



PROVINCIAL BUDGET OFFICE

April 22, 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: APR 28 2026
By: Jemi P.

RELEASED
DATE: 4-28-24
NO. 128
BY: [Signature]
PBO

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 03 Series of 2025** of the **Municipality of Calubian, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-004 Series of 2025** with a total appropriation in the amount of **P7,916,192.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the procurement of Goods, Supplies and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations;
2. That the grant of One-Time Service Recognition Incentive (SRI) shall be subject to Budget Circular No. 2025-3, dated December 15, 2025;
3. That the appropriation for the Collective Negotiation Agreement (CNA) Incentive shall be subject to the conditions stipulated in Budget Circular No. 2025-2 dated November 19, 2025;
4. That the appropriation for the Gratuity Pay to Contract of Service (COS) and Job Order (JO) Workers shall be subject to the conditions stipulated in Budget Circular No. 2025-4 dated December 15, 2025;
5. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.
6. That the reversion of appropriations is duly authorized by the concerned officials and are made available to support the expenditures under Supplemental Budget No. 03; Further, that said reversion shall not render an 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
17 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-0034, series of 2025 of the Municipality of Calubian, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 03, series of 2025 involving an amount of Seven Million Nine Hundred Sixteen Thousand One Hundred Ninety-Two Pesos only (P7,916,192.00).**


FLORINDA ILL SUYVICO
Secretary to the Sanggunian



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

Sangguniang Panglungsod
Province of Leyte
RECEIVED
DEC 17 2025
Date: _____
By: _____

HON. EDUARDO R. OMEGA
SB Member
HON. NOEL G. EAMIGUEL
SB Member

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE TWENTY THIRD (23rd) REGULAR SESSION OF THE TWENTY SIXTH (26th) SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON DECEMBER 15, 2025 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

PRESENT:

HON. JULLIAN MARC A. BATIANCELA
SB Member
HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member

Hon. Anna Love Veloso-Laurente	Presiding Officer
Hon. Eduardo R. Omega	SB Member
Hon. Jullian Marc A. Batiancela	SB Member
Hon. Ralph Anthony George D. Martinez	SB Member
Hon. Noel G. Eamiguel	SB Member
Hon. Ester P. Lubiano	SB Member
Hon. Julia E. Halichic	SB Member
Hon. Ben Leo C. Ruña	SB Member
Hon. Eugenio A. Ching, Jr.	SB Member
Hon. Alfredo M. Casas	Liga ng mga Barangay Pres.
Hon. Carl Ernest D. Ponce	SK Federation President

SANGGUNIANG BAYAN RESOLUTION NO. 2025-160

RESOLUTION ENACTING APPROPRIATION ORDINANCE NO. 2025-004, SERIES OF 2025 APPROVING THE 2025 GENERAL FUND SUPPLEMENTAL BUDGET NO. 03 OF THE MUNICIPALITY OF CALUBIAN, LEYTE IN THE AMOUNT OF SEVEN MILLION NINE HUNDRED SIXTEEN THOUSAND ONE HUNDRED NINETY TWO PESOS ONLY (P7,916,192.00) PURSUANT TO SECTION 447 (A) (2) (1) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE.

HON. JULIA E. HALICHIC
SB Member
HON. ESTER P. LUBIANO
SB Member

WHEREAS, the Local Chief Executive in his letter dated December 1, 2025 endorsed to the Honorable Sangguniang Bayan the Supplemental Budget No. 03 of the General Fund of the Municipality of Calubian, Leyte with total appropriation of SEVEN MILLION NINE HUNDRED SIXTEEN THOUSAND ONE HUNDRED NINETY TWO PESOS ONLY (P7,916,192.00);

HON. BEN LEO C. RUÑA
SB Member
HON. EUGENIO A. CHING, JR.
SB Member

WHEREAS, part of the expenditures covered by the afore-mentioned 2025 Supplemental Budget No. 03, are allocated for the grant of the Collective Negotiation Agreement Incentive (CNAI) of all qualified municipal personnel under the different offices/ department of the local government unit (LGU) pursuant to the Department of Budget and Management (DBM) Budget Circular 2025-2 dated November 19, 2025. It likewise allocated funds for the grant of the Service Recognition Incentives (SRI) of all qualified municipal personnel under the different offices/ departments of the LGU pursuant to Administrative Order No. 40 dated December 11, 2025 by the Office of the President. Moreover, there is an allocation on the gratuity of job order personnel pursuant to Administrative Order No. 39 dated December 11, 2025 by the Office of the President, other operating expenses under the Office of the Mayor, and the payment of fuel, oil and lubricants under the Municipal Engineering Office;

HON. CARL ERNEST D. PONCE
SK Federation President
HON. ALFREDO M. CASAS
Liga ng mga Barangay President

WHEREAS, Municipal Treasurer and the Municipal Accountant have certified that the Local Government Unot has the needed resources to cover the Proposed 2025 General Fund Supplemental Budget No. 03, as per Statement of Dunding Sources - Supplemental Budget No. 3, Fiscal year 2025;

WHEREAS, the Sangguniang Bayan (SB) previously approved SB Resolution No. 2024-211 adopting the Annual Investment Program (AIP) for C.Y. 2025 which already provides that the Collective Negotiation Agreement Incentive (CNAI) and the Service Recognition Incentives (SRI) will be from the supplemental fund of the LGU;

WHEREAS, Section 447 (a) (2) (i) of R.A. No. 7160 empowers the Honorable Sangguniang Bayan to approve annual and supplemental budgets of the municipal government and appropriate funds for specific programs, projects, services and activities of the municipality xxx;

NOW, THEREFORE

On motion of Hon. Jullian Marc A. Batiancela, duly seconded by Hon. Eduardo R. Omega, and the Majority of the SB Members present;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to enact the following **APPROPRIATION ORDINANCE**, to wit:

APPROPRIATION ORDINANCE
NO. 2025-004, SERIES OF 2025

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 03, SERIES OF 2025 INVOLVING AN AMOUNT OF SEVEN MILLION NINE HUNDRED SIXTEEN THOUSAND ONE HUNDRED NINETY TWO PESOS ONLY (P7,916,192.00) PURSUANT TO SECTION 447 (A) (2) (1) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE.

INTRODUCED BY: COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

HON. JULLIAN MARC A. BATIANCELA

HON. RALPH ANTHONY GEORGE D. MARTINEZ

HON. NOEL G. EAMIGUEL

HON. EDUARDO R. OMEGA

SECTION 1. This Appropriation Ordinance covering the 2025 General Fund Supplemental Budget No. 03 of the Municipality of Calubian, in the amount SEVEN MILLION NINE HUNDRED SIXTEEN THOUSAND ONE HUNDRED NINETY TWO PESOS ONLY (P7,916,192.00), is hereby approved pursuant to Section 447 (A) (2) (1) of the 1991 Local Government Code (R.A. No. 7160), and other laws, rules and regulations, for the following purposes, to wit:

Implementing Office	Particulars/ Purpose	Amount
Mun. Mayor	Personal Services	
	Grant of Service Recognition Incentive (SRI)	620,000.00
	CNAI	930,000.00
	Grant Gratuity Pay to J.Os	1,260,000.00
	Total PS Appropriation	2,810,000.00
	MOOE	
	Peace and Order and Public Safety	200,000.00
	Other MOOE	392,192.00
	Total MOOE Appropriation	592,192.00
Vice Mayor	Personal Services	

HON. EDUARDO R. OMEGA

SB Member

HON. NOEL G. EAMIGUEL

SB Member

HON. JULLIAN MARC A. BATIANCELA

SB Member

HON. RALPH ANTHONY GEORGE D. MARTINEZ

SB Member

HON. JULIA F. HALICHIC

SB Member

HON. ESTER P. LUBIANO

SB Member

HON. BEN LEO C. RUNA

SB Member

HON. EUGENIO A. CHING, JR.

SB Member

HON. CARLENEST D. PONCE

SK Federation President

HON. ALFREDO M. CASAS

Liga ng mga Baranggay President

HON. CARL ERNEST D. PONCE
5K Federation President

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

HON. BEN LEO C. RUNA
SB Member

HON. EUGENIO A. CHING, JR.
SB Member

HON. JUNIA B. HALICHIC
SB Member

HON. ESTER P. LUBIANO
SB Member

HON. JILLAN MARCA B. BATAÑCELA
SB Member

HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member

HON. EDUARDO R. OMEGA
SB Member

HON. JOSE G. EAMIGUEL
SB Member

	Grant of Service Recognition Incentive (SRI)	40,000.00
	CNAI	60,000.00
	Total PS Appropriation	100,000.00
SB	Personal Services	
	Grant of Service Recognition Incentive (SRI)	220,000.00
	CNAI	330,000.00
	Total PS Appropriation	550,000.00
Secretary	Personal Services	
	Grant of Service Recognition Incentive (SRI)	40,000.00
	CNAI	60,000.00
	Total PS Appropriation	100,000.00
MPDC	Personal Services	
	Grant of Service Recognition Incentive (SRI)	80,000.00
	CNAI	120,000.00
	Total PS Appropriation	200,000.00
MCR	Personal Services	
	Grant of Service Recognition Incentive (SRI)	60,000.00
	CNAI	90,000.00
	Total PS Appropriation	150,000.00
MBO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	40,000.00
	CNAI	60,000.00
	Total PS Appropriation	100,000.00
MACCO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	80,000.00
	CNAI	120,000.00
	Total PS Appropriation	200,000.00
MTO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	140,000.00
	CNAI	210,000.00
	Total PS Appropriation	350,000.00
MASSO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	40,000.00
	CNAI	60,000.00
	Total PS Appropriation	100,000.00
LDRRMO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	100,000.00
	CNAI	150,000.00
	Total PS Appropriation	250,000.00
HRMO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	60,000.00
	CNAI	90,000.00
	Total PS Appropriation	150,000.00
MHO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	140,000.00
	CNAI	210,000.00
	Total PS Appropriation	350,000.00
MSWDO	Personal Services	
	Grant of Service Recognition Incentive (SRI)	60,000.00
	CNAI	90,000.00
	Total PS Appropriation	150,000.00
POPCOM	Personal Services	
	Grant of Service Recognition Incentive (SRI)	40,000.00
	CNAI	

HON. EDUARDO R. OMEGA
SB Member

HON. JOSE G. RAMIGUEL
SB Member

HON. JULIANA MARA BATANGELA
SB Member

HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member

HON. JULIA TALICHIC
SB Member

HON. ESTER P. LUBIANO
SB Member

HON. BENEDICTO C. RUIZ
SB Member

HON. EUGENIO A. CHING, JR.
SB Member

HON. CARL ERNEST D. PONCE
SK Federation President

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

		60,000.00
	Total PS Appropriation	100,000.00
MAO	Personal Services	
	Grant of Service Recognition Incentive (SRI) CNAI	140,000.00
	Total PS Appropriation	240,000.00
		380,000.00
MEO	Personal Services	
	Grant of Service Recognition Incentive (SRI) CNAI	144,000.00
	Total PS Appropriation	240,000.00
		384,000.00
	MOOE	
	Fuel, Oil & Lubricants	800,000.00
	Total PS Appropriation	800,000.00
MARKET	Personal Services	
	Grant of Service Recognition Incentive (SRI) CNAI	20,000.00
	Total PS Appropriation	30,000.00
		50,000.00
MENRO	Personal Services	
	Grant of Service Recognition Incentive (SRI) CNAI	20,000.00
	Total PS Appropriation	30,000.00
		50,000.00
TOTAL APPROPRIATION		7,916,192.00
UNAPPROPRIATED BALANCE		-

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

1. LBF Form No. 8 - Statement of Funding Sources
2. LBF Form No. 9 - Statement of Supplemental Appropriation
3. Statement of Funds Available for Reversion as of November 1, 2025 - December 31, 2025
4. Calubian Municipal Employees Association (CAMEA) Resolution No. 2025-02, entitled: "Resolution Granting the Collective Negotiation Agreement (CNA) for Fiscal Year 2025"
5. CAMEA Internal Guidelines on the Grant of CNA Incentive
6. Sangguniang Bayan Resolution No. 2024-211, entitled: "Resolution Approving and Adopting the Annual Investment Program of the Municipality of Calubian, Leyte for Calendar Year (CY) 2025 in the amount OF TWO BILLION FOUR HUNDRED FIFTY ONE MILLION NINE HUNDRED TWENTY SEVEN THOUSAND NINE HUNDRED FORTY FOUR & 85/100 PESOS (PHP 2,451,927,944.85)."
7. Annual Investment Plan for the Calendar Year (CY) 2025

SECTION 2. Sources of Funds. The Sources for the Supplemental Budget in the total amount of SEVEN MILLION NINE HUNDRED SIXTEEN THOUSAND ONE HUNDRED NINETY TWO PESOS ONLY (P7,916,192.00), as provided for in the Statement of Funding Sources for the Supplemental Budget No. 03, Fiscal Year 2025 of the General Fund of Calubian, Leyte, both certified by the Municipal Treasurer and Accountant, shall be as follows:

Particulars	Actual	Budget 2025	Amount Classification	Amount
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
Business Tax				
Regulatory Fees				
Service/ Users Charges				

HON. EDUARDO R. OMEGA
SB Member

HON. JULIAN M. BAYANUELA
SB Member

HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member

3.0 Savings					
a. Life & Retirement Insurance					500,000.00
b. Philhealth					100,297.00
c. Travelling Expenses					1,120,000.00
d. Trainings & Seminars					670,500.00
e. Office Supplies					557,695.00
f. Postage & Courier Services					393,800.00
g. Repair & Maint. Of Machinery Equipment					789,900.00
h. Repair & Maint. Of Water System					700,000.00
i. Repair & Maint. Of Sanitary Landfill					158,000.00
j. Repair & Maint. Of Legislative Building					500,000.00
k. Confidential Fund					100,000.00
l. Other MOOE					1,216,000.00
m. Grants & Donations					400,000.00
n. Capital Outlay					710,000.00
Total Sources Available for Appropriation					P 7,916,192.00

SECTION 3. Use of Funds. The amount of SEVEN MILLION NINE HUNDRED SIXTEEN THOUSAND ONE HUNDRED NINETY TWO PESOS ONLY (P7,916,192.00) is hereby appropriated for the Supplemental Budget of the Municipality of Calubian, as stated in the Proposed Supplemental Budget / Statement of Supplemental Appropriation of the Supplemental Budget No. 03, as follows:

HON. JULIA M. HALICHIC
SB Member

HON. ESTER P. LUHIANO
SB Member

HON. BENITO C. RUÑA
SB Member

HON. EUGENIO A. CHING, JR.
SB Member

HON. CARLEEN D. PONCE
SK Federation President

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

Implementing Office	Particulars/ Purpose	AIP Code	Object of Expenditures	Account Code	Amount
Mun. Mayor	Personal Services	1000			
	Grant of Service Recognition		Other Benefits Personnel	5 01 04 990	620,000.00
	Incentive (SRI)		Other Benefits Personnel	5 01 04 990	930,000.00
	CNAI		Other Benefits	5 02 12 990	1,260,000.00
	Grant Gratuity Pay to J.Os		Other Services General		
	Total PS Appropriation				2,810,000.00
	MOOE				
	Peace and Order and Public Safety			5 02 12 990	200,000.00
	Other MOOE			5 02 99 990	392,192.00
	Total MOOE Appropriation				592,192.00
Vice Mayor	Personal Services	1000-1			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	40,000.00
	CNAI			5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
SB	Personal Services	1000-2			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	220,000.00
				5 01 04 990	330,000.00

