



Item No.: 09
Date: 11 2026 FEB

PROVINCIAL BUDGET OFFICE

February 3, 2026

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

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: FEB 09 2026
By: Jenny H.

RELEASED
DATE: 2-9-26
NO. 094
BY: AMC
PBO

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 01 Series of 2025** of the **Municipality of Calubian, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-001 Series of 2025** with a total appropriation in the amount of **P7,220,113.06** 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 grant of the following allowances/benefits from August to December FY 2025 shall be made pursuant to the corresponding guidelines relative to:
 - a. PERA – Circular No. 2009-3
 - b. Clothing Allowance – Budget Circular No. 2018-1
 - c. RATA – Local Budget Circular No. 103
 - d. Subsistence & Laundry Allowance – RA 7305 and AO No. 170
 - e. Year-End Bonus and Cash Gift – Budget Circular No. 2016-4
 - f. Hazard Pay – Establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Public Social Workers.
 - g. Terminal Leave Benefits/Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2;
 - h. Medical Allowance – HMO Type Allowance subject to the Conditions cited under Budget Circular 2024-6 dated December 12, 2024

2. That the utilization of confidential fund of P100,000.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential and/or Intelligence Fund.

3. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;

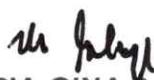
4. That the LGU created the positions of (1) Nurse I, SG 15; (2) Farm Worker II, SG 4. Attention is hereby invited to Section 5 of the Civil Service Commission (CSC) Memorandum Circular (MC) No. 12, series of 2022 which provides for the creation of mandatory positions.
5. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations;
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.
7. That the allocation of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 and it should not be less than required allocation;
8. That the reversion of appropriations is duly authorized by the concerned officials and are made available to support the expenditures under Supplemental Budget No. 01; Further, that said reversion shall not render and adverse effect on the fiscal standing of the LGU at the closing of the books of accounts.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with CSC rules, DBM issuances and 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 & Development
Coordinator Designate



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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
05 November 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-001, series of 2025 of the Municipality of Calubian, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 01, series of 2025 involving an amount of Seven Million Two Hundred Twenty Thousand One Hundred Thirteen Pesos & 06/100 only (P7,220,113.06), together with the Supplemental Annual Investment Program (SAIP) No. 01. CY 2025 of the same amount.**


FLORINDA JIL S. DYVICO
Secretary to the Sanggunian

SP RECORDS



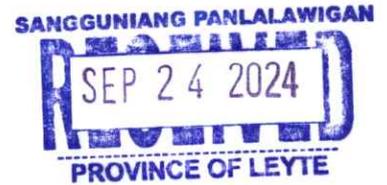
Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian



OFFICE OF THE SANGGUNIANG BAYAN

September 12, 2024

HON. LEONARDO M. JAVIER, JR.
Provincial Vice Governor, Presiding Officer; and
The Honorable Members of the Sangguniang Panlalawigan
Province of Leyte
New Leyte Provincial Capitol
Palo, Leyte



THRU: MS. FLORINDA JILL S. UYVICO
Provincial Government Department Head
Secretary to the Sanggunian
Province of Leyte

Dear Honorable Ladies/ Gentlemen:

Good day!

We are respectfully forwarding the additional attachments of the Municipal Appropriation Ordinance No. 18, C.S. 2024, entitled: "An Appropriation Ordinance Enacting the 2024 General Fund Supplemental Budget No. 01 of the Municipality of Calubian, Leyte in the Amount of Five Million Seven Hundred Eighty Six Thousand Two Hundred Forty Five Pesos & 02/100 (P5,786,245.02) pursuant to Section 447 (A) (2) (1) of R.A. No. 7160, for favorable review and approval of the Honorable Sangguniang Panlalawigan of Leyte. Included herein are the following attachments, to wit:

1. Resolution No. 2024-154A (Reversion of Salaries)
2. LBP Form No. 8 (Statement of Funding Sources);
3. LBP Form No. 9 (Statement of Supplemental Appropriation);
4. Statement of Funds Available for Reversion;
5. Certification from HRMO for the vacant positions;
6. Trial balance;
7. Statement of Receipts and Expenditures.

For your perusal. Please acknowledge receipt hereof.

Thank you.

Very truly yours,

ATTY. KEISHA YNA VINEE V. RAMIREZ
MGDHL (Secretary to the Sanggunian)

CC:
Provincial Budget Office



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE EIGHTY EIGHTH (88TH) REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON AUGUST 12, 2024 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

PRESENT:

- | | |
|--|---------------------|
| <i>Vice Mayor Anna Love Veloso – Laurente</i> | - Presiding Officer |
| <i>SB Member Jullian Marc A. Batiancela</i> | - Member |
| <i>SB Member Noel G. Eamiguel</i> | - Member |
| <i>SB Member Eugenio A. Ching, Jr.</i> | - Member |
| <i>SB Member Ester P. Lubiano</i> | - Member |
| <i>SB Member Julia E. Halichic</i> | - Member |
| <i>SB Member Benjamin A. Calbitaza</i> | - Member |
| <i>SB Member Lucita A. Palconit</i> | - Member |
| <i>SB Member Alyza F. Nierras</i> | - Member |
| <i>SK Fed. Pres. Carl Ernest D. Ponce</i> | - Member |
| <i>Liga ng mga Barangay Pres. Alfredo M. Casas</i> | -Member |

ON FORCED-LEAVE:

