



Republic of the Philippines
PROVINCE OF LEYTE
 Provincial Capitol
 Tacloban City

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PROVINCIAL LEGAL OFFICE

Item No.: 04
 Date: 26 2026 MAY

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: MAY 15 2026
 By: [Signature]

PROVINCE OF LEYTE
 LEGAL OFFICE
RECEIVED
 By: [Signature]
 Date: 5-15-26 Time: [Signature]

2nd INDORSEMENT
 May 8, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 3, s. 2026 of the Sangguniang Bayan of Tolosa, Leyte.

Issues/ concerns for review/recommendation/legal opinion is/ are as follows:

- Ordinance No. 3: “An Ordinance establishing a Comprehensive Policy and Procedural Framework for the identification, inspection, appraisal, and disposal of unserviceable properties of the Municipal Government of Tolosa; creating the necessary committees therefor; defining roles and responsibilities; and for other purposes, all in strict conformity with COA rules, existing laws, and applicable jurisprudence. ”

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 447(a)¹ of the Local Government Code of 1991 (R.A 7160) in consonance with Section 76 ², subject to the availability of funds and to normal and regular accounting and auditing procedures and also to Commission on Audit rules and regulations. Hence, we recommend for the declaration of its validity.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

ATTY. JOSE RAYMUND A. ACOL
Provincial Legal Officer 

¹ (a) The sangguniang bayan, as the legislative body of the municipality, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the municipality as provided for under Section 22 of this Code

² Section 76. Organizational Structure and Staffing Pattern. - Every local government unit shall design and implement its own organizational structure and staffing pattern taking into consideration its service requirements and financial capability, subject to the minimum standards and guidelines prescribed by the Civil Service Commission.

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
10 April 2026

PROVINCE OF LEYTE
LEGAL OFFICE
RECEIVED

By: [Signature]
Date: 4/13/26 Time: 9:20

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 03**, series of **2026** of the **Municipality of Tolosa, Leyte**, entitled: **An Ordinance establishing a Comprehensive Policy and Procedural Framework for the identification, inspection, appraisal, and disposal of unserviceable properties of the Municipal Government of Tolosa, Leyte; creating the necessary committees therefor; defining roles and responsibilities; and for other purposes, all in strict conformity with Commission on Audit (COA) rules, existing laws, and applicable jurisprudence.**

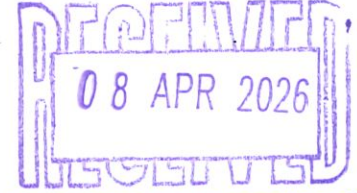

FLORINDA JILLS DIVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

SANGGUNIANG PANLALAWIGAN



1st Endorsement

April 8, 2026

PROVINCE OF LEYTE

Respectfully forwarded to the Sangguniang Panlalawigan, Province of Leyte, Municipality of Palo, the herein attached **RESOLUTION NO. 02-54-2026, Re: A RESOLUTION APPROVING AND ENACTING AN ORDINANCE ESTABLISHING A COMPREHENSIVE POLICY AND PROCEDURAL FRAMEWORK FOR THE IDENTIFICATION, INSPECTION, APPRAISAL, AND DISPOSAL OF UNSERVICEABLE PROPERTIES OF THE MUNICIPAL GOVERNMENT OF TOLOSA, LEYTE; CREATING THE NECESSARY COMMITTEES THEREFOR; DEFINING ROLES AND RESPONSIBILITIES; AND FOR OTHER PURPOSES, ALL IN STRICT CONFORMITY WITH COMMISSION ON AUDIT (COA) RULES, EXISTING LAWS, AND APPLICABLE JURISPRUDENCE,** Attendance of Regular Session and Certification of Posting.

For review and approval.

Issued this **8th** day of **April 2026** at Tolosa, Leyte, Philippines.

Please acknowledge receipt hereof.


DR. MANNY R. MARTINEZ, DPA., RN.(PH, US), MPRM.

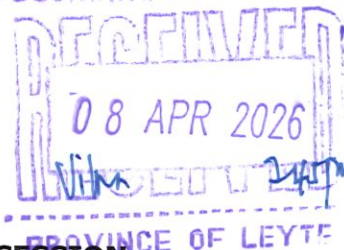
Secretary to the Sangguniang Bayan
Municipal Gov't Department Head I



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

SANGGUNIANG PANLALAWIGAN



**EXCERPT FROM THE MINUTES OF THE 33RD REGULAR SESSION
OF THE SANGGUNIANG BAYAN OF TOLOSA, HELD AT THE
SESSION HALL ON FEBRUARY 16, 2026 AT 9:30 A.M.**

PRESENT:

- Hon. Daphne Dayner B. Roa - - SB Member (Presiding Officer)
- Hon. Purisima Z. Ocaña - - Sangguniang Bayan Member
- Hon. Jose Mari Idefonso C. Roa, Jr. - - Sangguniang Bayan Member
- Hon. Rolando B. Legaspi - - Sangguniang Bayan Member
- Hon. Ireneo Rolando A. Lumbré - - Sangguniang Bayan Member
- Hon. Manuel B. Balleo - - Sangguniang Bayan Member
- Hon. Felicito D. Beltran III - - Sangguniang Bayan Member

Official Travel:

- Hon. Elizabeth S. Eracho - - Municipal Vice-Mayor
- Hon. Melanie Felisa M. Vivero - - Ex-Officio Member/Liga President
- Hon. Catherine R. Benjamin - - Ex-Officio Member/SK Fed. President

ABSENT:

- Hon. Rouen Angely M. Tubongbanua - Sangguniang Bayan Member

RESOLUTION NO. 02-54-2026

A RESOLUTION APPROVING AND ENACTING AN ORDINANCE ESTABLISHING A COMPREHENSIVE POLICY AND PROCEDURAL FRAMEWORK FOR THE IDENTIFICATION, INSPECTION, APPRAISAL, AND DISPOSAL OF UNSERVICEABLE PROPERTIES OF THE MUNICIPAL GOVERNMENT OF TOLOSA, LEYTE; CREATING THE NECESSARY COMMITTEES THEREFOR; DEFINING ROLES AND RESPONSIBILITIES; AND FOR OTHER PURPOSES, ALL IN STRICT CONFORMITY WITH COMMISSION ON AUDIT (COA) RULES, EXISTING LAWS, AND APPLICABLE JURISPRUDENCE