HON. EDUARDO R. OMEGA
SB Member

HON. NORIE C. EAMIGUEL
SB Member

HON. JULIUS B. BALANAG
SB Member

HON. RALPH A. PABON
SB Member

HON. GEORGE D. MARTINEZ
SB Member

HON. JULIUS E. HALICHIC
SB Member

HON. ESTER P. LUBIANO
SB Member

HON. BENITO C. RUNO
SB Member

HON. EUGENIO A. CHING, JR.
SB Member

HON. CARL ERNEST D. PONCE
SK Federation President

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

	CNAI				
	Total PS Appropriation				550,000.00
Secretary	Personal Services	1000-3			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	40,000.00
	CNAI			5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
MPDC	Personal Services	1000-4			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	80,000.00
	CNAI			5 01 04 990	120,000.00
	Total PS Appropriation				200,000.00
MCR	Personal Services	1000-5			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	60,000.00
	CNAI			5 01 04 990	90,000.00
	Total PS Appropriation				150,000.00
MBO	Personal Services	1000-6			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	40,000.00
	CNAI			5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
MACCO	Personal Services	1000-7			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	80,000.00
	CNAI			5 01 04 990	120,000.00
	Total PS Appropriation				200,000.00
MTO	Personal Services	1000-8			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	140,000.00
	CNAI			5 01 04 990	210,000.00
	Total PS Appropriation				350,000.00
MASSO	Personal Services	1000-9			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	40,000.00
	CNAI			5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
LDRRMO	Personal Services	1000-10			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	100,000.00
	CNAI			5 01 04 990	150,000.00
	Total PS Appropriation				250,000.00
HRMO	Personal Services	1000-11			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	60,000.00
				5 01 04 990	90,000.00

HON. EDUARDO R. OMEGA
SB Member

HON. JULIO BENJAMIN A. BATAÑCELA
SB Member

HON. JULIA HALICHIC
SB Member

HON. BENITO C. RUNO
SB Member

HON. CARL ERIC D. PONCE
SK Federation President

HON. RAFAEL C. EAMIGUEL
SB Member

HON. RALPH ANTONY GEORGE D. MARTINEZ
SB Member

HON. ESTER P. LUBIANO
SB Member

HON. EUGENIO A. CHING, JR.
SB Member

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

	CNAI				
	Total PS Appropriation				150,000.00
MHO	Personal Services	3000-1			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	140,000.00
	CNAI			5 01 04 990	210,000.00
	Total PS Appropriation				350,000.00
MSWDO	Personal Services	3000-2			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	60,000.00
	CNAI			5 01 04 990	90,000.00
	Total PS Appropriation				150,000.00
POPCOM	Personal Services	3000-3			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	40,000.00
	CNAI			5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
MAO	Personal Services	8000-1			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	140,000.00
	CNAI			5 01 04 990	240,000.00
	Total PS Appropriation				380,000.00
MEO	Personal Services	8000-2			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	144,000.00
	CNAI			5 01 04 990	240,000.00
	Total PS Appropriation				384,000.00
	MOOE				
	Fuel, Oil & Lubricants			5 02 03 990	800,000.00
	Total PS Appropriation				800,000.00
MARKET	Personal Services	8000-3			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	20,000.00
	CNAI			5 01 04 990	30,000.00
	Total PS Appropriation				50,000.00
MENRO	Personal Services	8000-4			
	Grant of Service Recognition Incentive (SRI)			5 01 04 990	20,000.00
	CNAI			5 01 04 990	30,000.00
	Total PS Appropriation				50,000.00
TOTAL APPROPRIATION				P	7,916,192.00
UNAPPROPRIATED BALANCE				P	-

SECTION 4. Reversion. The Municipal Budget Officer (MBO) of the Municipal Government of Calubian, Leyte is hereby authorized to revert the Life & Retirement Insurance, Philhealth, Travelling Expenses, Trainings & Seminars, Office Supplies, Postage & Courier Services,

Repair & Maint. Of Machinery Equipment, Repair & Maint. Of Water System, Repair & Maint. Of Sanitary Landfill, Repair & Maint. Of Legislative Building, Confidential Fund, Other MOOE, and Grants & Donations from various departments/ offices, as certified by the Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and the Municipal Mayor, under the Statement of Funds Available for reversion as of November 1, 2025 - December 31, 2025.

SECTION 5. Separability Clause. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

SECTION 6. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon the approval of the Municipal Mayor and shall remain in effect unless otherwise provided by the Honorable Sangguniang Panlalawigan.

Approved.

Appropriation Ordinance No. 2025-04

APPROVED, this 15th day of December, 2025 at Calubian, Leyte.

Approved.

Resolution No. 2025-160

I HEREBY CERTIFY to the correctness of the foregoing resolution this December 15, 2025 at Calubian, Leyte, embodying an Appropriation Ordinance.


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

ATTESTED BY:

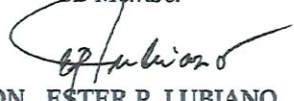

HON. ANNA LOVE VELOSO LAURENTE
Presiding Officer



HON. EDUARDO R. OMEGA
SB Member


HON. JULIAN MARC A. BATIANCELA
SB Member


HON. NOEL G. FAMIGUEL
SB Member


HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member


HON. ESTER P. LUBIANO
SB Member


HON. JULIA E. HALICHIC
SB Member

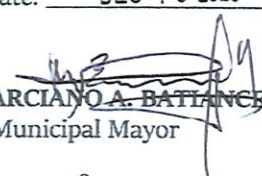

HON. EUGENIO A. CHING, JR.
SB Member


HON. BEN LEO C. RUÑA
SB Member


HON. CARL ERNEST D. PONCE
SK Federation President


HON. ALFREDO M. CASAS
Liga ng mga Barangay President

APPROVED:
Date: DEC 16 2025


HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Calubian
Office of the Municipal Mayor



December 1, 2025

The Honorable
Sangguniang Bayan Members
Calubian, Leyte

THRU: HON. ANNA LOVE VELOSO-LAURENTE
Vice Mayor
Presiding Officer



Dear **Hon. SB Members**,

I have the honor to transmit herewith 2025 Supplemental Budget No. 3 of the General Fund of the Municipality of Calubian for your review and appropriate action.

Your usual prompt and favorable action is hereby appreciated.

Very truly yours,


HON. MARCIANO AGAS BATIANCELA, JR.
Municipal Mayor



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

MUNICIPAL BUDGET OFFICE

December 1, 2025

HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor
Calubian, Leyte

Sir:

Transmitted herewith is the 2025 Supplemental Budget No.03 of the General Fund of the Municipality of Calubian, Province of Leyte. For your approval.



MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer

STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 03
 Fiscal Year 2025

Calubian, Leyte
 General Fund

Particlars 1	Actual 2	Budget 2025 3	Account Classification	Amount 5
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
3.0 Savings				
a. Life & Retirement Insurance				500,000.00
b. Philhealth				100,297.00
c. Travelling Expenses				1,120,000.00
d. Trainings & Seminars				670,500.00
e. Office Supplies				557,695.00
f. Postage & Courier Services				393,800.00
g. Repair & Maint. Of Machinery Equipment				789,900.00
h. Repair & Maint. Of Water System				700,000.00
i. Repair & Maint. Of Sanitary Landfill				158,000.00
j. Repair & Maint. Of Legislative Building				500,000.00
j. Confidential Fund				100,000.00
k. Other MOOE				1,216,000.00
l. Grants & Donations				400,000.00
m. Capital Outlay				710,000.00
Total Sources Available for Appropriation				P 7,916,192.00

Certified Correct:


MARICHU R. COTIANGCO
 Municipal Treasurer


EARL C. CABILLAN, CPA
 Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION
CALUBIAN LEYTE
SUPPLEMENTAL BUDGET NO.3 CY 2025**

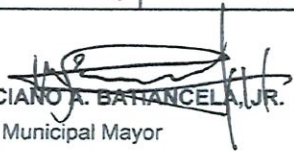
Implementing Office (1)	Particulars/Purpose	AIP Code (2)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Mun. Mayor	Personal Services	1000			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	620,000.00
	Grant Gratuity Pay to J.Os		Other Personnel Benefits	5 01 04 990	930,000.00
			Other General Services	5 02 12 990	1,260,000.00
	Total PS Appropriation				2,810,000.00
	MOOE				
	Peace and Order and Public Safety (POPS)		Other General Services	5 02 12 990	200,000.00
	Other MOOE		Maint. & Other Operating Expenses	5 02 99 990	392,192.00
	Total MOOE Appropriation				592,192.00
Vice-Mayor	Personal Services	1000-1			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	40,000.00
			Other Personnel Benefits	5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
SB	Personal Services	1000-2			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	220,000.00
			Other Personnel Benefits	5 01 04 990	330,000.00
	Total PS Appropriation				550,000.00
SECRETARY	Personal Services	1000-3			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	40,000.00
			Other Personnel Benefits	5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
MPDC	Personal Services	1000-4			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	80,000.00
			Other Personnel Benefits	5 01 04 990	120,000.00
	Total PS Appropriation				200,000.00
MCR	Personal Services	1000-5			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	60,000.00
			Other Personnel Benefits	5 01 04 990	90,000.00
	Total PS Appropriation				150,000.00
MBO	Personal Services	1000-6			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	40,000.00
			Other Personnel Benefits	5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
MACCO	Personal Services	1000-7			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	80,000.00
			Other Personnel Benefits	5 01 04 990	120,000.00
	Total PS Appropriation				200,000.00
MTO	Personal Services	1000-8			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	140,000.00
			Other Personnel Benefits	5 01 04 990	210,000.00
	Total PS Appropriation				350,000.00
MASSO	Personal Services	1000-9			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	40,000.00
			Other Personnel Benefits	5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
LDRRMO	Personal Services	1000-10			
	Grant of Service Recognition Incentive (SRI) CNAI		Other Personnel Benefits	5 01 04 990	100,000.00
			Other Personnel Benefits	5 01 04 990	150,000.00
	Total PS Appropriation				250,000.00

HRMO	Personal Services	1000-11			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	60,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	90,000.00
	Total PS Appropriation				150,000.00
MHO	Personal Services	3000-1			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	140,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	210,000.00
	Total PS Appropriation				350,000.00
MSWDO	Personal Services	3000-2			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	60,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	90,000.00
	Total PS Appropriation				150,000.00
POPCOM	Personal Services	3000-3			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	40,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	60,000.00
	Total PS Appropriation				100,000.00
MAO	Personal Services	8000-1			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	140,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	240,000.00
	Total PS Appropriation				380,000.00
MEO	Personal Services	8000-2			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	144,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	240,000.00
	Total PS Appropriation				384,000.00
	MOOE				
	Fuel, Oil & Lubricants		Maint. & Other Operating Expenses	5-02-03-090	800,000.00
	Total MOOE Appropriation				800,000.00
MARKET	Personal Services	8000-3			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	20,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	30,000.00
	Total PS Appropriation				50,000.00
MENRO	Personal Services	8000-4			
	Grant of Service Recognition Incentive (SRI)		Other Personnel Benefits	5 01 04 990	20,000.00
	CNAI		Other Personnel Benefits	5 01 04 990	30,000.00
	Total PS Appropriation				50,000.00
TOTAL APPROPRIATION					P 7,916,192.00
UNAPPROPRIATED BALANCE					P -

Prepared by:


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer

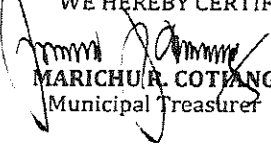
Approved by:

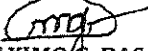

HON. MARCIANO A. BATICELA, JR.
Municipal Mayor


Statement of Funds Available for Reversion
As of November 1, 2025-December 31, 2025

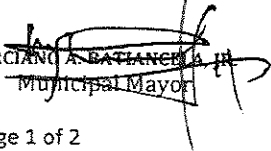
Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
MO	MOOE				
	Postage & Courier Services	100,000.00	- -	100,000.00	100,000.00
	Confidential Fund	100,000.00	- -	100,000.00	100,000.00
	Capital Outlay	500,000.00	- -	500,000.00	500,000.00
VM	MOOE				
	Travelling Expenses	200,000.00	- -	200,000.00	200,000.00
	Postage & Courier Services	80,000.00	- -	80,000.00	80,000.00
	Other MOOE	700,000.00	- -	700,000.00	700,000.00
	Repair & Maint. of Machinery Equipment	100,000.00	- -	100,000.00	100,000.00
SB	PS				
	Life & Retirement Insurance	500,000.00	- -	500,000.00	500,000.00
	Philhealth	100,297.00	- -	100,297.00	100,297.00
	MOOE				
	Travelling Expenses	410,000.00	- -	410,000.00	410,000.00
	Office Supplies	199,445.00	- -	199,445.00	199,445.00
	Postage & Courier Services	15,300.00	- -	15,300.00	15,300.00
	Repair & Maint. of Machinery Equipment	50,000.00	- -	50,000.00	50,000.00
	Repair & Maint. Of Legislative Building	500,000.00	- -	500,000.00	500,000.00
MPDC	MOOE				
	Office Supplies	34,850.00	- -	34,850.00	34,850.00
	Repair & Maint. of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	Postage & Courier Services	12,000.00	- -	12,000.00	12,000.00
MCR	MOOE				
	Postage & Courier Services	10,000.00	- -	10,000.00	10,000.00
	Repair & Maint. of Machinery Equipment	16,950.00	- -	16,950.00	16,950.00
MBO	MOOE				
	Travelling Expenses	100,000.00	- -	100,000.00	100,000.00
	Trainings & Seminars	30,000.00	- -	30,000.00	30,000.00
	Postage & Courier Services	10,000.00	- -	10,000.00	10,000.00
	Repair & Maint. of Machinery Equipment	9,250.00	- -	9,250.00	9,250.00
	Other MOOE	25,000.00	- -	25,000.00	25,000.00
MTO	MOOE				
	Travelling Expenses	50,000.00	- -	50,000.00	50,000.00
	Postage & Courier Services	20,000.00	- -	20,000.00	20,000.00
	Repair & Maint. of Machinery Equipment	30,000.00	- -	30,000.00	30,000.00
MASSO	MOOE				
	Travelling Expenses	50,000.00	- -	50,000.00	50,000.00
	Trainings & Seminars	50,000.00	- -	50,000.00	50,000.00
	Office Supplies	90,000.00	- -	90,000.00	90,000.00
	Postage & Courier Services	10,000.00	- -	10,000.00	10,000.00
	Repair & Maint. Of Machinery Equipment	9,100.00	- -	9,100.00	9,100.00
	Other MOOE	30,000.00	- -	30,000.00	30,000.00
MHO	MOOE				
	Trainings & Seminars	200,000.00	- -	200,000.00	200,000.00
	Postage & Courier Services	35,000.00	- -	35,000.00	35,000.00
MSWDO	MOOE				
	Grants and Donation	400,000.00	- -	400,000.00	400,000.00
	Postage & Courier Services	15,000.00	- -	15,000.00	15,000.00
POPCOM	MOOE				
	Postage & Courier Services	14,000.00	- -	14,000.00	14,000.00
	Other MOOE	50,000.00	- -	50,000.00	50,000.00
	Repair & Maint. of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	Capital Outlay	100,000.00	- -	100,000.00	100,000.00
MAO	MOOE				
	Travelling Expenses	100,000.00	- -	100,000.00	100,000.00
	Trainings & Seminars	300,000.00	- -	300,000.00	300,000.00
	Office Supplies	190,000.00	- -	190,000.00	190,000.00
	Other MOOE	411,000.00	- -	411,000.00	411,000.00
	Repair & Maint. of Machinery Equipment	15,350.00	- -	15,350.00	15,350.00
	Total	5,992,542.00		5,992,542.00	5,992,542.00

