



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

Item No.: 11  
 Date: 13 2026 JAN

**PROVINCIAL BUDGET OFFICE**

January 7, 2026

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

**RELEASED**  
 DATE: 01-07-26  
 NO. 136  
 BY: [Signature]  
**PBO**

**Sangguniang Panlalawigan  
 Province of Leyte**  
**RECEIVED**  
 Date: JAN 07 2026  
 By: [Signature]

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 05 FY 2025** of the **Municipality Albuera, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-05** with a total appropriation in the amount of **P11,645,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the 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. 05. Further, that said reversion will not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2025-2 dated November 19, 2025 and said grant shall be sourced out from savings identified in the circular;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
  - a) One-Time Service Recognition Incentive – Budget Circular No. 2025-3 dated December 15, 2025
  - b) Gratuity Pay – Budget Circular No. 2025-4 dated December 16, 2025
4. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.  
 Very truly yours,

**LOCAL FINANCE COMMITTEE:**

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

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

**O N L E A V E**  
**AGNES C. RAFON**  
 Provincial Planning and Development  
 Coordinator – Designate

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

**1<sup>ST</sup> INDORSEMENT**  
18 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-05** of the **Municipality of Albuera, Leyte**, entitled: An Ordinance Authorizing **Supplemental Budget No. 05, series of 2025** involving an amount of **Eleven Million Six Hundred Forty-Five Thousand Pesos (P11,645,000.00)** only.

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



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

Tel. No.: (053) 562 - 0020

Email: lgu'albuera2019@gmail.com

**OFFICE OF THE MUNICIPAL MAYOR**

December 12, 2025

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**  
DEC 23 2025  
Date: \_\_\_\_\_  
By: \_\_\_\_\_

**HON. MARIEL E. MARINAY**  
*Municipal Vice Mayor*  
*Municipality of Albuera*  
*Albuera, Leyte*

  
DEC 12 2025

Thru: **Hon. RODOLFO S. BILBAO JR.**  
*SB Member*  
*Chairman - Committee on Appropriation*

Dear Hon. Fadul:

Transmitting herewith Supplemental Budget No. 5 for CY 2025 in the amount of **Eleven Million Six Hundred Forty-Five Thousand Pesos (P 11,645,000.00)** under the General Fund and certifying the same as **URGENT** and Priority for your immediate action.

For your consideration and appropriate action.

Very truly yours,

  
**ROLAN E. ESPINOSA**  
*Municipal Mayor*

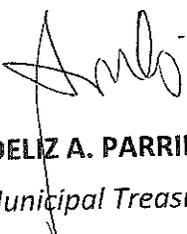
**STATEMENT OF FUNDING SOURCES  
SUPPLEMENTAL BUDGET NO. 05  
FY 2025**

**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 Unutilized Appropriation		4,657,000.00
Personal Services		6,988,000.00
Maintenance & Other Operating Expenses		
<b>TOTAL</b>		<b>11,645,000.00</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. 05 for General Fund for the Fiscal Year 2025 in the amount of ELEVEN MILLION SIX HUNDRED FORTY-FIVE THOUSAND PESOS (Php 11,645,000.00), from the Unutilized Funds of 2025.**

Issued this 9<sup>th</sup> day of December 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/City/Municipality**  
**Supplemental Budget No. 05 FY 2025**

(1) Implementing Office	(2) Particulars/Purpose	(3) AIP Code	(4) Object of Expenditure	(5) Account Code	(6) Amount
	<b><u>PERSONNEL SERVICES</u></b>				
OFFICE OF THE MUNICIPAL MAYOR	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1--01-001-000	Other Personnel Benefits - CNA	5-01-04-990	570,000.00
Local Disaster Risk Reduction & Management Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-3--01-001-000	Other Personnel Benefits - SRI	5-01-04-990	380,000.00
Sangguniang Bayan Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1--03-001-000	Other Personnel Benefits - CNA	5-01-04-990	210,000.00
SB Secretariat Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1--04-001-000	Other Personnel Benefits - SRI	5-01-04-990	140,000.00
Municipal Administrator's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-2-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	330,000.00
			Other Personnel Benefits - SRI	5-01-04-990	220,000.00
			Other Personnel Benefits - CNA	5-01-04-990	30,000.00
			Other Personnel Benefits - SRI	5-01-04-990	20,000.00

<b>Implementing Office (1)</b>	<b>Particulars/Purpose (2)</b>	<b>AIP Code (3)</b>	<b>Object of Expenditure (4)</b>	<b>Account Code (5)</b>	<b>Amount (6)</b>
Human Resource Management Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	60,000.00
Municipal Planning & Development Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-09-001-000	Other Personnel Benefits - CNA	5-01-04-990	40,000.00
Municipal Civil Registrar's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-12-001-000	Other Personnel Benefits - CNA	5-01-04-990	210,000.00
General Services Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	150,000.00
Municipal Budget Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-08-001-000	Other Personnel Benefits - CNA	5-01-04-990	100,000.00
Municipal Accounting Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-07-001-000	Other Personnel Benefits - CNA	5-01-04-990	210,000.00
Municipal Treasurer's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-05-001-000	Other Personnel Benefits - CNA	5-01-04-990	140,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	90,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	60,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	360,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	240,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-05-001-000	Other Personnel Benefits - CNA	5-01-04-990	390,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	260,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	150,000.00
Municipal Assessor's Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-06-001-000	Other Personnel Benefits - CNA	5-01-04-990	100,000.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Health Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	3000-200-3-1-11-001-0000	Other Personnel Benefits - CNA	5-01-04-990	660,000.00
Public Employment Services Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-300-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	440,000.00
Municipal Social Welfare and Development Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	3000-500-3-2-05-001-000	Other Personnel Benefits - CNA	5-01-04-990	30,000.00
Population Commission Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	3000-200-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	200,000.00
Office of the Municipal Agriculturist	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-2-03-001-000	Other Personnel Benefits - CNA	5-01-04-990	30,000.00
Municipal Environment and Natural Resources Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-2-04-001-000	Other Personnel Benefits - CNA	5-01-04-990	20,000.00
Municipal Engineering Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-1-10-001-000	Other Personnel Benefits - CNA	5-01-04-990	120,000.00
Municipal Cooperative Office	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	80,000.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Econ. Enterprise Operation of Water Works System	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	90,000.00
Econ. Enterprise Operation of Markets	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	60,000.00
Econ. Enterprise Sebugay Mountain Resort	Grant of Collective Negotiation Agreement (CNA) Incentives & Service Recognition Incentive (SRI), PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	8000-000-3-3-01-001-000	Other Personnel Benefits - CNA	5-01-04-990	180,000.00
	<b>TOTAL PERSONAL SERVICES</b>				<b>9,850,000.00</b>
<b>OFFICE OF THE MUNICIPAL MAYOR</b>	<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b> Provision of Gratuity Pay to Job Orders/ Contract of Service/Skilled JO, PPA's included in the Second Supplemental Investment Program (SIP) FY 2025	1000-000-3-1-1-01-001-004	Other General Services - Gratuity Pay	5-02-04-020	1,795,000.00
	<b>TOTAL MOOE</b>				<b>1,795,000.00</b>
<b>TOTAL APPROPRIATIONS</b>					<b>11,645,000.00</b>

Prepared:

*Cherryl C. Barrientos*  
**CHERRYL C. BARRIENTOS**  
Municipal Budget Officer

Approved:

*Rolando Espinosa*  
**ROLANDO ESPINOSA**  
Municipal Mayor

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

December 9, 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 Five Million Five Hundred Ninety-Nine Thousand Seventy-Five & 63/100 Pesos Only (P 5,599,075.63) under Personnel Services and Ten Million Nine Hundred Sixty-Six Thousand Ninety-One & 92/100 Pesos Only (P10,966,091.92) under the Maintenance and Other Operating Expenses, for a total of Sixteen Million Five Hundred Sixty-Five Thousand One Hundred Sixty-Seven and 55/100 Pesos Only (P 16,565,167.55)

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 Four Million Six Hundred Fifty-Seven Thousand Pesos Only (P 4,657,000.00) under the Personnel Services and Six Million Nine Hundred Eighty-Eight Thousand Pesos Only (P6,988,000.00) under the Maintenance and Other Operating Expenses, for a total of Eleven Million Six Hundred Forty-Five Thousand Pesos Only (P 11,645,000.00)

**STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATION**  
(SUMMARY OF APPROPRIATIONS)  
As of December 5, 2025

**Personnel Services**

FUNCTION/ PROGRAM PROJECT/ ACTIVITY	OBJECT OF EXPENDITURES	UNOBLIGATED BALANCE	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
MO	<b>Engineer 1</b>			
	Salaries & Wages – Regular	98,256.00	98,000.00	256.00
	PERA	24,000.00	24,000.00	0
	Salaries & Wages – Casual	190,101.67	54,000.00	136,101.67
	Other Bonuses & Allow – Mid-Year	48,472.00	48,000.00	472.00
	Honoraria - PLEB	73,245.00	55,000.00	18,245.00
	Overtime Pay	90,711.01	90,000.00	711.01
	Terminal Leave Benefits	2,115,848.82	2,115,000.00	848.82
LDRRMO	<b>Local DRRM Assistant</b>			
	Salaries & Wages – Regular	49,281.00	49,000.00	281.00
	PERA	48,000.00	24,000.00	24,000.00
	Other Bonuses & Allow – Mid-Year	16,427.00	16,000.00	427.00
	Year-End Bonus	23,754.20	23,000.00	754.20



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 23<sup>RD</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON DECEMBER 15, 2025.

Appropriation Ordinance No. 2025-05 / 1/2

SANGGUNIANG PANGALAWIGAN



ROLAN E. ESPINOSA

MARIEL E. MARINAY

CARL KEVIN E. BATISTIS

ROLANDO M. EBCAS, JR.

