



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

Item No.: 21  
 Date: 21 2026 JAN

**PROVINCIAL BUDGET OFFICE**

January 12, 2026

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

**RELEASED**  
 DATE: 01-12-26  
 NO. ISD  
 BY: [Signature]  
 PBO

**Sangguniang Panlalawigan**  
**Province of Leyte**  
**RECEIVED**  
 Date: JAN 12 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. 06` FY 2025** of the **Municipality Albuera, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-07** with a total appropriation in the amount of **P657,000.00** 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.06. 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 Gratuity Pay shall be made pursuant to Budget Circular No. 2025-4 dated December 16, 2025; 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.

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

**ON LEAVE**  
**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**  
23 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-07** of the **Municipality of Albuera, Leyte**, entitled: An Ordinance Authorizing **Supplemental Budget No. 06, series of 2025** involving an amount of **Six Hundred Fifty-Seven Thousand Pesos (P657,000.00)**

  
**FLORINDA JILL SUYVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albuera

Bangguniang Panlalawigan  
Province of Leyte

**RECEIVED**

Date: DEC 23 2025

**OFFICE OF THE SANGGUNIANG BAYAN SECRETARIAT**

**TRANSMITTAL**

December 23, 2025

**Hon. Leonardo Javier, Jr.**

Vice-Governor  
Province of Leyte  
Palo, Leyte

Thru: Florinda Jill S. Uyvico  
Secretary to the Sanggunian  
Province of Leyte

**Dear Vice Governor Javier:**

Respectfully transmitting herein the following documents, to wit:

1. **Appropriation Ordinance No. 2025-07**, "An Ordinance Authorizing Supplemental Budget No. 06, series of 2025 of the Municipality of Albuera, Leyte involving an amount of Six Hundred Fifty-Seven Thousand Pesos (Php657,000.00) Only."
2. **Resolution No. 2024-243**, "A Resolution Reverting the amount of Six Hundred Fifty-Seven Thousand Pesos (Php657,000.00) Only from the unutilized Maintenance and Other Operating Expenses under the General Fund to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 06 of Albuera, Leyte."

Please acknowledge receipt hereof.

Very truly yours,

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



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

Tel. No.: (053) 562 - 0020 Email: lgnalbuera2019@gmail.com



## OFFICE OF THE MUNICIPAL MAYOR

December 23, 2025

**THE HONORABLE PRESIDING OFFICE**  
THE HONORABLE SANGGUNIANG BAYAN MEMBERS  
ALBUERA, LEYTE

**Ladies and Gentlemen:**

Today, I sign **Appropriation Ordinance No. 2025-07**, entitled, AN ORDINANCE AUTHORIZING GENERAL FUND SUPPLEMENTAL BUDGET NO. 06, SERIES OF 2025 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF **SIX HUNDRED FIFTY-SEVEN THOUSAND PESOS (PHP657,000.00) ONLY** FOR VARIOUS EXPENDITURE PROGRAMS.

With the passage of the FY 2025 General Fund Supplemental Budget No. 06 of the Local Government Unit of Albuera, Leyte under Appropriation Ordinance No. 2025-07, we will be giving better basic services to our constituents.

In accordance with the law, I am returning the approved **Appropriation Ordinance No. 2025-07** to the Sanggunian.

Very truly yours,

**ROLAN E. ESPINOSA**  
Municipal Mayor



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albueria

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 24<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON DECEMBER 22, 2025

**APPROPRIATION ORDINANCE NO. 2025-07**

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 06, SERIES OF 2025 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF SIX HUNDRED FIFTY-SEVEN THOUSAND PESOS (PHP657,000.00) 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. 06 of the Municipality of Albueria Leyte for Fiscal Year 2025 in the total amount of **SIX HUNDRED FIFTY-SEVEN THOUSAND PESOS (PHP657,000.00) 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. **2025-243**, "A Resolution Reverting the Amount of Six Hundred Fifty-Seven Thousand Pesos (Php657,000.00) only from the Unutilized Maintenance & Other Operating Expenses under the General Fund to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 06 of Albueria, Leyte."
2. Statement of Funding Sources for Supplemental Budget No. 06, 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. 06 in the total amount of **SIX HUNDRED FIFTY-SEVEN THOUSAND PESOS (PHP11,645,000.00)** shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available	
a. Savings – Reversion of Unutilized Appropriation	
<b>Maintenance &amp; Other Operating Expenses</b>	<b>657,000.00</b>
<b>TOTAL</b>	<b>Php 657,000.00</b>

**SECTION 3. USE OF FUNDS.** The amount of **SIX HUNDRED FIFTY-SEVEN THOUSAND (PHP657,000.00) ONLY** is hereby appropriated for the Supplemental Budget No. 06 of the Municipality of Albueria, Leyte.