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


MARICHUR C. COTANGCO
Municipal Treasurer


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer

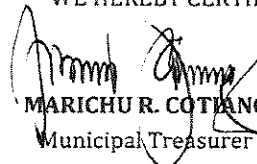

EARL C. ZABILLAN
Municipal Accountant


HON. MARCIANG A. BATALLANCA, JR.
Municipal Mayor


Statement of Funds Available for Reversion
As of November 1, 2025-December 31, 2025

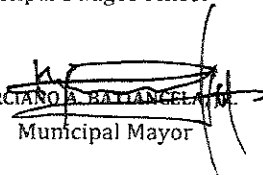
Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
Total Balance Brought Forward:		5,992,542.00	- -	5,992,542.00	5,992,542.00
MEO	MOOE		- -		
	Office Supplies	10,400.00	- -	10,400.00	10,400.00
	Repair & Maint. Of Water System	700,000.00	- -	700,000.00	700,000.00
	Repair & Maint. Of Machinery Equipment	500,000.00	- -	500,000.00	500,000.00
LDRRMO	MOOE		- -		
	Travelling Expenses	40,000.00	- -	40,000.00	40,000.00
	Repair & Maint. Of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
HRMO	MOOE		- -		
	Travelling Expenses	40,000.00	- -	40,000.00	40,000.00
	Trainings & Seminars	50,000.00	- -	50,000.00	50,000.00
	Postage & Courier Services	10,000.00	- -	10,000.00	10,000.00
	Repair & Maint. Of Machinery Equipment	9,250.00	- -	9,250.00	9,250.00
	Capital Outlay	110,000.00	- -	110,000.00	110,000.00
MENRO	MOOE		- -		
	Travelling Expenses	100,000.00	- -	100,000.00	100,000.00
	Trainings & Seminars	29,500.00	- -	29,500.00	29,500.00
	Postage & Courier Services	25,000.00	- -	25,000.00	25,000.00
	Repair & Maint. Of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	Repair & Maint. Sanitary Landfill	158,000.00	- -	158,000.00	158,000.00
PESO MANAGER	MOOE		- -		
	Travelling Expenses	30,000.00	- -	30,000.00	30,000.00
	Trainings & Seminars	11,000.00	- -	11,000.00	11,000.00
	Office Supplies	33,000.00	- -	33,000.00	33,000.00
	Postage & Courier Services	37,500.00	- -	37,500.00	37,500.00
	Repair & Maint. Of Machinery Equipment	10,000.00	- -	10,000.00	10,000.00
	Total	7,916,192.00		7,916,192.00	7,916,192.00

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, CPA
Municipal Accountant


HON. MARCIANO A. BALLANCELA
Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
-000-

OFFICE OF THE MUNICIPAL TREASURER

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the 2025 Supplemental Budget No. 03 of the Municipality of Calubian has an available back up cash and duly appropriated for the current year.

Issued this 10th day of **December, 2025** in Calubian, Leyte, Philippines.


MARICHU R. COTANGCO
Municipal Treasurer


EARL C. CABILLAN, CPA
Municipal Accountant



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

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the various PPAs approved in LGUs Budget for FY 2025, has accomplished of 70% as of September 30, 2025.

Issued this 10th day of December, 2025 at Calubian, Leyte.


MARICHU R. CONANGCO
Municipal Treasurer

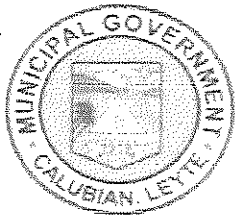

EARL C. CABILLAN
Municipal Accountant


MAXIMO G. BASALLAJES, JR.
Municipal Budget Officer


ENGR. ANTONIO ROY S. MATUTES
Municipal Planning & Dev't. Officer

Approved:


HON. MARCIANO A. BATANCEL, JR.
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Calubian



EXCERPTS FROM THE MINUTES OF THE JOINT SPECIAL SESSION OF THE MANAGEMENT OF LGU OF CALUBIAN, LEYTE & THE OFFICERS OF THE CALUBIAN MUNICIPAL EMPLOYEES ASSOCIATION (CAMEA) HELD ON DECEMBER 10, 2025 AT THE ABC HALL, CALUBIAN, LEYTE.

Res. No. 2025-02


RESOLUTION GRANTING THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE TO ALL MUNICIPAL PERSONNEL OF CALUBIAN, LEYTE FOR FISCAL YEAR 2025.

On Motion of RODOLFO RUIZ, JR. duly seconded by RIZALITA ELMA; unanimously approved.

RESOLVED, as it is hereby to grant the Collective Negotiation Agreement (CNA) Incentive for Fiscal Year 2025 to all municipal personnel of the LGU of Calubian, Leyte in the amount of Thirty Thousand Pesos (P 30,000.00) each, pursuant to Budget Circular No. 2025-2 of the Department of Budget & Management (DBM) dated November 19, 2025.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MARYLANA RANES
CAMEA Secretary


ATTESTED: JOSE BARONDA, JR.
CAMEA Vice President
Presiding Officer


RIA C. SULLA
CAMEA Treasurer

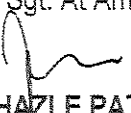
RENE EAMIGUEL
CAMEA P.I.O

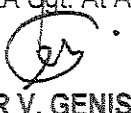

RODOLFO RUIZ, JR.
CAMEA P.I.O


RHYAM LARISMA
CAMEA Sgt. At Arms

RYAN BERNAL
CAMEA Sgt. At Arms


EDEN FAELNAR
CAMEA Business Manager


ZENITH HAZLE PATAWE
CAMEA Business Manager


ELIEZER V. GENISTON
CAMEA Mass Media Officer


MERCEDITA REMANDABAN
CAMEA Bookkeeper

ENGR. ANTONIO ROY S. MATUTES
Dept. Head

ENGR. GIL B. LLOSA
Dept. Head


MARICHU R. COTANGCO
Dept. Head


EARL C. CABILLAN
Dept. Head


BERNADETTE C. MENDOZA
Dept. Head

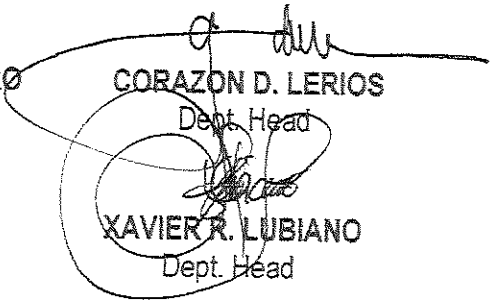

MAXIMO E. BASALLAJES JR.
Dept. Head

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OFFICE OF THE SANGGUNIANG BAYAN
Office of the Secretary

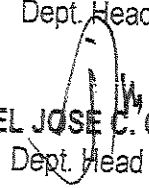
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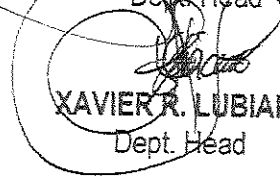

MARY JANE N. RAURES
Secretary to the Sangguniang Bayan


DR. CYRIL IAN A. ALOMBRO
Dept. Head


CORAZON D. LERIOS
Dept. Head

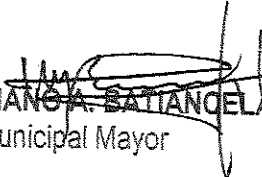
JOY KAREN A. LENTEJAS
Dept. Head


RUEL JOSE C. CABALHIN
Dept. Head


XAVIER R. LUBIANO
Dept. Head

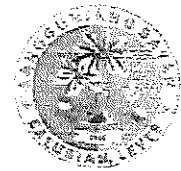

SILVESTRE C. DELANTAR, JR.
Dept. Head

APPROVED:


HON. MARCIANG A. BATTANCELA JR.
Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian



-000-
OFFICE OF THE SANGGUNIANG BAYAN

MINUTES OF THE ONE HUNDRED ^{THIRTY} (103RD) REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON NOVEMBER 18, 2024 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

Res. No. 2024-211

RESOLUTION APPROVING AND ADOPTING THE ANNUAL INVESTMENT PROGRAM OF THE MUNICIPALITY OF CALUBAN, LEYTE FOR CALENDAR YEAR (CY) 2025 IN THE AMOUNT OF TWO BILLION FOUR HUNDRED FIFTY ONE MILLION NINE HUNDRED TWENTY SEVEN THOUSAND NINE HUNDRED FORTY FOUR & 85/100 PESOS (PHP 2,451,927,944.85)

WHEREAS, the Municipal Development Council of Calubian, Leyte had passed Resolution No. 04, c.s. 2024 dated October 7, 2024 endorsing to the Sangguniang Bayan the Annual Investment Program 2024 for appropriate action;

WHEREAS, Section 109(a) of R.A. No. 7160 otherwise known as the Local Government Code mandated the Municipal Development Council to formulate an Annual Investment Program;

WHEREAS, the Annual Investment Program (AIP) constitutes the total resources requirements for all Programs, Projects and Activities (PPA's) consisting of the Annual Capital Expenditure and Regular Operating Requirements of the Local Government Unit (LGU);

WHEREAS, the AIP taken into consideration is in the amount of TWO BILLION FOUR HUNDRED FIFTY ONE MILLION NINE HUNDRED TWENTY SEVEN THOUSAND NINE HUNDRED FORTY FOUR & 85/100 PESOS (PHP 2,451,927,944.85)

WHEREAS, SECTION 287 (a) OF R.A. NO. 7160 otherwise known as the Local Government Code provides that each local government unit shall appropriate its annual budget no less than twenty percent (20%) if its annual internal revenue allotment for development projects. Copies of development plans of local government units shall be furnished to the Department of Interior and Local Government;

WHEREAS, Joint Memorandum Circular (JMC) No. 1 of the Department of Budget & Management (DBM), Department of Finance (DOF) and Department of Interior and Local Government (DILG) dated November 4, 2020 provides for the Revised Guidelines on the Appropriation and Utilization of the Twenty Percent (20%) of the Annual Internal Revenue Allotment (IRA) for Development Projects of the LGUs;

NOW, THEREFORE

On motion of Hon. , seconded by Hon. , and the Majority of the SB Members;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to approve and adopt the Annual Investment Program (AIP) of th Municipality of Calubian, Leyte in the amount of TWO BILLION FOUR HUNDRED FIFTY ONE MILLION NINE HUNDRED TWENTY SEVEN THOUSAND NINE HUNDRED FORTY FOUR & 85/100 PESOS (PHP 2,451,927,944.85), pursuant To Section 287 of R.A. No. 7160 otherwise known as th LOCA Gernmnt Code f 1991, and in accordance with Joint Memorandum Circular (JMC) No. 1 of the Department of Budget & Management (DBM), Department of Finance (DOF), and Department of Interior and Local Government (DILG) dated November 4, 2020. A copy of the afore-mentioned AIP is hereto attached.

Unanimously approved.

Res. No. 2024-211

I HEREBY CERETIFY to the correctness of the foregoing resolution.

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

EUGENIO A. CHING, JR.
SB Member

MENDEL F. MIGUEL
SB Member

JULIANE BALICHC
SB Member

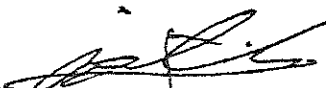
ES/ER P. LABIANO
SB Member

BENJAMIN A. CALBITAZA
SB Member


CARL ERNEST D. PONCE
SK Federation President

ALFREDO M. CASAS
SB Member

ATTESTED BY:


JULIAN MARC A. BATIANCELA
Temporary Presiding Officer


EUGENIO A. CHING, JR.
SB Member


JULIA E. HALICHIC
SB Member


CARL ERNEST D. PONCE
SK Federation President


NOEL G. EAMIGUEL
SB Member


ESTER P. LUBIANO
SB Member


BENJAMIN A. CALBITAZA
SB Member


ALFREDO M. CASAS
Liga ng mga Barangay Pres

Republic of the Philippines
Province of Leyte
Municipality of Calubian
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EXCERPT FROM THE MINUTES OF THE MEETING OF THE MUNICIPAL
DEVELOPMENT COUNCIL OF CALUBIAN, LEYTE HELD ON OCTOBER 07, 2024
(MONDAY), 9:00 A.M. AT ABC BUILDING, MUNICIPAL GROUND, BRGY.
VELOSO, CALUBIAN, LEYTE.

Resolution No. 04
C.S. of 2024

**A RESOLUTION ENDORSING TO THE SANGGUNIANG BAYAN THE ANNUAL
INVESTMENT PROGRAM 2025 FOR APPROPRIATE ACTION.**

WHEREAS, Section 109 (a) of R.A. 7160 mandates the Municipal Development Council
to formulate an Annual Investment Program;

WHEREAS, the Annual Investment Program (AIP) constitutes the total resources
requirements for all Programs, Projects and Activities (PPA's) consisting of the Annual Capital
Expenditure and Regular Operating Requirements of the Local Government Unit (LGU);

WHEREAS, the AIP take into consideration the amount of P 2,451,927,944.85.

WHEREAS, the members of the council were informed about the contents of the 2025
Annual Investment Plan (AIP);

On motion of MARIA TERESA M. PATES
of CALUBIAN CACAO COCONUT AGRICULTURE COOPERATIVE duly seconded by
HO. ROGERO A. TALUA of BRGY. POBLACION

RESOLVED, to approved the 2025 Annual Investment Plan (AIP) of the Municipality of
Calubian and to submit the same to the Sangguniang Bayan for appropriate action pursuant to
section 114 (a) of the Local Government Code of 1991.

APPROVED Unanimously.

ADOPTED This 7th day of October 2024 at Calubian, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFIED CORRECT:

ENGR. ANTONIO ROY S. MATUTES
MDC Secretary

HON. JULIAN MARC A. BATIANCELA
SB Finance & Appropriation

APPROVED BY:

HON. MARCIANO A. BATIANCELA JR.
Municipal Mayor

JOSEFINA C. POLANGCOS

ALONA B. BAGALLON

GARRY C. GIGANTO

JESSICA B. NODALO

ATILANO D. ABAJON

SAYLITA M. SOLITE

ENRIQUE L. ABAJON, SR.

NENITA G. BERMOY

ROGERO A. TALUA

MIAGROS G. ABILAR

DIOMEDES D. CARLOS

SILVESTRE C. ABAJON

MA. LUISA M. GDA

LEANDRO D. PATES

GENESIS S. PONCE

EDERLINA C. EAMIGUEL

JOSE E. TAPAYA JR.

