



Item No.: 02
Date: 14 2026 APR

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

RELEASED
DATE: 4/13/26
NO. 188
BY: [Signature]
FBO

PROVINCIAL BUDGET OFFICE

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

April 13, 2026
Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: APR 13 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. 04 FY 2025** of the **Municipality of Bato, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-06** with a total appropriation in the amount of **P3,452,900.00** 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 procurement of Goods, Supplies and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
2. 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. 04; and
6. 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
19 February 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-06** of the **Municipality of Bato, Leyte**, entitled: authorizing **Supplemental Budget No. 4 FY 2025** involving the amount of **Pesos: Three Million Four Hundred Fifty-Two Thousand Nine Hundred only (P3,452,900.00)**.

A handwritten signature in black ink, appearing to read "F. Uyvico".

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
SANGGUNIANG BAYAN
Bato, Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: FEB 19 2025
By: [Signature]

Appropriation Ordinance No. 2025-06

**AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4 FY 2025 INVOLVING
THE AMOUNT OF PESOS: THREE MILLION, FOUR HUNDRED FIFTY-TWO
THOUSAND, NINE HUNDRED ONLY (₱3,452,900.00)**

BE IT ORDAINED by the Sanggunian in session assembled, on motion of Hon. Mark S. Salvatierra with mass second, that:

Section 1. Approval. – The Supplemental Budget No. 4 of this municipality for FY 2025 in the total amount of **Pesos: Three million, four hundred fifty-two thousand, nine hundred only (₱3,452,900.00)** is hereby approved and authorized.

Section 2. Fund Source. – The source of funds for the Supplemental Budget is as follows:

A. Savings for Reversion

1. Personal services and MOOE of various offices (Mayor's office (current and SPA), accounting, treasury, assessor, MSWDO, market)	₱	3,452,900.00
2. Total	₱	3,452,900.00

B. Total Estimated Income

Total Estimated Income	₱	3,452,900.00
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Section 3. Use of Funds. – The total amount of **Pesos: Three million, four hundred fifty-two thousand, nine hundred only (₱3,452,900.00)** is hereby appropriated for the Supplemental Budget No. 4 FY 2025 of the Municipality of Bato as follows:

A. Current Appropriations

1. Mayor's Office

1. MOOE		1,936,500.00
Total	₱	1,936,500.00

2. Municipal Accounting Office

1. MOOE	₱	240,000.00
Total	₱	240,000.00

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3. Municipal Treasurer's Office

1. MOOE	₱	250,000.00
Total	₱	250,000.00

4. Municipal Assessor's Office

1. MOOE	₱	33,000.00
Total	₱	33,000.00

5. Municipal Social Welfare and Development Office

1. MOOE		300,000.00
Total	₱	300,000.00

6. Market Operations

1. MOOE		460,000.00
Total	₱	460,000.00

7. Total Current Appropriations

1. Total Current Appropriations	₱	3,219,500.00
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B. Special Purpose Appropriations

1. Sociocultural program (MOOE)	₱	233,400.00
Total Special Purpose Appropriations	₱	233,400.00

C. Total Appropriation

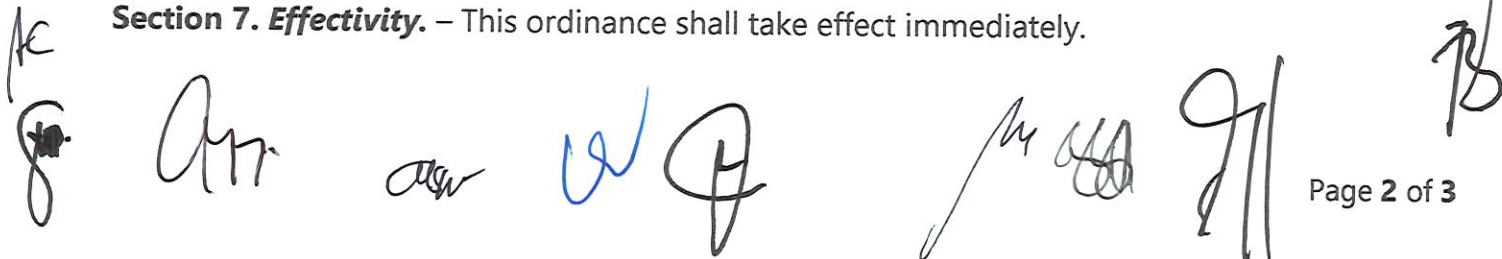
1. Current Appropriations	₱	3,219,500.00
2. Special Purpose Appropriations		233,400.00
Total	₱	3,452,900.00

Section 4. Reversion. – The amount(s) indicated in Section 2 herein is/are hereby reverted, realigned, and made available for expenditure itemized as proposed new appropriations in Section 3 hereof. This reversion has been certified by the municipal accountant and the municipal treasurer, and consequently declared as savings by this Sanggunian by virtue of Resolution No. 2025-138 dated December 22, 2025.