ALBERTO S. SUMALJAG

ROBERTO C. COLASITO

ROMEO M. JUNCO

ANDRES C. TUDIO

DELAINE B. BATTISTIS

BERNARD JOEY D. MESTULA

PAMELA M. BOHOLST

ROLAN E. ESPINOSA

MARIEL E. MARINAY

CARL KEVIN E. BATTISTIS

ROLANDO M. ERCAS, JR.

JOSE E. YBANEZ

RODOLFO S. BILBAO, JR.

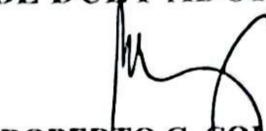
**SECTION 4. SEPARABILITY CLAUSE.** If, for any reason, any section or provision of this Appropriation Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force & effect.

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

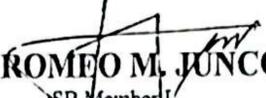
**ENACTED: This 22<sup>ND</sup> day of December 2025 at Albuera, Leyte.**

**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. YBAÑEZ**  
SB Member I

  
**ANDRES C. TUDIO**  
SB Member

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

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

  
**ALBERTO E. SUMALJAG**  
SB Member I

**Absent**  
**BERNARD JOEY D. MESTULA**  
PPSK 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 22, 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: \_\_\_\_\_



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Albuera

**OFFICE OF THE SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF THE 24<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN  
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON DECEMBER 22, 2025

**RESOLUTION NO. 2025 – 243**

**A RESOLUTION REVERTING THE AMOUNT OF SIX HUNDRED FIFTY-SEVEN THOUSAND PESOS (PHP657,000.00) ONLY FROM THE UNUTILIZED MAINTENANCE & OTHER OPERATING EXPENSES UNDER THE GENERAL FUND TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL YEAR 2025 GENERAL FUND SUPPLEMENTAL BUDGET NO. 06 OF ALBUERA, LEYTE**

**WHEREAS**, there are unutilized funds under the General Fund Maintenance and Other Operating Expenses to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 06 of Albuera, Leyte amounting to Six Hundred Fifty-Seven Thousand Pesos (Php657,000.00) 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 Six Hundred Fifty-Seven Thousand Pesos (Php657,000.00) only from the unutilized Maintenance and Other Operating Expenses under the General Fund to be made available for appropriations under Fiscal Year 2025 General Fund Supplemental Budget No. 06 of Albuera, Leyte;

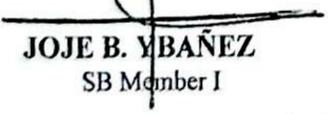
**RESOLVED FINALLY**, that copies of this resolution be furnished the Municipal Mayor's Office, the Municipal Planning and Development Office, the Municipal Budget Office, the Municipal Accountant's Office, the Municipal Treasury Office, all of this municipality; and the Provincial Budget Office, Province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

**PASSED AND APPROVED** this 22<sup>nd</sup> day of December 2025 during the 24<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. YBAÑEZ**  
SB Member I

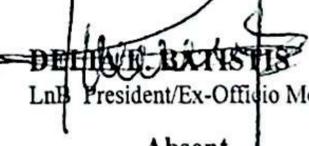
  
**RODOLFO S. BILBAO, JR.**  
SB Member I

  
**ALBERTO C. SUMALJAG**  
SB Member I

  
**ROBERTO C. COLASITO**  
SB Member I

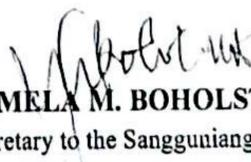
  
**ROMEO M. JUNCO**  
SB Member I

  
**ANDRES C. TUDIO**  
SB Member

  
**DELIA B. BATISTIS**  
LNB President/Ex-Officio Member

**Absent**  
**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

**STATEMENT OF FUNDING SOURCES  
SUPPLEMENTAL BUDGET NO. 06  
FY 2025**

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

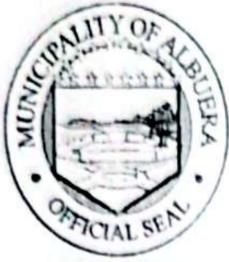
**GENERAL FUND**  
Fund/Special Account

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 Personal Services		657,000.00
<b>TOTAL</b>		<b>657,000.00</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. 06 for General Fund for the Fiscal Year 2025 in the amount of SIX HUNDRED FIFTY-SEVEN THOUSAND PESOS (Php 657,000.00), from the Unutilized Funds of 2025.**

Issued this 17<sup>th</sup> day of December 2025 at Albuera, Leyte, Philippines.

  
**FLORDELIZ A. PARRILLA**  
Municipal Treasurer

  
**ARLENE RIO S. VILLAR**  
Municipal Accountant



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

December 17, 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 Seven Hundred Thirty-Five Thousand Two Hundred Twenty-Nine & 89/100 Pesos Only (P 735,229.89) under Personnel Services.

