



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

Item No.: 17
 Date: 16 2026 FEB

PROVINCIAL BUDGET OFFICE

February 9, 2026

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

RELEASED
 DATE: 02-09-26
 NO. 075
 BY: [Signature]
 PBO

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: FEB 09 2026
 By: _____

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 03-FY 2025** of the **Municipality Palo, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-04** with a total appropriation in the amount of **P21,133,500.00** 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. 03. 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

[Signature]
AGNES C. RAFON
 Provincial Planning and Development
 Coordinator – Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-000-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
05 January 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-04 of the Municipality of Palo, Leyte, entitled: An Ordinance Authorizing Supplemental Budget No. 3, series of 2025 of the Municipality of Palo, Leyte, involving an amount of Twenty One Million One Hundred Thirty Three Thousand Five Hundred Pesos (P21,133,500.00).**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Local Government Unit of Palo

SUPPLEMENTAL BUDGET NO. 3

FY 2025



BAGONG PILIPINAS





Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
JAN 05 2026
Date: _____
By: _____

SANGGUNIANG BAYAN

EXERPTS FROM THE MINUTES OF THE 25TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON DECEMBER 16, 2025, AT THE SANGGUNIANG BAYAN SESSION HALL.

Present:

Hon. Jonathan P. Chiquillo	Presiding Officer
Hon. Chiqui Ruth C. Uy	SB Member
Hon. Andres Ian R. Sevilla	SB Member
Hon. Felipe T. Ygrubay, Jr.	SB Member
Hon. Casimero B. Parado II	SB Member
Hon. Antonino C. Hernit	SB Member
Hon. Casimero P. Villas, Jr.	SB Member
Hon. Panchito M. Cortez	SB Member
Hon. Aaron H. Roca	SB Member
Hon. Mary Dwell S. Agner	President, PPSK

Absent:

Hon. Gregorio Papoose V. Lantajo, Jr.	President, Liga ng mga Barangay
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MUNICIPAL RESOLUTION NO. 2025-329

REVERTING AND REPROGRAMMING OF FUNDS FOR THE FUNDING OF THE MUNICIPALITY'S PROPOSED SUPPLEMENTAL BUDGET NO. 3 FOR CALENDAR YEAR 2025 IN THE AMOUNT OF TWENTY TWO MILLION SIX HUNDRED SEVENTY ONE THOUSAND EIGHT HUNDRED TWENTY NINE PESOS AND FORTY FIVE CENTAVOS (₱22,671,829.45), AS CERTIFIED BY THE OIC-MUNICIPAL TREASURER AND MUNICIPAL ACCOUNTANT.

NOW, THEREFORE, on motion of Hon. Felipe T. Ygrubay, Jr. and duly seconded by all Sangguniang Bayan Members present, be it

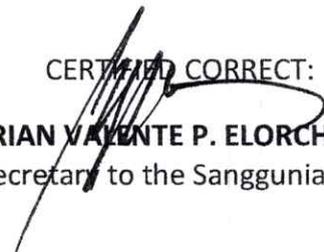
RESOLVED, that the Sangguniang Bayan of Palo revert and reprogram, as it hereby reverts and reprograms funds for the funding of the municipality's proposed Supplemental Budget No. 3 for Calendar Year 2025 in the amount of Twenty Two Million Six Hundred Seventy One Thousand Eight Hundred Twenty Nine Pesos and Forty Five Centavos (₱22,671,829.45), as certified by the OIC-Municipal Treasurer and Municipal Accountant;

RESOLVED FINALLY, that copies of this resolution and other pertinent documents be furnished the Hon. Sangguniang Panlalawigan, Province of Leyte thru Hon. Vice-Governor Leonardo Javier, Jr.; the Provincial Budget Officer, Palo, Leyte; Hon. Remedios "Matin" L. Petilla, Local Chief Executive, Jayra Mae E. Gamez, OIC - Municipal Treasurer; Luis Antonio M. Napoles, Municipal Accountant; Ma. Aleli F. Plazuela, Municipal Budget Officer, all of this municipality; and all others concerned for their information and appropriate action.

APPROVED.

ATTESTED:


JONATHAN P. CHIQUILLO
Vice Mayor
Presiding Officer

CERTIFIED CORRECT:

BRIAN VALENTE P. ELORCHA
Secretary to the Sanggunian



Republic of the Philippines
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Municipality of Palo

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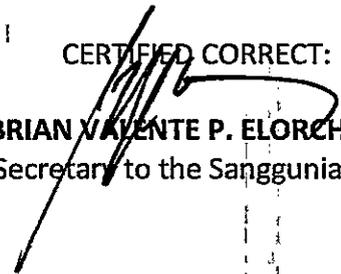
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1ST INDORSEMENT
05 January 2026

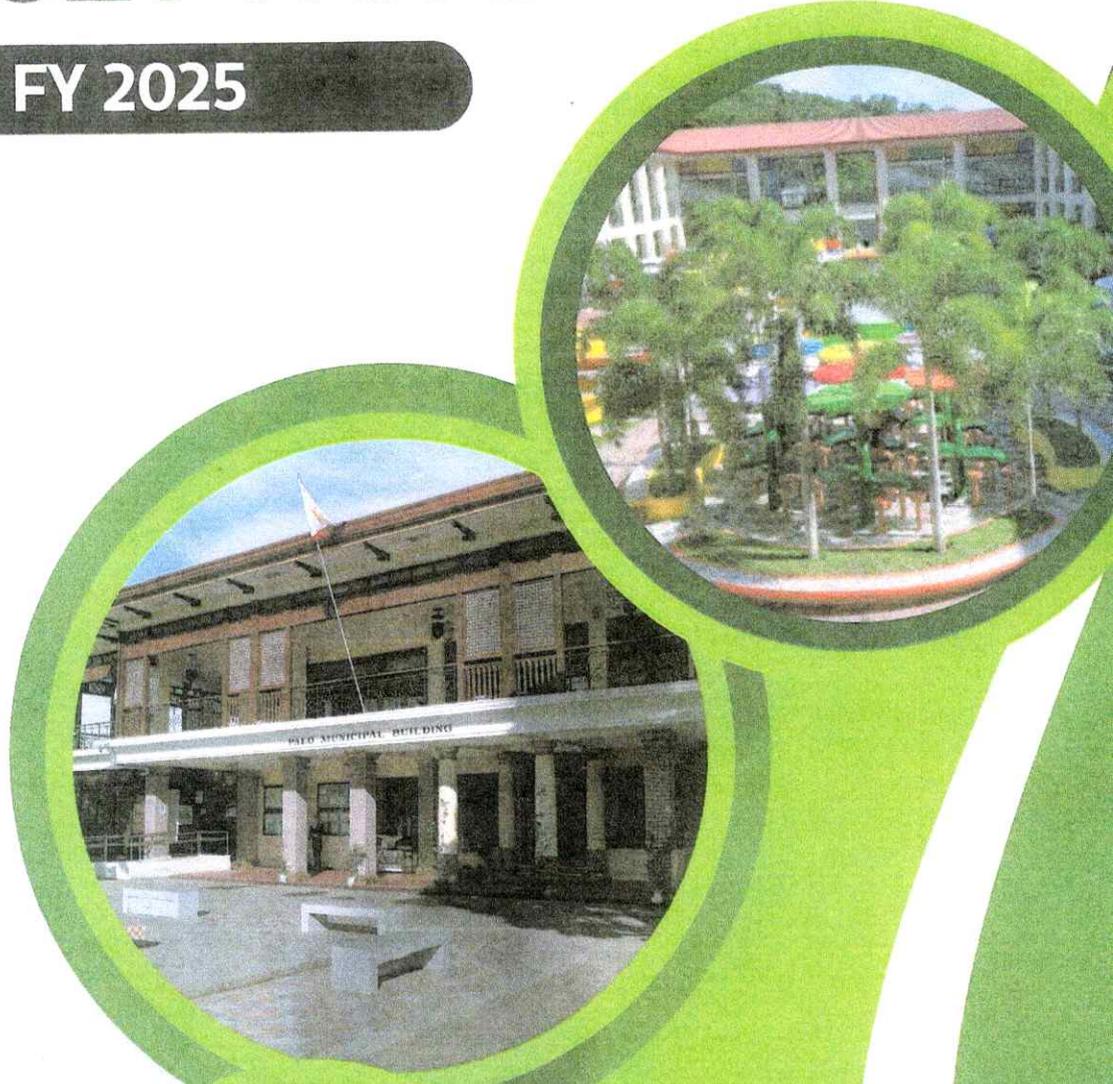
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SUPPLEMENTAL BUDGET NO. 3

FY 2025

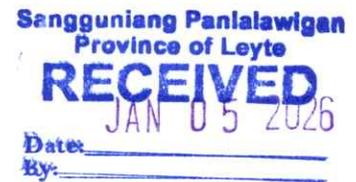


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PROVINCE OF LEYTE
Municipality of Palo



SANGGUNIANG BAYAN

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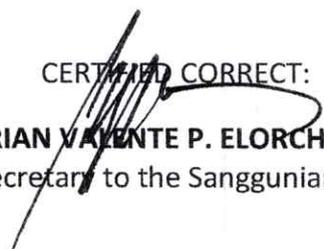
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Vice Mayor
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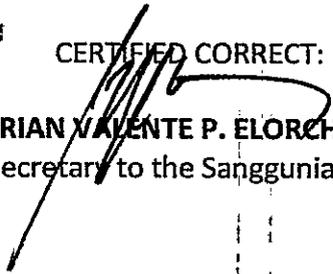
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Absent:

Hon. Gregorio Papoose V. Lantajo, Jr.	President, Liga ng mga Barangay
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APPROPRIATION ORDINANCE NO. 2025-04

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 3, SERIES OF 2025, OF THE MUNICIPALITY OF PALO, LEYTE, INVOLVING AN AMOUNT OF TWENTY ONE MILLION ONE HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED PESOS (₱21,133,500.00) FOR ADDITIONAL FUNDING OF PERSONNEL SERVICES AND MAINTENANCE AND OTHER OPERATING EXPENSES.

Section 1. The Supplemental Budget of the Palo Local Government Unit for Fiscal Year 2025 in the total amount of **Twenty One Million One Hundred Thirty Three Thousand Five Hundred Pesos (₱21,133,500.00)** for additional funding of Personnel Services and Maintenance and Other Operating Expenses is hereby approved.