JASSIEB. EFE
ELISEO C. BETACHE
KEENE J. ALBINO

ISMAEL M. RUIZ
DHASRYE G. ESTACAAN
REYNALDO V. CABILLAN

BELINDAR. COLITA
ROBERLY P. BALANGATAN
IGNACIA S. PALAPAR

EDITO P. DABALOS
GRAPES S. SINCERO
JHUNMEL B. LARISMA

RAMON C. MOLLEJON
GEMALYN B. JAVIER
ARVIN P. EMBIANO

REYNALDO B. DALUT
BENITO C. CURIANA
RENATO C. AVENIR

JULIUS M. PATES
LIEF ADRIAN A. SARTHOU
MADEL B. TUQUINO

JOSEPHINE H. CASINAY
BEBILYN C. LOVIANO
RYAN C. CHENG

ALFREDO M. CASAS
ESTERLINA C. BERDIDA
GERARDO D. PADOGA

SIMEON M. QUEBEC
EUGENIO C. QUIMBO
EDGARDO S. PEDIDA

SHERIE MAE H. CASILAGAN
OFELIA L. VILAFLOR
EDUARDO C. CANEJA

EDILBERTO A. DUMASAPAL
JUAN A. CATOR, JR.
EDWIN D. ROSALEJOS

CSO REPRESENTATIVES


Salvador R. Tanzo, Jr.

Malobago Farmers Association


Rafaelito O. Sillar
Caruyucan Agri-Marine Ventures
Association


Rosalyn D. Centino

Calubian Association of Rural Entrepreneurs

Jayson P. Reubal

Dulao United farmers Integrated Livelihood
Association

Carmen C. Umpad

Kabicolan Agri-Farmers Association

Janice C. Cabalquinto

Brgy. Petrolio Farmers Multi-Purpose
Cooperative


Celso R. Puntay

Jubay Farmers Association

Janet C. Mendez

Dalumpines Laray Pal-og Jubay Farmers and
Fisherman Association


Jeffrey S. Masocol

Airporty Farmers Association


Krishna Nee M. Famiguel

Calubian Municipal Employees Association


Lelita S. Agumbay

Mahat, Veloso, Cantonghao, Cristina,
Obispo, Pates Farmers and Fishermen
Association

Joel C. Torlao, Sr.

Calubian Tricycle Owners and Drivers
Association


Norma M. Reston

Jubay Women's Association


Dioneto M. Torlao

Uson Fishermen Association

Julito J. Momo

Seahorse Fishermen Association

Reynante M. Villato

Limite Farmer's & Fishermen Association

Demar I. Rebodonia

Negros Women for Tomorrow Foundation
Inc.


Niño A. Cabillan

Kawayan Bugtong United Farmer's
Association

Virgilio S. Tabia

Airporty Farmer's Association

Remedio C. Cabalquinto


Calubian Tricycle Owners and Drivers
Association


Jonathan a. Dimasudlay

Cabatoan Farmers Association

Rolando C. De Lara


United Farmers & Fishermen's Association


Delia E. Cahayagan

Patag Agri-Farmer Association


Wenceslao C. Biagcong

Calubian Senior Citizen's Association


Eduardo R. Valiente / EDUARDO A. CALUNDAK

Calubian Motorcycle Drivers Association


Maria Teresa M. Rates

Calubian Cacao Coconut Agriculture
Cooperative


Jassie B. Efe

Nipa Farmer's & Fishermen Association

Reynante S. Salidaga

Sorosimbahan Farmer's Association

Roberto Delantar

Calubian Motorized Tricycle Operators and
Drivers Association


Antonio G. Nierras

Bresa Agriculture Cooperative

Maria Teresa A. Geniston

Fatima Multi-Purpose Cooperative

A I P 2025

The preparation of the Annual Investment Program (AIP) of the Municipality of Calubian is mandated by law under section 109 (a) (2) of the Local Government Code of 1992 (Republic Act No.7160).

The AIP constitutes the indicative yearly expenditure requirements of the Local Government Unit for programs, projects and activities consisting of the annual capital expenditures and the regular operating requirements of the municipality for personal services, Maintenance and Other Operating Expenditures (MOOE), capital outlay, statutory and other budgetary requirements. Please be noted that the AIP is no longer limited to programs, projects & activities that will be funded by the Local Development Fund or 20% LDF, pursuant to Joint Memorandum Circular (JMC) no. 2017-1 by DILG, DBM on February 22, 2017.

The DBM, DILG and Climate Change Commission also issued JMC No. 2014-1 on August 7, 2014 and some was considered in the tagging/tracking climate change expenditures of the program, activities and projects in the local budget as reflected in the attached AIP summary forms.

Below is the percentage distribution as to funding requirements of the various projects, programs and activities per sector.

SECTOR	BUDGETARY REQUIRMENTS	% TOTAL
• General Public Services	955,626,593.86	38.974%
• Economic Services	1,190,971,213.86	48.573%
• Social Services	<u>305,330,137.13</u>	<u>12.453%</u>
GRAND TOTAL	P 2,451,927,944.85	100%

CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of **JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: **CALUBIAN**

AIP Reference Code	Program/ Project Activity Description	Implemen-ting Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)				
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code		
GENERAL PUBLIC Services															
1000-000-3-1-01-001	Delivery of basic services/ General supervision & control of PPAs	Mayor's Office	Jan-25	Dec-25	PPAs well Implemented	General fund	22,637,166.07	44,159,971.17	8,934,947.27	75,732,084.51					
1000-000-3-1-01-002	Outlays for office buildings, land improve-ment, & other structures	Mayor's Office	Jan-25	Dec-25		General fund		13,641,019.70		13,641,019.70					
1000-000-3-1-01-003	Municipal Consultative Forum	Mayor's Office	Jan-25	Dec-25	Barangay Consultations & interaction with brgy. official	General fund		2,869,900.00		2,869,900.00					
1000-000-3-1-01-004	Barangay Development Fund	Mayor's Office	Jan-25	Dec-25	Financial Assistance to various barangays	General fund		58,300.00		58,300.00					
1000-000-3-1-01-005	Peace and Order and Public Safety Program	Mayor's Office	Jan-25	Dec-25	Programs aimed to prevent & eliminate illegal gambling and other unlawful activities are implemented	General Fund		1,464,100.00		1,464,100.00					
1000-000-3-1-01-006	Anti-Drugs Program *Travelling Expenses *Trainings and Seminar Expenses	Mayor's Office	Jan-25	Dec-25	Drug rehabilitation and other programs implemented	General Fund		1,464,100.00		1,464,100.00					
1000-000-3-1-01-007	Collective Negotiation Agreement Incentives/Service Recognition Incentives and Gratuity Pays to J.Os	Mayor's Office	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	1,331,000.00			1,331,000.00					
1000-000-3-1-01-008	Confidential Fund	Mayor's Office	Jan-25	Dec-25	Successful Operation against lawless personality	General Fund		1,331,000.00		1,331,000.00					
1000-000-3-1-01-009	Municipality subsidy to DILG/PNP/MCTC/RTC	Mayor's Office	Jan-25	Dec-25	Provision of Funds to national agency assigned to locality	General Fund		732,050.00		732,050.00					

CY **2025** Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of **JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: **CALUBIAN**

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-02-001	Legislative Services	Vice-Mayor's Office	Jan-25	Dec-25	Ordinances & resolution enacted	General fund	3,858,459.86	2,500,000.00	4,158,561.00	10,517,020.86			
1000-000-3-1-02-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	Vice-Mayor's Office	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	199,650.00			199,650.00			
1000-000-3-1-03-001	Legislative Services	Sangguniang Bayan	Jan-25	Dec-25	Ordinances & resolution enacted	General fund	22,627,000.00	4,500,000.00	4,698,596.38	31,825,596.38			
1000-000-3-1-03-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	Sangguniang Bayan	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	665,500.00			665,500.00			
1000-000-3-1-04-001	Legislative Services	SB Secretary	Jan-25	Dec-25	Keep custody of all records of minutes & ordinances	General fund	2,498,255.32	700,000.00	194,871.71	3,393,127.03			
1000-000-3-1-04-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	SB Secretary	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	133,100.00			133,100.00			
1000-000-3-1-09-001	Development Planning & Project Monitoring	MPDC	Jan-25	Dec-25	Proper Implementation of the project	General Fund	2,923,075.65	974,358.55	389,743.42	4,287,177.62			
1000-000-3-1-09-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MPDC	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	332,750.00			332,750.00			
1000-000-3-1-12-001	Accept all registrable documents & Judicial decree affecting the civil status of persons & conduct mobile registration of the municipality	MCR	Jan-25	Dec-25	Registration of undocumented Individual	General Fund	2,533,332.23	876,922.70	194,871.71	3,605,126.64			
1000-000-3-1-12-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MCR	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	332,750.00			332,750.00			

**CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: CALUBIAN

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-08-001	Municipal Budget Office, Budget preparation, preliminary review of barangay budget, Allotment of Funds	MBO	Jan-25	Dec-25	Budget proposal of the municipal department are consolidated & regular monitoring on level of actual monitoring.	General Fund	2,533,332.23	584,615.13	133,100.00	3,251,047.36			
1000-000-3-1-08-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MBO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	332,750.00			332,750.00			
1000-000-3-1-07-001	Municipal Accountant's Office(MACCO) Accounting & internal audit service	MACCO	Jan-25	Dec-25	Accounting concern on cash advances, liquidation, remittances, reimbursement salaries are taken charge	General Fund	4,871,792.75	805,255.00	161,051.00	5,838,098.75			
1000-000-3-1-07-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MACCO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	399,300.00			399,300.00			
1000-000-3-3-01-001	Municipal Disaster Risk Reduction & Management office	MDRRMO	Jan-25	Dec-25	Incharge during disasters and calamities	General Fund	3,482,374.71	363,000.00	74,250.00	3,919,624.71			
1000-000-3-3-01-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MDRRMO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	302,500.00			302,500.00			
1000-000-3-3-01-003	PRE-DISASTER FUND (70%) of 5% I. Mitigation/Prevention												A422-02
1000-000-3-3-01-003-001	A. Periodic Tree Planting	MDRRMO/DA	Jan-25	Dec-25	Tree planting conducted	LDRRMF 2025			70,000.00	70,000.00			A423-01
1000-000-3-3-01-003-002	B. Procurement of Early Warning Signages	MDRRMO	Jan-25	Dec-25	Early warning signages procured and installed	LDRRMF 2025			200,000.00	200,000.00			A423-03
1000-000-3-3-01-003-003	C. Flood Control (Construction of Grouted Riprap with Concrete Facing) Brgy. Veloso, Calubian, Leyte	MDRRMO/ME O	Jan-25	Dec-25	Grouted Riprap with concrete facing constructed	LDRRMF 2025			2,000,000.00	2,000,000.00			
1000-000-3-3-01-003-004	D. Construction of Lineditch Canal with Concrete Cover (Brgy. Espinosa, Calubian, Leyte)	MDRRMO/ME O	Jan-25	Dec-25	Lineditch canal with concrete cover constructed	LDRRMF 2025			1,000,000.00	1,000,000.00			

**CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: CALUBIAN

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)			
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptaion	Climate Change Mitigation	CC Typology Code	
1000-000-3-3-01-004	II. Preparedness													
1000-000-3-3-01-004-001	A. Insurance of MERT and MDRRMC	MDRRMO	Jan-25	Dec-25	Insurance Granted	LDRRMF 2025		30,000.00		30,000.00				
1000-000-3-3-01-004-002	B. Conduct IEC's and Drills In Schools, Barangays Including IEC Materials	MDRRMO	Jan-25	Dec-25	IEC's and drills conducted and IEC materials procured	LDRRMF 2025		50,000.00		50,000.00				
1000-000-3-3-01-004-003	C. Conduct/Participate Required/Relevant Trainings and Seminars	MDRRMO	Jan-25	Dec-25	Conducted/Participated required/Relevant trainings and seminars	LDRRMF 2025		400,000.00		400,000.00				
1000-000-3-3-01-004-004	D. Procurement of MERT Equipment, Tools, PPE's and Supplies	MDRRMO	Jan-25	Dec-25	Procured MERT equipment, tools, PPE's and supplies	LDRRMF 2025		600,000.00		600,000.00				
1000-000-3-3-01-004-005	E. Procurement of Brand New Portable Firepump	MDRRMO	Jan-25	Dec-25	Procured brand new portable firepump	LDRRMF 2025			1,000,000.00	1,000,000.00				
1000-000-3-3-01-004-006	F. Procurement and Preposition of Relief Goods & Medicines for Evacuees/Affected Families	MDRRMO	Jan-25	Dec-25	Relief goods and medicines for evacuees/affected families procured and prepositioned	LDRRMF 2025		304,894.21		304,894.21				
1000-000-3-3-01-004-007	G. Repair and Maintenance of Rescue Equipment and Vehicles including Fuel, Oil and Lubricants	MDRRMO	Jan-25	Dec-25	Conditioned and maintained rescue vehicle and vehicles	LDRRMF 2025		600,000.00		600,000.00				
1000-000-3-3-01-004-008	H. Operation and Maintenance of MDRRM Office/OpCen	MDRRMO	Jan-25	Dec-25	Operational MDRRM office/OpCen	LDRRMF 2025		100,000.00		100,000.00				
1000-000-3-3-01-005	QUICK RESPONSE FUND (30%) of 5%													A414-05
	I. Response, Recovery and Rehabilitation	MDRRMO	Jan-25	Dec-25	Emergency services provided during or immediately after a disaster to meet the basic needs of the public. Affected communities restored there normal level of livelihood & infrastructure.	LDRRMF 2025		2,723,526.09		2,723,526.09				A414-01

CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of JANUARY TO DECEMBER 2025

Province/City/Municipality/Barangay: CALUBIAN

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptaion	Climate Change Mitigation	CC Typology Code
1000-000-3-3-02-001	Responsible for Human Resources and Development	HRMO	Jan-25	Dec-25	All personnel action in accordance with the Constitutional provision on Civil Service	General fund	2,800,000.00	450,000.00	150,000.00	3,400,000.00			
1000-000-3-3-02-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	HRMO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	180,000.00			180,000.00			
1000-000-3-2-04-001	Take charge of the Municipal Environment and Natural Resources Office and shall take charge to manage, conserve, preserve, and protect the environment and natural resources of the municipality.	MENRO	Jan-25	Dec-25	Formulate measures to ensure the delivery of basic services and provision of adequate facilities relative to environment and natural resources services; Develop planned and strategies pertaining to environment and natural resources.	General fund	1,500,000.00	850,000.00	150,000.00	2,500,000.00			
1000-000-3-2-04-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MENRO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	100,000.00			100,000.00			
1000-000-3-2-04-003	Establishment of Sanitary Landfill	MENRO	Jan-25	Dec-25	Proper disposal of Solid Waste	National Fund			100,000,000.00	100,000,000.00			
1000-000-3-2-04-004	Establishment of MRFs in all barangays	MENRO	Jan-25	Dec-25	Proper segregation of waste	National Fund			10,000,000.00	10,000,000.00			
1000-000-3-3-03-001	Manage all technical and administrative activities of the PESO and ensure prompt and efficient delivery of employment facilitation services as well as to provide timely information on labor market and DOLE Programs.	PESO MANAGER	Jan-25	Dec-25	Provide employment information and assistance to the Department of Labor and Employment (DOLE) clients and constituents of Local Government Units (LGU).	General fund	1,500,000.00	500,000.00	150,000.00	2,150,000.00			
1000-000-3-3-03-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	PESO MANAGER	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	100,000.00			100,000.00			
1000-000-3-3-04-001	Responsible to determine regulations on accountancy and the audit system	COA	Jan-25	Dec-25	All accounts are properly examined and audited	General Fund		104,500.00	55,000.00	159,500.00			

CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of **JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: **CALUBIAN**

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-10-001	Construction of Residual Cell and Leachate Collection and Treatment Facility of Sanitary Landfill in Brgy. Herrera (Phase I)	MEO	Jan-25	Dec-25	Residual Cell and Leachate Collection and Treatment System of Sanitary Landfill constructed	20% LDF			10,000,000.00	10,000,000.00			
1000-000-3-1-10-002	Construction of Perimeter Fence in Sanitary Landfill (Phase III)	MEO	Jan-25	Dec-25	Continuation of perimeter fence	20% LDF			3,000,000.00	3,000,000.00			
1000-000-3-1-10-003	Construction of Material Recovery Facility in Sanitary Landfill (Phase III)	MEO	Jan-25	Dec-25	Continuation of MRF construction	20% LDF			4,000,000.00	4,000,000.00			
1000-000-3-1-10-004	Construction of Septic Tank in Slaughterhouse in Brgy. Mahait	MEO	Jan-25	Dec-25	Septic Tank in Slaughterhouse constructed	20% LDF			500,000.00	500,000.00			
1000-000-3-1-10-005	Construction of Additional Septic Tank in RHU Calublan	MEO	Jan-25	Dec-25	Additional Septic Tank in RHU Calublan constructed	20% LDF			500,000.00	500,000.00			
1000-000-3-1-10-006	Provision of Portable Water Supply at Brgy. Enage	MEO	Jan-25	Dec-25	Construction of Level III Potable Water Supply Intake Tank, Concrete Reservoir, Transmission and Distribution Waterlines and Communal Faucets	National Fund			13,440,000.00	13,440,000.00			
1000-000-3-1-10-007	Construction of Multi-Purpose Center at Brgy. Enage	MEO	Jan-25	Dec-25	Multi-Purpose Center constructed	National Fund			6,560,000.00	6,560,000.00			
1000-000-3-1-10-008	Construction of Level III Potable Water Supply System at Brgy. Caslongan	MEO	Jan-25	Dec-25	Construction of 2 cu.m. intake tank, 96 cu.m. reservoir, installation of 600 linear meter PVC transmission line	National Fund			12,000,000.00	12,000,000.00			
1000-000-3-1-10-009	Construction of Farm to Market Road (FMR) at Brgy. Caslongan	MEO	Jan-25	Dec-25	Barangay road with 600 m. length and 5.0 m. width PCCP constructed	National Fund			8,000,000.00	8,000,000.00			
1000-000-3-1-10-010	Construction of 8-Unit School Building at Brgy. Anislagan	MEO	Jan-25	Dec-25	7m x 9m School Building constructed in fully furnish with paint finish	National Fund			7,800,000.00	7,800,000.00			

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1000-000-3-1-10-010	Construction of Level III Water System at Brgy. Anislagan	MEO	Jan-25	Dec-25	Source Development includes intake tank, concrete reservoir, transmission lines and water distribution with tapstand constructed	National Fund			9,200,000.00	9,200,000.00			
1000-000-3-1-10-011	Construction of Health Center at Brgy. Anislagan	MEO	Jan-25	Dec-25	1 unit 8m x 10m Health center constructed in full furnish with paint finish	National Fund			3,000,000.00	3,000,000.00			
1000-000-3-1-10-012	Construction of Evacuation Center for barangay base	MEO	Jan-25	Dec-25	Evacuation center constructed	National Fund			120,000,000.00	120,000,000.00			
1000-000-3-1-10-013	Construction of retaining walls and grouted riprap along landslide prone areas	MEO	Jan-25	Dec-25	Flood and erosion control project are constructed	National Fund			200,000,000.00	200,000,000.00			
1000-000-3-1-10-014	Construction of Multi-Purpose Building	MEO	Jan-25	Dec-25	Multi-Purpose Building constructed	National Fund			100,000,000.00	100,000,000.00			
1000-000-3-1-10-015	Construction of Local Bridges	MEO	Jan-25	Dec-25	Local Bridges constructed	National Fund			60,000,000.00	60,000,000.00			
1000-000-3-1-10-016	Slaughterhouse Development	MEO	Jan-25	Dec-25	Slaughterhouse developed	National Fund			100,000,000.00	100,000,000.00			
1000-000-3-3-05-001	Construction of Cassava Drier	CSO	Jan-25	Dec-25	Cassava Drier constructed	National Fund			500,000.00	500,000.00			
1000-000-3-3-05-002	Construction of Cacao Solar Drier	CSO	Jan-25	Dec-25	Cacao Solar Drier constructed	National Fund			500,000.00	500,000.00			
1000-000-3-3-05-003	Establishment of Fermentation Plant	CSO	Jan-25	Dec-25	Fermentation plant established	National Fund			1,000,000.00	1,000,000.00			
ECONOMIC Services													
8000-000-3-1-05-001	Revenue general collection of real property taxes & other revenues from all services	MTO	Jan-25	Dec-25	Collected revenues during the year	General Fund	6,971,950.50	1,708,333.10	292,820.00	8,973,103.60			

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8000-000-3-1-05-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MTO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	302,500.00				302,500.00			
8000-000-3-1-06-001	General Revision of real property assessment	MASSO	Jan-25	Dec-25	Real Property Assessed	General Fund	1,913,987.06	652,820.23	194,871.71		2,761,679.00			
8000-000-3-1-06-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MASSO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	133,100.00				133,100.00			
8000-000-3-2-03-001	Provide advancement on social economic & intellectual well being farm families	OMA	Jan-25	Dec-25	Provide Office Mobility & Biologic support	General Fund	8,090,171.14	4,026,275.00	194,871.71		12,311,317.85			
8000-000-3-2-03-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	OMA	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	408,617.00				408,617.00			
8000-000-3-2-03-003-000	1. TECHNICAL SUPPORT SERVICES PROGRAM													
8000-000-3-2-03-003-001	Production Support Services Sub-Program													
	a. Seeds Farms (Palay, Corn, Veggies)	OMA	Jan-25	Dec-25	Farmer cooperators who have potential land area to serve as rice and corn seed farmers were identified. Their products will be purchased by the LGU for distribution to local farmers. For vegetable seed production, all barangay nurseries shall be provided with variety of vegetable seeds for seed production purposes.	General Fund	891,528.00	381,150.00			1,272,678.00			
	b. Medicinal plant garden	OMA	Jan-25	Dec-25	All municipal and barangay nurseries had a medicinal plant area.	General Fund			60,500.00		60,500.00			

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	c. Seedling Nurseries (fruit trees, coconut, etc.)	OMA	Jan-25	Dec-25	Plant nursery and resource center with an area of at least one hectare which composed of nursery house and production site were developed.	General Fund			121,000.00	121,000.00			
	d. Fishports	OMA	Jan-25	Dec-25	The Community Fish Landing facility was completed and fully operationalized.	General Fund			1,210,000.00	1,210,000.00			
8000-000-3-2-03-003-002	<i>Market Development Services Sub-Program</i>												
	a. Development/Improvement of local distribution channels	OMA	Jan-25	Dec-25	Local marketing arm, food terminal or bagsakan center where marketing of farm produce to be facilitated were developed.	General Fund	532,400.00	121,000.00		653,400.00			
	b. Information services, market info systems	OMA	Jan-25	Dec-25	Market Info System database were established.	General Fund		242,000.00		242,000.00			
	<i>Extension Support, Education and Training Services Sub-Program</i>												
	a. Agricultural Extension (Farm-level capacity building activities, extension support)	OMA	Jan-25	Dec-25	Agricultural Extension were enhanced and OMA personnel positions and salaries were upgraded.	General Fund	786,500.00			786,500.00			
	b. Transfer of appropriate technologies	OMA	Jan-25	Dec-25	Courses on the transfer of appropriate technologies were conducted.	General Fund		726,000.00		726,000.00			
	c. Demonstration farms	OMA	Jan-25	Dec-25	Demonstration farm trainings were conducted on specific area and specific commodity.	General Fund		726,000.00		726,000.00			

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8000-000-3-2-03-004	2. AGRICULTURE AND FISHERY REGULATORY SUPPORT PROGRAM													
	a. Enforcement of Fishery Laws	OMA	Jan-25	Dec-25	Enforcement of fishery laws in the municipal waters of Calublan and revision of municipal ordinance on fisheries were executed.	General Fund	617,584.00	484,000.00		1,101,584.00				
	b. Conservation of mangroves	OMA	Jan-25	Dec-25	Mangrove replanting and rehabilitation were implemented.	General Fund			242,000.00	242,000.00				
8000-000-3-2-03-005	3. CREDIT SUPPORT SERVICES PROGRAM													
	a. Credit Financing	OMA	Jan-25	Dec-25	Financial assistance were provided by LGU in support to associations and cooperative activities. Prioritization of CSO's were conducted.	General Fund		242,000.00	1,210,000.00	1,452,000.00				
8000-000-3-2-03-006	Relocation and upgrading of slaughterhouse	OMA/DA	Jan-25	Dec-25	Well-managed slaughterhouse	National Fund			33,000,000.00	33,000,000.00				
8000-000-3-2-03-007	Construction of Bagsakan Center	OMA/DA	Jan-25	Dec-25	Bagsakan Center constructed, marketing assistance of agri-product enhanced	National Fund			20,000,000.00	20,000,000.00				
8000-000-3-2-03-008	Establishment of Integrated Forest, Coastal and Fisheries Resource Management Program	OMA/DA	Jan-25	Dec-25	Upland and Mangrove forest cover improved and rehabilitated, illegal fishing activities suppressed	National Fund			6,050,000.00	6,050,000.00				
8000-000-3-2-03-009	Establish agricultural productivity enhancement program	OMA/DA	Jan-25	Dec-25	Farmers association are provided with technology transfer training, farm input assistance and marketing support	National Fund			6,050,000.00	6,050,000.00				
8000-000-3-3-06-001	Collection of daily market and slaughter fees.	Market Office	Jan-25	Dec-25	Collected fees	General fund	291,029.20	14,641.00		305,670.20				

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8000-000-3-3-06-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	Market Office	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	66,550.00			66,550.00			
8000-000-3-1-10-001	Municipal Engineer's Office (MEO) Administration, Labor Pool, Maintenance of roads & bridges and municipal equipment maintenance	MEO	Jan-25	Dec-25	Maintained structures & equipment	General fund	5,066,664.46	19,360,000.00	974,358.55	25,401,023.01			
8000-000-3-1-10-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MEO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	332,750.00			332,750.00			
8000-000-3-1-10-003	Aid to Barangays and Various Development Project	MEO	Jan-25	Dec-25	Infrastructure project provided to barangays	20% LDF			3,100,000.00	3,100,000.00			
8000-000-3-1-10-004	Road Reblocking in San Juan Street in Brgy. Garganera (Continuation)	MEO	Jan-25	Dec-25	Road rehabilitation	20% LDF			2,000,000.00	2,000,000.00			
8000-000-3-1-10-005	Construction of Commercial Building (Phase V) in Abuno St. Brgy. Poblacion	MEO	Jan-25	Dec-25	Commercial Building constructed	20% LDF			10,000,000.00	10,000,000.00			
8000-000-3-1-10-006	Establishment of Tourism Building with complete facilities and showroom	MEO/Tourism	Jan-25	Dec-25	Investment and Tourism are updated, published and made available to Investors	National Fund			20,000,000.00	20,000,000.00			
8000-000-3-1-10-007	Construction of Calubian Commercial Complex	MEO	Jan-25	Dec-25	Calubian Commercial Complex constructed	National Fund			100,000,000.00	100,000,000.00			
8000-000-3-1-10-008	Construction of Seawall along Identified coastal barangay	MEO	Jan-25	Dec-25	Seawall constructed	National Fund			200,000,000.00	200,000,000.00	200,000,000.00		A224-02
8000-000-3-1-10-009	Farm to market road	MEO	Jan-25	Dec-25	Road concreting and road opening	National Fund			300,000,000.00	300,000,000.00			
8000-000-3-1-10-010	Public Market Development	MEO	Jan-25	Dec-25	Public Market developed	National Fund			50,000,000.00	50,000,000.00			
8000-000-3-1-10-011	Fish Hatchery Development	MEO	Jan-25	Dec-25	Fish Hatchery developed	National Fund			30,000,000.00	30,000,000.00			

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8000-000-3-1-10-012	Fishport Development	MEO	Jan-25	Dec-25	Fishport developed	National Fund			150,000,000.00	150,000,000.00			
8000-000-3-1-10-013	Implementation of the National Building Code	MEO	Jan-25	Dec-25	Determination of compliance to the National Building Code Standard through building inspection was conducted.	General Fund/DTP	406,560.00	121,000.00		527,560.00			
8000-000-3-1-10-014	Port Area Development *Dredging of Port area/river and creeks	MEO	Jan-25	Dec-25	Large tonnage vessel accommodated/flood prone areas prevented	National Fund			200,000,000.00	200,000,000.00	200,000,000.00		A224-02
8000-000-3-1-01-001	Loan Amortization	Mayor's Office	Jan-25	Dec-25	Finance Development Project	20% LDF			653,681.20	653,681.20			
SOCIAL Services													
3000-000-3-3-07-001	Family Planning reproductive health program	POPCOM	Jan-25	Dec-25	Family planning beneficiaries were provided assistance	General Fund	1,471,768.60	727,845.84	120,000.00	2,319,614.44			
3000-000-3-3-07-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	POPCOM	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	199,650.00			199,650.00			
3000-000-3-3-07-003	Orientation on the First 1,000 days to pregnant and lactating women	POPCOM	Jan-25	Dec-25	All target pregnant and lactating women oriented	General Fund		121,000.00		121,000.00			
3000-000-3-3-07-004	Infant and Young Child Feeding	POPCOM	Jan-25	Dec-25	Improved the weight of infant and children	General Fund		181,500.00		181,500.00			
3000-000-3-2-05-001	Social Rehabilitation of constituents core programs & services	MSWDO	Jan-25	Dec-25	Programs & project for the welfare of the youth, children, family & community, woman, the elderly, & disabled well implemented	General Fund	3,150,459.94	5,601,874.49	293,636.24	9,045,970.67			
3000-000-3-2-05-002	Senior Citizen	MSWDO	Jan-25	Dec-25	Granting privileges to senior citizen stipulated in R.A. 7432	General Fund		194,871.71		194,871.71			
3000-000-3-2-05-003	Collective Negotiation Agreement Incentives/Service Recognition Incentives	MSWDO	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	199,650.00			199,650.00			

