) (Supplemental Budget No. 2025-04) as of November 30, 2025 certified by Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and Municipal Mayor
- 8) Statement of Funds Available for Reversion on MOOE - Savings (all offices)(Supplemental Budget No. 2025-04) as of November 30, 2025 certified by Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and Municipal Mayor

Hoping for its approval, I am.

Very respectfully yours,


CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL APPROPRIATION ORDINANCE NO. 2025-22
SERIES OF 2025

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 04-2025 IN THE TOTAL AMOUNT OF SEVENTEEN MILLION SIX HUNDRED TWENTY FOUR THOUSAND PESOS (P17,624,000.00) TO COVER VARIOUS EXPENDITURES, INCLUDING THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE, SERVICE RECOGNITION INCENTIVE (SRI) FOR LOCAL OFFICIALS, DEPARTMENT HEADS, AND RANK AND FILE EMPLOYEES AND GRATUITY PAY FOR ALL JOB ORDER WORKERS OF THE LOCAL GOVERNMENT UNIT OF HILONGOS

Authored by: **HON. RICHARD BENEDICT V. OGARIO**

Chairperson, Committee on Finance, Appropriations, Ways and Means and Economic Enterprise

WHEREAS, Section 16 and Section 344 of RA 7160, otherwise known as the Local Government Code of 1991, mandate local government units to ensure the general welfare and proper utilization of public funds;

WHEREAS, Section 321 of the same code authorizes the Sangguniang Bayan to enact supplemental budgets to provide for appropriations from available funds of lawful purposes;

WHEREAS, there are available funds from savings excess income and reverted balances which may be utilized to finance Supplemental Budget No. 04-2025;

WHEREAS, the Local Government Unit of Hilongos recognizes the valuable contributions and dedicated services of its local officials, department heads, rank and file employees and job order workers in the efficient delivery of public service;

WHEREAS, the granting of the Collective Negotiation Agreement (CNA) Incentive, Service Recognition Incentive (SRI) and Gratuity Pay is in accordance with existing DBM, COA and CSC Rules and Regulations;

WHEREAS, Administrative Order No. 40 is signed by Acting Executive Secretary Ralph G. Recto which is "Authorizing the Grant of Service Recognition Incentive to Government Employees for FY 2025 at a uniform rate not exceeding P20,000.00;

WHEREAS, the Local Government of Hilongos has an existing Collective Negotiation Agreement (CNA) as documents are hereto attached and based on Department of Budget and Management Budget Circular No. 2025-2, dated November 19, 2025 is the Guidelines on the Grant of Collective Negotiation Agreement (CNA) Incentive for FY 2025 wherein Section 4.2: Rate of the CNA Incentive, said shall not exceed Thirty Thousand Pesos (P30,000.00) per qualified employees;

WHEREAS, it is necessary to enact a supplemental budget to lawfully appropriate funds to cover the said incentives and benefits and other related expenditures;

NOW THEREFORE, on motion of Hon. Richard Benedict V. Ogario, in unanimous accord;

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARIO
Ex-Officio Member / President,
Liga ng mga Barangay

CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member (absent)

MANUEL V. LORA
SB Member

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCIS W. DRTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

JOSEPH F. FULACHE
SB Member (absent)

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

BE IT ENACTED by the 17th Sangguniang Bayan of Hilongos in its Twenty-First Regular Session duly assembled that:

SECTION 1. The Supplemental Budget No. 04-2025 of the Municipality of Hilongos FY 2025 in the amount of Seventeen Million Six Hundred Twenty Four Thousand Pesos (₱17,624,000.00) is hereby enacted and appropriated from available funds of the General Fund to cover various expenditures of the Local Government Unit of Hilongos.

The budget documents are incorporated herein and made an integral part of this ordinance, to wit:

- 1) **SB Resolution No. 2025-243-NS**
- 2) **Statement of Funding Sources** (Supplemental Budget No. 04 FY 2025 certified correct by the Municipal Treasurer and the Municipal Accountant); General Fund / Special Account;
- 3) **Statement of Supplemental Appropriations CY 2025 (LBP Form No. 9)** Supplemental Budget Form No. 2025-04 (8 pages) prepared by the Municipal Budget Officer and approved by Municipal Mayor
- 4) Certification on the available funds for appropriation in the amount of ₱17,624,000.00 will be used in the Supplemental Budget No. 2025-04 signed by the Municipal Accountant and Municipal Treasurer
- 5) Statement of Funds Available for Reversion Personnel Services - Savings as of November 30, 2025 certified by Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and Municipal Mayor
 - Statement of Funds Available for by Office MOOE Savings as of November 30, 2025 (5 pages)
 Certified by the Municipal Mayor, Municipal Treasurer, Municipal Budget Officer and Municipal Accountant
- 6) Certification of Total Available Appropriation for Reversion certified by Municipal Budget Officer
- 7) Statement of Funds Available for Reversion: appropriations are still available for reversion
 - PERSONAL SERVICES:
 - Office of the Municipal Mayor,
 - Office of the MDRRMO; and
 - Office of the Municipal Budget Officer
- 8) Certification that the appropriations are still available for reversion.
 - MOOE Balances
 - Office of the Mayor,
 - Office of the Vice-Mayor,
 - Office of the Sangguniang Bayan
 - Office of the Secretary to the SB;
 - Office of the Mun. Planning & Development;
 - Office of the LCR;
 - Office of the Municipal Budget Office;
 - BAC;
 - Office of the Municipal Accountant;
 - Office of the Municipal Treasurer;
 - Office of the Municipal Assessor;
 - Office of the Municipal Health Officer;
 - Office of the MSWD;
 - Office of the Municipal Agriculturist;

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARRO
Ex-Officio Member / President,
Liga ng mga Barangay

CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member (absent)

MANUEL V. FORA
SB Member

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

JOSEPH F. FULACHE
SB Member (absent)

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

FRANCIS M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

- Office of the Municipal Engineer;
 - Office of the MDRRM
 - Office of the PESO
- Certified by the Municipal Budget Officer and Municipal Mayor

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARIO
Ex-Officio Member/President,
Liga ng mga Barangay

SECTION 2. SOURCES OF FUNDS - The source of fund for Supplemental Budget No. 2025-04 is taken from the following:

FUND SOURCE	AMOUNT
● NTA Differential (October - December 2025)	₱ 1,565,607.00
● 2.0 Actual Collection in Excess of the Estimated Income	4,000,000.00
Personal Services	
Office of the Municipal Mayor,	
Office of the MDRRMO and	
Office of the Municipal Budget Officer	3,720,000.00
● Maintenance and Other Operating Expenses in all Departments	8,338,393.00
GRAND TOTAL	₱ 17,624,000.00

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng Sangguniang Kabataan

SECTION 3. USE OF FUNDS - The amount of (₱17,624,000.00) is hereby appropriated for Supplemental Budget No. 2025-04 which is for the following:

CNA	-	₱ 5,580,000.00
SRI	-	3,720,000.00
Gratuity Pay	-	2,268,000.00
Other necessary expenditures	-	6,056,000.00

Further, CNA and SRI for 186 regular employees and municipal officials and Gratuity Pay for 324 Job Order Workers.