JOSE B. BANEZ

RODOLFO S. BILBAO, JR.

**APPROPRIATION ORDINANCE NO. 2025-05**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 05, SERIES OF 2025 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF ELEVEN MILLION SIX HUNDRED FORTY-FIVE THOUSAND PESOS (PHP11,645,000.00) 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. 05 of the Municipality of Albuera Leyte for Fiscal Year 2025 in the total amount of **ELEVEN MILLION SIX HUNDRED FORTY-FIVE THOUSAND PESOS (PHP11,645,000.00) ONLY** for purposes specified in the accompanying schedules, is hereby approved;

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

1. SB Resolution No. **2025-240**, "A Resolution Reverting the Amount of Eleven Million Six Hundred Forty-Five Thousand Pesos (Php11,645,000.00) only from the Unutilized Personal Services and Maintenance & Other Operating Expenses under the General Fund to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 05 of Albuera, Leyte."
2. Statement of Funding Sources for Supplemental Budget No. 05, FY 2025 signed by the Municipal Treasurer and Municipal Accountant.
3. Statement of Funds Available for Reversion signed by the Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and the Municipal Mayor.
4. Certification of Availability of Funds signed by the Municipal Accountant, Municipal Treasurer, and the Municipal Mayor.
5. Statement of Supplemental Appropriation FY 2025 prepared by the Municipal Budget Officer and Approved by the Municipal Mayor.

**SECTION 2. SOURCES OF FUNDS.** The sources of funds for the Supplemental Budget No. 05 in the total amount of **ELEVEN MILLION SIX HUNDRED FORTY-FIVE THOUSAND PESOS (PHP11,645,000.00)** shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available	
a. Savings – Reversion of Unutilized Appropriation	
Personal Services	4,657,000.00
Maintenance & Other Operating Expenses	6,988,000.00
<b>TOTAL</b>	<b>Php 11,645,000.00</b>

ALBERTO C. SUMALJAG

ROBERTO C. COLASITO

ROMEO M. JUNCO

ANDRES C. TUDIO

BERNARD JOSE P. MESTULA

PAMELA M. BOHOLST

R. Espino

Mariel E. Marinay

Carl Kevin E. Batistis

Rolando M. Ebcas, Jr.

Jose B. Banez

Rodolfo S. Bilbao, Jr.

**SECTION 3. USE OF FUNDS.** The amount of ELEVEN MILLION SIX HUNDRED FORTY-FIVE THOUSAND PESOS (PHP11,645,000.00) ONLY is hereby appropriated for the Supplemental Budget No. 05 of the Municipality of Albuera, Leyte.

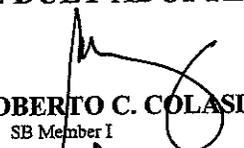
**SECTION 4. SEPARABILITY CLAUSE.** If, for any reason, any section or provision of this Appropriation Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force & effect.

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

**ENACTED:** This 15<sup>th</sup> day of December 2025 at Albuera, Leyte.

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

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

  
**ROBERTO C. COLASITO**  
SB Member I

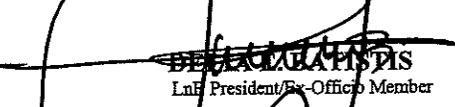
  
**ROLANDO M. EBCAS, JR.**  
SB Member I

  
**ROMEO M. JUNCO**  
SB Member I

  
**JOJE B. YBANEZ**  
SB Member I

  
**ANDRES C. TUDIO**  
SB Member

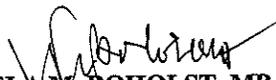
  
**RODOLFO S. BILBAO, JR.**  
SB Member I

  
**BELAC BATISTIS**  
Ltn. President/Ex-Officio Member

**Absent**  
**ALBERTO C. SUMALJAG**  
SB Member I

  
**BERNARD FOEY D. MESTULA**  
PRSK President/Ex-Officio Member

**I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIAN ON DECEMBER 15, 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: DEC 18 2025



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Albuera

**OFFICE OF THE SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF THE 23<sup>RD</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
 HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON DECEMBER 15, 2025

**RESOLUTION NO. 2025 – 240**

**A RESOLUTION REVERTING THE AMOUNT OF ELEVEN MILLION SIX HUNDRED FORTY-FIVE THOUSAND (PHP11,645,000.00) ONLY FROM THE UNUTILIZED PERSONAL SERVICES AND MAINTENANCE & OTHER OPERATING EXPENSES UNDER THE GENERAL FUND TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL YEAR 2025 GENERAL FUND SUPPLEMENTAL BUDGET NO. 05 OF ALBUERA, LEYTE**

**WHEREAS**, there are unutilized funds under the General Fund Personal Services and Maintenance and Other Operating Expenses to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 05 of Albuera, Leyte amounting to Eleven Million Six Hundred Forty-Five Thousand Pesos (Php11,645,000.00) only;

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

**RESOLVED**, by the Sangguniang Bayan to revert the amount of Eleven Million Six Hundred Forty-Five Thousand Pesos (Php11,645,000.00) only from the unutilized Personal Services, and Maintenance and Other Operating Expenses under the General Fund to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 05 of Albuera, Leyte;

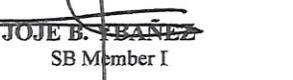
**RESOLVED FINALLY**, that copies of this resolution be furnished the Municipal Mayor's Office, the Municipal Planning and Development Office, the Municipal Budget Office, the Municipal Accountant's Office, the Municipal Treasury Office, all of this municipality; and the Provincial Budget Office, Province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

**PASSED AND APPROVED** this 15<sup>th</sup> day of December 2025 during the 23<sup>rd</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

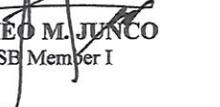
  
**ROLANDO M. EBCAS, JR.**  
 SB Member I

  
**JOJE B. EBANES**  
 SB Member I

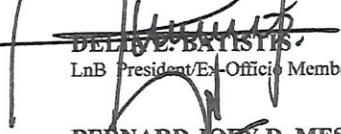
  
**RODOLFO S. BIILBAO, JR.**  
 SB Member I

Absent  
**ALBERTO C. SUMALJAG**  
 SB Member I

  
**ROBERTO C. COLASITO**  
 SB Member I

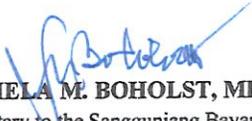
  
**ROMEO M. JUNCO**  
 SB Member I

  
**ANDRES C. TUDIO**  
 SB Member I

  
**BELIVE 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**  
 Municipal Vice Mayor/Presiding Officer



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albuera

**OFFICE OF THE SANGGUNIANG BAYAN**  
**ATTENDANCE SHEET**

23rd REGULAR SESSION  
of the 12th Sangguniang Bayan

SB Session Hall  
Venue

December 15, 2025

No.	Name & Designation	Signature
1	Hon. MARIEL E. MARINAY Mun. Vice Mayor / Presiding Officer	
2	Hon. CARL KEVIN E. BATISTIS SB Member	
3	Hon. ROLANDO M. EBCAS JR. SB Member	
4	Hon. JOJE B. YBAÑEZ SB Member	
5	Hon. RODOLFO S. BILBAO JR. SB Member	
6	Hon. ALBERTO C. SUMALJAG SB Member	Sick leave
7	Hon. ROBERTO C. COLASITO SB Member	
8	Hon. ROMEO M. JUNCO SB Member	
9	Hon. ANDRES C. TUDIO SB Member	
10	Hon. DELIA E. BATISTIS ABC President, Ex-Officio	
11	Hon. BERNARD JOEY D. MESTULA SK Federation President, Ex-Officio	

**CERTIFICATION**

I hereby certify that those who have affixed their signatures above, have actually attended the 23rd Regular Session of the 12th Sangguniang Bayan of Albuera, Leyte, held at the SB Session Hall on December 15, 2025

**PAMELA M. BOHOLST**  
Secretary to the Sanggunian Bayan

	Cash Gift	4,000.00	4,000.00	0
	Salaries & Wages – Casual	81,734.24	24,000.00	57,734.24
SBS	Salaries & Wages – Casual	131,692.32	48,000.00	83,692.32
MPDO	Terminal Leave Benefits	390,914.78	390,000.00	914.78
MGSO	<b>Mun Gen Services Officer</b>			
	Salaries & Wages – Regular	225,918.00	225,000.00	918.00
	Salaries & Wages – Casual	55,519.79	12,000.00	43,519.79
	Other Bonuses & Allow – Mid-Year	75,306.00	75,000.00	306.00
	Year-end Bonus	75,306.00	75,000.00	306.00
	Cash Gift	5,000.00	5,000.00	0
	PERA	24,000.00	24,000.00	0
MBO	<b>Admin Officer V (Budget Officer V)</b>			
	Salaries & Wages – Regular	120,186.00	120,000.00	186.00
	Cash Gift	2,000.00	2,000.00	0
	PERA	6,000.00	6,000.00	0
	Terminal Leave Benefits	23,483.65	20,000.00	3,483.65
MACCO	<b>Admin Aide IV</b>			
	Salaries & Wages – Regular	27,362.00	27,000.00	362.00
	PERA	4,000.00	4,000.00	0
	Salaries & Wages – Casual	109,506.56	24,000.00	85,506.56
MTO	<b>Admin Assistant III</b>			
	Salaries & Wages – Regular	18,841.00	18,000.00	841.00
	PERA	87,112.35	18,000.00	69,112.35
	Salaries & Wages – Casual	2,000.00	2,000.00	0
MASSO	<b>Draftsman III</b>			
	Salaries & Wages – Regular	73,410.00	73,000.00	410.00
	PERA	6,000.00	6,000.00	0
MHO	<b>Dentist II</b>			
	Salaries & Wages – Regular	45,138.00	45,000.00	138.00
	PERA	78,422.71	18,000.00	60,422.71
	Salaries & Wages – Casual	2,000.00	2,000.00	0
MSWDO	<b>Social Welfare Officer III</b>			
	Salaries & Wages – Regular	118,902.00	118,000.00	902.00
	Year-end Bonus	39,634.00	39,000.00	634.00
	Cash Gift	5,000.00	5,000.00	0
	PERA	6,000.00	6,000.00	0
	Hazard Pay	262,634.32	150,000.00	112,634.32
OMA	<b>Agriculturist I</b>			
	Salaries & Wages – Regular	92,148.00	92,000.00	148.00
	Cash Gift	5,000.00	5,000.00	0
	PERA	8,000.00	8,000.00	0
	<b>Agricultural Technologist</b>			
	Salaries & Wages – Regular	78,020.00	78,000.00	20.00
	Year-end Bonus	19,505.00	19,000.00	505.00
	Cash Gift	5,000.00	5,000.00	0
	PERA	8,000.00	8,000.00	0
	Salaries & Wages - Casual	99,235.50	18,000.00	81,235.50
MEO	<b>Project Development Officer I</b>			
	Salaries & Wages – Regular	23,268.00	23,000.00	268.00
	PERA	2,000.00	2,000.00	0
	<b>Heavy Equipment Operator II</b>			
	Salaries & Wages – Regular	58,416.00	58,000.00	416.00
	Year-end Bonus	14,604.00	14,000.00	604.00
	Cash Gift	5,000.00	5,000.00	0
	PERA	8,000.00	8,000.00	0