- | | |
|--|----------|
| <i>SB Member Eugenio A. Ching, Jr.</i> | - Member |
|--|----------|

Res. No. 2024-154A

RESOLUTION AUTHORIZING THE MUNICIPAL BUDGET OFFICER (MBO) OF CALUBIAN, LEYTE TO REVERT THE APPROPRIATIONS FOR BASIC SALARY , PERA, RATA, MID-YEAR BONUS, LIFE INSURANCE, PHILHEALTH, PAG-IBIG & ECC CONTRIBUTIONS AS OF JUNE 30, 2024 OF VARIOUS VACANT PLANTILLA POSITIONS AND TERMINAL LEAVE, TO FUND THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 01, C.S. 2024 OF THE MUNICIPALITY

On motion of SB Jullian Marc A. Batiancela.; duly seconded by the Majority of Members present;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to authorize the Municipal Budget Officer (MBO) of Calubian, Leyte to revert the appropriations for basic salary , PERA, RATA, Mid-year bonus, Life Insurance, PhilHealth, PAG-IBIG & ECC contributions as of June 30, 2024 of various vacant plantilla positions and terminal leave, to fund the General Fund Supplemental Budget No. 01, c.s. 2024 of the Municipality.

UNANIMOUSLY APPROVED, this 12th day of August 2024 at Calubian, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution embodying an appropriation ordinance.

Julia E. Halichic
 SB Member

Alfredo M. Casas
 Liga ng mga Barangay Pres.

Carl Ernest D. Ponce
 SK Fed. Pres.

Ester P. Lubiano
 SB Member

Lucita A. Palconit
 SB Member

Jullian Marc A. Batiancela
 SB Member

Alyza F. Nierras
 SB Member

Noel G. Eamiguel
 SB Member

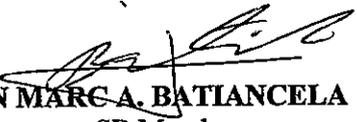
Benjamin A. Calbitaza
 SB Member


ARTHUR V. CABRADILLA
SB Secretary – Designate

ATTESTED:


HON. ANNA LOVE VELOSO-LAURENTE
Presiding Officer

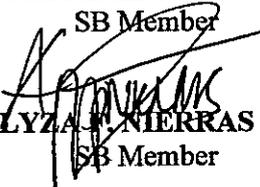

NOEL G. EAMIGUEL
SB Member


JULLIAN MARC A. BATIANCELA
SB Member


ESTER P. LUBIANO
SB Member


JULIA E. HALICHIC
SB Member


BENJAMIN A. CALBITAZA
SB Member


ALYZA M. NIERRAS
SB Member


LUCITA A. PALCONIT
SB Member

CARL ERNEST D. PONCE
SK Federation President

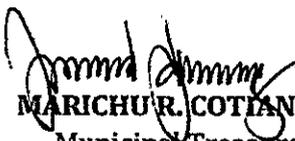

ALFREDO M. CASAS
Liga ng mga Barangay Pres.

**STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 01
Fiscal Year 2024**

Calubian, Leyte
General Fund

Particlars 1	Actual 30/06/2024 2	Budget 2024 3	Account Classification	Amount 5
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
Business Tax	1,926,552.97	1,000,000.00	4-01-03-030 P	926,552.97
Service/User Charges	3,050,304.25	3,000,000.00	4-02-02-140	50,304.25
Other Taxes	628,797.78	600,000.00	4-01-04-990	28,797.78
Regulatory Fees	1,460,439.93	1,000,000.00	4-02-01-160	460,439.93
3.0 Savings				-
Unappropriated Balance/Surplus				-
4.0 Realignment				-
5.0 Reversion				
a. Vacant Position				2,462,434.72
b. Terminal Leave				1,858,445.31
Total Sources Available for Appropriation				P 5,786,974.96

Certified Correct:


MARICHU R. COTIANGCO
Municipal Treasurer


EARL C. CABILLAN, CPA
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION
CALUBIAN LEYTE
SUPPLEMENTAL BUDGET NO.1 CY 2024**

Implementing Office (1)	Particulars/Purpose	AIP Code (2)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Mun. Mayor	PS	1000			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	30,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	36,000.00
	Total PS Appropriation				84,000.00
	MOOE				
	Repair & Maint. Of Office Building		Maint. & Other Operating Expenses	5 02 13 040	1,800,000.00
	Repair & Maint. Of Other Structures		Maint. & Other Operating Expenses	5 02 13 040	1,500,000.00
	Total MOOE Appropriation				3,300,000.00
Vice Mayor	PS	1000-1			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	3,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	3,600.00
	Total PS Appropriation				24,600.00
SB	PS	1000-2			
	RA		Personal Services	5-01-02-020	90,000.00
	TA		Personal Services	5-01-02-030	90,000.00
	Clothing Allowance		Personal Services	5-01-02-040	11,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	13,200.00
	Total PS Appropriation				204,200.00
SECRETARY	PS	1000-3			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	2,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	2,400.00
	Total PS Appropriation				22,400.00
MPDC	PS	1000-4			
	Salaries & Wages		Personal Services	5-01-01-010	178,524.00
	Personal Relief Economic Allowance (PERA)		Personal Services	5-01-02-010	12,000.00
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Cash Gift		Personal Services	5-01-02-150	5,000.00
	Clothing Allowance		Personal Services	5-01-02-040	3,000.00
	Year-End Bonus		Personal Services	5-01-02-140	29,754.00
	Life & Ret.Ins. Premiums		Personal Services	5-01-02-040	21,422.88
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	4,800.00
	Philhealth Contribution		Personal Services	5-01-03-030	4,463.10
	ECC		Personal Services	5-01-03-040	600.00
	Total PS Appropriation				277,563.98
MCR	PS	1000-5			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	2,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	2,400.00
	Total PS Appropriation				22,400.00
MBO	PS	1000-6			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	2,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	2,400.00
	Total PS Appropriation				22,400.00
	MOOE				
	Travelling Expenses		Maint. & Other Operating Expenses	5-02-01-010	40,000.00
	Trainings & Seminar		Maint. & Other Operating Expenses	5-02-02-010	50,000.00
	Total MOOE Appropriation				90,000.00

