



Item No.: 31
Date: 21 2026 JAN

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

January 19, 2026

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

RELEASED
DATE: 1-20-24
NO. 154
BY: [Signature]
PBO

Date: JAN 20 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 of Inopacan, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 25-06** with a total appropriation in the amount of **Php405,000.00** 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 shall not adversely affect the fiscal standing of the LGU upon the closing of the books of accounts;
2. That the provision of Productivity Enhancement Incentive (PEI) to qualified personnel for the FY 2025 is in accordance with DBM Circular Letter No. 2025-13 dated December 17, 2025;
3. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
Provincial Treasurer

[Signature]
AGNES C. RAFON
Provincial Planning & Development
Coordinator - Designate

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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
26 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 25-06, series 2025** of the **Municipality of Inopacan, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 5, series of 2025 for Fiscal Year 2025 in the amount of Four Hundred Five Thousand Pesos (P405,000.00).**


FLORINDA JILLS UY VICO
Secretary to the Sanggunian



Date: DEC 26 2025
By: _____

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
16th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
DECEMBER 22, 2025 AT THE SB SESSION HALL

PRESENT:

- | | |
|-------------------------|--|
| Hon. Lourdes B. Villas | - SB Member, Temporary Presiding Officer |
| Hon. Rowena K. Madrazo | - SB Member |
| Hon. Sheila L. Po | - SB Member |
| Hon. Fernando B. Rulete | - SB Member |
| Hon. Edna L. Ceniza | - SB Member |
| Hon. Andrew B. Dedal | - SB Member |
| Hon. Edmund D. Bayhonan | - SB Member |

HON. ANDREW B. DEDAL
SB Member



ABSENT:

- | | |
|--------------------------------|---|
| Hon. Sanders C. Lumarda | - Vice Mayor, Regular Presiding Officer
(on leave) |
| Hon. Teotimo G. Lapasa | - SB Member (on leave) |
| Hon. Panfila I. Alonzo | - SB Member (LnB Pres) (on leave) |
| Hon. Nathaniel Dave M. Katigbe | - SB Member (PSK Pres) (on leave) |

HON. EDMUND D. BAYHONAN
SB Member



Ordinance Authorizing the Supplemental Appropriations

APPROPRIATION ORDINANCE NO. 25 - 06
Series of 2025

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 5, SERIES OF 2025 OF THE MUNICIPAL GOVERNMENT OF INOPACAN, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025 IN THE AMOUNT OF FOUR HUNDRED FIVE THOUSAND PESOS (PHP405,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

BE IT ORDAINED by the Sangguniang Bayan of Inopacan, Leyte that:

SECTION 1. The Supplemental Budget No. 5 of the Local Government Unit of Inopacan, Leyte for Fiscal Year 2025 in the total amount of Four Hundred Five Thousand Pesos (Php 405,000.00) covering the various expenditures for the operation of the Municipal Government for the year 2025 is hereby approved.

HON. ROWENA K. MADRAZO
SB Member



HON. SHEILA L. PO
SB Member



HON. FERNANDO B. RULETE
SB Member



HON. EDNA L. CENIZA
SB Member





(appropriation ordinance no. 25-06 of the sangguniang bayan of inopacan, leyte dated december 22, 2025, continued)

The Budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. Local Budget Preparation Forms (LBPF) No. 8 and 9
2. Resolution on the Reversion of Funds
3. Certification of Savings
4. Statements of Funds Available for Reversion
5. Certification of Availability of Funds
6. Certification of Cash Back-up

SECTION 2. Source of Funds. Funds for the Supplemental Budget No. 5 for Fiscal Year 2025 of the Municipal Government of Inopacan, Leyte, shall be as follows:

Income Sources:	Php
Savings: (Reverted Funds)	
PS (Current Appropriations)	<u>405,000.00</u>
Total	Php 405,000.00

SECTION 3. Use of Funds. The amount Four Hundred Five Thousand Pesos (Php 405,000.00) is hereby appropriated for the Supplemental Budget No. 5 of the Municipal Government Unit of Inopacan, Leyte, as follows:

Regular Offices

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
Mayor's Office	45,000.00			45,000.00
MDRRMO	5,000.00			5,000.00
VMO	10,000.00			10,000.00
SBO	70,000.00			70,000.00
MTO	40,000.00			40,000.00
MASSO	25,000.00			25,000.00
MACCO	10,000.00			10,000.00
MBO	5,000.00			5,000.00
MPDO	10,000.00			10,000.00
MEO	10,000.00			10,000.00
IMWSU	5,000.00			5,000.00
RHU	70,000.00			70,000.00
MCRO	15,000.00			15,000.00
MADM	10,000.00			10,000.00
MAO	30,000.00			30,000.00
MSWDO	20,000.00			20,000.00
MENRO	5,000.00			5,000.00
LGSO	15,000.00			15,000.00
HRMO	5,000.00			5,000.00
TOTAL	405,000.00			405,000.00

HON. ROWENA K. MADRAZO
SB Member

HON. SHEILA L. PO
SB Member

HON. FERNANDO B. RULETE
SB Member

HON. EDMA L. CENIZA
SB Member

HON. ANDREW B. DEDAL
SB Member

HON. EDMUND B. BAYHONAN
SB Member



(appropriation ordinance no. 25-06 of the sangguniang bayan of inopacan, leyte dated december 22, 2025, continued)

SECTION 4. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the local chief executive or the presiding officer of the sanggunian concerned are authorized to augment an item in the approved supplemental budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this purpose, "savings" refer to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or avoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, or arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay;

"Augmentation" implies the existence in the budget of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient;

SECTION 5. Repealing Clause. All ordinances, rules, and regulations inconsistent herewith are hereby repealed or modified accordingly.

SECTION 6. Separability Clause. If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed on the Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and in effect.

SECTION 7. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon approval of the Local Chief Executive.

ENACTED this 22nd day of December 2025 at Inopacan, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 25-06 and that same was enacted on the date above stated.


MELANIE M. MARTIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:



HON. LOURDES B. VILLAS
SB Member/ Temporary Presiding Officer

APPROVED:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor

Date: 12-22-25

HON. ROWENA K. MADRAZO
SB Member

HON. SHEILA L. PO
SB Member

HON. FERNANDO B. RULETE
SB Member

HON. EDWA L. CENIZA
SB Member

HON. ANDREW B. PEDAL
SB Member

HON. EDMUND D. BAYHONAN
SB Member



REPUBLIC OF THE PHILIPPINES
Province of Leyte
MUNICIPALITY OF INOPACAN

inopacanleytemayorsoffice@gmail.com / telephone: 053-8394246

OFFICE OF THE MAYOR



BAGONG PILIPINAS

DECEMBER 19, 2025

TO : HON. SANDERS C. LUMARDA
VICE-MAYOR / PRESIDING OFFICER

THRU : MS. MELANIE S. MATIN-AO

SUBJECT : CERTIFYING AS URGENT: CALL FOR SPECIAL SESSION FOR
APPROVAL OF SUPPLEMENTAL BUDGET NO. 5

Dear Hon. Sanders C. Lumarda,

In the interest of timely implementation of priority programs and projects of the municipal government, and pursuant to the powers vested in me as the Local Chief Executive, I respectfully request the honorable Sangguniang Bayan to convene a Special Session on for the deliberation and approval of Supplemental Budget No. 5 for the current fiscal year.

The approval of said budget is necessary to address urgent funding requirements identified by the municipal planning, budget and accounting office.

I trust in your continued support and cooperation for the effective delivery of public service in our municipality.

Thank you, and I look forward to your favorable action on this matter.

Very truly yours,


AZUCENA P. MIRAMBEL
Municipal Mayor

RECEIVED
SB Office, Inopacan, Leyte
Date: DEC 19 2025
Time: 8:30 am
By: J. L. L.



