



PROVINCIAL BUDGET OFFICE

February 23, 2026

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

RELEASED
DATE: 02-24-26
NO. 114
BY: [Signature]
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Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: FEB 24 2026
By: _____

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 01 FY 2025** of the **Municipality of Mayorga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 1, series of 2025** as amended under **Appropriation Ordinance No. 2, series of 2026** with a total appropriation in the amount of **Php2,837,769.59** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 01. Further, that said reversion shall not adversely affect the fiscal standing of the LGU upon the closing of the books of accounts;
2. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. Productivity Enhancement Incentive (PEI) – DBM Circular Letter No. 2025-13 dated December 17, 2025;
 - b. Terminal Leave Benefits - CSC guidelines and Budget Circular No. 2016-2;
3. That the grant of salary step increment to employees shall be subject to CSC-DBM Joint Circular No. 1, series of 2012 and CSC-DBM Joint Circular No. 1, series of 2016 for elective officials;
4. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
Provincial Treasurer

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

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST Indorsement
27 November 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 01, series of 2025 of the Municipality of Mayorga, Leyte, entitled: An Ordinance authorizing Supplemental Budget No. 1, series of 2025 involving the amount of Two Million Eight Hundred Thirty-Seven Thousand Seven Hundred Sixty-Nine Pesos and Fifty-Nine Centavos (P2,837,769.59), together with Supplemental Annual Investment Plan (AIP) for FY 2025 amounting to P2,837,769.59.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MAYORGA



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**APPROPRIATION ORDINANCE NO. 01
SERIES OF 2025**

“AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2025 INVOLVING THE AMOUNT OF TWO MILLION EIGHT HUNDRED THIRTY-SEVEN THOUSAND SEVEN HUNDRED SIXTY-NINE PESOS AND FIFTY-NINE CENTAVOS (PHP 2,837,769.59) TO COVER VARIOUS EXPENDITURES OF THE LOCAL GOVERNMENT UNIT OF MAYORGA, LEYTE.”

SPONSOR: HON. JAIRO C. BELTRAN



Republic of the Philippines
Province of Leyte
Municipality of Mayorga
-oOo-



OFFICE OF THE SANGGUNIANG BAYAN

27 November 2025

**Sangguniang Panlalawigan
Province of Leyte
RECEIVED**

Date: NOV 27 2025
By: _____

HON. LEONARDO M. JAVIER, JR.
Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte
Leyte Provincial Government Complex
Palo, Leyte

Sir:

Respectfully transmitting herewith to the Honorable Sangguniang Panlalawigan of Province of Leyte, the **APPROPRIATION ORDINANCE NO. 01, series of 2025 embodying SUPPLEMENTAL BUDGET NO. 1** of the Municipality of Mayorga, Leyte. Subject Appropriation Ordinance is being forwarded to Honorable Body for review in compliance to Republic Act No. 7160.

Enclosed likewise is the Supplemental Budget and Supplemental Annual Investment Plan for FY 2025 of the Municipality of Mayorga, Leyte.

Please find them in order. Your favorable action hereof is pure and simple dedication to serve.

Very truly yours,


HANZEL L. CREBILLO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MAYORGA
-000-



OFFICE OF THE SANGGUNIANG BAYAN

HANZEL L. CREBILLO
Secretary to the Sanggunian

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAIRO C. BELTRAN
SB Member/Floor Leader

HON. MARCIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. CABAObAO, JR.
SB Member

HON. JOSEPH A. AMANTE
SB Member

HON. HENRY B. LAGARTO
SB Member

HON. ISRAEL C. LUMPAS
SB Member

HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:

HON. ALEXANDER S. DE PAZ
Municipal Mayor

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: **NOV 27 2025**
By: _____

EXCERPT FROM THE MINUTES OF THE 17TH REGULAR SESSION OF THE MEMBERS OF THE SANGGUNIANG BAYAN OF MAYORGA, LEYTE HELD AT THE SESSION HALL, LEGISLATIVE BUILDING MAYORGA, LEYTE ON NOVEMBER 17, 2025.

PRESENT:

- | | |
|---------------------------------------|---|
| HON. SERGIO I. ZABALA | - Municipal Vice Mayor Presiding Officer |
| HON. JAIRO C. BELTRAN | - SB Member/Floor Leader |
| HON. MARCIANO Z. ALICANDO | - SB Member |
| HON. MARK CLOYD M. TAN-PIENGCO | - SB Member/Pro-Tempore |
| HON. RONNIE S. SABALLA | - SB Member |
| HON. CRISANTO C. CABAObAO, JR. | - SB Member |
| HON. JOSEPH A. AMANTE | - SB Member |
| HON. HENRY B. LAGARTO | - SB Member |
| HON. ISRAEL C. LUMPAS | - SB Member |
| HON. SOTERO G. ABRAHAN, JR. | - LnBP President Ex-Officio Member |
| HON. NIÑA A. CADUCIO | - PnSK President Ex-Officio Member |

APPROPRIATION ORDINANCE NO. 01
Series of 2025

“AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1 SERIES OF 2025 INVOLVING THE AMOUNT OF TWO MILLION EIGHT HUNDRED THIRTY-SEVEN THOUSAND SEVEN HUNDRED SIXTY-NINE PESOS AND FIFTY-NINE CENTAVOS (PHP 2,837,769.59) TO COVER VARIOUS EXPENDITURES OF THE LOCAL GOVERNMENT UNIT OF MAYORGA, LEYTE.”

Sponsor: Hon. Jairo C. Beltran

WHEREAS, Section 16 of Republic Act 7160 otherwise known as the Local Government Code of 1991 grants the Local Government Units the authority to exercise powers for efficient and effective governance and those which are essential to the promotion of the general welfare;

WHEREAS, in line with Budget Circular No. 2017-4, dated December 4, 2017, the Department of Budget and Management (DBM) provided the guidelines on the grant of the Productivity Enhancement Incentive (PEI) to government employees for Fiscal Year (FY) 2017 and Years Thereafter;

WHEREAS, Joint Circular No. 01, series of 2012 and series of 2016 dated September 3, 2012 and January 27, 2016, respectively by the Civil Service Commission (CSC) and the Department of Budget and Management (DBM) was issued to prescribe the rules and regulations on the Grant of Step Increments to Permanent and Elective Officials Based on Length of Service;

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HANZEL L. CREBILLO
Secretary to the Sangguniang

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAIRO C. BELTRAN
SB Member/Floor Leader

HON. MARCIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. SABAORAO, JR.
SB Member

HON. JOSEPH A. MANANTE
SB Member

HON. HENRY B. LAGARTO
SB Member

HON. ISRAEL C. LUMPAS
SB Member

HON. SOTIRIO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:

HON. ALEXANDER S. DE PAZ
Municipal Mayor

WHEREAS, the Municipal Government of Mayorga has available and sufficient budget savings for the Grant of the Productivity Enhancement Incentive (PEI) as well as Terminal Leave Benefits, Salary Step Increments to Permanent Employees and Elected Officials of this municipality and for the Maintenance and Other Operating Expenses;