MACCO	PS	1000-7			
	RA		Personal Services	5-01-02-020	18,000.00
	TA		Personal Services	5-01-02-030	18,000.00
	Clothing Allowance		Personal Services	5-01-02-040	5,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	6,000.00
	Total PS Appropriation				47,000.00
	MOOE				
	Travelling Expenses		Maint. & Other Operating Expenses	5-02-01-010	75,000.00
	Trainings & Seminar		Maint. & Other Operating Expenses	5-02-02-010	25,000.00
	Total MOOE Appropriation				100,000.00
MTO	PS	1000-8			
	RA		Personal Services	5-01-02-020	18,000.00
	TA		Personal Services	5-01-02-030	18,000.00
	Clothing Allowance		Personal Services	5-01-02-040	9,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	10,800.00
	Total PS Appropriation				55,800.00
MASSO	PS	1000-9			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	2,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	2,400.00
	Total PS Appropriation				22,400.00
	MOOE				
	Travelling Expenses		Maint. & Other Operating Expenses	5-02-01-010	50,000.00
	Trainings & Seminar		Maint. & Other Operating Expenses	5-02-02-010	50,000.00
	Total MOOE Appropriation				100,000.00
MHO	PS	1000-10			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	8,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	10,800.00
	Total PS Appropriation				36,800.00
	MOOE				
	Travelling Expenses		Maint. & Other Operating Expenses	5-02-01-010	50,000.00
	Total MOOE Appropriation				50,000.00
MSWDO	PS	1000-11			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	3,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	3,600.00
	Total PS Appropriation				24,600.00
	MOOE				
	Office Supplies		Maint. & Other Operating Expenses	5-02-02-010	50,000.00
	Total MOOE Appropriation				50,000.00
POPCOM	PS	1000-12			
	Clothing Allowance		Personal Services	5-01-02-040	1,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	2,400.00
	Total PS Appropriation				3,400.00
MAO	PS	1000-13			
	RA		Personal Services	5-01-02-020	18,000.00
	TA		Personal Services	5-01-02-030	18,000.00
	Clothing Allowance		Personal Services	5-01-02-040	7,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	10,800.00
	Total PS Appropriation				53,800.00
MEO	PS	1000-14			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	9,600.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	10,800.00
	Total PS Appropriation				38,400.00
MARKET	PS	1000-15			
	Clothing Allowance		Personal Services	5-01-02-040	1,000.00
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	1,200.00
	Total PS Appropriation				2,200.00
LDRMO	PS	1000-16			
	RA		Personal Services	5-01-02-020	9,000.00
	TA		Personal Services	5-01-02-030	9,000.00
	Clothing Allowance		Personal Services	5-01-02-040	4,000.00
	Pag-ibig		Personal Services	5-01-03-020	6,000.00
	Total PS Appropriation				28,000.00

HRMO	PS	1000-17			
	Salaries & Wages		Personal Services	5-01-01-010	321,798.00
	Personal Relief Economic Allowance (PERA)		Personal Services	5-01-02-010	12,000.00
	RA		Personal Services	5-01-02-020	27,000.00
	TA		Personal Services	5-01-02-030	27,000.00
	Clothing Allowance		Personal Services	5-01-02-040	2,000.00
	Cash Gift		Personal Services	5-01-02-150	5,000.00
	Year-End Bonus		Personal Services	5-01-02-140	53,633.00
	Life & Ret.Ins. Premiums		Personal Services	5-01-02-040	38,615.76
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	3,600.00
	Philhealth Contribution		Personal Services	5-01-03-030	8,044.95
	ECC		Personal Services	5-01-03-040	600.00
	Total PS Appropriation				499,291.71
MENRO	PS	1000-18			
	Salaries & Wages		Personal Services	5-01-01-010	405,354.00
	Personal Relief Economic Allowance (PERA)		Personal Services	5-01-02-010	12,000.00
	RA		Personal Services	5-01-02-020	38,250.00
	TA		Personal Services	5-01-02-030	38,250.00
	Cash Gift		Personal Services	5-01-02-150	5,000.00
	Year-End Bonus		Personal Services	5-01-02-140	67,559.00
	Life & Ret.Ins. Premiums		Personal Services	5-01-02-040	48,642.48
	Pag-ibig (HDMF)		Personal Services	5-01-03-020	1,200.00
	Philhealth Contribution		Personal Services	5-01-03-030	10,133.85
	ECC		Personal Services	5-01-03-040	600.00
	Total PS Appropriation				626,989.33
TOTAL APPROPRIATION					P 5,786,245.02
UNAPPROPRIATED BALANCE					P 729.94

