Item No.: 26
25 2026 AUG
Date:

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

PROVINCIAL BUDGET OFFICE

August 17, 2026

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

RELEASED
DATE 8-17-26
NO. 247
BY
PBO

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: AUG 17 2026
By:

Gentlemen and Ladies:

We are forwarding the documents in compliance of the deficiencies as stated in our Return Letter dated May 20, 2026 on the **Annual Budget CY 2026** of the Municipality of Matalom, Leyte, enacted by the Sangguniang Bayan thru **Appropriation Ordinance No. 03 Series of 2025** in the amount of **P256,023,323.00.**

The Annual Budget of Matalom, Leyte is therefore recommended for approval subject further to the following conditions:

1. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative to:
   - 1.1 PERA – Circular No. 2009-3
   - 1.2 Clothing Allowance – Budget Circular No. 2024-1
   - 1.3 RATA – Local Budget Circular No. 157
   - 1.4 Subsistence Allowance – RA 7305 and AO No. 170
   - 1.5 Overtime Pay – that the personnel intended to be given is consistent with CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015
   - 1.6 Mid-Year Bonus – Budget Circular No. 2017-2
   - 1.7 Year-End Bonus and Cash Gift – Budget Circular No. 2016-4
   - 1.8 Hazard Pay – establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements
   - 1.9 Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
   - 1.10 Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2
   - 1.11 Medical Allowance - Budget Circular No. 2024-6 dated December 12, 2024, specifically the conditions under Sections 7, 8 and 10 thereof
2. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. That the appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance to the provisions of Local Budget Circular No. 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1 & A4".
4. That the utilization of confidential fund of Php105,000.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential/Intelligence Fund;

5. That the ordinance enacting the annual budget shall take effect at the beginning of the ensuing year pursuant to Section 320 of the Local Government Code;
6. That LGU Matalom is hereby reminded of the mandatory establishment in all provinces, cities and municipalities a Municipal Cooperative and Development Officer pursuant to RA 11535, entitled "An Act Making the Position of a Cooperative Development Officer Mandatory in the Municipality, City and Provincial Levels, Amending for the Purpose RA 7160";
7. That the total appropriation of some items for personal services benefits are less than or in excess than the amount authorized by law, to wit:

Object of Expenditures	Per AO LBP Form I	Authorized Rate	Excess/ (Deficient)
PERA	4,128,000.00	4,416,000.00	(288,000.00)
Representation Allowance	2,366,400.00	2,193,000.00	173,400.00
Traveling Allowance	2,366,400.00	2,193,000.00	173,400.00
Clothing Allowance	1,204,000.00	1,288,000.00	(84,000.00)
ECI Premiums	373,994.08	220,800.00	153,144.08
Medical Allowance	1,204,000.00	1,113,000.00	91,000.00

The excess appropriation for Representation Allowance and Transportation Allowance, ECI Premiums and Medical Allowance in the amounts of P173,400.00, P173,400.00, P153,114.08 and P91,000.00 respectively shall be reverted back to the Unappropriated Balance.

8. That LGU Matalom shall accomplish LBP Forms No. 3 (Plantilla of Personnel) completely and to include the date required under columns Current Year Authorized and Budget Year Proposed incorporating the compensation law/circular being implemented, the updated Salary Schedule for local government personnel and the corresponding period of implementation for easy monitoring and reference;
9. That LGU Matalom, Leyte has already exceeded the 45% Personal Services (PS) Limitation invoked under Section 325(a) of RA 7160, the computation of excess is Presented below:

PS COMPUTATION OF AB 2026

Income from Regular Sources CY 2024	P197,153,224.54	
	X 45%	
	88,718,951.04	
PS CY 2026	102,183,548.53	
Less:		
Terminal Leave		P 1,285,000.00
LEE – PS		8,710,190.62
NET PS COSTS CY 2026		**P 92,188,357.91**
Excess of PS Costs		(3,469,406.87)

The Local Unit therefore shall not fill up the vacant positions or utilize the vacant positions up to the amount of P3,469,406.87, equivalent to the amount of the excess in the Personal Services.

10. That the position of Municipal Government Assistant Department Head II is not among those enumerated government officials under LBC No. 157 categorized under Municipalities Outside Metro Manila. Thereby, modification or retitling of positions shall be referred to the Department of Budget and Management for resolution;
11. 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 or RA12009;
12. That he appropriation for Pag-IBIG Contribution shall follow the Guidelines on the Pag-IBIG Fund's Implementation of Increase in the Maximum Fund Salary under Pag-IBIG Circular No. 460 dated January 15, 2024, of which the rate is PhP200.00 per month.
13. That the newly created position Waterworks Supervisor shall be in accordance to the minimum standards and guidelines prescribed by the Civil Service Commission (CSC) and shall be further subject to Civil Service Commission (CSC) Memorandum Circular No. 12, series of 2022;
14. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM- DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program(AIP)shall be in accordance with BOM 2023 Edition and DILG-NEDA-DBM and DOF JMC No. 1 dated November 16, 2016;
15. 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
16. That disbursement of funds shall be for the specific purposes for which they have been appropriated pursuant to Sections 335 &336 of RA 7160.

Attention is hereby directed to the local officials with regards to the provisions of Section 56 of RA 7160 which states that, *"that within three(3) days after the approval of the appropriation ordinance, the Secretary to the Sangguniang Panlungsod or Sangguniang Bayan shall submit copies of the approved ordinance and resolutions to the Sangguniang Panlalawigan for review."*

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 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:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer

AGNES C. RAFON
Provincial Planning and Development
Coordinator - Designate

LGU MATALOM AB 2026
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Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1st Indorsement
04 August 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein **Compliance of the FY 2026 Annual Budget** of the **Municipality of Matalom, Leyte, in the amount of P256,023,323.00, which was returned to the Sangguniang Bayan of origin, per review letter from the Local Finance Committee dated May 20, 2026, for correction and appropriate action.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

8-4-26

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 42nd REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE ON CONDUCTED AT SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE, ON MAY 26, 2026.

RESOLUTION NO. 2026-875

A RESOLUTION RETURNING TO THE SANGGUNIANG BAYAN OF ORIGIN THE GENERAL FUND ANNUAL BUDGET FY 2026 OF MATALOM, LEYTE FOR CORRECTION AND APPROPRIATE ACTION.

WHEREAS, Section 327 of Republic Act 7160 otherwise known as The Local Government Code of 1991, mandates the Sangguniang Panlalawigan to review the ordinance authorizing annual or supplemental appropriations of component cities and municipalities, in the same manner and within the same period for the review of other ordinances;

WHEREAS, submitted to the Sangguniang Panlalawigan of Leyte is the **General Fund Annual Budget FY 2026** of the **Municipality of Matalom, Leyte** in the amount of **Php256,023,323.00** under **Appropriation Ordinance No. 03, Series of 2025;**

WHEREAS, the subject Annual Budget was referred to the Provincial Local Finance Committee for preliminary review, pursuant to Section 316 (f) and Section 475 (7) of R.A. 7160;

WHEREAS, the Local Finance Committee after its evaluation of the said Budget, to return the same without REVIEW ACTION with COMMENTS as stated in the Assessment Report, copy of which is hereto attached and made integral part hereof;

WHEREAS, the August Body, upon review, deemed it proper to RETURN the said Annual Budget to the Sangguniang Bayan of origin in for proper correction;

NOW THEREFORE, on motion presented by Honorable Wilson S. Uy, duly seconded by Atty. Carlo P. Loreto, be it

RESOLVED, as it is hereby resolved, **TO RETURN TO THE SANGGUNIANG BAYAN OF ORIGIN THE GENERAL FUND ANNUAL BUDGET FY 2026 OF MATALOM, LEYTE FOR CORRECTION AND APPROPRIATE ACTION.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

ATTESTED:

HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer

Copy furnished:

WILLIAM D. AYOC
7/24/2026

LCE and Sangguniang Bayan of Matalom, Leyte

FJSU: ASS
naomi28May2026

Item No.: 47
Date: 2 6 2026 MAY

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

PROVINCIAL BUDGET OFFICE

Tel. No. 325-3848

May 20, 2026

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

RELEASED
DATE. 5-21-26
NO. 209
BY:

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
PBO Date: MAY 21 2026
By:

THRU : **FLORINDA JILL S. UYVICO**
Secretary to the Sangguniang Panlalawigan

Gentlemen and Ladies:

We are in receipt of the General Fund Annual Budget CY 2026 of the Municipality of Matalom, Leyte duly enacted by the Sangguniang Bayan thru Appropriation Ordinance No. 03 S. 2025 amounting to PhP256,023,323.00.