WHEREAS, the Municipal Government of Mayorga, which adheres to the policy and commitment of looking after the best welfare and well-being of its employees and their families, is grateful and eagerly implementing the windfall that will certainly benefit and boost the morale of municipal government employees;

WHEREAS, in the exercise of its discreet and prudent legislative functions, following the mandate provided for under RA 7160, the Sangguniang Bayan of Mayorga is satisfied with the final embodied set forth therein;

NOW THEREFORE, on motion by the **Honorable Jairo C. Beltran**, duly seconded by the **Honorable Mark Cloyd M. Tan-piengco**; be it

NOW, THEREFORE, BE IT ENACTED, AS IT IS HEREBY ENACTED, BY THE MEMBERS OF THE SANGGUNIANG BAYAN OF MAYORGA, IN SESSION ASSEMBLED, BY VIRTUE OF THE POWERS VESTED IN IT BY LAW, THAT:

SECTION 1. The Supplemental Budget No. 1 series of 2025 of the Local Government Unit of Mayorga for Fiscal Year 2025 Involving the Amount of Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59) to Cover Various Expenditures of the Local Government of Mayorga, Leyte, is hereby approved.

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

1. Statement of Funding Source
2. Statement of Supplemental Appropriation for FY 2025
3. Certification of the Availability of Fund

SECTION 2. SOURCE OF FUNDS. The Sources of funds for the Supplemental Budget in the amount of Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59) from the Savings Out of Vacant Positions under Personal Services from January to June 2025 shall be as follows:

STATEMENT OF FUNDING SOURCE

Supplemental Budget No. 1
Fiscal Year (FY) 2025
Municipality of Mayorga, Leyte
GENERAL
Fund/Special Account

HANZEL I. CREBILLO
Secretary to the Sanggunian

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAYRO C. BELTRAN
SB Member/Floor Leader

HON. MARGIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. CABAUBAO, JR.
SB Member

HON. JOSEPH A. SMANTE
SB Member

HON. HENRY B. LAGARTO
SB Member

HON. ISRAEL C. LUMPAS
SB Member

HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:

HON. ALEXANDER S. DE PAZ
Municipal Mayor

| | Particulars | Account Classification | Amount |
|-----|---|------------------------|--------------|
| | (1) | (2) | (3) |
| 1.0 | New Revenue Resources | | |
| | Tax Revenue | | |
| | Loan Proceeds (Borrowings) | | |
| 2.0 | Actual Collection in excess of the estimated Income | | |
| 3.0 | Savings | | |
| 4.0 | | | |
| 5.0 | 5.1 Reversion; from unfilled positions of Different Offices from January to June 2025 as follows: | | |
| | Mayors Office (1) Security Officer (Item # 1-B) | | 110,903.63 |
| | Mayors Office (1) LDRMO I (Item # 8-B) | | 189,092.08 |
| | Mayors Office (1) AA-IV Driver- II (Item #8-C) | | 116,475.59 |
| | Mayors Office (1) AA-III Utility Worker- II (Item # 8-D) | | 110,903.63 |
| | VM & SB Office (1) Admin Aide III (Item # 11-C) | | 110,903.63 |
| | Municipal Treasurer's Office, RCC- II (Item #29) | | 122,354.48 |
| | Municipal Treasurer's Office, RCC- II (Item #31) | | 122,354.48 |
| | Municipal Civil Registrar's Office (LCR-I) (Item # 38) | | 647,814.13 |
| | Municipal Engineering Office (1) Bookbinder-III (Item # 41) | | 127,174.76 |
| | Municipal Engineering Office (1) Laborer- I (Item # 44) | | 100,664.76 |
| | Municipal Engineering Office (1) Laborer- I (Item # 47) | | 100,664.76 |
| | Municipal Health Office Laboratory Aide-I (Item # 52-A) | | 154,514.83 |
| | Municipal Agriculturist Office (1) Agriculturist- II (Item #56-A) | | 247,534.70 |
| | Mun. Social Welfare & Dev't Office (MSWDO) (Item # 60) | | 576,414.13 |
| | | Sub-Total | 2,837,769.59 |

SECTION 3. USE OF FUNDS. The amount of Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59) from the Savings Out of Vacant Positions under Personal Services from January to June 2025 is hereby appropriated for the Supplemental Budget No. 1 series of 2025 of the Local Government Unit of Mayorga, as follows:

| Implementing Office | Particular /Purpose | AIP Ref.Code | Object of Expenditure | Account Code | Amount |
|---------------------|----------------------------|--------------|-------------------------|---------------|-----------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Mayor's Office | Grant of PEI 12 @ 5,000.00 | 1000-3-1-01 | Other Personal Benefits | (5-01-04-990) | 60,000.00 |
| V-Mayor/SB | Grant of PEI 17 @ 5,000.00 | 1000-3-1-02 | Other Personal Benefits | (5-01-04-990) | 85,000.00 |
| MPDC Office | Grant of PEI 3 @ 5,000.00 | 1000-3-1-03 | Other Personal Benefits | (5-01-04-990) | 15,000.00 |
| MCR Office | Grant of PEI 1 @ 5,000.00 | 1000-3-1-04 | Other Personal Benefits | (5-01-04-990) | 5,000.00 |
| Engineering Off. | Grant of PEI 5 @ 5,000.00 | 1000-3-1-01 | Other Personal Benefits | (5-01-04-990) | 25,000.00 |

HANZEL L. CREBILLO
Secretary to the Sanggunian

ATTESTED:

HON. SERGIO D. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JA ROE C. BELTRAN
SB Member/Floor Leader

HON. MARCIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. CABAABAO, JR.
SB Member

HON. JOSEPH A. DIANTE
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HON. HENRY B. LAGARTO
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HON. ISRAEL C. LUMPAS
SB Member

HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

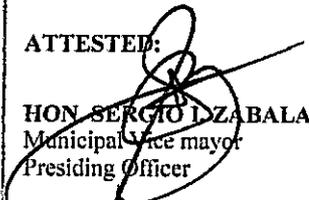
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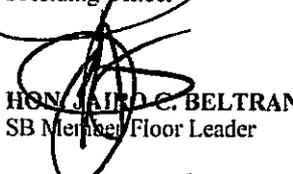
HON. ALEXANDER S. DE PAZ
Municipal Mayor

