



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

Item No.: 04
 Date: 12 2026 MAY

PROVINCIAL BUDGET OFFICE

May 5, 2026

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

RELEASED
 DATE: 5-5-26
 NO. 184
 BY: [Signature]
PBO

**Sangguniang Panlalawigan
 Province of Leyte**
RECEIVED
 Date: MAY 05 2026
 By: [Signature]

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. 3 FY 2025** of the **Municipality of Matalom, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 04 Series of 2025** with a total appropriation in the amount of **P6,762,910.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 03. Further, that said reversion will not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
 - a. One-Time Service Recognition Incentive – Budget Circular No. 2025-3 dated December 15, 2025
 - b. Gratuity Pay – Budget Circular No. 2025-4 dated December 16, 2025
 - c. Productivity Enhancement Incentive – Circular Letter No. 2025-13 dated December 17, 2025
 - d. Year-End Benefits and Cash Gift– Budget Circular No. 2016-4
3. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-dated March 25, 2013; 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 all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

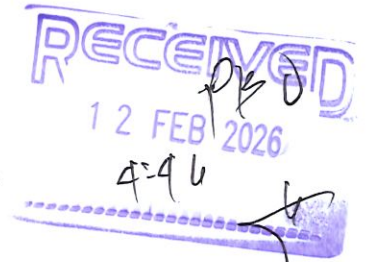
LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

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

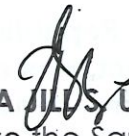
Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-o0o-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1st Indorsement
12 February 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein **Appropriation Ordinance No. 04, series of 2025** of the **Municipality of Matalom, Leyte**, entitled: An Ordinance Authorizing the **Supplemental Budget No. 03, series of 2025**, involving an amount of Six Million Seven Hundred Sixty-Two Thousand Nine Hundred Ten Pesos (P6,762,910.00)


FLORINDA J. UYVICO
Secretary to the Sanggunian



OFFICE OF THE SANGGUNIANG BAYAN

**APPROPRIATION ORDINANCE NO. 04
Series of 2025**

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 03, SERIES OF 2025, INVOLVING AN AMOUNT OF SIX MILLION SEVEN HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED TEN PESOS (₱ 6,762,910.00) FOR THE GRANT OF SERVICE RECOGNITION INCENTIVE (SRI) AND PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI) TO ALL QUALIFIED EMPLOYEES OF THE LOCAL GOVERNMENT UNIT OF MATALOM, LEYTE FOR FY 2025, GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDERS AND FOR THE REPLENISHMENT OF EXHAUSTED BUDGETS OF VARIOUS OFFICES OF THE LOCAL GOVERNMENT UNIT OF MATALOM, LEYTE.

Be it ordained by the Sangguniang Bayan of the Municipality of Matalom, Leyte in regular session assembled that:

Section 1. The Supplemental Budget No. 3 of the Municipality of Matalom, Leyte for Fiscal Year 2025 in the total amount of Six Million Seven Hundred Sixty-Two Thousand Nine Hundred Ten Pesos (₱ 6,762,910.00) for the purpose of granting Service Recognition Incentive and Productivity Enhancement Incentive to qualified employees, Gratuity Pay to contract of service and job orders and for replenishment of exhausted budgets of various offices of the Local Government Unit of Matalom, Leyte is hereby approved.

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

1. Statement of Funding Sources
2. Statement of Supplemental Appropriation

Section 2. Sources of Funds. The sources of funds for the Supplemental Budget No. 3 for FY 2025 in the total amount of Seven Million Thirty-Seven Thousand Three Hundred Ten Pesos and Seventy-Five Centavos (₱ 7,037,310.75) shall be as follows:

| FUND SOURCE | AMOUNT |
|---|-----------------------|
| 1.0 New Revenue Sources | |
| 2.0 Actual Collection in Excess of Estimated Income Matalom Community Hospital | ₱ 211,500.00 |
| 3.0 Savings | |
| 4.0 Realignment | |
| 5.0 Reversion | |
| a. Municipal Resolution No. 91-2025 MRWS | 738,772.21 |
| b. Municipal Resolution No. 103-2025 General Fund | 4,891,990.89 |
| MRWS | 709,727.67 |
| Canigao | 485,319.98 |
| TOTAL | ₱ 7,037,310.75 |



