



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Palo  
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Item No.: 22

07 2025 OCT

Sangguniang Panlalawigan  
 Province of Leyte

**RECEIVED**

SEP 29 2025

**PROVINCIAL BUDGET OFFICE**

By: \_\_\_\_\_  
 September 24, 2025

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

**RELEASED**  
 DATE: 9-29-25  
 NO. #074  
 BY: \_\_\_\_\_  
 PBO

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 03 FY 2025** of the **Municipality Albuera, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-03** with a total appropriation in the amount of **P9,639,634.37** 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;
2. That the procurement of Goods, Supplies, Equipment, Civil Works and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations; and
3. 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.

In reiteration of a similar review action issued for General Fund Supplemental Budget No. 02 FY 2025 through Appropriation No. 2025-02, it is deem necessary to remind the LGU that the content and format in the formulation of the Appropriation Ordinance does not conform with the prescribed format under BOM 2023 Edition. The members of the local sanggunian are therefore reminded that henceforth, the preparation of the Appropriation Ordinance shall follow the format under BOM 2023 Edition.

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:**

**MARIA GINA P. HIPE**  
 Provincial Budget Officer

**RUTH Y. SURPIA**  
 Provincial Treasurer

**AGNES C. RAFON**  
 Provincial Planning and Development  
 Coordinator – Designate

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

**1<sup>ST</sup> INDORSEMENT**  
10 September 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-03** of the **Municipality of Albuera, Leyte**, entitled: An Ordinance Authorizing **Supplemental Budget No. 03, series of 2025** involving an amount of **Nine Million Six Hundred Thirty-Nine Thousand Six Hundred Thirty-Four Pesos & 37/100 (P9,639,634.37)**, together with the **Supplemental Investment Program** in the amount of **P30,298,735.00**.

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



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**  
Date: SEP 10 2025  
By: \_\_\_\_\_

EXCERPT FROM THE MINUTES OF THE 9<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON SEPTEMBER 1, 2025.

**APPROPRIATION ORDINANCE NO. 2025-03**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 03, SERIES OF 2025 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF NINE MILLION SIX HUNDRED THIRTY-NINE THOUSAND SIX HUNDRED THIRTY-FOUR PESOS & 37/100 (PHP9,639,634.37) ONLY**

**INTRODUCED BY: HON. RODOLFO S. BILBAO, JR.**  
Sponsored by: **Committee on Appropriations**  
(Hon. Roberto C. Colasito)  
(Hon. Romeo M. Junco)

**BE IT ORDAINED** in Regular Session Assembled:

**SECTION 1.** The Supplemental Budget No. 03 of the Municipality of Albuera Leyte for Fiscal Year 2025 in the total amount of **NINE MILLION SIX HUNDRED THIRTY-NINE THOUSAND SIX HUNDRED THIRTY-FOUR PESOS & 37/100 (PHP9,639,634.37) ONLY** for purposes specified in the accompanying schedules, is hereby approved;

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

1. SB Resolution No. 2025-173, "A Resolution Reverting the Amount of Nine Million Six Hundred Thirty-Nine Thousand Six Hundred Thirty-Four Pesos & 37/100 (Php9,639,634.37) only from the Personal Services, Special Purpose of Appropriations, and Capital Outlay – Continuing Appropriations under the General Fund to be made available for appropriations under Fiscal Year General Fund Supplemental Budget No. 03 of Albuera, Leyte."
2. Statement of Funding Sources for Supplemental Budget No. 03, FY 2025 signed by the Municipal Treasurer and Municipal Accountant.
3. Certification of Availability of Funds signed by the Municipal Accountant, Municipal Treasurer, and the Municipal Mayor.
4. Statement of Supplemental Appropriation FY 2025 prepared by the Municipal Budget Officer-Designate and Approved by the Municipal Mayor.

**SECTION 2. SOURCES OF FUNDS.** The sources of funds for the Supplemental Budget No. 02 in the total amount of **NINE MILLION SIX HUNDRED THIRTY-NINE THOUSAND SIX HUNDRED THIRTY-FOUR PESOS & 37/100 (PHP9,639,634.37)** shall be as follows:

Personal Services	Php 749,352.00
Special Purpose of Appropriations	919,820.00
Capital Outlay – Continuing Appropriations	7,970,462.37
<b>TOTAL</b>	<b>Php 9,639,634.37</b>

**SECTION 3. USE OF FUNDS.** The amount of **NINE MILLION SIX HUNDRED THIRTY-NINE THOUSAND SIX HUNDRED THIRTY-FOUR PESOS & 37/100 (PHP9,639,634.37) ONLY** is hereby appropriated for the Supplemental Budget No. 03 of the Municipality of Albuera, Leyte.

ALBERTO Q. SUMALJAG  
ROBERTO C. COLASITO  
ROMEO M. JUNCO  
ANDRES C. TUDIO  
DELIA E. BATISTIS  
BERNARD JOEY D. MESTULA  
PAMELA M. BOHOLST

ROLAN E. ESPINOSA  
MARIEL E. MARINAY  
CARL KEVINE E. BATISTIS  
ROLANDO M. EBCAS, JR.  
JOIE B. IBANEZ  
RODOLFO S. BILBAO, JR.

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

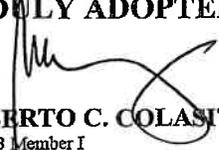
**SECTION 5.EFFECTIVITY.** The provisions of this Appropriation Ordinance shall take effect upon approval.

**APPROVED.**

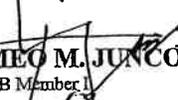
**ENACTED BY THE 12<sup>TH</sup> SANGGUNIANG BAYAN OF ALBUERA LEYTE** this 1<sup>ST</sup> day of September 2025 during its 9<sup>th</sup> Regular Session held at the SB Session Hall.

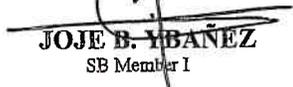
**ATTESTED AND CERTIFIED CORRECT TO BE DULY ADOPTED:**

  
**CARL KEVIN E. BATISTIS**  
SB Member I

  
**ROBERTO C. COLASITO**  
SB Member I

  
**ROLANDO M. EBCAS, JR.**  
SB Member I

  
**ROMEO M. JUNCO**  
SB Member I

  
**JOJE B. YBANEZ**  
SB Member I

  
**ANDRES C. TUDIO**  
SB Member

  
**RODOLFO S. BILBAO, JR.**  
SB Member I

  
**DELIA E. BATISTIS**  
LnB President/Ex-Officio Member

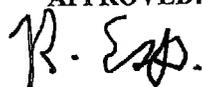
  
**ALBERTO C. SUMALJAG**  
SB Member

  
**BERNARD JOEY B. MESTULA**  
PPSK President/Ex-Officio Member

**I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIANG BAYAN ON SEPTEMBER 1, 2025.**

  
**PAMELA M. BOHOLST, MPA**  
Secretary to the Sangguniang Bayan I

  
**MARIEL E. MARINAY**  
Vice-Mayor/ Presiding Officer

**APPROVED:**  
  
**ROLAN E. ESPINOSA**  
Municipal Mayor  
Date: \_\_\_\_\_ **SEP 9 2025**



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Albuera

**OFFICE OF THE SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF THE 9<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
 HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON SEPTEMBER 1, 2025

**RESOLUTION NO. 2025 – 173**

**A RESOLUTION REVERTING THE AMOUNT OF NINE MILLION SIX HUNDRED THIRTY-NINE THOUSAND SIX HUNDRED THIRTY-FOUR PESOS & 37/100 (PHP9,639,634.37) ONLY FROM THE PERSONAL SERVICES, SPECIAL PURPOSE OF APPROPRIATIONS, AND CAPITAL OUTLAY - CONTINUING APPROPRIATIONS UNDER THE GENERAL FUND TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL YEAR 2025 GENERAL FUND SUPPLEMENTAL BUDGET NO. 03 OF ALBUERA, LEYTE**

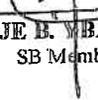
WHEREAS, there are unutilized funds from the unobligated balance under General Fund (Personal Services, Capital Outlay – Continuing Appropriations, and Special Purpose of Appropriations) to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 03 of Albuera, Leyte amounting to Nine Million Six Hundred Thirty-Nine Thousand Six Hundred Thirty-Four Pesos & 37/100 (Php9,639,634.37) only;

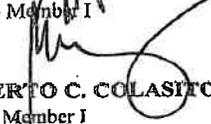
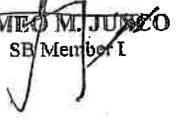
WHEREFORE, on motion of Hon. Rodolfo S. Bilbao, Jr. unanimously seconded by all of the members present, be it

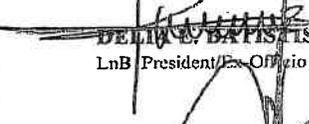
RESOLVED, by the Sangguniang Bayan to revert the amount of Nine Million Six Hundred Thirty-Nine Thousand Six Hundred Thirty-Four Pesos & 37/100 only from the Personal Services, Special Purpose of Appropriations, and Capital Outlay - Continuing Appropriations under the General Fund to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 03 of Albuera, Leyte;

RESOLVED FINALLY, that copies of this resolution be furnished to the Municipal Mayor's Office, the Municipal Planning and Development Office, the Municipal Budget Office, the Municipal Accountant's Office, the Municipal Treasury Office, all of this municipality; and the Provincial Budget Office, Province of Leyte for their information and appropriate action.