WHEREAS, the Sangguniang Bayan of the Municipality of Tolosa, Leyte recognizes the importance of establishing a comprehensive policy and procedural framework for the proper identification, inspection, appraisal, and disposal of unserviceable properties owned by the Municipal Government in order to ensure accountability, transparency, and compliance with existing laws;

WHEREAS, it is necessary to create the appropriate committees, define their roles and responsibilities, and prescribe procedures for the disposition of unserviceable properties in strict conformity with Commission on Audit (COA) rules, relevant laws, and applicable jurisprudence;

WHEREAS, after careful deliberation and review, the Sangguniang Bayan finds the proposed ordinance to be consistent with legal requirements, promotes efficiency in public resource management, and safeguards the interest of the Municipality;

NOW, THEREFORE, on motion of Hon. Felicito D. Beltran III, duly seconded by all members, be it;

RESOLVED, as it is hereby resolved, to approve and enact the Ordinance establishing a comprehensive policy and procedural framework for the identification, inspection, appraisal, and disposal of unserviceable properties of the Municipal Government of Tolosa, Leyte; creating the necessary committees therefor; defining roles and responsibilities; and for other purposes, all in



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

**EXCERPT FROM THE MINUTES OF THE 33RD REGULAR SESSION
OF THE SANGGUNIANG BAYAN OF TOLOSA, HELD AT THE
SESSION HALL ON FEBRUARY 16, 2026 AT 9:30 A.M.**

PRESENT:

- | | | | |
|--------------------------------------|---|---|-------------------------------|
| Hon. Daphne Dayner B. Roa | - | - | SB Member (Presiding Officer) |
| Hon. Purisima Z. Ocaña | - | - | Sangguniang Bayan Member |
| Hon. Jose Mari Ildefonso C. Roa, Jr. | - | - | Sangguniang Bayan Member |
| Hon. Rolando B. Legaspi | - | - | Sangguniang Bayan Member |
| Hon. Ireneo Rolando A. Lumbré | - | - | Sangguniang Bayan Member |
| Hon. Manuel B. Balledo | - | - | Sangguniang Bayan Member |
| Hon. Felicito D. Beltran III | - | - | Sangguniang Bayan Member |

Official Travel:

- | | | | |
|-------------------------------|---|---|-------------------------------------|
| Hon. Elizabeth S. Eracho | - | - | Municipal Vice-Mayor |
| Hon. Melanie Felisa M. Vivero | - | - | Ex-Officio Member/Liga President |
| Hon. Catherine R. Benjamin | - | - | Ex-Officio Member/SK Fed. President |

ABSENT:

- | | | | |
|----------------------------------|---|---|--------------------------|
| Hon. Rouen Angely M. Tubongbanua | - | - | Sangguniang Bayan Member |
|----------------------------------|---|---|--------------------------|

ORDINANCE NO. 03
Series of 2026

AN ORDINANCE ESTABLISHING A COMPREHENSIVE POLICY AND PROCEDURAL FRAMEWORK FOR THE IDENTIFICATION, INSPECTION, APPRAISAL, AND DISPOSAL OF UNSERVICEABLE PROPERTIES OF THE MUNICIPAL GOVERNMENT OF TOLOSA, LEYTE; CREATING THE NECESSARY COMMITTEES THEREFOR; DEFINING ROLES AND RESPONSIBILITIES; AND FOR OTHER PURPOSES, ALL IN STRICT CONFORMITY WITH COMMISSION ON AUDIT (COA) RULES, EXISTING LAWS, AND APPLICABLE JURISPRUDENCE

Authored and Sponsored by:

Hon. Felicito D. Beltran III
Chairman Committee on General Services

WHEREAS, the Local Government Code of 1991 (Republic Act No. 7160) mandates local government units to ensure efficient, effective, transparent, and accountable governance, including the prudent management and disposition of government-owned properties;

WHEREAS, Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, vests upon the Commission on Audit (COA) the exclusive constitutional authority to promulgate accounting and auditing rules, including those governing the inspection, appraisal, and disposal of government property;

WHEREAS, COA Circular No. 2017-004 and other related COA issuances prescribe the updated and controlling rules, procedures, and allowable modes for the disposal of unserviceable government properties;

(OFFICIAL TRAVEL)

HON. ELIZABETH S. ERACHO, RCE.
Municipal Vice-Mayor

DR. MANNY R. MARTINEZ, DPA., RN.(PH,US), MPRM.
Secretary to the Sangguniang Bayan

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARI ILDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

(ABSENT)
HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

(OFFICIAL TRAVEL)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member
Liga President

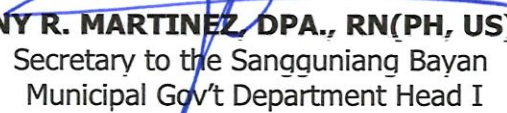
(OFFICIAL TRAVEL)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

strict conformity with Commission on Audit (COA) rules, existing laws, and applicable jurisprudence;

RESOLVED FURTHER, that copies of this Resolution and the approved Ordinance be furnished to the Municipal Mayor, the Municipal Accountant, the Municipal Planning and Development Office, and other concerned offices for their information and appropriate action.

ADOPTED, this **16TH** day of **February 2026**, at Tolosa, Leyte.

I HEREBY CERTIFY, in my ministerial capacity as Secretary of the Sangguniang Bayan of Tolosa, that the foregoing Resolution is a true and faithful copy, issued solely for administrative purposes with no discretion, approval, or responsibility over its content.


DR. MANNY R. MARTINEZ, DPA., RN(PH, US), MPRM.
Secretary to the Sangguniang Bayan
Municipal Gov't Department Head I

MOVANT:


HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

ATTESTED:


HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member
Presiding Officer

APPROVED:


HON. ERWIN C. OCAÑA
Municipal Mayor
Date: 3-31-26

WHEREAS, jurisprudence consistently holds that local legislative bodies may enact ordinances that are enabling, supplementary, and procedural in nature, provided that such ordinances do not amend, supplant, or contradict national laws and COA rules;

WHEREAS, the Sangguniang Bayan of the Municipality of Tolosa deems it necessary to institutionalize a comprehensive local framework that strengthens internal controls, clarifies accountabilities, ensures transparency, and promotes audit-ready compliance in the disposal of unserviceable municipal properties;

NOW THEREFORE, on motion of Hon. Felicito D. Beltran III, duly seconded, be it ordained by the Sangguniang Bayan of the Municipality of Tolosa, Leyte, that:

SECTION 1. Declaration of Policy.