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 Six Hundred Fifty-Seven Thousand Pesos Only (P 657,000.00) under the Personnel Services.

**STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATION**  
(SUMMARY OF APPROPRIATIONS)  
As of December 15, 2025

**Personnel Services**

FUNCTION/ PROGRAM PROJECT/A CTIVITY	OBJECT OF EXPENDITURES	UNOBLIGATED BALANCE	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
MO	<b>Engineer 1 – ABE</b> Clothing/Uniform Allowance	7,000.00	7,000.00	0
	Other Bonuses & Allowances – PBB	241,728.86	172,000.00	69,728.86
	Other Bonuses & Allowances – Medical Allowance	147,000.00	147,000.00	0
LDRRMO	<b>Local DRRM Assistant</b> Clothing/Uniform Allowance	7,000.00	7,000.00	0
HRMO	Clothing/Uniform Allowance	7,000.00	7,000.00	0
ADMINIST RATOR	Life & Retirement Insurance Cont	60,507.00	55,000.00	5,507.00
	Philhealth Contribution	14,488.26	11,500.00	2,988.26
	Terminal Leave Benefits	229,505.77	229,500.00	5.77
MPDO	Clothing/Uniform Allowance	7,000.00	7,000.00	0
MGSO	<b>Mun Government Services Officer</b> Clothing/Uniform Allowance	7,000.00	7,000.00	0
MHO	<b>Dentist II</b> Clothing/Uniform Allowance	7,000.00	7,000.00	0

<b>TOTAL PS</b>		<b>735,229.89</b>	<b>657,000.00</b>	<b>78,229.89</b>
<b>GRAND TOTAL</b>		<b>735,229.89</b>	<b>657,000.00</b>	<b>78,229.89</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 # 1394

**CERTIFICATE OF AVAILABILITY OF FUNDS**

**THIS IS TO CERTIFY** that there is an available and unutilized fund amounting to Six Hundred Fifty-Seven Thousand Pesos Only (P 657,000.00) under the Personnel Services from various offices for reversion to wit:

**Personnel Services**

FUNCTION/PROGRAM PROJECT/ACTIVITY	OBJECT OF EXPENDITURES	AMOUNT FOR REVERSION
MO	Engineer 1 – ABE Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances – PBB	172,000.00
	Other Bonuses & Allowances – Medical Allowance	147,000.00
LDRRMO	Local DRRM Assistant Clothing/Uniform Allowance	7,000.00
HRMO	Clothing/Uniform Allowance	7,000.00
ADMINISTRATOR	Life & Retirement Insurance Cont	55,000.00
	Philhealth Contribution	11,500.00
	Terminal Leave Benefits	229,500.00
MPDO	Clothing/Uniform Allowance	7,000.00
MGSO	Mun Government Services Officer Clothing/Uniform Allowance	7,000.00
MHO	Dentist II Clothing/Uniform Allowance	7,000.00
<b>TOTAL PS</b>		<b>657,000.00</b>
<b>GRAND TOTAL</b>		<b>657,000.00</b>

Given this 17th day of December, 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 December 15, 2025

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	<b>PERSONNEL SERVICES</b>				
Office of the Municipal Mayor	Engineer I (Agricultural and Biosystem Engineer (ABE) Clothing/Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances -Performance Based Bonus	3,209,046.16	2,967,317.30	241,728.86	172,000.00
	Other Personnel Benefits - Medical Allowance	1,491,000.00	1,344,000.00	147,000.00	147,000.00
Local Disaster Risk Reduction & Management Office	<b>Local DRRM Assistant</b> Clothing/Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Human Resource Management Office	Clothing/Uniform Allowance	14,000.00	7,000.00	7,000.00
Office of the Municipal Administrator	Life & Retirement Insurance Contributions	110,208.96	49,701.96	60,507.00	55,000.00
	PhilHealth Contribution	22,960.20	8,471.94	14,488.26	11,500.00
	Terminal Leave Benefits	424,989.91	195,484.14	229,505.77	229,500.00
Municipal Planning & Development Office	Clothing/Uniform Allowance	56,000.00	49,000.00	7,000.00	7,000.00
Municipal General Services Office	<b>Municipal Government Department Head I</b> <i>(Municipal General Services Officer)</i> Clothing/Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Municipal Health Office	<b>Dentist II</b> Clothing/Uniform Allowance	7,000.00	-	7,000.00
<b>TOTAL PS</b>		<b>5,356,205.23</b>	<b>4,620,975.34</b>	<b>735,229.89</b>	<b>657,000.00</b>
<b>GRAND TOTAL</b>		<b>5,356,205.23</b>	<b>4,620,975.34</b>	<b>735,229.89</b>	<b>657,000.00</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

  
ROLAN E. ESPINOSA  
Municipal Mayor