	<b>Heavy Equipment Operator II</b>			
	Salaries & Wages – Regular	58,868.00	58,000.00	868.00
	Year-end Bonus	14,717.00	14,000.00	717.00
	Cash Gift	5,000.00	5,000.00	0
	PERA	8,000.00	8,000.00	0
	Salaries & Wages - Casual	201,173.71	48,000.00	153,173.71
<b>TOTAL PS</b>		<b>5,599,075.63</b>	<b>4,657,000.00</b>	<b>942,075.63</b>

**Maintenance & Other Operating Expenses**

FUNCTION/PROGRAM PROJECT/ACTIVITY	OBJECT OF EXPENDITURES	UNOBLIGATED BALANCE	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
<b>MO</b>	Fuel, Oil & Lubricants Expense	569,504.68	520,000.00	49,504.68
	Electricity Expenses	2,516,122.90	1,000,000.00	1,516,122.90
<b>LDRRMO</b>	Fuel, Oil & Lubricants Expense	1,069,651.44	900,000.00	169,651.44
	Other General Services	467,400.00	229,000.00	238,400.00
<b>SB</b>	Fuel, Oil & Lubricants Expense	1,088,651.39	1,000,000.00	88,651.39
<b>OMA</b>	Fuel, Oil & Lubricants Expense	558,594.46	539,000.00	19,594.46
<b>MEO</b>	Fuel, Oil & Lubricants Expense	4,050,266.85	2,400,000.00	1,650,266.85
<b>AMWSS</b>	Other General Services	645,900.20	400,000.00	245,900.20
<b>TOTAL MOOE</b>		<b>10,966,091.92</b>	<b>6,988,000.00</b>	<b>3,978,091.92</b>
<b>GRAND TOTAL</b>		<b>16,565,167.55</b>	<b>11,645,000.00</b>	<b>4,920,167.55</b>

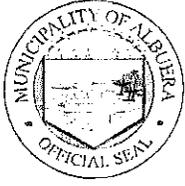
Said amount is available for appropriation under a supplemental budget for calendar year 2025 after its reversion subject to the usual budgeting, accounting and auditing rules and regulation.

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 # 1367

**CERTIFICATE OF AVAILABILITY OF FUNDS**

**THIS IS TO CERTIFY** Four Million Six Hundred Fifty-Seven Thousand Pesos Only (P 4,657,000.00) under the Personnel Services and Six Million Nine Hundred Eighty-Eight Thousand Pesos Only (P6,988,000.00) under the Maintenance and Other Operating Expenses, for a total of Eleven Million Six Hundred Forty-Five Thousand Pesos Only (P 11,645,000.00) from various offices for reversion to wit:

**Personnel Services**

FUNCTION /PROGRA M PROJECT/A CTIVITY	OBJECT OF EXPENDITURES	AMOUNT FOR REVERSION
<b>MO</b>	<b>Engineer 1</b>	
	Salaries & Wages – Regular	98,000.00
	PERA	24,000.00
	Salaries & Wages – Casual	54,000.00
	Other Bonuses & Allow – Mid-Year	48,000.00
	Honoraria - PLEB	55,000.00
	Overtime Pay	90,000.00
	Terminal Leave Benefits	2,115,000.00
<b>LDRRMO</b>	<b>Local DRRM Assistant</b>	
	Salaries & Wages – Regular	49,000.00
	PERA	24,000.00
	Other Bonuses & Allow – Mid-Year	16,000.00
	Year-End Bonus	23,000.00
	Cash Gift	4,000.00
	Salaries & Wages – Casual	24,000.00
<b>SBS</b>	Salaries & Wages – Casual	48,000.00
<b>MPDO</b>	Terminal Leave Benefits	390,000.00
<b>MGSO</b>	<b>Mun Gen Services Officer</b>	
	Salaries & Wages – Regular	225,000.00
	Salaries & Wages – Casual	12,000.00
	Other Bonuses & Allow – Mid-Year	75,000.00
	Year-end Bonus	75,000.00
	Cash Gift	5,000.00
	PERA	24,000.00
<b>MBO</b>	<b>Admin Officer V (Budget Officer V)</b>	
	Salaries & Wages – Regular	120,000.00
	Cash Gift	2,000.00
	PERA	6,000.00
	Terminal Leave Benefits	20,000.00
<b>MACCO</b>	<b>Admin Aide IV</b>	
	Salaries & Wages – Regular	27,000.00
	PERA	4,000.00
	Salaries & Wages – Casual	24,000.00
<b>MTO</b>	<b>Admin Assistant III</b>	
	Salaries & Wages – Regular	18,000.00
	PERA	18,000.00
	Salaries & Wages – Casual	2,000.00

<b>MASSO</b>	<b>Draftsman III</b>		
	Salaries & Wages – Regular	73,000.00	
	PERA	6,000.00	
<b>MHO</b>	<b>Dentist II</b>		
	Salaries & Wages – Regular	45,000.00	
	PERA	18,000.00	
	Salaries & Wages – Casual	2,000.00	
<b>MSWDO</b>	<b>Social Welfare Officer III</b>		
	Salaries & Wages – Regular	118,000.00	
	Year-end Bonus	39,000.00	
	Cash Gift	5,000.00	
	PERA	6,000.00	
	Hazard Pay	150,000.00	
<b>OMA</b>	<b>Agriculturist I</b>		
	Salaries & Wages – Regular	92,000.00	
	Cash Gift	5,000.00	
	PERA	8,000.00	
	<b>Agricultural Technologist</b>		
	Salaries & Wages – Regular	78,000.00	
	Year-end Bonus	19,000.00	
	Cash Gift	5,000.00	
	PERA	8,000.00	
	Salaries & Wages - Casual	18,000.00	
<b>MEO</b>	<b>Project Development Officer I</b>		
	Salaries & Wages – Regular	23,000.00	
	PERA	2,000.00	
	<b>Heavy Equipment Operator II</b>		
	Salaries & Wages – Regular	58,000.00	
	Year-end Bonus	14,000.00	
	Cash Gift	5,000.00	
	PERA	8,000.00	
	<b>Heavy Equipment Operator II</b>		
	Salaries & Wages – Regular	58,000.00	
	Year-end Bonus	14,000.00	
	Cash Gift	5,000.00	
PERA	8,000.00		
	Salaries & Wages - Casual	48,000.00	
<b>TOTAL PS</b>		<b>4,657,000.00</b>	

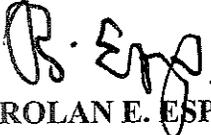
#### Maintenance & Other Operating Expenses

FUNCTION/PROGRAM PROJECT/ACTIVITY	OBJECT OF EXPENDITURES	AMOUNT FOR REVERSION
<b>MO</b>	Fuel, Oil & Lubricants Expense	520,000.00
	Electricity Expenses	1,000,000.00
<b>LDRRMO</b>	Fuel, Oil & Lubricants Expense	900,000.00
	Other General Services	229,000.00
<b>SB</b>	Fuel, Oil & Lubricants Expense	1,000,000.00
<b>OMA</b>	Fuel, Oil & Lubricants Expense	539,000.00
<b>MEO</b>	Fuel, Oil & Lubricants Expense	2,400,000.00
<b>AMWSS</b>	Other General Services	400,000.00
<b>TOTAL MOOE</b>		<b>6,988,000.00</b>
<b>GRAND TOTAL</b>		<b>11,645,000.00</b>

Given this 9th day of December, 2025 at Albuera, Leyte.