Evaluation of the budget documents, shows the following:

1. **Appropriation Ordinance**

   1.1 Effectivity of Ordinance

   Appropriation Ordinance No. 03, Series of 2025, enacted on December 9, 2026 species that it shall "take effect immediately upon approval". This provision is in contrary to Section 320 of the Local Government Code of 1991, which explicitly states that, "*The ordinance enacting the annual budget shall take effect at the beginning of the ensuing year. An ordinance enacting a supplemental budget, however, shall take effect upon it's approval or on the date fixed therein.*"

   As an Annual Budget, the effectivity cannot be "immediate" or retroactive; it must legally commence on January 1 of the budget year.

   1.2 Review of Municipal Ordinances by the Sangguniang Panlalawigan

   The local officials are hereby reminded on the provisions of Section 56 of RA 7160 which states that, "*that within three(3) days after the approval of the appropriation ordinance, the Secretary to the Sangguniang Panlungsod or Sangguniang Bayan shall submit copies of the approved ordinance and resolutions to the Sangguniang Panlalawigan for review.*"

2. **Statutory and Budgetary Requirements**

   2.1 No appropriation for Aid to Barangays

   Section 2.2.5.5 of the Local Budget Memorandum No. 92 states that, "*Pursuant to Section 324 (c) of RA No. 7160, provinces, cities, and municipalities shall provide aid to their component barangays in the amount of not less than One Thousand Pesos (Php 1,000.00) per barangay.*"

2.2 Deficient allocation of 5% LDRRMF

Section 2.2.5.3 of the Local Budget Memorandum No. 92 states that, *"As provided under Section 21 of RA No. 10121, Rule 18 of its Implementing Rules and Regulations (IRR), and item 4.0 of National Disaster Risk Reduction and Management Council-DBM-DILG JMC No. 2013-1 dated March 25, 2013, not less than five percent (5%) of the estimated revenue of LGUs from regular sources shall be set aside as the Local Disaster Risk Reduction and Management Fund (LDRRMF), and shall be utilized in accordance with the pertinent provisions of laws, rules and regulations."*

Thus, full provision for Aid to Barangays and the 5% LDRRMF shall be made pursuant to the provisions of Section 324(C) of RA 7160 and to Section 21 of RA No. 10121 respectively.

3. **Completeness, Accuracy and Consistency of Data in various Local Budget Preparation (LBP)**

3.1 Annual Investment Program

2.1.1 The preparation of the Annual Investment Program (AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016.

It is observed the attached Annual Investment Program (AIP) does not conform with the format prescribed in LBM 92.

3.2 LBP Form 1 and LBP Form 2

3.2.1 The authorized SPAs shall be in detail form as to program/project name with corresponding specific appropriations as to object of expenditures and shall not be categorized only under Other MOOE.

3.2.2 Items under columns Object of Expenditures and Account Codes shall be duly and correctly filled pursuant to COA Circular No. 2015-009 dated December 1, 2015.

3.2.3 The total appropriation of some items for personal services benefits are less or in excess than the amount authorized by law, to wit:

Object of Expenditures	Per AO LBP Form I	Authorized Rate	Excess/ (Deficient)
PERA	4,128,000.00	4,416,000.00	(288,000.00)
Representation Allowance	2,366,400.00	2,193,000.00	173,400.00
Traveling Allowance	2,366,400.00	2,193,000.00	173,400.00
Clothing Allowance	1,204,000.00	1,288,000.00	(84,000.00)
ECI Premiums	373,994.08	220,800.00	153,144.08
Medical Allowance	1,204,000.00	1,113,000.00	91,000.00

Hence, the Appropriations shall reconcile with the authorized rates and adjustments shall be made thereof.

3.2.4 The appropriation of Gratuity Pay in the amount PhP10,000.00 under the Office of the Municipal Administrator has no legal basis.

3.2.5 The appropriation for Pag-IBIG Contribution shall follow the Guidelines on the Pag-IBIG Fund's Implementation of Increase in the Maximum Fund Salary under Pag-IBIG Circular No. 460 dated January 15, 2024, of which the rate is PhP200.00 per month.

3.3 *LBP Form 3*

3.3.1 The Municipality of Matalom shall accomplish LBP Form 3 completely and to include the date required under columns Current Year Authorized and Budget Year Proposed incorporating the compensation law/circular being implemented, the updated Salary Schedule for local government personnel and the corresponding period of implementation.

3.3.2 Only funded vacant positions shall be included in the plantilla. Unfunded vacant positions should be abolished if the Municipality has no intention of providing funds, pursuant to Local Budget Circular No. 98 dated October 14, 2011 which provides that vacant and newly created positions shall be adequately provided with appropriations for salaries, allowances and benefits, and fixed personnel expenditures to back up their legal existence;

4. LBP Form 6

4.1 Use the correct form for Statement of Statutory and Contractual Obligations and Budgetary Requirements CY2025 as prescribed under Local Budget Memorandum No. 92, dated June 9, 2025.

5. Lacking documentary requirements, to wit:

5.1 SB Resolution and Appropriation Ordinance for the creation of Waterworks Supervisor.
5.2 LGU Map

6. Sequencing of the Local Budget Preparation Forms

Follow the correct sequencing of forms as prescribed under Local Budget Memorandum No. 92 on the preparation of the FY 2026 annual budget of LGUs.

In view of the above findings and observations, we are respectfully returning the Annual Budget for FY 2026 of LGU Matalom, Leyte to this august body having no review action and without prejudice to its resubmission upon compliance of the said documents or deficiencies.

Very truly yours,

LOCAL FINANCE COMMITTEE:

MARIA GINA P. HIPE	**RUTH Y. SURPIA**	**AGNES Q. RAFON**
Provincial Budget Officer	Provincial Treasurer	Project Development Officer IV Officer-In-Charge PPDC Designate

AB CY 2026 MATALOM
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Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MATALOM

MUNICIPAL BUDGET OFFICE

Date: August 04, 2026

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
AUG 04 2026
Date:
By:

MARIA GINA P. HIPE
Provincial Budget Officer
Provincial Budget Office
Province of Leyte
Palo, Leyte

Subject: Submission of Compliance to the FY 2026 Annual Budget Evaluation

Dear Madam:

Greetings!

In compliance with the comments and recommendations of the Provincial Budget Office on the FY 2026 Annual Budget of the Municipality of Matalom, Leyte, we respectfully submit the required revised documents for your review and appropriate action.

The following compliance documents are enclosed:

1. Revised **20% Development Fund Program** with the corrected program title;
2. **LBP Form 3-A** – Office of the Municipal Auditor;
3. **LBP Form 1** – Special Purpose Appropriations (Specified);
4. **LBP Form 6** – Assistance to the Barangay;
5. Revised **LBP Form 2** – Municipal Administrator's Office, reflecting the correction from **Gratuity Pay** to **Repair and Maintenance of IT & Software Equipment**.

We trust that these submissions sufficiently address the observations contained in the Provincial Budget Office's evaluation. We respectfully request your review and consideration for the continuation of the budget evaluation process.
Thank you for your guidance and continued assistance.

Respectfully yours,

ROMANITO P. PADA
MUNICIPAL BUDGET OFFICER
LGU-MATALOM, LEYTE

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

LGU : Matalom, Leyte
General Fund

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
I Beginning Balance							
Unappropraited Balance			P				
Sub - Total			P				
II Receipts							
A. Local Sources							
1. Tax Revenue							
a.) Real Property Tax	1-03-01-020	R	P 880,646.36	P 792,869.76	P 407,130.24	P 1,200,000.00	P 1,200,000.00
b.) Business Taxes		R	1,304,722.16	1,688,844.34	111,155.66	1,800,000.00	1,800,000.00
c.) Other Local Taxes		R	577,210.96	446,805.57	753,194.43	1,200,000.00	1,200,000.00
Total Tax Revenue			P 2,762,579.48	P 2,928,519.67	P 1,271,480.33	P 4,200,000.00	P 4,200,000.00
2. Non Tax Revenue							
a. Regulatory Fees		R	P 1,137,607.49	P 869,998.43	P 1,130,001.57	P 2,000,000.00	2,000,000.00
b.Service/ User Charges		R	2,085,283.93	1,200,595.50	3,799,404.50	5,000,000.00	5,000,000.00
c. Receipts from Economic Enterprises		R	33,727,991.54	22,470,961.19	10,029,038.81	32,500,000.00	32,500,000.00
d. Other Receipts		R	41,108.14		-		
TOTAL Non Tax Revenue			P 36,991,991.10	P 24,541,555.12	P 14,958,444.88	P 39,500,000.00	P 39,500,000.00