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

1. LFC Resolution No. 2025-03
2. LBP Form No. 8 – Statement of Funding Sources
3. LBP Form No. 9 – Statement of Supplemental Appropriation
4. Certification of Availability of Funds
5. Other related supporting documents attached thereto

Section 2. Payment of Wage Premium. In accordance with pertinent laws, rules, and regulations, individuals hired through contract of service and job order shall be paid wages equivalent to the daily wage/salary of comparable positions in government and a premium of up to 20% of such wage/salary, subject to the availability of funds.

The Executive Department and the Legislative Department shall respectively formulate guidelines on the grant of wage premium upon the approval of this ordinance.



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Municipality of Palo

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Appropriation Ordinance No.2025-04

-Page2-

Section 3. Sources of Funds. The sources of funds for the Supplemental Budget No. 3 in the total amount of **Twenty One Million One Hundred Thirty Three Thousand Five Hundred Pesos (₱21,133,500.00)** shall be as follows:

Reversion:

Unutilized Balances/Appropriations from		
Personnel Services	-	₱ 5,835,173.82
Maintenance and Other		
Operating Expenses	-	₱ 7,811,157.63
Non-Office Expenditures (SPA's)		
(Social Services – MOOE)	-	₱ <u>9,025,498.00</u>
Total Funding Sources	-	₱ <u>22,671,829.45</u>

Section 4. Use of Funds. The amount of **Twenty One Million One Hundred Thirty Three Thousand Five Hundred Pesos (₱21,133,500.00)** is hereby appropriated for the Supplemental Budget of the Municipality of Palo, Leyte, as follows:

Proposed New Appropriation Language:

For	Personnel Services	₱ 12,457,500.00
	Maintenance and Other Operating Expenses	₱ <u>8,676,000.00</u>
	Total		₱ <u>21,133,500.00</u>

New Appropriation by Program/Activity/Project

	Current Expenditures	Operating			
Program/Project/ Activity	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	Non-Office Expenditures	Total
A. Programs					
I. General Services					
a. General Administrative and Support Services					
a.1 Mayor's Office	1,347,500.00	1,570,000.00	-	-	2,917,500.00
a.2 Mun. Administrator's Office	92,500.00	44,000.00	-	-	136,500.00
a.3 Adm. & Human Resource Mgt.	220,000.00	44,000.00	-	-	264,000.00
a.4 Business Permit Licensing	85,000.00	110,000.00	-	-	195,000.00
a.5 Eco. Dev. & Invest. Promotion	42,500.00	22,000.00	-	-	64,500.00
a.6 General Services	962,500.00	550,000.00	-	-	1,512,500.00
a.7 Housing & Homesite Regulations	-	-	-	-	
a.8 Information Tech. & Sound System Management	42,500.00	198,000.00	-	-	240,500.00



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Appropriation Ordinance No.2025-04
-Page3-

a.9 Livelihood & Coops. Dev't..	135,000.00	330,000.00	-	-	465,000.00
a.10 Economic Ent. Dev. Mgt.	1,047,500.00	1,100,000.00	-	-	2,147,500.00
a.11 Public Employment Service	50,000.00	22,000.00	-	-	72,000.00
a.12 Environment & Solid Waste Management	42,500.00	484,000.00	-	-	526,500.00
a.13 Tourism, Culture, Arts, Media, Youth and Sports Dev.	135,000.00	132,000.00	-	-	267,000.00
b. MDRRMO	555,000.00	1,826,000.00	-	-	2,381,000.00
c. Legislative Services			-	-	
c.1 Municipal Vice-Mayor	200,000.00	330,000.00	-	-	530,000.00
c.2 Sangguniang Bayan	1,025,000.00	506,000.00	-	-	1,531,000.00
c.3 Secretary to the Sanggunian	355,000.00	-	-	-	355,000.00
d. Planning & Development Services	285,000.00	66,000.00	-	-	351,000.00
e. Civil Registry Services	335,000.00	66,000.00	-	-	401,000.00
f. Budgeting Services	250,000.00	22,000.00	-	-	272,000.00
g. Accounting Services	435,000.00	110,000.00	-	-	545,000.00
h. Treasury Services	935,000.00	110,000.00	-	-	1,045,000.00
i. Assessment Services	485,000.00	44,000.00	-	-	529,000.00
k. DILG/MLGOO	-	22,000.00	-	-	22,000.00
Sub-total	9,062,500.00	7,708,000.00	-	-	16,770,500.00
II. Social Services					
a. Health Services	1,312,500.00	594,000.00	-	-	1,906,500.00
b. Social Welfare Services	727,500.00	220,000.00	-	-	947,500.00
Sub-total	2,040,000.00	814,000.00	-	-	2,854,000.00
III. Economic Services					
a. Agricultural Services	535,000.00	132,000.00	-	-	667,000.00
b. Engineering Services	820,000.00	22,000.00	-	-	842,000.00
Sub-total	1,355,000.00	154,000.00	-	-	1,509,000.00
II. Operations					
a. NONE	-	-	-	-	-
Sub-total	-	-	-	-	-
Total, Programs	-	-	-	-	-
B. Projects					
I. Locally Funded Project					
a. NONE	-	-	-	-	-
Sub-total	-	-	-	-	-
Total, Projects	-	-	-	-	-
Total New Appropriations	12,457,500.00	8,676,000.00	-	-	21,133,500.00



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Appropriation Ordinance No.2025-04
-Page4-

Section 4. Separability Clause. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

Section 5. Effectivity. The provisions of this Ordinance shall take effect upon its approval.

APPROVED.

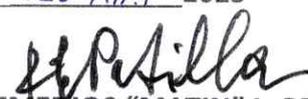
ATTESTED:


JONATHAN P. CHIQUILLO
Vice Mayor
Presiding Officer

CERTIFIED CORRECT:

BRIAN VALENTE P. ELORCHA
Secretary to the Sanggunian

APPROVED 23 DEC 2025 2025


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Palo



OFFICE OF THE MAYOR



BAGONG PILIPINAS

December 15, 2025

TO: The Honorable Members of the Sangguniang Bayan

THRU: Vice Mayor Jonathan P. Chiquillo
Presiding Officer

JANUARY 15, 2025
SANGGUNIANG BAYAN
PALO, LEYTE

RECEIVED

BY: _____
DATE: 12-18-25

Ladies and Gentlemen:

Please be advised that, by virtue of the authority vested upon me by the Rules of the Sangguniang Bayan of Palo, Leyte, I hereby certify to the urgency of enacting a municipal resolution, with the corresponding appropriation ordinance, granting legislative authorization to the municipality's **Supplemental Budget No. 3 for Calendar Year 2025** in the amount of **Twenty One Million One Hundred Thirty-Three Thousand Five Hundred Pesos (Php21,133,500.00)**.

I hereby certify that this be acted upon immediately under the Rules of the Sangguniang Bayan on urgent measures.

Attached herewith is the Local Finance Committee Resolution with accompanying budget documents.

Very truly yours,

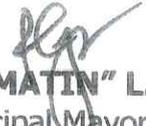

REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

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Republic of the Philippines
 Province of Leyte
 Municipality of Palo
 -00000-
LOCAL FINANCE COMMITTEE



EXCERPTS FROM THE MINUTES OF THE MEETING OF THE LOCAL FINANCE COMMITTEE (LFC) HELD AT THE MAYOR'S OFFICE, PALO, LEYTE ON DECEMBER 12, 2025 AT 9:00 O'CLOCK IN THE MORNING.

LOCAL FINANCE COMMITTEE RESOLUTION No. 2025-03

RESOLUTION REQUESTING REVERSION OF FUNDS AND LEGISLATIVE AUTHORIZATION FOR THE FUNDING OF THE PROPOSED SUPPLEMENTAL BUDGET NO. 3, FISCAL YEAR 2025, PALO, LEYTE.

WHEREAS, the Municipal Budget Officer, Municipal Accountant, and the Municipal Treasurer certifies that there are unutilized balances and appropriations under the current General Fund Budget from Personnel Services, Maintenance and Other Operating Expenses (MOOE) and Non Office Expenditures (Social Services Programs) amounting to **TWENTY TWO MILLION SIX HUNDRED SEVENTY ONE THOUSAND EIGHT HUNDRED TWENTY NINE PESOS & 45/100 (Php 22,671,829.45)** which are available for reversion/reprogramming, to wit:

Personnel Services	-	Php	5,835,173.82
Maintenance and Other Operating Expenses	-		7,811,157.63
Non-Office Expenditures (Social Services)	-		<u>9,025,498.00</u>
Total Amount Available for Reversions	-	Php	<u>22,671,829.45</u>

WHEREAS, the Local Finance Committee proposed for the reversion of the said unutilized balances/appropriations from Personnel Services, MOOE and Non-Office Expenditures (Social Services) to the following items that need funding, to wit;

Personnel Services:

Other Personnel Benefits		11,957,500.00
CNA Incentive FY 2025	6,937,500.00	
Service Recognition Incentive (SRI) for FY 2025	<u>5,020,000.00</u>	
Honoraria		<u>500,000.00</u>
TOTAL PERSONAL SERVICES		<u>12,457,500.00</u>

MOOE:

Training Expenses		100,000.00
Electricity Expenses		150,000.00
Other General Services		8,426,000.00
Wage Premiums for FY 2025	5,745,000.00	
Gratuity Pay for FY 2025	<u>2,681,000.00</u>	
TOTAL MOOE		<u>8,676,000.00</u>

Total Supplemental Appropriations 21,133,500.00

WHEREAS, there is a need for a supplemental appropriation for the above-mentioned expenses;

NOW, THEREFORE, on motion of Ms. Jayra Mae E. Gamez, OIC-Municipal Treasurer, duly seconded by Ms. Ma. Aleli F. Plazuela, Municipal Budget Officer;

RESOLVE, as it is hereby resolved to request the Sangguniang Bayan for a resolution on the reversion of the unutilized balances and appropriations and a legislative authorization of the supplemental budget for the funding of the Supplemental Budget No. 3, Calendar Year 2025 in the amount of **TWENTY ONE MILLION ONE HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED PESOS ONLY (Php 21,133,500.00)**;

RESOLVED FINALLY, that copies of this resolution be furnished the Sangguniang Bayan thru the Hon. Municipal Mayor, all of Palo, Leyte, for their appropriate action.