Prepared by:

MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer

Approved by:

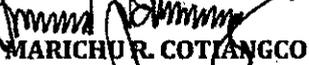
HON. MARCIANO A. BATANCELA, JR.
Municipal Mayor

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Statement of Funds Available for Reversion
As of January 1, 2024-June 30, 2024

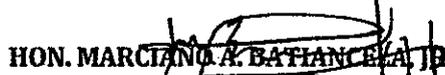
Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
MO	PS				
	Salary	121,500.00	--	121,500.00	121,500.00
	PERA	12,000.00	--	12,000.00	12,000.00
	Clothing	6,000.00	--	6,000.00	6,000.00
	Bonus	20,250.00	--	20,250.00	20,250.00
	GSIS Premiums	14,580.00	--	14,580.00	14,580.00
	Pag-ibig	600.00	--	600.00	600.00
	Philhealth	3,037.50	--	3,037.50	3,037.50
	ECC	600.00	--	600.00	600.00
	Terminal Leave	1,858,445.31	--	1,858,445.31	1,858,445.31
SECRETARY	PS				
	Salary	453,996.00	--	453,996.00	453,996.00
	PERA	12,000.00	--	12,000.00	12,000.00
	Clothing	6,000.00	--	6,000.00	6,000.00
	Bonus	75,666.00	--	75,666.00	75,666.00
	GSIS Premiums	54,479.52	--	54,479.52	54,479.52
	Pag-ibig	600.00	--	600.00	600.00
	Philhealth	11,349.90	--	11,349.90	11,349.90
	ECC	600.00	--	600.00	600.00
	MHO	PS			
Salary		162,000.00	--	162,000.00	162,000.00
PERA		12,000.00	--	12,000.00	12,000.00
Clothing		6,000.00	--	6,000.00	6,000.00
Bonus		27,000.00	--	27,000.00	27,000.00
GSIS Premiums		19,440.00	--	19,440.00	19,440.00
Pag-ibig		600.00	--	600.00	600.00
Philhealth		4,050.00	--	4,050.00	4,050.00
ECC		600.00	--	600.00	600.00
POPCOM		PS			
	Salary	74,442.00	--	74,442.00	74,442.00
	PERA	12,000.00	--	12,000.00	12,000.00
	Clothing	6,000.00	--	6,000.00	6,000.00
	Bonus	12,407.00	--	12,407.00	12,407.00
	GSIS Premiums	8,933.04	--	8,933.04	8,933.04
	Pag-ibig	600.00	--	600.00	600.00
	Philhealth	1,861.02	--	1,861.02	1,861.02
	ECC	600.00	--	600.00	600.00
	MAO	PS			
Salary		110,550.00	--	110,550.00	110,550.00
PERA		12,000.00	--	12,000.00	12,000.00
Clothing		6,000.00	--	6,000.00	6,000.00
Bonus		18,425.00	--	18,425.00	18,425.00
GSIS Premiums		13,266.00	--	13,266.00	13,266.00
Pag-ibig		600.00	--	600.00	600.00
Philhealth		2,763.72	--	2,763.72	2,763.72
ECC		600.00	--	600.00	600.00
MEO		PS			
	Salary	252,966.00	--	252,966.00	252,966.00
	PERA	24,000.00	--	24,000.00	24,000.00
	Clothing	12,000.00	--	12,000.00	12,000.00
	Bonus	42,161.00	--	42,161.00	42,161.00
	GSIS Premiums	30,355.92	--	30,355.92	30,355.92
	Pag-ibig	1,200.00	--	1,200.00	1,200.00
	Philhealth	6,324.12	--	6,324.12	6,324.12
	ECC	1,200.00	--	1,200.00	1,200.00
	Total	3,534,649.05			3,534,649.05

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


MARICHU R. COTIANGCO
Municipal Treasurer


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer


EARL C. CABILLAN
Municipal Accountant

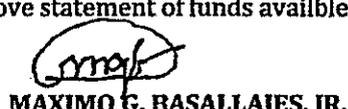

HON. MARCIANO A. BATIANCA, JR.
Municipal Mayor

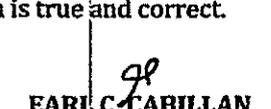
Statement of Funds Available for Reversion
As of January 1, 2024-June 30, 2024

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
Total Balance Brought Forward:		3,534,649.05	- -	3,534,649.05	3,534,649.05
HRMO	PS				
	Salary	405,354.00	- -	405,354.00	405,354.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	Clothing	6,000.00	- -	6,000.00	6,000.00
	Bonus	67,559.00	- -	67,559.00	67,559.00
	GSIS Premiums	48,642.48	- -	48,642.48	48,642.48
	Pag-ibig	600.00	- -	600.00	600.00
	Philhealth	10,133.82	- -	10,133.82	10,133.82
LDRRMO	PS				
	Salary	164,784.00	- -	164,784.00	164,784.00
	PERA	12,000.00	- -	12,000.00	12,000.00
	Clothing	6,000.00	- -	6,000.00	6,000.00
	Bonus	27,464.00	- -	27,464.00	27,464.00
	GSIS Premiums	19,774.08	- -	19,774.08	19,774.08
	Pag-ibig	600.00	- -	600.00	600.00
	Philhealth	4,119.60	- -	4,119.60	4,119.60
Grand Total	4,320,880.03	- -	4,320,880.03	4,320,880.03	