It is hereby declared the policy of the Municipality of Tolosa to ensure that the identification, inspection, appraisal, and disposal of unserviceable government properties are undertaken in a transparent, economical, efficient, environmentally responsible, and accountable manner, strictly in accordance with Presidential Decree No. 1445, Republic Act No. 7160, COA Circular No. 2017-004, other applicable COA issuances, and existing jurisprudence. This Ordinance is enacted as an enabling and supplementary measure and shall not be construed to diminish or modify COA authority.

SECTION 2. Nature and Scope of the Ordinance.

This Ordinance shall serve as a permanent policy and procedural framework governing the internal processes of the Municipal Government of Tolosa in relation to the disposal of unserviceable properties. It shall not create new modes of disposal nor alter those prescribed by COA, but shall guide municipal offices in ensuring compliance with national rules.

SECTION 3. Coverage.

This Ordinance shall apply to all properties owned by the Municipal Government of Tolosa that are determined to be unserviceable, obsolete, damaged, condemned, or no longer economically repairable, including but not limited to:

1. Motor vehicles and heavy equipment;
2. Medical, health, and hospital equipment;
3. Office furniture, fixtures, and information technology equipment;
4. Machinery, tools, and other capital assets;
5. Other government properties subject to disposal under COA rules.

SECTION 4. Non-Override and Supremacy Clause.

Nothing in this Ordinance shall be interpreted or implemented in a manner that amends, overrides, supersedes, or contradicts the provisions of Presidential Decree No. 1445, Republic Act No. 7160, COA Circular No. 2017-004, other COA issuances, or controlling jurisprudence. In case of any conflict, inconsistency, or ambiguity, the applicable COA rule, national law, or judicial ruling shall prevail.

SECTION 5. Definition of Terms.

For purposes of this Ordinance, the following terms are hereby defined:

- a) Unserviceable Property - Government property that is no longer functional, obsolete, beyond economical repair, or unsafe for continued use, as determined in accordance with COA criteria.
- b) Disposal - The process of divesting ownership or control of government property through modes authorized by COA, including but not limited to public auction, negotiated sale, transfer to other government entities, donation where allowed, or destruction/ condemnation.

(OFFICIAL TRAVEL)

HON. ELIZABETH S. ERACHO, RCE.
Municipal Vice-Mayor

DR. MANNY R. MARTINEZ, DPA., RN.(PH,US), MPRM.
Secretary to the Sangguniang Bayan

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURTISMA Z. OCANA
Sangguniang Bayan Member

HON. JOSE MARI IDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. MEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

(ABSENT)
HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

(OFFICIAL TRAVEL)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member
Liga President

(OFFICIAL TRAVEL)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

- c) High-Value Property - Property whose acquisition cost or book value meets or exceeds the threshold requiring special authority or scrutiny under COA rules, including motor vehicles and heavy equipment.

SECTION 6. Creation of the Inventory and Disposal Committee (IDC).

Creation of the Municipal Property Inventory Committee of the Municipality of Tolosa, Leyte. There is hereby created a Municipal Property Inventory Committee in the Municipality of Tolosa, Leyte. The composition of the Committee shall be determined by the Municipal Mayor through the issuance of an Executive Order. The Municipal Mayor shall exercise full discretion in the selection and designation of the members of the Committee and may include such officials and personnel as may be deemed necessary to effectively carry out its functions, as the need arises.

SECTION 7. Powers and Functions of the IDC.

The Inventory and Disposal Committee shall have the following powers and functions:

1. Conduct physical inspection and verification of properties proposed for disposal;
2. Determine the condition and degree of unserviceability based on COA standards;
3. Evaluate repair history, maintenance costs, and cost-benefit considerations;
4. Prepare detailed Inspection Reports and recommend whether properties are beyond economical repair;
5. Endorse the appropriate mode of disposal strictly in accordance with COA rules;
6. Ensure completeness, accuracy, and safekeeping of all disposal related documentation;
7. Submit formal recommendations to the Local Chief Executive for approval.

SECTION 8. Creation of the Appraisal and Disposal/ Auction Committee.

Creation of the Municipal Disposal Committee of the Municipality of Tolosa, Leyte. There is hereby created a Municipal Disposal Committee in the Municipality of Tolosa, Leyte. The composition of the Committee shall be determined by the Municipal Mayor through the issuance of an Executive Order. The Municipal Mayor shall exercise full discretion in the selection and designation of the members of the Committee and may include such officials and personnel as may be deemed necessary to effectively carry out its functions, as the need arises.

SECTION 9. Functions of the Appraisal and Disposal/ Auction Committee.

The Committee shall:

1. Conduct appraisal in accordance with COA-prescribed valuation methods;

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURRIMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARI IDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. ESPINOZA
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

(ABSENT)
HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

(OFFICIAL TRAVEL)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member
Liga President

(OFFICIAL TRAVEL)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURSIMA Z. OCANA
Sangguniang Bayan Member

HON. JOSE MARI ILDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

2. Prepare appraisal reports and valuation documents;
3. Conduct public auctions or implement other authorized modes of disposal;
4. Ensure proper posting, publication, and documentation of disposal activities;
5. Prepare minutes, certificates of sale, and related records;
6. Coordinate with the Accounting Office, Treasury, and COA for post-disposal requirements.

SECTION 10. Role of the Sangguniang Bayan.

The Sangguniang Bayan shall exercise oversight and policy authority by:

1. Granting prior authority through a Resolution for the disposal of motor vehicles and other high-value properties, upon recommendation of the IDC and approval of the Local Chief Executive;
2. Ensuring that disposal activities are aligned with this Ordinance and national laws;
3. Refraining from involvement in the operational conduct of disposal, which remains an executive function.

SECTION 11. Role of the Local Chief Executive.