SECTION 4. Disbursement of the funds is subject to the usual accounting and auditing rules and regulations.

SECTION 5. 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 shall continue to be in full force and effect.

SECTION 6. EFFECTIVITY - The provisions of this Ordinance shall take effect upon approval.

ENACTED this 22nd day of December, 2025 during the 21st Regular Session of the Seventeenth Sangguniang Bayan of Hilongos.

MANUEL M. GABISAN
SB Member (absent)

JOSEPH F. FULACHE
SB Member (absent)

CRIS ANTONIO B. ONG
SB Member

MANUEL V. LORA
SB Member

ALINE B. REOMA
SB Member

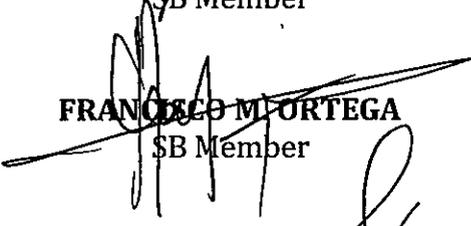
MANUEL R. VILLAHERMOSA
Municipal Mayor

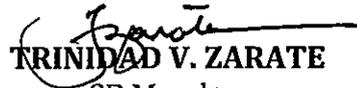
BERNADETH M. NERVES
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor


BERNADETH M. NERVES
SB Member


ALINE B. REOMA
SB Member

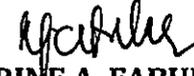

FRANCISCO M. ORTEGA
SB Member


TRINIDAD V. ZARATE
SB Member

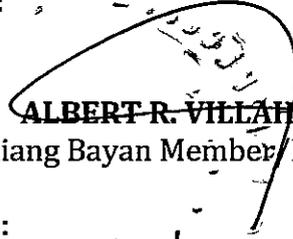

RICHARD BENEDICT V. OCARIO
Ex-Officio Member/President, Liga ng mga
Barangay


CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member/President,
Pambayang Pederasyon ng Sangguniang
Kabataan

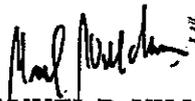
I HEREBY CERTIFY to the correctness of the foregoing ordinance.

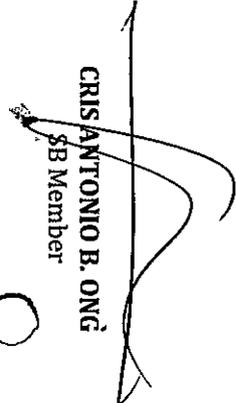

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

ATTESTED:

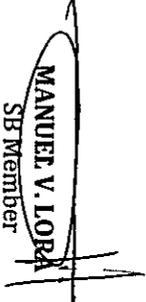

ALBERT R. VILLAHERMOSA
Sangguniang Bayan Member/Presiding Officer

APPROVED:


MANUEL R. VILLAHERMOSA
Municipal Mayor
Date: December 22, 2025


CRIS ANTONIO B. ONG
SB Member

MANUEL M. GABISAN
SB Member (absent)


MANUEL V. LOPA
SB Member

JOSEPH F. FULACHE
SB Member (absent)



OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2025-243-NS

RESOLUTION AUTHORIZING THE REVERSION TO GENERAL FUND THE AGGREGATED UNUTILIZED AMOUNT OF THREE MILLION SEVEN HUNDRED TWENTY THOUSAND PESOS (₱3,720,000.00) FROM THE PERSONNEL SALARIES AND EIGHT MILLION THREE HUNDRED THIRTY EIGHT THOUSAND THREE HUNDRED NINETY-THREE (₱8,338,393.00) PESOS FROM THE MAINTENANCE AND OTHER OPERATING EXPENSES TO FUND SUPPLEMENTAL BUDGET 04-2025 IN THE MUNICIPALITY OF HILONGOS

Sponsored by: **HON. RICHARD BENEDICT V. OGARIO**
Chairperson, Committee on Finance, Appropriations, Ways and Means

WHEREAS, Section 344 of RA 7160, otherwise known as the Local Government Code of 1991, provides that local government funds shall be utilized in accordance with approved appropriations and that unobligated balances may be reverted subject to existing budgeting, accounting and auditing rules and regulations;

WHEREAS, a review and assessment of the General Fund allocations for FY 2025 revealed the presence of unobligated and/or unexpected balances under the following offices, as certified by Romeo C. Fermano, J.D., Municipal Budget Officer, to wit:

PERSONNEL SERVICES

1) Office of the Mayor	- ₱	1,360,000.00
2) Office of the MDRRMO	-	2,277,000.00
3) Office of the Municipal Budget Officer	-	83,000.00
TOTAL	₱	3,720,000.00

MOOE

1) Office of the Mayor	- ₱	1,615,000.00
2) Office of the Vice-Mayor	-	210,000.00
3) Office of the SB	-	117,393.00
4) Office of the Secretary to the SB	-	170,000.00
5) Office of the MPDO	-	333,000.00
6) Office of the MCR	-	72,000.00
7) Office of the Municipal Budget Officer	-	296,000.00
8) Office of the Municipal Accountant	-	146,000.00
9) Office of the Municipal Treasurer	-	202,000.00
10) Office of the Municipal Assessor	-	160,000.00
11) Office of the Municipal Health Officer	-	179,000.00
12) Office of the MSWDO	-	383,000.00
13) Office of the Municipal Agriculturist	-	559,000.00
14) Office of the Municipal Engineer	-	2,855,000.00
15) Office of the MDRRMO	-	230,000.00
16) Office of the PESO	-	811,000.00
TOTAL	₱	8,338,393.00

WHEREAS, the total amount of ₱17,624,000.00 has been identified as unobligated funds which are no longer needed for their original purpose within the said offices;

WHEREAS, the reversion of said amount to the General Fund is necessary to ensure proper fiscal management to fund the Supplemental Budget No. 2025-04 of Hilongos, Leyte;

WHEREAS, the Sangguniang Bayan deems it appropriate to authorize the reversion of the said funds in the interest of sound financial administration and compliance with existing laws, rules and obligations;

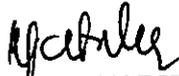
NOW THEREFORE, on motion of Hon. Richard Benedict V. Ogario as seconded by Hon. Hon. Bernadeth M. Nerves;

BE IT RESOLVED, AS IT IS HEREBY RESOLVED to authorize the reversion of the amount of ₱3,720,000.00 from the unutilized personnel salaries and ₱8,338,393.00 from the unutilized MOOE of FY 2025;

RESOLVED FURTHER that copies will be furnished to the Municipal Mayor through the Municipal Administrator, Local Finance Committee and other concerned agencies and departments;

UNANIMOUSLY APPROVED and ADOPTED this 15th day of December, 2025 during the 20th Regular Session of the 17th Sangguniang Bayan.