PASSED AND APPROVED this 1<sup>st</sup> day of September 2025 during the 9<sup>th</sup> Regular Session of the 12<sup>th</sup> Sangguniang Bayan held at the SB Session Hall, Albuera, Leyte.

**ATTESTED:**  
  
**CARL KEVIN E. BATISTIS**  
 SB Member I  
  
**ROLANDO M. EBCAS, JR.**  
 SB Member I  
  
**JOJE B. YBANEZ**  
 SB Member I  
  
**RODOLFO S. BILBAO, JR.**  
 SB Member I

  
**ALBERTO C. SUMALJAG**  
 SB Member I  
  
**ROBERTO C. COLASITO**  
 SB Member I  
  
**ROMEO M. JUNCO**  
 SB Member I

  
**ANDRES C. TUDIO**  
 SB Member I  
  
**DELIA E. BATISTIS**  
 LnB President/Ex-Officio Member  
  
**BERNARD JOEY D. MESTULA**  
 PPSK President/Ex-Officio Member

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
**PAMELA M. BOHOLST, MPA**  
 Secretary to the Sangguniang Bayan I

**APPROVED:**  
  
**MARIEL E. MARINAY**  
 SB Member I/Temporary Presiding Officer

**STATEMENT OF FUNDING SOURCES  
SUPPLEMENTAL BUDGET NO. 03  
FY 2025**

**ALBUERA, LEYTE**  
Province/City/Municipality

**GENERAL FUND**  
Fund/Special Account

PARTICULARS	AMOUNT CLASSIFICATION	AMOUNT
1.0 NEW REVENUE SOURCES		
2.0 ACTUAL COLLECTIONS IN EXCESS OF THE ESTIMATED INCOME		
3.0 SAVINGS		
Reversion of Unappropriation		
Personal Services		749,352.00
Special Purpose of Appropriations		919,820.00
Capital Outlay - Continuing Appropriations		7,970,462.37
<b>TOTAL</b>		<b>9,639,634.37</b>

Certified Correct:

  
**FLORDELIZ A. PARRILLA, CPA**  
 Municipal Treasurer

  
**ARLENE RIO S. VILLAR, CPA**  
 Municipal Accountant



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

## CERTIFICATION

TO WHOM IT MAY CONCERN:

**THIS IS TO CERTIFY THAT**, there is an available **CASH BACK-UP** for the **SUPPLEMENTAL BUDGET NO. 03 for General Fund for the Fiscal Year 2025** in the amount of **NINE MILLION SIX HUNDRED THIRTY-NINE THOUSAND SIX HUNDRED THIRTY-FOUR PESOS AND 37/100 (Php 9,639,634.37)**.

Issued this **19<sup>th</sup> day of August 2025** at Albuera, Leyte, Philippines.

  
**FLORDELIZ A. PARRILLA**  
Municipal Treasurer

  
**ARLENE RIO S. VILLAR**  
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025**  
**Albuera, Leyte**  
**Province/CityMunicipality**  
**Supplemental Budget No. 03 FY 2025**

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
OFFICE OF THE MUNICIPAL MAYOR  SPA Tourism & Socio Cultural Activities	<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>				
	Additional Appropriation for the Payment of Wages of Other General Services	1000-000-3-1-01-001-002	Other General Services	5-02-12-990	2,312,359.74
	Payment of Wages for Skilled Job Orders of Other General Services	1000-000-3-1-01-001-003	Other General Services - Skilled Job Order	5-02-12-990	200,000.00
	Payment for the Expenses incurred for the Annual Celebration of Christmas Season	1000-000-3-1-01-002-002	<b>Christmas Lights On</b> Prizes Other Professional Services Subsidies-Others Representation Expenses Rent Expenses Other - MOOE	5-02-06-020 5-02-11-990 5-02-14-990 5-02-99-030 5-02-99-050 5-02-99-990	368,500.00 39,000.00 890,000.00 74,000.00 20,000.00 621,774.63
	Payment for the Expenses incurred for the Annual Celebration of Foundation Day ( Morning Activity )	1000-000-3-1-01-002-001	<b>Foundation Day Celebration ( Morning Activity )</b> Other Professional Services Representation Expenses	5-02-11-990 5-02-99-030	9,000.00 42,000.00
	Payment for the Expenses incurred for the Fellowship Dinner & Awarding Night (Evening Activity)	1000-000-3-1-01-002-003	<b>Fellowship Dinner &amp; Awarding Night (Evening Activity)</b> Other Professional Services Representation Expenses Rent Expenses	5-02-11-990 5-02-99-030 5-02-99-050	82,000.00 296,000.00 265,000.00
	Additional Appropriation for the Payment of Travelling Expenses of SB Members	1000-000-3-1-03-001-001	Travelling Expenses - SB Members	5-02-01-010	300,000.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Health Office  Municipal Social Welfare and Development Office  Municipal Agriculture Office  AMWSS	Additional Appropriation for the Payment of Training Expenses of SB Members	1000-000-3-1-03-001-002	Training Expenses - SB Members	5-02-02-010	300,000.00
	Payment of Wages for Skilled Job Orders of Other General Services	3000-200-3-1-11-001-001	Other General Services - Skilled Job Order	5-02-12-990	250,000.00
	Provision for an Additional Appropriation of the Donation on Food & Birthday Assistance to Senior Citizens	3000-500-3-2-05-002-001	<u>Welfare Program Senior Citizens / Elderlies</u> Food & Birthday Assistance for Senior Citizens - Donation	5-02-99-080	1,000,000.00
	Additional Appropriation for Repair & Maintenance on SPA : Municipal Slaughterhouse	8000-000-3-2-03-001-001	<u>SPA : Municipal Slaughterhouse</u> Repair & Maintenance - Slaughterhouse	5-02-13-040	50,000.00
	Additional Appropriation for the Payment of Fuel, Oil and Lubricants Expenses	8000-000-3-3-01-001-001	Fuel, Oil and Lubricants Expenses	5-02-03-090	300,000.00
	Additional Appropriation for the Payment of Wages of Other General Services	8000-000-3-3-01-001-002	Other General Services	5-02-12-990	370,000.00
	<b>TOTAL MOOE</b>				<b>7,789,634.37</b>



**Republic of the Philippines**  
**PROVINCE OF LEYTE**  
**Municipality of Albuera**  
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**OFFICE OF THE MUNICIPAL ACCOUNTANT**

August 18, 2025

**HON. ROLAN E. ESPINOSA**  
Municipal Mayor  
Albuera, Leyte

**THRU: The Local Finance Committee**  
Albuera, Leyte

Dear Mayor ESPINOSA:

Please be advised that there is an available and unutilized fund amounting to Three Million Four Hundred Eighty Five Thousand Two Hundred Sixty Six Pesos (P3,485,266.00) under the Personal Services, Seven Million Nine Hundred Seventy Thousand Four Hundred Sixty Two and 37/100 Pesos (P 7,970,462.37) under the Capital Outlay Continuing Appropriation and Two Million Two Hundred One Thousand Nine Hundred Sixty Pesos (P2,201,960.00) under the Special Purpose of Appropriation, for a total of Thirteen Million Six Hundred Fifty Seven Thousand Six Hundred Eighty Eight and 37/100 Pesos (P 13,657,688.37).

Further certifying that after review and consultation with the respective offices, many of the balances have not been utilized and are no longer implementable. It is on that note that the undersigned would respectfully recommend to revert the amount of Nine Million Six Hundred Thirty-Nine Thousand Six Hundred Thirty-Four and 37/100 Pesos Only (P 9,639,634.37).

**STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATION**  
**(SUMMARY OF APPROPRIATIONS)**  
As of August 11, 2025

**Personal Services**

FUNCTION/PROGRAM PROJECT/ACTIVITY	RC	UNOBLIGATED BALANCE	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
MO	1011	294,768.00	49,128.00	245,640.00
LDRRMO	1011-1	197,124.00	32,854.00	164,270.00
MPDO	1041	276,570.00	61,460.00	215,110.00
MGSO	1061	903,672.00	150,612.00	753,060.00
MBO	1071	562,408.00	160,688.00	401,720.00
MTO	1091	113,046.00	37,682.00	75,364.00
MSWDO	7611	602,448.00	150,612.00	451,836.00
OMA	8711	175,545.00	39,010.00	136,535.00
MEO	8751	359,685.00	67,306.00	292,379.00
<b>SUB-TOTAL PS</b>		<b>3,485,266.00</b>	<b>749,352.00</b>	<b>2,735,914.00</b>

**Capital Outlay – Continuing Appropriation**

FUNCTION/PROGRAM PROJECT/ACTIVITY	RC	AMOUNT	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
MO	1011	280,886.64	280,886.64	0
LDRRMO	1011-1	19,000.00	19,000.00	0
SBO	1021	22,500.00	22,500.00	0
OMA	1031	6,490.00	6,490.00	0
MPDO	1041	1,995,000.00	1,995,000.00	0
LCR	1051	18,250.00	18,250.00	0

MACCO	1081	72,179.11	72,179.11	0
MTO	1091	1,000.00	1,000.00	0
MASSO	1101	30,200.00	30,200.00	0
MHU	4411	84,100.00	84,100.00	0
MSWDO	7611	300,00.00	300,00.00	0
POPCOM	7621	50,130.00	50,130.00	0
OMA	8711	3,100,035.50	3,100,035.50	0
MEO	8751	180,708.34	180,708.34	0
AMWSS	8771	1,408,790.57	1,408,790.57	0
SMR	8999	401,192.21	401,192.21	0
<b>SUB-TOTAL CO</b>		<b>7,970,462.37</b>	<b>7,970,462.37</b>	<b>0</b>

**Special Purpose of Appropriation**

MSWDO	7611	2,201,960.00	919,820.00	1,282,140.00
<b>SUB-TOTAL SPA</b>		<b>2,201,960.00</b>	<b>919,820.00</b>	<b>1,282,140.00</b>

<b>GRAND TOTAL</b>		<b>13,657,688.37</b>	<b>9,639,634.37</b>	<b>4,018,054.00</b>
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Said amount is available for appropriation under a supplemental budget for calendar year 2025 after its reversion subject to the usual budgeting, accounting and auditing rules and regulation.

Thank you very much.

Very truly yours,

  
**ARLENE RIO S. VILLAR, CPA**  
 Municipal Accountant



**REPUBLIC OF THE PHILIPPINES**  
**PROVINCE OF LEYTE**  
**MUNICIPALITY OF ALBUERA**  
**OFFICE OF THE MUNICIPAL ACCOUNTANT**

CAF # 1032

**CERTIFICATE OF AVAILABILITY OF FUNDS**

**THIS IS TO CERTIFY** that there is an available and unutilized fund amounting to Seven Hundred Forty Nine Thousand Three Hundred Fifty Two Pesos (P749,352.00) under the Personal Services, Seven Million Nine Hundred Seventy Thousand Four Hundred Sixty Two and 37/100 Pesos (P 7,970,462.37) under the Capital Outlay Continuing Appropriation and Nine Hundred Nineteen Thousand Eight Hundred Twenty Pesos (P919,820.00) under the Special Purpose of Appropriation, for a total of Nine Million Six Hundred Thirty Nine Thousand Six Hundred Thirty Four and 37/100 Pesos (P 9,639,634.37) from various offices for reversion to wit:

**Personal Services**

FUNCTION/PROGRAM PROJECT/ACTIVITY	RC	AMOUNT
MO	1011	49,128.00
LDRRMO	1011-1	32,854.00
MPDO	1041	61,460.00
MGSO	1061	150,612.00
MBO	1071	160,688.00
MTO	1091	37,682.00
MSWDO	7611	150,612.00
OMA	8711	39,010.00
MEO	8751	67,306.00
<b>SUB-TOTAL</b>		<b>749,352.00</b>

**Capital Outlay – Continuing Appropriation**

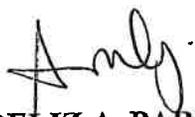
FUNCTION/PROGRAM PROJECT/ACTIVITY	RC	AMOUNT
MO	1011	280,886.64
LDRRMO	1011-1	19,000.00
SBO	1021	22,500.00
OMA	1031	6,490.00
MPDO	1041	1,995,000.00
LCR	1051	18,250.00
MACCO	1081	72,179.11
MTO	1091	1,000.00
MASSO	1101	30,200.00
MHU	4411	84,100.00
MSWDO	7611	300,00.00
POPCOM	7621	50,130.00
OMA	8711	3,100,035.50
MEO	8751	180,708.34
AMWSS	8771	1,408,790.57
SMR	8999	401,192.21
<b>SUB-TOTAL</b>		<b>7,970,462.37</b>

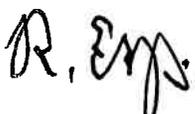
**Special Purpose of Appropriations**

FUNCTION/PROGRAM PROJECT/ACTIVITY	RC	AMOUNT
MSWDO	7611	919,820.00
<b>SUB-TOTAL SPA</b>		<b>919,820.00</b>
<b>GRAND TOTAL</b>		<b>9,639,634.37</b>

Given this 18th day of August 2025 at Albuera, Leyte.

  
**ARLENE RIO S. VILLAR, CPA**  
Municipal Accountant

  
**FLORDELIZ A. PARRILLA, CPA**  
Municipal Treasurer

  
**ROLAN E. ESPINOSA**  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**

As of August 11, 2025

<b>OFFICE</b>	<b>OBJECT OF EXPEDITURES</b>	<b>AMOUNT OF APPROPRIATIONS</b>	<b>AMOUNT OF OBLIGATION</b>	<b>UNOBLIGATED TO DATE</b>	<b>AMOUNT TO BE REVERTED</b>
	<b><u>PERSONAL SERVICES</u></b>				
<b>Office of the Municipal Mayor</b>	<b>Engineer I (Agricultural and Biosystem Engineer (ABE))</b> Salaries and Wages	294,768.00	-	294,768.00	49,128.00
<b>Local Disaster Risk Reduction &amp; Management Office</b>	<b>Local DRRM Assistant</b> Salaries and Wages	197,124.00	-	197,124.00	32,854.00
<b>Municipal Planning &amp; Development Office</b>	<b>Planning Officer II</b> Salaries and Wages	368,760.00	92,190.00	276,570.00	61,460.00
<b>Municipal General Services Office</b>	<b>Municipal Government Department Head I (Municipal General Services Officer)</b> Salaries and Wages	903,672.00	-	903,672.00	150,612.00
<b>Municipal Budget Office</b>	<b>Municipal Government Department Head I (Municipal Budget Officer)</b> Salaries and Wages	964,128.00	401,720.00	562,408.00	160,688.00
<b>Municipal Treasurer's Office</b>	<b>Revenue Collection Clerk III</b> Salaries and Wages	226,092.00	113,046.00	113,046.00	37,682.00
<b>Municipal Social Welfare and Development Office</b>	<b>Municipal Government Department Head I (Municipal Social Welfare and Development Officer)</b> Salaries and Wages	903,672.00	301,224.00	602,448.00	150,612.00
<b>Office of the Municipal Agriculture</b>	<b>Agricultural Technologist</b> Salaries and Wages	234,060.00	58,515.00	175,545.00	39,010.00
<b>Municipal Engineering Office</b>	<b>Project Development Officer I</b> Salaries and Wages	279,216.00	139,608.00	139,608.00	23,268.00
	<b>Heavy Equipment Operator II</b> Salaries and Wages	176,604.00	44,151.00	132,453.00	29,434.00
	<b>Heavy Equipment Operator II</b> Salaries and Wages	175,248.00	87,624.00	87,624.00	14,604.00
<b>TOTAL PS</b>		<b>4,723,344.00</b>	<b>1,238,078.00</b>	<b>3,485,266.00</b>	<b>749,352.00</b>

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
Municipal Social Welfare & Development Office	<b><u>SPECIAL PURPOSE OF APPROPRIATIONS</u></b>				
	<b><u>CHILD WELFARE AND DEVELOPMENT PROGRAM</u></b>				
	Advocacy on Child Abuse/Trafficking: CSAC Child Labor/ CICL - Training Expenses	150,000.00	3,940.00	146,060.00	39,840.00
	Conduct of Supplementary Feeding Program Food Supplies Expense	1,500,000.00	-	1,500,000.00	500,000.00
	<b><u>GENDER AND DEVELOPMENT PROGRAMS</u></b>				
	LGBT Empowerment Training - Training Expenses	100,000.00	-	100,000.00	24,080.00
	<b><u>WOMEN WELFARE PROGRAMS</u></b>				
	Social Enhancement/Socio-Cultural Activities Representation Expenses	195,000.00	171,900.00	23,100.00	23,100.00
	<b><u>YOUTH WELFARE PROGRAMS</u></b>				
	Livelihood Assistance For Needy Youth Training Expenses	100,000.00	-	100,000.00	100,000.00
	<b><u>WELFARE PROGRAM for SENIOR CITIZENS/ELDERLIES</u></b>				
	Skills Training for Elderlies - Training Expenses	100,000.00	-	100,000.00	100,000.00
	<b><u>FAMILY WELFARE PROGRAMS</u></b>				
Sustainable Livelihood Program for needy families Donation	200,000.00	-	200,000.00	100,000.00	
<b><u>COMMUNITY WELFARE PROGRAMS</u></b>					
Capability Trainings for Marginalized Communities	150,000.00	117,200.00	32,800.00	32,800.00	
<b>TOTAL SPA</b>		<b>2,495,000.00</b>	<b>293,040.00</b>	<b>2,201,960.00</b>	<b>919,820.00</b>