The Municipal Mayor, as Local Chief Executive, shall:

1. Approve or disapprove recommendations for disposal upon compliance with COA requirements;
2. Determine and authorize the mode of disposal strictly as allowed by COA rules;
3. Execute contracts, certificates, and other documents necessary for disposal;
4. Ensure that proceeds from disposal are promptly remitted to the Municipal Treasury;
5. Ensure coordination with COA, LTO, DENR, and other regulatory agencies, as applicable.

SECTION 12. Accounting, Recording, and Remittance of Proceeds.

All proceeds derived from the disposal of unserviceable properties shall accrue to the General Fund of the Municipality and shall be recorded, reported, and audited in accordance with existing accounting and auditing rules. Corresponding adjustments shall be made in property and inventory records.

SECTION 13. Environmental, Safety, and Regulatory Compliance.

Disposal activities involving destruction, condemnation, or dismantling shall comply with environmental laws, DENR regulations, occupational safety standards, and Land Transportation Office (LTO) requirements, where applicable.

SECTION 14. Transparency and Public Disclosure.

All notices of disposal, public auction, or other authorized modes shall be posted in conspicuous places and other appropriate platforms as required by COA rules to ensure transparency and public accountability.

SECTION 15. Implementing Rules and Administrative Issuances.

The Local Chief Executive may issue executive orders, memoranda, or other administrative issuances consistent with this Ordinance and COA rules to ensure effective and uniform implementation.

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO B. BELTRAN III
Sangguniang Bayan Member

(ABSENT)
HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

(OFFICIAL TRAVEL)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member
Liga President

(OFFICIAL TRAVEL)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

SECTION 16. Prohibition Against Unauthorized Disposal.

No municipal property shall be disposed of without full compliance with this Ordinance, COA rules, and the required approvals. Any unauthorized disposal shall be subject to administrative, civil, and criminal liabilities under existing laws.

SECTION 17. Separability Clause.

If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall remain in full force and effect.

SECTION 18. Repealing Clause.

All ordinances, resolutions, executive orders, rules, or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 19. Effectivity.

This Ordinance shall take effect after compliance with the posting and publication requirements provided under Republic Act No. 7160.

DR. MANNY R. MARTINEZ, DPA., RN(PH, US), MPRM.
Secretary to the Sangguniang Bayan
Municipal Gov't Department Head I

ATTESTED:


HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member
Presiding Officer

(Official travel)
HON. ELIZABETH S. ERACHO, RCE.
Municipal Vice-Mayor


HON. JOSE MARI ILDEFONSO C. ROA, JR.
Sangguniang Bayan Member


HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member


HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

(Official travel)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member/Liga President


HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member


HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member


HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

(ABSENT)
HON. ROUEN ANGELY M. TUBONBANUA
Sangguniang Bayan Member

(Official travel)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member/SK Fed. President

APPROVED:


HON. ERWIN C. OCAÑA
Municipal Mayor
Date: 3-31-26



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

MINUTES OF THE 33RD REGULAR SESSION OF THE SANGGUNIANG BAYAN OF TOLOSA, LEYTE, HELD AT THE SESSION HALL, ON FEBRUARY 16, 2026 AT 9:30 A.M.

PRESENT:

- | | | |
|--|---|-------------------------------|
| Hon. Daphne Dayner B. Roa | - | SB Member (Presiding Officer) |
| Hon. Purisima Z. Ocaña | - | Sangguniang Bayan Member |
| Hon. Jose Mari Ildelfonso C. Roa, Jr.- | | Sangguniang Bayan Member |
| Hon. Rolando B. Legaspi | - | Sangguniang Bayan Member |
| Hon. Ireneo Rolando A. Lumbré | - | Sangguniang Bayan Member |
| Hon. Manuel B. Balledo | - | Sangguniang Bayan Member |
| Hon. Felicito D. Beltran III | - | Sangguniang Bayan Member |

Official Travel:

- | | | |
|-------------------------------|---|-------------------------------------|
| Hon. Elizabeth S. Eracho | - | Municipal Vice-Mayor |
| Hon. Melanie Felisa M. Vivero | - | Ex-Officio Member/Liga President |
| Hon. Catherine R. Benjamin | - | Ex-Officio Member/SK Fed. President |

ABSENT:

- | | |
|-----------------------------------|--------------------------|
| Hon. Rouen Angely M. Tubongbanua- | Sangguniang Bayan Member |
|-----------------------------------|--------------------------|

CALL TO ORDER. - Since the Vice Mayor was on official business, an election for a temporary presiding officer was conducted. The 33rd Regular Session of the 12th Sangguniang Bayan of Tolosa, Leyte, was formally convened on February 16, 2026, at 9:30 in the morning. The session was presided over by Hon. Daphne Dayner Babar Roa, who was nominated by Hon. Manuel B. Balledo. With no other nominations, Hon. Daphne Dayner B. Roa was declared the temporary presiding officer and officially opened the plenary, warmly welcoming all members and guests present. The session, however, was not broadcast live through the official Facebook page of the Legislative Branch.

NATIONAL ANTHEM, INVOCATION, AND MUNICIPAL HYMN. - The session commenced with the singing of the Philippine National Anthem, followed by an invocation facilitated through a computer-generated prayer that provided the members with a moment of reflection and spiritual grounding. The ceremonial opening concluded with the singing of the official municipal hymn, "Hymno han Tolosa."

ROLL CALL. - The Secretary to the Sangguniang Bayan, Dr. Manny R. Martinez, conducted the roll call to determine the presence of a quorum. The following members were recorded as present:

PRESENT:

- Hon. Daphne Dayner Babar Roa – SB Member (Presiding Chairperson)
- Hon. Purisima Zabala Ocaña – SB Member
- Hon. Jose Mari Ildelfonso C. Roa, Jr. – SB Member
- Hon. Rolando Baylon Legaspi – SB Member
- Hon. Ireneo Rolando A. Lumbré – SB Member
- Hon. Manuel Bolito Balledo – SB Member
- Hon. Felicito Dela Cruz Beltran III – SB Member

Official Travel:

- Hon. Elizabeth Saito Eracho – Vice Mayor - Presiding Chair
- Hon. Melanie Felisa Merida Vivero – Liga ng mga Barangay President
- Hon. Catherine Robis Benjamin – PPSK

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARI ILDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

HON. MELANIE FELISA M. VIVERO
Ex-Officio Member
Liga President

HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

(ABSENT)

(OFFICIAL TRAVEL)

(OFFICIAL TRAVEL)

(OFFICIAL TRAVEL)

B. Business for the Day

- 1) Discussion: An Ordinance Requiring the Preparation and Submission of an Annual Municipal Tourism Development Plan and Annual Tourism Events Calendar in the Municipality of Tolosa.