PARTICULARS [1]	Account Code Code [2]	Income lassification [3]	Past Year FY 2024 [4]	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June [5]	2nd Semester [Estimates] July- Dec. [6]	Total [7]	Budget Year Proposed FY 2026 [8]
B. External Sources							
1. Share from National Tax Allotment (NTA)		R	P 157,365,453.96	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 212,323,323.00
2. Share from GOCCs (PAGCOR AND PCSO)		NR					
3. Other share from National Tax Collection			33,200.00				
a.] Share fro EVAT		NR					
b.] National Wealth		NR					
c.] Inter Local Transfer		NR					
d.] Extraordinadry Receipts/Grants/Donations/Aids							
			P 157,398,653.96	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 212,323,323.00
C. Non-Income Receipts			P 197,153,224.54	P 93,357,390.00	P 93,594,961.00	186,952,351.00	
Total Non Income Receipts			P 197,153,224.54	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 256,023,323.00
Total Receipts			P 197,153,224.54	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 256,023,323.00
III Expenditures							
a.) Personal Services							
Salaries	5-01-01--10		P 44,558,652.19	P 23,643,439.50	P 26,317,399.50	P 49,960,839.00	P 53,482,649.00
Wages	5-01-01-020		6,396,019.50	3,407,122.00	3,591,518.00	6,998,640.00	9,347,448.00
Other Compensations:					-		
PERA	5-01-02-010		3,909,181.83	1,936,000.00	2,096,000.00	4,032,000.00	4,104,000.00
Representation Allowance	5-01-02-020		2,209,500.00	1,061,800.00	1,304,600.00	2,366,400.00	2,366,400.00
Travelling Allowance	5-01-02-030		2,209,500.00	1,061,800.00	1,304,600.00	2,366,400.00	2,366,400.00
Clothing Allowance	5-01-02-040		1,127,000.00	1,127,000.00	56,000.00	1,183,000.00	1,197,000.00
Medical Allowance	5-01-02-990			980,000.00	203,000.00	1,183,000.00	1,197,000.00
Other Bonuses and Allowances	5-01-02-990		4,086,852.00	4,561,656.00	269,159.00	4,830,815.00	5,230,524.00
Sub total carried forward			P 64,496,705.52	P 37,778,817.50	P 35,142,276.50	P 72,921,094.00	P 79,291,421.00

PARTICULARS	Account Code Code	Income lassification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brought forward			P 64,496,705.52	P 37,778,817.50	P 35,142,276.50	P 72,921,094.00	P 79,291,421.00
Subsistence Allowance	5-01-02=050		259,300.00	86,500.00	302,300.00	388,800.00	524,800.00
Laundry Allowance	5-01-02-050		31,650.00	11,700.00	26,100.00	37,800.00	56,000.00
Productivity Enhancement Incentive	5-01-02-080		828,500.00		-		
Honoraria	5-01-02-100		168,000.00	84,000.00	84,000.00	168,000.00	
Hazard Fee	5-01-02-110		1,652,957.07	671,839.05	1,381,785.75	2,053,624.80	2,264,168.30
Year End Bonus	5-01-02-140		4,328,083.50	4,561,656.00	269,159.00	4,830,815.00	5,330,524.00
Overtime Pay	5-01-03-020				170,000.00	170,000.00	170,000.00
Cash Gift	5-01-02-150		809,750.00		845,000.00	845,000.00	860,000.00
Life & Retirement Benefits	5-01-03-020		6,096,242.77	3,298,881.12	3,455,729.64	6,754,610.76	7,285,302.96
Pag-ibig Premium	5-01-03-020		370,757.56	192,800.00	562,467.01	755,267.01	784,980.78
Philhealth Contribution	5-01-03-030		1,269,394.99	661,615.95	676,788.63	1,338,404.58	1,494,808.73
Employees Compensation Insurance	5-01-03-040		195,000.00	97,100.00	255,532.76	352,632.76	371,844.08
Terminal Leave Benefits	5-01-04-990		1,254,267.77	105,282.87	4,848,923.74	4,954,206.61	1,285,000.00
Service Recognition Incentive	5-01-02-080		6,168,500.00		-		
Other Personnel Benefits	5-01-04-990				-		
Monetization Benefits	5-01-04-990		1,993,924.68	1,999,258.71	741.29	2,000,000.00	2,000,000.00
Loyalty Incentive Award	5-01-04-990		40,000.00	25,000.00	25,000.00	50,000.00	30,000.00
TOTAL PERSONAL SERVICES			P 89,963,033.86	P 49,574,451.20	P 48,045,804.32	P 97,620,255.52	P 101,748,849.85

PARTICULARS	Account Code Code	Income lassification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
b.) Repair Maint.and Other Operating Expenditures							
Travelling Expenses	5-02-01-010		P 3,315,073.79	P 1,597,540.25	P 3,083,459.75	P 4,681,000.00	P 3,575,000.00
Seminars/Training	5-02-02-010		3,016,880.00	954,130.00	3,375,870.00	4,330,000.00	3,221,000.00
Prizes	5-02-02-020		1,424,900.00	639,000.00	309,800.00	948,800.00	150,000.00
Office Supplies Expense	5-02-03-010		1,568,082.86		1,690,000.00	1,690,000.00	1,370,000.00
Semi Expendable Machinery & Equip	5-02-03-210				1,032,945.00	1,032,945.00	1,302,500.00
Semi Eexpendable Furniture & Fixtur	5-02-03-220				351,209.00	351,209.0	2,665,000.00
Accountable Forms	5-02-03-020		365,333.75	224,495.00	255,505.00	480,000.00	460,000.00
Animal Zoological Supplies Expense	5-02-03-040		149,554.00		150,000.00	150,000.00	150,000.00
Drugs and Medicines	5-02-03-070		1,973,550.00	1,973,550.00	1,191,450.00	3,165,000.00	5,165,000.00
Medical Supplies	5-02-03-80				250,000.00	250,000.00	100,000.00
Gasoline,Oil & Lubricants Exp.	5-02-03-090		2,243,700.60	692,070.00	1,957,930.00	2,650,000.00	3,850,000.00
Agricultural Supplies	5-02-03-100		1,306,618.00	715,000.00	785,000.00	1,500,000.00	1,500,000.00
Other Supplies Expense	5-02-03-990		2,901,368.45	P 61,960.00	P 2,149,940.00	P 2,211,900.00	1,824,300.00
Texbooks and Instructional Material	5-02-03-110		57,580.00		-		
Food Supplies	5-02-03-050		248,730.00		215,000.00	215,000.00	15,000.00
Welfare Goods Expense	5-02-03-060				-		
Chemical and Filtering Supplies	5-02-03-130		6,300.00		10,000.00	10,000.00	10,000.00
Electricity Expenses	5-02-04-020		4,679,338.39	1,846,408.75	3,888,591.25	5,735,000.00	5,835,000.00
Postage Expenses	5-02-05-010				-		16,000.00
Internet Subscription Expenses	5-02-05-030		375,530.83	170,784.07	37,112.10	207,896.17	768,796.00
Telephone Expenses	5-02-05-020		1,075,449.34	442,126.21	771,873.79	1,214,000.00	1,178,000.00 #
Award/Rewards Expense	5-02-06-010				50,000.00	50,000.00	
Confedential Fund Expenses	5-02-10-010		138,000.00		105,000.00	105,000.00	
Discretionary Fund Expense	5-02-010-030				14,376.00	14,376.00	
Advertising Expenses	5-02-99-010		45,000.00		95,000.00	95,000.00	115,000.00
Printing and Binding Expenses	5-02-09-020		148,506.00	87,252.00	537,348.00	624,600.00	440,000.00
Subscription Expenses	5-02-99-70				185,000.00	185,000.00	100,000.00
Sub total carried forward			P 25,039,496.01	P 9,404,316.28	P 22,492,409.89	P 31,896,726.17	P 33,810,596.00

PARTICULARS	Account Code Code	Income lassification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brougt forward			P 25,039,496.01	P 9,404,316.28	P 22,492,409.89	P 31,896,726.17	P 33,810,596.00
Membership Dues and Contribution	5-02-99-060		2,000.00	2,000.00	263,000.00	265,000.00	265,000.00
Legal Expenses	5-02-11-010				-		150,000.00
Auditing Services	5-02-11-020				-		
Environment /Sanitary Expenses	5-02-12-010		708,790.00	260,305.00	269,695.00	530,000.00	400,000.00
General Services	5-02-12-990		4,966,791.00	2,075,703.00	3,555,881.30	5,631,584.30	5,521,893.72
Janitorial Services	5-02-12-020		5,028,604.00	2,231,789.00	4,276,395.87	6,508,184.87	6,095,160.00
Security Services	5-02-12-030		670,872.00	299,000.00	301,000.00	600,000.00	750,000.00
Other Professional Services:	5-02-11-990		3,924,485.82	1,759,906.50	4,424,213.50	6,184,120.00	3,967,744.00
Repair and Maint Land Improve.	5-02-13-040						
Repair and Maint. Hotels & Dorms	5-02-13-046				-		
Repair and Maint. Building & Other Structur	5-02-13-040		2,290,378.53		2,580,000.00	2,580,000.00	2,050,000.00
Repair & Maint.of Machinery & Equipment	5-02-13-050		166,086.70	197,225.00	627,775.00	825,000.00	465,000.00
Repair & Maint. Transpo Equip	5-02-13-060				915,000.00	915,000.00	815,000.00
R and M Other Property and Equipment	5-02-13-990			P 41,900.00	P 303,100.00	P 345,000.00	P 145,000.00
Repair & Maint.of IT Equipt.	5-02-13-050				165,000.00	165,000.00	330,000.00
Repair & Maint. Heavy Equipment	5-02-13-050				500,000.00	500,000.00	2,100,000.00
Motor Vehicle Maintenance	5-02-13-060-1		562,139.00	305,355.00	219,860.00	525,215.00	
Repair & Maint. Agricultural Equipment Tra	5-02-13-060-1		395,725.00		100,000.00	100,000.00	
Repair & Maint. Watercraft					40,000.00	40,000.00	40,000.00
Repair & Main Infra Asset	5-02-13-030		808,455.00		700,000.00	700,000.00	1,302,000.00
Subsidy to other funds	5-02-14-060		3,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	
Gov't Equity/Counterpart	05-02-15-020				500,000.00	500,000.00	500,000.00
Rent Expense	5-02-99-50		500,000.00		500,000.00	500,000.00	200,000.00
Survey Expenses	5-02-07-010		59,000.00		100,000.00	100,000.00	200,000.00
Donation Expenses Barangays	5-02-99-080		292,860.00		260,000.00	260,000.00	60,000.00
Donations [Educational Assistance]	5-02-99-080		507,500.00	232,500.00	367,500.00	600,000.00	500,000.00
Donation Athletic & Cultural	5-02-99-080		540,000.00	250,000.00	250,000.00	500,000.00	500,000.00
Sub total carried forward			P 49,463,183.06	P 18,059,999.78	44,710,830.56	P 62,770,830.34	P 60,167,393.72