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	<b>CAPITAL OUTLAY - CONTINUING APPROPRIATION</b>				
<b>Executive Services (Mayor)</b>	Information & Communication Technology Equipment	60,579.00	-	60,579.00	60,579.00
	Technical & Scientific Equipment	391,157.64	199,000.00	192,157.64	192,157.64
	Furnitures and Fixtures	28,150.00	-	28,150.00	28,150.00
<b>Local Disaster Risk Reduction &amp; Management Office</b>	Furnitures and Fixtures	19,000.00	-	19,000.00	19,000.00
<b>Sangguniang Bayan Office</b>	Information & Communication Technology Equipment	1,000.00		1,000.00	1,000.00
	Furnitures and Fixtures	20,500.00		20,500.00	20,500.00
	Intangible Assets (Computer Software)	1,000.00		1,000.00	1,000.00
<b>Office of the Municipal Administrator</b>	Information & Communication Technology Equipment	1,313.00		1,313.00	1,313.00
	Technical & Scientific Equipment - Sound System	5,177.00		5,177.00	5,177.00
<b>Municipal Planning &amp; Development Office</b>	Information & Communication Technology Equipment	1,995,000.00		1,995,000.00	1,995,000.00
<b>Office of the Civil Registrar</b>	Information & Communication Technology Equipment	6,250.00		6,250.00	6,250.00
	Furnitures and Fixtures	12,000.00		12,000.00	12,000.00
<b>Municipal Accounting Office</b>	Information & Communication Technology Equipment	31,780.00	-	31,780.00	31,780.00
	Furnitures and Fixtures	30,399.11	-	30,399.11	30,399.11
	Computer Software	90,000.00	80,000.00	10,000.00	10,000.00
<b>Municipal Treasurer's Office</b>	Furnitures and Fixtures	1,000.00	-	1,000.00	1,000.00
<b>Municipal Assessor's Office</b>	Information & Communication Technology Equipment	30,200.00	-	30,200.00	30,200.00
<b>Municipal Health Office</b>	Office Equipment	53,000.00	-	53,000.00	53,000.00
	Information & Communication Technology Equipment	31,100.00	-	31,100.00	31,100.00
<b>Municipal Social Welfare &amp; Development Office</b>	Furnitures and Fixtures	200,000.00	-	200,000.00	200,000.00
	Furnitures and Fixtures - (for Senior Citizens)	50,000.00	-	50,000.00	50,000.00
	Furnitures and Fixtures - (PDAO)	50,000.00	-	50,000.00	50,000.00
<b>Population Program Office</b>	Information Communication Technology Equipment	50.00	-	50.00	50.00
	Other Machinery & Equipment	80.00	-	80.00	80.00
	Furnitures and Fixtures	50,000.00	-	50,000.00	50,000.00
<b>Municipal Agriculture Office</b>	Diversion Dam (Matilog Creek)	65.50	-	65.50	65.50
	Other Machinery & Equipment	49,970.00	-	49,970.00	49,970.00
	Motor Vehicle - Meat Van	3,000,000.00	-	3,000,000.00	3,000,000.00
	Counterpart Fund- Various Programs & Projects	50,000.00	-	50,000.00	50,000.00
<b>Municipal Engineering Office</b>	Improvement of Multi-Purpose Building (Brgy San Pedro)	1,000,000.00	998,910.00	1,090.00	1,090.00
	Improvement of Water Supply System Level III	179,618.34	-	179,618.34	179,618.34

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
Operations of Waterworks System	Improvement of Water Supply System Level III	300.00		300.00	300.00
	Communication Equipment	3,100.00		3,100.00	3,100.00
	Other Machineries and Equipment	17,200.00		17,200.00	17,200.00
	(Metering Pump / Dosing Pump)			-	-
	Motor Vehicle-motor w/ sidecare	80,000.00	-	80,000.00	80,000.00
	LGU-Counterpart (Salin Tubig LGSF and AM Program)	1,308,190.57	-	1,308,190.57	1,308,190.57
Operations of Sibugay Mountain Resort	Communication Equipment	7,200.00		7,200.00	7,200.00
	Technical & Scientific Equipment	24,850.00		24,850.00	24,850.00
	Tourist Facility Equipments	314,142.21		314,142.21	314,142.21
	Other Machinery & Equipment - Generator Set	55,000.00		55,000.00	55,000.00
<b>TOTAL CO</b>		<b>9,248,372.37</b>	<b>1,277,910.00</b>	<b>7,970,462.37</b>	<b>7,970,462.37</b>
<b>GRAND TOTAL</b>		<b>16,466,716.37</b>	<b>2,809,028.00</b>	<b>13,657,688.37</b>	<b>9,639,634.37</b>

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

  
**FLORDELIZ A. PARRILLA, CPA**  
Municipal Treasurer

  
**CHERRYL C. BARRIENTOS**  
Municipal Budget Officer-Designate

  
**ARLENE RIOS VILLAR, CPA**  
Municipal Accountant

  
**ROLAN E. ESPINOSA**  
Municipal Mayor



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF LEYTE  
**MUNICIPALITY OF ALBUERA**

MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT OFFICE

Tel. No.: 562-9284 / Fax No.: 562-9285    mswdofficealbuera@yahoo.com

**CERTIFICATION**

July 29, 2025

**TO WHOM IT MAY CONCERN:**

THIS IS TO CERTIFY that the following balances of the appropriations under the Special Purpose Program is hereby declared savings and available for reversion, to wit:

**Special Purpose Program:**

**1. Child Welfare and Development Program:**

1.4 Advocacy of Child Abuse / Trafficking; CSAC Child labor / CICL (5-02-02-010)	-	39,840.00
1.5 Conduct of Supplementary Feeding Program Food Supplies Expenses (5-02-03-050)	-	500,000.00

**2. Welfare Program Senior Citizens/ elderlies:**

6.1 Skills Training for Elderlies Training Expenses (5-02-02-010)	-	100,000.00
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**3. Family Welfare Programs:**

7.1.5 Sustainable Livelihood Program for needy families Donations (5-02-99-080)	-	100,000.00
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**4. Community Welfare Program:**

9.1.1 Capability Trainings to Marginalized Communities (5-02-02-010)	-	32,800.00
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**5. Youth Welfare Program**

4.2 Livelihood Assistance for Needy Youth	-	100,000.00
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**6. Women's Welfare Program**

Socio Cultural Representation Expenses	-	23,100.00
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**5. Gender and Development Program**

2.5 LGBT Empowerment Training	-	24,080.00
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**Php. 919,820.00**

This further certifies that the said funds are subject for supplemental budget CY 2025.

Given this 29<sup>th</sup> day of July 2025 at Albuera, Leyte, Philippines.

  
**KAREN JOY D. PEPITO, RSW**  
MSWDO-Designate



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albuera

**OFFICE OF THE SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF THE 9<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON SEPTEMBER 1, 2025

**RESOLUTION NO. 2025 – 171**

**A RESOLUTION ADOPTING THE C.Y. 2025 SECOND SUPPLEMENTAL INVESTMENT PROGRAM OF THIS MUNICIPALITY OF ALBUERA, LEYTE INCLUDING THE PRIORITY PROGRAMS, PROJECTS AND ACTIVITIES FUNDED UNDER THE GENERAL FUND IN THE AMOUNT OF THIRTY MILLION TWO HUNDRED NINETY-EIGHT THOUSAND SEVEN HUNDRED THIRTY-FIVE PESOS (PHP30,298,735.00) ONLY**

**WHEREAS**, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, mandates local government units to prepare and implement an Annual Investment Program to ensure the effective delivery of basic services and the implementation of priority development projects;

**WHEREAS**, the Municipal Development Council (MDC) has deliberated and proposed the C.Y. 2025 Second Supplemental Investment Program, identifying priority programs, projects, and activities to address the immediate needs and development goals of the municipality;

**WHEREAS**, the proposed Second Supplemental Investment Program for C.Y. 2025, funded under the General Fund, amounting to Thirty Million Two Hundred Ninety-Eight Thousand Seven Hundred Thirty-Five Pesos (Php30,298,735.00), and has been reviewed for alignment with the municipality’s fiscal capacity and development objectives;

**WHEREAS**, this august body is authorized to review, approve, and adopt the Supplemental Investment Program to ensure its effective implementation for the benefit of the local constituents;

**WHEREFORE**, on motion of Hon. Rodolfo S. Bilbao, Jr. unanimously seconded by all of the members present, be it

**RESOLVED**, to approve and adopt the C.Y. 2025 Second Supplemental Investment Program of this municipality, including the priority programs, projects, and activities funded under the General Fund in the amount of Thirty Million Two Hundred Ninety-Eight Thousand Seven Hundred Thirty-Five Pesos (Php 30,298,735.00);

**RESOLVED FURTHER**, that the implementation of the Second Supplemental Investment Program shall comply with pertinent laws, rules, and regulations governing local government fiscal management;

**RESOLVED FINALLY**, that copies of this resolution be furnished to the Municipal Mayor’s Office, the Municipal Budget Office, the Municipal Treasury Office, the Municipal Planning and Development Office, all of Albuera, Leyte, and all other concerned offices for their information and appropriate action.