| | | | | | |
|--------------------------------|---|-------------|-------------------------|--|---------------------|
| Budget Office | Grant of PEI 1 @ 5,000.00 | 1000-3-1-05 | Other Personal Benefits | (5-01-04-990) | 5,000.00 |
| Treasury Off. | Grant of PEI 5 @ 5,000.00 | 1000-3-1-06 | Other Personal Benefits | (5-01-04-990) | 25,000.00 |
| Assessors Off. | Grant of PEI 4 @ 5,000.00 | 1000-3-1-07 | Other Personal Benefits | (5-01-04-990) | 20,000.00 |
| Accounting Off. | Grant of PEI 3 @ 5,000.00 | 1000-3-1-08 | Other Personal Benefits | (5-01-04-990) | 15,000.00 |
| MSWD Office | Grant of PEI 5 @ 5,000.00 | 1000-3-1-01 | Other Personal Benefits | (5-01-04-990) | 25,000.00 |
| RHU Office | Grant of PEI 10 @ 5,000.00 | 1000-3-1-02 | Other Personal Benefits | (5-01-04-990) | 50,000.00 |
| Agriculture Off. | Grant of PEI 6 @ 5,000.00 | 1000-3-1-02 | Other Personal Benefits | (5-01-04-990) | 30,000.00 |
| | | | | Total Payment for Productivity Enhancement Incentives (PEI) | 360,000.00 |
| V-Mayor/ SB Off. | Terminal Leave Benefits | | Miguel G. Lumpas | | 255,176.73 |
| V-Mayor/ SB Off. | Terminal Leave Benefits | | Dominador D. Tallecer | | 443,871.41 |
| V-Mayor/ SB Off. | Terminal Leave Benefits | | Jerwin R. Sugbo | | 390,705.23 |
| Engineering Off. | Terminal Leave Benefits | | Nenito L. De paz | | 102,103.77 |
| Assessors Off. | Terminal Leave Benefits | | Johnrhyl B. Terado | | 81,433.13 |
| | | | | Total Payment for Terminal Leave Benefits | 1,273,290.27 |
| Different Department & Offices | Grant of Differential and Salary Step Increment | | Other Personal Benefits | | 154,479.32 |
| | | | | Total Payment for Salary Step Increment | 154,479.32 |

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ATTESTED:


HON. SERGIO IZABALA
Municipal Vice Mayor
Presiding Officer


HON. JAIRO C. BELTRAN
SB Member/Floor Leader


HON. MARCIANO Z. ALICANDO
SB Member


HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore


HON. RONNIE S. SABALLA
SB Member

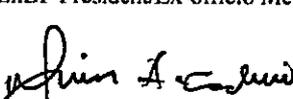

HON. CRISANTO C. CABAOABAO, JR.
SB Member


HON. JOSEFA A. AMANTE
SB Member


HON. HENRY B. LAGARTO
SB Member


HON. ISRAEL C. LUMPAS
SB Member


HON. SOTERO G. ABRAHAM, JR.
LnBP President/Ex-officio Member


HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:


HON. ALEXANDER S. DE PAZ
Municipal Mayor

| | | | | | |
|----------------------|------------------------------|--|---|--|--------------|
| Mayor's Office | Gasoline, Fuels & Lubricants | | MOOE | | 400,000.00 |
| Mayor's Office | Electricity Expenses | | MOOE | | 200,000.00 |
| V-Mayors / SB | Travelling Expenses | | MOOE | | 100,000.00 |
| | | | Total Amount for Maintenance & Operating Expenses | | 700,000.00 |
| | | | Total Un-appropriated Balance | | 350,000.00 |
| Total Appropriations | | | | | 2,837,769.59 |

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

SECTION 5. EFFECTIVITY. This Ordinance shall take effect upon approval.

UNANIMOUSLY APPROVED. NOVEMBER 17, 2025.

I HEREBY CERTIFY to the correctness of the foregoing Resolution which was duly approved by the Sangguniang Bayan during its Regular Session held on November 17, 2025.


HANZEL L. CREBILLO
Secretary to the Sanggunian



BAGONG PILIPINAS

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MAYORGA
-aCa-

Office of the Municipal Mayor

November 12, 2025

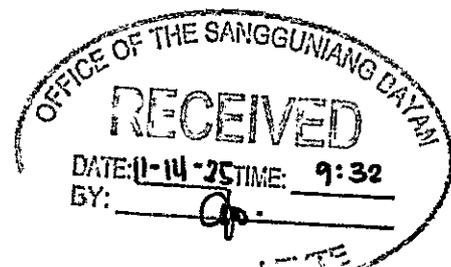
HON. SERGIO I. ZABALA
Municipal Vice-Mayor
LGU Mayorga, Leyte

Dear **Vice-Mayor Zabala**:

Respectfully transmitting herewith, the **Supplemental Budget Plan No. 1 FY 2025**, for legislative review and approval of the Sangguniang Bayan.

Respectfully,


ALEXANDER SALVADOR DE PAZ
Municipal Mayor





Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MAYORGA

-000-



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 17TH REGULAR SESSION OF THE MEMBERS OF THE SANGGUNIANG BAYAN OF MAYORGA, LEYTE HELD AT THE SESSION HALL, LEGISLATIVE BUILDING MAYORGA, LEYTE ON NOVEMBER 17, 2025.

PRESENT:

| | |
|--------------------------------|---|
| HON. SERGIO I. ZABALA | - Municipal Vice Mayor Presiding Officer |
| HON. JAIRO C. BELTRAN | - SB Member/Floor Leader |
| HON. MARCIANO Z. ALICANDO | - SB Member |
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| HON. SOTERO G. ABRAHAN, JR. | - LnBP President Ex-Officio Member |
| HON. NIÑA A. CADUCIO | - PnSK President Ex-Officio Member |

RESOLUTION NO. 2025-59

“A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF TWO MILLION EIGHT HUNDRED THIRTY-SEVEN THOUSAND SEVEN HUNDRED SIXTY-NINE PESOS AND FIFTY-NINE CENTAVOS (Php 2,837,769.59) FROM THE UNFILLED POSITIONS OF DIFFERENT OFFICES IN LGU-MAYORGA FROM JANUARY TO JUNE OF CY 2025 AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 1 CY 2025 OF THE LOCAL GOVERNMENT UNIT OF MAYORGA.”

Sponsor: Hon. Jairo C. Beltran

WHEREAS, received by the Office of the Sangguniang Bayan is the General Fund Supplemental Budget No. 1 for Calendar Year 2025 of the Local Government Unit of Mayorga, involving a total appropriation in the amount of Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59);

WHEREAS, Section 322 of the Local Government Code provides that: balances of appropriations authorized in the annual appropriations ordinance shall revert to the surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment;

WHEREAS, the Statement of Funding Source to support the transmitted Supplemental Budget No. 1 CY 2025 was certified and submitted by Levy C. Lumpas, Municipal Treasurer and Atty. Nico R. Lumpas, CPA, Municipal Accountant on the availability of funds

HANZEL L. CREBILLO
Secretary to the Sanggunian

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAIRO C. BELTRAN
SB Member/Floor Leader

HON. MARCIANO Z. ALICANDO
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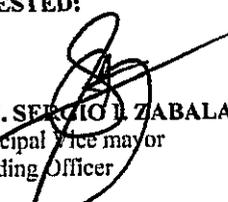
HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

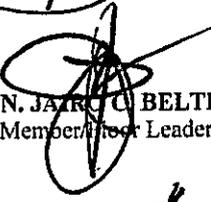
HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:

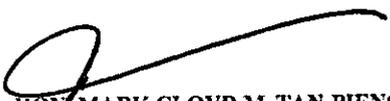
HON. ALEXANDER S. DE PAZ
Municipal Mayor