Hon. Daphne Dayner B. Roa formally opened the floor for discussion of the proposed ordinance. She emphasized the importance of institutionalizing a structured and forward-looking tourism plan to ensure sustainability, direction, and transparency in the Municipality's tourism initiatives.

Hon. Manuel B. Baledo expressed support for the measure, describing it as a timely and progressive ordinance. He proposed the inclusion of an additional provision creating a committee tasked with scouting and identifying new potential tourist destinations within the Municipality to further enhance local tourism development.

In response, Hon. Daphne Dayner B. Roa acknowledged that while there are existing tourism-related plans and initiatives, there is a need to strengthen the mechanism for integrating the legislative body's ideas and recommendations into the overall tourism framework. She stressed that the ordinance would provide a formal structure through which planning and coordination may be improved.

Hon. Felicito D. Beltran III manifested his agreement with the observations of Hon. Daphne Dayner B. Roa, affirming that the measure would strengthen legislative participation in tourism planning. He further clarified that the intent of the ordinance is primarily to mandate the Municipal Tourism Office to prepare and submit an annual Tourism Development Plan and Events Calendar for proper review, guidance, and alignment with the Municipality's development goals.

Hon. Jose Mari Idefonso C. Roa, Jr. likewise expressed support, highlighting the importance of establishing a Municipal Tourism Council or similar body to ensure organized planning and prevent the Municipality from being "blinded" by uncoordinated or ad hoc activities. He noted that advance submission of plans would allow the Sangguniang Bayan to provide timely suggestions and policy direction.

After thorough deliberation and with no further interpellations, Hon. Daphne Dayner B. Roa moved that the proposed ordinance be elevated to Third and Final Reading. The motion was duly seconded, and there being no objection, the measure was approved on Second Reading and advanced to **Third Reading**.

Thereafter, Hon. Daphne Dayner B. Roa resumed the Chair as Presiding Officer.

THIRD READING:

- 1. **An Ordinance Establishing a Comprehensive Policy and Procedural Framework for the Identification, Inspection, Appraisal, and Disposal of Unserviceable Properties of the Municipal Government of Tolosa, Leyte; Creating the Necessary Committees Therefor; Defining Roles and Responsibilities; and for Other Purposes, All in Strict Conformity with Commission on Audit (COA) Rules, Existing Laws, and Applicable Jurisprudence.**

Upon proper calendaring, Hon. Felicito D. Beltran III opened the floor for voting on the proposed ordinance. The Presiding Officer, Hon. Daphne Dayner B. Roa, called for those in favor of the measure to signify accordingly.

A majority of the members voted in favor of the ordinance, with the approval duly seconded and supported by the members present. There being no dissenting vote recorded, the ordinance was declared **APPROVED**.

Accordingly, a Resolution Approving and Enacting the said Ordinance was adopted by the Body.

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARI IDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

HON. TUBONGBANUA
Sangguniang Bayan Member

HON. ROUEN ANGELY M. VIVERO
Ex-Officio Member
Liga President

HON. MELANIE FELISA M. MELANIE
Ex-Officio Member
SK Federation President

(OFFICIAL TRAVEL)

RESOLUTION NO. 02-54-2026

A RESOLUTION APPROVING AND ENACTING AN ORDINANCE ESTABLISHING A COMPREHENSIVE POLICY AND PROCEDURAL FRAMEWORK FOR THE IDENTIFICATION, INSPECTION, APPRAISAL, AND DISPOSAL OF UNSERVICEABLE PROPERTIES OF THE MUNICIPAL GOVERNMENT OF TOLOSA, LEYTE; CREATING THE NECESSARY COMMITTEES THEREFOR; DEFINING ROLES AND RESPONSIBILITIES; AND FOR OTHER PURPOSES, ALL IN STRICT CONFORMITY WITH COMMISSION ON AUDIT (COA) RULES, EXISTING LAWS, AND APPLICABLE JURISPRUDENCE

WHEREAS, the Sangguniang Bayan of the Municipality of Tolosa, Leyte recognizes the importance of establishing a comprehensive policy and procedural framework for the proper identification, inspection, appraisal, and disposal of unserviceable properties owned by the Municipal Government in order to ensure accountability, transparency, and compliance with existing laws;

WHEREAS, it is necessary to create the appropriate committees, define their roles and responsibilities, and prescribe procedures for the disposition of unserviceable properties in strict conformity with Commission on Audit (COA) rules, relevant laws, and applicable jurisprudence;

WHEREAS, after careful deliberation and review, the Sangguniang Bayan finds the proposed ordinance to be consistent with legal requirements, promotes efficiency in public resource management, and safeguards the interest of the Municipality;

NOW, THEREFORE, on motion of Hon. Felicito D. Beltran III, duly seconded by all members, be it;

RESOLVED, as it is hereby resolved, to **approve and enact the Ordinance establishing a comprehensive policy and procedural framework for the identification, inspection, appraisal, and disposal of unserviceable properties of the Municipal Government of Tolosa, Leyte; creating the necessary committees therefor; defining roles and responsibilities; and for other purposes, all in strict conformity with Commission on Audit (COA) rules, existing laws, and applicable jurisprudence;**

RESOLVED FURTHER, that copies of this Resolution and the approved Ordinance be furnished to the Municipal Mayor, the Municipal Accountant, the Municipal Planning and Development Office, and other concerned offices for their information and appropriate action.

ADOPTED, this 16TH day of February 2026, at Tolosa, Leyte.