CERTIFIED CORRECT:


CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

ATTESTED:


ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor/Presiding Officer

STATEMENT OF FUNDING SOURCES
Supplemental Budget No. 04
Fiscal Year 2025

LEYTE / HILONGOS
 Province / Municipality

GENERAL
 Fund / Special Account

PARTICULARS 1	Account Classification 2	AMOUNTS 3
1.0 New Revenue Sources: - NTA Differential (Oct. - Dec., 2025)		1,565,607.00
2.0 Actual Collection in Excess of the Estimated Income		4,000,000.00
3.0 Savings : 1. PERSONAL SERVICES: - Mayor, MDRRMO and Budget Office		3,720,000.00
2. MOOE: - All Departments/Offices		8,338,393.00
4.0 Realignment		
Total Estimated Income		17,624,000.00

Certified Correct:


LIEZILDA U. REMEDIO, CPA
 Municipal Accountant

December 15, 2025


BENJIE R. NATIVIDAD
 Municipal Treasurer

December 2025

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
 HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MAYOR 1011	1000-001-3-1-01-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	1,140,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	760,000.00
		MOOE	Maintenance and Other Operating Expenses		
		1. To payment of land Survey	Survey Expenses	5-02-07-010	130,000.00
VICE-MAYOR	1000-002-3-01-02-000	2. To payment of Wages	Environment/Sanitary Services	5-02-12-010	800,000.00
		3. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	1,211,000.00
		4. Procurement of 3 units Biometric	Semi-Expendable Technical and Scientific Equipment	1-07-05-090	66,000.00
		5. Provision of Food and Non-Foods	Welfare Goods	5-02-06-060	3,800,000.00
		Personnel Services	Personnel Services		
1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	60,000.00		
2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	40,000.00		
MOOE	Maintenance and Other Operating Expenses				
1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	7,000.00		
Sub-total					8,014,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
SB 2021	1000-002-3-1-03-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	390,000.00
SB SEC. 2022	1000-002-3-1-04-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	150,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	100,000.00
		MOOE	Maintenance and Other Operating Expenses		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	42,000.00
MPDO 1041	1000-003-3-1-09-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	180,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	120,000.00
		MOOE	Maintenance and Other Operating Expenses		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	49,000.00
Sub-total					1,291,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MCR 1051	1000-007-3-1-12-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	210,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	140,000.00
BUDGET 1071	1000-004-3-1-08-000-000	MOOE	Maintenance and Other Operating Expenses		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	42,000.00
MACO 1081	1000-006-3-1-07-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	120,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	80,000.00
		MOOE	Maintenance and Other Operating Expenses		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	35,000.00
Sub-total					1,112,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MTO 1091	1000-005-3-1-05-000-000	<i>Personnel Services</i>	<i>Personnel Services</i>		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	690,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	460,000.00
		<i>MOOE</i>	<i>Maintenance and Other Operating Expenses</i>		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	182,000.00
		MASSO 1101	1000-008-3-1-06-000-000	<i>Personnel Services</i>	<i>Personnel Services</i>
1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits			5-01-04-990	300,000.00
2. Grant of Service Recognition Incentives	Other Personnel Benefits			5-01-04-990	200,000.00
<i>MOOE</i>	<i>Maintenance and Other Operating Expenses</i>				
1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	42,000.00		
Sub-total					1,874,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MHO 4411	3000-200-3-1-11-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	750,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	500,000.00
		MOOE	Maintenance and Other Operating Expenses		
MSWDO 7611	3000-500-3-2-05-000-000	1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	132,000.00
		Capital Outlay	Capital Outlay		
		1. Supply, Delivery and Installation for the Procurement of Airconditioner	Office Equipment	1-07-05-020	711,000.00
Sub-total					2,748,000.00
	Personnel Services	Personnel Services			
	1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	330,000.00	
2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	220,000.00		
MOOE	Maintenance and Other Operating Expenses				
1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	105,000.00		

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
DA 8711	8000-100-3-2-03-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	420,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	280,000.00
		MOOE	Maintenance and Other Operating Expenses		
MEO 1101	8000-200-3-1-10-000-000	1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	28,000.00
		Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	390,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	260,000.00
		MOOE	Maintenance and Other Operating Expenses		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	112,000.00
Sub-total					1,490,000.00

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MDRRMO	9000-100-3-3-03-000-000	Personnel Services	Personnel Services		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	30,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	20,000.00
		MOOE	Maintenance and Other Operating Expenses		
5% - MDRRMF -70% -30%		1. Payment of Wages	Other MOE: Emergency Rescue and Response Prog.: Wages	5-02-99-990	350,000.00
		2. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	231,000.00
		MOOE	Maintenance and Other Operating Expenses		
		1. Payment for Stockpiling of Food and Non-Food Items	Welfare Goods	5-02-06-060	140,000.00
					60,000.00
Sub-total					831,000.00

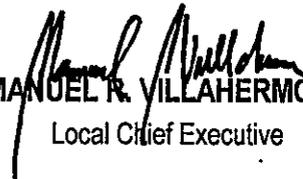
**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
PESO	3000-100-3-3-02-000-000	<i>Personnel Services</i>	<i>Personnel Services</i>		
		1. Grant of Collective Negotiation Agreement (CNA) Incentives	Other Personnel Benefits	5-01-04-990	150,000.00
		2. Grant of Service Recognition Incentives	Other Personnel Benefits	5-01-04-990	100,000.00
		<i>MOOE</i>	<i>Maintenance and Other Operating Expenses</i>		
		1. Grant of Gratuity Pay for Job Order	Other MOE	5-02-99-990	14,000.00
Sub-total					264,000.00
TOTAL APPROPRIATIONS					17,624,000.00

Prepared by:


ROMEO C. FERMANO, J.D.
Municipal Budget Officer

Approved by:


MANUEL R. VILLAHERMOSA
Local Chief Executive

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION
PS SAVINGS
As of November 30, 2025**

OFFICE	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. Office of the Municipal Mayor	Salaries	11,746,019.00	10,396,661.67	1,349,357.33	1,000,000.00
	Year-End Bonus	1,094,600.00	922,101.00	172,499.00	100,000.00
	Cash Gift	215,000.00	145,000.00	70,000.00	60,000.00
	Retirement & Life Insu. Premiums	1,494,469.00	1,225,276.88	269,192.12	200,000.00
	Sub-total	14,550,088.00	12,689,039.55	1,861,048.45	1,360,000.00
2. Office of the MDRRMO	Salaries	2,842,000.00	621,442.18	2,220,557.82	2,000,000.00
	Representation (RA)	86,700.00	-	86,700.00	86,000.00
	Travelling Allowance (TA)	86,700.00	-	86,700.00	86,000.00
	Clothing/Uniform Allowance	56,000.00	14,000.00	42,000.00	5,000.00
	Year-End Bonus	204,528.00	51,304.00	153,224.00	100,000.00
Sub-total	3,275,928.00	686,746.18	2,589,181.82	2,277,000.00	
3. Office of the Municipal Budget Officer	Salaries	1,833,758.00	1,704,367.19	129,390.81	83,000.00
	Sub-total	1,833,758.00	1,704,367.19	129,390.81	83,000.00
TOTAL		19,659,774.00	15,080,152.92	4,579,621.08	3,720,000.00