OFFICE OF THE SANGGUNIANG BAYAN

Section 3. Use of Funds. The amount of Six Million Seven Hundred Sixty-Two Thousand Nine Hundred Ten Pesos (₱ 6,762,910.00) is hereby appropriated for Supplemental Budget No. 3 for FY 2025 of the Municipality of Matalom, Leyte, as follows:

| OBJECT OF EXPENDITURE | ACCOUNT CODE | PAST YEAR | CURRENT YEAR | BUDGET YEAR |
|---|--------------|-----------|--------------|---------------------|
| Wages | 5-01-01-010 | | | 34,400.00 |
| Service Recognition Incentive | 5-01-02-080 | | | 3,174,000.00 |
| Productivity Enhancement Incentive | 5-01-02-080 | | | 845,000.00 |
| PhilHealth Contribution | 5-01-03-030 | | | 189,700.00 |
| Pag-Ibig Contribution | 5-01-03-020 | | | 51,800.00 |
| Monetization Benefits | 5-01-04-990 | | | 188,887.00 |
| Year End Bonus | 5-01-02-140 | | | 32,000.00 |
| Other Bonuses and Allowances | 5-01-02-990 | | | 10,350.00 |
| Retirement and Life Insurance Contri. | 5-01-03-010 | | | 76,400.00 |
| ECIP Premiums | 5-01-03-040 | | | 16,200.00 |
| TOTAL PERSONAL SERVICES | | | | 4,618,737.00 |
| Gratuity Pay Expense | 5-02-99-990 | | | 1,328,000.00 |
| Travelling Expense | 5-02-01-010 | | | 75,400.00 |
| Electricity Expense | 5-02-04-020 | | | 700,000.00 |
| Other Professional Services | 5-02-11-990 | | | 38,773.00 |
| Janitorial Services | | | | 2,000.00 |
| TOTAL MAINTENANCE AND OTHER OPERATING EXPENDITURES | | | | 2,144,173.00 |
| TOTAL APPROPRIATION | | | | 6,762,910.00 |

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. This appropriation measure shall take effect immediately upon approval.

ENACTED: This 15th day of December, 2025 at Matalom, Leyte.

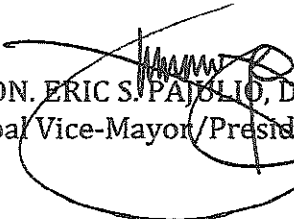
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 I HEREBY CERTIFY THAT THIS IS A
 TRUE AND ACCURATE COPY OF THE ORDINANCE
 DULY ENACTED BY
 THE SANGGUNIAN ON DECEMBER 15, 2025


ANTONIETTE G. OCBA
 Designate, Secretary to the Sanggunian

Appropriation Ordinance No. 04, series of 2025 Page 2 of 3



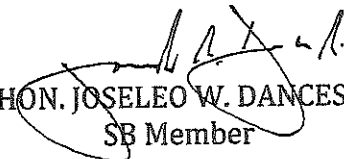
OFFICE OF THE SANGGUNIANG BAYAN


HON. ERIC S. PAJULIO, D.M.D.
Municipal Vice-Mayor/Presiding Officer
APPROVED:


HON. ELYRA A. PAJULIO
Municipal Mayor
Date of Approval: 12-22-2025


on leave
HON. RICARDO MEINRADO D. PUDA
SB Member



HON. MARIA PAMELA P. GADO
SB Member

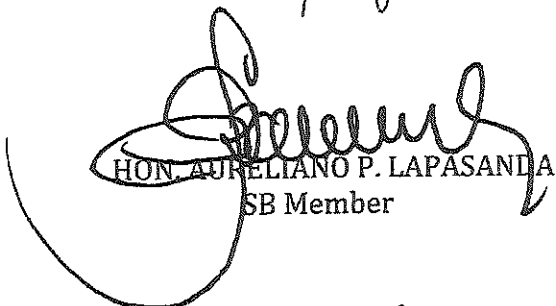

HON. JOSELEO W. DANCES
SB Member

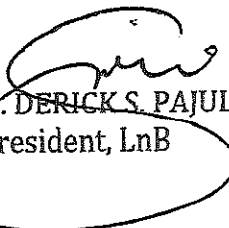

HON. ROLANDO P. IGUT
SB Member

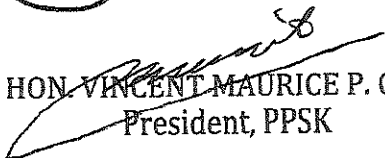

HON. VERONICA T. TAN
SB Member


HON. FAUSTO P. GARIN JR.
SB Member


HON. RONALD P. GILO
SB Member


HON. AURELIANO P. LAPASANTA
SB Member


HON. DERICK S. PAJULIO
President, LnB


HON. VINCENT MAURICE P. GARDE
President, PPSK



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL RESOLUTION NO. 103-2025

A RESOLUTION APPROVING THE REVERSION OF SIX MILLION ONE HUNDRED TWENTY-NINE THOUSAND THIRTY-EIGHT PESOS AND 54/100 (₱ 6,129,038.54) FROM THE UNEXPENDED BALANCES OF APPROPRIATIONS FOR PERSONAL SERVICES ACCOUNT AND MAINTENANCE AND OTHER OPERATING EXPENDITURES OF VARIOUS OFFICES UNDER THE EXECUTIVE DEPARTMENT TO THE GENERAL FUND FOR THE GRANT OF SERVICE RECOGNITION INCENTIVE (SRI), PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI), AND GRATUITY PAY, AND TO COVER DEFICIT ACCOUNTS OF THE DIFFERENT OFFICES OF THE LOCAL GOVERNMENT UNIT OF MATALOM, LEYTE.