ORDINANCE NO. 03
Series of 2026

AN ORDINANCE ESTABLISHING A COMPREHENSIVE POLICY AND PROCEDURAL FRAMEWORK FOR THE IDENTIFICATION, INSPECTION, APPRAISAL, AND DISPOSAL OF UNSERVICEABLE PROPERTIES OF THE MUNICIPAL GOVERNMENT OF TOLOSA, LEYTE; CREATING THE NECESSARY COMMITTEES THEREFOR; DEFINING ROLES AND RESPONSIBILITIES; AND FOR OTHER PURPOSES, ALL IN STRICT CONFORMITY WITH COMMISSION ON AUDIT (COA) RULES, EXISTING LAWS, AND APPLICABLE JURISPRUDENCE

Authored and Sponsored by:
Hon. Felicito D. Beltran III
Chairman Committee on General Services

WHEREAS, the Local Government Code of 1991 (Republic Act No. 7160) mandates local government units to ensure efficient, effective, transparent, and accountable governance, including the prudent management and disposition of government-owned properties;

WHEREAS, Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, vests upon the Commission on Audit (COA) the exclusive constitutional

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

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Sangguniang Bayan Member

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HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
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Liga President

HON. CATHERINE R. BENJAMIN
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SK Federation President

(OFFICIAL TRAVEL)

authority to promulgate accounting and auditing rules, including those governing the inspection, appraisal, and disposal of government property;

WHEREAS, COA Circular No. 2017-004 and other related COA issuances prescribe the updated and controlling rules, procedures, and allowable modes for the disposal of unserviceable government properties;

WHEREAS, jurisprudence consistently holds that local legislative bodies may enact ordinances that are enabling, supplementary, and procedural in nature, provided that such ordinances do not amend, supplant, or contradict national laws and COA rules;

WHEREAS, the Sangguniang Bayan of the Municipality of Tolosa deems it necessary to institutionalize a comprehensive local framework that strengthens internal controls, clarifies accountabilities, ensures transparency, and promotes audit-ready compliance in the disposal of unserviceable municipal properties;

NOW THEREFORE, on motion of Hon. Felicito D. Beltran III, duly seconded, be it ordained by the Sangguniang Bayan of the Municipality of Tolosa, Leyte, that:

SECTION 1. Declaration of Policy.

It is hereby declared the policy of the Municipality of Tolosa to ensure that the identification, inspection, appraisal, and disposal of unserviceable government properties are undertaken in a transparent, economical, efficient, environmentally responsible, and accountable manner, strictly in accordance with Presidential Decree No. 1445, Republic Act No. 7160, COA Circular No. 2017-004, other applicable COA issuances, and existing jurisprudence. This Ordinance is enacted as an enabling and supplementary measure and shall not be construed to diminish or modify COA authority.

SECTION 2. Nature and Scope of the Ordinance.

This Ordinance shall serve as a permanent policy and procedural framework governing the internal processes of the Municipal Government of Tolosa in relation to the disposal of unserviceable properties. It shall not create new modes of disposal nor alter those prescribed by COA, but shall guide municipal offices in ensuring compliance with national rules.

SECTION 3. Coverage.

This Ordinance shall apply to all properties owned by the Municipal Government of Tolosa that are determined to be unserviceable, obsolete, damaged, condemned, or no longer economically repairable, including but not limited to: Motor vehicles and heavy equipment;

1. Medical, health, and hospital equipment;
2. Office furniture, fixtures, and information technology equipment;
3. Machinery, tools, and other capital assets;
4. Other government properties subject to disposal under COA rules.

SECTION 4. Non-Override and Supremacy Clause.

Nothing in this Ordinance shall be interpreted or implemented in a manner that amends, overrides, supersedes, or contradicts the provisions of Presidential Decree No. 1445, Republic Act No. 7160, COA Circular No. 2017-004, other COA issuances, or controlling jurisprudence. In case of any conflict, inconsistency, or ambiguity, the applicable COA rule, national law, or judicial ruling shall prevail.

SECTION 5. Definition of Terms.

For purposes of this Ordinance, the following terms are hereby defined:

- a) Unserviceable Property - Government property that is no longer functional, obsolete, beyond economical repair, or unsafe for continued use, as determined in accordance with COA criteria.
- b) Disposal - The process of divesting ownership or control of government property through modes authorized by COA, including but not limited to public auction, negotiated sale, transfer to other government entities, donation where allowed, or destruction/condemnation.

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARY ILDEONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. DEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

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Ex-Officio Member
Liga President

HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

- c) High-Value Property - Property whose acquisition cost or book value meets or exceeds the threshold requiring special authority or scrutiny under COA rules, including motor vehicles and heavy equipment.

SECTION 6. Creation of the Inventory and Disposal Committee (IDC).

There is hereby created an Inventory and Disposal Committee (IDC) which shall be the primary body responsible for the inspection, evaluation, and recommendation for the disposal of unserviceable municipal properties.

Composition:

Chairperson: Municipal Mayor or by a duly designated permanent official of the Municipality.

Vice Chairperson: Municipal Accountant

Members:

Municipal Engineer or designated technical representative

General Services Officer / Property Custodian

Representative of the End-User Office

COA Representative (as observer, when required by rules)

SECTION 7. Powers and Functions of the IDC.

The Inventory and Disposal Committee shall have the following powers and functions:

1. Conduct physical inspection and verification of properties proposed for disposal;
2. Determine the condition and degree of unserviceability based on COA standards;
3. Evaluate repair history, maintenance costs, and cost-benefit considerations;
4. Prepare detailed Inspection Reports and recommend whether properties are beyond economical repair;
5. Endorse the appropriate mode of disposal strictly in accordance with COA rules;
6. Ensure completeness, accuracy, and safekeeping of all disposal related documentation;
7. Submit formal recommendations to the Local Chief Executive for approval.

SECTION 8. Creation of the Appraisal and Disposal/Auction Committee.

There is hereby created an Appraisal and Disposal/ Auction Committee which shall be responsible for determining the appraised or salvage value of properties and for the conduct of public auction or other COA authorized modes of disposal.

Composition:

Chairperson: Municipal Treasurer

Members: Municipal Budget Officer

Municipal Accountant

General Services Officer

SECTION 9. Functions of the Appraisal and Disposal/ Auction Committee.

The Committee shall:

1. Conduct appraisal in accordance with COA-prescribed valuation methods;
2. Prepare appraisal reports and valuation documents;
3. Conduct public auctions or implement other authorized modes of disposal;
4. Ensure proper posting, publication, and documentation of disposal activities;
5. Prepare minutes, certificates of sale, and related records;

HON. DAPHNE DAVNER B. ROA
Sangguniang Bayan Member

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Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

(PRESENT)
HON. ROJEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

(OFFICIAL TRAVEL)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member
Liga President

(OFFICIAL TRAVEL)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member
SK Federation President

6. Coordinate with the Accounting Office, Treasury, and COA for post-disposal requirements.

SECTION 10. Role of the Sangguniang Bayan.