**PASSED AND APPROVED** this 1<sup>st</sup> day of September 2025 during the 9<sup>th</sup> Regular Session of the 12<sup>th</sup> Sangguniang Bayan held at the SB Session Hall, Albuera, Leyte.

**ATTESTED:**

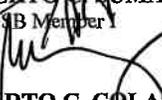
  
CARL KEVIN E. BATISTIS  
SB Member I

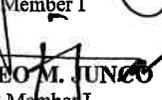
  
ROLANDO M. EBCAS, JR.  
SB Member I

  
JOIE D. YBAÑEZ  
SB Member I

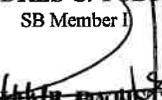
  
RODOLFO S. BILBAO, JR.  
SB Member I

  
ALBERTO C. SUMALJAG  
SB Member I

  
ROBERTO C. COLASITO  
SB Member I

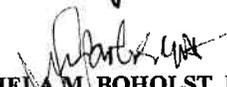
  
ROMEO M. JUNCO  
SB Member I

  
ANDRES C. TUDIO  
SB Member I

  
DENNIS BARETIS  
Ld/B President/ Ex-Officio Member

  
BERNARD JODY B. MESTULA  
PPSK President/ Ex-Officio Member

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
PAMELA M. BOHOLST, MPA  
Secretary to the Sangguniang Bayan I

**APPROVED:**  
  
MARIEL E. MARINAY  
Municipal Vice-Mayor/ Presiding Officer

  
ROLAN E. ESPINOSA  
Municipal Mayor

Republic of the Philippines  
Province of Leyte  
Municipality of Albuera  
**LOCAL DEVELOPMENT COUNCIL**

**EXCERPT FROM THE MINUTES OF THE MEETING OF THE LOCAL DEVELOPMENT COUNCIL HELD ON AUGUST 18, 2025, 1:30 PM AT THE MAYOR'S CONFERENCE ROOM, MUNICIPAL HALL, POBLACION, ALBUERA, LEYTE**

**LDC RESOLUTION NO. 2025-05**

**A RESOLUTION APPROVING AND ENDORSING TO THE SANGGUNIANG BAYAN, ALBUERA, LEYTE THE C.Y. 2025 SECOND SUPPLEMENTAL INVESTMENT PROGRAM OF THIS MUNICIPALITY INCLUDING THE PRIORITY PROGRAMS, PROJECTS AND ACTIVITIES FUNDED UNDER THE GENERAL FUND IN THE AMOUNT OF THIRTY MILLION TWO HUNDRED NINETY-EIGHT THOUSAND SEVEN HUNDRED THIRTY-FIVE PESOS (Php 30,298,735.00) ONLY.**

**WHEREAS**, various priority program, projects and activities (PPAs) had been identified and prioritized to deliver the basic services to the local constituents;

**WHEREAS**, the Annual Investment Program is explicitly provided in R.A. 7160 to set the direction of the development efforts of the local government unit;

**WHEREAS**, there is a need to allocate additional funds for personnel services, maintenance and other operating expenses and capital outlay under the general fund which is in accordance with Local Budget Circular No. 90 dated June 13, 2024, Local Budget Circular No. 160 dated August 12, 2024 and other issuances;

**WHEREFORE**, on motion of Hon. Raul Jabon and duly seconded by Hon. Delia E. Batistis.

**RESOLVED**, to approve and endorse to the Sangguniang Bayan, Albuera, Leyte the C.Y. 2025 Second Supplemental Investment Program of this municipality including the priority programs, projects and activities funded under the general fund in the amount of Thirty Million Two Hundred Ninety-Eight Thousand Seven Hundred Thirty-Five Pesos (Php 30,298,735.00) only;

**RESOLVED FINALLY**, that copies of this resolution be furnished to the Sangguniang Bayan of Albuera, Leyte; the Provincial Council, Province of Leyte; the Department of Budget and Management and the Department of Interior and Local Government; the 4<sup>th</sup> Leyte Congressional District and all other offices concerned for their information and appropriate action.

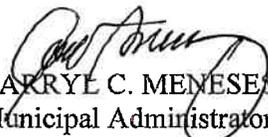
**APPROVED UNANIMOUSLY**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

*Caragenciano*  
**ENGR. KARLA A. GENCIANOS, EnP**  
MPDC  
LDC Secretary

Approved:

*R. Espinosa*  
**ROLAN E. ESPINOSA**  
Municipal Mayor  
LDC Chairperson



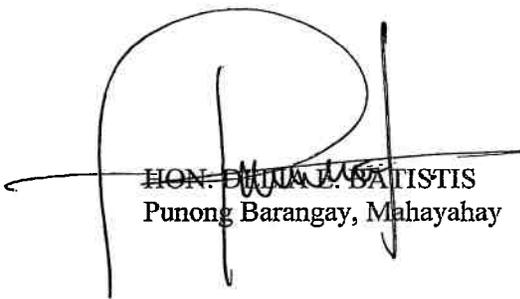
DARRYL C. MENESES  
Municipal Administrator



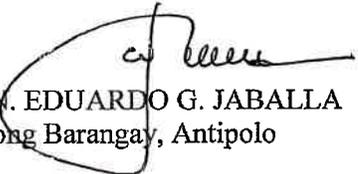
HON. FELITOR J. ALAJAS  
Punong Barangay, Mahayag



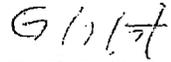
HON. RODOLFO S. BILBAO JR.  
Sangguniang Bayan Member



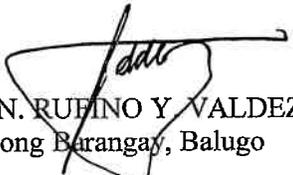
HON. DIANA L. BATISTIS  
Punong Barangay, Mahayahay



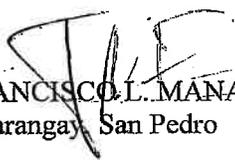
HON. EDUARDO G. JABALLA  
Punong Barangay, Antipolo



HON. NICANOR GLENN R. LORETO  
Punong Barangay, Poblacion



HON. RUFINO Y. VALDEZ  
Punong Barangay, Balugo



HON. FRANCISCO L. MANATAD JR.  
Punong Barangay, San Pedro



HON. JAYSON ALBERT C. SUMALJAG  
Punong Barangay, Benolho



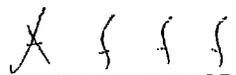
HON. FRANK EUGENIO S. CRUZ  
Punong Barangay, Seguinon



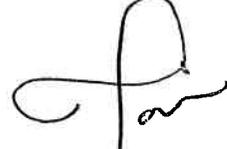
HON. CERIACO M. VELARDE  
Punong Barangay, Cambalading



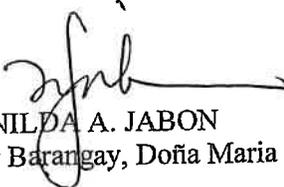
HON. RAUL C. JABON  
Sangguniang Barangay Member, Tabgas



HON. ABEL G. MOLERO  
Punong Barangay, Damula-an



HON. ROLANDO S. MASKARIÑO  
Punong Barangay, Talisayan



HON. NILDA A. JABON  
Punong Barangay, Doña Maria

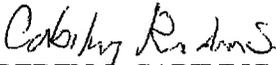


HON. JOCELYN V. MATA  
Sangguniang Barangay Member, Tinag-an

LDC Resolution No. 2025-05



PERLA T. AGUILAR  
NGO/CSO/PO Representative



REDEN S. CABILING  
NGO/CSO/PO Representative



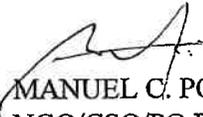
RENATO JABALLA  
NGO/CSO/PO Representative