  
ARLENE RIOS VILLAR, CPA  
Municipal Accountant

  
FLORDELIZ A. PARRILLA, CPA  
Municipal Treasurer

  
ROLAN E. ESPINOSA  
Municipal Mayor

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 05, 2025

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
Office of the Municipal Mayor	<b>PERSONNEL SERVICES</b>				
	Engineer I (Agricultural and Biosystem Engineer (ABE))	98,256.00	-	98,256.00	98,000.00
	Salaries and Wages	24,000.00	-	24,000.00	24,000.00
	PERA				
	Salaries and Wages - Casual	1,318,896.00	1,128,794.33	190,101.67	54,000.00
	Other Bonuses & Allowances-MidYear Bonus	403,523.00	355,051.00	48,472.00	48,000.00
	Honoraria (PLEB)	96,000.00	22,755.00	73,245.00	55,000.00
	Overtime Pay	100,000.00	9,288.99	90,711.01	90,000.00
	Terminal Leave Benefits	3,555,572.33	1,439,723.51	2,115,848.82	2,115,000.00
	Local Disaster Risk Reduction & Management Office	Local DRRM Assistant	49,281.00	-	49,281.00
Salaries and Wages		586,176.00	504,441.76	81,734.24	24,000.00
Salaries and Wages - Casual		192,000.00	144,000.00	48,000.00	24,000.00
PERA					
Other Bonuses & Allowances-MidYear Bonus		158,449.00	142,022.00	16,427.00	16,000.00
Year End Bonus		158,449.00	134,694.80	23,754.20	23,000.00
Cash Gift		40,000.00	36,000.00	4,000.00	4,000.00
Salaries and Wages - Casual		586,176.00	454,483.68	131,692.32	48,000.00
Terminal Leave Benefits		390,914.78	-	390,914.78	390,000.00
Municipal Planning & Development Office		Municipal General Services Office			
	Municipal Government Department Head I (Municipal General Services Officer)	225,918.00	-	225,918.00	225,000.00
	Salaries and Wages	293,088.00	237,568.21	55,519.79	12,000.00
	Salaries and Wages - Casual	75,306.00	-	75,306.00	75,000.00
	Other Bonuses & Allowances-MidYear Bonus	75,306.00	-	75,306.00	75,000.00
	Year End Bonus	5,000.00	-	5,000.00	5,000.00
	Cash Gift	24,000.00	-	24,000.00	24,000.00
	PERA				

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
Municipal Budget Office	Administrative Officer V (Budget Officer III)				
	Salaries and Wages	120,186.00	-	120,186.00	120,000.00
	Cash Gift	2,000.00	-	2,000.00	2,000.00
	PERA	6,000.00	-	6,000.00	6,000.00
	Terminal Leave Benefits	2,223,601.14	2,200,117.49	23,483.65	20,000.00
Municipal Accounting Office	Administrative Aide IV				
	Salaries and Wages	27,362.00	-	27,362.00	27,000.00
	Salaries and Wages - Casual	580,536.00	471,029.44	109,506.56	24,000.00
	PERA	4,000.00		4,000.00	4,000.00
Municipal Treasurer's Office	Admin. Assistant III (Revenue Collection Clerk II)				
	Salaries and Wages	18,841.00	-	18,841.00	18,000.00
	Salaries and Wages - Casual	439,632.00	352,519.65	87,112.35	18,000.00
	PERA	2,000.00		2,000.00	2,000.00
Municipal Assessor's Office	Draftsman III				
	Salaries and Wages	73,410.00		73,410.00	73,000.00
	PERA	6,000.00		6,000.00	6,000.00
Municipal Health Office	Dentist II				
	Salaries and Wages	45,138.00		45,138.00	45,000.00
	Salaries and Wages - Casual	439,632.00	361,209.29	78,422.71	18,000.00
	PERA	2,000.00		2,000.00	2,000.00
Municipal Social Welfare and Development Office	Social Welfare Officer III				
	Salaries and Wages	118,902.00		118,902.00	118,000.00
	Year End Bonus	39,634.00		39,634.00	39,000.00
	Cash Gift	5,000.00		5,000.00	5,000.00
	PERA	6,000.00		6,000.00	6,000.00
	Hazard Pay	386,433.00	123,798.68	262,634.32	150,000.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
Office of the Municipal Agriculturist	Agriculturist I	92,148.00	-	-	92,000.00
	Salaries and Wages	5,000.00	-	-	5,000.00
	Cash Gift	8,000.00	-	-	8,000.00
	PERA				
	Agricultural Technologist	78,020.00	-	-	78,000.00
	Salaries and Wages	19,505.00	-	-	19,000.00
	Year End Bonus	5,000.00	-	-	5,000.00
	Cash Gift	8,000.00	-	-	8,000.00
	PERA				
	Salaries and Wages - Casual	433,992.00	334,756.50		99,235.50
Municipal Engineering Office	Project Development Officer I	23,268.00	-	-	23,000.00
	Salaries and Wages	2,000.00	-	-	2,000.00
	PERA				
	Heavy Equipment Operator II	58,416.00	-	-	58,000.00
	Salaries and Wages	14,604.00	-	-	14,000.00
	Year End Bonus	5,000.00	-	-	5,000.00
	Cash Gift	8,000.00	-	-	8,000.00
	PERA				
	Heavy Equipment Operator II	58,868.00	-	-	58,000.00
	Salaries and Wages	14,717.00	-	-	14,000.00
Year End Bonus	5,000.00	-	-	5,000.00	
Cash Gift	8,000.00	-	-	8,000.00	
PERA					
Salaries and Wages - Casual	1,172,352.00	971,178.29		201,173.71	48,000.00
<b>TOTAL PS</b>		<b>15,022,508.25</b>	<b>9,423,432.62</b>	<b>5,599,075.63</b>	<b>4,657,000.00</b>

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>				
Office of the Municipal Mayor	Fuel, Oil and Lubricants Expenses	600,000.00	30,495.32	569,504.68	520,000.00
	Electricity Expenses	7,845,000.00	5328877.1	2,516,122.90	1,000,000.00
Local Disaster Risk Reduction & Management Office	Fuel, Oil and Lubricants Expenses	1,447,500.00	377,848.56	1,069,651.44	900,000.00
	Other General Services	1,260,000.00	792,600.00	467,400.00	229,000.00
Sangguniang Bayan Office	Fuel, Oil and Lubricants Expenses	1,150,000.00	61,348.61	1,088,651.39	1,000,000.00
Office of the Municipal Agriculturist	Fuel, Oil and Lubricants Expenses	589,000.00	30,405.54	558,594.46	539,000.00
Municipal Engineering Office	Fuel, Oil and Lubricants Expenses	8,400,000.00	4,349,733.15	4,050,266.85	2,400,000.00
Operations of Waterworks System	Other General Services	3,503,900.20	2,858,000.00	645,900.20	400,000.00
	<b>TOTAL MOOE</b>	<b>24,795,400.20</b>	<b>13,829,308.28</b>	<b>10,966,091.92</b>	<b>6,988,000.00</b>
	<b>GRAND TOTAL</b>	<b>39,817,908.45</b>	<b>23,252,740.90</b>	<b>16,565,167.55</b>	<b>11,645,000.00</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

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

  
**ROLANTE ESPINOSA**  
Municipal Mayor

**MUNICIPALITY OF ALBUERA**  
**CONSOLIDATED PHYSICAL AND FINANCIAL PERFORMANCE EVALUATION REPORT**

Code	Department/Office	PHYSICAL PERFORMANCE	FINANCIAL PERFORMANCE			AVERAGE SCORE
		Third Quarter % of Accomplishment	Allotment Release	Actual Output	Percent of Accomplishment	
1011	Mayor's Office	100%	49,946,219.00	36,343,591.18	73%	86%
1011-1	MDRRMO	100%	5,515,071.26	4,081,477.75	74%	87%
1011-2	PESO	100%	2,159,212.52	1,697,037.40	79%	89%
1021	SB	78%	23,960,367.89	20,834,664.50	87%	82%
1022	SBS	100%	4,599,745.52	3,736,292.15	81%	91%
1031	Municipal Administrator	100%	2,422,280.87	1,712,994.19	71%	85%
1032	HRMO	100%	3,219,004.44	2,365,250.39	73%	87%
1041	MPDO	97%	6,725,611.16	5,030,776.73	75%	86%
1051	MCR	89%	4,144,571.99	3,091,778.96	75%	82%
1061	MGSO	100%	7,510,909.38	6,191,735.51	82%	91%
1071	MBO	100%	5,280,947.90	4,301,713.62	81%	91%
1081	MAccO	100%	7,127,298.59	5,647,018.31	79%	90%
1091	MTO	94%	8,337,590.99	6,180,316.91	74%	84%
1101	MAssO	100%	5,068,472.42	3,612,264.83	71%	86%
4411	MHO	94%	27,375,300.36	19,398,073.57	71%	82%
7611	MSWDO	93%	22,494,943.84	19,119,770.47	85%	89%
7621	PopCom	93%	3,183,742.38	2,571,653.91	81%	87%
8711	OMA	100%	18,424,029.94	13,330,452.54	72%	86%
8731	MENRO	100%	6,564,404.42	5,175,031.22	79%	89%
8751	MEO	72%	48,603,857.42	33,799,440.27	70%	71%
8761	MCDO	100%	913,519.26	719,768.40	79%	89%
8771	AMWSS	95%	7,228,426.88	5,175,445.84	72%	83%
	<b>TOTAL</b>	<b>96%</b>	<b>270,805,528.43</b>	<b>204,116,548.65</b>		<b>75%</b>

Prepared by:

  
**DARRYL C. MENESES**  
Municipal Administrator  
Chairperson - Local Finance Committee

  
**ENGR. KARLA A. GENCIANOS, EnP**  
MPDC  
Member - Local Finance Committee

  
**ENGR. JENNIFER C. ENANO**  
Municipal Engineer  
Member - Local Finance Committee

  
**ARLENE RIOS VILLAR, CPA**  
Municipal Accountant  
Member - Local Finance Committee

  
**FLORDELIZ A. PARRILLA, CPA**  
Municipal Treasurer  
Member - Local Finance Committee

  
**CHERRYL C. BARRIENTOS**  
Municipal Budget Officer  
Member - Local Finance Committee



**Albuera, Leyte United Municipal Bureaucracy Rank-and-File's  
Association (ALUMBRA) Union Negotiating Team**

**RESOLUTION NO. 2025-01**

**A RESOLUTION RESPECTFULLY RECOMMENDING TO THE OFFICE OF THE LOCAL CHIEF EXECUTIVE OF ALBUERA, LEYTE FOR APPROVAL THE INTERNAL GUIDELINES ON THE PAYMENT OF THE FY 2025 COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE TO ALL QUALIFIED OFFICIALS AND EMPLOYEES OF LGU-ALBUERA PURSUANT TO DBM BUDGET CIRCULAR NO. 2025-2**