The Sangguniang Bayan shall exercise oversight and policy authority by:

1. Granting prior authority through a Resolution for the disposal of motor vehicles and other high-value properties, upon recommendation of the IDC and approval of the Local Chief Executive;
2. Ensuring that disposal activities are aligned with this Ordinance and national laws;
3. Refraining from involvement in the operational conduct of disposal, which remains an executive function.

SECTION 11. Role of the Local Chief Executive.

The Municipal Mayor, as Local Chief Executive, shall:

1. Approve or disapprove recommendations for disposal upon compliance with COA requirements;
2. Determine and authorize the mode of disposal strictly as allowed by COA rules;
3. Execute contracts, certificates, and other documents necessary for disposal;
4. Ensure that proceeds from disposal are promptly remitted to the Municipal Treasury;
5. Ensure coordination with COA, LTO, DENR, and other regulatory agencies, as applicable.

SECTION 12. Accounting, Recording, and Remittance of Proceeds.

All proceeds derived from the disposal of unserviceable properties shall accrue to the General Fund of the Municipality and shall be recorded, reported, and audited in accordance with existing accounting and auditing rules. Corresponding adjustments shall be made in property and inventory records.

SECTION 13. Environmental, Safety, and Regulatory Compliance.

Disposal activities involving destruction, condemnation, or dismantling shall comply with environmental laws, DENR regulations, occupational safety standards, and Land Transportation Office (LTO) requirements, where applicable.

SECTION 14. Transparency and Public Disclosure.

All notices of disposal, public auction, or other authorized modes shall be posted in conspicuous places and other appropriate platforms as required by COA rules to ensure transparency and public accountability.

SECTION 15. Implementing Rules and Administrative Issuances.

The Local Chief Executive may issue executive orders, memoranda, or other administrative issuances consistent with this Ordinance and COA rules to ensure effective and uniform implementation.

SECTION 16. Prohibition Against Unauthorized Disposal.

No municipal property shall be disposed of without full compliance with this Ordinance, COA rules, and the required approvals. Any unauthorized disposal shall be subject to administrative, civil, and criminal liabilities under existing laws.

SECTION 17. Separability Clause.

If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall remain in full force and effect.

SECTION 18. Repealing Clause.

All ordinances, resolutions, executive orders, rules, or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARI TUDONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROLANDO B. CASAPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

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Ex-Officio Member
SK Federation President

SECTION 19. Effectivity.

This Ordinance shall take effect after compliance with the posting and publication requirements provided under Republic Act No. 7160.

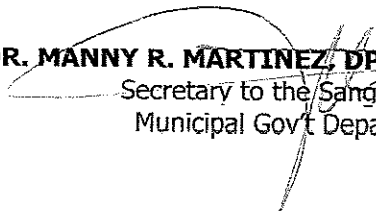
OTHER MATTERS:

There were no other matters raised or discussed during the session.


Action Taken: *None.*

ADJOURNMENT. - There being no other matters left for deliberation, Hon. Jose Mari Idefonso C. Roa, Jr. moved for the adjournment of the session. With no objections raised from the members, the Presiding Chair, Hon. Daphne Dayner Babar Roa formally declared the session adjourned at 11:45 in the morning.


Prepared by:


DR. MANNY R. MARTINEZ, DPA, RN(PH, US), MPRM.
Secretary to the Sangguniang Bayan
Municipal Gov't Department Head I

ATTESTED:


HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member
Presiding Officer

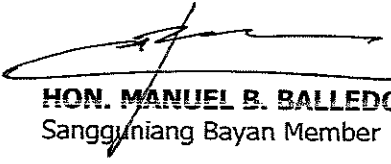
(Official travel)
HON. ELIZABETH S. ERACHO, RCE.
Municipal Vice-Mayor


HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member


HON. JOSE MARI ILDEFONSO C. ROA, JR.
Sangguniang Bayan Member


HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member


HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member


HON. MANUEL B. BALLEDO
Sangguniang Bayan Member


HON. FELICTO D. BELTRAN III
Sangguniang Bayan Member

(ABSENT)
HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

(Official travel)
HON. MELANIE FELISA M. VIVERO
Ex-Officio Member/Liga President

(Official travel)
HON. CATHERINE R. BENJAMIN
Ex-Officio Member/SK Fed. President



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

CERTIFICATION

TO WHOM THIS MAY CONCERN:

This is to **CERTIFY** that pursuant to paragraph (a) of Article 114 of RA 7160 Posting of **Ordinance 03, Series of 2026, AN ORDINANCE ESTABLISHING A COMPREHENSIVE POLICY AND PROCEDURAL FRAMEWORK FOR THE IDENTIFICATION, INSPECTION, APPRAISAL, AND DISPOSAL OF UNSERVICEABLE PROPERTIES OF THE MUNICIPAL GOVERNMENT OF TOLOSA, LEYTE; CREATING THE NECESSARY COMMITTEES THEREFOR; DEFINING ROLES AND RESPONSIBILITIES; AND FOR OTHER PURPOSES, ALL IN STRICT CONFORMITY WITH COMMISSION ON AUDIT (COA) RULES, EXISTING LAWS, AND APPLICABLE JURISPRUDENCE**, was posted in three (3) conspicuous places, the undersigned has complied the said provision last March 31, 2026.

This **Certification** is issued in compliance of Article 114 of RA 7160.

Given this **8th** day of **April 2026**.