Section 5. 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 6. Repeal Clause. – Any and all ordinances and resolutions inconsistent with this ordinance are hereby repealed and/or amended.

Section 7. Effectivity. – This ordinance shall take effect immediately.




ENACTED this 22nd day of December 2025 during the regular session of the Sangguniang Bayan held at the SB Session Hall, Bato, Leyte.

CONCURRED BY THE HONORABLE MEMBERS OF THE SANGGUNIAN:


RYLAN NILE A. GERTOS

On leave
ANTHONY S. ECHEVARRE


RAUL M. ACENAS


MARISSA M. ROJAS


GERRY E. AUREO


MARK S. SALVATIERRA

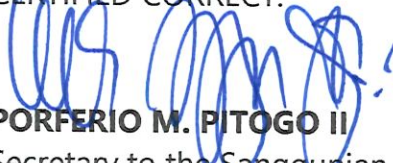

HERBERT B. SALAZAR


ARNULFO B. Taneo


MARISSA C. GERTOS


JIA MARIE L. ABLAWON


CERTIFIED CORRECT:


PORFERIO M. PITOGO II
Secretary to the Sanggunian

ATTESTED TO HAVE BEEN DULY ADOPTED:


HON. NATHANIEL B. GERTOS
Presiding Officer/Municipal Vice Mayor


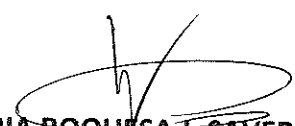
APPROVED:


HON. BRYAN NILE A. GERTOS
Municipal Mayor
Date: _____

STATEMENT OF FUNDING SOURCES
Supplemental Budget No. 04
 Fiscal Year 2025

BATO, LEYTE
 Province/City/Municipality

GENERAL FUND
 Fund/Special/Account

PARTICULARS (1)	ACCOUNT CLASSIFICATION PGCA (2)	AMOUNT (3)
1. New Revenue Sources		
2. Actual Collection in Excess of the Estimated Income		
3. Savings:		-
a.) Reversion from Personal Services and MOOE		3,452,900.00
4. Realignment		
Total Estimated Income		3,452,900.00
<p>Certified Correct:</p> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  DIONESIO B. MALATAG Mun. Treasurer </div> <div style="text-align: center;">  MARIA ROQUESA J. SAVERON, CPA Mun. Accountant </div> </div>		

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY: 2025

Bato, Leyte
Province/City/Municipality

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
I. CURRENT APPROPRIATIONS:					
MAYORS OFFICE	MOOE:				
	1. Payment of travelling expenses		Travelling Expenses	5-02-01-010	200,000.00
	2. Payment of Power Bill		Electricity Expenses	5-02-04-020	136,500.00
	3. Payment of sand and gravel for surfacing of Barangay Roads		Repair and Maintenance - Infrastructure Assets (Maintenance of Barangay Roads)	5-02-13-030	500,000.00
	4. Payment of Materials for the maint- of Drainage canals		Repair and Maintenance - Infrastructure Assets (Rep. & Maint - Irrigation/Canals/Laterals)	5-02-13-030	300,000.00
	5. Payment of Insurance of Government Vehicles		Insurance Expenses	5-02-16-030	150,000.00
	6. Payment of Assistance to individual crisis (AICS)		Donations	5-02-99-080	250,000.00
	7. Payment of wages for Job Order		Other Maintenance & Operating Expenses	5-02-99-990	400,000.00
	TOTAL				1,936,500.00
Municipal Accounting Office	MOOE: 1. Payment of wages for Job Order		Other Maintenance & Operating Expenses	5-02-99-990	240,000.00
Municipal Treasurer's Office	MOOE: 1. Payment of wages for Job Order		Other Maintenance & Operating Expenses	5-02-99-990	250,000.00
Municipal Assessors Office	MOOE: 1. Payment of wages for Job Order		Other Maintenance & Operating Expenses	5-02-99-990	33,000.00
Municipal Social Worker & Dev't. Office	MOOE: 1. Payment of wages for Job Order		Other Maintenance & Operating Expenses	5-02-99-990	300,000.00
Market Operation	MOOE: 1. Payment of wages for Job Order		Repair and Maintenance - Buildings and Other Structures - Market	5-02-13-040	460,000.00
SPECIAL PURPOSE APPROPRIATIONS:					
MO-SOCIO CULTURAL PROGRAM	MOOE: Payment of Meals during Socio Cultural activities		Other Maintenance & Operating Expenses	5-02-99-990	233,400.00
	TOTAL CURRENT APPROPRIATIONS				3,452,900.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
TOTAL CURRENT APPROPRIATIONS FORWARDED					3,452,900.00
III. STATUTORY & MANDATORY OBLIGATION:					
	a). 20% Development Fund				
	b). 5% Disaster Risk Reduction Mgmt Fund				
	Total Statutory & Mandatory Obligations				-
	TOTAL APPROPRIATION				3,452,900.00
	UNAPPROPRIATED BALANCE				-