APPROVED: December 12, 2025.

LOCAL FINANCE COMMITTEE:


MA. ALELI F. PLAZUELA
Municipal Budget Officer
Member


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer
Member


ENGR. ARMAND C. CABALTERA
Municipal Planning & Dev. Coordinator
Chairman

Approved:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

**STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 3
Fiscal Year 2025**

PALO, LEYTE

Province/City/Municipality

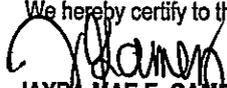
GENERAL FUND

Fund/Special Account

Particulars	Account Classification	Amount
1.0 New Revenue Sources: None		-0-
2.0 Actual Collection in Excess of the Estimated Income: None		-0-
3.0 Savings None		-0-
4.0 Realignment: None		-0-
5.0 Reversions: (For the Grant of SRI, CNA Incentive, Wage Premiums and Gratuity Pay for FY 2025)		
Personnel Services:		
Cash Gift		151,500.00
Year End Bonus		304,741.24
Retirement & Life Insurance Premiums		933,528.52
Pag-ibig Contributions		273,580.38
Terminal Leave Benefits		3,807,086.35
Monetization of Leave Credits		322,737.33
Medical Allowance		42,000.00
	Total Personnel Services	5,835,173.82
MOOE:		
Travelling Expenses		1,408,294.69
Supplies and Materials Expenses		3,324,736.85
Communication Expenses		248,250.53
Advertising Expenses		90,560.00
Subscription Expenses		12,500.00
Repairs and Maintenance Expenses		2,726,815.56
	TOTAL MOOE	7,811,157.63
NON-OFFICE EXPENDITURES (SOCIAL SERVICES - MOOE)		
Research and Development		
Other Maintenance & Oper. Expenses		5,000,000.00
Advocacy to Community Development (Barangayan)		
Drugs and Medicines Expenses		1,000,000.00
Other Supplies and Materials		469,398.00
Other Maintenance & Oper. Expenses		1,056,100.00
Senior Citizens Welfare Program		
Other Maintenance & Oper. Expenses		1,500,000.00
	TOTAL NON-OFFICE	9,025,498.00
TOTAL FUNDING SOURCES		22,671,829.45

Certified Correct:

We hereby certify to the correctness of the statement of funds available for appropriation.


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer


LUIS ANTONIO M. NAPOLES
Municipal Accountant

Date

Date

000003

STATEMENT OF SUPPLEMENTAL APPROPRIATIONS
 Province of Leyte
 Municipality of Palo

SUPPLEMENTAL BUDGET NO. 3, Calendar Year 2025

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount	
1011 Mayor's Office	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-01-001-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	847,500.00	
			Honoraria	50102100	500,000.00	
	TOTAL PS				1,347,500.00	
	Wage Premiulms and Gratuity Pay for FY 2025		MOOE:			
			Training Expenses	50202010	100,000.00	
			Electricity Expenses	50204020	150,000.00	
Other General Services		50212990	1,320,000.00			
TOTAL MOOE				1,570,000.00		
TOTAL APPROPRIATIONS					2,917,500.00	
1031 Municipal Administrator	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-002-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	92,500.00	
	TOTAL PS				92,500.00	
	Wage Premiulms and Gratuity Pay for FY 2025		MOOE:			
			Other General Services	50212990	44,000.00	
TOTAL MOOE				44,000.00		
TOTAL APPROPRIATIONS					136,500.00	
1032 Administrative and Human Resource Management	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-003-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	220,000.00	
	TOTAL PS				220,000.00	
	Wage Premiulms and Gratuity Pay for FY 2025		MOOE:			
			Other General Services	50212990	44,000.00	
TOTAL MOOE				44,000.00		
TOTAL APPROPRIATIONS					264,000.00	
1015 Business Permits and Licensing Office	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-004-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	85,000.00	
	TOTAL PS				85,000.00	
	Wage Premiulms and Gratuity Pay for FY 2025		MOOE:			
			Other General Services	50212990	110,000.00	
TOTAL MOOE				110,000.00		
TOTAL APPROPRIATIONS					195,000.00	
8992 Economic Development Investment Promotion Unit	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-005-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	42,500.00	
	TOTAL PS				42,500.00	
	Wage Premiulms and Gratuity Pay for FY 2025		MOOE:			
			Other General Services	50212990	22,000.00	
TOTAL MOOE				22,000.00		
TOTAL APPROPRIATIONS					64,500.00	

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
1061 General Services Section	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-006-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	962,500.00
			TOTAL PS		962,500.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	550,000.00
			TOTAL MOOE		550,000.00
	TOTAL APPROPRIATIONS				1,512,500.00
1121 Information Technology & Sound System Management	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-008-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	42,500.00
			TOTAL PS		42,500.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	198,000.00
			TOTAL MOOE		198,000.00
	TOTAL APPROPRIATIONS				240,500.00
6999 Livelihood & Cooperatives Development Section	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-009-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	135,000.00
			TOTAL PS		135,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	330,000.00
			TOTAL MOOE		330,000.00
	TOTAL APPROPRIATIONS				465,000.00
8999 Economic Enterprises Management Unit	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-010-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	1,047,500.00
			TOTAL PS		1,047,500.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	1,100,000.00
			TOTAL MOOE		1,100,000.00
	TOTAL APPROPRIATIONS				2,147,500.00
5999 Public Employment Service Office (PESO)	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-011-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	50,000.00
			TOTAL PS		50,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	22,000.00
			TOTAL MOOE		22,000.00
	TOTAL APPROPRIATIONS				72,000.00

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount	
6522 Environment and Solid Waste Management	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-012-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	42,500.00	
	TOTAL PS				42,500.00	
	MOOE:					
	Other General Services		50212990	484,000.00		
TOTAL MOOE				484,000.00		
TOTAL APPROPRIATIONS				526,500.00		
8852 Tourism, Culture, Arts, Media, Youth and Sports Development	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-013/014-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	135,000.00	
	TOTAL PS				135,000.00	
	MOOE:					
	Other General Services		50212990	132,000.00		
TOTAL MOOE				132,000.00		
TOTAL APPROPRIATIONS				267,000.00		
9942 Municipal Disaster Risk Reduction Management Office	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-01-015-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	555,000.00	
	TOTAL PS				555,000.00	
	MOOE:					
	Other General Services		50212990	1,826,000.00		
TOTAL MOOE				1,826,000.00		
TOTAL APPROPRIATIONS				2,381,000.00		
1016 Municipal Vice-Mayor	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-02-000-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	200,000.00	
	TOTAL PS				200,000.00	
	MOOE:					
	Other General Services		50212990	330,000.00		
TOTAL MOOE				330,000.00		
TOTAL APPROPRIATIONS				530,000.00		
1021 Sangguniang Bayan	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3--1-02-000-000	PERSONNEL SERVICES:			
			Other Personnel Benefits	50104990	1,025,000.00	
	TOTAL PS				1,025,000.00	
	MOOE:					
	Other General Services		50212990	506,000.00		
TOTAL MOOE				506,000.00		
TOTAL APPROPRIATIONS				1,531,000.00		

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
1022 Office of the Secretary to to the Sangguniang Bayan	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-02- 000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	355,000.00
			TOTAL PS		355,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	-
			TOTAL MOOE		-
	TOTAL APPROPRIATIONS		355,000.00		
1041 Municipal Planning and Development Coordinator	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-09- 000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	285,000.00
			TOTAL PS		285,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	66,000.00
			TOTAL MOOE		66,000.00
	TOTAL APPROPRIATIONS		351,000.00		
1051 Municipal Civil Registrar	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-12- 000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	335,000.00
			TOTAL PS		335,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	66,000.00
			TOTAL MOOE		66,000.00
	TOTAL APPROPRIATIONS		401,000.00		
1071 Municipal Budget Officer	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-08- 000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	250,000.00
			TOTAL PS		250,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	22,000.00
			TOTAL MOOE		22,000.00
	TOTAL APPROPRIATIONS		272,000.00		
1081 Municipal Accountant	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-07- 000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	435,000.00
			TOTAL PS		435,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	110,000.00
			TOTAL MOOE		110,000.00
	TOTAL APPROPRIATIONS		545,000.00		

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
1091 Municipal Treasurer	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-05-000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	935,000.00
			TOTAL PS		935,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	110,000.00
			TOTAL MOOE		110,000.00
	TOTAL APPROPRIATIONS				1,045,000.00
1101 Municipal Assessor	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	1000-000-3-1-06-000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	485,000.00
			TOTAL PS		485,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	44,000.00
			TOTAL MOOE		44,000.00
	TOTAL APPROPRIATIONS				529,000.00
4411 Municipal Health Officer	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	3000-100-3-1-11-000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	1,312,500.00
			TOTAL PS		1,312,500.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	594,000.00
			TOTAL MOOE		594,000.00
	TOTAL APPROPRIATIONS				1,906,500.00
7611 Municipal Social Welfare and Development Officer	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	3000-200-3-2-05-000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	727,500.00
			TOTAL PS		727,500.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	220,000.00
			TOTAL MOOE		220,000.00
	TOTAL APPROPRIATIONS				947,500.00
8711 Municipal Agriculturist	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	8000-100-3-2-03-000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	535,000.00
			TOTAL PS		535,000.00
	Wage Premiums and Gratuity Pay for FY 2025		MOOE: Other General Services	50212990	132,000.00
			TOTAL MOOE		132,000.00
	TOTAL APPROPRIATIONS				667,000.00

Implementing Office	Particulars/Purpose	AIP Reference Code	Object of Expenditure	Account Code	Amount
8751 Municipal Engineer	CNA Incentive and Service Recognition Incentive (SRI) for FY 2025	8000-300-3--1-10-000-000	PERSONNEL SERVICES: Other Personnel Benefits	50104990	820,000.00
			TOTAL PS		820,000.00
	Wage Premiums and Gratuity Pay 2025		MOOE: Other General Services	50212990	22,000.00
			TOTAL MOOE		22,000.00
	TOTAL APPROPRIATIONS				842,000.00
1042 DILG/MLGOO	Wage Premiums and Gratuity Pay 2025	1000-000-3--3-01-016-000	MOOE: Other General Services	50212990	22,000.00
			TOTAL MOOE		22,000.00
TOTAL SUPPLEMENTAL APPROPRIATIONS					21,133,500.00

Prepared by:


MA. AIELI F. PLAZUELA
Municipal Budget Officer

Approved by:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor



Republic of the Philippines
Province of Leyte
Local Government Unit of Palo



CERTIFICATION OF AVAILABILITY OF FUNDS

THIS IS TO CERTIFY that funds are available for the funding of Supplemental Budget No. 3, Calendar Year 2025 in the total amount of **Twenty-Two Million Six Hundred Seventy-One Thousand Eight Hundred Twenty-Nine Pesos and 45/100 Only (P22,671,829.45).**

THAT, the said funds are taken from the unutilized balances and appropriations from the current General Fund Budget under Personnel Services and Maintenance and Other Operating Expenses, to wit:

Personnel Services	-	P 5,835,173.82
Maintenance & Other Operating Expenses	-	<u>16,836,655.63</u>
Total, Available Fund Sources		<u>P22,671,829.45</u>

FURTHER, that the said fund sources are subject to reversion/reprogramming to Personnel Services and Maintenance & Other Operating Expenses.