DR. MANNY R. MARTINEZ, DPA., RN.(PH, US), MPRM.
Secretary to the Sangguniang Bayan
Municipal Gov't Department Head I



Republic of the Philippines
Province of Leyte
 Municipality of Tolosa

Office of the Sangguniang Bayan

ATTENDANCE SHEET

33rd Regular Session
 of the 12th Sangguniang Bayan


SB Session Hall
 Venue

February 16, 2026
 Date

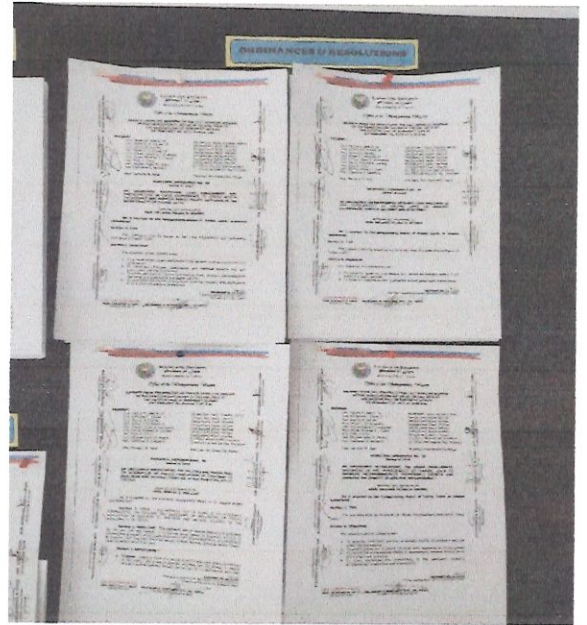
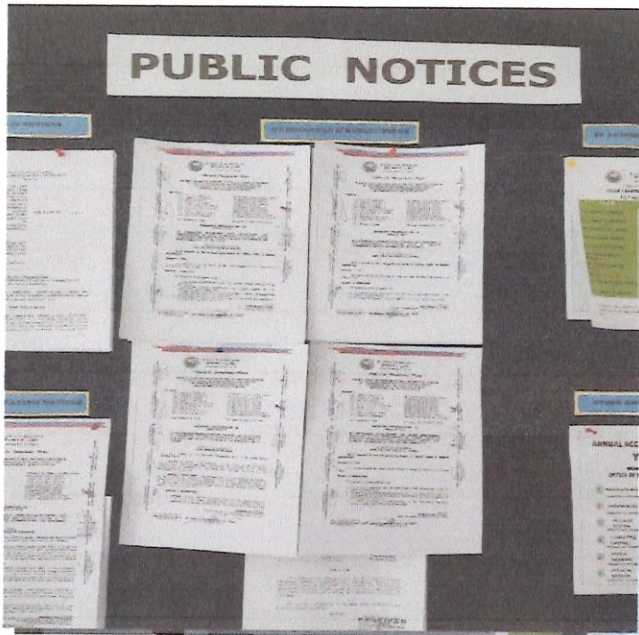
No.	Name	Designation	Signature
1	Hon. Daphne Dayner B. Roa	Municipal Councilor	
2	Hon. Purisima Z. Ocaña	Municipal Councilor	
3	Hon. Jose Mari Ildelfonso C. Roa, Jr.	Municipal Councilor	
4	Hon. Rolando B. Legaspi	Municipal Councilor	
5	Hon. Ireneo Rolando A. Lumbre	Municipal Councilor	
6	Hon. Manuel B. Balledo	Municipal Councilor	
7	Hon. Felicito D. Beltran III	Municipal Councilor	

CERTIFICATION

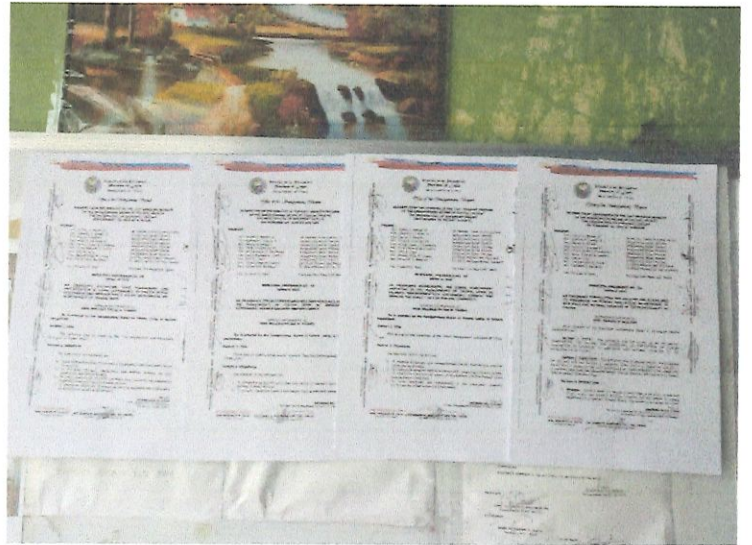
I hereby **CERTIFY** that those who have signatures above, have actually attended the **33rd Regular Session** of the **12th Sangguniang Bayan** of Tolosa, Leyte, held at the SB Session Hall on February 16, 2026.


DR. MANNY R. MARTINEZ, DPA., RN(PH, US), MPRM.
 Secretary to the Sangguniang Bayan
 Municipal Gov't Department Head I

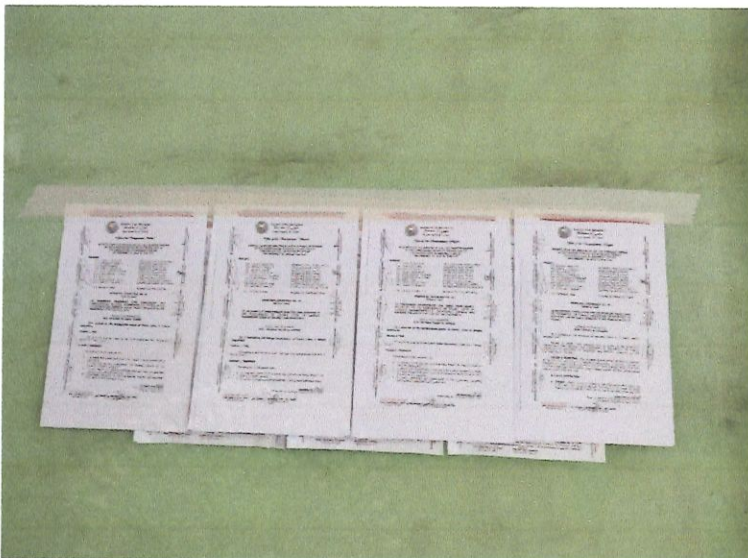
POSTING OF ORDINANCES Series of 2026 3 and 4



AT MUNICIPAL BUILDING



AT TOLOSA PUBLIC TERMINAL



AT TOLOSA PUBLIC MARKET