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2023	CURRENT YEAR 2026 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brought forward			P 49,463,183.06	P 18,059,999.78	P 44,710,830.56	P 62,770,830.34	P 60,167,393.72
Donation to Indigent	5-02-99-080		1,733,062.00	1,512,330.00	318,736.00	1,831,066.00	1,600,000.00
Donation to Youth Offender	5-02-99-080				50,000.00	50,000.00	100,000.00
Donation to Solo Parent	5-02-99-080				400,000.00	400,000.00	400,000.00
Licenses, Taxes and Duties	5-02-16-010		25,059.49	14,751.00	1,277,249.00	1,292,000.00	1,242,000.00
Fidelity Bond Premium	5-02-16-020		238,500.00	105,000.00	(52,500.00)	52,500.00	277,000.00
Insurance Expenses	5-02-16-030		136,116.46	45,867.89	356,132.11	402,000.00	402,000.00
Others:					-		
Extra Ordinary and Misc.Exp.	5-02-10-030				-		
HIV AIDS Program	5-02-99-990				50,000.00	50,000.00	50,000.00
Anti Drug Abuse Program	5-02-99-990				-		
Gratuity Pay	5-02-99-990				-		
Katarongang Pang Barangay	5-02-99-990				50,000.00	50,000.00	
Other Maint. & Oper. Expenditure	5-02-99-990				1,831,871.00	1,831,871.00	1,270,000.00
MAINT. AND OTHER OPERATING EXPENDITURES			P 51,595,921.01	P 19,737,948.67	P 48,992,318.67	P 68,730,267.34	P **64,948,393.72**
Intrest Expenses	5-03-01-020		P	P	P 4,764,950.00	P 4,764,950.00	P 4,764,950.00
TOTAL FINANCIAL CHARGES			P -	P	P 4,764,950.00	P 4,764,950.00	P 4,764,950.00
c.) CAPITAL OUTLAY							
Land	1-07-01-10		P	P	P	P	P 2,500,000.00
Water Supply System	1-07-03-040				2,000,000.00	2,000,000.00	
Power Supply System	1-07-03-050		558,250.00		600,000.00	600,000.00	300,000.00
Office Building	1-07-04-010				4,000,000.00	4,000,000.00	4,000,000.00
Market and Slaughterhouse	1-07-04-050		1,988,554.78		2,000,000.00	2,000,000.00	3,100,000.00
Other Structures	1-07-04-990		432,080.67		2,840,000.00	2,840,000.00	
Sub total carried forward			P 2,978,885.45		P 11,440,000.00	P 11,440,000.00	P 9,900,000.00

PARTICULARS [1]	Account Code Code [2]	Income Classification [3]	Past Year FY 2024 [4]	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June [5]	2nd Semester [Estimates] July- Dec. [6]	Total [7]	Budget Year Proposed FY 2026 [8]
Sub total brought forward			P 2,978,885.45	P	P 11,440,000.00	P 11,440,000.00	P 9,900,000.00
Other Infra Asset					1,079,474.00	1,079,474.00	730,000.00
Machinery Equipment	1-07-05-010				120,000.00	120,000.00	71,000.00
Office Equipment	1-07-05-20				400,000.00	400,000.00	200,000.00
Furniture and Fixture	1-07-07-010		360,000.00		1,590,000.00	1,590,000.00	200,000.00
Information & Communication Technology Equipment	1-07-05-030		935,537.00		805,000.00	805,000.00	530,000.00
Police Security Equipment	1-07-05-100						500,000.00
Communication Equipment	1-07-05-070				40,000.00	40,000.00	
Heavy Equipment	1-0705-070						3,000,000.00
Motor Vehicle	1-07-06-010		P 173,300.00		6,100,000.00	6,100,000.00	
Other Property Plant & Equipment	1-07-99-990		446,470.00		2,135,000.00	2,135,000.00	1,815,000.00
Slaughter House							3,000,000.00
Roads Network	1-07-03-010		4,004,907.61		3,000,000.00	3,000,000.00	1,000,000.00
Parks, Plaza and Monument	1-07-03-090				300,000.00	300,000.00	400,000.00
TOTAL CAPITAL OUTLAY			P 8,899,100.06	P	P 27,009,474.00	P 27,009,474.00	P 21,346,000.00
Special Purposed Appropriation							
20% Economic Den. Fund			P 24,678,746.66	P 33,340,757.26	P 4,049,712.94	P 37,390,470.20	P 42,464,664.60
.05% Calamity Fund			5,520,570.00	496,507.00	11,036,110.55	11,532,617.55	12,801,166.15
Nutrition			959,712.00	263,335.00	785,665.00	1,049,000.00	1,029,000.00
ECCD/LCPC			1,061,651.52	244,317.10	655,682.90	900,000.00	979,000.00
MPOC			381,604.00	46,400.00	458,600.00	505,000.00	390,000.00
CLUP			873,890.00	430,500.00	519,500.00	950,000.00	740,000.00
FARMC					70,000.00	70,000.00	150,000.00
SC/PWD			732,342.50	279,885.00	558,115.00	838,000.00	908,000.00
Barangay Assistance					60,000.00	60,000.00	60,000.00
CAH			2,614,860.00	776,536.00	1,283,464.00	2,060,000.00	1,980,000.00
PFS			859,620.00	577,100.00	142,900.00	720,000.00	720,000.00
COA			442,195.87	217,589.14	460,173.54	677,762.68	553,298.68
BAC			109,683.00	27,400.00	282,600.00	310,000.00	440,000.00
Sub total brought carried			P 38,234,875.55	P 36,700,326.50	20,362,523.93	57,062,850.43	P 63,215,129.43

PARTICULARS [1]	Account Code Code [2]	Income Classification [3]	Past Year FY 2024 [4]	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June [5]	2nd Semester [Estimates] July- Dec. [6]	Total [7]	Budget Year Proposed FY 2026 [8]
Total Special Purpose Appropriation			P 38,234,875.55	P 36,700,326.50	P 20,362,523.93	P 57,062,850.43	P 63,215,129.43
TOTAL NON-OFFICE EXPENDITURES			P 38,234,875.55				
TOTAL EXPENDITURES			P 188,692,930.48	106,012,726.37	P 149,175,070.92	P 255,187,797.29	P 256,023,323.00

We hereby certify that the information above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year FY 2026

HERMINIA P. GAY
Municipal Treasurer

ROMANITO P. PADA
Municipal Budget Officer

ENGR. GREGORIO S. PADA
Local Planning Development Officer

CHRISTIAN JAMES A. DATOR, CPA.
Municipal Accountant

Approved:

ELVIRA A. PAJULIO
Local Chief Executive

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING

LGU : Matalom, Leyte

General Fund

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
I Beginning Balance							
Unappropraited Balance			P				
Sub - Total			P				
II Receipts							
A. Local Sources							
1. Tax Revenue							
a.) Real Property Tax	1-03-01-020	R	P 880,646.36	P 792,869.76	P 407,130.24	P 1,200,000.00	P 1,200,000.00
b.) Business Taxes		R	1,304,722.16	1,688,844.34	111,155.66	1,800,000.00	1,800,000.00
c.) Other Local Taxes		R	577,210.96	446,805.57	753,194.43	1,200,000.00	1,200,000.00
Total Tax Revenue			P 2,762,579.48	P 2,928,519.67	P 1,271,480.33	P 4,200,000.00	P 4,200,000.00
2. Non Tax Revenue							
a. Regulatory Fees		R	P 1,137,607.49	P 869,998.43	P 1,130,001.57	P 2,000,000.00	2,000,000.00
b.Service/ User Charges		R	2,085,283.93	1,200,595.50	3,799,404.50	5,000,000.00	5,000,000.00
c. Receipts from Economic Enterprises		R	33,727,991.54	22,470,961.19	10,029,038.81	32,500,000.00	32,500,000.00
d. Other Receipts		R	41,108.14		-		
TOTAL Non Tax Revenue			P 36,991,991.10	P 24,541,555.12	P 14,958,444.88	P 39,500,000.00	P 39,500,000.00