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN

inopacanteleymayorsoffice@gmail.com / telephone: 053-8394246



Office of the Municipal Mayor

1ST INDORSEMENT

December 19, 2025

Respectfully indorsed to the Honorable Members of the 16th Sangguniang Bayan through the Honorable Presiding Officer, Hon. Sanders C. Lumarda, the herein Supplemental Budget No. 5, as herein attached for your perusal:


AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor

RECEIVED
SB Office, Inopacan, Leyte

Date: DEC 19 2025

Time: 8:30 am

By: Jatayin

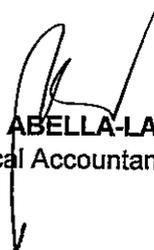
STATEMENT OF FUNDING SOURCES FY 2025
SUPPLEMENTAL BUDGET NO. 5
INOPACAN, LEYTE

Fund: General Fund

Particulars	Account Classification (PGCA)	Amount
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds (Borrowings)		
2.0 Actual collection in Excess of Estimated Income		
3.0 Savings		
3.1. Reverted Funds - Personal Services (Current Appropriations)		405,000.00
4.0 Realignment		
Total Income		405,000.00

Certified Correct :


VERHAERT B. NIRZA
Local Treasurer


NANCY CLYTE ABELLA-LAGARIO, CPA
Local Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025
MUNICIPALITY OF INOPACAN
SUPPLEMENTAL BUDGET NO. 5**

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MMO	PS					405,000.00
	Grant of PEI	1000-000-3-1-01-001-003	Other Personnel Benefits	5-01-04-990	45,000.00	
	Total PS				45,000.00	
	Total Appropriations					45,000.00
MDRRMO	PS					
	Grant of PEI	1000-000-3-1-01-005-1-003	Other Personnel Benefits	5-01-04-990	5,000.00	
	Total PS				5,000.00	
	Total Appropriations					5,000.00
VMO	PS					
	Grant of PEI	1000-000-3-1-02-001-003	Other Personnel Benefits	5-01-04-990	10,000.00	
	Total PS				10,000.00	
	Total Appropriations					10,000.00
SBO	PS					
	Grant of PEI	1000-000-3-1-03-001-003	Other Personnel Benefits	5-01-04-990	70,000.00	
	Total PS				70,000.00	
	Total Appropriations					70,000.00
MTO	PS					
	Grant of PEI	1000-000-3-1-05-001-003	Other Personnel Benefits	5-01-04-990	40,000.00	
	Total PS				40,000.00	
	Total Appropriations					40,000.00
MASSO	PS					
	Grant of PEI	1000-000-3-1-06-001-003	Other Personnel Benefits	5-01-04-990	25,000.00	
	Total PS				25,000.00	
	Total Appropriations					25,000.00
MACCO	PS					
	Grant of PEI	1000-000-3-1-07-001-003	Other Personnel Benefits	5-01-04-990	10,000.00	
	Total PS				10,000.00	
	Total Appropriations					10,000.00
MBO	PS					
	Grant of PEI	1000-000-3-1-08-001-003	Other Personnel Benefits	5-01-04-990	5,000.00	
	Total PS				5,000.00	
	Total Appropriations					5,000.00

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MPDO	PS					405,000.00
	Grant of PEI	1000-000-3-1-09-001-003	Other Personnel Benefits	5-01-04-990	10,000.00	
	Total PS				10,000.00	
	Total Appropriations					10,000.00
MEO	PS					
	Grant of PEI	8000-000-3-1-10-001-003	Other Personnel Benefits	5-01-04-990	10,000.00	
	Total PS				10,000.00	
	Total Appropriations					10,000.00
IMWSU	PS					
	Grant of PEI	8000-000-3-1-10-004-003	Other Personnel Benefits	5-01-04-990	5,000.00	
	Total PS				5,000.00	
	Total Appropriations					5,000.00
RHU	PS					
	Grant of PEI	3000-200-3-1-11-001-003	Other Personnel Benefits	5-01-04-990	70,000.00	
	Total PS				70,000.00	
	Total Appropriations					70,000.00
MCRO	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	15,000.00	
	Total PS				15,000.00	
	Total Appropriations					15,000.00
MADM	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	10,000.00	
	Total PS				10,000.00	
	Total Appropriations					10,000.00
MAO	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	30,000.00	
	Total PS				30,000.00	
	Total Appropriations					30,000.00
MSWDO	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	20,000.00	
	Total PS				20,000.00	
	Total Appropriations					20,000.00
MENRO	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	5,000.00	
	Total PS				5,000.00	
	Total Appropriations					5,000.00
LGSO	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	15,000.00	
	Total PS				15,000.00	
	Total Appropriations					15,000.00