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


MARICHU R. COTIANGCO
Municipal Treasurer


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer


EARL C. CABILLAN
Municipal Accountant

HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian

-oOo-

OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following office positions/items in the Plantilla of the Municipal Government of Calubian, Leyte are vacant as of June 30, 2024, to wit:

1. Office of the Municipal Mayor

Licensing Officer-Basic Salary	P 121,500.00
PERA	12,000.00
Clothing Allowance	6,000.00
Mid-Year Bonus	14,580.00
Life & Retirement Insurance	13,266.00
Philhealth	3,037.50
Pag-ibig	600.00
ECC	600.00
Total	<u>P 178,567.50</u>

2. Office of the SB Secretary

SB Secretary-Basic Salary	P 453,996.00
PERA	12,000.00
Clothing Allowance	6,000.00
Mid-Year Bonus	75,666.00
Life & Retirement Insurance	54,479.52
Philhealth	11,349.90
Pag-ibig	600.00
ECC	600.00
Total	<u>P 614,691.42</u>

3. Office of the Municipal Health Officer

Midwife II-Basic Salary	P 162,000.00
PERA	12,000.00
Clothing Allowance	6,000.00
Mid-Year Bonus	27,000.00
Life & Retirement Insurance	19,440.00
Philhealth	4,050.00
Pag-ibig	600.00
ECC	600.00
Total	<u>P 231,690.00</u>

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5. Office of the Municipal Population Officer

PPW I- Basic Salary	P	74,442.00
PERA		12,000.00
Cash Gift		6,000.00
Mid-Year Bonus		12,407.00
Life & Retirement Insurance		8,933.04
Philhealth		1,861.02
Pag-ibig		600.00
ECC		600.00
Total	P	116,843.06

6. Office of the Municipal Agriculturist

Agricultural Technician-Basic Salary	P	110,550.00
PERA		12,000.00
Clothing Allowance		6,000.00
Mid-Year Bonus		18,425.00
Life & Retirement Insurance		13,266.00
Philhealth		2,763.72
Pag-ibig		600.00
ECC		600.00
Total	P	164,204.72

7. Office of the Municipal Engineering

Engineer II-Basic Salary	P	178,524.00
PERA		12,000.00
Clothing Allowance		6,000.00
Mid-Year Bonus		29,754.00
Life & Retirement Insurance		21,422.88
Philhealth		4,463.10
Pag-ibig		600.00
ECC		600.00
Total	P	253,363.98

Carpenter II-Basic Salary	P	74,442.00
PERA		12,000.00
Clothing Allowance		6,000.00
Mid-Year Bonus		12,407.00
Life & Retirement Insurance		8,933.04
Philhealth		1,861.02
Pag-ibig		600.00
ECC		600.00
Total	P	116,843.06

8. Office of the HRMO

HRMO V-Basic Salary	P	405,354.00
PERA		12,000.00
Clothing Allowance		6,000.00
Mid-Year Bonus		67,559.00
Life & Retirement Insurance		48,642.48
Philhealth		10,133.82
Pag-ibig		600.00
ECC		600.00
Total	P	550,889.30

9. Office of the LDRRMO

LDRRMO II-Basic Salary	P 164,784.00
PERA	12,000.00
Clothing Allowance	6,000.00
Mid-Year Bonus	27,464.00
Life & Retirement Insurance	19,774.08
Philhealth	4,119.60
Pag-ibig	600.00
ECC	600.00
Total	<u>P 235,341.68</u>

Grand Total P 2,462,434.72

THIS IS TO CERTIFY FURTHER, that the aforementioned office positions/items are still vacant as of June 30, 2024

ISSUED this 23rd day of July 2024.