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


BENJIE R. NATIVIDAD
 Local Treasurer


ROMEO S. FERMANO, J.D.
 Local Budget Officer


LIEZILDA U. REMEDIO, CPA
 Local Accountant


MANUEL R. VILLAHERMOSA
 Local Chief Executive

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION
BY OFFICE MOOE SAVINGS
As of November 30, 2025**

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. Office of the Mayor	Travel Expenses	500,000.00	260,527.86	239,472.14	125,000.00
	Other Supplies & Materials Exp.	1,000,000.00	481,812.20	518,187.80	200,000.00
	Postage and Courier Services	50,000.00	2,053.00	47,947.00	40,000.00
	Telephone Expenses	268,000.00	64,500.00	203,500.00	100,000.00
	Internet Subscription Expenses	350,000.00	47,838.44	302,161.56	200,000.00
	R&M- Machinery & Equipment:				
	- Office Equipment	150,000.00	76,095.00	73,905.00	50,000.00
	R&M- Transportation Equipment:				
	- Other Transportation Eqpt.	400,000.00	71,533.18	328,466.82	300,000.00
	R&M - Buildings & Other Struc.				
	- Slaughterhouse	800,000.00	356,929.94	443,070.06	300,000.00
	Advertising Expenses	100,000.00	-	100,000.00	100,000.00
	Printing & Publication Expenses	60,000.00	-	60,000.00	60,000.00
	Transportation & Delivery Exp.	150,000.00	-	150,000.00	140,000.00
Sub-total	3,828,000.00	1,361,289.62	2,466,710.38	1,615,000.00	
2. Office of the Vice-Mayor	Travel Expenses	180,000.00	6,972.40	173,027.60	150,000.00
	Office Supplies Expenses	40,000.00	-	40,000.00	40,000.00
	Other Supplies & Materials Exp.	20,000.00	-	20,000.00	20,000.00
	Sub-total	240,000.00	6,972.40	233,027.60	210,000.00
3. Office of the SB	Travel Expenses	275,000.00	85,459.60	189,540.40	87,393.00
	R&M- Machinery & Equipment:				
	- Office Equipment	150,000.00	111,910.00	38,090.00	30,000.00
Sub-total	425,000.00	197,369.60	227,630.40	117,393.00	
4. Office of the Secretary to the SB	Travel Expenses	80,000.00	53,129.90	26,870.10	20,000.00
	Postage and Courier Services	19,000.00	2,025.00	16,975.00	10,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	100,000.00	-	100,000.00	90,000.00
	Special Purpose Appropriation:				
	Library Services:				
	- Subscription Expenses	50,000.00	-	50,000.00	50,000.00
Sub-total	249,000.00	55,154.90	193,845.10	170,000.00	

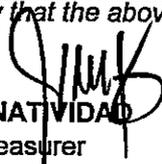
Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
5. Office of the MPDC	Travel Expenses	150,000.00	39,118.00	110,882.00	80,000.00
	Office Supplies Expenses	180,000.00	176,790.40	3,209.60	3,000.00
	Other Supplies & Materials Exp.	100,000.00	-	100,000.00	95,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	60,000.00	23,078.01	36,921.99	30,000.00
	R&M- Transportation Equipment:				
	- Motor Vehicle	50,000.00	1,926.00	48,074.00	45,000.00
	Special Purpose Appropriation:				
	Hilongos People's Council				
	CSO Representative: Travel	100,000.00	17,480.00	82,520.00	80,000.00
	Sub-total	640,000.00	258,392.41	381,607.59	333,000.00
6. Office of the MCR	Travel Expenses	100,000.00	69,890.40	30,109.60	25,000.00
	Office Supplies Expenses	100,000.00	81,296.00	18,704.00	15,000.00
	Other Supplies & Materials Exp.	20,000.00	3,810.00	16,190.00	14,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	20,000.00	-	20,000.00	18,000.00
	Sub-total	240,000.00	154,996.40	85,003.60	72,000.00
7. Office of the Mun. Budget	Travel Expenses	30,000.00	8,880.00	21,120.00	15,000.00
	Office Supplies Expenses	80,000.00	70,182.70	9,817.30	8,000.00
	Other Supplies & Materials Exp.	35,000.00	3,381.00	31,619.00	25,000.00
	Internet Subscription Expenses	20,000.00	-	20,000.00	20,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	15,000.00	1,850.00	13,150.00	10,000.00
	Special Purpose Appropriation:				
	BAC:				
	Travel Expenses	50,000.00	7,117.00	42,883.00	40,000.00
	Other Supplies & Materials Exp.	70,000.00	34,396.00	35,604.00	33,000.00
	Telephone Expenses	6,000.00	-	6,000.00	6,000.00
	Postage and Courier Services	30,000.00	650.00	29,350.00	27,000.00
	R&M- Transportation Equipment:				
	- Motor Vehicle	30,000.00	-	30,000.00	30,000.00
	Advertising Expenses	82,000.00	-	82,000.00	82,000.00
Sub-total	448,000.00	126,456.70	321,543.30	296,000.00	
8. Office of the Mun. Accountant	Travel Expenses	70,000.00	11,119.00	58,881.00	50,000.00
	Office Supplies Expenses	250,000.00	134,389.64	115,610.36	50,000.00
	Other Supplies and Materials	50,000.00	29,300.00	20,700.00	16,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	60,000.00	23,050.00	36,950.00	30,000.00
Sub-total	430,000.00	197,858.64	232,141.36	146,000.00	