PARTICULARS [1]	Account Code Code [2]	Income Classification [3]	Past Year FY 2024 [4]	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June [5]	2nd Semester [Estimates] July- Dec. [6]	Total [7]	Budget Year Proposed FY 2026 [8]
B. External Sources							
1. Share from National Tax Allotment (NTA)		R	P 157,365,453.96	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 212,323,323.00
2. Share from GOCCs (PAGCOR AND PCSO)		NR					
3. Other share from National Tax Collection			33,200.00				
a.] Share fro EVAT		NR					
b.] National Wealth		NR					
c.] Inter Local Transfer		NR					
d.] Extraordinadry Receipts/Grants/Donations/Aids							
			P 157,398,653.96	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 212,323,323.00
C. Non-Income Receipts			P 197,153,224.54	P 93,357,390.00	P 93,594,961.00	186,952,351.00	
Total Non Income Receipts			P 197,153,224.54	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 256,023,323.00
Total Receipts			P 197,153,224.54	P 93,357,390.00	P 93,594,961.00	P 186,952,351.00	P 256,023,323.00
III Expenditures							
a.) Personal Services							
Salaries	5-01-01--10		P 44,558,652.19	P 23,643,439.50	P 26,317,399.50	P 49,960,839.00	P 53,482,649.00
Wages	5-01-01-020		6,396,019.50	3,407,122.00	3,591,518.00	6,998,640.00	9,347,448.00
Other Compensations:							
PERA	5-01-02-010		3,909,181.83	1,936,000.00	2,096,000.00	4,032,000.00	4,104,000.00
Representation Allowance	5-01-02-020		2,209,500.00	1,061,800.00	1,304,600.00	2,366,400.00	2,366,400.00
Travelling Allowance	5-01-02-030		2,209,500.00	1,061,800.00	1,304,600.00	2,366,400.00	2,366,400.00
Clothing Allowance	5-01-02-040		1,127,000.00	1,127,000.00	56,000.00	1,183,000.00	1,197,000.00
Medical Allowance	5-01-02-990			980,000.00	203,000.00	1,183,000.00	1,197,000.00
Other Bonuses and Allowances	5-01-02-990		4,086,852.00	4,561,656.00	269,159.00	4,830,815.00	5,230,524.00
Sub total carried forward			P 64,496,705.52	P 37,778,817.50	P 35,142,276.50	P 72,921,094.00	P 79,291,421.00

PARTICULARS	Account Code Code	Income lassification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brought forward			P 64,496,705.52	P 37,778,817.50	P 35,142,276.50	P 72,921,094.00	P 79,291,421.00
Subsistence Allowance	5-01-02=050		259,300.00	86,500.00	302,300.00	388,800.00	524,800.00
Laundry Allowance	5-01-02-050		31,650.00	11,700.00	26,100.00	37,800.00	56,000.00
Productivity Enhancement Incentive	5-01-02-080		828,500.00		-		
Honoraria	5-01-02-100		168,000.00	84,000.00	84,000.00	168,000.00	
Hazard Fee	5-01-02-110		1,652,957.07	671,839.05	1,381,785.75	2,053,624.80	2,264,168.30
Year End Bonus	5-01-02-140		4,328,083.50	4,561,656.00	269,159.00	4,830,815.00	5,330,524.00
Overtime Pay	5-01-03-020				170,000.00	170,000.00	170,000.00
Cash Gift	5-01-02-150		809,750.00		845,000.00	845,000.00	860,000.00
Life & Retirement Benefits	5-01-03-020		6,096,242.77	3,298,881.12	3,455,729.64	6,754,610.76	7,285,302.96
Pag-ibig Premium	5-01-03-020		370,757.56	192,800.00	562,467.01	755,267.01	784,980.78
Philhealth Contribution	5-01-03-030		1,269,394.99	661,615.95	676,788.63	1,338,404.58	1,494,808.73
Employees Compensation Insurance	5-01-03-040		195,000.00	97,100.00	255,532.76	352,632.76	371,844.08
Terminal Leave Benefits	5-01-04-990		1,254,267.77	105,282.87	4,848,923.74	4,954,206.61	1,285,000.00
Service Recognition Incentive	5-01-02-080		6,168,500.00		-		
Other Personnel Benefits	5-01-04-990				-		
Monetization Benefits	5-01-04-990		1,993,924.68	1,999,258.71	741.29	2,000,000.00	2,000,000.00
Loyalty Incentive Award	5-01-04-990		40,000.00	25,000.00	25,000.00	50,000.00	30,000.00
TOTAL PERSONAL SERVICES			P 89,963,033.86	P 49,574,451.20	P 48,045,804.32	P 97,620,255.52	P 101,748,849.85

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026	
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
b.) Repair Maint.and Other Operating Expenditures								
Travelling Expenses	5-02-01-010		P 3,315,073.79	P 1,597,540.25	P 3,083,459.75	P 4,681,000.00	P 3,575,000.00	
Seminars/Training	5-02-02-010		3,016,880.00	954,130.00	3,375,870.00	4,330,000.00	3,221,000.00	
Prizes	5-02-02-020		1,424,900.00	639,000.00	309,800.00	948,800.00	150,000.00	
Office Supplies Expense	5-02-03-010		1,568,082.86		1,690,000.00	1,690,000.00	1,370,000.00	
Semi Expendable Machinery & Equip	5-02-03-210				1,032,945.00	1,032,945.00	1,302,500.00	
Semi Eexpendable Furniture & Fixtur	5-02-03-220				351,209.00	351,209.0	2,665,000.00	
Accountable Forms	5-02-03-020		365,333.75	224,495.00	255,505.00	480,000.00	460,000.00	
Animal Zoological Supplies Expense	5-02-03-040		149,554.00		150,000.00	150,000.00	150,000.00	
Drugs and Medicines	5-02-03-070		1,973,550.00	1,973,550.00	1,191,450.00	3,165,000.00	5,165,000.00	
Medical Supplies	5-02-03-80				250,000.00	250,000.00	100,000.00	
Gasoline,Oil & Lubricants Exp.	5-02-03-090		2,243,700.60	692,070.00	1,957,930.00	2,650,000.00	3,850,000.00	
Agricultural Supplies	5-02-03-100		1,306,618.00	715,000.00	785,000.00	1,500,000.00	1,500,000.00	
Other Supplies Expense	5-02-03-990		2,901,368.45	P 61,960.00	P 2,149,940.00	P 2,211,900.00	1,824,300.00	
Texbooks and Instructional Material	5-02-03-110		57,580.00		-			
Food Supplies	5-02-03-050		248,730.00		215,000.00	215,000.00	15,000.00	
Welfare Goods Expense	5-02-03-060				-			
Chemical and Filtering Supplies	5-02-03-130		6,300.00		10,000.00	10,000.00	10,000.00	
Electricity Expenses	5-02-04-020		4,679,338.39	1,846,408.75	3,888,591.25	5,735,000.00	5,835,000.00	
Postage Expenses	5-02-05-010				-		16,000.00	
Internet Subscription Expenses	5-02-05-030		375,530.83	170,784.07	37,112.10	207,896.17	768,796.00	
Telephone Expenses	5-02-05-020		1,075,449.34	442,126.21	771,873.79	1,214,000.00	1,178,000.00	#
Award/Rewards Expense	5-02-06-010				50,000.00	50,000.00		
Confedential Fund Expenses	5-02-10-010		138,000.00		105,000.00	105,000.00		
Discretionary Fund Expense	5-02-010-030				14,376.00	14,376.00		
Advertising Expenses	5-02-99-010		45,000.00		95,000.00	95,000.00	115,000.00	
Printing and Binding Expenses	5-02-09-020		148,506.00	87,252.00	537,348.00	624,600.00	440,000.00	
Subscription Expenses	5-02-99-70				185,000.00	185,000.00	100,000.00	
Sub total carried forward			P 25,039,496.01	P 9,404,316.28	P 22,492,409.89	P 31,896,726.17	P 33,810,596.00	