**WHEREAS**, by virtue of the subsisting Collective Negotiation Agreement (CNA) between **Ad Hoc Local Government Unit of Albuera Leyte Management Team** and **ALUMBRA's Union Negotiating Team** negotiations last November 12, 2025 at the Municipal Mayor's Office Conference Room, and pursuant to DBM Budget Circular No. 2025-2 "Guidelines for the Grant of Collective Negotiation Agreement (CNA) Incentive for FY 2025" dated November 19, 2025, a Collective Negotiation Agreement (CNA) Incentive will be granted;

**WHEREAS**, pursuant to the Procedural Guidelines set forth in the aforesaid DBM Circular, the **ALUMBRA's Union Negotiating Team** and the **Ad Hoc Local Government Unit of Albuera Leyte Management Team** was convened to determine if the agency is qualified for the grant of Collective Negotiation Agreement (CNA) Incentive and to formulate the internal guidelines to be followed in the grant of the CNA Incentive, among others;

**WHEREAS**, the LGU Union-Management Consultative Committee has found out that the agency is qualified for the grant of Collective Negotiation Agreement (CNA) Incentive;

**WHEREFORE**, on motion of **MR. MICHAEL C. ANDRADE, MPA, JD**, seconded by all Committee members present, be it

**RESOLVED** to respectfully recommend to the Office of the Local Chief Executive of Albuera, Leyte for approval the internal guidelines on the payment of the FY 2025 Collective Negotiation Agreement (CNA) Incentive to all qualified Officials and Employees of LGU-Albuera pursuant to DBM Budget Circular No. 2025-2, as follows:

**I. BASIS FOR PAYMENT OF CNA INCENTIVE**

- a. The incentive shall be paid in accordance with the provisions, terms, and conditions of the CNA, all applicable laws, rules, and regulations;
- b. The CNA Incentive for the year shall be a one-time benefit to be granted not earlier than December 15, 2025, consistent with the DBM policy on the one-year validity of appropriations and allotments provided under Section 81 of the General Provisions of the FY 2025 General Appropriations Act (GAA).

**II. ENTITLEMENT TO CNA INCENTIVE**

The following are entitled to receive the CNA Incentive:

- a. Rank-and-file employees who are members of **ALBUERA, LEYTE UNITED MUNICIPAL BUREAUCRACY RANK-AND-FILE'S ASSOCIATION (ALUMBRA)**;
- b. Rank-and-file employees who are not members of **ALBUERA, LEYTE UNITED MUNICIPAL BUREAUCRACY RANK-AND-FILE'S ASSOCIATION (ALUMBRA)** but who enjoy or accept the benefits under the CNA subject to the assessment and collection of agency fee in the amount of One Thousand Five Hundred Pesos (Php 1,500.00) only;
- c. Casual and coterminous employees, whose appointments were passed upon by the Civil Service Commission (CSC), subject to the assessment and collection of agency fee in the amount of One Thousand Five Hundred Pesos (Php 1,500.00) only;

d. Department Heads and Municipal Officials subject to the assessment and collection of agency fee in the amount of One Thousand Five Hundred Pesos (Php 1,500.00) only;

**III. NON-ENTITLEMENT TO CNA INCENTIVE**

The following are **not entitled** to receive the CNA Incentive:

a. Those hired through consultancy, contract of service and job order where no employer-employee relationship exists between them and LGU-Albuera.

**IV. FUND SOURCES OF THE CNA INCENTIVE**

a. Payment of the CNA Incentive shall be sourced solely from the allowable Maintenance and Other Operating Expenses (MOOE) allotments for the year, limited to the following MOOE items:

1. Travelling Expenses
2. Communication Expenses
3. Repairs and Maintenance
4. Transportation and Delivery Expenses
5. Supplies and Materials
6. Utility Expenses

**V. PAYMENT OF CNA INCENTIVE**

a. The CNA Incentive for FY 2025 shall be in the amount of Thirty Thousand Pesos (Php 30,000.00) per qualified employee;

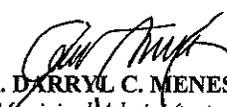
b. Payment of the CNA Incentive for FY 2025 shall be determined based on the amount of savings from the above-mentioned MOOE items;

**VI. EFFECTIVITY**

These internal guidelines shall take effect immediately.

**APPROVED UNANIMOUSLY** this 9<sup>th</sup> day of December 2025 during the Committee meeting held at the Municipal Mayor's Office, Albuera, Leyte.

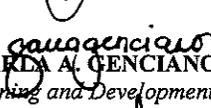
**ATTESTED:**

  
**MR. DARRYL C. MENESES**  
*Municipal Administrator*

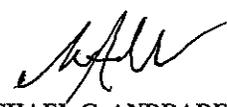
  
**ARLENE RIO S. VILLAR, CPA**  
*Municipal Accountant*

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

  
**ENG. JENNIFER C. ENANO**  
*Municipal Engineer*

  
**ENG. KARLA A. GENCIANOS, EnP**  
*Municipal Planning and Development Coordinator*

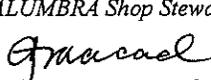
  
**FLORDELIZ A. PARRILLA**  
*Municipal Treasurer*

  
**MICHAEL C. ANDRADE, MPA, JD**  
*ALUMBRA Founder & President*

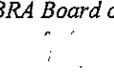
  
**FREDERICK M. CUESTA**  
*ALUMBRA Vice-President*

  
**CIRILA RANIEL R. ROSAL**  
*ALUMBRA Treasurer*

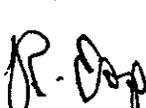
  
**CANDELARIA J. CATAAG**  
*ALUMBRA Shop Steward*

  
**CECILA S. LUMACAD**  
*ALUMBRA Auditor*

  
**CARLA JOYCE B. SANICO**  
*ALUMBRA Board of Trustee*

  
**CHASTITY H. BARTE**  
*ALUMBRA OIC-Secretary*

**APPROVED:**

  
**HON. ROLAN E. ESPINOSA**  
*Municipal Mayor*



# CERTIFICATE OF REGISTRATION

Collective Negotiation Agreement

No. 2966

Pursuant to Executive Order No. 180 (1987)  
and its Implementing Rules and Regulations,  
the Collective Negotiation Agreement between the

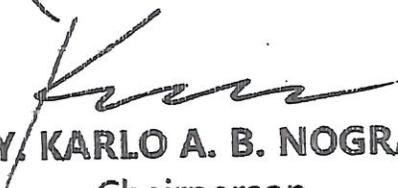
**ALBUERA, LEYTE UNITED MUNICIPAL  
BUREAUCRACY RANK-AND-FILE'S  
ASSOCIATION (ALUMBRA)**

and the

**MUNICIPAL GOVERNMENT OF ALBUERA**  
Town Hall, Barangay Poblacion, Albura

having complied with the prescribed requirements, is hereby  
registered and is binding between the parties from

18 December 2023 to 17 December 2026

  
**ATTY. KARLO A. B. NOGRALES**  
Chairperson



Attested by:

  
**MA. THERESA C. FERNANDEZ**  
Director IV  
Human Resource Relations Office

**CERTIFIED TRUE COPY**

  
CHERRYL C. BARRIENTOS  
IAN 15 2024



**COLLECTIVE NEGOTIATION**  
**AGREEMENT (CNA)**  
**FOR F.Y. 2023-2026**



**KNOW ALL MEN BY THESE PRESENTS:**

This **COLLECTIVE NEGOTIATION AGREEMENT** entered into and executed this 24<sup>th</sup> day of October, 2022 by and between:

The **LOCAL GOVERNMENT UNIT OF THE MUNICIPALITY OF ALBUERA, PROVINCE OF LEYTE**, a government agency with principal address at Town Hall, Barangay Poblacion, Albuera, Leyte, 6542 herein represented by its Local Chief Executive, **HON. SIXTO B. DELA VICTORIA**, Municipal Mayor of Albuera, Leyte, or his duly authorized representative, hereinafter referred to as the **AGENCY**.

And

**ALBUERA, LEYTE UNITED MUNICIPAL BUREAUCRACY RANK-AND-FILE'S ASSOCIATION (ALUMBRA)**, a duly registered Public Sector Union as evidenced by the Certificate of Registration jointly issued in its favor by the Department of Labor & Employment (DOLE) and the Civil Service Commission (CSC) last January 13, 2015 and duly accredited by the latter to be the sole and exclusive negotiating agent of all rank-and-file employees of the Local Government Unit of Albuera, Leyte as evidenced by the Certificate of Accreditation issued in its favor by the Civil Service Commission (CSC) on June 18, 2015 with principal address at Town Hall, Barangay Poblacion, Albuera, Leyte, 6542 herein represented by its Founder and President, **MICHAEL C. ANDRADE, MPA, JD**, hereinafter referred to as the **UNION**.

**WITNESSETH:**

**WHEREAS**, the employees' rights to self-organization and collective negotiations are fully recognized and guaranteed in three (3) separate provisions of the 1987 Philippine Constitution, as follows:

- Article III, Section 8. "The right of the people, including those employed in the public and private sectors, to form unions, associations or societies for purposes not contrary to law shall not be abridged"
- Article IX (B), Section 2 (5). "The right to self-organization shall not be denied to government employees"
- Article XIII, Section 3. "The state shall afford full protection to labor, local and overseas organized, and promote full employment and equality of employment opportunities for all"

"It shall guarantee the rights of all workers to self-organization, collective bargaining and negotiations, and peaceful concerted activities, including the right to strike in accordance with law. They shall be entitled to security of tenure, humane conditions of work and a living wage. They shall also participate in policy and decision-making process affecting their rights and benefits as may be provided by law."