Prepared by:


ARVIN D. AYOC
 Local Budget Officer

APPROVED:


HON. BRYAN NILE A. GERTOS
 Local Chief Executive


**Statement of Funds Available for Reversion
As of DECEMBER 31, 2025**


Office 1	Object of Expenditures 2	Amount of Appropriations 3	Amount of Obligations 4	Unobligated to Date 5	Amount to be Reverted 6
I. CURRENT APPROPRIATIONS:					
Office of the Mun. Mayor	Personal Services: Other Personal Benefits - SRI	380,000.00	190,000.00	190,000.00	190,000.00
Sangguniang Bayan	Personal Services: Other Personal Benefits - SRI	288,000.00	150,000.00	138,000.00	138,000.00
	MOOE: Travelling Expenses	825,000.00	417,236.28	407,763.72	50,000.00
	TOTAL				188,000.00
Office of the Municipal Planning & Dev't. Council	Personal Services: Other Personal Benefits - SRI	100,000.00	50,000.00	50,000.00	50,000.00
Office of Municipal Civil Registrar	Personal Services: Other Personal Benefits - SRI	80,000.00	40,000.00	40,000.00	40,000.00
Office of the Municipal Budget	Personal Services: Other Personal Benefits - SRI	80,000.00	40,000.00	40,000.00	40,000.00
	MOOE: Orther Maintenance & Operating Exp.	150,000.00	112,041.78	37,958.22	30,000.00
	TOTAL				70,000.00
Office of the Municipal Treasurer	Personal Services: Other Personal Benefits - SRI	180,000.00	90,000.00	90,000.00	90,000.00
Office of the Municipal Assesor	Personal Services: Other Personal Benefits - SRI	66,000.00	33,000.00	33,000.00	33,000.00
Office of the Municipal Rural Health unit	Personal Services: Other Personal Benefits - SRI	360,000.00	180,000.00	180,000.00	180,000.00
Office of Municipal Social Welfare & Dev't.	Personal Services: Other Personal Benefits - SRI	80,000.00	40,000.00	40,000.00	40,000.00
Office of the Municipal Agriculture	Personal Services: Other Personal Benefits - SRI	60,000.00	30,000.00	30,000.00	30,000.00
	MOOE: Municipal Fishery Law Enforcement Team (MPLET) Operation	50,000.00	-	50,000.00	50,000.00
	TOTAL				80,000.00
	Sub-total				961,000.00

