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

Item No.: 08  
Date: 28 2026 APR

### PROVINCIAL BUDGET OFFICE

April 20, 2026

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**  
Date: APR 20 2026  
By: [Signature]

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

RELEASED  
DATE 4-20-2026  
NO. 180  
BY [Signature]  
PBO

#### Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 2 CY 2025** of the **Municipality of Abuyog, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2 Series of 2025** with a total appropriation in the amount of **Php 18,985,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the savings from the reversion of Personal Services (PS) and Maintenance and Other Operating Expense (MOOE) under the Current Appropriations are duly certified as savings not otherwise restricted by law or other obligations and are validly made available to support the expenditures under Supplemental Budget No. 2;
2. That the grant of the following incentive/benefits shall be made pursuant to the corresponding guidelines relative thereto:
  - a. Service Recognition Incentive (SRI)- pursuant to DBM Budget Circular No. 2025-3 dated December 15, 2025
  - b. Gratuity Pay- pursuant to Budget Circular No. 2025-4 dated December 16, 2025
3. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations; and
4. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

#### LOCAL FINANCE COMMITTEE:

[Signature]  
**MARIA GINA P. HIPE**  
Provincial Budget Officer

[Signature]  
**RUTH Y. SURPIA**  
Provincial Treasurer

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

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

1<sup>st</sup> Indorsement  
13 February 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **MDC Resolution No. 04, s. 2025 of the Municipality of Abuyog, Leyte, entitled, a Resolution adopting the Supplemental Investment Program (SIP) No. 2 for CY 2025 in the amount of P18,985,000.00.**

**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF ABUYOG**



Sangguniang Bayan  
Province of Leyte  
**RECEIVED**  
Date: JAN 27 2025

**OFFICE OF THE MUNICIPAL MAYOR**

December 22, 2025

**TO : The Honorable Members**  
Sangguniang Bayan  
Municipality of Abuyog, Leyte

**THRU : Hon. Dario P. Lleve**  
Municipal Vice-Mayor  
Abuyog, Leyte

**FROM : Hon. Lemuel Gin K. Traya**  
Municipal Mayor

**SUBJECT: Requesting Authorization of Supplemental Budget No. 2, CY 2025**

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Gentlemen and Ladies:

I am respectfully submitting herewith the Proposed Supplemental Budget No. 2 of the municipality for Calendar Year 2025 for authorization of this August Body.

Enclosed in this Supplemental Budget are appropriations for Service Recognition Incentive (SRI) and the Gratuity Pay for Job Orders and Contract of Service as per LBC No. 2025-3 and No. 2025-4, respectively, which need immediate implementation. Hence, I am certifying this as an Urgent Matter to be treated by this August Body.

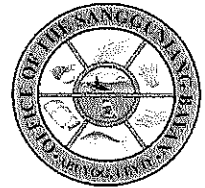
Hoping for your immediate and favorable action on this matter and your cooperation.

Thank you so much.

  
**LEMUEL GIN K. TRAYA**  
*Municipal Mayor*



*Republic of the Philippines*  
**MUNICIPALITY OF ABUYOG**  
 Province of Leyte



*Office of the Sangguniang Bayan*

EXCERPT FROM THE MINUTES OF THE 26<sup>TH</sup> REGULAR SESSION OF THE 20<sup>TH</sup> HONORABLE SANGGUNIANG BAYAN OF ABUYOG, LEYTE HELD AT ITS SESSION HALL, LEGISLATIVE BUILDING MUNICIPAL COMPOUND, ABUYOG, LEYTE ON DECEMBER 23, 2025.

**PRESENT:**

Hon. Dario P. Lleve	Municipal Vice-Mayor, Prsdg. Officer
Hon. Lemuel Vincent D. Tan	SB Member, Prsdg. Pro-tempore
Hon. Felicito V. Topia, Jr.	SB Member
Hon. Ofelia K. Traya	SB Member
Hon. Rodulfo M. Cabias	SB Member, Floor Leader
Hon. Roy Percival M. Perez	SB Member
Hon. Patrocinio A. Risos, Jr.	SB Member
Hon. Erwin V. Belleza	SB Member
Hon. John Bill V. Traya	SB Member, ABC President
Hon. Melliza Jane C. Traya	SB Member, SK Ped. Pres.