WHEREAS, presented for consideration was a letter from the Office of the Municipal Mayor, requesting for the reversion of Six Million One Hundred Twenty-Nine Thousand Thirty-Eight Pesos and 54/100 (₱ 6,129,038.54) from the unexpended balances of appropriations for Personal Services (PS) account and Maintenance and other Operating Expenditures (MOOE) of various offices under the Executive Department to the General Fund for the grant of Service Recognition Incentive (SRI), Productivity Enhancement Incentive (PEI) and Gratuity Pay, and to cover deficit accounts of the different offices of the Local Government Unit of Matalom, Leyte, as reflected in the attached statement of unobligated balances duly signed by the Municipal Accountant and Municipal Treasurer, to wit:

| | Unobligated Balances as of December 15, 2025 |
|--------------------|---|
| Personal Services | ₱ 4,891,990.89 |
| Market (MOOE) | 42,000.00 |
| MRWS (PS and MOOE) | 709,727.67 |
| Canigao (PS) | 485,319.98 |
| GRAND TOTAL | ₱ 6,129,038.54 |

WHEREAS, Administrative Order No. 39 dated December 11, 2025, issued by the President of the Philippines, authorizes the grant of Gratuity Pay to Contract of Service and Job Order Workers in the Government for Fiscal Year (FY) 2025;

WHEREAS, Administrative Order No. 40 dated December 11, 2025, issued by the President of the Philippines, authorizes the grant of Service Recognition Incentive (SRI) to government employees for Fiscal Year (FY) 2025;

WHEREAS, Article 417 of the Rules and Regulations Implementing Republic Act No. 7160 as prescribed under Administrative Order No. 270 (1992), states that funds are deemed actually available when there are savings, which refer to portions or balances of any programmed or allotted appropriation that remain free from any obligation or encumbrance and are still available after the satisfactory completion, unavoidable discontinuance, or abandonment of the work, activity, or purpose for which the appropriation was originally authorized, including unobligated compensation and related costs arising from vacant positions and leaves of absence without pay;

WHEREAS, there is a need to set aside funds to cover deficit accounts of several offices in order to ensure the continuous and effective operation of the Local Government Unit;

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[Handwritten signatures and initials]

Municipal Resolution No. 103-2025

Page 1 of 2



OFFICE OF THE SANGGUNIANG BAYAN

NOW WHEREFORE, premises considered, the Sangguniang Bayan during its regular session assembled and on motion of Hon. Rolando P. Igut, duly seconded by Hon. Maria Pamela P. Gado, hereby resolves as follows:

RESOLVED, as it is hereby resolved, to approve the reversion of Six Million One Hundred Twenty-Nine Thousand Thirty-Eight Pesos and 54/100 (₱ 6,129,038.54) from the unexpended balances of appropriations for Personal Services and Maintenance and Other Operating Expenditures of various offices under the Executive Department to the General Fund, for the grant of Service Recognition Incentive (SRI), Productivity Enhancement Incentive (PEI), Gratuity Pay, and to cover deficit accounts of the different offices of the Local Government Unit of Matalom, Leyte.

RESOLVED FURTHER, that copies of this Resolution be furnished to all concerned offices for their information, guidance and appropriate action.

APPROVED on the 15th day of December, 2025.

on leave
HON. RICARDO MEINRADO D. PUDA
SB Member

HON. MARIA PAMELA P. GADO
SB Member

HON. JOSELEO W. DANCES
SB Member

HON. ROLANDO P. IGUT
SB Member

HON. VERONICA T. TAN
SB Member

HON. FAUSTO P. GARIN JR.
SB Member

HON. RONALD P. GILO
SB Member

HON. AURELIANO P. LAPASANDA
SB Member

HON. DERRICK S. PAJULIO
President, LnB

HON. VINCENT MAURICE P. GARDE
President, PPSK

Certified Correct:

ANTONIETTE G. OCBA
Designate, Secretary to the Sanggunian

Attested:

HON. ERIC S. PAJULIO, D.M.D.
Municipal Vice-Mayor/Presiding Officer



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL RESOLUTION NO. 91-2025

A RESOLUTION APPROVING THE REVERSION OF THE UNUTILIZED CAPITAL OUTLAY IN THE AMOUNT OF SEVEN HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED SEVENTY-TWO PESOS AND 21/100 (₱738,772.21) ONLY FROM THE OPERATION OF MATALOM MUNICIPAL WATERWORKS SYSTEM BACK TO THE GENERAL FUND.