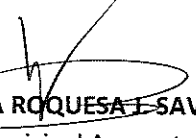
Office 1	Object of Expenditures 2	Amount of Appropriations 3	Amount of Obligations 4	Unobligated to Date 5	Amount to be Reverted 6
	Sub-total forwarded				961,000.00
Office of the Municipal Engineer	Personal Services: Other Personal Benefits - SRI	120,000.00	60,000.00	60,000.00	60,000.00
	MOOE: Repair and Maintenance- Machinery and Equipment	500,000.00	313,900.00	186,100.00	50,000.00
	TOTAL				110,000.00
Market Operation	Personal Services: Other Personal Benefits - SRI	1,040,000.00	520,000.00	520,000.00	520,000.00
	MOOE: Water Expenses	40,000.00	-	40,000.00	40,000.00
	Electricity Expenses	40,000.00	-	40,000.00	40,000.00
	TOTAL				600,000.00
Slaughterhouse Operation	Personal Services: Other Personal Benefits - SRI	320,000.00	160,000.00	160,000.00	160,000.00
Port Operation	Personal Services: Other Personal Benefits - SRI	1,120,000.00	560,000.00	560,000.00	560,000.00
	MOOE: Other Maintenance & Operating Exp.	400,000.00	328,354.34	71,645.66	19,400.00
	TOTAL				579,400.00
Diagnostic	Personal Services: Other Personal Benefits - SRI	46,000.00	23,000.00	23,000.00	23,000.00
Office of the Municipal Disaster Risk Reduction & Mng't.	Personal Services: Other Personal Benefits - SRI	46,000.00	20,000.00	26,000.00	26,000.00
SPECIAL PURPOSE APPROPRIATIONS:					
MO-EDUCATIONAL PROGRAM	MOOE: Scholarship Expenses	200,000.00	-	200,000.00	200,000.00
MO-PEACE & ORDER & PUBLIC SAFETY PROGRAM	MOOE: Confidential Expenses	145,500.00	-	145,500.00	145,500.00
	Barangay Tanod Operation Services	2,100,000.00	1,882,000.00	218,000.00	218,000.00
	TOTAL				363,500.00
MO-PNP	MOOE: Fuel, Oil and Lubricants Expenses	150,000.00	-	150,000.00	150,000.00
MO-CAPABILITY TEAM BUILDING ACTIVITY	MOOE: Other Maintenance & Operating Exp.	200,000.00	70,800.00	129,200.00	120,000.00
MSWDO-SENIOR CITIZENS PROGRAM	MOOE: Other Maintenance & Operating Exp.	300,000.00	197,017.03	102,982.97	100,000.00
	Sub-total				3,392,900.00

Office 1	Object of Expenditures 2	Amount of Appropriations 3	Amount of Obligations 4	Unobligated to Date 5	Amount to be Reverted 6
Sub-total forwarded					3,392,900.00
MSWDO-LCPC PROGRAM	MOOE: Travelling Expenses	50,000.00	5,820.00	44,180.00	30,000.00
MSWDO-GAD PROGRAM	MOOE: Trainings Expenses	80,000.00	47,500.00	32,500.00	30,000.00
GRAND TOTAL FOR REVERSION					3,452,900.00

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


DIONESIO B. MALATAG
 Municipal Treasurer


ARVIN D. AYOC
 Municipal Budget Officer


MARIA ROQUESA T. SAVERON
 Municipal Accountant

APPROVED:


HON. BRYAN N. GERTOS
 Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Bato

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that the Local Government Unit of Bato, Leyte has an available fund amounting to **THREE MILLION FOUR HUNDRED FIFTY-TWO THOUSAND NINE HUNDRED PESOS (P 3,452,900.00) ONLY**. This certification issued to support the Supplemental Budget No. 04 Of this Municipality.

Issued this at 22ND day of December, 2025 at Municipality of Bato, Leyte.

CERTIFIED By:


MARIA ROQUESA J. SAVERON, CPA
Municipal Accountant


DIONESIO B. MALATAG
Municipal Treasurer



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Bato

CERTIFICATION


TO WHOM IT MAY CONCERN:

This is to certify that the Local Finance Committee of LGU Bato, Leyte declaring savings amounting **THREE MILLION FOUR HUNDRED FIFTY-TWO THOUSAND NINE HUNDRED PESOS (P 3,452,900.00)** in form of Reversion. This certification issued to support the Supplemental Budget No. 04 Of this Municipality.


Issued this at 22ND day of December, 2025 at Municipality of Bato, Leyte.

CERTIFIED BY THE LOCAL FINANCE COMMITTEE:


MARIA ROQUESA J. SAVERON, CPA
Municipal Accountant


DIONESIO B. MALATAG
Municipal Treasurer


ARVIN D. AYO
Municipal Budget Officer


RIZALINA M. BUZON
Mun. Planning & Dev't. Officer



Republic of the Philippines
SANGGUNIANG BAYAN
Bato, Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: FEB 19 2026
By: [Signature]

**THE HONORABLE MEMBERS OF THE
SANGGUNIANG PANLALAWIGAN**
Province of Leyte
Tacloban City

Gentlemen and ladies:

Respectfully transmitting to the Leyte Provincial Board the herein **Appropriation Ordinance No. 2025-06 re: Authorizing the supplemental budget number 4 for FY 2025 in the total amount of ₱3,452,900.00** of this municipality for perusal and review by the august body.

It is sincerely prayed that the Provincial Board could pass a resolution stipulating your action on the matter and furnish this Sanggunian with the same.

I thank you in advance and look forward to your granting this request.

Respectfully,


PORFERIO M. PITOGO II
Secretary to the Sanggunian