**ABSENT:**

Hon. Ma. Amelia C. Gacis	SB Member – on leave
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**APPROPRIATION ORDINANCE NO. 2  
 SERIES OF 2025**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2, SERIES OF 2025 INVOLVING AN AMOUNT OF EIGHTEEN MILLION NINE HUNDRED EIGHTY FIVE THOUSAND PESOS ONLY (P18,985,000.00) FOR THE PROPOSED STIPULATED OBJECT OF EXPENDITURES AS REFLECTED IN THE SUPPLEMENTAL BUDGET NO. 2 FOR CY 2025**

**BE IT ENACTED** in Regular Session assembled.

Section 1. The Supplemental Budget of the Local Government Unit of Abuyog, Leyte for Fiscal Year 2025 in the total amount of Eighteen Million Nine Hundred Eighty Five Thousand Pesos only (P18,985,000.00) for Personal Services, Maintenance and Other Operating Expenses, Capital Outlay and other Budgetary Requirements for the Supplemental Budget No. 2, Calendar Year 2025 of the municipality is hereby approved.

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

1. Certification of Funds Actually Available
2. Statement of Funding Sources
3. Statement of Supplemental Appropriation

4. Statement of Funds Available for Reversion

Section 2. Sources of Funds. The sources for the Supplemental Budget in the total amount of Eighteen Million Nine Hundred Eighty Five Thousand Pesos only (P18,985,000.00) shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available:	
a.) Savings	-
b.) Reversions:	
1. Personal Services – Savings CY 2025 (From Different Offices)	<u>P 18,300,000.00</u>
2. Maintenance & Other Operating Expenses (MOOE) CY 2025 (From Abuyog Community College & Market)	<u>P 685,000.00</u>
Total Estimated Income	<u>P 18,985,000.00</u>

Section 3. Use of Funds. The amount of Eighteen Million Nine Hundred Eighty Five Thousand Pesos only (P18,985,000.00) is hereby appropriated for the Supplemental Budget No. 2, CY 2025 of the Municipal Local Government of Abuyog, Leyte, as follows:

Proposed New Appropriations

For Eighteen Million Nine Hundred Eighty Five Thousand Pesos only (P18,985,000.00).

New Appropriations by Program/Activity/Project ('000)

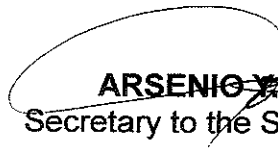
Program/Project/ Activity	Current Operating Expenditures		CO	STATUTORY & CONTRACTUAL OBLIGATION	Total
	PS	MOOE			
A. Programs					
I. General Administrations Services					
a. General Administrative and Support Services	P 8,250,000.00	P 8,735,000.00	2,000,000.00	-	P 18,985,000.00
Sub-total					
II. Operations					
a.					
b.					
B. Projects					
I. Locally-funded Project					
a.					
b.					
Sub-total					
Total, Projects					
TOTAL NEW APPROPRIATIONS					P 18,985,000.00

Section 4. 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 5. Effectivity.** The provisions of this Ordinance shall take effect upon approval.

ENACTED: This 23<sup>rd</sup> day of December, 2025 at SB Session Hall, Legislative Building, Municipal Compound, Abuyog, Leyte.

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I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE 20<sup>TH</sup> SANGGUNIANG BAYAN ON DECEMBER 23, 2025.