**WHEREAS**, Executive Order No. 180 issued on June 1, 1987 authorizes management and the accredited union of the agency to enter into collective negotiations on terms and conditions of employment which are not fixed by law;

**WHEREAS**, the Local Government Unit of Albuera, Leyte supports the rights of employees to self-organization and collective negotiations;

**WHEREAS**, **ALBUERA, LEYTE UNITED MUNICIPAL BUREAUCRACY RANK-AND-FILE'S ASSOCIATION (ALUMBRA)** is recognized as the sole and exclusive representative of all rank-and-file employees of the Local Government Unit of Albuera, Leyte;

WHEREAS, the AGENCY and the UNION have agreed to sign and enter into formal agreement on mutually acceptable terms as may hereinafter be agreed in order to provide and establish just, humane, equitable and harmonious working environment, ensure maximum productivity, guarantee health and safety, and the best interest of service as means of furtherance of Labor-Management relations and attainment of delivery of genuine, honest and quality public service.

WHEREAS, the parties agreed to promote the principle of shared responsibility on matters of decision-making affecting Union members' rights, benefits and interests and commit to uphold the letter and spirit of this Agreement.

NOW THEREFORE, for and in consideration of the foregoing premises, the parties hereby stipulate and agree on the following:

#### ARTICLE I - DECLARATION OF PRINCIPLES

Section 1. The AGENCY and the UNION acknowledge that responsive management and responsible public sector unionism are key partners for effective governance, and that a harmonious relationship between and among the parties is dependent upon mutual respect due to a partner for progress accorded by the UNION to the AGENCY, and by the latter to the former, the officers and members thereof, in such a manner that neither the AGENCY nor any Department Head thereof shall look down with disdain and scorn upon, nor discriminate, employees due to their UNION membership.

Section 2. The AGENCY and the UNION recognize the basic rights of all employees to living wage, career development, just and humane conditions of work, and security of tenure for permanent employees

Section 3. The UNION recognizes the authority and prerogative of the AGENCY in the implementation of the existing laws governing terms and conditions of employment in the government and the maintenance of employee benefits provided by law and such personnel actions as hiring, promotion, re-assignment, termination as a result of disciplinary action, and in establishing policies, office procedures and rules and regulations. The AGENCY shall exercise at all times impartial, reasonable, and sound discretion in its exercise of said authority and prerogatives in accordance with law;

Section 4. The AGENCY shall consult the UNION in all matters affecting the rights, welfare and other concerns of the rank-and-file employees;

Section 5. The UNION shall participate in the formulation of policies, plans and programs affecting their rights, benefits and duties. In this regard, at least three duly-designated officers of UNION shall be allowed to participate and sit as members of existing committees, where employees' welfare, rights and benefits is the subject of discussion, including those that may be subsequently formed or established by the AGENCY by regulation, prescribed or specified by CSC policies, rules and regulations;

Section 6. The activities of the UNION shall be conducted in consonance with its constitution and by-laws and shall be consistent with the duty of the government to provide basic, effective and essential services to the people and shall see to it that utmost standard of ethics, morality and commitment to public service is practiced and observed.

Section 7. The parties shall foster and promote harmonious, progressive, and transformative labor-management relations, and uphold the intent and spirit of this agreement.

Section 8. The UNION commits itself to provide support in the implementation of the rules and regulations of the AGENCY with regards to its austerity measures to regulate and save materials, office supplies, and water and energy consumption involving computers, air-conditioning units, service vehicles and the like.

#### ARTICLE II - DEFINITION OF TERMS

Section 1. Negotiating Unit - refers to all rank-and-file employees of the Local Government Unit of Albucera, Leyte not otherwise disqualified by law.

Whenever used in this Agreement, the terms "employees" refers only to those within the scope of the Negotiating Unit herein defined.

**Section 2. Rank-and-file Employee** – refers to those employees of the LGU whose functions are not normally considered as managerial, with the power to formulate policies or to hire, transfer, assign, lay-off, recall or discipline employees and those employees who fall under the Sub professional and Professional Categories of the Re-categorized Position Classification System, excluding those highly confidential and co-terminus employees

**Section 3. Membership Fee** – refers to payment to the UNION done only once by an LGU employee in recognition of his/her membership to ALUMBRA in accordance with the latter's by-laws.

**Section 4. Association/Union Dues** – refers to a regular contribution of members to the UNION in accordance with its by-laws.

**Section 5. Agency Fee** – refers to the amount assessed and collected from the other employees of the LGU who are not members of the UNION but who are covered and who enjoy the benefits under this collective negotiation agreement.

**Section 6. Special Assessment Fees** - refers to those fees other than the membership fee, association/union dues, labor education fees, and those prescribed under the organization's constitution and by-laws.

### ARTICLE III – RECOGNITION

**Section 1.** The AGENCY recognizes the UNION as the sole and exclusive representative of all rank-and-file employees in all collective negotiations concerning employees and Union members' rights, benefits and privileges.

**Section 2.** The AGENCY recognizes the UNION as an advocate of meaningful change for growth, progress, and full development of the Local Government Unit of Alumbra, Leyte as a whole.

**Section 3.** The AGENCY shall guarantee that there shall be no discrimination in any manner or form, against any employee due to membership in, or lawful acts performed as officer or member of the UNION.

**Section 4.** The AGENCY shall discuss, transact, deal and/or negotiate only through and directly with the UNION.

**Section 5.** The AGENCY and the UNION agree to see to it that the highest standards of ethics, morality, and fidelity to public interest are observed.

### ARTICLE IV – MEMBERSHIP AND SCOPE OF REPRESENTATION

**Section 1.** Union membership shall be composed of all rank-and-file employees of the AGENCY, except (a) high-level employees as defined in Section 3 of Executive Order No. 180 dated June 1, 1987; (b) highly confidential employees as defined in Sec. 1 (a), Rule 1 of the Amended Rules and Regulations of EO No. 180; (c) Assistant Department Heads; and (d) Secretary to the Sanggunian, as provided under Resolution No. 1, s. 2005 dated May 4, 2005 issued by the Public Sector Labor-Management Council.

**Section 2.** Those falling under the exceptions in the preceding section who opted to be covered by this agreement, or those who cannot be members by virtue of their religion shall be entitled to the same benefits and privileges received and enjoyed by the regular members of the UNION provided the agency fee as set by the UNION is deducted from their salary.

**Section 3.** The parties agree that the proper and appropriate Collective Negotiation Committee shall be composed of five (5) representatives from the AGENCY who shall be designated in a letter, stating therein that said persons are designated as such, by the Municipal Mayor, and five (5) representatives from the UNION as designated in a letter, stating therein that said persons are designated as such, by the UNION President.

## ARTICLE V – UNION SECURITY

Section 1. All employees who are members of the UNION on the date of signing of this agreement, as well as employees who become members of the UNION during its effectivity shall maintain their membership of good standing.

Section 2. The AGENCY shall not discriminate against any employee due to membership in the UNION or for lawful acts performed as officer or representative of the UNION.

Section 3. The AGENCY shall allow the holding of UNION meetings and programs/activities, prior notice of the schedule of which shall be provided the AGENCY for its approval.

Section 4. The UNION shall notify the AGENCY in writing the names of its officers who are duly elected to its Board and any substitutions or changes therein within fifteen (15) working days from their official election or substitution, including their functions and duties as provided under the UNION Constitution and By-Laws.

Section 5. Upon request and subject to the availability, the AGENCY may provide a service vehicle for use of the UNION officers in attending official business or meetings called and sponsored by any government agency on matters concerning the welfare of the employees.

Section 6. The AGENCY shall furnish the UNION, upon the latter's request, financial report, annual approved budget, COA Audit Report, and other pertinent information in the AGENCY's possession, and such other Financial Reports covering matters of employees' concern. Likewise, the UNION shall furnish the AGENCY, upon the latter's request, a copy of the UNION's annual plans and programs.

## ARTICLE VI – UNION OFFICE

Section 1. The AGENCY will allow that the UNION OFFICE to be situated in conjunction with the Office where the incumbent UNION PRESIDENT is assigned, until such time that the AGENCY can provide specific office space for that purpose.

## ARTICLE VII – UNION RIGHTS AND PRIVILEGES

Section 1. The AGENCY authorizes the holding by the UNION of regular monthly meetings, or emergency meetings, during office hours whenever necessary for information or discussion of special concerns or urgent matters and a General Assembly once a year, prior notice of which as to the date, time, venue and purpose of the assembly shall be sent to the Municipal Mayor.

Section 2. The AGENCY shall grant the UNION OFFICIAL TIME subject to CSC laws, rules and regulations of UNION OFFICERS AND MEMBERS who will attend applicable local, national and/or international workers' education programs, seminars, meetings, conventions, conferences, and leadership trainings.

Section 3. The AGENCY shall allow the UNION to post announcements and other documents for posting in the existing LGU bulletin boards.

Section 4. The AGENCY shall allow the UNION to undertake programs, projects or activities that are deemed beneficial to Union members.

Section 5. The AGENCY shall institutionalize the proper dissemination of correspondence and communications directly affecting the general welfare of the employees by including the UNION in the mailing and routing list of the AGENCY.

## ARTICLE VIII – PERSONNEL ACTIONS

Section 1. The UNION recognizes the authority of the AGENCY over personnel actions/movements such as hiring, promotion, re-assignment, termination as a result of disciplinary action, and in establishing policies, office procedures and rules and regulations. The AGENCY shall at all times exercise management discretion judiciously and in accordance with law.

**Section 2.** The AGENCY, in accordance with the Civil Service laws, rules and regulations, shall initiate a program on reorganization or internal restructuring involving the creation, abolition, reclassification, or upgrading of positions so as to standardize the Staffing Pattern of the LGU in

accordance with CSC directives. Once such a program is adopted, the AGENCY shall inform the UNION of the same.