JAN ABRAHAM S. GARRIDO
HRMO-Designate

MUNICIPALITY OF CALUBIAN
TRIAL BALANCE
GENERAL FUND
JUNE, 2024

1

ACCOUNT TITLE	ACCOUNT NO.	DEBIT BALANCES	CREDIT BALANCES
Cash Local Treasury	1-01-01-010	260,647.50	
Advances for Payroll	1-03-05-020	190,315.45	
Cash in Bank - Local Currency, Current Account	1-01-02-010	84,857,192.11	
Cash in Bank - Local Currency, Savings Account	1-01-02-020	159.42	
Accounts Receivable	1-03-01-010	38,215.90	
Real Property Tax Receivable	1-03-01-020	14,733,711.09	
Due from Officers and Employees	1-03-06-020	792,414.84	
Due from NGAs	1-03-03-010	154,808.30	
Due from LGUs	1-03-03-030	5,414,754.22	
Due from Other Funds	1-03-04-050	10,258,813.00	
Receivables - Disallowance/ Charges	1-03-06-010	9,307.00	
Advances to Officers and Employees	1-03-05-040	905,103.70	
Other Receivables	1-03-06-990	53,890.48	
Office Supplies Inventory	1-04-04-010	655,127.00	
Accountable Forms, Plates and Stickers	1-04-04-020	109,197.98	
Welfare Goods for Distribution	1-04-02-020	58,190.00	
Drugs and Medicines Inventory	1-04-04-060	360,125.15	
Medical, Dental & Laboratory Supplies	1-04-04-070	525,102.00	
Fuel, Oil & Lubricant Inventory	1-04-04-080	5,787.08	
Other Supplies & Materials Inventory	1-04-04-990	80,870.00	
Semi-Expendable Office Equipment	1-04-05-020	36,650.00	
Semi-Expendable Information & Communication Technology Equipment	1-04-05-030	12,220.00	
Advances to Contractors	1-05-01-010	917,703.14	
Discount on Advance Payment	1-05-02-010	3,601.34	
Land	1-06-01-010	3,391,118.78	
Land Improvement, Aquaculture Structures	1-07-02-010	5,122,104.50	
Accumulated Depreciation - Land Improvements, Aquaculture Structures	1-07-02-011		4,715,128.29
Road Networks	1-07-03-010	63,165,518.75	
Accumulated Depreciation - Road Networks	1-07-03-011		8,633,098.21
Flood Control System	1-07-03-020	7,480,525.67	
Accumulated Depreciation Flood Control System	1-07-03-021		1,323,636.96
Water Supply System	1-07-03-040	11,031,727.55	
Accumulated Depreciation - Water Supply System	1-07-03-041		538,113.21
Power Supply System	1-07-03-050	5,030,605.96	
Accumulated Depreciation - Power Supply System	1-07-03-051		2,255,166.32
Other Infrastructure Assets	1-07-03-990	14,259,454.79	
Accumulated Depreciation-Other Infrastructure Assets	1-07-03-991		1,004,323.38
Buildings	1-07-04-010	56,258,450.25	
Accumulated Depreciation - Buildings	1-07-04-011		11,308,237.24
School Buildings	1-07-04-020	14,009,533.35	
Accumulated Depreciation - School Buildings	1-07-04-021		902,747.47
Hospitals and Health Centers	1-07-04-030	440,080.00	
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		269,311.40
Markets	1-07-04-040	11,477,651.87	
Accumulated Depreciation - Markets	1-07-04-041		5,806,034.61
Slaughterhouses	1-07-04-050	972,844.49	
Accumulated Depreciation - Slaughterhouses	1-07-04-051		571,270.72
Other Structures	1-07-04-990	10,964,721.61	
Accumulated Depreciation - Other Structures	1-07-04-991		4,184,034.65
Machinery	1-07-05-010	7,543,200.00	
Accumulated Depreciation - Machinery	1-07-05-011		1,606,825.05
Office Equipment	1-07-05-020	5,301,045.48	
Accumulated Depreciation - Office Equipment	1-07-05-021		4,410,597.64
Information and Communication Technology Equipment	1-07-05-030	6,448,242.14	
Accumulated Depreciation - ICT Equipment	1-07-05-031		4,315,665.15
Communication Equipment	1-07-05-070	1,726,527.44	
Accumulated Depreciation - Communication Equipment	1-07-05-071		1,462,019.13
Construction and Heavy Equipment	1-07-05-080	27,766,500.00	
Accumulated Depreciation - Construction and Heavy Equipment	1-07-05-081		12,579,040.49
Disaster Response & Rescue Equipment	1-07-05-090	14,171,141.50	
Accumulated Depreciation - Disaster Response & Rescue Equipment	1-07-05-091		2,996,067.51
TOTALS CARRIED FORWARD		₱ 386,983,326.67	₱ 68,881,317.44

MUNICIPALITY OF CALUBIAN
TRIAL BALANCE
GENERAL FUND
JUNE, 2024

2

ACCOUNT TITLE	ACCOUNT NO.	DEBIT BALANCES	CREDIT BALANCES
TOTALS BROUGHT FORWARD		₱ 386,983,326.67	₱ 68,881,317.44
Military, Police and Security Equipment	1-07-05-100	-	-
Accumulated Depreciation - Military, Police and Security Equipment	1-07-05-101	-	-
Medical Equipment	1-07-05-110	48,144.00	-
Accumulated Depreciation - Medical Equipment	1-07-05-111	-	45,259.39
Sports Equipment	1-07-05-130	731,000.00	-
Accumulated Depreciation - Sports Equipment	1-07-05-131	-	666,462.04
Technical and Scientific Equipment	1-07-05-140	327,500.00	-
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141	-	294,750.00
Other Machinery and Equipment	1-07-05-990	358,062.00	-
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991	-	306,806.92
Motor Vehicles	1-07-06-010	3,664,400.00	-
Accumulated Depreciation - Motor Vehicles	1-07-06-011	-	1,237,969.51
Watercrafts	1-07-06-040	683,400.00	-
Accumulated Depreciation - Watercrafts	1-07-06-041	-	629,415.39
Furnitures and Fixtures	1-07-07-010	1,708,337.41	-
Accumulated Depreciation - Furnitures and Fixtures	1-07-07-011	-	1,559,559.78
Construction in Progress - Infrastructure Assets	1-07-10-020	7,507,792.87	-
Construction in Progress - Building and Other Structures	1-07-10-030	11,832,154.11	-
Work/ Zoo Animals	1-07-99-010	342,620.20	-
Accumulated Depreciation - Work/ Zoo Animals	1-07-99-011	-	245,606.56
Other Property, Plant and Equipment	1-07-99-990	2,368,980.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991	-	1,548,062.50
Accounts Payable	2-01-01-010	-	22,800.43
Due to Officers and Employees	2-01-01-020	-	-
Loan Payables - Domestic	2-01-02-040	-	1,826,797.47
Due to BIR	2-02-01-010	-	281,756.72
Due to GSIS	2-02-01-020	-	1,654,041.49
Due to PAG-IBIG	2-02-01-030	-	275,537.61
Due to PHILHEALTH	2-02-01-040	-	127,920.72
Due to NGAs	2-02-01-050	-	7,179,683.77
Due to LGUs	2-02-01-070	-	928,026.40
Due to Other Funds	2-03-01-010	-	13,330,353.00
Guaranty/ Security Deposit Payable	2-04-01-040	-	203,979.21
Deferred Real Property Tax Income	2-05-01-010	-	14,725,971.99
Other Payables	2-99-99-990	-	1,184,036.45
Government Equity	3-01-01-010	-	268,302,751.57
Prior Period Adjustment	3-01-01-020	-	34,784.26
Community Tax	4-01-01-050	-	419,038.18
Real Property Tax-Basic	4-01-02-040	-	361,313.74
Discount on RPT-Basic	4-01-02-041	52,003.95	-
Business Local Tax	4-01-03-030	-	1,926,552.97
Other Taxes	4-01-04-990	-	54,873.34
Tax Revenue, Fines & Penalties- Property Tax	4-01-05-020	-	52,109.08
Tax Revenue, Fines & Penalties- Other Taxes	4-01-05-040	-	102,777.18
National Tax Allocation (NTA)	4-01-06-010	-	73,765,302.00
Permit Fees	4-02-01-010	-	631,965.17
Registration Fees	4-02-01-020	-	305,260.00
Clearance & Certification Fees	4-02-01-040	-	523,214.76
Receipts from Market Operation	4-02-02-140	-	137,650.00
Receipts from Slaughter Operation	4-02-02-150	-	48,250.00
Waterworks System Fees	4-02-02-090	-	774,913.00
Rent Income	4-02-02-050	-	2,089,491.25
Interest Income	4-02-02-220	-	14,982.67
Miscellaneous Income	4-06-01-010	-	121,430.26
Salaries & Wages-Regular	5-01-01-010	17,263,029.16	-
Salaries & Wages-Casual/ Contractual	5-01-01-020	650,588.24	-
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,179,454.56	-
TOTALS CARRIED FORWARD		₱ 435,700,793.17	₱ 466,753,205.71