  
**ARSENIO Y. VILLOTE**  
Secretary to the Sangguniang Bayan

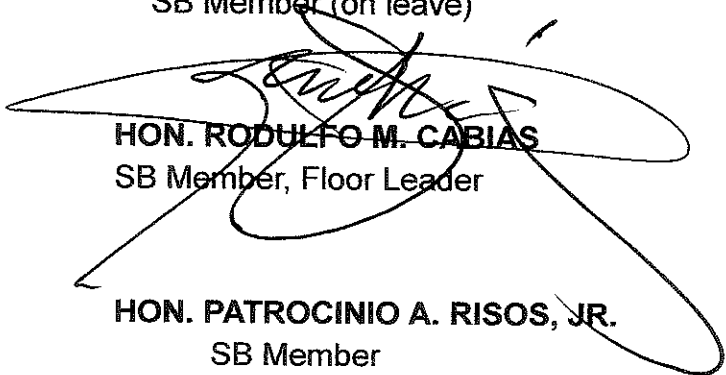
  
**HON. DARIO P. LLEVE**  
Municipal Vice Mayor, Prsdg. Officer


  
**HON. LEMUEL VINCENT D. TAN**  
SB Member, Prsdg. Pro-tempore

  
**HON. FELICITO V. TOPIA, JR.**  
SB Member

**HON. MA. AMELIA C. GACIS**  
SB Member (on leave)


  
**HON. OFELIA K. TRAYA**  
SB Member

  
**HON. RODOLFO M. CARIAS**  
SB Member, Floor Leader

  
**HON. ROY PERCIVAL M. PEREZ**  
SB Member

**HON. PATROCINIO A. RISOS, JR.**  
SB Member

  
**HON. ERWIN V. BELLEZA**  
SB Member

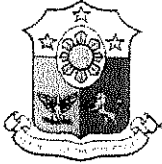
  
**HON. JOHN BILL V. TRAYA**  
SB Member/ ABC Fed. President

  
**HON. MELLIZA JANE C. TRAYA**  
SB Member/ SK Ped. Pres.

APPROVED:

  
**HON. LEMUEL GIN R. TRAYA**  
Municipal Mayor

Date: 1/23/2026



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF ABUYOG**



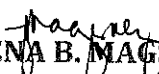
## **CERTIFICATION OF FUNDS ACTUALLY AVAILABLE**


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TO WHOM THIS MAY CONCERN:

We hereby jointly certify that there is a Back-Up Cash and Funds Actually Available in the total amount of **EIGHTEEN MILLION NINE HUNDRED EIGHTY-FIVE THOUSAND PESOS (P 18,985,000.00)** intended for the Personal Services, Maintenance and Other Operating Expenses, Capital Outlays and other Budgetary Requirements for Supplemental Budget No. 2, Calendar Year 2025 of the municipality.

Issued this 22<sup>nd</sup> day of December 2025 at Abuyog, Leyte, Philippines.

  
**ELENA B. MAGSOLING**  
*Municipal Treasurer*

  
**MICHELLE L. EFREN**  
*Municipal Accountant*

**STATEMENT OF FUNDING SOURCES**  
**(SUPPLEMENTAL BUDGET)**  
**FY 2025**

**ABUYOG, LEYTE**  
Province/City/Municipality

**General**  
Fund/Special/Account

PARTICULARS (1)	Account Classification (2)	Amount (3)
1.0 New Revenue Sources		P -
2.0 Actual Collection in Excess of the Estimated Income		-
3.0 Savings CY 2024		-
4.0 Realignment		-
<b>5.0 Reversions</b>		<b>P 18,985,000.00</b>
<b>1. Personal Services - Savings CY 2025</b>		<b>P 18,300,000.00</b>
<i>(From Different Offices)</i>		
<b>2. Maintenance &amp; Other Operating Expenses (MOOE) CY 2025:</b>		<b>P 685,000.00</b>
<i>(From Abuyog Community College &amp; Market)</i>		
<b>Total Estimated Income</b>		<b>P 18,985,000.00</b>

Certified Correct :