ISSUED this **15th day of December, 2025** at Palo, Leyte Philippines.


LUIS ANTONIO M. NAPOLES
Municipal Accountant


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer


MA. ALELI F. PLAZUELA
Municipal Budget Officer

• 000010

Supplemental Budget No. 3 CY 2025

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION
(For the Grant of SRI, CNA, Wage Premiums and Gratuity for FY 2025)**

Office	Object of Expenditures	Appropriations CY 2025 <i>(Php)</i>	Amount of Obligations As of 12/09/25 <i>(Php)</i>	Unobligated Amount As of 12/09/25 <i>(Php)</i>	Amount to be Reverted <i>(Php)</i>	BALANCE Reserved for December Expenses <i>(Php)</i>
Mayor's Office, and Legislative Offices	PERSONAL SERVICES					
	Cash Gift	470,000.00	318,500.00	151,500.00	151,500.00	-
	Year End Bonus	2,215,666.00	1,910,924.76	304,741.24	304,741.24	-
	Retirement & Life Ins. Prems.	3,208,902.96	1,896,253.73	1,312,649.23	933,528.52	379,120.71
	Pag-ibig Contributions	460,528.56	167,445.18	293,083.38	273,580.38	19,503.00
	Terminal Leave Benefits	6,325,456.84	2,518,370.49	3,807,086.35	3,807,086.35	-
	Monetization of Leave Credits	2,000,000.00	1,560,116.24	439,883.76	322,737.33	117,146.43
	Medical Allowance	378,000.00	336,000.00	42,000.00	42,000.00	-
	Sub-total	15,058,554.36	8,707,610.40	6,350,943.96	5,835,173.82	515,770.14
All Offices under Executive and Legislative Offices	MAINTENANCE AND OTHER OPERATING EXPENSES:					
	Travelling Expenses	4,565,000.00	2,728,442.98	1,836,557.02	1,408,294.69	428,262.33
	Supplies and Materials Exp.	12,680,760.00	8,889,578.14	3,791,181.86	3,324,736.85	466,445.01
	Communication Expenses	2,645,000.00	2,151,498.95	493,501.05	248,250.53	245,250.52
	Advertising Expenses	400,000.00	218,880.00	181,120.00	90,560.00	90,560.00
	Subscription Expenses	25,000.00	-	25,000.00	12,500.00	12,500.00
	Repairs and Maintenance Exp.	7,845,000.00	3,138,788.89	4,706,211.11	2,726,815.56	1,979,395.55
	Sub-total	28,160,760.00	17,127,188.96	11,033,571.04	7,811,157.63	3,222,413.41
	NON-OFFICE EXPENDITURES (SOCIAL SERVICES-MOOE)					
	Research and Development					
	Other MOOE	5,000,000.00	-	5,000,000.00	5,000,000.00	-
	Advocacy to Community Development (Barangayan)					
	Drugs and Medicines Exp.	1,000,000.00	-	1,000,000.00	1,000,000.00	-
	Other Supplies & Materials	500,000.00	30,602.00	469,398.00	469,398.00	-
	Other MOOE	1,500,000.00	443,900.00	1,056,100.00	1,056,100.00	-
Senior Citizens Welfare Program						
Other MOOE	2,800,000.00	208,628.40	2,591,371.60	1,500,000.00	1,091,371.60	
	Sub-total	10,800,000.00	683,130.40	10,116,869.60	9,025,498.00	1,091,371.60
TOTAL AMOUNT		54,019,314.36	26,517,929.76	27,501,384.60	22,671,829.45	4,829,555.15
TOTAL AMOUNT AVAILABLE FOR REVERSION					22,671,829.45	

Certified Correct:

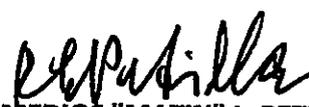

MA. ALELI F. PLAZUELA
Municipal Budget Officer


LUIS ANTONIO M. NAPOLES
Municipal Accountant


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer

Date: _____

Approved:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

.. 000011

FUNDING SOURCES FOR THE PROVISION OF CNA INCENTIVE FY 2025
LGU-PALO, LEYTE

Account Title <i>(a)</i>	Account Code <i>(b)</i>	Unutilized Appropriations as of 12/09/2025 <i>(c)</i>	Reserved for December Expenditures <i>(d)</i>	Balance Available for CNA Incentive <i>e=(c-d)</i>
Travelling Expenses (5-02-01-000)				
Local	5-02-01-010	1,636,557.02	328,262.33	1,308,294.69
Foreign	5-02-01-020	200,000.00	100,000.00	100,000.00
SUB TOTAL		1,836,557.02	428,262.33	1,408,294.69
Supplies and Materials (5-02-03-000)				
Office Supplies Expenses	5-02-03-010	743,494.66	68,916.50	674,578.16
Other Supplies & Materials Exp.	5-02-03-990	522,493.77	88,201.98	434,291.79
Accountable Forms	5-02-03-020	183,000.00	-	183,000.00
Drugs and Medicines Expenses	5-02-03-070	1,000,000.00	-	1,000,000.00
Medical Dental & Lab. Exp.	5-02-03-080	723,540.40	-	723,540.40
Fuel, Oil and Lubricants Exp.	5-02-03-090	618,653.03	309,326.53	309,326.50
SUB TOTAL		3,791,181.86	466,445.01	3,324,736.85
Communication Expenses (5-02-05-000)				
Telephone Expenses (Landline)	5-02-05-020	2,640.00	1,320.00	1,320.00
Telephone Expenses (Mobile)	5-02-05-020	411,625.00	205,812.50	205,812.50
Postage & Courier Expenses	5-02-05-010	21,000.00	9,000.00	12,000.00
Internet Subscription Exp.	5-02-05-030	58,236.05	29,118.02	29,118.03
SUB TOTAL		493,501.05	245,250.52	248,250.53
Advertising Expenses	5-02-99-010	181,120.00	90,560.00	90,560.00
Subscription Expenses	5-02-99-070	25,000.00	12,500.00	12,500.00
Repairs & Maintenance Expenses (5-02-13-000)				
R&M - Furniture & Fixtures	5-02-13-070	50,000.00	-	50,000.00
R&M - Buildings	5-02-13-040	2,031,465.00	1,015,732.50	1,015,732.50
R&M - Machinery & Equipment	5-02-13-050	1,189,264.00	259,672.00	929,592.00
R&M - Transportation Equipment	5-02-13-060	389,832.11	187,416.05	202,416.06
R & M - Other PPE	5-02-13-990	940,650.00	469,075.00	471,575.00
R&M - Office Equipment	5-02-13-050	105,000.00	47,500.00	57,500.00
SUB TOTAL		4,706,211.11	1,979,395.55	2,726,815.56
TOTAL AMOUNT AVAILABLE FOR REVERSION FOR THE GRANT OF CNA INCENTIVE FY 2025				7,811,157.63

Certified Correct:


MA. ALEFF F. PLAZUELA
Municipal Budget Officer


LUIS ANTONIO M. NAPOLES
Municipal Accountant


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer

Approved :


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

**APPROPRIATIONS FOR CNA INCENTIVE AND SERVICE RECOGNITION INCENTIVE (SRI)
FOR FISCAL YEAR 2025**

Department/Office	No. of Employee	AMOUNT OF CNA		AMOUNT OF SRI		TOTAL
		Rate	Total Amount	Rate	Total Amount	
1011 - Mayor's Office						
Regular	11	30,000.00	330,000.00	20,000.00	220,000.00	
Casual	7	22,500.00	157,500.00	20,000.00	140,000.00	
			487,500.00		360,000.00	847,500.00
1013 - Municipal Administrator						
Regular	1	30,000.00	30,000.00	20,000.00	20,000.00	
Casual	1	22,500.00	22,500.00	20,000.00	20,000.00	
			52,500.00		40,000.00	92,500.00
1032 - Administrative & Human Resource						
Regular	1	30,000.00	30,000.00	20,000.00	20,000.00	
Casual	4	22,500.00	90,000.00	20,000.00	80,000.00	
			120,000.00		100,000.00	220,000.00
1015 - Business & Licensing						
Regular	-	-	-	-	-	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			45,000.00		40,000.00	85,000.00
8992 - Economic Development & Investment Promotion Unit:						
Regular	-	-	-	-	-	
Casual	1	22,500.00	22,500.00	20,000.00	20,000.00	
			22,500.00		20,000.00	42,500.00
1061 - General Services Section						
Regular	15	30,000.00	450,000.00	20,000.00	300,000.00	
Casual	5	22,500.00	112,500.00	20,000.00	100,000.00	
			562,500.00		400,000.00	962,500.00
1121 - Information Technology and Sound System Mgt. Section						
Regular	-	-	-	-	-	
Casual	1	22,500.00	22,500.00	20,000.00	20,000.00	
			22,500.00		20,000.00	42,500.00
6999 - Livelihood and Cooperatives Development Section						
Regular	1	30,000.00	30,000.00	20,000.00	20,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			75,000.00		60,000.00	135,000.00
8999 - Economic Enterprises Management Unit						
Regular	15	30,000.00	450,000.00	20,000.00	300,000.00	
Casual	7	22,500.00	157,500.00	20,000.00	140,000.00	
			607,500.00		440,000.00	1,047,500.00
Sub-total			1,995,000.00		1,480,000.00	3,475,000.00