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brougt forward			P 25,039,496.01	P 9,404,316.28	P 22,492,409.89	P 31,896,726.17	P 33,810,596.00
Membership Dues and Contribution	5-02-99-060		2,000.00	2,000.00	263,000.00	265,000.00	265,000.00
Legal Expenses	5-02-11-010				-		150,000.00
Auditing Services	5-02-11-020				-		
Environment /Sanitary Expenses	5-02-12-010		708,790.00	260,305.00	269,695.00	530,000.00	400,000.00
General Services	5-02-12-990		4,966,791.00	2,075,703.00	3,555,881.30	5,631,584.30	5,521,893.72
Janitorial Services	5-02-12-020		5,028,604.00	2,231,789.00	4,276,395.87	6,508,184.87	6,095,160.00
Security Services	5-02-12-030		670,872.00	299,000.00	301,000.00	600,000.00	750,000.00
Other Professional Services:	5-02-11-990		3,924,485.82	1,759,906.50	4,424,213.50	6,184,120.00	3,967,744.00
Repair and Maint Land Improve.	5-02-13-040						
Repair and Maint. Hotels & Dorms	5-02-13-046				-		
Repair and Maint. Building & Other Structur	5-02-13-040		2,290,378.53		2,580,000.00	2,580,000.00	2,050,000.00
Repair & Maint.of Machinery & Equipment	5-02-13-050		166,086.70	197,225.00	627,775.00	825,000.00	465,000.00
Repair & Maint. Transpo Equip	5-02-13-060				915,000.00	915,000.00	815,000.00
R and M Other Property and Equipment	5-02-13-990			P 41,900.00	P 303,100.00	P 345,000.00	P 145,000.00
Repair & Maint.of IT Equipt.	5-02-13-050				165,000.00	165,000.00	330,000.00
Repair & Maint. Heavy Equipment	5-02-13-050				500,000.00	500,000.00	2,100,000.00
Motor Vehicle Maintenance	5-02-13-060-1		562,139.00	305,355.00	219,860.00	525,215.00	
Repair & Maint. Agricultural Equipment Tra	5-02-13-060-1		395,725.00		100,000.00	100,000.00	
Repair & Maint. Watercraft					40,000.00	40,000.00	40,000.00
Repair & Main Infra Asset	5-02-13-030		808,455.00		700,000.00	700,000.00	1,302,000.00
Subsidy to other funds	5-02-14-060		3,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	
Gov't Equity/Counterpart	05-02-15-020				500,000.00	500,000.00	500,000.00
Rent Expense	5-02-99-50		500,000.00		500,000.00	500,000.00	200,000.00
Survey Expenses	5-02-07-010		59,000.00		100,000.00	100,000.00	200,000.00
Donation Expenses Barangays	5-02-99-080		292,860.00		260,000.00	260,000.00	60,000.00
Donations [Educational Assistance]	5-02-99-080		507,500.00	232,500.00	367,500.00	600,000.00	500,000.00
Donation Athletic & Cultural	5-02-99-080		540,000.00	250,000.00	250,000.00	500,000.00	500,000.00
Sub total carried forward			P 49,463,183.06	P 18,059,999.78	44,710,830.56	P 62,770,830.34	P 60,167,393.72

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2023	CURRENT YEAR 2026 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brought forward			P 49,463,183.06	P 18,059,999.78	P 44,710,830.56	P 62,770,830.34	P 60,167,393.72
Donation to Indigent	5-02-99-080		1,733,062.00	1,512,330.00	318,736.00	1,831,066.00	1,600,000.00
Donation to Youth Offender	5-02-99-080				50,000.00	50,000.00	100,000.00
Donation to Solo Parent	5-02-99-080				400,000.00	400,000.00	400,000.00
Licenses, Taxes and Duties	5-02-16-010		25,059.49	14,751.00	1,277,249.00	1,292,000.00	1,242,000.00
Fidelity Bond Premium	5-02-16-020		238,500.00	105,000.00	(52,500.00)	52,500.00	277,000.00
Insurance Expenses	5-02-16-030		136,116.46	45,867.89	356,132.11	402,000.00	402,000.00
Others:					-		
Extra Ordinary and Misc.Exp.	5-02-10-030				-		
HIV AIDS Program	5-02-99-990				50,000.00	50,000.00	50,000.00
Anti Drug Abuse Program	5-02-99-990				-		
Gratuity Pay	5-02-99-990				-		
Katarongang Pang Barangay	5-02-99-990				50,000.00	50,000.00	
Other Maint. & Oper. Expenditure	5-02-99-990				1,831,871.00	1,831,871.00	1,270,000.00
MAINT. AND OTHER OPERATING EXPENDITURES			P 51,595,921.01	P 19,737,948.67	P 48,992,318.67	P 68,730,267.34	P **64,948,393.72**
Intrest Expenses	5-03-01-020		P	P	P 4,764,950.00	P 4,764,950.00	P 4,764,950.00
TOTAL FINANCIAL CHARGES			P -	P	P 4,764,950.00	P 4,764,950.00	P 4,764,950.00
c.) CAPITAL OUTLAY							
Land	1-07-01-10		P	P	P	P	P 2,500,000.00
Water Supply System	1-07-03-040				2,000,000.00	2,000,000.00	
Power Supply System	1-07-03-050		558,250.00		600,000.00	600,000.00	300,000.00
Office Building	1-07-04-010				4,000,000.00	4,000,000.00	4,000,000.00
Market and Slaughterhouse	1-07-04-050		1,988,554.78		2,000,000.00	2,000,000.00	3,100,000.00
Other Structures	1-07-04-990		432,080.67		2,840,000.00	2,840,000.00	
Sub total carried forward			P 2,978,885.45		P 11,440,000.00	P 11,440,000.00	P 9,900,000.00

PARTICULARS	Account Code Code	Income lassification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Sub total brought forward			P 2,978,885.45	P	P 11,440,000.00	P 11,440,000.00	P 9,900,000.00
Other Infra Asset					1,079,474.00	1,079,474.00	730,000.00
Machinery Equipment	1-07-05-010				120,000.00	120,000.00	71,000.00
Office Equipment	1-07-05-20				400,000.00	400,000.00	200,000.00
Furniture and Fixture	1-07-07-010		360,000.00		1,590,000.00	1,590,000.00	200,000.00
Information & Communication Technology Equipment	1-07-05-030		935,537.00		805,000.00	805,000.00	530,000.00
Police Security Equipment	1-07-05-100						500,000.00
Communication Equipment	1-07-05-070				40,000.00	40,000.00	
Heavy Equipment	1-0705-070						3,000,000.00
Motor Vehicle	1-07-06-010		P 173,300.00		6,100,000.00	6,100,000.00	
Other Property Plant & Equipment	1-07-99-990		446,470.00		2,135,000.00	2,135,000.00	1,815,000.00
Slaughter House							3,000,000.00
Roads Network	1-07-03-010		4,004,907.61		3,000,000.00	3,000,000.00	1,000,000.00
Parks, Plaza and Monument	1-07-03-090				300,000.00	300,000.00	400,000.00
TOTAL CAPITAL OUTLAY			P 8,899,100.06	P	P 27,009,474.00	P 27,009,474.00	P 21,346,000.00
Special Purposed Appropriation							
20% Economic Den. Fund			P 24,678,746.66	P 33,340,757.26	P 4,049,712.94	P 37,390,470.20	P 42,464,664.60
.05% Calamity Fund			5,520,570.00	496,507.00	11,036,110.55	11,532,617.55	12,801,166.15
Nutrition			959,712.00	263,335.00	785,665.00	1,049,000.00	1,029,000.00
ECCD/LCPC			1,061,651.52	244,317.10	655,682.90	900,000.00	979,000.00
MPOC			381,604.00	46,400.00	458,600.00	505,000.00	390,000.00
CLUP			873,890.00	430,500.00	519,500.00	950,000.00	740,000.00
FARMC					70,000.00	70,000.00	150,000.00
SC/PWD			732,342.50	279,885.00	558,115.00	838,000.00	908,000.00
Barangay Assistance					60,000.00	60,000.00	60,000.00
CAH			2,614,860.00	776,536.00	1,283,464.00	2,060,000.00	1,980,000.00
PFS			859,620.00	577,100.00	142,900.00	720,000.00	720,000.00
COA			442,195.87	217,589.14	460,173.54	677,762.68	553,298.68
BAC			109,683.00	27,400.00	282,600.00	310,000.00	440,000.00
Sub total brought carried			P 38,234,875.55	P 36,700,326.50	20,362,523.93	57,062,850.43	P 63,215,129.43

PARTICULARS	Account Code Code	Income Classification	Past Year FY 2024	CURRENT YEAR 2025 1st Semester [Actual] Jan. -June	2nd Semester [Estimates] July- Dec.	Total	Budget Year Proposed FY 2026
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Total Special Purpose Appropriation			P 38,234,875.55	P 36,700,326.50	P 20,362,523.93	P 57,062,850.43	P 63,215,129.43
TOTAL NON-OFFICE EXPENDITURES			P 38,234,875.55				
TOTAL EXPENDITURES			P 188,692,930.48	106,012,726.37	P 149,175,070.92	P 255,187,797.29	P 256,023,323.00