  
**ELENA B. MAGSOLING**  
Municipal Treasurer

  
**MICHELLE L. EFREN**  
Municipal Accountant

## STATEMENT OF SUPPLEMENTAL APPROPRIATION

**ABUYOG**

Province/City/Municipality

Page 1 of 2 pages

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
	Appropriation for the Grant of Service Recognition Incentive (SRI) to Qualified LGU Employees as per AO No. 40 and DBM Circular 2025-3.	1000-000-3-01-001-000-000-001	<b>A. PERSONAL SERVICES</b> 1. Other Bonuses & Allowances	5-01-02-990	P 7,122,000.00
			<b>TOTAL PERSONAL SERVICES:</b>		<b>P 7,122,000.00</b>
	Additional Appropriation for Fuel, Oil and Lubricants Expenses	1000-000-3-01-001-000-000-002	<b>B. MAINT. &amp; OTHER OPERATING EXPENSES</b> 1. Fuel, Oil and Lubricants Expenses	5-02-03-090	P 2,700,000.00
<b>MAYOR'S OFFICE</b>	Additional Appropriation for Other Maintenance And Operating Expenses	1000-000-3-01-001-000-000-003	2. Other Maintenance And Operating Expenses	5-02-99-990	4,500,000.00
	Appropriation for the Grant of Gratuity Pay to Qualified LGU Contract of Service and Job Order Workers as per AO No. 39 and DBM Circular 2025-4.	1000-000-3-01-001-000-000-004	3. Other Maintenance And Operating Expenses	5-02-99-990	1,065,000.00
			<b>TOTAL MOOE:</b>		<b>P 8,265,000.00</b>
	PV System Repair/ Rehabilitation & Re-energization of PV System	1000-000-3-01-001-000-000-005	<b>C. CAPITAL OUTLAY</b> 1. Power Supply Systems	1-07-03-050	P 500,000.00
	Solar PV System Installation	1000-000-3-01-001-000-000-006	2. Power Supply Systems	1-07-03-050	P 1,500,000.00
			<b>TOTAL CAPITAL OUTLAY:</b>		<b>P 2,000,000.00</b>
<b>TOTAL APPROPRIATIONS</b>					<b>P 17,387,000.00</b>
	Appropriation for the Grant of Service Recognition Incentive (SRI) to Qualified LGU Employees as per AO No. 40 and DBM Circular 2025-3.	1000-000-3-01-018-000-000-001	<b>A. PERSONAL SERVICES</b> 1. Other Bonuses & Allowances	5-01-02-990	P 1,128,000.00
<b>ACC</b>			<b>TOTAL PERSONAL SERVICES:</b>		<b>P 1,128,000.00</b>

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
ACC	Appropriation for the Grant of Gratuity Pay to Qualified LGU Contract of Service and Job Order Workers as per AO No. 39 and DBM Circular 2025-4.	1000-000-3-01-018-000-000-002	<b>B. MAINT. &amp; OTHER OPERATING EXPENSES</b> 1. Other Maintenance And Operating Expenses	5-02-99-990	470,000.00
<b>TOTAL MOOE:</b>					<b>P 470,000.00</b>
<b>TOTAL APPROPRIATIONS</b>					<b>P 1,598,000.00</b>
<b>OVER-ALL TOTAL APPROPRIATIONS</b>					<b>P 18,985,000.00</b>
<b>UNAPPROPRIATED BALANCE</b>					<b>P -</b>

Prepared :

**ARTEMIO P. ZUNIGA**  
Municipal Budget Officer

Approved :


**LEMEDEL GIN KATRAYA**  
Municipal Mayor

**SCHEDULE 1**

**Request for Reversion of Balances from the Savings of Personal Services  
and the Maintenance & Other Operating Expenses from All Office CY 2025**

<b>1. Personal Services:</b>		<b>₱ 18,300,000.00</b>
a. MAYOR	P 4,380,000.00	
b. CIVIL SECURITY SERVICES	970,000.00	
c. TOURISM	420,000.00	
d. SBO	2,000,000.00	
e. ENGINEERING	440,000.00	
f. MTO	1,017,000.00	
g. ACCOUNTANT	320,000.00	
h. ASSESSOR	290,000.00	
i. BUDGET	700,000.00	
j. MSWDO	1,289,000.00	
k. DA	633,000.00	
l. RHU	4,093,000.00	
m. MDRRMO	130,000.00	
n. ACC	1,128,000.00	
o. MARKET	250,000.00	
p. BUS TERMINAL	240,000.00	
<b>Sub-Total</b>	<b><u>P 18,300,000.00</u></b>	
<b>2. Maintenance &amp; Other Operating Expenses:</b>		<b>₱ 685,000.00</b>
a. ACC	P 470,000.00	
b. MARKET	215,000.00	
<b>Sub-Total</b>	<b><u>P 685,000.00</u></b>	
<b>Total Reversions</b>		<b><u>P 18,985,000.00</u></b>

Reversion Requested by :  
(Local Finance Committee)

  
**ARTEMIO P. ZUNIGA**  
Municipal Budget Officer

  
**ELENA B. MAGSOLING**  
Municipal Treasurer

  
**ELEANOR CHRISTINE D. BELTRAN**  
Mun. Planning & Dev't. Officer

Approved :