Department/Office	No. of Employee	AMOUNT OF CNA		AMOUNT OF SRI		TOTAL
		Rate	Total Amount	Rate	Total Amount	
5999 - Public Employment Service Office (PESO)						
Regular	1	30,000.00	30,000.00	20,000.00	20,000.00	
Casual	-	-	-	-	-	
			30,000.00		20,000.00	50,000.00
6522 - Environment and Solid Waste Management Office						
Regular	-	-	-	-	-	
Casual	1	22,500.00	22,500.00	20,000.00	20,000.00	
			22,500.00		20,000.00	42,500.00
8852 - Tourism, Culture, Arts, Media, Youth and Sports Dev't. Office						
Regular	1	30,000.00	30,000.00	20,000.00	20,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			75,000.00		60,000.00	135,000.00
9942 -MDRRMO						
Regular	6	30,000.00	180,000.00	20,000.00	120,000.00	
Casual	6	22,500.00	135,000.00	20,000.00	120,000.00	
			315,000.00		240,000.00	555,000.00
1016 - Municipal Vice-Mayor						
Regular	4	30,000.00	120,000.00	20,000.00	80,000.00	
Casual	-	-	-	-	-	
			120,000.00		80,000.00	200,000.00
1021 - Sangguniang Bayan						
Regular	12	30,000.00	360,000.00	20,000.00	240,000.00	
Casual	10	22,500.00	225,000.00	20,000.00	200,000.00	
			585,000.00		440,000.00	1,025,000.00
1022 - Secretary to the Sanggunian (Municipal Secretary)						
Regular	2	30,000.00	60,000.00	20,000.00	40,000.00	
Casual	6	22,500.00	135,000.00	20,000.00	120,000.00	
			195,000.00		160,000.00	355,000.00
1041 - Municipal Planning and Development Coordinator						
Regular	4	30,000.00	120,000.00	20,000.00	80,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			165,000.00		120,000.00	285,000.00
1051 - Municipal Civil Registrar						
Regular	5	30,000.00	150,000.00	20,000.00	100,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			195,000.00		140,000.00	335,000.00
Sub-total			1,702,500.00		1,280,000.00	2,982,500.00

Department/Office	No. of Employee	AMOUNT OF CNA		AMOUNT OF SRI		TOTAL
		Rate	Total Amount	Rate	Total Amount	
1071 - Municipal Budget Officer						
Regular	5	30,000.00	150,000.00	20,000.00	100,000.00	
Casual	-					
			150,000.00		100,000.00	250,000.00
1081 - Municipal Accountant						
Regular	7	30,000.00	210,000.00	20,000.00	140,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			255,000.00		180,000.00	435,000.00
1091 - Municipal Treasurer						
Regular	17	30,000.00	510,000.00	20,000.00	340,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			555,000.00		380,000.00	935,000.00
1101 - Municipal Assessor						
Regular	8	30,000.00	240,000.00	20,000.00	160,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			285,000.00		200,000.00	485,000.00
4411 - Municipal Health Officer						
Regular	22	30,000.00	660,000.00	20,000.00	440,000.00	
Casual	5	22,500.00	112,500.00	20,000.00	100,000.00	
			772,500.00		540,000.00	1,312,500.00
7611 - MSWDO						
Regular	12	30,000.00	360,000.00	20,000.00	240,000.00	
Casual	3	22,500.00	67,500.00	20,000.00	60,000.00	
			427,500.00		300,000.00	727,500.00
8711 - Municipal Agriculturist						
Regular	9	30,000.00	270,000.00	20,000.00	180,000.00	
Casual	2	22,500.00	45,000.00	20,000.00	40,000.00	
			315,000.00		220,000.00	535,000.00
8751 - Municipal Engineer						
Regular	13	30,000.00	390,000.00	20,000.00	260,000.00	
Casual	4	22,500.00	90,000.00	20,000.00	80,000.00	
			480,000.00		340,000.00	820,000.00
SUB-TOTAL			3,240,000.00		2,260,000.00	5,500,000.00
TOTAL AMOUNT			6,937,500.00		5,020,000.00	11,957,500.00

Prepared by:


MA. ALEJIF. PLAZUELA
Municipal Budget Officer

Approved by:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

**APPROPRIATION FOR OTHER GENERAL SERVICES (WAGE PREMIUMS)
AND GRATUITY PAY FOR FY 2025**

Department/Office	No. of Job Order	WAGE PREMIUMS	GRATUITY PAY	TOTAL AMOUNT
		Php 15,000.00	Php 7,000.00	
		AMOUNT	AMOUNT	
1011 Mayor's Office	60	900,000.00	420,000.00	1,320,000.00
1031 Municipal Administrator	2	30,000.00	14,000.00	44,000.00
1032 Mun. Administrative and Human Resource Mgt.	2	30,000.00	14,000.00	44,000.00
1015 Business Permits and Licensing Office	5	75,000.00	35,000.00	110,000.00
8992 Economic Dev't. and Investment Promotion	1	15,000.00	7,000.00	22,000.00
1061 General Services Section	25	375,000.00	175,000.00	550,000.00
1121 Information Technology and Sound System Mgt.	9	135,000.00	63,000.00	198,000.00
6999 Livelihood & Cooperatives Development	15	225,000.00	105,000.00	330,000.00
8999 Economic Enterprise Mangement	50	750,000.00	350,000.00	1,100,000.00
5999 Public Employment Service Office (PESO)	1	15,000.00	7,000.00	22,000.00
6522 Environment and Solid Waste Management	22	330,000.00	154,000.00	484,000.00
8852 Tourism, Culture, Arts, Media,, Youth and Sports Development	6	90,000.00	42,000.00	132,000.00
SUB-TOTAL	198	2,970,000.00	1,386,000.00	4,356,000.00

Department/Office	No. of Job Order	WAGE PREMIUMS		GRATUITY PAY		TOTAL AMOUNT
		Php	15,000.00	Php	7,000.00	
		AMOUNT		AMOUNT		
9942 MDRRMO	83		1,245,000.00		581,000.00	1,826,000.00
1016 Municipal Vice-Mayor	15		225,000.00		105,000.00	330,000.00
1021 Sangguniang Bayan Office	23		345,000.00		161,000.00	506,000.00
1041 Municipal Planning and Dev't. Office	3		45,000.00		21,000.00	66,000.00
1051 Municipal Civil Registrar	3		45,000.00		21,000.00	66,000.00
1071 Municipal Budget Officer	1		15,000.00		7,000.00	22,000.00
1081 Municipal Accountant	5		75,000.00		35,000.00	110,000.00
1091 Municipal Treasurer	5		75,000.00		35,000.00	110,000.00
1101 Municipal Assessor	2		30,000.00		14,000.00	44,000.00
4411 Municipal Health Officer	26		390,000.00		182,000.00	572,000.00
7611 Municipal Social Welfare and Development Officer	10		150,000.00		70,000.00	220,000.00
8711 Municipal Agriculturist	6		90,000.00		42,000.00	132,000.00
SUB-TOTAL	182		2,730,000.00		1,274,000.00	4,004,000.00

Department/Office	No. of Job Order	WAGE PREMIUMS	GRATUITY PAY	TOTAL AMOUNT
		Php 15,000.00	Php 7,000.00	
		AMOUNT	AMOUNT	
8751 Municipal Engineer	1	15,000.00	7,000.00	22,000.00
1042 DILG/MLGOO	1	15,000.00	7,000.00	22,000.00
PMNP	1	15,000.00	7,000.00	22,000.00
SUB-TOTAL	3	45,000.00	21,000.00	66,000.00
TOTAL AMOUNT	383	5,745,000.00	2,681,000.00	8,426,000.00

Prepared by:

Approved:


MA. ALBERTO F. PLAZUELA
Municipal Budget Officer


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

Republic of the Philippines
Province of Leyte
Municipality of Palo, Leyte

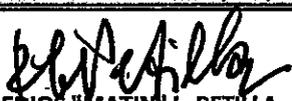
STATEMENT OF FUNDING SOURCES AND EXPENDITURES
Supplemental Budget No. 3
Calendar Year 2025

FUNDING SOURCES	AMOUNT
Reversion of Unutilized Balances and Appropriations: <i>(For SRI, CNA Incentive, Wage Prmiums and Gratuity Pay FY 2025)</i>	
Personnel Services	
Cash Gift	151,500.00
Year End Bonus	304,741.24
Retirement & Life Insurance Premiums	933,528.52
Pag-ibig Contributions	273,580.38
Terminal Leave Benefits	3,807,086.35
Monetization of Leave Credits	322,737.33
Medical Allowance	42,000.00
TOTAL PERSONNEL SERVICES	5,835,173.82
MOOE	
Travelling Expenses	1,408,294.69
Supplies and Materials Expenses	3,324,736.85
Communication Expenses	248,250.53
Advertising Expenses	90,560.00
Subscription Expenses	12,500.00
Repairs and Maintenance Expenses	2,726,815.56
TOTAL MOOE	7,811,157.63
NON-OFFICE EXPENDITURES (SOCIAL SERVICES-MOOE)	
<i>Research and Development</i>	
Other Maintenance and Operating Expenses	5,000,000.00
<i>Advocacy to Community Development (Barangayan)</i>	
Drugs and Medicines	1,000,000.00
Other Supplies and Materials	469,398.00
Other Maintenance & Operating Expenses	1,056,100.00
<i>Senior Citizens Welfare Program</i>	
Other Maintenance and Operating Expenses	1,500,000.00
TOTAL NON-OFFICE EXPENDITURES (MOOE)	9,025,498.00
TOTAL FUNDING SOURCES AVAILABLE FOR REVERSION	22,671,829.45
EXPENDITURES	AMOUNT
Supplemental Appropriations:	
PERSONNEL SERVICES:	
Other Personnel Benefits	11,957,500.00
CNA Incentive for FY 2025	6,937,500.00
Service Recognition Incentive (SRI) FY 2025	5,020,000.00
Honoraria	500,000.00
Total Personnel Services	12,457,500.00
MOOE:	
Other General Services	8,426,000.00
Wage Premiums for FY 2025	5,745,000.00
Gratuity Pay for FY 2025	2,681,000.00
Training Expenses (Prior Years)	100,000.00
Electricity Expenses	150,000.00
Total MOOE	8,676,000.00
TOTAL EXPENDITURES	21,133,500.00
UNAPPROPRIATED BALANCE	1,538,329.45

Prepared by:


MA. ALELI F. BLAZUELA
Municipal Budget Officer

Approved:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

000019



Republic of the Philippines
Province of Leyte
Local Government Unit of Palo



CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the FY 2025 Maintenance and Other Operating Expenses (MOOE) savings generated as fund source for payment of FY 2025 Collective Negotiation Agreement (CNA) Incentive were due to accomplishing performance targets at lesser cost in attaining more efficient and viable operation through cost cutting measures and systems improvement of the Municipality.