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
9. Office of the Mun. Treasurer	Travel Expenses	150,000.00	97,899.76	52,100.24	30,000.00
	Office supplies Expenses	250,000.00	220,975.26	29,024.74	10,000.00
	Other Supplies and Materials	109,000.00	52,258.30	56,741.70	50,000.00
	Postage and Courier Services	10,000.00	135.00	9,865.00	8,000.00
	Telephone Expenses	68,000.00	17,000.00	51,000.00	44,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	50,000.00	38,000.00	12,000.00	10,000.00
	R&M -Transportation Equipment:				
	- Motor Vehicle	50,000.00	-	50,000.00	50,000.00
Sub-total	687,000.00	426,268.32	260,731.68	202,000.00	
10. Office of the Mun. Assessor	Travel Expenses	100,000.00	61,496.45	38,503.55	30,000.00
	Office supplies Expenses	100,000.00	93,244.44	6,755.56	5,000.00
	Other Supplies and Materials	50,000.00	-	50,000.00	45,000.00
	Postage and Courier Services	10,000.00	-	10,000.00	10,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	50,000.00	-	50,000.00	50,000.00
	R&M -Transportation Equipment:				
	- Motor Vehicle	20,000.00	-	20,000.00	20,000.00
Sub-total	330,000.00	154,740.89	175,259.11	160,000.00	
11. Office of the MHO	Office Supplies Expenses	220,000.00	201,342.11	18,657.89	15,000.00
	Internet Subscription Expenses	150,000.00	72,063.00	77,937.00	50,000.00
	R&M -Bldgs. &Other Structures:				
	- Health Center	20,000.00	-	20,000.00	20,000.00
	R&M -Transportation Equipment:	100,000.00	-	100,000.00	50,000.00
	(Quarterly Preventive Maintenance for Ambulance)				
	R&M - Machinery & Equipment:				
	- Office Equipment	20,000.00	-	20,000.00	18,000.00
	Special Purpose Appropriation:				
	2. Communicable Diseases:				
	a. Support to HIV/AIDs				
	Control Program:				
	- Travel Expenses	10,000.00	-	10,000.00	10,000.00
	b. Advocacy Campaign:				
	Conduct HIV/AIDs Day/				
	Forum/Reproductive &				
	Sexual Education for HIV				
- Other Supplies &	6,000.00	-	6,000.00	6,000.00	
Materials Expenses					
7. Sanitary and Environment					
- Travel Expenses	10,000.00	-	10,000.00	10,000.00	
Sub-total	536,000.00	273,405.11	262,594.89	179,000.00	

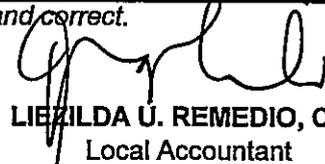
Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
12. Office of the MSWDO	Travel Expenses	70,000.00	44,240.32	25,759.68	15,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	40,000.00	-	40,000.00	35,000.00
	R&M - Transportation Eqpt.:				
	- Other Transportation Eqpt.	20,000.00	-	20,000.00	18,000.00
	Special Purpose Appropriation:				
	Child Welfare Program: CICL and Children at Risk				
	- Other Supplies & Materials Expenses	85,000.00	-	85,000.00	80,000.00
	Senior Citizen's Affairs Prog:				
	Travel Expenses	30,000.00	-	30,000.00	25,000.00
	Persons with Disabilities:				
	- Other Supplies & Materials Expenses	50,000.00	19,000.00	31,000.00	10,000.00
	KALAHI-CIDSS Program:				
	- Other MOE: Wages	400,000.00	66,335.50	333,664.50	200,000.00
	Sub-total	695,000.00	129,575.82	565,424.18	383,000.00
13. Office of the Municipal Agriculturist	Office Supplies Expenses	100,000.00	57,621.91	42,378.09	30,000.00
	Agricultural & Marine Supplies				
	a. Purchase of Hybrid Rice Seeds	300,000.00	-	300,000.00	300,000.00
	f. Purchase of Fruit Trees & Other High Value Crops	700,000.00	674,900.00	25,100.00	25,000.00
	R&M - Machinery & Equipment:				
	- Office Equipment	20,000.00	15,969.94	4,030.06	4,000.00
	- Other Machinery & Eqpt.	50,000.00	-	50,000.00	40,000.00
	Special Purpose Appropriation:				
	Cooperative Dev't. Program				
	- Travel Expenses	60,000.00	-	60,000.00	60,000.00
	KADIWA NG PANGULO				
	- Other Supplies & Materials	100,000.00	-	100,000.00	100,000.00
	Sub-total	1,330,000.00	748,491.85	581,508.15	559,000.00

Office	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
14. Office of the Mun. Engineer	Travel Expenses	60,000.00	44,088.28	15,911.72	10,000.00
	Electricity Expenses	7,652,097.02	5,161,371.82	2,490,725.20	600,000.00
	Water Expenses	200,000.00	128,047.97	71,952.03	45,000.00
	Desilting, Drilling & Dredging Exp.	200,000.00	-	200,000.00	200,000.00
	Demolition & Relocation Exp.	100,000.00	-	100,000.00	100,000.00
	R&M-Bldgs. & Other Structures:				
	- Office Buildings	2,900,000.00	900,800.69	1,999,199.31	300,000.00
	- Other Structures	500,000.00	995.00	499,005.00	400,000.00
	R&M-Machinery & Equipment:				
	-Other Machinery & Eqpt.	200,000.00	21,833.00	178,167.00	100,000.00
	R&M-Infrastructure Assets:				
	- Road Networks	500,000.00	-	500,000.00	500,000.00
	- Parks, Plazas & Monu.	800,000.00	96,325.94	703,674.06	300,000.00
	Other General Services	1,830,000.00	1,316,349.61	513,650.39	300,000.00
Sub-total	14,942,097.02	7,669,812.31	7,272,284.71	2,855,000.00	
15. Office of the MDRRM	Travel Expenses	50,000.00	14,755.32	35,244.68	30,000.00
	Other Supplies & Materials Exp.	150,000.00	70,116.00	79,884.00	20,000.00
	Telephone Expenses	44,000.00	8,008.08	35,991.92	30,000.00
	R&M-Machinery & Equipment:				
	-Office Equipment	70,000.00	10,540.00	59,460.00	50,000.00
	- Disaster Response & Rescue Equipment	150,000.00	1,976.00	148,024.00	100,000.00
	Sub-total	464,000.00	105,395.40	358,604.60	230,000.00
16. Office of the PESO	Travel Expenses	100,000.00	48,900.00	51,100.00	40,000.00
	Office Supplies Expenses	60,000.00	48,760.51	11,239.49	8,000.00
	Other Supplies & Materials Exp.	50,000.00	33,517.15	16,482.85	13,000.00
	R&M-Machinery & Equipment:				
	-Office Equipment	50,000.00	3,600.00	46,400.00	40,000.00
	Special Purpose Appropriation:				
	Carrier Guidance Motivation & Values Development Activities				
	- Job Fair				
	- Other Supplies & Materials	30,000.00	14,165.00	15,835.00	10,000.00
	- ANGAT KA HILONGOSNON				
	1. Livelihood Assistance Prog.				
	a. Other MOE	700,000.00	-	700,000.00	700,000.00
	Sub-total	990,000.00	148,942.66	841,057.34	811,000.00
TOTAL MOOE	26,474,097.02	12,015,123.03	14,458,973.99	8,338,393.00	

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


BENJIE R. NATIVIDAD
 Local Treasurer


ROMEO S. FERMANO, J.D.
 Local Budget Officer


LIEZILDA U. REMEDIO, CPA
 Local Accountant


MANUEL R. VILLAHERMOSA
 Local Chief Executive



Republic of the Philippines
 Province of Leyte
 Municipality of Hilongos
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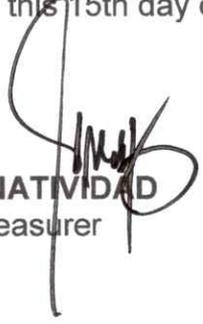
CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the Local Government of Hilongos, Leyte has an available funds for appropriation in the amount of **SEVENTEEN MILLION SIX HUNDRED TWENTY FOUR THOUSAND PESOS (P 17,624,000.00)**, to wit:

1. Actual Collection in Excess of the Estimated Income	-	P 4,000,000.00
2. National Tax Allotment (Differential) (October-December 2025)	-	1,565,607.00
3. Reversion - (PS – Mayor, MDRRMO Budget)	-	3,720,000.00
4. Reversion - (MOOE – All Dept./Offices)	-	<u>8,338,393.00</u>
		P 17,624,000.00
		=====

DONE this 15th day of December, 2025 at Hilongos, Leyte, Philippines.