  
**LEMUEL GIN K. TRAYA**  
Municipal Mayor

**Statement of Funds Available for Reversion**  
as of December 16, 2025

**1. PERSONAL SERVICES**

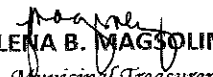
Offices 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
<b>MAYOR</b>	Salaries and Wages - Regular	P 7,398,213.96	P 6,398,830.28	P 999,383.68	P 990,000.00
	Salaries and Wages - Casual/Contractual	3,623,570.04	2,743,941.28	879,628.76	870,000.00
	Personal Economic Relief Allowance (PERA)	994,000.00	773,120.45	220,879.55	220,000.00
	Honoraria (BHW's, BSPO's and BNS)	2,000,000.00	-	2,000,000.00	2,000,000.00
	Overtime and Night Pay	300,000.00	-	300,000.00	300,000.00
	<b>TOTAL :</b>	<b>P 14,315,784.00</b>	<b>P 9,915,892.01</b>	<b>P 4,399,891.99</b>	<b>P 4,380,000.00</b>
<b>CIVIL SECURITY SERVICES</b>	Salaries and Wages - Regular	P 1,650,552.00	P 1,135,246.91	P 515,305.09	P 500,000.00
	Salaries and Wages - Casual/Contractual	1,687,320.00	1,208,355.17	478,964.83	470,000.00
	<b>TOTAL :</b>	<b>P 3,337,872.00</b>	<b>P 2,343,602.08</b>	<b>P 994,269.92</b>	<b>P 970,000.00</b>
<b>TOURISM</b>	Salaries and Wages - Regular	P 2,472,988.00	P 2,043,519.82	P 429,468.18	P 420,000.00
	<b>TOTAL :</b>	<b>P 2,472,988.00</b>	<b>P 2,043,519.82</b>	<b>P 429,468.18</b>	<b>P 420,000.00</b>
<b>SBO</b>	Salaries and Wages - Regular	P 13,827,908.00	P 12,202,673.04	P 1,625,234.96	P 1,600,000.00
	Salaries and Wages - Casual/Contractual	2,769,228.00	2,312,706.54	456,521.46	400,000.00
	<b>TOTAL :</b>	<b>P 16,597,136.00</b>	<b>P 14,515,379.58</b>	<b>P 2,081,756.42</b>	<b>P 2,000,000.00</b>
<b>ENGINEERING</b>	Salaries and Wages - Regular	P 4,220,652.00	P 3,778,667.97	P 441,984.03	P 440,000.00
	<b>TOTAL :</b>	<b>P 4,220,652.00</b>	<b>P 3,778,667.97</b>	<b>P 441,984.03</b>	<b>P 440,000.00</b>
<b>MTO</b>	Salaries and Wages - Regular	P 5,746,280.00	P 4,658,608.58	P 1,087,671.42	P 1,017,000.00
	<b>TOTAL :</b>	<b>P 5,746,280.00</b>	<b>P 4,658,608.58</b>	<b>P 1,087,671.42</b>	<b>P 1,017,000.00</b>
<b>ACCOUNTANT</b>	Salaries and Wages - Regular	P 5,023,047.00	P 4,696,036.41	P 327,010.59	P 320,000.00
	<b>TOTAL :</b>	<b>P 5,023,047.00</b>	<b>P 4,696,036.41</b>	<b>P 327,010.59</b>	<b>P 320,000.00</b>
<b>ASSESSOR</b>	Salaries and Wages - Regular	P 4,188,160.00	P 3,897,990.85	P 290,169.15	P 290,000.00
	<b>TOTAL :</b>	<b>P 4,188,160.00</b>	<b>P 3,897,990.85</b>	<b>P 290,169.15</b>	<b>P 290,000.00</b>
<b>BUDGET</b>	Salaries and Wages - Regular	P 4,133,525.00	P 3,406,093.00	P 727,432.00	P 700,000.00
	<b>TOTAL :</b>	<b>P 4,133,525.00</b>	<b>P 3,406,093.00</b>	<b>P 727,432.00</b>	<b>P 700,000.00</b>
<b>MSWDO</b>	Salaries and Wages - Regular	P 4,509,600.44	P 3,514,100.22	P 995,500.22	P 990,000.00
	Honoraria (DAY CARE)	832,000.00	635,000.00	197,000.00	197,000.00
	Retirement and Life Insurance Premiums	557,446.56	454,566.91	102,879.65	102,000.00
	<b>TOTAL :</b>	<b>P 5,899,047.00</b>	<b>P 4,603,667.13</b>	<b>P 1,295,379.87</b>	<b>P 1,289,000.00</b>
<b>DA</b>	Salaries and Wages - Regular	P 4,527,228.00	P 4,025,243.77	P 501,984.23	P 500,000.00
	Mid-Year Bonus	424,628.00	291,148.00	133,480.00	133,000.00
	<b>TOTAL :</b>	<b>P 4,951,856.00</b>	<b>P 4,316,391.77</b>	<b>P 635,464.23</b>	<b>P 633,000.00</b>