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3000-000-3-2-05-004	SOCIAL SERVICES FOR YOUTH/PEER GROUP SERVICES	MSWDO	Jan-25	Dec-25	Educational Assistance for Balik Paaraan, Data banking (Sex disaggregated) for out of school youth, Psycho-social support services, Advocacy campaign on effects of early marriage, Education Information on AIDS, HIV & STD and Linggo ng Kabataan Celebration were provided.	General Fund	82,328.40	423,500.00		505,828.40			
3000-000-3-2-05-005	CHILD PROTECTION SERVICES	MSWDO	Jan-25	Dec-25	Procurement of ECCD manipulative learning materials, Social case study preparation, Child placement/adoption services/foster care/rectification of simulated birth record, Data banking for car, Disaggregated data banking on sex & age for children 5-17 years old and After Care services were provided.	General Fund		278,300.00		278,300.00			
3000-000-3-2-05-006	PROTECTION SERVICES FOR SENIOR CITIZEN	MSWDO	Jan-25	Dec-25	Senior Citizen Building was established and establishment of a uniformed sex and age disaggregated database of filipino citizens as reference for budget allocation, Community based program such as support to FESCAP and Mortuary fund for senior citizen were provided.	General Fund	306,070.71	121,000.00	1,936,000.00	2,363,070.71			

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3000-000-3-2-05-007	PROTECTION SERVICES FOR PWDs	MSWDO	Jan-25	Dec-25	PWD inclusive risk and reduction management training conducted, PDAO Head been appointed, Calublan person with disability association have been re-organized, provision of assistive device and other service support as well as after care and follow up services were provided.	General Fund	274,685.73	181,500.00	242,000.00	698,185.73			
3000-000-3-2-05-008	RECOVERY AND REINTEGRATION PROGRAM FOR TRAFFICKED PERSON (RRPTP)	MSWDO	Jan-25	Dec-25	Case management re-integration, needs assessment and analysis for interventions monitoring and evaluation, intense advocacy activities, Direct services to trafficked persons and after care services were provided.	General Fund		60,500.00	60,500.00	121,000.00			
3000-000-3-2-05-009	SOLO PARENT AND WOMEN WELFARE PROGRAM	MSWDO	Jan-25	Dec-25	Self-enhancement and leadership training and Gender sensitivity training gender audit and analysis were provided.	General Fund		121,000.00		121,000.00			
3000-000-3-2-05-010	COMPREHENSIVE PROGRAMS FOR STREET CHILDREN, VAGRANTS AND BEGGARS	MSWDO	Jan-25	Dec-25	Rapid appraisal/profiling of beneficiaries conducted and task forces have been organized.	General Fund		60,500.00		60,500.00			
3000-000-3-2-05-011	EMERGENCY WELFARE PROGRAM	MSWDO	Jan-25	Dec-25	Shelter assistance and family disaster preparedness and camp coordination and camp management were provided.	General Fund		60,500.00	1,210,000.00	1,270,500.00			
3000-000-3-2-05-012	Institutionalization of Local Committee on Anti-Trafficking (LCAT) and Violence Against Women and their Children (VAWC)	MSWDO	Jan-25	Dec-25	All PPA's of LCAT and VAWC were institutionalized	General Fund		212,300.00		212,300.00			

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3000-000-3-2-05-013	R.A. 7610 Child and Youth Welfare Code *Trainings and Seminars LCPC council	MSWDO	Jan-25	Dec-25	Technical assistance to improved MCPC functionality was provided	General Fund			550,000.00	550,000.00			
3000-000-3-2-05-014	Pugay Tagumpay/Kilos Unlad Pantawid Program of the DSWD *KALAH! Support Services	MSWDO	Jan-25	Dec-25	Continuous support of the 4Ps graduate beneficiaries in the LGU level to attain self-sufficiency was provided	General Fund		220,000.00		220,000.00			
3000-000-3-2-05-015	*Trainings and Seminars for CDTs and Accreditation of 53 CDTs	MSWDO	Jan-25	Dec-25	CDTs capability in handling children was improved using new techniques and methodologies	General Fund		110,000.00		110,000.00			
3000-000-3-2-05-016	Establishment of crsis facility to VAWC and child abused victims	MSWDO	Jan-25	Dec-25	Crisis facility to VAWC and child abused victims was established	General Fund		550,000.00		550,000.00			
3000-000-3-2-05-017	Provision of Children's Park with Facilities	MSWDO	Jan-25	Dec-25	Recreation facilities for liesure time of children was provided	General Fund		550,000.00		550,000.00			
3000-000-3-2-05-018	Upgrading of National Child Development Center (NCDC) and Playground Facilities	MSWDO	Jan-25	Dec-25	National Child Development Center (NCDC) and Playground Facilities upgraded	20% LDF			500,000.00	500,000.00			
3000-000-3-1-11-001	Formulate measures in carrying out activities to ensure the delivery of basic services and provision of adequate facilities relative to health services	RHU	Jan-25	Dec-25	Health Services provided	General Fund	9,215,131.17	4,500,000.00	292,307.57	14,007,438.74			
3000-000-3-1-11-002	Collective Negotiation Agreement Incentives/Service Recognition Incentives	RHU	Jan-25	Dec-25	Augmentation of Fund	Supplemental Fund	665,500.00			665,500.00			

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3000-000-3-1-11-003	Primary Health Care Services	RHU	Jan-25	Dec-25	Consultation and treatment, Reagents and Laboratory Supplies, as well as Laboratory personnel were provided. Essential Drugs and Dispensing was purchased.	General Fund	728,556.73	181,500.00	242,000.00	1,152,056.73			
3000-000-3-1-11-004	Maternal Neonatal and Child Health and Nutrition (MNCHN)	RHU	Jan-25	Dec-25	Blood Program and Prenatal Care Services were provided.	General Fund		181,500.00		181,500.00			
3000-000-3-1-11-005	Birthing Clinic	RHU	Jan-25	Dec-25	Equipments and apparatus(CTG Cardio Topography machine, Autoclave Machine) as well as Basic Immunization Program were provided.	General Fund		60,500.00	181,500.00	242,000.00			
3000-000-3-1-11-006	Family Planning	RHU	Jan-25	Dec-25	FP Basic Services was provided.	General Fund		60,500.00		60,500.00			
3000-000-3-1-11-007	Adolescent Program	RHU	Jan-25	Dec-25	Adolescent Service readily available.	General Fund		84,700.00		84,700.00			
3000-000-3-1-11-008	Communicable Disease Program	RHU	Jan-25	Dec-25	Disease Surveillance Services, STD-HIV AIDS Program, NTP Program, Leprosy Program and Anti-Rabies Program were provided.	General Fund		302,500.00		302,500.00			
3000-000-3-1-11-009	Non-Communicable Diseases Control Program	RHU	Jan-25	Dec-25	CDDRDP was provided.	General Fund		121,000.00		121,000.00			
3000-000-3-1-11-0010-000	Essential Nutrition-Sensitive Maternal and Child Core Services and Child Growth Monitoring												
3000-000-3-1-11-010-001	Support for the provision of Vitamin A to 6-11 months and 12-59 months children bi annually	RHU	Jan-25	Dec-25	Children under 5 years of age receive Vitamin A dosage appropriate for their age twice a year.	General Fund		50,000.00		50,000.00			

**CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: CALUBIAN

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (in Thousand Pesos)				Amount of Climate Change PPAs (in Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
3000-000-3-1-11-010-002	Promotion of EBF to Infants up to 5.9 months (Unang Yakap-Assist in the early initiation of EBF)	RHU	Jan-25	Dec-25	RHU staff, especially Doctors, Nurses and Midwives, promote the importance of breastfeeding resulting to mothers exclusively breastfeeding their children until 6 months of life.	General Fund		30,000.00		30,000.00			
3000-000-3-1-11-010-003	Early Pregnancy Tracking and Enrollment to Antenatal Care Services	RHU	Jan-25	Dec-25	Mothers who avail antenatal care services in the RHU receive appropriate services and counselling as early as the first trimester of pregnancy.	General Fund		30,000.00		30,000.00			
3000-000-3-1-11-010-004	Procurement of Antenatal Care services (FeSO4+Folic Acid, Calcium, Vitamin A tablets)	RHU	Jan-25	Dec-25	Mothers who have their antenatal consultations with the RHU receive these essential commodities.	General Fund			450,000.00	450,000.00			
3000-000-3-1-11-0011-000	<i>Maternal and Child Nutrition Behavior</i>												
3000-000-3-1-11-011-001	Installation of Lactation station	RHU	Jan-25	Dec-25	Lactation stations installed in strategic areas within the municipality is used by breastfeeding mothers	General Fund		100,000.00		100,000.00			
3000-000-3-1-11-011-002	Posting of Nutritional Guidelines for Filipinos (NGF) billboard on 10 Kumanlments, Piggang Pinoy, 7 Foods Groups (MAD), Food Pyramid on key areas within the municipality	RHU	Jan-25	Dec-25	Presence of educational materials posted in selected key strategic areas in the municipality specially in Barangay halls.	General Fund		10,000.00		10,000.00			
3000-000-3-1-11-0012-000	<i>Management of Acute Malnutrition</i>												
3000-000-3-1-11-012-001	Training of Municipality Health nutrition workers and Implementers on the Identification and MAM and SAM cases	RHU	Jan-25	Dec-25	Trained health workers and implementers were able to identify cases of SAM and MAM in children and advice for possible management	General Fund		100,000.00		100,000.00			

**CY 2025 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of JANUARY TO DECEMBER 2025**

Province/City/Municipality/Barangay: **CALUBIAN**

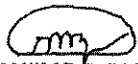
AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MODE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
3000-000-3-1-11-012-002	Organization and installation of Outpatient Therapeutic Care (OTC) for the Integrated Management of SAM and MAM	RHU	Jan-25	Dec-25	OTC organized and installed are used for the management of SAM and MAM cases in the municipality	General Fund		20,000.00		20,000.00			
3000-000-3-1-10-001	Construction of Evacuation Center including purchase of lot for that purpose	MEO/MO	Jan-25	Dec-25	Evacuation Center established	National fund			66,550,000.00	66,550,000.00	66,550,000.00		A424-06
3000-000-3-1-10-002	Construction of Senior Citizen Assembly Area in Brgy. Poblacion	MEO	Jan-25	Dec-25	Senior Citizen Assembly Area constructed	20% LDF			800,000.00	800,000.00			
3000-000-3-1-10-003	Construction of Elementary School Building	MEO	Jan-25	Dec-25	Elementary School Building constructed	National fund			100,000,000.00	100,000,000.00			
3000-000-3-1-10-004	Construction of Secondary School Building	MEO	Jan-25	Dec-25	Secondary School Building constructed	National fund			100,000,000.00	100,000,000.00			

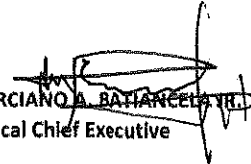
GRAND TOTAL:-----P 2,451,927,944.85

Prepared by:


ENGR. ANTONIO ROY S. MATUTES
Planning Officer
Date: _____

Attested by:


MR. MAXIMO G. BASALLAJES JR.
Budget Officer
Date: _____


HON. MARCIANO A. BANZELA III
Local Chief Executive
Date: _____



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

BUDGET CIRCULAR

No. 2025 - 2
November 19, 2025

TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Water Districts (LWDs); Local Government Units (LGUs); and All Others Concerned

SUBJECT : Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2025

1.0 Background

- 1.1 Administrative Order (AO) No. 135, s. 2005¹ authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009² institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

“(aa) Collective Negotiation Agreement (CNA) Incentive - This may be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs in recognition of their efforts in accomplishing performance targets at lesser cost, in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx.”

¹ Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies

² Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes

- 1.3 Section 82 of the General Provisions (GPs) under the FY 2025 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, to wit:

“Sec. 82. Rules in the Grant of Collective Negotiation Agreement Incentive. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy, and SUCs may grant Collective Negotiation Agreement (CNA) Incentive sourced from the allowable MOOE allotments identified by the DBM, subject to the following:

- (a) There is a valid CNA executed between the agency and the recognized employee organization which includes a provision on cost-cutting measures to be undertaken collectively by the agency and its personnel;*
- (b) The one-time annual payment of CNA Incentive shall be made through a written resolution signed by agency representatives from both labor and management, and approved by the agency head;*
- (c) The CNA Incentive that may be granted shall be limited to the amount determined by the DBM; and*
- (d) The use of MOOE for the payment of CNA Incentive shall be subject to approval by the agency head and made only during the validity of appropriations. Any excess amounts therefrom after payment of the CNA Incentive shall revert to the General Fund.*

GOCCs and LGUs may likewise grant CNA Incentive to their respective personnel, subject to the policies, rules and regulations issued by the DBM.”

2.0 Purpose

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2025, pursuant to the laws and executive issuance stated in Item 1.0 hereof.

3.0 Coverage

This Circular covers the following civilian personnel occupying regular, contractual, or casual positions rendering services on a full-time or part-time basis in national government agencies (NGAs), including Constitutional Offices enjoying fiscal autonomy, SUCs, GOCCs, LWDs, and LGUs, whether or not covered by Republic Act (RA) No. 6758³ dated August 21, 1989:

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as

³ An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes

“negotiating agent”) in accordance with the rules and regulations issued by the Public Sector Labor Management Council (PSLMC);

- 3.2 Rank-and-file employees who are non-members of the negotiating agent who wish to enjoy or accept benefits under the CNA, subject to the payment of agency fees to the negotiating agent in accordance with PSLMC Resolution No. 1, s. 1993⁴; and
- 3.3 Those who perform managerial functions.

4.0 Policy Guidelines

4.1 Conditions for the Grant of the CNA Incentive

4.1.1 Existence of a CNA

- (a) There should be a valid and subsisting CNA executed between the representatives of the management and the employees' organization accredited by the CSC as the sole and exclusive negotiating agent for the purpose of collective negotiations with the management of a department, line bureau, attached agency, Constitutional Office, SUC, GOCC, LWD, or LGU.

In accordance with PSLMC Resolution No. 9, s. 2023⁵, the registration by the employees' organization of its CNA with the CSC shall be a **condition precedent** for the grant of the CNA Incentive. For this purpose, a Certificate of Registration shall be secured from the CSC.

- (b) The grant of the CNA Incentive must be stipulated in the CNA or in supplements thereof.

4.1.2 Accomplishment of Targets

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149⁶ dated June 6, 2011 should have accomplished, by September 30, 2025, at least an average of seventy-five percent (75%) of all the targets for all the organizational outcomes/performance indicators under their respective FY 2025 budget approved by Congress, or the approved FY 2025 Corporate Operating Budget (COB), whichever is applicable, with due regard to the targets to be completed/reported by the end of the fourth quarter of FY 2025.

⁴ Agency Fee from Non-Members of the Accredited Recognized Collective Negotiation Agent

⁵ Registration of Collective Negotiation Agreements (CNAs) with the Civil Service Commission

⁶ An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2025, at least an average of seventy-five percent (75%) of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2024-01⁷ dated June 28, 2024.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2025, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2025, at least an average of seventy-five percent (75%) of all the targets under their programs/projects/activities approved in the LGU budget for FY 2025.