BENJIE R. NATIVIDAD
 Municipal Treasurer



LIEZILDA U. REMEDIO, CPA
 Municipal Accountant

Republic of the Philippines
Province of Leyte
Municipality of Hilongos
o0o

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following appropriations are still available for reversion:

PERSONAL SERVICES:

1. OFFICE OF THE MUNICIPAL MAYOR

Salaries	1,000,000.00	
Year-End Bonus	100,000.00	
Cash Gift	60,000.00	
Retirement & Life Insurance Premiums	<u>200,000.00</u>	
		1,360,000.00

2. OFFICE OF THE MDRRMO

Salaries	2,000,000.00	
Representation Allowance (RA)	86,000.00	
Travelling Allowance (TA)	86,000.00	
Clothing/Uniform Allowance	5,000.00	
Year-End Bonus	<u>100,000.00</u>	
		2,277,000.00

3. OFFICE OF THE MUNICIPAL BUDGET OFFICER

Salaries	83,000.00	
	<u>83,000.00</u>	
		83,000.00

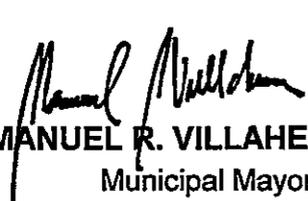
Total PS Balances 3,720,000.00

Total Available Appropriation for Reversion 3,720,000.00

CERTIFIED CORRECT:


ROMEO S. FERMANO, J.D.
Municipal Budget Officer

Concurred By:


MANUEL R. VILLAHERMOSA
Municipal Mayor

Republic of the Philippines
Province of Leyte
Municipality of Hilongos
o0o

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following appropriations are still available for reversion:

A. MOOE BALANCES:

Office of the Municipal Mayor

1. Travel Expenses	125,000.00
2. Other Supplies and Materials Expenses	200,000.00
3. Postage and Courier Services	40,000.00
4. Telephone Expenses	100,000.00
5. Internet Subscription Expenses	200,000.00
6. Printing & Publication Expenses	60,000.00
7. Transportation & Delivery Expenses	140,000.00
8. R&M - Bldgs. & Other Structures: - Slaughterhouse	300,000.00
9. R&M - Machinery and Equipment: Office Equipment	50,000.00
10. R&M- Transportation Equipment: - Other Transportation Equipment	300,000.00
11. Advertising Expenses	100,000.00

Sub-total 1,615,000.00

Office of the Vice-Mayor

1. Travel Expenses	150,000.00
2. Office Supplies Expenses	40,000.00
3. Other Supplies and Materials Expenses	20,000.00

Sub-total 210,000.00

Office of the SB

1. Travel Expenses	87,393.00
2. R&M - Machinery and Equipment: - Office Equipment	30,000.00

Sub-total 117,393.00

Office of the Secretary to SB

1. Travel Expenses	20,000.00
2. Postage and Courier Services	10,000.00
3. R&M - Machinery & Equipment: - Office Equipment	90,000.00

Special Purpopose Appropriation**Library Services:**

- Subscription Expenses	<u>50,000.00</u>
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Sub-total	<u>170,000.00</u>
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Office of the MPDO

1. Travel Expenses	80,000.00
2. Office Supplies Expenses	3,000.00
3. Other Supplies and Materials Expenses	95,000.00
4. R&M - Machinery & Equipment: - Office Equipment	30,000.00
- Motor Vehicle	45,000.00

Special Purpopose Appropriation**Hilongos People's Council**

CSO Representative: Travel Expenses	<u>80,000.00</u>
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Sub-total	<u>333,000.00</u>
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Office of the LCR

1. Travel Expenses	25,000.00
2. Office Supplies Expenses	15,000.00
3. Other Supplies and Materials Expenses	14,000.00
4. R&M - Machinery & Equipment: - Office Equipment	<u>18,000.00</u>

Sub-total	<u>72,000.00</u>
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Office of the Municipal Budget

1. Travel Expenses	15,000.00
2. Office Supplies Expenses	8,000.00
3. Other Supplies and Materials Expenses	25,000.00
4. Internet Subscription Expenses	20,000.00
5. R&M - Machinery & Equipment: - Office Equipment	<u>10,000.00</u>

Sub-total	<u>78,000.00</u>
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BAC - Special Purpose Appropriation:

1. Travel Expenses	40,000.00
2. Other Supplies and Materials Expenses	33,000.00
3. Telephone Expenses	6,000.00
4. Postage and Courier Services	27,000.00
5. R&M- Transportation Equipment:	
- Motor Vehicle	30,000.00
6. Advertising Expenses	82,000.00

Sub-total 218,000.00

Office of the Municipal Accountant

1. Travel Expenses	50,000.00
2. Office Supplies Expenses	50,000.00
3. Other Supplies and Materials Expenses	16,000.00
4. R&M - Machinery & Equipment:	
- Office Equipment & Software	30,000.00

Sub-total 146,000.00

Office of the Municipal Treasurer

1. Travel Expenses	30,000.00
2. Office Supplies Expenses	10,000.00
3. Other Supplies and Materials Expenses	50,000.00
4. Postage and Courier Services	8,000.00
5. Telephone Expenses	44,000.00
6. R&M - Machinery & Equipment:	
- Office Equipment	10,000.00
7. R&M- Transportation Equipment:	
- Motor Vehicle	50,000.00

Sub-total 202,000.00

Office of the Municipal Assessor

1. Travel Expenses	30,000.00
2. Office Supplies Expenses	5,000.00
3. Other Supplies and Materials Expenses	45,000.00
4. Postage and Courier Services	10,000.00
5. R & M - Machinery & Equipment:	
- Office Equipment	50,000.00
6. R & M - Transportation Equipment:	
- Motor Vehicle	20,000.00

Sub-total 160,000.00

Office of the MHO

1. Office Supplies Expenses	15,000.00
2. Internet Subscription Expenses	50,000.00
3. R & M - Buildings & Other Structures:	
- Health Center	20,000.00
4. R & M - Transportation Equipment (Quarterly Preventive Maintenance for Ambulance)	50,000.00
5. R & M - Machinery & Equipment:	
- Office Equipment	18,000.00

Special Purpose Appropriation:

- Communicable Diseases:	
a. Support to HIV/AIDs Control Program:	
- Travel Expenses	10,000.00
b. Advocacy Campaign: Conduct HIV/AIDs Day/ Forum/Reproductive & Sexual Education for HIV	
- Other Supplies and Materials Expenses	6,000.00
- Sanitary and Environment	
- Travel Expenses	10,000.00

Sub-total	179,000.00
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Office of the MSWD

1. Travel Expenses	15,000.00
2. R & M - Machinery & Equipment:	
- Office Equipment	35,000.00
3. R & M - Transportation Equipment:	
- Other Transportation	18,000.00

Special Purpose Appropriation:**Child Welfare Program: CICL and Children at Risk**

- Other Supplies & Materials Expenses	80,000.00
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Senior Citizen's Affairs Program:

- Travel Expenses	25,000.00
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Persons with Disabilities:

- Other Supplies & Materials Expenses	10,000.00
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KALAHI-CIDSS Program:

Other MOE: Wages	200,000.00
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Sub-total	383,000.00
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Office of the Municipal Agriculturist

1. Office Supplies Expenses	30,000.00
2. Agricultural & Marine Supplies Expenses:	
a. Purchase of Hybrid Rice Seeds	300,000.00
f. Purchase of Fruit Trees & Other High Value Crops	25,000.00
4. R&M - Machinery & Equipment:	
- Office Equipment	4,000.00
5. R&M - Machinery & Equipment:	
- Other Machinery & Equipment	40,000.00

Special Purpose Appropriation:**Organic Agriculture Program**

- Travel Expenses	60,000.00
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KADIWA NG PANGULO

a. Other Supplies and Materials Expenses	<u>100,000.00</u>
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Sub-total	<u>559,000.00</u>
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Office of the Engineer

1. Travel Expenses	10,000.00
2. Water Expenses	45,000.00
3. Desilting, Drilling and Dredging Expenses	200,000.00
4. Demolition and Relocation Expenses	100,000.00
5. Electricity Expenses	600,000.00
6. R&M- Machinery & Equipment:	
- Other Machinery & Equipment	100,000.00
7. R&M - Buildings & Other Structures:	
- Office Buildings	300,000.00
- Other Structures	400,000.00
8. R&M - Infrastructure Assets:	
- Road Networks	500,000.00
- Parks, Plazas and Monuments	300,000.00
9. Other General Services	<u>300,000.00</u>

Sub-total	<u>2,855,000.00</u>
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Office of the MDRRM

1. Travel Expenses	30,000.00
2. Other Supplies and Materials Expenses	20,000.00
3. Telephone Expenses	30,000.00
4. R&M-Machinery & Equipment:	
- Office Equipment	50,000.00
- Disaster Response & Rescue Equipment	<u>100,000.00</u>
Sub-total	<u>230,000.00</u>

Office of the PESO

1. Travel Expenses	40,000.00
2. Office Supplies Expenses	8,000.00
3. Other Supplies and Materials Expenses	13,000.00
4. R&M-Machinery & Equipment:	
- Office Equipment	40,000.00

Special Purpose Appropriation:**Carrier Guidance Motivation & Values Dev't. Activities:**

Job Fair	
- Other Supplies and Materials Expenses	10,000.00

ANGAT KA HILONGOSNON

1. Livelihood Assistance Program	
a. Other MOE	<u>700,000.00</u>

Sub-total **811,000.00**

Total MOOE Balances **8,338,393.00**

Total Available Appropriation for Reversion **8,338,393.00**

CERTIFIED CORRECT:

ROMEO C. FERMANO, J.D.
Municipal Budget Officer

Concurred By:


MANUEL R. VILLAHERMOSA
Municipal Mayor



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



Office of the Municipal Treasurer

CERTIFICATION

This is to CERTIFY that based on the records of this office, the actual local revenue collection of the municipality as of October 2025 amounts to Fifty-Nine Million Eight Hundred Thirty-Four Thousand Five Hundred Seven Pesos and Ninety-Nine Centavos (Php 59,834,507.99). *See Annex A – Form 60*

The approved Estimated Local Revenue Target for the same period is Fifty-Five Million Pesos (Php 55,000,000.00).

In view thereof, this Office has generated an excess collection amounting to Four Million Eight Hundred Thirty-Four Thousand Five Hundred Seven Pesos and Ninety-Nine Centavos (Php 4,834,507.99) over and above estimated income.

This Certification is issued upon request for whatever legal and official purpose it may serve.

Issued this 12th day of December 2025, at Office of the Municipal Treasurer, Hilongos, Leyte, Philippines.