WHEREAS, based on the certification issued by the Local Finance Committee and the Municipal Accountant, there is an accumulated unutilized capital outlay in the amount of Seven Hundred Thirty-Eight Thousand Seven Hundred Seventy-Two Pesos and 21/100 (₱738,772.21) from the operation of the Matalom Municipal Waterworks System;

WHEREAS, there is a need to revert the said unutilized capital outlay to the General Fund so that it may be utilized for other priority programs, projects, and activities of the municipality;

WHEREAS, pursuant to Section 313 of the Local Government Code of 1991, which provides that, "Local government units shall maintain special accounts in the general fund for the following: (a) Public utilities and other economic enterprises xxx xxx xxx Profits or income derived from the operation of public utilities and other related expenses of the public utility or economic enterprise concerned, shall first be applied for the return of the advances or loans, made therefor. Any excess shall form part of the general fund of the local government unit concerned.", the remaining balance may now be legally reverted;

NOW WHEREFORE, premises considered, the Sangguniang Bayan during its regular session assembled and on motion of Hon. Rolando P. Igut, duly seconded by Hon. Aureliano P. Lapasanda, hereby:

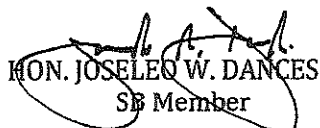
RESOLVED, as it is hereby resolved, to approve the reversion of the unutilized capital outlay in the amount of Seven Hundred Thirty-Eight Thousand Seven Hundred Seventy-Two Pesos and 21/100 (₱738,772.21) from the operation of the Matalom Municipal Waterworks System back to the general fund.

RESOLVED FINALLY, that a copy of this resolution be furnished to all concerned offices for information, guidance and appropriate action.

APPROVED on the 9th day of December, 2025.


HON. RICARDO MEINRADO D. PUDA
SB Member


HON. MARIA PAMELA P. GADO
SB Member


HON. JOSELEO W. DANCES
SB Member


HON. ROLANDO P. IGUT
SB Member

on official business
HON. VERONICA T. TAN
SB Member

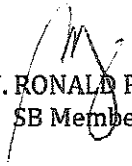


Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MATALOM




OFFICE OF THE SANGGUNIANG BAYAN


HON. FAUSTO P. GARIN JR.
SB Member


HON. RONALD P. GILO
SB Member


HON. AURELIANO P. LAPASANDA
SB Member

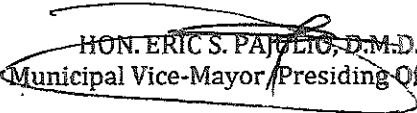
on official business
HON. DERICK S. PAJULIO
President, LnB


HON. VINCENT MAURICE P. GARDE
President, PPSK

Certified Correct:


ANTONIETTE G. OCBA
Secretary to the Sanggunian - Designate

Attested:


HON. ERIC S. PAJULIO, D.M.D.
Municipal Vice-Mayor/Presiding Officer

**SUPPLEMENTAL BUDGET NO. 03
FISCAL YEAR 2025**

**MATALOM LEYTE
Municipality**


**GENERAL FUND
FUND/SPECIAL ACCOUNT**

| PARTICULARS | ACCOUNT CLASSIFICATIONS | AMOUNT |
|---|-------------------------|---------------------|
| 1.0 New Revenue Sources | | |
| 2.0 Actual Collection in Excess of Estimated Income | | |
| MCH | | 211,500.00 |
| 3.0 Savings | | |
| 4.0 Realignment | | |
| 5.0 Reversion | | |
| a. SB resolution no 91-2025 | | |
| MRWS | | 738,772.21 |
| b. SB resolution no 103-2025 | | |
| General Fund | | 4,891,990.89 |
| Market | | 42,000.00 |
| MRWS | | 709,727.67 |
| CANIGAO | | 485,319.98 |
| Total Estimated Income | | 7,079,310.75 |

Certified Correct:

12/15/25
Date


HERMINIA P. GAY


CHRISTIAN JAMES A. DATOR

STATEMENT OF SUPPLEMENTAL APPROPRIATION
Matalom, Leyte
Province/ Municipality

SUPPLEMENTAL BUDGET NO. 03 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount | |
|---------------------------|---|-------------------------|--|---------------|------------|----------------------------|
| (1). | (2). | (3). | (4). | (5). | (6). | |
| Mayor,s Office | Payment of Service Recognition Incentives | 1000-000-3-1-01-001-001 | 1.1 Personal Services | | | |
| | | | Service Recognition Incentive | 5-01-02-080 | 686,000.00 | |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 172,500.00 | |
| | | | PhilHealth Contribution | 5-01-03-030 P | 4,500.00 | |
| | | | Monetization Benefits | 5-01-04-990 | 188,887.00 | |
| | Payment of Productivity Enhancement Incentive | 1000-000-3-1-01-001-001 | Total Personal Services | | P | <u>1,051,887.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures | | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | 138,000.00 | |
| | | | Total Maintenance and Other Operating Expenditures | | P | 138,000.00 |
| | | | Sub total | | P | <u><u>1,189,887.00</u></u> |
| Mun. Administrator | Payment of Service Recognition Incentives | 3000-000-3-2-01-001-001 | 1.1 Personal Services | | | |
| | | | PhilHealth Contribution | 5-01-03-030 P | 6,000.00 | |
| | | | Service Recognition Incentive | 5-01-02-080 P | 20,000.00 | |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 5,000.00 | |
| | Payment of Productivity Enhancement Incentive | 3000-000-3-2-01-001-001 | Total Personal Services | | | <u>31,000.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures | | | |
| | | | Gratuity Pay Expense | 5-02-99-990 P | 20,000.00 | |
| | | | Sub total | | P | <u><u>51,000.00</u></u> |
| | | | Sub total carried forward | | P | <u><u>1,240,887.00</u></u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount |
|--------------------------|---|-------------------------|--|--------------|-----------------------|
| (1). | (2). | (3). | (4). | (5). | (6). |
| | | | Sub total brought forward | | P <u>1,240,887.00</u> |
| Sangguniang Bayan | | | 1.0 Current Operating Expenditures | | |
| | Payment of Service Recognition Incentives | 1000-000-3-1-001 | 1.1 Personal Services | | |
| | | | PhilHealth Contribution | 5-01-03-030 | P 51,500.00 |
| | | | Service Recognition Incentive | 5-01-02-080 | P 220,000.00 |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 55,000.00 |
| | | | Total Personal Services | | <u>326,500.00</u> |
| | Payment of Productivity Enhancement Incentive | 1000-000-3-1-001 | B.) Maintenance and Other Operating Expenditures | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | P 14,000.00 |
| | | | Sub total | | P <u>340,500.00</u> |
| SB Secretary | | | 1.1 Personal Services | | |
| | Payment of Service Recognition Incentives | 1000-000-3-1-04-001 | Service Recognition Incentive | 5-01-02-080 | P 40,000.00 |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 10,000.00 |
| | | | PhilHealth Contribution | 5-01-03-030 | P 7,000.00 |
| | | | Total Personal Services | | P <u>57,000.00</u> |
| | Payment of Productivity Enhancement Incentive | 1000-000-3-1-04-001 | B.) Maintenance and Other Operating Expenditures | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | P 7,000.00 |
| | | | Sub total | | P <u>64,000.00</u> |
| Mun. Treasurer | | | 1.0 Current Operating Expenditures | | |
| | | | 1.1 Personal Services | | |
| | Payment of Service Recognition Incentives | 1000-000-3-1-05-001-038 | Service Recognition Incentive | 5-01-02-080 | P 240,000.00 |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 60,000.00 |
| | | | Year End Bonus | 5-01-02-140 | 6,000.00 |
| | | | Other Bonuses and Allowances | 5-01-02-990 | 3,000.00 |
| | | | Retirement & Life Insurance Contribution | 5-01-03-010 | 5,000.00 |
| | Payment of Productivity Enhancement Incentive | 1000-000-3-1-05-001-038 | PhilHealth Contribution | 5-01-03-030 | 25,000.00 |
| | | | ECI P Premiums | 5-01-03-040 | 5,000.00 |
| | | | Total Personal Services | | P <u>344,000.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | P 35,000.00 |
| | | | Sub total | | P <u>379,000.00</u> |
| | | | Sub total carried forward | | P <u>2,024,387.00</u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount |
|---------------------|---|----------------------|--|---|--|
| (1). | (2). | (3). | (4). | (5). | (6). |
| Accounting Office | Payment of Service Recognition Incentives | 1000-000-3-1-07-001' | Sub total brought forward 1.0 Current Operaton Expenditures 1.1 Personal Services Wages Service Recognition Incentive Produtivity Enhancement Incentive Year End Bonus | 5-01-01-010 5-01-02-080 5-01-02-080 5-01-02-140 | P <u>2,024,387.00</u> P 180,000.00 45,000.00 6,100.00 |
| MPDO | Payment of Productity Enhancement Incentive | 1000-000-3-1-07-001' | Other Bonuses and Allowances Retirement & Life Insuarance Contribution PhilHealth Contribution ECI P Premiums Total Personal Services B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Total Maintenance and Other Operating Expenditures Sub total | 5-01-02-990 5-01-03-010 5-01-03-030 5-01-03-040 5-02-99-990 | 2,200.00 4,500.00 20,000.00 3,000.00 <u>260,800.00</u> P 13,000.00 P 13,000.00 P <u>273,800.00</u> |
| MPDO | Payment of Service Recognition Incentives | 1000-000-3-1-09-001 | 1.0 Current Operaton Expenditures 1.1 Personal Services PhilHealth Contribution Service Recognition Incentive Produtivity Enhancement Incentive Total Personal Services | 5-01-03-030 5-01-02-080 5-01-02-080 | P 8,500.00 60,000.00 15,000.00 P <u>83,500.00</u> |
| MPDO | Payment of Productity Enhancement Incentive | 1000-000-3-1-09-001 | B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Total Maintenance and Other Operating Expenditures Sub total | 5-02-99-990 | P 21,000.00 P 21,000.00 P <u>104,500.00</u> |