4.1.3 Submission of Accountability Reports

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2025 pursuant to Commission on Audit (COA)-DBM Joint Circular (JC) No. 2014-1⁸ dated July 2, 2014, as amended by COA-DBM JC No. 2019-1⁹ dated January 1, 2019.

4.2 Rate of the CNA Incentive

- 4.2.1 The rate of the CNA Incentive shall **not** be pre-determined in the CNA since it is subject to compliance with the conditions in Item 4.1 hereof and the availability of the allowable allotments.
- 4.2.2 The CNA Incentive may be given equally to all qualified employees under Item 3.0 hereof or at varying rates in consideration of the employee's or his/her office's contribution to the accomplishment of performance targets, efficiency, productivity, or profitability, as determined by the agency head upon recommendation of the Employees' Organization-Management Consultative Committee (*Committee, for brevity*).
- 4.2.3 In all cases, the CNA Incentive shall **not exceed Thirty Thousand Pesos (P30,000)** per qualified employee.

⁷ Enhanced Performance Evaluation System for the GOCC Sector
⁸ Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports
⁹ Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019

4.3 Fund Sources of the CNA Incentive

4.3.1 *For NGAs, Including Constitutional Offices and SUCs*

The CNA Incentive shall be sourced **solely** from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments after considering the FY 2025 requirements, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNAs and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

- (a) Communication Expenses;
- (b) Repairs and Maintenance Expenses;
- (c) Supplies and Materials Expenses;
- (d) Transportation and Delivery Expenses;
- (e) Traveling Expenses;
- (f) Utility Expenses;
- (g) Printing and Publication Expenses;
- (h) Advertising Expenses; and
- (i) Subscription Expenses.

4.3.2 The following shall, in **no** case, be used as fund sources of the CNA Incentive:

- (a) Balances of allotment for programs/activities/projects which were discontinued with finality, or abandoned; and
- (b) Released allotments intended for acquisition of goods and services to be distributed/delivered to, or to be used by agency clients.

4.3.3 Items under Personnel Services (PS), all other MOOE, and/or Capital Outlay shall **not** be used to increase allowable MOOE items as a fund source for the FY 2025 CNA Incentive.

4.3.4 *For GOCCs*

The CNA Incentive shall be sourced **solely** from the total MOOE level under their respective DBM-approved COBs for FY 2025, provided that the following conditions are complied with:

- (a) Actual operating income for the period January 1 to September 30, 2025 shall, at least, meet the targeted operating income in the approved COB for the same period.

For GOCCs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;

- (b) Actual operating expenses as of September 30, 2025 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and
- (c) For income generating GOCCs required to remit earnings, an amount equivalent to at least fifty percent (50%) of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656¹⁰ dated November 9, 1993.

4.3.5 For LWDs

The CNA Incentive shall be sourced **solely** from the allowable MOOE allotments in FY 2025, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provision of Item 4.1.2(c) hereof.

4.3.6 For LGUs

The CNA Incentive shall be sourced **solely** from the allowable MOOE allotments in FY 2025, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

4.4 Payment of the CNA Incentive

- 4.4.1 The FY 2025 CNA Incentive is a **one-time benefit** which shall be granted **not earlier than December 15, 2025** but **not later than December 31, 2025**.
- 4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*¹¹, has prohibited for not being a truly reasonable compensation.
- 4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.

¹⁰ An Act Requiring Government-Owned or -Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes

¹¹ 384 SCRA 548

4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, GOCCs, and LWDs, respectively.

4.4.5 Agencies are advised that additional funds can no longer be provided during the remainder of the current year for those programs, projects, and activities covered by the MOOE allotments, which are to be used to fund the CNA Incentive.

5.0 Procedural Guidelines

5.1 The Committee, being referred to in Item 4.2.2 hereof, which was established pursuant to PSLMC Resolution No. 2, s. 2022¹² or a similar body composed of representatives from management and the negotiating agent shall determine if the agency is qualified for the grant of CNA Incentive based on compliance with the requirements under this Circular.

If qualified, the Committee shall review the agency's financial records and submit recommendations on the following, for approval of the agency head:

5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of management and employees;

5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.

5.1.3 As provided under Section 82(d) of the GPs under the FY 2025 GAA, the payment of the CNA Incentive shall be subject to the approval by the Agency head and made only during the validity of appropriations.

The entire available balance of the selected allowable MOOE allotments to be used to cover the PS requirements for the payment of CNA Incentive shall be reflected in the Modification Advice Form (MAF), as prescribed under National Budget Circular No. 595¹³ dated January 20, 2025.

¹² Provision of Employees' Organization-Management Consultative Committee in the Collective Negotiation Agreement (CNA)
¹³ Guidelines on the Release of Funds for Fiscal Year (FY) 2025

Any excess amount from the selected allowable MOOE allotments utilized for the payment of the CNA Incentive shall revert to the unappropriated surplus of the General Fund.

- 5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.
- 5.3 For LGUs, the savings in the identified MOOE items shall be determined through the Registry of Appropriations, Allotments and Obligations and Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.

A supplemental budget (SB) to cover the CNA Incentive shall be submitted by the local chief executive for authorization of the *sanggunian* within the validity of appropriations sourced from the allowable MOOE allotments in Item 4.3 hereof which have become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of the LGU and its employees. Accordingly, the Appropriation Ordinance authorizing the SB shall be subject to review by the reviewing authority concerned.

For recording purposes of the payment of CNA incentives in LGU books, LGUs shall comply with the recording requirements consistent with Section 13 of the COA Government Accounting Manual for Local Government Units-Volume 1.

6.0 Reportorial Requirement

Each agency shall submit to the DBM **not** later than January 31, 2026, the annual report on the grant of the CNA Incentive using the template in **Annex A**.

Agencies must encode the required details/information and upload a scanned copy of the report using the following link:
<https://forms.dbm.gov.ph/index.php/submit-cna-report>.

The DBM shall ensure strict compliance of the agencies with the reportorial requirement set forth in this Circular.

7.0 Responsibility of Agency Heads

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices, including the submission of the required report.

They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive **not** in accordance with the provisions of this Circular, without prejudice to the obligation of the employees concerned to return any unauthorized or excess payment thereof.

Annex B contains illustrative examples of various scenarios on the grant of the CNA Incentive.

8.0 Repealing Clause

All existing circulars or issuances on the grant of the CNA Incentive, which are inconsistent herewith, are hereby repealed or modified accordingly.

9.0 Effectivity

This Circular shall take effect immediately after publication in the Official Gazette or in a newspaper of general circulation.



ROLANDO U. TOLEDO
Officer-in-Charge, DBM

**Report on the Payment
of the Collective Negotiation Agreement (CNA) Incentive
for FY 2025**

Department/Agency: _____

I. If CNA Incentive was granted

Total Amount Paid for the CNA Incentive:

Number of Qualified Personnel		
Regular		XXX
Contractual		XXX
Casual		XXX
Total		XXXX

Approved Rate of CNA Incentive _____

Total Amount Paid¹ **XXXX**

Fund Sources:

Object of Expenditures	(A) Entire Available Balance ²	(B) Fund Utilized	(C) Excess ³ (C=A-B)
Communication Expenses	XXX	XXX	XXX
Repairs and Maintenance Expenses	XXX	XXX	XXX
Supplies and Materials Expenses	XXX	XXX	XXX
Transportation and Delivery Expenses	XXX	XXX	XXX
Traveling Expenses	XXX	XXX	XXX
Utility Expenses	XXX	XXX	XXX
Printing and Publication Expenses	XXX	XXX	XXX
Advertising Expenses	XXX	XXX	XXX
Subscription Expenses	XXX	XXX	XXX
Total	XXXX	XXXX	XXXX

II. If the CNA Incentive was not granted

Please state reason/s for non-grant

Submitted by:

Certified Correct:

Head, Finance/Administrative Unit

Agency Head

¹ Total Amount Paid should be equal to the Total Fund Utilized

² Entire Available Balance of the selected allowable MOOE allotments used for the payment of CNA Incentive, as reflected in the Modification Advice Form prescribed under NBC No. 595

³ Excess amounts to be reverted to the Unappropriated Surplus of the General Fund after payment of the CNA Incentive

Illustrative Examples

Premise: *The agency head approved the recommendation of the Employees' Organization-Management Consultative Committee (EOMCC) to grant the CNA Incentive of P30,000 to officials and employees who rendered at least six (6) months of service in the agency as of September 30, 2025. In the agency's internal guidelines, it was stipulated that those with less than six (6) months of service shall be entitled to a pro-rated share of the CNA Incentive.*

1. Ms. J. Rumi, Executive Assistant (EA) III, is part of the immediate support staff in the Office of the Secretary. Given the nature of her position, her appointment is *coterminous* with the official being served. She held the same position for over two (2) years.

Ms. Rumi is **not** a member of the agency's sole employee organization.

Ms. Rumi is **entitled** to the CNA Incentive of P30,000, subject to the payment of agency fees to the negotiating agent in accordance with Public Sector Labor Management Council Resolution No. 1, s. 1993.

2. The same agency engaged the services of Ms. S. Mira as a job order (JO) worker since January 2, 2025.

Ms. Mira is **not** entitled to the CNA Incentive as workers engaged under contract of service/job order basis are **not** covered by the guidelines.

3. Ms. A. Jose is currently the head of the Administrative Division. Prior to her transfer on May 1, 2025, she served as the Planning Officer in a government-owned or -controlled corporation.

Under the internal guidelines prescribed by the agency, the employee must have rendered at least six (6) months of service in the agency by September 30, 2025 to be eligible to the Incentive.

In accordance with the agency's approved internal guidelines and considering that Ms. Jose has only been with the agency for five (5) months as of September 30, 2025, she is entitled only to a **pro-rated** share of the CNA Incentive.

4. Ms. M. Jinu was promoted to a third-level position in the same agency on April 1, 2025. Prior to her promotion, she was the head of a technical division in the same agency.

Ms. Jinu is **entitled** to the agency's full amount of the CNA Incentive as those performing managerial functions are also entitled to the said benefit.

It bears noting that under Congress Joint Resolution No. 4, s. 2009, "*the CNA Incentive shall be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs, in recognition of their efforts in accomplishing performance targets at lesser cost and in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx.*"



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 39

AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN GOVERNMENT FOR FISCAL YEAR 2025

WHEREAS, various government agencies are engaging the services of individual workers under contract of service (COS) and job order (JO) basis to support the implementation of their respective programs, activities, and projects (PAPs), especially the priority items under the Philippine Development Plan 2023-2028 and the President's 8-point Socioeconomic Agenda;

WHEREAS, under the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2 (s. 2020), as amended by COA-DBM JC Nos. 2 (s. 2022) and 2 (s. 2024), government agencies may engage the services of new COS and JO workers through individual contracts, and renew the individual contracts of their existing COS and JO workers until 31 December 2025;

WHEREAS, while COS and JO workers in the government are paid salaries or wages equivalent to those received by personnel occupying comparable positions in government and a premium of up to 20% of such salary or wage, they do not enjoy the benefits accorded to regular government employees such as Mid-Year and Year-End Bonuses, Performance-Based Bonus, and Personnel Economic Relief Allowance;

WHEREAS, granting a year-end Gratuity Pay to COS and JO workers is a well-deserved recognition of their hard work and valuable participation in the implementation of various PAPs of the government, and their pivotal role in the delivery of government services amidst the present socio-economic challenges;

WHEREAS, Administrative Order Nos. 2 (s. 2017), 20 (s. 2020), 38 (s. 2020), 46 (s. 2021), 3 (s. 2022), 13 (s. 2023), and 28 (s. 2024) authorized the grant of Gratuity Pay to COS and JO workers in government for Fiscal Years (FY) 2017, 2019, 2020, 2021, 2022, 2023, and 2024, respectively; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all Executive departments, bureaus and offices;

THE PRESIDENT OF THE PHILIPPINES

- b. For GOCCs and LWDs, the amount required shall be charged against their respective approved corporate operating budgets.

Section 4. Use of Savings. Requests for the use of savings under Section 3(a) hereof shall be submitted by NGAs and SUCs to DBM not later than five (5) working days from the effectivity of this Order, for endorsement to the Office of the President. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers directly engaged through COS and JO schemes who are qualified for Gratuity Pay, as certified by the head of the human resource management unit and endorsed by the Department Secretary or Agency Head; and
- b. Certification from the budget officer that the required amount from the existing MOOE allotment is free from any obligation and may be declared as savings, pursuant to Sections 77 and 79 of the General Provisions of RA No. 12116, to cover the funding requirements for the grant of Gratuity Pay, likewise endorsed by the Department Secretary or Agency Head.

The DBM shall release the corresponding Special Allotment Release Order and Notice of Cash Allocation, as needed, upon approval of the President.

Section 5. Grant of Gratuity Pay in Local Government Units (LGUs). LGUs are encouraged to adopt in their respective offices the grant of Gratuity Pay to workers whose services are engaged through COS and JO, utilizing appropriate and available funding sources from their respective local government funds.

The corresponding supplemental budget (SB) for the purpose shall be enacted by the local *sanggunian* concerned chargeable against the available FY 2025 appropriations or surplus. In case an LGU fails to enact an SB within FY 2025, the LGU concerned may enact an SB during FY 2026, provided that the: (i) SB shall be charged against the LGU's reverted and unused prior year's surplus, subject to compliance with the provisions of RA No. 7160 or the "Local Government Code of 1991," as amended, and pertinent laws, rules and regulations; (ii) prior year's surplus is backed by cash; and (iii) annual budget for FY 2026 is already approved.

Section 6. Payment Date. The payment of Gratuity Pay to qualified COS and JO workers in government for FY 2025 shall be made not earlier than 15 December 2025.

Section 7. Supplemental Guidelines. As may be necessary, the DBM shall issue supplemental guidelines for the effective implementation of this Order.

Section 8. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

Section 9. Repeal. All issuances, orders, rules and regulations, or parts thereof which are inconsistent with the provisions of this Order, are hereby repealed or modified accordingly.

4. Ms. M. Jinu was promoted to a third-level position in the same agency on April 1, 2025. Prior to her promotion, she was the head of a technical division in the same agency.

Ms. Jinu is **entitled** to the agency's full amount of the CNA Incentive as those performing managerial functions are also entitled to the said benefit.

It bears noting that under Congress Joint Resolution No. 4, s. 2009, "the CNA Incentive shall be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs, in recognition of their efforts in accomplishing performance targets at lesser cost and in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx."