NORMA F. PAJARON  
NGO/CSO/PO Representative



GENEROSO SALONAY  
NGO/CSO/PO Representative



MANUEL C. PORE  
NGO/CSO/PO Representative



ASTERIA MARITA C. VILLAR  
NGO/CSO/PO Representative



ALICE D. CASTAÑARES  
NGO/CSO/PO Representative



MARILOU C. EROCIDO  
NGO/CSO/PO Representative

**CY 2025 SECOND SUPPLEMENTAL INVESTMENT PROGRAM (SIP)**

**By Program/Project/Activity by Sector**

**GENERAL FUND**

**ALBUERA, LEYTE**

**Php: 30,298,735.00**

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Output (6)	Funding Source (7)	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		CC Topology Code (14)
			Start Date (4)	Completion Date (5)			Personal Services (8)	Maint. & Other Operating Expenses (MOOE) (9)	Capital Outlay (CO) (10)	Total (8+9+10) (11)	Climate Change Adaptation (12)	Climate Change Mitigation (13)	
1000	GENERAL PUBLIC SERVICES												
<b>Mayor's Office</b>													
1000-000-3-1-01-001-000	<b>1. General supervision and administration of the LGU</b>	Mayor's Office	Jan. 2	Dec. 31	Executive functions and regular office activities performed.	G.F.	1,050,000.00	-	-	1,050,000.00	-	-	-
1000-000-3-1-01-001-001	- Electricity Expenses		July 1	Dec. 31	Additional Electricity expenses for all government buildings owned & operated by the LGU provided		-	3,000,000.00	-	3,000,000.00	-	-	-
1000-000-3-1-01-001-002	- Other General Services		July 1	Dec. 31	Other general services provided (additional)		-	2,400,000.00	-	2,400,000.00	-	-	-
1000-000-3-1-01-001-003	- Other General Services (Skilled JO)		July 1	Dec. 31	Other general services provided (Skilled JO)		-	200,000.00	-	200,000.00	-	-	-
1000-000-3-1-01-001-004	- Gratuity pay		Jan. 2	Dec. 31	Gratuity pay for JO provided		-	2,500,000.00	-	2,500,000.00	-	-	-
1000-000-3-1-01-002-000	<b>2. Culture and the Arts Development Program</b>												
1000-000-3-1-01-002-001	- Foundation day celebration (Morning Activity)	Tourism Office	Dec. 1	Dec. 31	Annual municipal foundation day celebrated (Other professional services, Representation expenses & rent expenses provided)	G.F.	-	54,000.00	-	54,000.00	-	-	-
1000-000-3-1-01-002-002	- Christmas Lights On - Foundation day activity		Dec. 1	Dec. 31	Christmas Lights on and other socio cultural activities conducted (Prizes, Other professional services meals & snacks, subsidies, rent expenses & other MOOE provided)		-	3,456,500.00	-	3,456,500.00	-	-	-
1000-000-3-1-01-002-003	- Fellowship dinner & awarding night - Foundation day activity	Tourism Office	Dec. 1	Dec. 31	fellowship dinner and awarding of prizes for winners in the foundation day celebration conducted (Other professional services, representation expenses, rent expenses)	G.F.	-	901,000.00	-	901,000.00	-	-	-

Local Disaster Risk Reduction and Management Office (LDRRMO)													
1000-000-3-3-01-001-000	<b>1. General Administration</b> - Development and implementation of thematic concern areas pertaining to DRR/CCA program	MDRRMO	Jan. 2	Dec. 31	DRR/CCA development and management program implemented	G.F.	400,000.00	-	-	400,000.00	-	-	-
Sangguniang Bayan/Legislative Office (SB)													
1000-000-3-1-03-001-000	<b>1. General Administration</b> - Enactment of Local legislations and conducting consultations relative to ordinances and other legislative measures	SB	Jan. 2	Dec. 31	Legislative functions and regular office activities performed	G.F.	550,000.00	-	-	550,000.00	-	-	-
1000-000-3-1-03-001-001	- Travel Expense		Aug. 1	Dec. 31	Travel Expenses provided (additional)		-	300,000.00	-	300,000.00	-	-	-
1000-000-3-1-03-001-002	- Training Expense		Aug. 1	Dec. 31	Training Expenses provided (additional)		-	300,000.00	-	300,000.00	-	-	-
Sangguniang Bayan Secretariat Office (SB Sec)													
1000-000-3-1-04-001-000	<b>1. General Administration</b> - Performing documentation and legislative secretariat services	SBS	Jan. 2	Dec. 31	Secretariat services and regular office function performed	G.F.	550,000.00	-	-	550,000.00	-	-	-
Municipal Administrator's Office													
1000-000-3-2-01-001-000	<b>1. General administration</b> - Undertake Administrative support and personnel management of the LGU	Mun. Admin.	Jan. 2	Dec. 31	Provided administrative and executive management support for the conduct of general supervision services	G.F.	50,000.00	-	-	50,000.00	-	-	-
Human Resource Management Office (HRMO)													
1000-000-3-3-01-001-000	<b>1. General Administration</b> - Undertaken personnel management development program of the LGU and other personnel development activities.	HRMO	Jan. 2	Dec. 31	Personnel management program undertaken and personnel development activities conducted	G.F.	100,000.00	-	-	100,000.00	-	-	-
Municipal Planning and Development Office (MPDO)													
1000-000-3-1-09-001-000	<b>1. General Administration</b> - Undertake coordinative development planning activities and preparation of plans including implementation & zoning administration	MPDO	Jan. 2	Dec. 31	Programs and projects proposal reviewed; monitoring & evaluation of projects conducted; zoning certification & locational clearance issued; accomplishments reports prepared and submitted; other office functions performed	G.F.	400,000.00	-	-	400,000.00	-	-	-
Municipal Civil Registrar (MCR)													
1000-000-3-1-12-001-000	<b>1. General Administration</b> - undertake civil registration services in the municipality	MCRO	Jan. 2	Dec. 31	Civil registration services performed	G.F.	250,000.00	-	-	250,000.00	-	-	-

Municipal General Services Office (MGSO)												
1000-000-3-3-01-0001-000	1. General Administration - Provision for acquisition/ delivery and custody/safe keeping of office supplies & construction materials of the LGU	MGSO	Jan. 2	Dec. 31	goods & services procured in accordance with Government Procurement Act (RA 9184) as requested	G.F.	400,000.00	-	-	400,000.00	-	-
Municipal Budget Office (MBO)												
1000-000-3-1-08-001-000	1. General Administration -Preparation of Local Budget and Monitoring of financial transactions of the LGU	MBO	Jan. 2	Dec. 31	1 Annual GF Budgets, 2 Supplemental GF Budgets, prepared & financial transactions monitored; 16 barangay budgets reviewed and approved	G.F.	200,000.00	-	-	200,000.00	-	-
Municipal Accountant's Office (MAO)												
1000-000-3-1-07-001-000	1. General Administration - Undertake internal control and accounting of financial matters relative to financial transactions of the LGU	MAO	Jan. 2	Dec. 31	Undertaken appropriate internal control of financial transactions in conformity with generally accepted standards and accounting principles	G.F.	650,000.00	-	-	650,000.00	-	-
Municipal Treasurer's Office (MTO)												
1000-000-3-1-05-001-000	1. General Administration - Undertake collections, proper custody, disbursement and management of funds	MTO	Jan. 2	Dec. 31	Collection, custody,disbursement and management of funds are properly & effectively delivered	G.F.	700,000.00	-	-	700,000.00	-	-
Municipal Assessor's Office (MAssO)												
1000-000-3-1-06-001-000	1. General Administration- Undertake appraisal and assessment of real properties for taxation	MAssO	Jan. 2	Dec. 31	Municipal Real properties appraised and assessed, assessment records properly updated	G.F.	300,000.00	-	-	300,000.00	-	-
3000	<b>SOCIAL SERVICE SECTOR</b>											
Municipal Health Office (MHO)												
3000-200-3-1-11-001-000	1. General Administration - Provision of health care services to Local constituents	MHO	Jan. 2	Dec. 31	Basic Health services provided to clients	G.F.	1,150,000.00	-	-	1,150,000.00	-	-
3000-200-3-1-11-001-001	- Other General Services (Skilled Job Order)		Aug. 1	Dec. 31	Other general services (skilled JO-additional doctor)		-	250,000.00	-	-	250,000.00	-
Public Employment Services Office (PEso)												
1000-300-3-3-01-001-000	1. General Administration - provide employment information and assistance to the Department of Labor and Employment (DOLE) clients and constituents of Local Government Units (LGU)	PESo	Jan. 2	Dec. 31	Employment Information and assistance to DOLE clients & constituents provided; employment facilitation services and programs Implemented	G.F.	50,000.00	-	-	50,000.00	-	-
Population Commission Office (POPCOM)												
3000-200-3-3-01-001-000	1. General Administration - Provision of Population Program Services	PPO	Jan. 2	Dec. 31	Population programs & services provided	G.F.	50,000.00	-	-	50,000.00	-	-