ATTESTED:


HON. SERGIO D. ZABALA
Municipal Vice Mayor
Presiding Officer


HON. JAIRO C. BELTRAN
SB Member/Minor Leader


HON. MARCIANO Z. ALICANDO
SB Member


HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

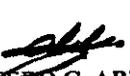

HON. RONNIE S. SABALLA
SB Member

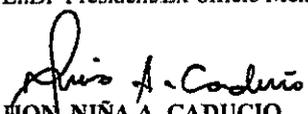

HON. CRISANTO C. CABAObAO, JR.
SB Member


HON. JOSEPH A. AMANTE
SB Member


HON. HENRY B. LAGARTO
SB Member


HON. ISRAEL C. LUMPAS
SB Member


HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member


HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:


HON. ALEXANDER S. DE PAZ
Municipal Mayor

from Unfilled Positions of Different Offices in LGU-Mayorga from January to June of CY 2025 in the total amount of Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59);

WHEREAS, there is a need for a reversion from the Unfilled Positions of Different Offices in LGU-Mayorga from January to June of CY 2025 amounting to Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59) to be made available for re-appropriation to fund the subject Supplemental Budget No. 1 of CY 2025;

WHEREAS, this August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 1 CY 2025 of the Local Government Unit of Mayorga, Leyte;

NOW THEREFORE, on motion by the **Honorable Jairo C. Beltran**, duly seconded by **Honorable Joseph A. Amante**; be it

RESOLVED, AS IT IS HEREBY RESOLVED, TO REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF TWO MILLION EIGHT HUNDRED THIRTY-SEVEN THOUSAND SEVEN HUNDRED SIXTY-NINE PESOS AND FIFTY-NINE CENTAVOS (Php 2,837,769.59) FROM THE UNFILLED POSITIONS OF DIFFERENT OFFICES IN LGU-MAYORGA FROM JANUARY TO JUNE OF CY 2025 AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 1 CY 2025 OF THE LOCAL GOVERNMENT UNIT OF MAYORGA;

RESOLVED FINALLY, that copies of this Resolution be submitted to the Office of the Sangguniang Panlalawigan of Leyte, through the Provincial Budget Officer, copy furnished the Municipal Mayor, MPDC, Municipal Budget Officer, Municipal Treasurer, Municipal Accountant and other concerned offices for their information and guidance.

UNANIMOUSLY APPROVED. NOVEMBER 17, 2025.

I HEREBY CERTIFY to the correctness of the foregoing Resolution which was duly approved by the Sangguniang Bayan during its Regular Session held on November 17, 2025.


HANZEL L. CREBILLO
Secretary to the Sanggunian

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

page 1 of 8

Mayorga, Leyte

As of June 30, 2025

| Office | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|---|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| Office of the Municipal Mayor | | | | | |
| 6 mos.Salary of Security Guard-I (Item # 1-B) | PS | 68,694.00 | - | 68,694.00 | 68,694.00 |
| 6 mos. ACA/PERA | PS | 12,000.00 | - | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | - | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid-year Bonus | PS | 11,449.00 | - | 11,449.00 | 11,449.00 |
| Year-end bonus | PS | | - | - | - |
| 6 mos. GSIS Contribution | PS | 8,243.28 | | 8,243.28 | 8,243.28 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth Contribution | PS | 1,717.35 | | 1,717.35 | 1,717.35 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | - | 110,903.63 |
| Office of the Municipal Mayor | | | | | |
| 6 mos.Salary of LDRRMO I (Item # 8-B) | PS | 128,304.00 | | 128,304.00 | 128,304.00 |
| 6 mos. PERA of LDRRMO-I | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift of LDRRMO- I | PS | | - | - | - |
| Clothing & Uniform Allowance of LDRRMO-I | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus of LDRRMO-I | PS | 21,384.00 | - | 21,384.00 | 21,384.00 |
| Year-end bonus of LDRRMO-I | PS | | - | - | - |
| 6 mos.Life & retirement GSIS | PS | 15,396.48 | | 15,396.48 | 15,396.48 |
| 6 mos. Pag-ibig contribution of LDRRMO-I | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution of LDRRMO-I | PS | 3,207.60 | | 3,207.60 | 3,207.60 |
| 6 mos. ECC contribution of LDRRMO- I | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 189,092.08 |

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

Mayorga, Leyte

As of June 30, 2025

| Office | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|---|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| Office of the Municipal Mayor | | | | | |
| 6 mos. Salary of AA-IV (Driver II) (Item # 8-C) | PS | 72,942.00 | - | 72,942.00 | 72,942.00 |
| 6 mos. ACA/PERA | PS | 12,000.00 | - | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | - | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid-year Bonus | PS | 12,157.00 | - | 12,157.00 | 12,157.00 |
| Year-end bonus | PS | | - | - | - |
| 6 mos. GSIS Contribution | PS | 8,753.04 | | 8,753.04 | 8,753.04 |
| 6 mos. Pag-ibig | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth Contribution | PS | 1,823.55 | | 1,823.55 | 1,823.55 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | - | 116,475.59 |
| Office of the Municipal Mayor | | | | | |
| 6 mos. Salary of AA-III (Utility Worker) (Item # 8-D) | PS | 68,694.00 | | 68,694.00 | 68,694.00 |
| 6 mos. ACA /PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | - | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 11,449.00 | - | 11,449.00 | 11,449.00 |
| Year-end bonus | PS | | - | - | - |
| 6 mos. Life & retirement GSIS | PS | 8,243.28 | | 8,243.28 | 8,243.28 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 1,717.35 | | 1,717.35 | 1,717.35 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 110,903.63 |

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of June 30, 2025

| Office of the VM, Sangguniang Bayan | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|---|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| 6 mos.Salary of (UW-II) Admin. Aide-III (Item # 11-C) | PS | 68,694.00 | | 68,694.00 | 68,694.00 |
| 6 mos. PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 11,449.00 | | 11,449.00 | 11,449.00 |
| Year-end bonus | PS | | | - | - |
| 6 mos.Life & retirement contribution GSIS | PS | 8,243.28 | | 8,243.28 | 8,243.28 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 1,717.35 | | 1,717.35 | 1,717.35 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 110,903.63 |
| Office of the Municipal Treasurer | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
| 6 mos.Salary of (RCC-I) Rev. Collection Clerk (Item # 29) | PS | 77,424.00 | | 77,424.00 | 77,424.00 |
| 6 mos. PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 12,904.00 | | 12,904.00 | 12,904.00 |
| Year-end bonus | PS | | | - | - |
| 6 mos.Life & retirement contribution GSIS | PS | 9,290.88 | | 9,290.88 | 9,290.88 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 1,935.60 | | 1,935.60 | 1,935.60 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 122,354.48 |