| | | | Sub total carried forward | | P <u>2,402,687.00</u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount | | | |
|---------------------|---|----------------------|--|---|-------------------------|--|-------------|-----------|
| (1). | (2). | (3). | (4). | (5). | (6). | | | |
| | | | Sub total brought forward | | P <u>2,402,687.00</u> | | | |
| MCR | Payment of Service Recognition Incentives | 1000-0000-3-1-12-001 | 1.0 Current Operaton Expenditures | | | | | |
| | | | 1.1 Personal Services | | | | | |
| | | | PhilHealth Contribution | 5-01-03-030 | 7,000.00 | | | |
| | | | Service Recognition Incentive | 5-01-02-080 | 40,000.00 | | | |
| | | | Produtivity Enhancement Incentive | 5-01-02-080 | 10,000.00 | | | |
| | Payment of Productity Enhancement Incentive | 1000-0000-3-1-12-001 | Total Personal Services | P | <u>57,000.00</u> | | | |
| | | | B.) Maintenance and Other Operating Expenditures | | | | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | 21,000.00 | | | |
| | | | Total Maintenance and Other Operating Expenditures | | 21,000.00 | | | |
| | | | Sub total | P | <u>78,000.00</u> | | | |
| MASSO | Payment of Service Recognition Incentives | 1000-000-3-1-06-001 | 1.0 Current Operaton Expenditures | | | | | |
| | | | 1.1 Personal Services | | | | | |
| | | | Year End Bonus | 5-01-02-140 | P 1,000.00 | | | |
| | | | PhilHealth Contribution | 5-01-03-030 | 5,500.00 | | | |
| | | | Service Recognition Incentive | 5-01-02-080 | 40,000.00 | | | |
| | | | Produtivity Enhancement Incentive | 5-01-02-080 | 10,000.00 | | | |
| | | | Total Personal Services | P | <u>56,500.00</u> | | | |
| | | | | Payment of Productity Enhancement Incentive | 1000-000-3-1-06-001-041 | B.) Maintenance and Other Operating Expenditures | | |
| | | | | | | Gratuity Pay Expense | 5-02-99-990 | 21,000.00 |
| | | | | | | Total Maintenance and Other Operating Expenditures | | 21,000.00 |
| | | | Sub total | P | <u>77,500.00</u> | | | |
| | | | Sub total carried forward | P | <u>2,558,187.00</u> | | | |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office (1). | Particulars/ Purpose (2). | AIP Ref. Code (3). | Object of Expenditures (4). | Account Code (5). | Amount (6). |
|-----------------------------|---|-------------------------|--|----------------------|-----------------------|
| | | | Sub total brought forward | | P <u>2,558,187.00</u> |
| Budget Office | | | 1.0 Current Operaton Expenditures | | |
| | Payment of Service Recognition Incentives | 1000-000-3-1-08-001-001 | 1.1 Personal Services | | |
| | | | Wages | 5-01-01-010 | P 1,200.00 |
| | | | Year End Bonus | 5-01-02-140 | 2,000.00 |
| | | | Other Bonuses and Allowances | 5-01-02-990 | 1,000.00 |
| | | | Retirement & Life Insuarance Contribution | 5-01-03-010 | 600.00 |
| | Payment of Productity Enhancement Incentive | 1000-000-3-1-08-001-001 | PhilHealth Contribution | 5-01-03-030 | 1,100.00 |
| | | | Service Recognition Incentive | 5-01-02-080 | 80,000.00 |
| | | | Produtivity Enhancement Incentive | 5-01-02-080 | 20,000.00 |
| | | | Total Personal Services | | P <u>105,900.00</u> |
| | | | Sub total | | P <u>105,900.00</u> |
| Engineering Office | | | 1.0 Current Operaton Expenditures | | |
| | Payment of Service Recognition Incentives | 8000-000-3-1010-001' | 1.1 Personal Services | | |
| | | | Year End Bonus | 5-01-02-140 | P 300.00 |
| | | | PhilHealth Contribution | 5-01-03-030 | 7,000.00 |
| | | | Service Recognition Incentive | 5-01-02-080 | P 60,000.00 |
| | | | Produtivity Enhancement Incentive | 5-01-02-080 | P 15,000.00 |
| | | | Total Personal Services | | P <u>82,300.00</u> |
| | Payment of Productity Enhancement Incentive | 8000-000-3-1010-015 | B.) Maintenance and Other Operating Expenditures | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | P 35,000.00 |
| | | | Total Maintenance and Other Operating Expenditures | | 35,000.00 |
| | | | Sub total | | P <u>117,300.00</u> |
| | | | Sub total carried forward | | P <u>2,781,387.00</u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office (1). | Particulars/ Purpose (2). | AIP Ref. Code (3). | Object of Expenditures (4). | Account Code (5). | Amount (6). |
|--|---|-----------------------|--|----------------------|-----------------------|
| | | | Sub total brought forward | | P <u>2,781,387.00</u> |
| Mun. Health Office | Payment of Service Recognition Incentives | 3000-200-3-1-11-001' | Personal Services | | |
| | | | Wages | 5-01-01-010 | P 7,000.00 |
| | | | Year End Bonus | 5-01-02-140 | 4,500.00 |
| | | | Other Bonuses and Allowances | 5-01-02-990 | 1,000.00 |
| | | | Service Recognition Incentive | 5-01-02-080 | 400,000.00 |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 100,000.00 |
| | | | Total Personal Services | | P <u>512,500.00</u> |
| | | | 1.0 Current Operaton Expenditures | | |
| | | | B.) Maintenance and Other Operating Expenditures | | |
| | | | Travelling Expenses | 5-02-01-010 | P 31,000.00 |
| Gratuity Pay Expense | 5-02-99-990 | 63,000.00 | | | |
| Total Maintenance and Other Operating Expenditures | | P <u>94,000.00</u> | | | |
| Sub total | | P <u>606,500.00</u> | | | |
| Mun. Agriculture | Payment of Service Recognition Incentives | 8000-000-3-2-3-001-21 | 1.0 Current Operaton Expenditures | | |
| | | | Personal Services | | |
| | | | Wages | 5-01-01-010 | P 2,000.00 |
| | | | Year End Bonus | 5-01-02-140 | 2,000.00 |
| | | | PhilHealth Contribution | 5-01-03-030 | 17,000.00 |
| | | | ECIP Premiums | 5-01-03-040 | P 1,100.00 |
| | | | Service Recognition Incentive | 5-01-02-080 | 140,000.00 |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | P 85,000.00 |
| | | | Total Personal Services | | P <u>247,100.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures | | |
| Travelling Expenses | 5-02-01-010 | P 40,000.00 | | | |
| Gratuity Pay Expense | 5-02-99-990 | P 35,000.00 | | | |
| Total Maintenance and Other Operating Expenditures | | P <u>75,000.00</u> | | | |
| Sub total | | P <u>322,100.00</u> | | | |
| | | | Sub total carried forward | | P <u>3,709,987.00</u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount | |
|---------------------|--|--------------------------|--|--|-----------------------|------------------|
| (1). | (2). | (3). | (4). | (5). | (6). | |
| | | | Sub total brought forward | | P <u>3,709,987.00</u> | |
| MSWDO | Payment of Service Recognition Incentives | 3000-500-3-2-05-001-001\ | 1.0 Current Operaton Expenditures | | | |
| | | | Personal Services | | | |
| | | | ECIP Premiums | 5-01-03-040 | P 500.00 | |
| | | | Service Recognition Incentive | 5-01-02-080 | 80,000.00 | |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 20,000.00 | |
| | Payment of Productity Enhancement Incentive | 3000-500-3-2-05-001-031 | Total Personal Services | P <u>100,500.00</u> | | |
| | | | B.) Maintenance and Other Operating Expenditures | | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | P 21,000.00 | |
| | | | Total Maintenance and Other Operating Expenditures | | <u>21,000.00</u> | |
| | | | Sub total | P | <u>121,500.00</u> | |
| Tourism Office | Payment of Service Recognition Incentives | 8000-500-3-2-05-031 | 1.0 Current Operaton Expenditures | | | |
| | | | Personal Services | | | |
| | | | Wages | 5-01-01-010 | P 2,000.00 | |
| | | | Year End Bonus | 5-01-02-140 | 1,500.00 | |
| | | | Other Bonuses and Allowances | 5-01-02-990 | 1,000.00 | |
| | | | Retirement & Life Insuarance Contribution | 5-01-03-010 | 1,000.00 | |
| | | | PhilHealth Contribution | 5-01-03-030 | 5,000.00 | |
| | | | Pag-ibig Contribution | 5-01-03-020 | 2,000.00 | |
| | | | Service Recognition Incentive | 5-01-02-080 | 40,000.00 | |
| | | | Productivity Enhancement Incentive | 5-01-02-080 | 10,000.00 | |
| | | | | Total Personal Services | P | <u>62,500.00</u> |
| | | | | B.) Maintenance and Other Operating Expenditures | | |
| | | | | Gratuity Pay Expense | 5-02-99-990 | P 35,000.00 |
| | Total Maintenance and Other Operating Expenditures | | P <u>35,000.00</u> | | | |
| | Sub total | | <u>97,500.00</u> | | | |
| | | | Sub total carried forward | P | <u>3,928,987.00</u> | |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount |
|---------------------|---|----------------------|--|--------------|-----------------------|
| (1). | (2). | (3). | (4). | (5). | (6). |
| | | | Sub total brought forward | | P <u>3,928,987.00</u> |
| MENRO | Payment of Service Recognition Incentives | 8000-000-3-2-04-001 | 1.0 Current Operaton Expenditures | | |
| | | | Personal Services | | |
| | | | Wages | 5-01-01-010 | P 6,000.00 |
| | | | Year End Bonus | 5-01-02-140 | 4,000.00 |
| | | | Retirement & Life Insuarance Contribution | 5-01-03-010 | 4,000.00 |
| | | | Pag-ibig Contribution | 5-01-03-020 | 7,200.00 |
| | | | PhilHealth Contribution | 5-01-03-030 | 15,000.00 |
| | | | ECIP Premiums | 5-01-03-040 | 2,600.00 |
| | | | Service Recognition Incentive | 5-01-02-080 | 100,000.00 |
| | | | Produtivity Enhancement Incentive | 5-01-02-080 | 25,000.00 |
| | | | Total Personal Services | | P <u>163,800.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | 84,000.00 |
| | | | Total Maintenance and Other Operating Expenditures | | P <u>84,000.00</u> |
| Sub total | | P <u>247,800.00</u> | | | |
| PESO | Payment of Service Recognition Incentives | 9000-300-3-1-009-001 | 1.0 Current Operaton Expenditures | | |
| | | | Personal Services | | |
| | | | Service Recognition Incentive | 5-01-02-080 | P 20,000.00 |
| | | | Produtivity Enhancement Incentive | 5-01-02-080 | 5,000.00 |
| | | | Total Personal Services | | P <u>25,000.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures | | |
| | | | Gratuity Pay Expense | 5-02-99-990 | P 14,000.00 |
| | | | Total Maintenance and Other Operating Expenditures | | P 14,000.00 |
| | | | Sub total | | P <u>39,000.00</u> |
| | | | Sub total carried forward | | P <u>4,215,787.00</u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office | Particulars/ Purpose | AIP Ref. Code | Object of Expenditures | Account Code | Amount |
|---------------------|---|--------------------------|---|--|---|
| (1). | (2). | (3). | (4). | (5). | (6). |
| | | | Sub total brought forward | | P <u>4,215,787.00</u> |
| HRMO | Payment of Service Recognition Incentives | 1000-000-303-001-001-001 | 1.0 Current Operaton Expenditures Personal Services Pag-ibig Contribution PhilHealth Contribution Service Recognition Incentive | 5-01-03-020 5-01-03-030 5-01-02-080 | P 1,200.00 1,100.00 40,000.00 |
| | Payment of Productivity Enhancement Incentive | 1000-000-303-001-001-037 | Productivity Enhancement Incentive Total Personal Services | 5-01-02-080 | 10,000.00 <u>52,300.00</u> |
| | | | B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense | 5-02-99-990 | P 7,000.00 |
| | | | Total Maintenance and Other Operating Expenditures | | P <u>7,000.00</u> |
| | | | Sub total | | P <u>59,300.00</u> |
| Canigao Island | Payment of Service Recognition Incentives | 8000-000-3-3-13-0001 | 1.0 Current Operaton Expenditures Personal Services Pag-ibig Contribution PhilHealth Contribution Service Recognition Incentive Productivity Enhancement Incentive | 5-01-03-020 5-01-03-030 5-01-02-080 5-01-02-080 | P 12,700.00 6,500.00 228,000.00 57,500.00 |
| | Payment of Productivity Enhancement Incentive | 8000-000-3-3-13-0001-040 | Total Personal Services B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense | | P 304,700.00 |
| | | | Total Maintenance and Other Operating Expenditures | 5-02-99-990 | P 135,000.00 |
| | | | Sub total | | P <u>439,700.00</u> |
| | | | Sub total carried forward | | P <u>4,714,787.00</u> |