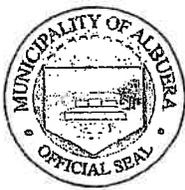
Municipal Social Welfare and Development Office (MSWDO)													
3000-500-3-2-05-001-000	1. Provision of social welfare and development programs and services	MSWDO	Jan. 2	Dec. 31	Provided social welfare services and assistance to clients	G.F.	550,000.00	-	-	550,000.00	-	-	-
3000-500-3-2-05-002-000	2. Welfare for Elderlies (Senior Citizen's)												
3000-500-3-2-05-002-001	- Food and Birthday Assistance to Senior Citizens	MSWDO	Aug. 1	Dec. 31	Food and birthday assistance to senior citizens extended (additional)	G.F.	-	1,000,000.00	-	1,000,000.00	-	-	-
8000	<b>ECONOMIC SERVICES</b>												
Office of the Municipal Agriculturist (OMA)													
8000-000-3-2-03-001-000	1. General Administration - Provision of Technical assistance and Agricultural extension services to farmers & fisherfolks	OMA	Jan. 2	Dec. 31	technical assistance and agricultural extension services to farmers and fisherfolks provided	G.F.	700,000.00	-	-	700,000.00	-	-	-
8000-000-3-2-03-001-001	1. Repair and maintenance of Slaughterhouse		Aug. 1	Dec. 31	slaughterhouse repaired and maintained (additional)		-	50,000.00	-	50,000.00	-	-	-
8000-000-3-2-03-001-002	2. Improvement of Municipal Slaughterhouse		Aug. 1	Dec. 31	Anti-Pollution Equipment (Dust Collector) for municipal slaughterhouse boiler installed		-	-	350,000.00	350,000.00	-	-	-
Municipal Environment and Natural Resources Office (MENRO)													
8000-000-3-2-04-001-000	1. General Administration- Maintain, protect and preserve forest areas; control land, sea and air pollution; preserve the environment and natural resources	MENRO	Jan. 2	Dec. 31	Forest area, land, water and the environment & natural resources protected and preserved, pollution minimized.	G.F.	200,000.00	-	-	200,000.00	-	-	-
Municipal Engineer's Office (MEO)													
8000-000-3-1-10-001-000	1. General Administration - Construction, Maintenance and Improvements of various LGU infrastructure projects	MEO	Jan. 2	Dec. 31	LGU infrastructure and support facilities constructed, improved & maintained	G.F.	1,850,000.00	-	-	1,850,000.00	-	-	-
8000-000-3-1-10-007-000	2. Improvement of Municipal Building	MEO	July 1	Dec. 31	Municipal building (Mayor's office) improved	G.F.	-	-	1,000,000.00	1,000,000.00	-	-	-
					Fire alarm system installed (Municipal building)		-	-	500,000.00	500,000.00	-	-	-
Municipal Cooperatives Development Office (MCDO)													
8000-000-3-3-01-001-000	General Administration- Conduct capability building and livelihood skills development to cooperatives and other organizations	MCDO	Jan. 2	Dec. 31	Livelihood, skills & development capability building and training/seminar activities provided to target cooperatives & organization.	G.F.	100,000.00	-	-	100,000.00	-	-	-
<b>ECONOMIC ENTERPRISES</b>													
AMWSS													
8000-000-3-3-01-001-000	General Administration - Management and operation of waterwork system	AMWSS	Jan. 2	Dec. 31	Provided potable drinking water to household/consumers	G.F.	150,000.00	-	-	150,000.00	-	-	-

8000-000-3-3-01-001-001	- Provision of Other General Services		Aug. 1	Dec. 31	Waterwork services provided (additional)			370,000.00		370,000.00			
8000-000-3-3-01-001-002	- Fuel, Oil and Lubricants		Aug. 1	Dec. 31	fuels, oil and lubricants for various municipal vehicles provided (additional)			300,000.00		300,000.00			
8000-000-3-3-01-002-000	2. Improvement of Water Supply System Level III	AMWSS	April 1	June 30	2.00 m x 2.00 m x 1.50 m intake tank constructed; 13 m x 3.50 m retaining wall constructed; 108 lengths 8" HDPE transmission pipelines installed (Pangal-alan River, Brov. Sherwood)	G.F.			2,617,235.00	2,617,235.00			
<b>Market Operations</b>													
8000-000-3-3-01-001-000	1. Operation of Public Market	Mayor's Office	Jan. 2	Dec. 31	Revenues from stallholders and business establishment collected	G.F.	300,000.00			300,000.00			
<b>Sibugay Mountain Resort (SMR) Operations</b>													
8000-000-3-3-01-001-000	Operation of Sibugay Mountain Resort	SMR	Jan. 2	Dec. 31	Local tourism promoted and improved revenue collection enhancing livelihood opportunities	G.F.	50,000.00			50,000.00			
<b>TOTAL</b>							<b>10,750,000.00</b>	<b>15,081,500.00</b>	<b>4,467,235.00</b>	<b>30,298,735.00</b>			

*Caragenciano*  
ENGR. KARLA A. GENCIANOS, EnP  
MPDC

*Cherry*  
CHERRYL C. BARRIENTOS  
Municipal Budget Officer-OIC

*R. Espinosa*  
ROLAN E. ESPINOSA  
Municipal Mayor



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF ALBUERA

**LOCAL DEVELOPMENT COUNCIL**

MINUTES OF THE LOCAL DEVELOPMENT COUNCIL (LDC) MEETING HELD ON AUGUST 18, 2025 AT THE MAYOR'S CONFERENCE ROOM, MUNICIPAL HALL, ALBUERA, LEYTE.

Present:

MR. DARRYL C. MENESES	, Municipal Administrator
HON. RODOLFO S. BILBAO	, SB Member – Committee on Appropriations
ENGR. KARLA A. GENCIANOS, EnP	, MPDC
HON. EDUARDO G. JABALLA	, Punong Barangay, Antipolo
HON. CERIACO M. VELARDE	, Punong Barangay, Cambalading
HON. NILDA A. JABON	, Punong Barangay, Doña Maria
HON. FELITOR J. ALAJAS	, Punong Barangay, Mahayag
HON. DELIA E. BATISTIS	, Punong Barangay, Mahayahay
HON. NICANOR GLENN R. LORETO	, Punong Barangay, Poblacion
HON. JOCELYN V. MATA	, Sangguniang Barangay Member (OIC-PB), Tinag-an
HON. FRANCISCO L. MANATAD, JR.	, Punong Barangay, San Pedro
HON. JAYSON ALBERT SUMALJAG	, Punong Barangay, Benolho
HON. RUFINO Y. VALDEZ	, Punong Barangay, Balugo
HON. RAUL C. JABON	, Sangguniang Barangay Member (OIC-PB), Tabgas
HON. ABEL G. MOLERO	, Punong Barangay, Damula-an
HON. ROLANDO S. MASKARIÑO	, Punong Barangay, Talisayan
HON. FRANK EUGENIO S. CRUZ	, Punong Barangay, Seguinon
MR. REDEN S. CABILING	, CSO/PO Representative
MR. MANUEL PORE	, CSO/PO Representative
MR. GENEROSO A. SALONoy	, CSO/PO Representative
MR. RENATO JABALLA	, CSO/PO Representative
MS. PERLA T. AGUILAR	, CSO/PO Representative
MS. NORMA PAJARON	, CSO/PO Representative
MR. HENRY J. BIOC	, CSO/PO Representative
MS. ASTERIA MARITA C. VILLAR	, CSO/PO Representative
MS. ALICE D. CASTAÑARES	, CSO/PO Representative
MS. MARILOU EROCIDO	, CSO/PO Representative
MS. JEMIMA L. CELEDIO	, Planning Officer III

At 2:30 p.m., the Local Development Council meeting was called to order by the Municipal Administrator, Mr. Darryl C. Meneses and was followed by a prayer through an audiovisual presentation. The MPDC then read the minutes of the previous meeting dated June 23, 2025 and without correction the said minutes was approved.

**Presentation of C.Y. 2025 Second Supplemental Investment Program (SIP):**

The MPDC then proceeded to present to the body the C.Y. 2025 Second Supplemental Investment Program (SIP) for the priority programs, projects and activities funded in the general fund in the amount of Thirty Million Two Hundred Ninety-Eight Thousand Seven Hundred Thirty-Five Pesos (Php 30,298,735.00). The MPDC then explained that the amount for the Collective Negotiations Agreement (CNA) and the Service Recognition Incentive (SRI) was already included in this supplemental investment program although it still needs guidelines before it can be budgeted subject to the availability of funds. Mr. Darryl C. Meneses, Municipal Administrator, asked the body if they have any comments or questions with the presented second supplemental investment program. He explained that most of the item included are additional budget for existing program, projects and activities such as the electricity expense and the travel and training expenses for the Sangguniang Bayan which was used for the terminal leave benefits of

54 the previous set of SB members. Hon. Jayson Albert Sumaljag, Punong Barangay Benolho, stated  
55 that during budget preparation it should be anticipated to already include in the appropriations  
56 the terminal leave benefits of all elected officials if it is an election year to avoid facing the same  
57 problem. Mr. Manuel Pore, CSO Representative, asked if the presented item would be budgeted  
58 and if there are available funds for it. The MPDC answered that only those that are highlighted  
59 would have an appropriation, other items were just included so that there would be no need to  
60 formulate another Supplemental Investment Program once funds would be available. Hon. Nilda  
61 A. Jabon, Punong Barangay Doña Maria, asked if the supplemental for Christmas Lights On-  
62 Foundation Day Activity includes subsidies for hinterland barangays, she explained that in the  
63 previous years there is an allocation for Christmas Arcs as part of the Christmas lights contest,  
64 but unfortunately it was not available last year. The MPDC then presents to the body the  
65 breakdown for the abovementioned item which shows around eight hundred thousand pesos  
66 are allocated for subsidies, unfortunately the final program of activity for the foundation day is  
67 not yet available so the question cannot be answered directly.