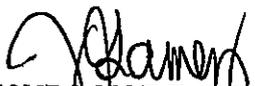
We, **FURTHER CERTIFY** that the fund sources of the FY 2025 CNA Incentive was not taken from balance of allotments for programs/projects/activities which were later discounted or deferred and released allotment intended for acquisition of goods and services to be distributed/delivered to or to be used by agency clients.

THIS CERTIFICATION is issued in support for the Collective Negotiation Agreement Incentive for FY 2025 of the Local Government Unit of Palo, Leyte.

Done this 15th day of December, 2025 at Palo, Leyte Philippines.

Certified Correct By:


MA. ALELI F. PLAZUELA
Municipal Budget Officer


JAYRA MAE E. GAMEZ
OIC-Municipal Treasurer

Approved By:

REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

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Republic of the Philippines
Province of Leyte
Municipality of Palo

MUNICIPAL PLANNING AND DEVELOPMENT OFFICE

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that as of the end of October 2025, 90.5% of the programs, projects, and activities in the 2025 Annual Investment Program of the Municipality have been implemented as per documents received from the different departments of the Local Government Unit.

This **CERTIFICATION** is issued in support for the Collective Negotiation Agreement (CNA) Incentive for FY 2025 of the Local Government Unit of Palo, Leyte.

Done this 15th day of December, 2025 at Municipality of Palo, Leyte.


ENGR. ARMAND C. CABALTERA
Municipal Planning & Development Coordinator

Approved by:


HON. REMEDIOS "MATIN" L. PETILLA
Municipal Mayor

000021



PALO LOCAL EMPLOYEES' ASSOCIATION (PLEA)

LGU-PALO, Municipal Hall Palo, Leyte
CSC-DOLE Registration No. 347
CSC Certificate of Accreditation No. 255

EXCERPTS FROM THE MINUTES OF THE SPECIAL MEETING OF THE PALO LOCAL EMPLOYEES' ASSOCIATION (PLEA) EXECOM MEMBERS HELD ON DECEMBER 15, 2025 AT SB MINI CONFERENCE ROOM, PALO, LEYTE AT 10:00 O'CLOCK IN THE MORNING.

EXECUTIVE COMMITTEE RESOLUTION NO. 2025-007

RESOLUTION OUTLINING THE AGREEMENT BETWEEN THE REPRESENTATIVES OF THE MANAGEMENT AND THE UNION ON THE GUIDELINES/CRITERIA TO BE FOLLOWED IN THE GRANT OF THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FY 2025.

WHEREAS, the representatives of the management and the union agreed that 90.5% of the total savings from Maintenance and Other Operating Expenses (MOOE) amounting to P 7,811,157.63 were attributed from the cost cutting measures of the LGU, breakdown as follows:

1. Travelling Expenses	-----	Php	1,408,294.69
2. Supplies and Materials Expenses	-----		3,324,736.85
3. Communication Expenses	-----		248,250.53
4. Advertising Expenses	-----		90,560.00
5. Subscription Expenses	-----		12,500.00
6. Repairs and Maintenance Expenses	-----		2,726,815.56
			<u>Php 7,811,157.63</u>

WHEREAS, personnel connected as of October 31, 2025, who have rendered at least six months shall be entitled to CNA incentives.

RESOLVED, AS IT IS HEREBY RESOLVED, TO FAVORABLY REQUEST THE MUNICIPAL MAYOR, HON. REMEDIOS "MATIN" L. PETILLA FOR THE GRANT OF THE CNA INCENTIVE TO ALL MUNICIPAL EMPLOYEES CONSIDERING THAT THE REPRESENTATIVES OF BOTH UNION AND THE MANAGEMENT CAME UP WITH THE OUTLINING OF AGREEMENT ON THE GUIDELINES AND CRITERIA AS BASIS IN THE GRANT OF CNA INCENTIVES.

APPROVED: December 15, 2025.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


CHELSA C. PEREZ
Secretary

Attested:

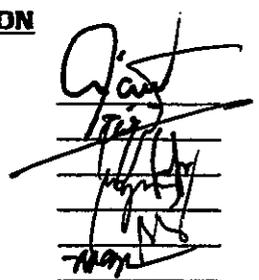
MANAGEMENT TEAM

HON. REMEDIOS "MATIN" L. PETILLA
HON. JONATHAN P. CHIQUILLO
HON. FELIPE T. YGRUBAY, JR.
ENGR. ARMAND C. CABALTERA
MA. ALELI F. PLAZUELA
LUIS ANTONIO M. NAPOLES



UNION

EUMELIA I. CREER
RUEL M. BITANGJOL
NIÑA ERICKA Q. MARGALLO
AMELITA P. FUMAR
NOEL M. ELONA
ROSARIO P. EGSOC



**Report on the Appropriation
of the Collective Negotiation Agreement (CNA) Incentive
for FY 2025**

Department/Agency: LOCAL GOVERNMENT UNIT OF PALO, LEYTE

I. If CNA Incentive was granted

Total Amount Appropriated for the CNA Incentive:

Number of Qualified Personnel	
Regular	172
Contractual	-
Casual	79
Total	<u><u>251</u></u>

Approved Rate of CNA Incentive

Regular	₱ 30,000.00
Casual	₱ 22,500.00

Total Amount Paid ₱ 6,937,500.00

Fund Sources:

Object of Expenditures	Available Balance	Fund Appropriated for CNA	Excess
Traveling Expenses	1,836,557.02	1,408,294.69	428,262.33
Supplies and Materials Expenses	3,791,181.86	2,451,079.22	1,340,102.64
Communication Expenses	493,501.05	248,250.53	245,250.52
Utility Expenses	-	-	-
Advertising Expenses	181,120.00	90,560.00	90,560.00
Subscription Expenses	25,000.00	12,500.00	12,500.00
Repairs and Maintenance Expenses	4,706,211.11	2,726,815.56	1,979,395.55
Total	<u><u>11,033,571.04</u></u>	<u><u>6,937,500.00</u></u>	<u><u>4,096,071.04</u></u>

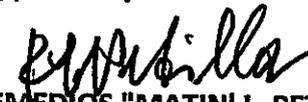
II If the CAN Incentive was not granted

Please state reason/s for non-grant

Submitted by:


MA. ALELI P. PLAZUELA
Municipal Budget Officer

Approved by:


REMEDIOS "MATIN" L. PETILLA
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Palo

Office of the Mayor

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BAGONG PILIPINAS

EXECUTIVE ORDER NO. 46

Series of 2025

AN ORDER PROVIDING GUIDELINES ON THE GRANT OF PREMIUM TO QUALIFIED CONTRACT OF SERVICE AND JOB ORDER WORKERS OF THE LOCAL GOVERNMENT UNIT OF PALO, LEYTE

WHEREAS, the 1987 Philippine Constitution provides that the State shall promote social justice which includes the commitment to create economic opportunities, afford full protection to labor, ensure equal work opportunities, and guarantee the rights of all workers including the entitlement of a living wage;

WHEREAS, the Local Government Code of 1991 authorizes the Local Chief Executive to employ emergency or casual employees or laborers paid on a daily wage or piecework basis and hired through job orders for local projects;

WHEREAS, the Commission on Audit (COA) and Department of Budget and Management (DBM) issued Joint Circular No. 2, s. 2020 allowing government agencies to hire Contract of Service and Job Order workers which shall be paid wages equivalent to the daily wage/salary of comparable positions in government and a premium of up to 20% of such wage/salary, which may be paid monthly, in lump sum or in tranches (i.e. mid-year and year-end payments) as may be stated in the agreement or contract with the agency and subject to the availability of funds;

WHEREAS, the Local Government Unit of Palo recognizes the efforts and involvement of its Contract of Service and Job Order Workers who contributed to the efficiency and improvement of public service;

NOW THEREFORE, I, REMEDIOS "MATIN" L. PETILLA, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. WHO ARE ENTITLED – All Contract of Service (COS) and Job Order (JO) workers with duly approved individual contract with the Local Government Unit of Palo shall be entitled to the grant of premium in the amount of Fifteen Thousand Pesos (P15, 000.00).

SECTION 2. GUIDELINES ON THE GRANT OF PREMIUM

2.1 The grant of lump sum premium to COS and JO workers, not exceeding Fifteen Thousand Pesos (P15,000.00) per person, shall be subject to the following conditions:

- 2.1.1 The COS/JO workers have rendered a total of twelve (12) months of actual satisfactory performance of service, as of December 15, 2025, as certified by the respective immediate supervisor; and
- 2.1.2 The contract of the COS/JO workers are still effective as of December 15, 2025, as certified by the HRMO.

2.2 COS/JO workers who have rendered less than twelve (12) months of actual satisfactory service as of December 15, 2025, and whose contracts are still effective as of same date, shall be granted premium, on a pro-rata basis, reckoned from the month of employment.

2.3 For purposes of this Order, actual service shall refer to services rendered on-site, i.e., the COS/JO workers are physically reporting for work at their respective work stations.

SECTION 3. FUND SOURCES – The budgetary requirement to implement this Order shall be chargeable against any available Maintenance and Other Operating Expenses (MOOE) where the compensation of COS/JO workers are sourced, subject to existing budgeting, accounting, and auditing rules and regulations.

SECTION 4. COMPLIANCE – The authority, issuance and approval hereof are subject to compliance with existing laws, rules and regulations.