**Section 3.** In the event when there is a need for reassignment of an employee the AGENCY will consult the Department Head or Chief of Office needing additional personnel, the Union member affected by the movement, his/her office head, and the Union president. Such reassignment shall be made only in the exigency of the service.

**Section 4.** The AGENCY shall strictly refrain from assigning non-career employees, such as consultants, casuals, contractual and job-order employees to positions that exercise direct supervision over regular career employees in accordance with CSC Memo Circular No. 40, series of 1998.

#### ARTICLE IX – EMPLOYEES BENEFITS AND PRIVILEGES

**Section 1.** Employees shall continue to enjoy all existing benefits and privileges pertaining to their conditions of employment including, but not limited to economic benefits insofar as maybe authorized by Civil Service Law, Rules and Regulations and other applicable laws.

**Section 2.** Except for Security of Tenure, Casual employees shall have the same benefits and privileges enjoyed by the regular employees. Qualified casual employees shall be entitled to be included among those who shall be considered for appointment to a vacant position.

#### ARTICLE X – EMPLOYEE BENEFIT PROGRAMS

**Section 1. Loyalty Pay.** The AGENCY shall appropriate funds for the implementation of loyalty pay to its employees as prescribed by CSC Memorandum Circular No. 06, series of 2002.

**Section 2. Leave Privileges.** In accordance with the provision of CSC Memorandum No. 6, series of 2006 and its other related issuances, the AGENCY shall grant its officials and employee's the following leave privileges, to wit:

**2.1. Leave Privileges.** The AGENCY shall grant its official and employees the following non-cumulative leave privileges:

**2.1 (a) FOURTEEN (14) DAYS Paternity Leave,** when the employee's legal wife gives birth or has a miscarriage pursuant to Republic Act (RA) No. 11210 or the Expanded Maternity Leave Act, which not only gives mothers up to 105 days or 3 months of maternal leave, but also entitles fathers to 14 days of paid leave;

**2.1 (b) SEVEN (7) DAYS Parental Leave for Solo Parents** as per (CSC Memorandum Circular No. 8, s. 2004);

**2.2. Rehabilitation Leave.** - The AGENCY shall ensure the implementation of Rehabilitation Leave for work-related injuries in accordance with Section 55, Rule XVI (Leave of Absence) of the Omnibus Rules Implementing Book V of Executive Order No. 292 as amended by CSC MC Nos. 41, s. 1998; 6, 14, 24, s. 1999).

**2.3. Compensatory Day-Off.** The AGENCY shall grant non-commutable leave credits or compensatory day-off in lieu of overtime services rendered without pay pursuant to the provision of CSC MC No. 30, s. 1994.

**2.4. Maternity Leave.** Pursuant to Republic Act (RA) No. 11210 or the Expanded Maternity Leave Act, the AGENCY shall grant up to 105 days or THREE (3) months maternity leave to women employees who are expecting to give birth. Maternity leave can be enjoyed by the expecting mother three months prior to the actual date of birth.

**Section 3. Medical and Dental Assistance.** The AGENCY shall provide free medical and dental check-up to Union members at the Rural Health Office of Albueria, I. etc.

**Section 4. Awards and Incentives.** The AGENCY shall ensure the implementation of the Unified Program on Awards and Incentives for Services Excellence (PRAISE) pursuant to Department Order No. 2 series of 2001 in accordance with the provisions of CSC Memorandum Circular No. 1, series of 2001 and reward or provide in-kind or cash incentive (or both) to outstanding employees.

**Section 5. Health and Wellness Program.** In adherence to the essence of CSC Memorandum Circular No. 6 s. 1995 requiring all agencies to adopt "The Great Filipino Workout", the AGENCY shall support and provide employees an area for its health and wellness program.

**Section 6. Housing Program.** The AGENCY shall initiate housing program to employees' access to housing benefits. Jointly with the UNION, the AGENCY shall work for a special housing allocation for employees, subject to the qualifications prescribed by the AGENCY.

**Section 7. Livelihood Projects.** The AGENCY shall endeavor to introduce and provide alternative sources of livelihood to all employees. The AGENCY shall likewise establish or institute fund generating projects for purpose of augmenting employees' benefits and for the full implementation of this agreement subject to pertinent rules and regulations.

**Section 8. Scholarship Program for Employees.** The AGENCY may adopt a scholarship program for (and/or facilitate availment of government/international scholarship grants to) qualified employees who wish to further advance their under graduate education and for those who wish to pursue post-graduate studies or undergo review for the Bar or Board, as the case may be.

**Section 9. Recognition Pay.** Subject to availability of funds the AGENCY shall grant a recognition pay of equivalent to one month salary but not less than P5,000.00 but not more than P10,000.00 to all its rank-and-file employees who has rendered an exemplary service in the performance of his or her duties that has elevated the AGENCY's prestige and employee morale. This shall be accompanied with a plaque of recognition.

#### **ARTICLE XI – WORKING HOURS, SALARIES AND OTHER RELATED MATTERS**

**Section 1. Tardiness and absences.** Employees who exceed the minimum number of tardiness and absences shall be given necessary action as provided under Civil Service Commission rules and regulations.

**Section 2. Time attendance recording & tracking.** The AGENCY shall institutionalize the upgrading of its time attendance recording & tracking system and shall insure that the same shall be installed in an accessible and convenient location for employees, especially the elderly and/or differently-abled.

**Section 3. Work Schedule.** The AGENCY may allow employees to enjoy flexible time schedule as provided under Civil Service Commission rules and regulations.

**Section 4. Entitlement of Night-Shift Differential.** This benefit shall be given to an employee whose regular working hours fall wholly or partially within ten o'clock in the evening to six o'clock in the morning of the following day, provided that the same be through Compensatory Overtime Credit under CSC laws, rules and regulations.

**Section 5. Payment of Overtime.** Overtime pay shall be paid to an employee for work performed beyond the regular working hours in a day, and those performed on rest days, holidays and nonworking days subject to existing rules and regulations.

**Section 6. Hazard Pay.** This benefit is given to personnel exposed to hazardous situations such as, but not limited to, assignment in strife-torn or embattled areas, distressed or isolated stations, prison camps, mental hospitals, leprosaria, radiation exposed clinics/laboratories/workshops, disease-infested areas and areas declared under state of calamity or emergency which pose occupational risks or perils to life, as provided for by law and subject to the rules and regulations prescribed under Budget Circular 2005-4 (Rules and Regulations on Hazard Pay) and other pertinent rules and regulations issued by the Department of Budget and Management (DBM).

#### **ARTICLE XII – HEALTH AND SAFETY; WORK ENVIRONMENT CONDITIONS**

**Section 1.** The AGENCY shall comply with applicable regulations requiring safety, health and sanitary working conditions prescribed by appropriate government authorities and shall provide

all offices, departments and satellite work stations adequately equipped and properly manned first aid units.

Section 2. The AGENCY shall inform the employees on all health and medical benefits available to them under the GSIS, PHILHEALTH and such other programs. It shall further agree to assist the employees in their claim for availment thereof in order to ensure such benefits are enjoyed by the employees.

Section 3. Pregnant employees who are in their sixth month of pregnancy shall be exempt from performing physical and strenuous work assignments. This shall also apply to employees who underwent major operations including stroke patients provided a medical certification is secured from authorized government physician.

Section 4. The AGENCY and the UNION agrees to conduct random drug test to all employees. Likewise, the agency shall also provide adequate safety outfits and equipment to employees exposed to health and other hazards.

Section 5. The (UNION) shall initiate and the AGENCY shall implement & support, and financially assist in Programs promoting the Spirituality of Union members and similar services, and the conduct of UNION-championed Self-Transformation Seminars, Sports and Socio-Cultural Programs participated in by the employees.

### ARTICLE XIII – PROFESSIONAL GROWTH AND DEVELOPMENT

Section 1. The AGENCY shall institutionalize the implementation of a Career Development Program in all areas of work, subject to provisions of legislative and executive issuances.

Career Development Program referred herein shall include attendance in conferences, conventions, seminars, trainings, workshops, values formation, fellowships, study grants, skills development, and other capability building programs.

Section 2. The AGENCY shall establish and implement opportunities for employees' social development through the conduct of social gatherings, sports activities, community outreach programs, team building exercises and other related activities that will foster and enhance camaraderie, bolster self-confidence and improve sociability of employees, provided that such activities shall be incorporated in the AGENCY's annual Personnel Development Plan (PDP) specifying therein the nature of welfare development activities to be undertaken to avoid confusion and/or conflict.

Section 3. Summer Job Program for Employees' Dependents. The AGENCY shall include as beneficiaries in its SPES and other summer job programs qualified dependents of employees or as may be deemed necessary, subject to pertinent laws, rules and regulations.

Section 4. Review, Dissertation and Thesis Writing Leave – The AGENCY, cognizant of individual initiative for personal and professional development, shall allow employees to avail of Bar and Board Review, Dissertation and Thesis Writing Leave for a maximum of six (6) months with pay, subject to CSC Memorandum Circular No. 21, series of 2004.

### ARTICLE XIV – SHARED RESPONSIBILITY FOR PROMOTION

Section 1. The AGENCY and the UNION shall jointly formulate, implement and review the Agency's Unified Merit Promotion Plan as provided by the Civil Service Commission.

Section 2. Selection and Promotion of employees shall be in accordance with CSC laws, rules and regulations. The guidelines and criteria and any changes thereof adopted by the Promotion and Selection Board shall be mutually agreed upon by the AGENCY and the UNION.

Section 3. The appointing authority shall act on the recommendations submitted by the Personnel Selection Board as outlined in the succeeding paragraph within the period of six (6) months from the date of submission hereof. If the recommendation is not acted upon within the specified period, the screening process shall be invalidated.