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of June 30, 2025

| Office of the Municipal Treasurer | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|---|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| 6 mos.Salary of (RCC-I) Rev. Collection Clerk (Item # 31) | PS | 77,424.00 | | 77,424.00 | 77,424.00 |
| 6 mos. PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 12,904.00 | | 12,904.00 | 12,904.00 |
| 6 mos.Life & retirement contribution GSIS | PS | 9,290.88 | | 9,290.88 | 9,290.88 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 1,935.60 | | 1,935.60 | 1,935.60 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 122,354.48 |
| Office of the Municipal Civil Registrar | | | | | |
| 6 mos.Salary of Municipal Civil Registrar (Item # 38) | PS | 423,594.00 | | 423,594.00 | 423,594.00 |
| 6 mos. RA of Mun. Civil Registrar | PS | 35,700.00 | | 35,700.00 | 35,700.00 |
| 6 mos. TA of Mun. Civil Registrar | PS | 35,700.00 | | 35,700.00 | 35,700.00 |
| 6 mos. ACA/PERA of Mun. Civil Registrar | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Clothing & Uniform Allowance of Mun. Civil Registrar | PS | 7,000.00 | - | 7,000.00 | 7,000.00 |
| Mid year Bonus of Mun. Civil Registrar | PS | 70,599.00 | - | 70,599.00 | 70,599.00 |
| 6 mos. GSIS Contribution of Municipal Civil Registrar | PS | 50,831.28 | | 50,831.28 | 50,831.28 |
| 6 mos. Pag-ibig contribution of Mun. Civil Registrar | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution of Mun. Civil Registrar | PS | 10,589.85 | | 10,589.85 | 10,589.85 |
| 6 mos. ECC contribution of Mun. Civil Registrar | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 647,814.13 |

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of June 30, 2025

| Office of the Municipal Engineer | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|--|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| 6 mos.Salary of (AA-I) Bookbinder- III (Item # 41) | PS | 87,144.00 | | 87,144.00 | 87,144.00 |
| 6 mos. PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | - | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 14,524.00 | - | 14,524.00 | 14,524.00 |
| Year-end bonus | PS | | - | - | - |
| 6 mos.Life & retirement contribution GSIS | PS | 9,384.48 | 4,692.24 | 4,692.24 | 4,692.24 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | 300.00 | 900.00 | 900.00 |
| 6 mos. Philhealth contribution | PS | 2,178.60 | 1,564.08 | 614.52 | 614.52 |
| 6 mos. ECC contribution | PS | 600.00 | 300.00 | 300.00 | 300.00 |
| Sub-Total | | | | | 127,174.76 |
| 6 mos.Salary of (AA-I) Laborer- I (Item # 44) | PS | 60,888.00 | | 60,888.00 | 60,888.00 |
| 6 mos. PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | - | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 10,148.00 | | 10,148.00 | 10,148.00 |
| Year-end bonus | PS | | | - | - |
| 6 mos.Life & retirement contribution GSIS | PS | 7,306.56 | | 7,306.56 | 7,306.56 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 1,522.20 | | 1,522.20 | 1,522.20 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 100,664.76 |

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of June 30, 2025

| Office of the Municipal Engineer | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|--|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| 6 mos.Salary of (AA-I) Laborer- I (Item # 47) | PS | 60,888.00 | | 60,888.00 | 60,888.00 |
| 6 mos. PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift | PS | | - | - | - |
| Clothing & Uniform Allowance | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid year bonus | PS | 10,148.00 | - | 10,148.00 | 10,148.00 |
| Year-end bonus | PS | | - | - | - |
| 6 mos.Life & retirement contribution GSIS | PS | 7,306.56 | | 7,306.56 | 7,306.56 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 1,522.20 | | 1,522.20 | 1,522.20 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 100,664.76 |
| Office of the Municipal Health Office (Lab Aide) | | | | | |
| 6mos.Salary of Laboratory Aide (Item # 52-A) | PS | 97,254.00 | | 97,254.00 | 97,254.00 |
| 6 mos. ACA/PERA | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Clothing & Uniform Allowance | PS | 7,000.00 | - | 7,000.00 | 7,000.00 |
| Mid year Bonus | PS | 16,209.00 | - | 16,209.00 | 16,209.00 |
| 6 mos. GSIS | PS | 11,670.48 | | 11,670.48 | 11,670.48 |
| 6 mos. Pag-ibig contribution | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution | PS | 2,431.35 | | 2,431.35 | 2,431.35 |
| 6 mos. ECC contribution | PS | 600.00 | | 600.00 | 600.00 |
| 6 mos. Subsistence / Laundry Allowance | PS | 6,150.00 | | 6,150.00 | 6,150.00 |
| Sub-Total | | | | | 154,514.83 |

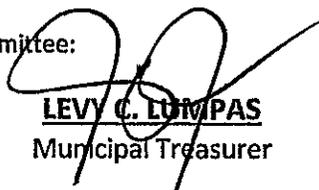
STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of June 30, 2025

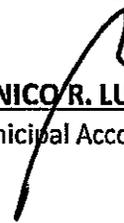
| Office of the Mun. Social Welfare and Devt. Office | Object of Expenditure | Amount of Appropriation for 6 months | Amount of Obligation | Unobligated to Date | Amount to be Reverted |
|--|-----------------------|--------------------------------------|----------------------|---------------------|-----------------------|
| 6 mos. Salary of MSWDO (Item # 60) | PS | 423,594.00 | | 423,594.00 | 423,594.00 |
| 6 mos. RA of MSWDO | PS | 37,500.00 | 37,500.00 | - | - |
| 6 mos. TA of MSWDO | PS | 37,500.00 | 37,500.00 | - | - |
| 6 mos. PERA of MSWDO | PS | 12,000.00 | | 12,000.00 | 12,000.00 |
| Cash Gift of MSWDO | PS | | | - | - |
| Clothing & Uniform Allowance of MSWDO | PS | 7,000.00 | | 7,000.00 | 7,000.00 |
| Mid Year bonus of MSWDO | PS | 70,599.00 | | 70,599.00 | 70,599.00 |
| Year-End bonus of MSWDO | PS | | - | - | - |
| 6 mos. GSIS Contribution | PS | 50,831.28 | | 50,831.28 | 50,831.28 |
| 6 mos. Pag-ibig contribution of MSWDO | PS | 1,200.00 | | 1,200.00 | 1,200.00 |
| 6 mos. Philhealth contribution of MSWDO | PS | 10,589.85 | | 10,589.85 | 10,589.85 |
| 6 mos. ECC contribution of MSWDO | PS | 600.00 | | 600.00 | 600.00 |
| Sub-Total | | | | | 576,414.13 |
| | | | | | |
| GRAND TOTAL | | | | | 2,837,769.59 |

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

Local Finance Committee:


LEVY C. LUMPAS
Municipal Treasurer


RICARDO G. GUIRON
Municipal Budget Officer


Atty. NICO R. LUMPAS, CPA
Municipal Accountant


MARILYN P. ROBEDILLO
MPDC

Noted:


ALEXANDER SALVADOR DE PAZ
Municipal Mayor



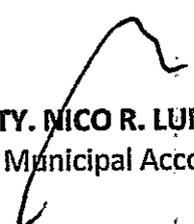
Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Mayorga
-o0o-

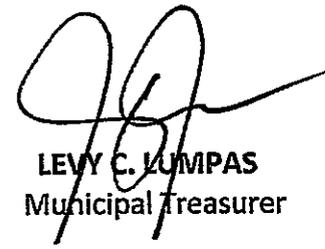
CERTIFICATION

THIS IS TO CERTIFY that funds are available for the year **2025 Supplemental Budget No. 1** with a total aggregate amount of **Two million eight hundred thirty seven thousand seven hundred sixty nine pesos & 59/100 (P2,837,769.59)** only from the following fund sources;

| | | |
|--------------------|--|------------------------------|
| Reversion : | Savings from unfilled positions of different offices from January 2025 to June 2025 | <u>2,837,769.59</u> |
| TOTAL : | | P <u>2,837,769.59</u> |

ISSUED this 18th day of July 2025 at Mayorga, Leyte.