SECTION 5. SEPARABILITY CLAUSE – If for any reason, any section or provision of this Executive Order is held unconstitutional or invalid by competent court, such judgement or action shall not affect or impair the other sections or provisions hereof.

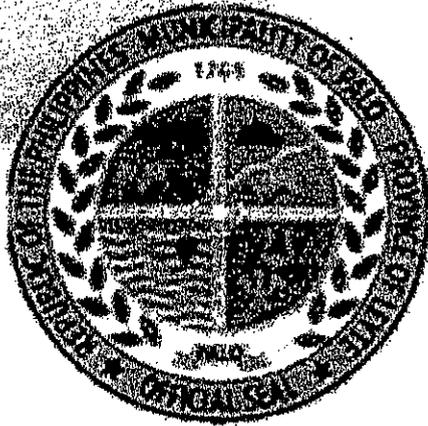
Section 6. EFFECTIVITY. This Executive Order shall take effect immediately and shall remain in force and effect until revoked or amended.

DONE in the Municipality of Palo, Leyte, this 19th day of December in the year of Our Lord, Two Thousand and Twenty Five.



REMEDIOS "MATIN" L. PETILLA,
Municipal Mayor

RLP/jib



**COLLECTIVE
NEGOTIATION
AGREEMENT
(CNA)**

2023-2026

LOCAL GOVERNMENT UNIT OF PALO, LEYTE
PALO LOCAL EMPLOYEES ASSOCIATION (PLEA)
Palo, Leyte

• 000026

COLLECTIVE NEGOTIATION AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This **COLLECTIVE NEGOTIATION AGREEMENT (CNA)**, executed by and between:

The Municipal Government of Palo, Leyte, a local government unit duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office at the Municipal Hall, Palo, Leyte, represented herein by its Municipal Mayor, **REMEDIOS "MATIN" L. PETILLA** by virtue of Municipal Resolution No. 2023-159 dated July 25, 2023, hereinafter referred to as the First Party;

-and-

The Palo Local Employees Association (PLEA), an association duly registered with the Civil Service Commission and the Department of Labor and Employment, with office at the Municipal Hall, Palo, Leyte, represented herein by its President, **EUMELIA I. CREER**, hereinafter referred to as the Second Party;

WITNESSETH

WHEREAS, the 1987 Constitution of the Republic of the Philippines, among others, provides:

"Article II, Section 18 – The State affirms labor as a primary social and economic force. It shall protect the rights of workers and promote their welfare."

"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 abridge."

"Article IX, Section 2(B) – The right to self-organization shall not be denied to government employees."

WHEREAS, the beneficial and harmonious relationship between the First Party and the Second Party must be expressed in practical terms in ensuring a mutually beneficial and protective existence taking into consideration the terms and conditions of employment in the Civil Service;

WHEREAS, these terms have been duly expressed in the Collective Negotiation Agreement (CNA) entered into between the First Party and Second Party, which took effect on August 7, 2023 and will expired on August 7, 2026;

WHEREAS, the First Party and the Second Party now desire to renew the Collective Negotiation Agreement (CNA) entered into by them, for the continued observance of democratic practices pursuant to Executive Order No. 180 and its supplementing rules, with the end view of facilitating peaceful adjustment of differences that may arise between the parties, and to promote harmony, efficiency and productivity to the end that the First Party, the Second Party and the general public may benefit industrial peace and harmony in the spirit of cooperation.

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereby agree this CNA stipulated as follows:

Palo Local Employees Association (PLEA)
Collective Negotiation Agreement (CNA) for 2023-2026



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Handwritten signatures and initials on the right margin, including 'Creer', 'Bord.', and others.

ARTICLE I - SCOPE

COLLECTIVE NEGOTIATING UNIT. The collective negotiating unit shall consist of all rank-and-file employees of the MUNICIPALITY who are member of the Palo Local Employees Association (PLEA), except those occupying management or executive positions, and those specifically excluded by Executive Order No: 180 and its implementing Rules. It is understood that, whenever used in this Agreement, the term "employees" refer only to those who are covered within the negotiating unit.

ARTICLE II - UNION RECOGNITION

The First Party recognizes the Second Party as the sole and exclusive negotiating agent of the rank and file employees of the Municipal Government of Palo, Leyte which is affiliated with the Confederation of Independent Unions in the Public Sector (CIU) and the Local Government Unions of the Philippines (LGUP).

ARTICLE III - UNION SECURITY AND CHECK-OFF

Section 1. The First Party shall agree to implement automatic payroll deduction for mandatory union dues collected in a regular basis for union members, and shall be remitted within fifteen (15) days of the succeeding month. All other special assessments and contributions shall be accepted for deduction upon presentation of lawful proof of consent from union members.

Section 2. In the implementation of the above provision, the Second Party through its Treasurer shall submit to the Municipal Accountant or payroll clerk the list of union members with the corresponding deductions due on the particular period.

Section 3. Clearance forms of employees retiring from the municipal government shall include a portion allotted for clearance from the Second Party, provided that the employee is a union member.

ARTICLE IV - FIRST PARTY AND SECOND PARTY RELATIONS

Section 1. The First Party shall continue to adhere to the management policy of transparency, fairness and, whenever applicable, participatory management. The Second Party shall likewise exercise transparency in transaction by rendering and audited annual report of financial and program operations to its members within the first (1) quarter of the succeeding year, copy furnished the First Party.

Section 2. The First Party and the Second Party shall endeavor to achieve the planned targets, including the conduct of cost-cutting measures, to wit:

- a) Shutting off of all electrical appliances from 12:00 NN to 1:00 PM and immediately after office hour except during overtime and as need arises;
- b) No playing of computer games;
- c) Prohibition of unnecessary travels and trainings;
- d) Recycling of office supplies;
- e) Continued strict adherence to RA 9184 in the procurement of goods and services;
- f) Repair and maintenance of Government Buildings shall be implemented by administration;
- g) The First Party and the Second Party shall create a committee to monitor and ensure compliance of the above-mentioned cost cutting measures.



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Section 4. The First Party recognizes union-related activities arising from invitations at the regional/national level of duly recognized accredited public sector unions by the Civil Service Commission. In relation thereto, the First Party shall allow the participation of union officers and/or members on official time subject to existing rules and regulations on the matter and in no way funds of the First Party shall be used.

Section 5. The First Party shall grant official time to concerned union officers and/or members who shall attend scheduled union related activity duly certified by its President. For unscheduled activity, request shall be submitted after the activity provided absence from work will not hamper or prejudice the delivery of public services.

Section 6. The First Party shall allow Second Party officers to attend the monthly regular meeting provided schedules of said meeting are given in advance to the respective department heads and their absence will not hamper or prejudice the delivery of public services.

ARTICLE VII – EMPLOYEES WELFARE AND BENEFITS

Section 1. The First Party shall provide all departments/offices with fully air-conditioned or well-ventilated rooms and well-maintained comfort rooms with necessary facilities for effective and efficient working conditions pursuant to CSC Memorandum Circular No. 30, Series of 1992. The Second Party shall undertake measures for the proper use and maintenance of these facilities.

Section 2. The First Party shall assist the Second Party in exploring additional employee benefits which may include, but not limited to, medical/dental care, rice subsidy, grocery allowance, provided said additional benefits shall be in kind and not in the form of cash, provided that the grant thereof shall be subject to the availability of funds and in compliance with existing legal requirements.

Section 3. The First Party shall create a **UNIFORM COMMITTEE** composed of the following:

1. One (1) representative from the First Party
2. One (1) representative from each department
3. Two (2) Second Party officers

The Committee shall have full responsibility in deciding on the FINAL uniform design, color, selection of supplier and recommend the mode of payment. It shall likewise have full responsibility in choosing its Chairperson from among them.

Section 4. The First Party shall allow flexible working hours, when the nature of the work and the exigency of the service requires, in consonance with Civil Service Rules and Regulations.

ARTICLE VIII – PERSONNEL DEVELOPMENT

Section 1. The First Party shall implement training programs on values formation, skills development and unionism with assistance from the Second Party.

Section 2. The First Party shall conduct or manage manpower development programs, including but not limited to, local or foreign skills training, seminars and workshop, for qualified personnel in terms of duties and functions, experience, educational attainment and in-service training earned.

Section 3. The First Party shall continue to grant official time to all employees who wish to take the Board/Bar Review and other examinations

ARTICLE IX – GRIEVANCE PROCEDURE

Section 1. The parties agree that any complaint arising in the bargaining unit shall be disposed of in accordance with the following procedure:

- a) An oral grievance shall be presented to the department head concerned together with the President of PLEA and the PLEA representative of that office.
- b) The department head has three (3) working days from the date of presentation to act on the said oral grievance.
- c) If the complainant is not satisfied with the decision, he has fifteen (15) working days within which to file his complaint in writing to the grievance committee composed of the following:
 - 1) Head of the Administrative Division as Chairman.
 - 2) Representative of the Local Chief Executive.
 - 3) Municipal Social Welfare Officer.
 - 4) SB Member, Chairman on Good Government.
 - 5) Sangguniang Bayan Secretary.
 - 6) Representative from the employee's Union
 - a. One representative for the first level employees
 - b. One representative for the second level employees
- d) The Grievance Committee has ten (10) working days to conduct an investigation. Within five (5) days after completion of the investigation, a decision shall be rendered.
- e) If the complainant is not satisfied with the decision, he has ten (10) working days upon which to appeal the said decision to the Civil Service Commission to be reckoned on the day of the receipt of the decision.
- f) If no appeal is taken after the lapse of the said period within which to appeal the decision of the Grievance Committee becomes final and executory.
- g) If the complaint is directed towards a department head, the complaint shall file his complaint in writing directly to the grievance committee.

Section 2. The parties shall within ten (10) days from the effectivity of this Agreement constitute the Grievance Committee, and shall formulate its own rules governing investigation and decision of cases.

ARTICLE X – EFFECTIVITY

Section 1. The **COLLECTIVE NEGOTIATION AGREEMENT** shall take effect upon signing thereof and shall be enforced for a period of three (3) years. Within three (3) months prior to the expiration of this agreement the First Party and the Second Party shall start renegotiation. A grace period of three (3) months after the date of expiration stipulated herein shall be observed by both parties upon which to enter into a new agreement or re-issue this Agreement by giving a new period.