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
HRMO	PS					
	Grant of PEI	1000-000-3-1-12-001-003	Other Personnel Benefits	5-01-04-990	5,000.00	
	Total PS				5,000.00	
Total Appropriations						5,000.00
GRAND TOTAL APPROPRIATIONS						405,000.00
UNAPPROPRIATED BALANCE						0.00

Prepared by:


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer

Approved by:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor



LOCAL FINANCE COMMITTEE

CERTIFICATION OF SAVINGS FROM PERSONAL SERVICES (PS)

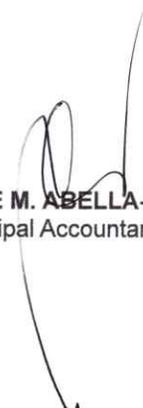
THIS IS TO CERTIFY that as per our respective offices' registries, the Municipality of Inopacan, Leyte, was able to generate Savings from **Personal Services (PS)**, in the amount of **Four Hundred Five Thousand Pesos and 00/100 (PhP 405,000.00)**, for the period January to December 18, 2025, as shown and implied by the unobligated balances of the object of expenditure described below:

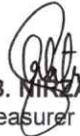
Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated Balance
LGSO	Salaries & Wages	1,046,956.00	242,887.00	804,069.00
	Total	1,046,956.00	242,887.00	804,069.00

Signed this 18th day of December, 2025, at the Municipality of Inopacan, Leyte.

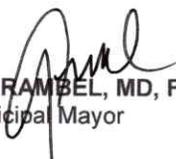
CERTIFIED CORRECT:


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer


NANCY CLYTE M. ABELLA-LAGARIO
Municipal Accountant


VERHAERT B. MIRZA
Municipal Treasurer

VERIFIED AND NOTED:


AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor



Republic of the Philippines
 Province of Leyte
 Municipality of Inopacan
 -oOo-



16TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
 16th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
 DECEMBER 22, 2025 AT THE SB SESSION HALL

PRESENT:

- Hon. Lourdes B. Villas - SB Member, Temporary Presiding Officer
- Hon. Rowena K. Madrazo - SB Member
- Hon. Sheila L. Po - SB Member
- Hon. Fernando B. Rulete - SB Member
- Hon. Edna L. Ceniza - SB Member
- Hon. Andrew B. Dedal - SB Member
- Hon. Edmund D. Bayhonan - SB Member

ABSENT:

- Hon. Sanders C. Lumarda - Vice Mayor, Regular Presiding Officer
- Hon. Teotimo G. Lapasa - SB Member (on leave)
- Hon. Panfila I. Alonzo - SB Member (LnB Pres) (on leave)
- Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres) (on leave)

HON. ANDREW B. DEDAL
 SB Member



HON. EDMUND D. BAYHONAN
 SB Member



RESOLUTION NO. 25-288

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCES/SURPLUS THE AMOUNT OF FOUR HUNDRED FIVE THOUSAND PESOS (PHP405,000.00) FROM UNOBLIGATED BALANCES OF PERSONAL SERVICES (CURRENT APPROPRIATIONS) AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 5 FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

WHEREAS, transmitted to the August Body is the General Fund Supplemental Budget No. 5 for Fiscal Year 2025 of the Municipality of Inopacan, Leyte, involving a total appropriation in the amount of Four Hundred Five Thousand Pesos (Php 405,000.00);