ATTY. NICO R. LUMPAS, CPA
Municipal Accountant


LEVY C. LUMPAS
Municipal Treasurer

STATEMENT OF FUNDING SOURCES

Supplemental Budget No. 1

Fiscal Year (FY) 2025

Municipality of Mayorga, Leyte

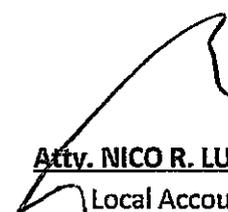
GENERAL

Fund / Special Account

| | Particulars | Account Classification | Amount |
|-----|---|------------------------|----------------------------|
| | (1) | (2) | (3) |
| 1.0 | New Revenue Resources | | |
| | Tax Revenue | | |
| | Loan Proceeds (Barrowings) | | |
| 2.0 | Actual Collection in Excess of the estimated Income | | |
| 3.0 | Savings | 5-01-01-010 | |
| | 3.1 Reverted Funds - Personal Services from unfilled positions of different offices from January to June, 2025 as follows: | | |
| | Mayors Office (1) Security Officer (Item # 1-B) | | 110,903.63 |
| | Mayors Office (1) LDRRMO I (Item # 8-B) | | 189,092.08 |
| | Mayors Office (1) AA-IV Driver -II (Item # 8-C) | | 116,475.59 |
| | Mayors Office (1) AA-III Utility Worker -II (Item # 8-D) | | 110,903.63 |
| | VM & SB Office (1) Admin Aide III (Item # 11-C) | | 110,903.63 |
| | Municipal Treasurer's Office, RCC-II (Item # 29) | | 122,354.48 |
| | Municipal Treasurer's Office, RCC-II (Item # 31) | | 122,354.48 |
| | Municipal Civil Registrar's Off. (LCR-I) (Item # 38) | | 647,814.13 |
| | Municipal Enginners Office (I) Bookbinder-III (Item # 41) | | 127,174.76 |
| | Municipal Enginners Office (I) Laborer -I (Item # 44) | | 100,664.76 |
| | Municipal Enginners Office (I) Laborer -I (Item # 47) | | 100,664.76 |
| | Municipal Health Office Laboratory Aide-I (Item # 52-A) | | 154,514.83 |
| | Municipal Agriculture (1) Agriculturist-II (Item # 56-A) | | 247,534.70 |
| | Mun. Social Welfare & Dev't Office (MSWDO) (Item # 60) | | 576,414.13 |
| | | Sub- Total | <u>2,837,769.59</u> |
| 4.0 | Realignment | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Total Estimated Income | | <u>2,837,769.59</u> |

Certified Correct:


LEVY C. LUMPAS
 Local Treasurer


Atty. NICO R. LUMPAS, CPA
 Local Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION (FY 2025)

Local Government Unit (LGU) of Mayorga, Leyte

Supplemental Budget No. 1

| Implementing Office | Particular / Purpose | AIP Ref. Code | Object of Expenditure | Account Code | Amount |
|---|---|---------------|-------------------------|---------------|---------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Mayor's Office | Grant of PEI 12 @ 5,000.00 | 1000-3-1-01 | Other Personal Benefits | (5-01-04-990) | 60,000.00 |
| V-Mayor / SB | Grant of PEI 17 @ 5,000.00 | 1000-3-1-02 | Other Personal Benefits | (5-01-04-990) | 85,000.00 |
| MPDC Office | Grant of PEI 3 @ 5,000.00 | 1000-3-1-03 | Other Personal Benefits | (5-01-04-990) | 15,000.00 |
| MCR Office | Grant of PEI 1 @ 5,000.00 | 1000-3-1-04 | Other Personal Benefits | (5-01-04-990) | 5,000.00 |
| Engineering Off. | Grant of PEI 5 @ 5,000.00 | 8000-3-1-01 | Other Personal Benefits | (5-01-04-990) | 25,000.00 |
| Budget Office | Grant of PEI 1 @ 5,000.00 | 1000-3-1-05 | Other Personal Benefits | (5-01-04-990) | 5,000.00 |
| Treasury Off. | Grant of PEI 5 @ 5,000.00 | 1000-3-1-06 | Other Personal Benefits | (5-01-04-990) | 25,000.00 |
| Assessors Off. | Grant of PEI 4 @ 5,000.00 | 1000-3-1-07 | Other Personal Benefits | (5-01-04-990) | 20,000.00 |
| Accounting Off. | Grant of PEI 3 @ 5,000.00 | 1000-3-1-08 | Other Personal Benefits | (5-01-04-990) | 15,000.00 |
| MSWD Office | Grant of PEI 5 @ 5,000.00 | 3000-3-1-01 | Other Personal Benefits | (5-01-04-990) | 25,000.00 |
| RHU Office | Grant of PEI 10 @ 5,000.00 | 3000-3-1-02 | Other Personal Benefits | (5-01-04-990) | 50,000.00 |
| Agriculture Off. | Grant of PEI 6 @ 5,000.00 | 8000-3-1-02 | Other Personal Benefits | (5-01-04-990) | 30,000.00 |
| Total Payment for Productivity Enhancement Incentive (PEI) | | | | | 360,000.00 |
| V-Mayor / SB | Terminal Leave Benefits | | Miguel G. Lumpas | | 255,176.73 |
| V-Mayor / SB | Terminal Leave Benefits | | Dominador D. Tallecer | | 443,871.41 |
| V-Mayor / SB | Terminal Leave Benefits | | Jerwin R. Sugbo | | 390,705.23 |
| Engineering Off. | Terminal Leave Benefits | | Nenito L. De Paz | | 102,103.77 |
| Assessors Off. | Terminal Leave Benefits | | Johnrhy B. Terado | | 81,433.13 |
| Total Payment for Terminal Leave Benefits | | | | | 1,273,290.27 |
| Different Department & Offices | Grant of Differential and Salary Step Increment | | Other Personal Benefits | | 154,479.32 |
| Total Payment for Salary Step Increment | | | | | 154,479.32 |
| Mayors Office | Gasoline, Fuels & Lubricants | | MOOE | | 400,000.00 |
| Mayors Office | Electricity Expenses | | MOOE | | 200,000.00 |
| V-Mayors / SB | Travelling Expenses | | MOOE | | 100,000.00 |
| Total Amount for Maintenance & Other Operating Expenses | | | | | 700,000.00 |
| Total Un-appropriated Balance | | | | | 350,000.00 |
| Total Appropriations | | | | | 2,837,769.59 |

Prepared:

RICARDO G. GUIRON
Local Budget Officer

Approved:

ALEXANDER SALVADOR DE PAZ
Local Chief Executive



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



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 17TH REGULAR SESSION OF THE MEMBERS OF THE SANGGUNIANG BAYAN OF MAYORGA, LEYTE HELD AT THE SESSION HALL, LEGISLATIVE BUILDING MAYORGA, LEYTE ON NOVEMBER 17, 2025.