MUNICIPALITY OF CALUBIAN
TRIAL BALANCE
GENERAL FUND
JUNE, 2024

ACCOUNT TITLE	ACCOUNT NO.	DEBIT BALANCES	CREDIT BALANCES
TOTALS BROUGHT FORWARD		₱ 435,700,793.17	₱ 466,753,205.71
Representation Allowance (RA)	5-01-02-020	990,656.25	
Transportation Allowance (TA)	5-01-02-030	990,656.25	
Clothing/ Uniform Allowance	5-01-02-040	588,000.00	
Subsistence Allowance	5-01-02-050	71,450.00	
Laundry Allowance	5-01-02-060	7,200.00	
Honoraria	5-01-02-100	424,600.00	
Hazard Pay	5-01-02-110	364,385.81	
Other Bonuses & Allowances	5-01-02-990	2,962,962.50	
Retirement & Life Insurance Premiums	5-01-03-010	1,909,113.97	
PAG-IBIG Contribution	5-01-03-020	93,500.00	
PHILHEALTH Contribution	5-01-03-030	397,763.85	
Employees Compensation Insurance Premium	5-01-03-040	55,914.66	
Terminal Leave Benefit	5-01-04-030	4,011,054.13	
Travelling Expense-Local	5-02-01-010	1,670,764.36	
Training Expenses	5-02-02-010	511,578.00	
Office Supplies Expense	5-02-03-010	1,219,831.50	
Accountable Forms Expenses	5-02-03-020	45,677.34	
Animal/Zoological Supplies Expenses	5-02-03-040	49,130.00	
Welfare Goods Expenses	5-02-03-060	198,560.00	
Fuel, Oil & Lubricant Expenses	5-02-03-090	1,319,902.08	
Other Supplies & Materials Expense	5-02-03-990	364,255.00	
Electricity Expense	5-02-04-020	923,529.98	
Telephone Expenses	5-02-05-020	417,500.00	
Internet Subscription Expenses	5-02-05-030	108,219.00	
Prizes	5-02-06-020	238,400.00	
Advertising Expenses	5-02-99-010	20,000.00	
Membership, Dues and Contributions to Organizations	5-02-99-060	63,600.00	
Donations	5-02-99-080	542,343.20	
Other Maintenance & Operating Expenses	5-02-99-990	1,444,940.00	
Consultancy Services	5-02-11-030	100,000.00	
Other Professional Services	5-02-11-990	210,000.00	
Other General Services	5-02-12-990	8,100,875.00	
Repairs & Maintenance-Transportation Expense	5-02-13-060	413,170.00	
Taxes, Duties & Licenses	5-02-16-010	222,879.66	
GRAND TOTAL		₱ 466,753,205.71	₱ 466,753,205.71

Certified Correct:

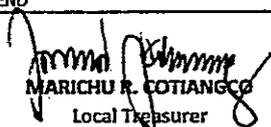
EC
EARL C. CABILLAN, CPA
Municipal Accountant