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 39

AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN GOVERNMENT FOR FISCAL YEAR 2025

WHEREAS, various government agencies are engaging the services of individual workers under contract of service (COS) and job order (JO) basis to support the implementation of their respective programs, activities, and projects (PAPs), especially the priority items under the Philippine Development Plan 2023-2028 and the President's 8-point Socioeconomic Agenda;

WHEREAS, under the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2 (s. 2020), as amended by COA-DBM JC Nos. 2 (s. 2022) and 2 (s. 2024), government agencies may engage the services of new COS and JO workers through individual contracts, and renew the individual contracts of their existing COS and JO workers until 31 December 2025;

WHEREAS, while COS and JO workers in the government are paid salaries or wages equivalent to those received by personnel occupying comparable positions in government and a premium of up to 20% of such salary or wage, they do not enjoy the benefits accorded to regular government employees such as Mid-Year and Year-End Bonuses, Performance-Based Bonus, and Personnel Economic Relief Allowance;

WHEREAS, granting a year-end Gratuity Pay to COS and JO workers is a well-deserved recognition of their hard work and valuable participation in the implementation of various PAPs of the government, and their pivotal role in the delivery of government services amidst the present socio-economic challenges;

WHEREAS, Administrative Order Nos. 2 (s. 2017), 20 (s. 2020), 38 (s. 2020), 46 (s. 2021), 3 (s. 2022), 13 (s. 2023), and 28 (s. 2024) authorized the grant of Gratuity Pay to COS and JO workers in government for Fiscal Years (FY) 2017, 2019, 2020, 2021, 2022, 2023, and 2024, respectively; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all Executive departments, bureaus and offices;

THE PRESIDENT OF THE PHILIPPINES

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Grant of Gratuity Pay in National Government Agencies (NGAs) and Instrumentalities. All workers whose services are engaged through COS and JO, who have rendered a total or an aggregate of at least four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December 2025, and whose contracts are still effective as of the same date, may be granted a one (1)-time Gratuity Pay not exceeding ₱7,000.00 each for FY 2025.

Those who have rendered less than four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December 2025, and whose contracts are still effective as of same date, may also be granted the one (1)-time Gratuity Pay, on a *pro rata* basis, as follows:

LENGTH OF SERVICE	AMOUNT OF GRATUITY PAY
3 months but less than 4 months	Not exceeding ₱6,000.00
2 months but less than 3 months	Not exceeding ₱5,000.00
Less than 2 months	Not exceeding ₱4,000.00

For this purpose, actual service shall refer to services rendered on-site. However, subject to the discretion of the Agency Head and the availability of funds, services rendered by COS and JO workers under any alternative work arrangement prescribed under Section 6.1 COA-DBM JC No. 1 (s. 2022) may also be considered as actual service.

Section 2. Coverage. This Order shall cover workers whose services are directly engaged through COS and JO by NGAs, state universities and colleges (SUCs), government-owned or -controlled corporations (GOCCs) and local water districts (LWDs).

Section 3. Funding Sources. The funding source for the implementation of this Order shall be governed by the following:

- a. For NGAs and SUCs, the amount required shall be charged against their respective available Maintenance and Other Operating Expenses (MOOE) allotment for the same PAP where the compensation of workers engaged through COS and JO are sourced, subject to the approval of the Agency Head.

In case of deficiency, agencies may modify the allotment issued within the PAP, subject to the approval of the Agency Head or the DBM, as the case may be, pursuant to the rules on the modification in allotments under Section 80 of the General Provisions of Republic Act (RA) No. 12116 or the "General Appropriations Act for FY 2025," and existing laws, rules and regulations, and other issuances, or submit a request to augment actual deficiencies from savings in other PAPs, subject to the approval of the President, in accordance with rules on use of savings and augmentation under Sections 76, 77, 78 and 79 of the General Provisions of RA No. 12116, and existing laws and issuances; and

- b. For GOCCs and LWDs, the amount required shall be charged against their respective approved corporate operating budgets.

Section 4. Use of Savings. Requests for the use of savings under Section 3(a) hereof shall be submitted by NGAs and SUCs to DBM not later than five (5) working days from the effectivity of this Order, for endorsement to the Office of the President. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers directly engaged through COS and JO schemes who are qualified for Gratuity Pay, as certified by the head of the human resource management unit and endorsed by the Department Secretary or Agency Head; and
- b. Certification from the budget officer that the required amount from the existing MOOE allotment is free from any obligation and may be declared as savings, pursuant to Sections 77 and 79 of the General Provisions of RA No. 12116, to cover the funding requirements for the grant of Gratuity Pay, likewise endorsed by the Department Secretary or Agency Head.

The DBM shall release the corresponding Special Allotment Release Order and Notice of Cash Allocation, as needed, upon approval of the President.

Section 5. Grant of Gratuity Pay in Local Government Units (LGUs). LGUs are encouraged to adopt in their respective offices the grant of Gratuity Pay to workers whose services are engaged through COS and JO, utilizing appropriate and available funding sources from their respective local government funds.

The corresponding supplemental budget (SB) for the purpose shall be enacted by the local *sanggunian* concerned chargeable against the available FY 2025 appropriations or surplus. In case an LGU fails to enact an SB within FY 2025, the LGU concerned may enact an SB during FY 2026, provided that the: (i) SB shall be charged against the LGU's reverted and unused prior year's surplus, subject to compliance with the provisions of RA No. 7160 or the "Local Government Code of 1991," as amended, and pertinent laws, rules and regulations; (ii) prior year's surplus is backed by cash; and (iii) annual budget for FY 2026 is already approved.

Section 6. Payment Date. The payment of Gratuity Pay to qualified COS and JO workers in government for FY 2025 shall be made not earlier than 15 December 2025.

Section 7. Supplemental Guidelines. As may be necessary, the DBM shall issue supplemental guidelines for the effective implementation of this Order.

Section 8. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

Section 9. Repeal. All issuances, orders, rules and regulations, or parts thereof which are inconsistent with the provisions of this Order, are hereby repealed or modified accordingly.

Section 10. Effectivity. This Order shall take effect immediately following its complete publication in the Official Gazette or in a newspaper of general circulation.

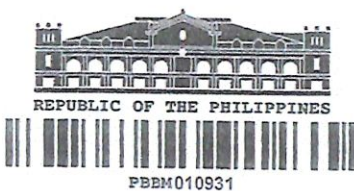
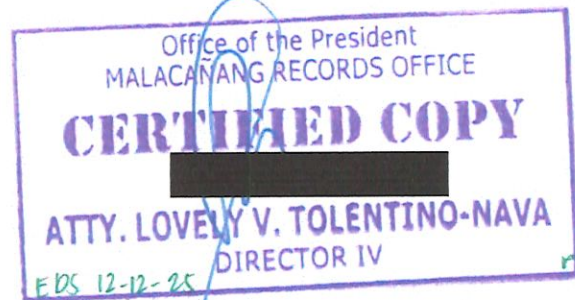
DONE, in the City of Manila, this 11th day of December, in the year of our Lord, Two Thousand and Twenty-Five.



By the President:



RALPH G. RECTO
Acting Executive Secretary





MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 40

**AUTHORIZING THE GRANT OF SERVICE RECOGNITION
INCENTIVE TO GOVERNMENT EMPLOYEES FOR FISCAL YEAR
2025**

WHEREAS, Section 4(h) of Congressional Joint Resolution (JR) No. 4 (s. 2009) authorizes the grant of: (i) incentives to reward an employee's loyalty to government service and contributions to the agency's continuing viable existence; (ii) incentives as reward for exceeding agency financial and operational performance targets to motivate employee efforts toward higher productivity; and (iii) other existing benefits to be categorized by the Department of Budget and Management (DBM) as incentives;

WHEREAS, Section 17(iv) of Congressional JR No. 4 authorizes the President, upon the recommendation of DBM, to update the Compensation and Position Classification System for civilian personnel, Base Pay Schedule for military and uniformed personnel, and policies on and levels of allowances, benefits, and incentives applicable to all government personnel;

WHEREAS, Section 5 of Presidential Decree No. 1597 provides that allowances, honoraria, and other fringe benefits which may be granted to government employees, whether payable by their respective offices or by other agencies of government, shall be subject to the approval of the President, upon the recommendation of DBM;

WHEREAS, Administrative Order (AO) Nos. 19 (s. 2019), 37 (s. 2020), 45 (s. 2021), 1 (s. 2022), 12 (s. 2023), and 27 (s. 2024) authorized the one-time grant of Service Recognition Incentive (SRI) to government employees for Fiscal Years (FYs) 2019, 2020, 2021, 2022, 2023, and 2024, respectively, in recognition of the hard work and commitment of government personnel to public service; and

WHEREAS, the Administration recognizes all government employees for their collective and invaluable contributions to the government's continuing efforts in pursuing the objectives, commitments, targets, and deliverables under the Philippine Development Plan 2023-2028 and the President's 8-Point Socioeconomic Agenda;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

THE PRESIDENT OF THE PHILIPPINES

Section 1. SRI for Employees in the Executive Department. This Order authorizes the grant of a one-time SRI at a uniform rate not exceeding ₱20,000.00 for each of the following personnel in the Executive branch:

- a. Civilian personnel in national government agencies (NGAs), including those in state universities and colleges (SUCs) and government-owned or -controlled corporations (GOCCs), occupying regular, contractual or casual positions; and
- b. Military personnel of the Armed Forces of the Philippines under the Department of National Defense, and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology under the Department of the Interior and Local Government, the Bureau of Corrections under the Department of Justice, the Philippine Coast Guard under the Department of Transportation, and the National Mapping and Resource Information Authority under the Department of Environment and Natural Resources.

Section 2. Conditions on the Grant of the SRI. The grant of SRI shall be subject to the following conditions:

- a. The civilian personnel are occupying regular, contractual or casual positions;
- b. The personnel are still in government service as of 30 November 2025;
- c. The personnel have rendered at least a total or an aggregate of four (4) months of satisfactory service as of 30 November 2025, in accordance with the relevant rules and existing performance evaluation systems, inclusive of services rendered under any of the alternative work arrangements prescribed by the Civil Service Commission;
- d. Those who have rendered less than a total or an aggregate of four (4) months of satisfactory service as of 30 November 2025 shall be eligible for a pro-rated SRI, as follows:

LENGTH OF SERVICE	PERCENTAGE OF INCENTIVE
3 months but less than 4 months	40%
2 months but less than 3 months	30%
1 month but less than 2 months	20%
Less than 1 month	10%

and;

- e. The employees have not received any additional year-end benefit in FY 2025 over and above the benefits authorized under Republic Act (RA) No. 6686, as amended by RA No. 8441.

Section 3. Exclusion from the Grant of SRI. Those engaged without employer-employee relationship, and whose compensation are funded from non-Personnel Services (PS) appropriations/budgets are excluded from the grant of SRI, such as:

- a. Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
- b. Laborers engaged through job contracts (*pakyaw*) and those paid on piecework basis;
- c. Student workers and apprentices; and
- d. Individuals and groups of people whose services are engaged through job orders, contracts of service or others similarly situated.

Section 4. Funding Source of the SRI for Employees in the Executive Department. The funding source for the grant of SRI to employees in the Executive branch shall be governed by the following:

- a. For NGAs, including SUCs and military and uniformed personnel, the amount required shall be charged against the available released PS allotments of the respective agencies under RA No. 12116 or the "General Appropriations Act (GAA) for FY 2025."

In case of deficiency, the amount required may be charged against the Maintenance and Other Operating Expenses allotments of the concerned government agency, subject to the rules on modification in allotments under Section 80 of the General Provisions of RA No. 12116, and other pertinent budgeting, accounting, and auditing rules and regulations.

- b. For GOCCs, the amount required for the SRI shall be charged against their respective approved corporate operating budgets (COBs) for FY 2025 only; and
- c. Should the identified funding sources be insufficient to cover the full amount of the SRI, a lower but uniform amount shall be granted to all qualified employees of the NGA or GOCC.

Section 5. SRI for Employees in the Legislative and Judicial Branches and Other Offices Vested with Fiscal Autonomy. Employees of the Senate, House of Representatives, Judiciary, Office of the Ombudsman and Constitutional Offices vested with fiscal autonomy may likewise be granted a one-time SRI by their respective heads of office at a uniform rate not exceeding ₱20,000.00 each, chargeable against the available PS allotment of their respective agencies, subject to the conditions set forth in Section 2 hereof.

Should the identified funding sources be insufficient to cover the full amount of the SRI, a lower but uniform amount shall be paid to all qualified employees of the concerned office.

Section 6. SRI for Employees in the Local Government Units (LGUs). The grant of one-time SRI to employees in LGUs, including those in the *barangays*, shall be determined by their respective *sanggunians* depending on the LGU's financial capability, subject to the PS limitation in LGU budgets under RA No. 7160 or the "Local Government Code of 1991," as amended, and the conditions set forth in Section 2 hereof, at a uniform rate not exceeding ₱20,000.00 each, chargeable against their respective FY 2025 local government funds. Should the identified funding source be

insufficient to cover the full amount of the SRI, a lower but uniform amount shall be granted to all qualified employees of the LGU.

In determining the amount of the SRI, the *sanggunians* shall exercise prudence and judicious use of government funds, ensuring that the expenditure is reasonable and will not, in any way, prejudice the delivery of services to the public.

The amount required shall be chargeable against the available FY 2025 appropriations or surplus, upon the enactment by the local *sanggunian* of the corresponding supplemental budget (SB) for the purpose or through augmentation pursuant to Section 336 of RA No. 7160 and Article 454 of its Implementing Rules and Regulations. In case the LGU fails to enact an SB within FY 2025, the concerned LGU may enact an SB during FY 2026, provided that the: (i) SB shall be charged against the LGU's reverted and unused surplus for prior years, subject to compliance with pertinent provisions of RA No. 7160, as amended, and other existing laws, rules and regulations; (ii) prior year's surplus is backed by cash; and (iii) annual budget for FY 2026 is already approved.

Section 7. SRI for Employees in Local Water Districts (LWDs). LWDs may also grant the SRI to their employees at a uniform rate to be determined by their Boards of Directors (BOD), which shall not exceed ₱20,000.00 each, chargeable against their respective BOD-approved FY 2025 COBs only, subject to the conditions set forth in Section 2 hereof.

Should the identified funding source be insufficient to cover the full amount of the SRI, a lower but uniform amount shall be paid to all qualified employees of the LWD.

Section 8. SRI for Employees in Agencies Exempted from the Coverage of RA No. 6758, as amended. NGAs and GOCCs exempted from the coverage of RA No. 6758, as amended, may also grant the SRI to their employees at a uniform rate to be determined by their agency heads or governing boards, which shall not exceed ₱20,000.00 each, chargeable against the NGA's available funds and the GOCC's FY 2025 COB, subject to the conditions set forth in Section 2 hereof.

Should the identified funding source be insufficient to cover the full amount of the SRI, a lower but uniform amount shall be paid to all qualified employees of the concerned agency or GOCC.

Section 9. Payment Date. The payment of the SRI to all qualified government employees shall be made not earlier than 15 December 2025.

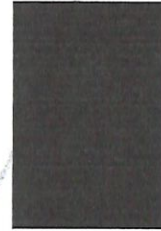
Section 10. Supplemental Guidelines. As may be necessary, the DBM shall issue supplemental guidelines to effectively implement this Order.

Section 11. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

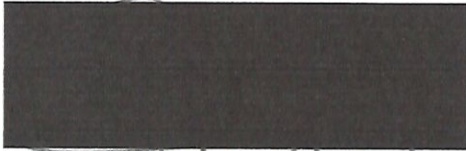
Section 12. Repeal. All issuances, orders, rules and regulations, or parts thereof which are inconsistent with the provisions of this Order, are hereby repealed or modified accordingly.

Section 13. Effectivity. This Order shall take effect immediately upon its publication in the Official Gazette or a newspaper of general circulation.

DONE, in the City of Manila, this 11th day of December, in the year of our Lord, Two Thousand and Twenty-Five.



By the President:



RALPH G. RECTO
Acting Executive Secretary