PRESENT:

| | |
|--------------------------------|---|
| HON. SERGIO I. ZABALA | - Municipal Vice Mayor Presiding Officer |
| HON. JAIRO C. BELTRAN | - SB Member/Floor Leader |
| HON. MARCIANO Z. ALICANDO | - SB Member |
| HON. MARK CLOYD M. TAN-PIENGCO | - SB Member/Pro-Tempore |
| HON. RONNIE S. SABALLA | - SB Member |
| HON. CRISANTO C. CABAObAO, JR. | - SB Member |
| HON. JOSEPH A. AMANTE | - SB Member |
| HON. HENRY B. LAGARTO | - SB Member |
| HON. ISRAEL C. LUMPAS | - SB Member |
| HON. SOTERO G. ABRAHAN, JR. | - LnBP President Ex-Officio Member |
| HON. NIÑA A. CADUCIO | - PnSK President Ex-Officio Member |

RESOLUTION NO. 2025-60

“A RESOLUTION ADOPTING SUPPLEMENTAL ANNUAL INVESTMENT PLAN (AIP) FOR FY 2025 OF THE LOCAL GOVERNMENT UNIT OF MAYORGA AS ENDORSED BY THE MUNICIPAL DEVELOPMENT COUNCIL PER MDC RESOLUTION NO. 2025-01- A.”

Sponsor: Hon. Jairo C. Beltran

WHEREAS, submitted to the Sangguniang Bayan for adoption pursuant to Article 410 of the Implementing Rules and Regulations of the Local Government Code of 1991 is the Supplemental Annual Investment Plan for FY 2025 of the Local Government Unit of Mayorga per Municipal Development Council Resolution No. 2025-01-A;

WHEREAS, the Local Government Unit of Mayorga has available savings from the Vacant Positions Under Personal Services (PS) in the Amount of Two Million Eight Hundred Thirty-seven Thousand Seven Hundred Sixty-nine Pesos and Fifty-nine Centavos (Php 2,837,769.59) from Unfilled Positions of different Offices from January to June of the approved Annual Budget for FY 2025;

WHEREAS, in line with Budget Circular No. 2017-4, dated December 4, 2017, the Department of Budget and Management (DBM) provided the guidelines on the grant of the Productivity Enhancement Incentive (PEI) to government employees for Fiscal Year (FY) 2017 and Years Thereafter;

HANZEL L. CREBILLO
Secretary to the Sanggunian

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAIRO C. BELTRAN
SB Member/Floor Leader

HON. MARCIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. CABAObAO, JR.
SB Member

HON. JOSEPH A. AMANTE
SB Member

HON. HENRY B. LAGARTO
SB Member

HON. ISRAEL C. LUMPAS
SB Member

HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:

HON. ALEXANDER S. DE PAZ
Municipal Mayor

HANZEL L. CREBILLO
Secretary to the Sanggunian

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAIRO C. BELTRAN
SB Member/Floor Leader

HON. MARZIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENGCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. CABAQBAO, JR.
SB Member

HON. JOSEPH A. MANTE
SB Member

HON. HENRY B. LAGARTO
SB Member

HON. ISRAEL O. LUMPAS
SB Member

HON. SOTERO E. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NINA A. CADUCIO
PoSK President/Ex-Officio Member

APPROVED:

HON. ALEXANDER S. DE PAZ
Municipal Mayor

WHEREAS, Joint Circular No. 01, series of 2012 and series of 2016 dated September 3, 2012 and January 27, 2016, respectively by the Civil Service Commission (CSC) and the Department of Budget and Management (DBM) was issued to prescribe the rules and regulations on the Grant of Step Increments to Permanent and Elective Officials Based on Length of Service;

WHEREAS, the members of the Municipal Development Council (MDC), after due deliberation, has approved the following appropriation for the Grant of the Productivity Enhancement Incentive (PEI) as well as Terminal Leave Benefits, Salary Step Increments to Permanent Employees and Elected Officials of this municipality and for the Maintenance and Other Operating Expenses under FY 2025, to wit:

| AIP REF. CODE | PROGRAMS/ PROJECT/ACTIVITES | IMPLEMENTING OFFICE/ DEPARTMENT | AMOUNT |
|---------------|--|---------------------------------|---------------------|
| 1000 | GENERAL PUBLIC SERVICES | | |
| 1000-1 | Grant of Productivity Enhancement Incentives (PEI) | Mayor's Office | 60,000.00 |
| 1000-2 | Grant of Productivity Enhancement Incentives (PEI) | V-Mayor/SB | 85,000.00 |
| 1000-3 | Grant of Productivity Enhancement Incentives (PEI) | MPDC Office | 15,000.00 |
| 1000-4 | Grant of Productivity Enhancement Incentives (PEI) | MCR Office | 5,000.00 |
| 1000-5 | Grant of Productivity Enhancement Incentives (PEI) | Engineering Office | 25,000.00 |
| 1000-6 | Grant of Productivity Enhancement Incentives (PEI) | Budget Office | 5,000.00 |
| 1000-7 | Grant of Productivity Enhancement Incentives (PEI) | Treasury Office | 25,000.00 |
| 1000-8 | Grant of Productivity Enhancement Incentives (PEI) | Assessor's Office | 20,000.00 |
| 1000-9 | Grant of Productivity Enhancement Incentives (PEI) | Accounting Office | 15,000.00 |
| 1000-10 | Grant of Productivity Enhancement Incentives (PEI) | MSWDO Office | 25,000.00 |
| 1000-11 | Grant of Productivity Enhancement Incentives (PEI) | RHU Office | 50,000.00 |
| 1000-12 | Grant of Productivity Enhancement Incentives (PEI) | Agriculture Office | 30,000.00 |
| | TOTAL | | 360,000.00 |
| 1000-13 | Payment for Terminal Leave Benefits, Monetizations for Elected Officials and other employees | All Dept./offices | 1,273,290.27 |
| 1000-14 | Grant of Salary Differential of Step Increment | All Dept./offices | 154,479.32 |
| 1000-15 | Additional Fund for Gasoline, Fuels & Lubricants | Mayor's Office | 400,000.00 |
| 1000-16 | Additional Fund for Electricity Expenses | Mayor's Office | 200,000.00 |
| 1000-16 | Additional Fund for Travelling Expenses | V-Mayor's / SB | 100,000.00 |
| | Un-appropriated Balance | | 350,000.00 |
| | Total Appropriations | | 2,837,769.59 |