We hereby certify that the information above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year FY 2026

HERMINIA P. GAY
Municipal Treasurer

ROMANITO P. PADA
Municipal Budget Officer

ENGR. GREGORIO S. PADA
Local Planning Development Officer

CHRISTIAN JAMES A. DATOR, CPA.
Municipal Accountant

Approved:

ELVIRA A. PAJULIO
Local Chief Executive

Office: Municipal Administrator Office

Object of Expenditures [1]	Account Code [2]	Past Year FY 2024 (Actual) [3]	Current Year 2025 (Estimates) First Semester (Actual) [4]	Second Semester (Estimates) [5]	Total [6]	Budget Year FY 2026 (Proposed) [7]
1.2 Maintenace & Other Operating Expenditures						
Travelling Expenses	5-02-01-010	P 7,757.70	P 18,086.20	P 31,913.80	P 50,000.00	P 50,000.00
Seminars/Trainings	5-02-02-010	99,150.00	17,400.00	182,600.00	200,000.00	150,000.00
Office Supplies Expense	5-02-03-010	19,775.00		20,000.00	20,000.00	20,000.00
Other Supplies and Materials Exp.	5-02-03-990	14,930.00		20,000.00	20,000.00	20,000.00
Postage and Deliveries	5-02-05-010			5,000.00	5,000.00	5,000.00
Internet Subscription Expenses	5-02-05-030			30,000.00	30,000.00	
Telephone Expense[Mobile]	5-02-05-020	30,000.00	6,000.00	18,000.00	24,000.00	24,000.00
Printing and Binding	5-02-09-010			30,000.00	30,000.00	30,000.00
Extra Ordinary and Miscellaneous Exp.	5-02-10-030			-		
Janitorial Services	5-02-12-020	79,750.00	36,317.50	82,482.50	118,800.00	118,800.00
Repair/Maint. Of IT. & Sofware Equipt.	5-02-13-050				10,000.00	10,000.00
Gratuity Pay	5-02-99-990			-		
Other Maint. & Operating Expenses	5-02-99-990			-		
TOTAL MAINT. & OTHER OPERATING EXPENDITURES		P 251,362.70	P 77,803.70	P 429,996.30	P 507,800.00	P 427,800.00
1.3 Capital Outlay						
Furniture and Fixtures		P		P	P	P
Other Structures	1-07-04-990					
IT Equipment and Software	1-07-05-030	49,950.00				
Other Property and Equipment	1-07-99-990					100,000.00
TOTAL CAPITAL OUTLAY		P 49,950.00				P 100,000.00
TOTAL APPROPRIATION		P 1,717,021.73	P 827,176.36	P 1,176,470.12	P 2,003,646.48	P 2,076,837.28

Prepared by:

ROMULO C. GULA
Deparment Head

Reviewed by:

ROMANITO P. PADA
Municipal Budget Officer

Approved:

ELVIRA A. PAJULIO
Local Chief Executive

Office: Municipal Administrator Office

Object of Expenditures [1]	Account Code [2]	Past Year FY 2024 (Actual) [3]	Current Year 2025 (Estimates) First Semester (Actual) [4]	Second Semester (Estimates) [5]	Total [6]	Budget Year FY 2026 (Proposed) [7]
1.2 Maintenace & Other Operating Expenditures						
Travelling Expenses	5-02-01-010	P 7,757.70	P 18,086.20	P 31,913.80	P 50,000.00	P 50,000.00
Seminars/Trainings	5-02-02-010	99,150.00	17,400.00	182,600.00	200,000.00	150,000.00
Office Supplies Expense	5-02-03-010	19,775.00		20,000.00	20,000.00	20,000.00
Other Supplies and Materials Exp.	5-02-03-990	14,930.00		20,000.00	20,000.00	20,000.00
Postage and Deliveries	5-02-05-010			5,000.00	5,000.00	5,000.00
Internet Subscription Expenses	5-02-05-030			30,000.00	30,000.00	
Telephone Expense[Mobile]	5-02-05-020	30,000.00	6,000.00	18,000.00	24,000.00	24,000.00
Printing and Binding	5-02-09-010			30,000.00	30,000.00	30,000.00
Extra Ordinary and Miscellaneous Exp.	5-02-10-030			-		
Janitorial Services	5-02-12-020	79,750.00	36,317.50	82,482.50	118,800.00	118,800.00
Repair/Maint. Of IT. & Sofware Equipt.	5-02-13-050				10,000.00	10,000.00
Gratuity Pay	5-02-99-990			-		
Other Maint. & Operating Expenses	5-02-99-990			-		
TOTAL MAINT. & OTHER OPERATING EXPENDITURES		P 251,362.70	P 77,803.70	P 429,996.30	P 507,800.00	P 427,800.00
1.3 Capital Outlay						
Furniture and Fixtures		P		P	P	P
Other Structures	1-07-04-990					
IT Equipment and Software	1-07-05-030	49,950.00				
Other Property and Equipment	1-07-99-990					100,000.00
TOTAL CAPITAL OUTLAY		P 49,950.00				P 100,000.00
TOTAL APPROPRIATION		P 1,717,021.73	P 827,176.36	P 1,176,470.12	P 2,003,646.48	P 2,076,837.28

Prepared by:

ROMULO C. GULA
Deparment Head

Reviewed by:

ROMANITO P. PADA
Municipal Budget Officer

Approved:

ELVIRA A. PAJULIO
Local Chief Executive

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT EXPENDITURES

Office 20 % Development Fund Programs

Object of Expenditures	Account Code	FY 2024	Current Year 2025 (Estimates)			Budget Year FY 2026
		(Actual)	First Semester (Actual)	Second Semester (Actual)	Total	(Proposed)
[1]	[2]	[3]	[4]	[5]	[6]	[5]
1.0 Current Operaton Expenditures						
1.2 Maintenace & Other Operating Expenditures						
2.0 Capital Outlay						
Flood Control System	1-07-03-020					P 4,896,812.60
Road Net Work						
Barangay Bagong Lipunan Sitio Binocbocan	1-07-03-010					1,000,000.00
Barangay Esperanza	1-07-03-010					1,000,000.00
Calumpang Sitio Calubian	1-07-03-010					4,899,000.00
Barangay Sta Paz	1-07-03-010					1,000,000.00
Barangay Taglibas Imelda	1-07-03-010					1,000,000.00
Barangay San Juan Sitio Kasilihan	1-07-03-010					2,000,000.00
Barangay Hitoog to Sitio Kaurajo	1-07-03-010					1,000,000.00
Construction of Port Terminal	1-07-03-010					4,899,000.00
Construction of Terminal Road	1-07-03-010					4,899,000.00
Sub total carried forward						P 26,593,812.60

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT EXPENDITURES

Office 20 % Development Fund Programs

Object of Expenditures	Account Code	Past Year FY 2024 (Actual)	Current Year 2025 (Estimates) First Semester (Actual)	Second Semester (Actual)	Total	Budget Year FY 2026 (Proposed)
[1]	[2]	[3]	[4]	[5]	[6]	[5]
Sub total brought Forward		P	P	P	P	P 26,593,812.60
Road Net Works Carriage Way Baywalk	1-07-03-010		P 1,384,617.81	P 5,852.39	1,390,470.20	P 2,000,000.00
Concreting of Pathway Taglibas Imelda	1-07-03-010		500,000.00	-	500,000.00	
Concreting of Pathway Sitio Opaw Monte Alegre	1-07-03-010		500,000.00	-	500,000.00	2,072,852.00
Concreting of Barangay Road Esperanza to Caningag	1-07-03-010		9,988,004.55	11,995.45	10,000,000.00	
Concreting of Barangay Road Esperanza to San Vicente	1-07-03-010		14,987,616.23	12,383.77	15,000,000.00	
Concreting of Barangay Road Sta Paz to Sitio Song-on	1-07-03-010		4,987,347.51	12,652.49	5,000,000.00	
Concreting of Barangay Road Waterloo toTigbao	1-07-03-010		2,989,182.05	10,817.95	3,000,000.00	4,899,000.00
Concreting of Barangay road Templanza to Templanza 2	1-07-03-010		1,993,171.13	6,828.87	2,000,000.00	
Cconstruction of Pathway	1-07-03-010	P 1,486,335.58	P	-		
Power Supply System	1-07-03-050					2,000,000.00
Construction of Tourism Bldg	1-07-04-060	2,987,029.00		-		
Construction Commercial Building	1-07-04-040	3,984,280.29		-		
Construction of Stall	1-07-04-040	2,094,077.05		-		
Concreting of Brgy. Road Hitoog	1-07-03-010	4,988,124.62		-		
Concreting of Road President Garcia	1-07-03-010	1,665,833.05				
Concreting of Brgy. Road Esperanza to Itum	1-07-03-010	2,486,763.13				4,899,000.00
Conctreting of Brgy Road San Vicente	1-07-03-010	4,986,303.94				
Total Capital Outlay		P 24,678,746.66	P 37,329,939.28	60,530.92	P 37,390,470.20	P 42,464,664.60
TOTAL APPROPRIATION		P 24,678,746.66	P 37,329,939.28	60,530.92	P 37,390,470.20	P 42,464,664.60