WHEREAS, the Statement of Funding Sources to support the aforementioned Supplemental Budget No. 5 was certified by Ms. Verhaert B. Nirza, Municipal Treasurer and Ms. Nancy Clyte Abella-Lagario, CPA, Municipal Accountant on the availability of funds from unobligated balances of Personal Services (Current Appropriations) in the total amount of Php Php405,000.00;

WHEREAS, there is a need for a reversion from the aforementioned Appropriations in the amount of Php405,000.00 to be made available for reappropriation to fund the Supplemental Budget No. 5;

HON. ROWENA K. MADRAZO
 SB Member

HON. SHEILA L. PO
 SB Member

HON. FERNANDO B. RULETE
 SB Member

HON. EDNA L. CENIZA
 SB Member



(resolution no. 25-288 of the sangguniang bayan of inopacan, leyte dated december 22, 2025 continued)

NOW, THEREFORE, on motion of Honorable Andrew B. Dedal duly seconded by Honorable Fernando B. Rulete, be it

RESOLVED, as it is hereby **RESOLVED,** to revert the unappropriated balances/surplus the amount of Four Hundred Five Thousand Pesos (Php 405,000.00) from Unobligated Balances of Personal Services (Current Appropriations) and be made available to support the Funding Requirements of Supplemental Budget No. 5 FY 2025 of the Municipality of Inopacan, Province of Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MELANIE M. MARTIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. LOURDES B. VILLAS
SB Member
Temporary Presiding Officer

APPROVED:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor


HON. WENA K. MADRAZO
SB Member


HON. SHEILA L. PO
SB Member


HON. FERNANDO B. RULETE
SB Member


HON. EDNA L. CENIZA
SB Member

HON. ANDREW B. DEDAL
SB Member

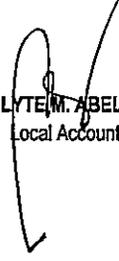

HON. EDMUND D. BAYHONAN
SB Member


**Statement of Funds Available for Reversion
PERSONAL SERVICES - CURRENT APPROPRIATIONS
as of December 18, 2025**

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated Balance	Amount for Reversion	Balance
LGSO	Salaries & Wages	1,046,956.00	242,887.00	804,069.00	405,000.00	399,069.00
	Total	1,046,956.00	242,887.00	804,069.00	405,000.00	399,069.00


VERHAERT B. NIRZA
Local Treasurer


MICHELLE G. DE LOS SANTOS
Local Budget Officer


NANCY CLYTEM. ABELLA-LAGARIO
Local Accountant



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



CERTIFICATION OF AVAILABILITY OF FUNDS

THIS IS TO CERTIFY that funds are actually available in the amount of **FOUR HUNDRED FIVE THOUSAND PESOS AND 00/100 (PhP 405,000.00)**, to defray for the proposed expenditures under Supplemental Budget No. 5, CY 2025, of the Municipality of Inopacan, Leyte.

CERTIFY FURTHER that said funds are sourced out of Savings from Personal Services under current legislative appropriations.

Jointly issued this 18th day of December, 2025, at Inopacan, Leyte.


VERHAERT B. NIRZA
Municipal Treasurer


NANCY CLYTE M. ABELLA-LAGARIO, CPA
Municipal Accountant



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



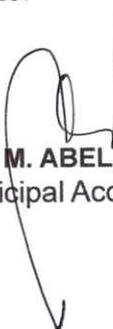
LOCAL FINANCE COMMITTEE

CERTIFICATION OF CASH BACK-UP

THIS IS TO CERTIFY that the total amount of **FOUR HUNDRED FIVE THOUSAND PESOS AND 00/100 (PhP 405,000.00)**, sourced from Savings from current legislative appropriations for Personal Services (PS) is **backed with cash, available in the Land Bank of the Philippines, Baybay City Branch, Baybay City, Leyte, under the LBP General Fund Account No. 10102010-6.**

This Certification is issued this 18th day of December, 2025, as supporting document for the 2025 General Fund Supplemental Budget No. 5, CY 2025.


VERHAERT B. NIRZA
Municipal Treasurer


NANCY CLYTE M. ABELLA-LAGARIO, CPA
Municipal Accountant