SUPPLEMENTAL BUDGET NO. 02 CY 2025

| Implementing Office (1). | Particulars/ Purpose (2). | AIP Ref. Code (3). | Object of Expenditures (4). | Account Code (5). | Amount (6). |
|-----------------------------|------------------------------|------------------------|--|----------------------|-----------------------------------|
| | | | Sub total brought forward | | P <u>6,566,910.00</u> |
| CLUP | Payment of Gratuity Pay | 1000-000-3-3-24-001 | 1.0 Current Operating Expenditures 1.1 Personal Services B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Sub total | 5-02-99-990 | P 42,000.00 P <u>42,000.00</u> |
| Senior Citizen's Office | Payment of Gratuity Pay | 3000-000-3-06-0001-2 | 1.0 Current Operating Expenditures 1.1 Personal Services B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Sub total | 5-02-99-990 | P 28,000.00 P <u>28,000.00</u> |
| MNAO | Payment of Gratuity Pay | 3000-000-3-06-0001-212 | 1.0 Current Operating Expenditures 1.1 Personal Services B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Sub total | 5-02-99-990 | P 63,000.00 P <u>63,000.00</u> |
| BPLO | Payment of Gratuity Pay | 1000-000-1-01-002 | B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Sub total | 5-02-99-990 | P 7,000.00 P <u>7,000.00</u> |
| ECCD | Payment of Gratuity Pay | 3000-000-3-07-001 | B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Sub total | 5-02-99-990 | P 14,000.00 P <u>14,000.00</u> |
| Market | Payment of Gratuity Pay | 8000-000-3-3-15-009 | B.) Maintenance and Other Operating Expenditures Gratuity Pay Expense Sub total | 5-02-99-990 | P 42,000.00 P <u>42,000.00</u> |
| | Total Appropriation | | | | P <u><u>6,762,910.00</u></u> |

Prepared by:


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Approved:


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