Prepared by:

ENGR. GREGORIO S. PADA
MPDO

Reviewed by:

ROMANITO P. PADA
Municipal Budget Officer

ELVIRA A. PAJULIO
Local Chief Executive

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT EXPENDITURES

Office 20 % Development Fund Programs

Object of Expenditures	Account Code	FY 2024	Current Year 2025 (Estimates)			Budget Year FY 2026
		(Actual)	First Semester (Actual)	Second Semester (Actual)	Total	(Proposed)
[1]	[2]	[3]	[4]	[5]	[6]	[5]
1.0 Current Operaton Expenditures						
1.2 Maintenace & Other Operating Expenditures						
2.0 Capital Outlay						
Flood Control System	1-07-03-020					P 4,896,812.60
Road Net Work						
Barangay Bagong Lipunan Sitio Binocbocan	1-07-03-010					1,000,000.00
Barangay Esperanza	1-07-03-010					1,000,000.00
Calumpang Sitio Calubian	1-07-03-010					4,899,000.00
Barangay Sta Paz	1-07-03-010					1,000,000.00
Barangay Taglibas Imelda	1-07-03-010					1,000,000.00
Barangay San Juan Sitio Kasilihan	1-07-03-010					2,000,000.00
Barangay Hitoog to Sitio Kaurajo	1-07-03-010					1,000,000.00
Construction of Port Terminal	1-07-03-010					4,899,000.00
Construction of Terminal Road	1-07-03-010					4,899,000.00
Sub total carried forward						P 26,593,812.60

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT EXPENDITURES

Office 20 % Development Fund Programs

Object of Expenditures [1]	Account Code [2]	Past Year FY 2024 (Actual) [3]	Current Year 2025 (Estimates) First Semester (Actual) [4]	Second Semester (Actual) [5]	Total [6]	Budget Year FY 2026 (Proposed) [5]
Sub total brought Forward		P	P	P	P	P 26,593,812.60
Road Net Works Carriage Way Baywalk	1-07-03-010		P 1,384,617.81	P 5,852.39	1,390,470.20	P 2,000,000.00
Concreting of Pathway Taglibas Imelda	1-07-03-010		500,000.00	-	500,000.00	
Concreting of Pathway Sitio Opaw Monte Alegre	1-07-03-010		500,000.00	-	500,000.00	2,072,852.00
Concreting of Barangay Road Esperanza to Caningag	1-07-03-010		9,988,004.55	11,995.45	10,000,000.00	
Concreting of Barangay Road Esperanza to San Vicente	1-07-03-010		14,987,616.23	12,383.77	15,000,000.00	
Concreting of Barangay Road Sta Paz to Sitio Song-on	1-07-03-010		4,987,347.51	12,652.49	5,000,000.00	
Concreting of Barangay Road Waterloo toTigbao	1-07-03-010		2,989,182.05	10,817.95	3,000,000.00	4,899,000.00
Concreting of Barangay road Templanza to Templanza 2	1-07-03-010		1,993,171.13	6,828.87	2,000,000.00	
Cconstruction of Pathway	1-07-03-010	P 1,486,335.58	P	-		
Power Supply System	1-07-03-050					2,000,000.00
Construction of Tourism Bldg	1-07-04-060	2,987,029.00		-		
Construction Commercial Building	1-07-04-040	3,984,280.29		-		
Construction of Stall	1-07-04-040	2,094,077.05		-		
Concreting of Brgy. Road Hitoog	1-07-03-010	4,988,124.62		-		
Concreting of Road President Garcia	1-07-03-010	1,665,833.05				
Concreting of Brgy. Road Esperanza to Itum	1-07-03-010	2,486,763.13				4,899,000.00
Conctreting of Brgy Road San Vicente	1-07-03-010	4,986,303.94				
Total Capital Outlay		P 24,678,746.66	P 37,329,939.28	60,530.92	P 37,390,470.20	P 42,464,664.60
TOTAL APPROPRIATION		P 24,678,746.66	P 37,329,939.28	60,530.92	P 37,390,470.20	P 42,464,664.60

Prepared by:

ENGR. GREGORIO S. PADA
MPDO

Reviewed by:

ROMANITO P. PADA
Municipal Budget Officer

ELVIRA A. PAJULIO
Local Chief Executive

LBP FORM 3-A

Annex H

PERSONNEL SCHEDULE FY 2026
LGU Matalom, Leyte

Office of the Auditor (Casual)

Item Number		Position Title	Name of Incumbent	Current Year Authorized 2025 Rate/Annum		Budget Year Proposed 2026 Rate/Annum		Increase/ Decrease
Old	New			SG/Step	Amount	SG/Step	Amount	
1	2	3	4	5	6	7	8	9
				Secong Tranche Augsut to December		Second Tranche		
		Administrative Aide IV (Clerk II)	Maria Vanessa B. Sumaya	LBC 165 SG 4 S 1	96,404.00 71,500.00 167,904.00	LBC 165 SG 4 S 1	171,600.00	3,696.00
				TOTAL	P 167,904.00		P 171,600.00	3,696.00

Prepared by:

MARLEY ALMOSA
State Auditor III

Reviewed by:

ROMANITO P. HADA
Municipal Budget Officer

APPROVED:

HON. ELVIRA A. PAJULIO
Municipal Mayor

PERSONNEL SCHEDULE FY 2026
LGU Matalom, Leyte

Office of the Auditor (Casual)

Item Number		Position Title	Name of Incumbent	Current Year Authorized 2025 Rate/Annum		Budget Year Proposed 2026 Rate/Annum		Increase/ Decrease
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				TOTAL	P 167,904.00		P 171,600.00	3,696.00

Prepared by:

MARLEY ALMOSA
State Auditor III

Reviewed by:

ROMANITO P. PADA
Municipal Budget Officer

APPROVED:

HON. ELVIRA A. PAJULIO
Municipal Mayor

Local Budget Preparation Form No. 6
Page No. 01 of 01 page

Statement of Statutory and Contractual Obligation and Budgetary CY 2026

LGU: Matalom, Leyte

Description 1			Amounts 2
1.) Statutory and Contractual Obligation			
1.1) Terminal Leave Benefits		P	1,285,000.00
1.2) Debt Service			4,764,950.00
1.3) Employees Compensation Insurance Premiums			373,722.97
1.4 } PhilHealth Contribution			1,498,123.73
11.5} Pag-IBIG Premiums			786,180.78
1.5) Retirement and Life Insurance Premiums			7,304,342.64
Sub - Total		P	16,012,320.12
2.) Budgetary Requirements			
2.1] 20% of NTA for Development Fund		P	42,464,664.60
2.2.] 05% Local Disaster Risk Reduction and Management Fund			12,801,166.15
70% for Disaster Prevention/Mitigation,etc.	8,960,816.31		55,265,830.75
30% Quick Response Fund	3,840,349.85		
	12,801,166.16		
2.3.] Financial Assistance to barangays (Php 1,000.00 minimum aid)		P	60,000.00
3.) Budgetary Requirements by Attribution		P	
Gender and Development			29,121,908.93
PPAs to Address Illegal Drugs			140,000.00
			29,261,908.93
4.) Other Budgetary Requirements		P	
Nutrition and POPCOM			1,029,000.00
Local Council for the Protection of Children		P	979,000.00
Fisheries and Aquatic Resource Management			150,000.00
Peace and Order Programs			390,000.00
Senior Citizen and Person with Disability			908,000.00
Barangay Assistance Program			60,000.00
Culture, Arts and Heritage			1,980,000.00
Cash Subsidy for Solo Parents			400,000.00
Sub - Total		P	5,896,000.00
	-		
GRAND TOTAL		P	**51,170,229.05**

Certified Correct:

Local Finance Committee

ROMANITO P. PADA
Municipal Budget Officer

HERMINIA P. GAY
Municipal Treasurer

ENGR. GREGORIO S. PADA
Local Planning and Dev. Officer

Approved :

ELVIRA A. PAJULIO
Local Chief Executive

Local Budget Preparation Form No. 6
Page No. 01 of 01 page

Statement of Statutory and Contractual Obligation and Budgetary CY 2026

LGU: Matalom, Leyte

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PPAs to Address Illegal Drugs			140,000.00
			29,261,908.93
4.) Other Budgetary Requirements		P	
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Local Council for the Protection of Children		P	979,000.00
Fisheries and Aquatic Resource Management			150,000.00
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Barangay Assistance Program			60,000.00
Culture, Arts and Heritage			1,980,000.00
Cash Subsidy for Solo Parents			400,000.00
Sub - Total		P	5,896,000.00
GRAND TOTAL		P	**51,170,229.05**

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Approved :

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