STATEMENT OF RECEIPTS AND EXPENDITURES

REGION: VIII CALENDAR YEAR: 2024
 PROVINCE: LEYTE QUARTER/
 CITY/MUNICIPALITY: CALUBIAN PERIOD COVER: 2

Particulars	Income/Target Budget Appropriations	General Fund	SEF	Total
LOCAL SOURCES	6,855,964.09	7,400,079.25	402,896.67	7,802,975.92
TAX REVENUE	2,555,964.09	2,774,650.73	402,896.67	3,177,547.40
Real Property Tax	955,964.09	357,413.40	402,896.67	760,310.07
Tax on Business	1,000,000.00	1,942,239.46	0.00	1,942,239.46
Other Taxes	600,000.00	474,997.87	0.00	474,997.87
NON TAX REVENUE	4,300,000.00	4,625,428.52	0.00	4,625,428.52
Regulatory Fees 9permits and Licenses	1,000,000.00	1,007,563.17	0.00	1,007,563.17
Service/UserCharges (Service Income)	3,000,000.00	3,598,479.01	0.00	3,598,479.01
Receipts from Economic Enterprises (Business Income)	0.00	0.00	0.00	0.00
Other Receipts (Other General Income)	300,000.00	19,386.34	0.00	19,386.34
EXTERNAL SOURCES	147,516,067.00	73,765,299.48	0.00	73,765,299.48
Internal Revenue Allotment	147,516,067.00	73,765,299.48	0.00	73,765,299.48
Other Shares from National Tax Collections	0.00	0.00	0.00	0.00
Inter-Local Transfers	0.00	0.00	0.00	0.00
Extraordinary Receipt/Grants/Donations/Aids	0.00	0.00	0.00	0.00
TOTAL CURRENT OPERATING INCOME	154,372,031.09	81,165,378.73	402,896.67	81,568,275.40
ADD SUPPLEMENT BUDGET(UNAPPROPRIATED SURPLUS) FOR CURRENT OPERATING EXPENDITURES	1,795,349.97	0.00	0.00	0.00
TOTAL AVAILABLE FOR CURRENT OPERATING EXPENDITURES	156,167,381.06	81,165,378.73	402,896.67	81,568,275.40
LESS CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)	0.00		0.00	
General Public Services	85,725,309.94	35,864,403.81	0.00	35,864,403.81
Education, Culture & Sports/Manpower Development	555,964.09	0.00	0.00	0.00
Health, Nutrition & Population Control	9,873,765.45	2,953,577.13	0.00	2,953,577.13
Labor and Employment	0.00	0.00	0.00	0.00
Housing and Community Development	0.00	0.00	0.00	0.00
Social Services and Social Welfare	5,052,992.74	2,466,007.46	0.00	2,466,007.46
Economic Services	18,326,135.44	7,043,277.66	0.00	7,043,277.66
Debt Service (FE) (InterestExpense & Other Charges)	500,000.00	63,062.06	0.00	63,062.06
TOTAL CURRENT OPERATING EXPENDITURES	120,034,167.66	48,390,328.12	0.00	48,390,328.12
NET OPERATING INCOME (LOSS) FROM CURRENT OPERATIONS	36,133,213.40	32,775,050.61	402,896.67	33,177,947.28
ADD:NON-INCOME RECEIPTS	0.00		-	
CAPITAL/INVESTMENT RECEIPTS	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00	0.00	0.00
Collection of loans Receivables	0.00	0.00	0.00	0.00
RECEIPTS FROM LOANS AND BORROWINGS (Payable)	0.00	0.00	0.00	0.00
Acquisition of Loans	0.00	0.00	0.00	0.00
Issuance of Bonds	0.00	0.00	0.00	0.00
OTHER NON-INCOME RECEIPTS	0.00	109,280.00	0.00	109,280.00
TOTAL INCOME RECEIPTS	0.00	109,280.00	0.00	109,280.00
ADD: SUPPLEMENTAL BUDGET FOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL AMOUNT AVAILABLE FOR CAPITAL EXPENDITURES	0.00	109,280.00	0.00	109,280.00
LESS: NON-OPERATING EXPENDITURES	0.00		-	
CAPITAL/INVESTMENT EXPENDITURES	34,833,213.40	9,480,242.59	-	9,480,242.59
Purchase/Construct of Property Plant and Equipment (Assets/Capital Outlay)	34,833,213.40	9,480,242.59	0.00	9,480,242.59
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	0.00	0.00	0.00
Grant/Make Loan to Other Entities (Investment Outlay)	0.00	0.00	0.00	0.00
DEBT SERVICE (Principal Cost)	1,300,000.00	608,932.46	0.00	608,932.46
Payment of Loan Amortization	1,300,000.00	608,932.46	0.00	608,932.46
Retiremet/Redemption of Bonds/Debt Securities	0.00	0.00	0.00	0.00
OTHER NON-OPERATING EXPENDITURES	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING EXPENDITURES	36,133,213.40	10,089,175.05	0.00	10,089,175.05
NET INCREASE/(DECREASE) IN FUNDS	0.00	22,795,155.56	402,896.67	23,198,052.23
ADD:CASH BALANCE, BEGINNING	62,498,326.55	61,644,102.28	854,224.27	62,498,326.55
FUND/CASH AVAILABLE	62,498,326.55	84,439,257.84	1,257,120.94	85,696,378.78
LESS: Payment of Prior Year/s Accounts Payable	457,813.33	0.00	457,813.33	457,813.33
CONTINUING APPROPRIATION	1,054,503.38	148,317.38	607,174.50	755,491.88
ADD:ADVANCE PAYMET FR RPT	0.00	0.00	0.00	0.00
FUND/CASH BALANCE, END	60,986,009.84	84,290,940.46	192,133.11	84,483,073.57

Prepared by:


 MARICHU R. COTIANGCO
 Local Treasurer