Section 2. In the event that any provisions of this **Collective Negotiation Agreement (CNA)** shall be declared invalid by any competent court or authority, or amended by legislation, the remaining provisions shall continue to be valid and binding between the parties hereof.

Palo Local Employees Association (PLEA)
Collective Negotiation Agreement (CNA) for 2023-2026



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ARTICLE XI – CNA INCENTIVE

Section 1. Pursuant to PSLMC Resolution No. 4 dated November 14, 2002 and as a gesture of goodwill and benevolence, the First Party agrees that during the effectivity of this Collective Negotiation Agreement (CNA), the First Party shall grant CNA INCENTIVE in the form of rice subsidy and the amount shall be based and in pursuance to the prevailing Budget Circular issued by the Department of Budget and Management (DBM) on the year on which the CNA Incentive shall be granted, subject to availability of funds and after the priority programs and projects, as determined by the First Party, have been satisfied and the performance target of each department has been very satisfactorily met.

Section 2. The CNA INCENTIVE shall be apportioned in the ratio of 100%, 80%, 75%, respectively, for:

- 1) rank-and-file union members and members of the negotiating panel
- 2) rank-and-file non-union members
- 3) casual employees

Section 3. In subsequent years, to qualify for the CNA Incentive, an employee or personnel as enumerated above should be in service at the date of the Local Finance Committee's resolution endorsing the budget for the CNA Incentive.

Section 4. Assessment of agency fee shall be imposed on those who are not members of the bargaining unit equivalent to One Thousand Pesos (Php1,000.00).

IN WITNESS WHEREOF, the Parties hereunto affixed their signature this _____ day of 07 AUG 2023, 2023 at the Municipal Building, Palo, Leyte, Philippines.

**MUNICIPAL GOVERNMENT
OF PALO, LEYTE**

**PALO LOCAL EMPLOYEES
ASSOCIATION**

By:

By:

[Signature]
REMEDIOS "MATIN" L. PETILLA,
Municipal Mayor

[Signature]
EUMELIA I. CREER
PLEA President

Signed in the presence of:

[Signature]
CHICOMI RITA C. UY
[Signature]
REYNE P. YANUBAY, JR.
[Signature]
CASIMERO R. TULAG JR.
[Signature]
ARONAS IAN P. STEVIA
[Signature]
RODRIGO C. HERALT
[Signature]
ROEL A. BALDIWIN
[Signature]
ORIEL CHAVILLO
[Signature]
Ana M. Logar

[Signature]
RODRIGO P. ENSOC
[Signature]
GERARDO R. REYES
[Signature]
NINA ERICKA D. MARGALO
[Signature]
DENNIS V. BAGES
[Signature]
IRWIN S. MARTILLO
[Signature]
CHELSEA C. PEREZ



Handwritten signatures and names on the left side of the page, including: CASIMIRO B. BACAS II, Jonathan Chiquillo, JAN MICK GUE L. DOLINA, SB. RICA, Y. VERA, LUIS ANTONIO M. NAPOLES, MA. ALEJANDRO PLAZUELA, Anabelle A. Agnes, ALVARO C. CARALITA, LUIS P. FERNANDEZ, JADO AGUIRRE, LEO F. CALONIA, NEMOR C. TABASOY

Handwritten signatures and names on the right side of the page, including: MARIA LITTI G. TABASOY, J. ZAN N. DELA PIZ, NIDA A. TABASOY, VICTORIA A. DAGANI, BEN G. ORIONDO, MA. CRYMIA ANTONETTE M. LAPAZAN, ANBERTA P. FUMAR, ROSA RICARDO M. ONIVA, ROSA B. DIAS, GERONIMO L. TANGAN, BERLY N. NATALLA, JASMINE C. ESTRADA, FLORETA B. PULGA, CLENIA C. PASALIT, HUBERT B. BALDESCO, JOEL M. IDALTO, NIKEL D. REYES, MA. LORNA N. ABRANTES, DOLORETA M. FUMAR, LESLIE ANNE S. LOPEZ PUA, THEA MARIE M. CIVCO, SARAH L. MANONG, DIANA C. ESTER, TERESITA B. CONOS, GINA T. TALADO



ALMIRA S. STOELA

Val J. ...

MARIA EBERLINA V. DURRE

WALTER B. DURRE

SUSANA DORA

ALVIEL P. LORRA

Alma T. Campilo

ELDONOR V. LONGIAS

DELBENYBENIDO I. DAGA

RIZALINA L. CALLOSA

DIOCALYN P. PETILLA

CRISTINA C. PEDROSA

ANITA M. PORTULA

Alma R. Chavez

NIÑA ERICIA M. MARGALLO

LEA L. DE VEIRA



Republic of the Philippines }
Tacloban City } S.S.

ACKNOWLEDGMENT

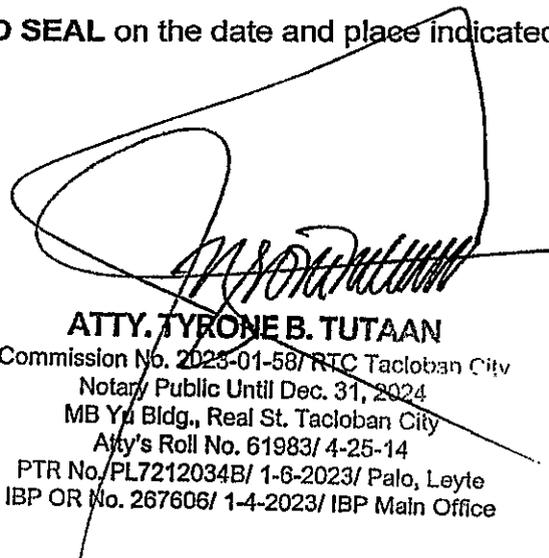
BEFORE ME a Notary Public for and in Tacloban City, personally appeared this day of 15 AUG 2023 in Tacloban City the following persons:

REMEDIOS L. PETILLA	<i>Representing the Municipal Government of Palo, Leyte</i>
EUMELIA I. CREER	<i>Representing Palo Local Employees Association (PLEA)</i>

who are personally known to me and to me known to be the same persons who executed the foregoing instrument (Collective Negotiation Agreement) consisting of nine (9) pages including this page on which this acknowledgement is written and acknowledged to me that the same is their free and voluntary act and deed.

WITNESS MY HAND AND SEAL on the date and place indicated above.

Doc No. 1
Page No. 2
Book No. 78
Series of 2023



ATTY. TYRONE B. TUTAAN
Commission No. 2023-01-58/ RTC Tacloban City
Notary Public Until Dec. 31, 2024
MB Yd Bldg., Real St. Tacloban City
Atty's Roll No. 61983/ 4-25-14
PTR No. PL7212034B/ 1-6-2023/ Palo, Leyte
IBP OR No. 267606/ 1-4-2023/ IBP Main Office



CERTIFICATE OF ACCREDITATION

No. 255

TO ALL WHOM IT MAY CONCERN:

This is to certify that the Civil Service Commission has duly accredited the

Palo Local Employees Association (PLEA)

pursuant to the provisions of Executive Order No. 180 dated June 1, 1987 and the Implementing Rules and Regulations governing the Exercise of the Right of Government Employees to Self-Organization, as the sole and exclusive bargaining agent for all the rank-and-file employees in the

Palo Municipal Government

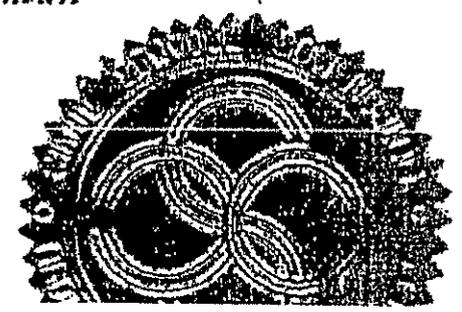
as such, it shall represent and bind them in any negotiations affecting the terms and conditions of their employment which are not fixed by law.

This Certificate may be cancelled by this Commission or upon petition by any adverse party, for cause as provided by law and after due process.

Given at Quezon City this 4th day of September, 2021.

KARINA CONSTANTINO-DAVID
Chairman

Attested by:

HILDA G. DIOKNO



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF LABOR AND EMPLOYMENT
AND
CIVIL SERVICE COMMISSION
M A N I L A

Registration Certificate Number 347

KNOW ALL MEN BY THESE PRESENTS:

BY VIRTUE of the provisions of Executive Order No. 180 the

**PALO LOCAL EMPLOYEES ASSOCIATION (PLEA) PALO, LEYTE
MUNICIPAL HALL, PALO, LEYTE
PLACE OF OPERATION: PALO MUNICIPAL GOVERNMENT
MUNICIPAL BUILDING, MUNICIPALITY OF PALO**

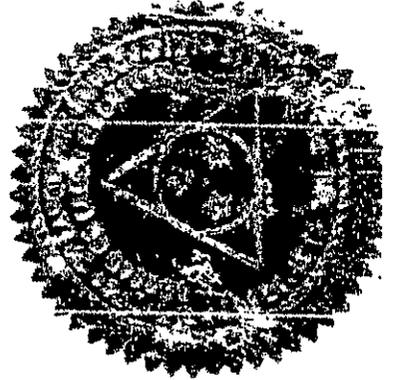
has this day been registered as a legitimate labor organization of government employees in the Philippines with all the rights and privileges appurtenant thereto to act as representative of its members for purposes of negotiations and consultations relating to terms and conditions of employment with the appropriate branches, subdivisions, instrumentalities and agencies of the Government, including government-owned or controlled corporations with original charters and the right to promote the moral, social and economic well-being of its members, subject to all provisions of existing laws and regulations relating to labor organizations and employees in the Civil Service.

This Certificate of Registration may be cancelled automatically or after due notice and hearing, for cause, as provided by law.

IN WITNESS WHEREOF, we have hereunto affixed our signatures, with the seal of the Bureau of Labor Relations at Manila Philippines
this 24th day of January, nineteen hundred and ninety-four

RECOMMENDING APPROVAL:

Merlita Gathan-Velasco
MERLITA GATHAN-VELASCO
Officer-in-Charge
Bureau of Labor Relations



APPROVED *Nieves R. Confesor*

NIEVES R. CONFESOR
Secretary of Labor and Employment

Patricia A. Sto. Tomas
PATRICIA A. STO. TOMAS
Chairman of Civil Service Commission