BENJIE R. NATIVIDAD
Municipal Treasurer

COVER THE PERIOD FROM JANUARY TO OCTOBER 1-31, 2025

REVENUE/INCOME	ACCOUNT CODE	TOTAL COLLS.	NATIONAL	PROVINCIAL SHARE		MUNICIPAL SHARE		BARANGAY SHARE	TRUST	TRUST LIABILITIES
				GENERAL FUND	SEF FUND	GENERAL FUND	SEF FUND			
TAX REVENUE										
Tax Revenue-Individual &										
Professional Tax	4-01-01-020	29,811.00	-	26,829.90	-	2,981.10	-	-	-	-
Community Tax	4-01-01-050	986,415.58	-	-	-	888,003.57	-	98,412.01	-	-
Tax Revenue-Property	4-01-01-051	-	-	-	-	-	-	-	-	-
ACCRUED INCOME 2026	4-01-01-052	6,469.20	-	2,264.21	-	2,587.68	-	1,617.31	-	-
Less-Discout	4-01-01-053	(1,293.84)	-	(452.84)	-	(517.53)	-	(323.47)	-	-
Real Property Tax Basic	4-01-02-040	4,364,944.34	-	1,527,730.49	-	1,745,977.35	-	1,091,236.50	-	-
Basic	4-01-02-041	(662,419.97)	-	(231,846.99)	-	(264,967.98)	-	(165,605.00)	-	-
Real Property Transfer Tax	4-01-02-080	215,093.40	-	165,721.05	-	49,372.35	-	-	-	-
Tax Revenue-Goods & Services										
Business Tax	4-01-03-030	16,894,207.76	-	-	-	16,894,207.76	-	-	-	-
Tax on Sand, Gravel & Other Quarry Products	4-01-03-040	1,938,452.00	-	581,535.60	-	581,535.60	-	775,380.80	-	-
Tax on Delivery Truck & Van	4-01-03-050	540.00	-	486.00	-	54.00	-	-	-	-
Amusement Tax	4-01-03-060	-	-	-	-	-	-	-	-	-
Franchise Tax	4-01-03-070	280,650.00	-	-	-	280,650.00	-	-	-	-
Tax Revenue-Others										
Other Taxes	4-01-04-990	221,080.00	-	-	-	221,080.00	-	-	-	-
Documentary stamp	4-01-04-990	126,870.00	126,870.00	-	-	-	-	-	-	-
Tax Revenue Fine & Penalties										
Fines & Penalties-Taxes on Individual & Corporation	4-01-05-010	32,439.46	-	-	-	30,237.43	-	2,202.03	-	-
Fines & Penalties-Property Taxes	4-01-05-020	145,756.89	-	51,014.86	-	58,302.75	-	36,439.28	-	-
Fines & Penalties-Taxes on Goods and Services	4-01-05-030	347,228.78	-	-	-	347,228.78	-	-	-	-
Fines & Penalties-Other	4-01-05-040	69,802.26	-	-	-	69,802.26	-	-	-	-
Share from National Taxes										
Share from Internal Revenue Collections (IRA)	4-01-06-010	-	-	-	-	-	-	-	-	-
Services & Business										
Permit Fees	4-02-01-010	8,921,944.11	-	-	-	8,921,944.11	-	-	-	-
(Building Permit =) 20%	02-01-010-01	1,315,512.33	65,775.61	-	-	1,052,409.87	-	-	197,326.85	-
Weights & Measures Fees	02-01-010-06	34,360.00	-	-	-	34,360.00	-	-	-	-
PCA	02-01-010-07	29,400.00	-	-	-	19,600.00	-	3,620.00	6,180.00	-
Registration Fees	4-02-01-020	38,350.00	-	-	-	38,350.00	-	-	-	-
Registration Plates, Tags & Stickers Fees	4-02-01-030	408,060.00	-	-	-	408,060.00	-	-	-	-
Clearance & Certification Fees	4-02-01-040	2,284,490.00	-	-	-	1,771,495.00	-	512,995.00	-	-
Supervision & Regulation Enforcement Fee	4-02-01-070	300,925.00	-	-	-	300,925.00	-	-	-	-
Inspection Fees	4-02-01-100	899,799.00	-	-	-	899,799.00	-	-	-	-
Verification & Authentication Fees	4-02-01-110	46,771.00	-	-	-	46,771.00	-	-	-	-
Drafting Fees	4-02-01-130	297,502.00	-	-	-	297,502.00	-	-	-	-
Occupational Fees	4-02-01-140	297,750.00	-	-	-	297,750.00	-	-	-	-
Fines & Penalties-Services Income	4-02-01-980	-	-	-	-	-	-	-	-	-
Other Services Income	4-02-01-990	246,371.40	-	-	-	246,371.40	-	-	-	-
Business Income										
Rent Income	4-02-02-049	1,597,805.35	93,951.05	-	-	1,503,854.30	-	-	-	-
Rent Income	4-02-02-050	4,349,943.00	487,844.10	-	-	3,862,098.90	-	-	-	-
Water System	4-02-02-090	2,408,309.00	-	-	-	2,408,309.00	-	-	-	-
Parking Fees	4-02-02-120	305,250.00	-	-	-	305,250.00	-	-	-	-
receipt from wrecker	4-02-02-140	6,589,842.69	-	-	-	6,589,842.69	-	-	-	-
Cash Tickets	4-02-02-140	4,846,020.00	-	-	-	4,846,020.00	-	-	-	-
receipt from draughtier	4-02-02-150	654,055.00	-	-	-	654,055.00	-	-	-	-
AF 52	4-02-02-150	2,980.00	2,980.00	-	-	-	-	-	-	-
AF 53	4-02-02-150	1,700.00	1,360.00	-	-	340.00	-	-	-	-
receipt from Cemetery	4-02-02-160	401,850.00	-	-	-	401,850.00	-	-	-	-
Sales Revenue	4-02-02-180	-	-	-	-	-	-	-	-	-
Garbage Fees	4-02-02-190	2,515,760.00	-	-	-	2,515,760.00	-	-	-	-
Hospital Fees	4-02-02-200	1,009,230.00	-	-	-	1,009,230.00	-	-	-	-
Fines & Penalties-Business Income	4-02-02-980	4,701.15	-	-	-	4,701.15	-	-	-	-
Other Business Income	4-02-02-990	434,354.45	-	-	-	434,354.45	-	-	-	-
PCSO	4-04-01-010	-	-	-	-	-	-	-	-	-
Police Assistance	2-03-01-010	83,500.00	-	-	-	-	-	83,500.00	-	-
Miscellaneous Income	4-06-01-010	56,970.00	-	-	-	56,970.00	-	-	-	-
		65,379,552.34	778,780.76	2,123,282.28	59,834,507.99	2,439,474.46	203,506.85			

Prepared by: *Erlinda R. Ruales*
ERLINDA R. RUALES
ADMIN. AIDE 1

Approved by:

Benjie R. Natividad
BENJIE R. NATIVIDAD
Municipal Treasurer



Funding the Republic

Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
REGIONAL OFFICE NO. VIII
Palo, Leyte



ORIGINAL COPY

1 October 2025

HON. MANUEL R. VILLAHERMOSA
Municipal Mayor
HILONGOS
LEYTE

NOTICE OF AUTHORITY TO DEBIT ACCOUNT ISSUED
Fund 01 104 258

Dear Mayor **VILLAHERMOSA**:

Please be informed that the amount of **Twenty Four Million Three Hundred Thirty Thousand Nine Hundred Seventy Two Pesos Only (P24,330,972.00)**, has been credited to your account on the value date indicated hereunder, details as follows:

ADA No. /Value Date	:	9925090083 / 1 October 2025
GSB/Branch	:	LBP Hilongos
SARO No. /Date	:	LGRCB-25-0000034 / 24 January 2025
NCA No. /Date	:	LGRCB-25-0001084 / 24 January 2025
Purpose	:	To cover the release of the National Tax Allotment for October 2025

It is understood that disbursements therefrom shall be subject to existing budgeting, accounting and auditing rules and regulations.

Very truly yours,


JOSE L. PALOMINO
Regional Director

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BTR-R08-NTA-PCM-2025-10-0048



Funding the Republic

Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
REGIONAL OFFICE NO. VIII
Palo, Leyte



ORIGINAL COPY

5 November 2025

HON. MANUEL R. VILLAHERMOSA
Municipal Mayor
HILONGOS
LEYTE

NOTICE OF AUTHORITY TO DEBIT ACCOUNT ISSUED
Fund 01 104 258

Dear **Mayor VILLAHERMOSA**:

Please be informed that the amount of **Twenty Four Million Three Hundred Thirty Thousand Nine Hundred Seventy Two Pesos Only (P24,330,972.00)**, has been credited to your account on the value date indicated hereunder, details as follows:

ADA No. /Value Date	:	9925100092 / 5 November 2025
GSB/Branch	:	LBP Hilongos
SARO No. /Date	:	LGRCB-25-0000034 / 24 January 2025
NCA No. /Date	:	LGRCB-25-0001084 / 24 January 2025
Purpose	:	To cover the release of the National Tax Allotment for November 2025

It is understood that disbursements therefrom shall be subject to existing budgeting, accounting and auditing rules and regulations.

Very truly yours,


JOSE L. PALOMINO
Regional Director

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