Offices 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
RHU	Salaries and Wages - Regular	P 13,881,744.00	P 10,679,647.16	P 3,202,096.84	P 3,200,000.00
	Salaries and Wages - Casual/Contractual	506,196.00	317,035.34	189,160.66	189,000.00
	Personal Economic Relief Allowance (PERA)	984,000.00	742,041.03	241,958.97	240,000.00
	Subsistence Allowance	580,800.00	264,062.50	316,737.50	300,000.00
	Hazard Pay	750,000.00	491,171.48	258,828.52	164,000.00
	<b>TOTAL :</b>	<b>P 16,702,740.00</b>	<b>P 12,493,957.51</b>	<b>P 4,208,782.49</b>	<b>P 4,093,000.00</b>
MDRRMO	Salaries and Wages - Regular	P 2,870,514.00	P 2,738,217.37	P 132,296.63	P 130,000.00
	<b>TOTAL :</b>	<b>P 2,870,514.00</b>	<b>P 2,738,217.37</b>	<b>P 132,296.63</b>	<b>P 130,000.00</b>
ACC	Salaries and Wages - Regular	P 32,001,732.47	P 25,342,769.27	P 6,658,963.20	P 1,128,000.00
	<b>TOTAL :</b>	<b>P 32,001,732.47</b>	<b>P 25,342,769.27</b>	<b>P 6,658,963.20</b>	<b>P 1,128,000.00</b>
MARKET	Salaries and Wages - Regular	P 1,554,656.00	P 1,300,568.91	P 254,087.09	P 250,000.00
	<b>TOTAL :</b>	<b>P 1,554,656.00</b>	<b>P 1,300,568.91</b>	<b>P 254,087.09</b>	<b>P 250,000.00</b>
BUS TERMINAL	Salaries and Wages - Casual/Cont	P 846,684.00	P 604,966.27	P 241,717.73	P 240,000.00
	<b>TOTAL :</b>	<b>P 846,684.00</b>	<b>P 604,966.27</b>	<b>P 241,717.73</b>	<b>P 240,000.00</b>
<b>PS TOTAL REVERSIONS:</b>		<b>P 124,862,673.47</b>	<b>P 100,656,328.53</b>	<b>P 24,206,344.94</b>	<b>P 18,300,000.00</b>

**2. MAINTENANCE AND OTHER OPERATING EXPENSES CY 2025**

Offices 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
ACC	Textbooks & Instructional Materials Expenses	P 1,700,000.00	P 890,682.00	P 809,318.00	P 470,000.00
MARKET	Repairs and Maintenance - Market	P 400,000.00	P 184,063.27	P 215,936.73	P 215,000.00
	<b>TOTAL :</b>	<b>P 2,100,000.00</b>	<b>P 1,074,745.27</b>	<b>P 1,025,254.73</b>	<b>P 685,000.00</b>
<b>MOOE TOTAL REVERSIONS:</b>		<b>P 2,100,000.00</b>	<b>P 1,074,745.27</b>	<b>P 1,025,254.73</b>	<b>P 685,000.00</b>
<b>TOTAL OVER-ALL REVERSIONS</b>					<b>P 18,985,000.00</b>

We HEREBY CERTIFY jointly that the above Statement of Funds Available for Reversion is true and correct.

  
ELENA B. MAGSOLING  
Municipal Treasurer

  
ARTEMIO P. ZUNIGA  
Municipal Budget Officer

  
MICHELLE L. EFREN  
Municipal Accountant

Approved :

  
LEMUEL GIN K. TRAYA  
Local Chief Executive