Section 4. All things being equal, an applicant-insider shall be given preference by the AGENCY in the filling-up of any vacancy unless said position is highly technical or strictly confidential in nature and there is no qualified employee within the agency.

## ARTICLE XV - OTHER BENEFITS

Section 1. Assistance to Retirees. The AGENCY shall pay a retiring employee all benefits prior to the release of his/her claims from the GSIS and shall assist in the facilitation of the release of his/her retirement pay and other benefits. The AGENCY shall also grant ~~any~~ retiring employee/member regardless of rank and position any cash entitlement indicated in the PRAISE program/budget in recognition of the retiree's loyal service to the Agency, subject to availability of funds.

## ARTICLE XVI - GRIEVANCE MACHINERY

Section 1. The UNION shall coordinate with the AGENCY in the implementation of the Agency Grievance Machinery as approved by the Civil Service Commission, provided that in the case a Union member has grievance against his/her fellow Union member, said issues will first be dealt with within the Union pursuant to the provision of the Union Constitution and By-laws.

Section 2. Employees not members of the Union shall have the right to directly lodge/present their complaints or grievances against co-employees (Union members or not) to management and have them adjudicated judiciously, subject to CSC rules, laws and regulations.

Section 3. Any complaint or grievance shall be resolved at the lowest possible level in the particular office of the Agency within five (5) days and the employee shall have the right to appeal such decision to higher authorities. A representative from the Union shall be included as member of the Grievance Committee.

## ARTICLE XVII - PERSONNEL RIGHTS AND LEGAL REPRESENTATION/ASSISTANCE

Section 1. Whenever the AGENCY files a complaint against an employee, the following shall be observed:

1. Principle on Due Process and Fair Play shall be followed in the conduct and resolution of complaints.
2. Anonymous complaints shall not be entertained unless they contain data and information extremely sufficient to warrant an investigation result of which is beneficial to the AGENCY in general, subject to the existing revised rules on administrative cases.

Section 2. The AGENCY shall ensure that in all administrative investigations, due process shall be properly observed.

## ARTICLE XVIII - BUDGET AND FUNDS

Section 1. The AGENCY shall provide the necessary funds for the full implementation of the provisions contained herein subject to existing accounting and auditing rules and regulations.

## ARTICLE XIX - IMPLEMENTING GUIDELINES

Section 1. Within six (6) months from the date of effectivity of this Agreement, the AGENCY and the UNION shall prepare all the necessary guidelines in the implementation of the provisions herein contained which shall be presented to Municipal Mayor.

Section 2. All other laws, issuances, circulars that grant additional benefits to union members in addition to aforementioned benefits shall form part of the CNA, subject to DBM issuances.

## ARTICLE XX - ENTIRETY AND AMENDMENT CLAUSE

Section 1. The parties hereby agree that the terms and conditions contained herein constitute the entire Agreement between the AGENCY and the UNION and supersede all previous communications, representations or agreements, either verbal or written insofar as they are contrary or repulsive to the terms and conditions herein stipulated. Provisions on economic benefits shall be the subject of re-negotiation after a period of one (1) year.

Section 2. If, during the effectivity of this Agreement, certain provisions are found to be appropriate and beneficial to officials and employees, amendments shall be done, introduced and/or instituted subject to the agreement of both parties.

## ARTICLE XXI – MISCELLANEOUS

**Section 1. Separability Clause.** In the event any provision of this Agreement is declared invalid by competent court or authority, or amended by legislation, the remaining provisions to which such declaration does not pertain shall continue to be valid in full force and effect.

**Section 2. General Condition.** Except as may be allowed or exempted by law, all provisions contained in this Agreement shall be subject to the rules and regulations of the Civil Service Commission and the Department of Budget and Management.

## ARTICLE XXII – CNA INCENTIVE BONUS

**Section 1.** The AGENCY agrees to grant a CNA Incentive Bonus in a mutually agreeable amount which is subject to availability of funds and in accordance with applicable guidelines issued by the DBM upon effectivity of this AGREEMENT.

**Section 2.** Department Heads, Municipal Officials, and other employees not members of the UNION can be entitled to receive CNA Incentive Bonus, subject to an automatic deduction of 5% "Agency Fee," which shall be paid to the UNION, subject to existing laws, rules and regulations.

## ARTICLE XXIII – EFFECTIVITY AND DURATION

**Section 1.** This Agreement shall take effect immediately upon signing, and shall remain in full force for a period of three (3) years. However, this Agreement shall be renewed automatically for succeeding terms of three (3) years each unless either party gives written notice to the other at least thirty (30) days prior to the expiration.

**Section 2.** For the purpose of considering a specific proposal for amendment, the proponent shall file a written notice addressed to the President of the Union and must be served within thirty (30) days prior to the intended meeting for the purpose of discussion, evaluation and judgment and/or decision by the Executive Board.

**Section 3.** Both parties agree to meet before the last sixty (60) days of this Agreement for the purpose of entering into a new CNA. It is understood that all provisions in this Agreement shall continue to remain in full force until such time a new Agreement is in effect and adopted.

## ARTICLE XXIV – COST SAVING MEASURES

**Section 1.** The UNION shall see to it that all electricity consuming devices and equipment – computers not in use, AC units, electric fans, electric lights, TV sets, radios, and sound systems – shall be turned on at 8:00 AM – 12:00 NN and 1:00 - 4:00 PM, as the case may be.

**Section 2.** Water consumption shall also be regulated; faucets, toilet bowls, sinks, and toilet flushes shall be regularly monitored to make sure that no water is left drifting to avoid water wastage.

**Section 3.** The UNION shall encourage re-cycling and re-use of scratch bond papers and other office supplies; auction of condemned equipment and scrapped materials into cash to generate income or savings for the AGENCY.

**Section 4.** UNION officers shall require their members to be vigilant and assist in the turning off of street lights should they see them left un-switched off. The UNION shall support LGU Albuera's programs and activities on cost-saving. The UNION shall also encourage its members to be diligent in paying its obligations to include Real Property Taxes, Water Bills and other financial obligations accrued to the LGU to improve local financial resources.

**Section 5.** UNION officers shall encourage members to be dedicated public servants and support the AGENCY's objective of increased revenue collection by reporting to the appropriate office/department business establishments that does not have the necessary and required license or permit to operate. By so doing, the employees could help in the improved revenue collection.

**Section 6.** Union members are encouraged to devise and enforce as well as adhere to and support the AGENCY's other cost saving measures that will generate funds and/or savings for the general good and welfare of one and all.

IN WITNESS WHEREOF, the parties hereto, by their authorized representatives have executed this COLLECTIVE NEGOTIATION AGREEMENT this 24<sup>th</sup> day of October 2023, at Albuera, Leyte, Philippines.

For and in behalf of the:

LOCAL GOVERNMENT UNIT OF ALBUERA, LEYTE

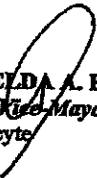
  
HON. SIXTO B. DELA VICTORIA  
Municipal Mayor  
Albuera, Leyte

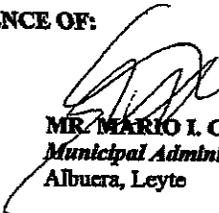
For and in behalf of:

ALBUERA, LEYTE UNITED  
MUNICIPAL BUREAUCRACY RANK-  
AND-FILE'S ASSOCIATION  
(ALUMBRA)

  
MICHAEL C. ANDRADE, MPA, JD  
ALUMBRA Founder & President  
Albuera, Leyte

SIGNED IN THE PRESENCE OF:

  
HON. IMELDA A. FADUL  
Municipal Vice Mayor  
Albuera, Leyte

  
MR. MARIO I. CUBI  
Municipal Administrator  
Albuera, Leyte

REPUBLIC OF THE PHILIPPINES)  
CITY OF ORMOC) SS.  
X\_\_\_\_\_X

**ACKNOWLEDGMENT**

BEFORE ME, a Notary Public for and in the City of Ormoc, personally appeared HON. SIXTO B. DELA VICTORIA with Community Tax Certificate No. 05727545 issued on 1-23-23 at Albuera, Leyte, and MR. MICHAEL C. ANDRADE, MPA, JD with Community Tax Certificate No. 5728626 issued on 2-17-23 at Albuera, Leyte, both personally known to me and who, respectively, represented to me that they are the Municipal Mayor of the Local Government Unit of Albuera, Leyte and the Founder & President of Albuera, Leyte United Municipal Bureaucracy Rank-and-file's Association (ALUMBRA), that they have the authority to sign for and in behalf of LGU-Albuera and ALUMBRA, and in their respective capacities, that their respective signatures on the foregoing instrument were voluntarily affixed by them for the purposes stated in the instrument and who declared that the foregoing instrument is the free and voluntary act and deed of the Local Government Unit of Albuera, Leyte and of Albuera, Leyte United Municipal Bureaucracy Rank-and-file's Association (ALUMBRA).

This Instrument consists of only ten (10) pages, including this page in which this acknowledgment is written, duly signed by both parties and their instrumental witnesses on each and every page hereof.

WITNESS MY HAND AND SEAL this OCT 26 2023 at Ormoc City, Philippines.

  
PHILIP A. ALBEOS III  
Notary Public for the City of Ormoc,  
Municipality of Kananga, Matag-ob,  
Merida and Isabel, Leyte  
Notarial Commission No. ORM-22-12-030-21C  
Commission expires on December 31, 2024  
Roll of Attorney's No. 53098  
PTR No. 7436466, 1/03/23, Ormoc City  
IBP OR No. 249433, 1/09/23, Ormoc City  
TIN No. 947-754-295  
Off. Add.: Rm 7, 2/F Coching Bldg.  
Bonifacio St., Ormoc City

Doc. No. 367 ;  
Page No. 75 ;  
Book No. 102 ;  
Series of 2023.