68

69 Presentation and Approval of LDC Resolution No. 2025-05:

70 On motion by Hon. Raul Jabon and duly seconded by Hon. Delia E. Batistis, LDC Resolution No.  
71 2025-05 entitled: **"A RESOLUTION APPROVING AND ENDORSING TO THE**  
72 **SANGGUNIANG BAYAN, ALBUERA, LEYTE THE C.Y. 2025 SECOND SUPPLEMENTAL**  
73 **INVESTMENT PROGRAM OF THIS MUNICIPALITY INCLUDING THE PRIORITY**  
74 **PROGRAMS, PROJECTS AND ACTIVITIES FUNDED UNDER THE GENERAL FUND IN THE**  
75 **AMOUNT OF THIRTY MILLION TWO HUNDRED NINETY-EIGHT THOUSAND SEVEN**  
76 **HUNDRED THIRTY-FIVE PESOS (Php 30,298,735.00) ONLY"**, was approved and acted  
77 accordingly by the Local Development Council.

78

79 Presentation LDC Resolution No. 2025-06:

80 The MPDC then presented to the body the second quarter physical and financial report for the  
81 C.Y. 2025 20% Development Fund. The report shows that 6 out of 9 PPAs or 66.67% are fully  
82 implemented while 3 out of 9 or 33.33% are ongoing implementation. The report also shows that  
83 there is an available unobligated amount of One Million Seven Hundred Forty-Three Thousand  
84 Eight Hundred Sixty-One Pesos and Eighteen Centavos (P 1,743,861.18) as savings from the  
85 project "Improvement of Municipal Stage and Library". The MPDC further explained that as there  
86 is a need to allocate funds for the concreting of the Super RHU parking and roadway it is  
87 appropriate to use the available balances from the completed projects under the 20% D.F. to  
88 fund the identified priorities to maximize LGU funds. Mr. Meneses further explained that it is  
89 imperative that the Super RHU could start operation as soon as possible since it can increase local  
90 revenue through Philhealth Konsulta Package. The municipal administrator also points out that  
91 it is important to provide the basic support structure for its operation.

92

93 On motion by Hon. Francisco L. Manatad Jr. and duly seconded by Hon. Nilda A. Jabon, LDC  
94 Resolution No. 2025-06 entitled: **"A RESOLUTION APPROVING AND ENDORSING TO THE**  
95 **SANGGUNIANG BAYAN, ALBUERA, LEYTE THE REPROGRAMMING OF PRIORITY PPA**  
96 **IDENTIFIED UNDER THE 20% DEVELOPMENT FUND -2025 IN THE AMOUNT OF ONE**  
97 **MILLION SEVEN HUNDRED FORTY-THREE THOUSAND EIGHT HUNDRED SIXTY-ONE**  
98 **PESOS AND EIGHTEEN CENTAVOS (PHP 1,743,861.18) ONLY"**, was approved and acted  
99 accordingly by Local Development Council.

100

101 Other Matters:

102 The Ms. Norina Rule, MENRO staff, reminded the punong barangays to fill out the forms she had  
103 previously given. She also asked the punong barangays if the forms would be available for  
104 collection on Friday (August 22) in which the punong barangays have given their assent. The  
105 Municipal Administrator then asked the body for any other concerns, further he reminds the  
106 punong barangays to submit their project proposal for next year amounting to One Million Pesos  
107 as agreed from the previous meeting with the LCE. Hon. Rodolfo S. Bilbao, Committee  
108 Chairperson – Committee on Appropriations, asked where the barangays should submit their

109 proposals since some had already submitted but to different offices. The MPDC just asked the  
110 punong barangays to furnished the planning office with a copy of their proposal so that it can be  
111 included in the Annual Investment Program (AIP) for 2026. Hon. Delia A. Batistis asked the  
112 Municipal Administrator if the barangays could claim the fifty thousand pesos (P 50,000.00) Aid  
113 to Barangays for 2025. Mr. Meneses explained that the appropriation is available and could be  
114 claim anytime within the year just as long as the required documents are submitted. Hon.  
115 Francisco L. Manatad asked for the status of the SBDP implementation. The MPDC explained that  
116 the Municipal Engineering's Office are currently in the process of completing the necessary  
117 documents for the issuance of Notice to Implement. Hon. Jayson Albert Sumaljag then asked why  
118 the projects would be implemented by the Municipal LGU and not directly downloaded to the  
119 concerned barangays when they are the one who had proposed the project. The Municipal  
120 Administrator responded that unfortunately that question cannot be directly answered since the  
121 LGU are just following guidelines from the NGA concerns.

122

123 Adjournment:

124 And with no other business to be discussed by the council, on motion by Hon. Raul Jabon and  
125 duly seconded by Hon. Rodolfo S. Bilbao, the meeting was adjourned at 4:15 p.m.

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29 I hereby certify to the correctness of the foregoing minutes.

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132

ENGR. KARLA A. GENCIANOS, EnP  
Municipal Planning and Development Coordinator  
LDC Secretary

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134

135 Approved:

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138



ROLAN E. ESPINOSA

139 Municipal Mayor

140 LDC Chairperson



Republic of the Philippines  
 Province of Leyte  
 MUNICIPALITY OF ALBUERA

**MUNICIPAL PLANNING & DEV'T OFFICE**

**Local Development Council (LDC) Meeting**

**ATTENDANCE SHEET**

August 18, 2025

Mayor's Conference Room, Municipal Hall, Brgy. Poblacion, Albuera, Leyte

Name	Gender		Office/Organization	Signature
	M	F		
1. Roden S. Cabiling	✓		CSO	<i>Roden S. Cabiling</i>
2. RAUL C. JARON	✓		BRGY. LAKAWAD TARICATS	<i>Raul C. Jaron</i>
3. Eduardo G. Jaballa	✓		BRGY. Omlatops	<i>Eduardo G. Jaballa</i>
4. Manuel P. Pora	✓		VALUTRANCO Rep.	<i>Manuel P. Pora</i>
5. GEMEROSO A. SALANOG	✓		SAN PAVIA	<i>Gemeroso A. Salanog</i>
6. RENATO JABALLA	✓		CSO	<i>Renato Jaballa</i>
7. Jocelyn V. Mata		✓	OLC Tinag-an	<i>Jocelyn V. Mata</i>
8. RUFINO Y. VALDEZ	✓		PAKUBO	<i>Rufino Y. Valdez</i>
9. Maribel F. Fandos			San Pavia	<i>Maribel F. Fandos</i>
10. Felix S. Aloyar	✓		Mahayag	<i>Felix S. Aloyar</i>
11. Paul Aquila		✓	CSO	<i>Paul Aquila</i>
12. WICANOR-GLENN R. LOPEZ	✓		POBLACION	<i>Wicanor-Glenn R. Lopez</i>
13. ABEL G. MOLERO	✓		DXMULAN	<i>Abel G. Molero</i>
14. ROLANDO S. MASCARINO	✓		TALISAYAN	<i>Rolando S. Mascarino</i>
15. Nilda A. Jabon		✓	Dona Maria	<i>Nilda A. Jabon</i>
16. Celia W. Velarde M.			Caukatadin	<i>Celia W. Velarde M.</i>
17. Norma T. Pagan		✓	ALTA FILA	<i>Norma T. Pagan</i>

	Name	Gender		Office/Organization	Signature
		M	F		
18.	<del>JEFFREY</del>	/		CAPT	<del>JEFFREY</del>
19.	<del>JAYSON</del> <del>ALBERT</del> <del>SUNAGAN</del>	/		PUNONG BARANGAY	<del>ALBERT</del>
20.	DARRYL C. MENESES	M		MUN. ADMIN	<del>DARRYL</del>
21.	Delia E. <del>Z. Artistic</del>		/	P.B.	<del>DELIA</del>
22.	RODOLFO S. BICORA JR.	M		SB	<del>RODOLFO</del>
23.	Karla A. CONCEPCION		/	MPDO	<del>Karla</del>
24.	Jemima L. Celestio		/	MPDO	<del>Jemima</del>
25.	Asteria Marita C. Villar		✓	CSO	<del>Asteria</del>
26.	Alice D. Contreras		/	CSO	<del>Alice</del>
27.	MARIVON C. EROCIDO		✓	CSO	<del>MARIVON</del>
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