NOW THEREFORE, on motion of the Honorable Jairo C. Beltran, duly seconded by Honorable Henry B. Lagarto; be it

ATTESTED:

HON. SERGIO I. ZABALA
Municipal Vice Mayor
Presiding Officer

HON. JAYRO C. BELTRAN
SB Member/Floor Leader

HON. MARCIANO Z. ALICANDO
SB Member

HON. MARK CLOYD M. TAN-PIENCO
SB Member/Pro-Tempore

HON. RONNIE S. SABALLA
SB Member

HON. CRISANTO C. CABAUBAO, JR.
SB Member

HON. JOSEPH A. AMANTE
SB Member

HON. HENRY B. LAGARTO
SB Member

HON. ISRAEL C. LUMPAS
SB Member

HON. SOTERO G. ABRAHAN, JR.
LnBP President/Ex-officio Member

HON. NIÑA A. CADUCIO
PnSK President/Ex-Officio Member

APPROVED:

HON. ALEXANDER S. DE PAZ
Municipal Mayor

RESOLVED, AS IT IS HEREBY RESOLVED, by the Sangguniang Bayan of Mayorga, Leyte to adopt the Supplemental Annual Investment Plan (AIP) for FY 2025 of the Local Government Unit of Mayorga as endorsed by the Municipal Development Council per MDC Resolution No. 2025-01-A;

RESOLVED FINALLY, that copies of this Resolution be submitted to the Office of the Sangguniang Panlalawigan of Leyte, through the Provincial Budget Officer for its final review and approval, copy furnished the Municipal Mayor, MPDC, Municipal Budget Officer, Municipal Treasurer, Municipal Accountant and other concerned offices for their information and guidance.

UNANIMOUSLY APPROVED. NOVEMBER 17, 2025.

I HEREBY CERTIFY to the correctness of the foregoing Resolution which was duly approved by the Sangguniang Bayan during its Regular Session held on November 17, 2025.

HANZEL L. CREBILLO
Secretary to the Sanggunian

FY 2025 SUPPLEMENTAL ANNUAL INVESTMENT Plan (AIP)

by Programs / Projects / Activity / by Sector
as of June 30 2025

Province/ City/ Municipality: **MAYORGA, LEYTE**

page 1 of 1

| AIP REF. CODE | PROGRAMS / PROJECTS / ACTIVITIES | IMPLEMENTING OFFICE / DEPARTMENT | SCHEDULE OF IMPLEMENTATION | | EXPECTED OUTPUTS | FUNDING SOURCE | Amount (in Thousand Pesos) | | | | TOTAL | Amount of Climate Change Expenditure (in thousand pesos) | | |
|---------------|--|----------------------------------|----------------------------|-----------------|--|----------------|------------------------------|---------------------|--------------------|----------------|----------------------------|--|---------------------------|------------------|
| | | | STARTING DATE | COMPLETION DATE | | | PERSONAL SERVICES | MOOE | Financial Exp.(FE) | CAPITAL OUTLAY | | Climate Change Adaption | Climate Change Mitigation | CC Typology Code |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1000 | GENERAL PUBLIC SERVICES | | | | | | | | | | | | | |
| 1000-1 | Grant of Productivity Enhancement Incentives (PEI) | Mayor's Office | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 60,000.00 | | | | 60,000.00 | | | |
| 1000-2 | Grant of Productivity Enhancement Incentives (PEI) | V-Mayor / SB | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 85,000.00 | | | | 85,000.00 | | | |
| 1000-3 | Grant of Productivity Enhancement Incentives (PEI) | MPDC Office | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 15,000.00 | | | | 15,000.00 | | | |
| 1000-4 | Grant of Productivity Enhancement Incentives (PEI) | MCR Office | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 5,000.00 | | | | 5,000.00 | | | |
| 1000-5 | Grant of Productivity Enhancement Incentives (PEI) | Engineering Off. | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 25,000.00 | | | | 25,000.00 | | | |
| 1000-6 | Grant of Productivity Enhancement Incentives (PEI) | Budget Office | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 5,000.00 | | | | 5,000.00 | | | |
| 1000-7 | Grant of Productivity Enhancement Incentives (PEI) | Treasury Off. | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 25,000.00 | | | | 25,000.00 | | | |
| 1000-8 | Grant of Productivity Enhancement Incentives (PEI) | Assessors Off. | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 20,000.00 | | | | 20,000.00 | | | |
| 1000-9 | Grant of Productivity Enhancement Incentives (PEI) | Accounting Off. | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 15,000.00 | | | | 15,000.00 | | | |
| 1000-10 | Grant of Productivity Enhancement Incentives (PEI) | MSWD Office | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 25,000.00 | | | | 25,000.00 | | | |
| 1000-11 | Grant of Productivity Enhancement Incentives (PEI) | RHU Office | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 50,000.00 | | | | 50,000.00 | | | |
| 1000-12 | Grant of Productivity Enhancement Incentives (PEI) | Agriculture Off. | Dec.1,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 30,000.00 | | | | 30,000.00 | | | |
| | Sub - Total | | | | | | 360,000.00 | | | | 360,000.00 | | | |
| 1000-13 | Payment for Terminal Leave Benefits, Monetizations for Elected Officials and other employees | All Dept./Offices | Jul. 15,2025 | Dec.31,2025 | Terminal Leave, Monetizations, & other incentives. | Gen. Fund | 1,273,290.27 | | | | <u>1,273,290.27</u> | | | |
| 1000-14 | Grant of Salary Differential of Step Increment | Mayor's Office | July 15,2025 | Dec.31,2025 | Other Personal Benefits | Gen. Fund | 154,479.32 | | | | <u>154,479.32</u> | | | |
| 1000-15 | Additional Fund for Gasoline, Fuels & Lubricants | Mayor's Office | Oct-25 | Dec.31,2025 | MOOE | Gen. Fund | | 400,000.00 | | | <u>400,000.00</u> | | | |
| 1000-16 | Additional Fund for Electricity Expenses | Mayor's Office | Oct-25 | Dec.31,2025 | MOOE | Gen. Fund | | 200,000.00 | | | <u>200,000.00</u> | | | |
| 1000-16 | Additional Fund for Travelling Expenses | V-Mayor's / SB | Oct-25 | Dec.31,2025 | MOOE | Gen. Fund | | 100,000.00 | | | <u>100,000.00</u> | | | |
| | Un-appropriated Balance | | | | | Gen. Fund | | 350,000.00 | | | <u>350,000.00</u> | | | |
| | Total Appropriations | | | | | | 1,787,769.59 | 1,050,000.00 | | | <u>2,837,769.59</u> | | | |

Prepared by:

MARILYN P. ROBEDILLO
Municipal Planning & Development Coordinator

Noted:

RICARDO G. GUIRON
Municipal Budget Officer

Approved:

ALEXANDER SALVADOR DE PAZ
Municipal Mayor