



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

Item No.: 02
 Date: 01 2026 JUL

PROVINCIAL BUDGET OFFICE

June 23, 2026

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

RELEASED
 DATE: 6-23-26
 NO. 225
 BY: [Signature]
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**Sangguniang Panlalawigan
 Province of Leyte**
RECEIVED
 Date: JUN 23 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. 01 FY 2026** of the **Municipality of Albuera, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-01** with a total appropriation in the amount of **P41,916,971.99** 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 Civil Works, Goods, Supplies, Equipment, and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations and to the new procurement guidelines;
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. 01;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
 - a. Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2
 - b. Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
4. That the grant of the Performance-Based Bonus (PBB) shall be made in accordance with the provisions of Memorandum Circular 2025-001 dated April 30, 2025 specifically under Section 3.0;
5. That the utilization of confidential fund of Php1,397,920.50 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential/Intelligence Fund;
6. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
7. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013; 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:


MARIA GINA P. HIPE
Provincial Budget Officer


RUTH Y. SURPIA
Provincial Treasurer

ON TRAVEL
AGNES C. RAFON
Provincial Planning and Development
Coordinator – Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
04 June 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2026-01** of the **Municipality of Albuera, Leyte**, entitled: An Ordinance Authorizing **Supplemental Budget No. 1, series of 2026** involving an amount of **Forty-One Million Nine Hundred Sixteen Thousand Nine Hundred Seventy-One Pesos & 99/100 (P41,916,971.99)**, together with the **First Supplemental Investment Program (SIP) CY 2026** in the amount of **P43,391,971.99**.

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 2ND REGULAR SESSION OF THE SANGGUNIANG BAYAN TERM 2022-2025
HELD AT THE SB S9SSION HALL, ALBUERA, LEYTE ON MAY 26, 2026.

APPROPRIATION ORDINANCE NO. 2026-01

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01, SERIES OF 2026 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF FORTY-ONE MILLION NINE HUNDRED SIXTEEN THOUSAND NINE HUNDRED SEVENTY-ONE PESOS & 99/100 (PHP41,916,971.99) ONLY

INTRODUCED BY: HON. RODOLFO S. BILBAO, JR.

Sponsored by: Committee on Appropriations

- Hon. Roberto C. Colasito
- Hon. Romeo M. Junco

Province of Leyte
RECEIVED

Date: JUN 03 2026
By: [Signature]

BE IT ORDAINED in Regular Session Assembled:

SECTION 1. The Supplemental Budget No. 01 of the Municipality of Albuera Leyte for Fiscal Year 2026 in the total amount of **FORTY-ONE MILLION NINE HUNDRED SIXTEEN THOUSAND NINE HUNDRED SEVENTY-ONE PESOS & 99/100 (PHP41,916,971.99) ONLY** for purposes specified in the accompanying schedules, is hereby approved;

The budget documents consisting of the following are incorporated herein and made integral part of this ordinance:

1. **SB RESOLUTION NO. 2026-133, "A RESOLUTION REVERTING THE AMOUNT OF FOUR MILLION SIX HUNDRED NINETEEN THOUSAND FOUR HUNDRED SIXTY-EIGHT PESOS & 78/100 (PHP4,619,468.78) ONLY FROM THE UNOBLIGATED BALANCES FROM 20% DEVELOPMENT FUND TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL YEAR 2026 GENERAL FUND SUPPLEMENTAL BUDGET NO. 01 OF ALBUERA, LEYTE."**
2. Certification of excess collection for Fiscal Year 2025 in the amount of **Nineteen Million Eight Hundred Twenty-Five Thousand Two Hundred Twelve Pesos & 87/100 (Php19,825,212.87)** signed by the Municipal Treasurer and Municipal Mayor.
3. Certification of availability of **CASH BACK-UP** in the amount of **Forty-One Million Nine Hundred Sixteen Thousand Nine Hundred Seventy-One Pesos 99/100 (Php41,916,971.99)** signed by the Municipal Treasurer and Municipal Accountant.
4. Statement of Funding Sources for Supplemental Budget No. 01, FY 2026 signed by the Municipal Treasurer and Municipal Accountant.
5. Statement of Supplemental Appropriation FY 2026 prepared by the Municipal Budget Officer and Approved by the Municipal Mayor.

SECTION 2. SOURCES OF FUNDS. The sources of funds for the Supplemental Budget No. 01 in the total amount of **FORTY-ONE MILLION NINE HUNDRED SIXTEEN THOUSAND NINE HUNDRED SEVENTY-ONE PESOS & 99/100 (PHP41,916,971.99)** shall be as follows:

Actual Collections in Excess of Estimated Income:

General Fund	Php	13,434,510.05
Other Service Income		
Market & Slaughter		1,631,433.50
Waterworks System		4,643,159.32
Sibugay Mountain Resort		116,110.00

ALBERTO D. SUMALJAG
ROBERTO C. COLASITO
ROMEO M. JUNCO
ANDRES C. TUDIO
DELA CRUZ
BERNARD JOEY Z. MESTULA
PAMELA M. BOHOLST

ROLAN E. ESPINOSA
MARIEL E. MARINAY
CARL KEVIN E. BASTISTIS
ROLANDINO M. EBCAS, JR.
JOSE B. YEBANEZ
RODOLFO S. BILBAO, JR.

Savings

Unobligated Balances from PS and MOOE	17,472,290.34
Unobligated Balances from 20% Development Fund	4,619,468.78

TOTAL

Php 41,916,971.99

SECTION 3. USE OF FUNDS. The amount of **FORTY-ONE MILLION NINE HUNDRED SIXTEEN THOUSAND NINE HUNDRED SEVENTY-ONE PESOS & 99/100 (PHP41,916,971.99) ONLY** is hereby appropriated for the Supplemental Budget No. 01 of the Municipality of Albuera, Leyte.

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

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

ENACTED: This 26th day of May 2026 at Albuera, Leyte.

ATTESTED AND CERTIFIED CORRECT TO BE DULY ADOPTED:


CARL KEVIN E. BATISTIS
 SB Member I

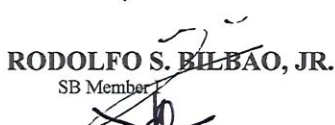

ROBERTO C. COLASITO
 SB Member I

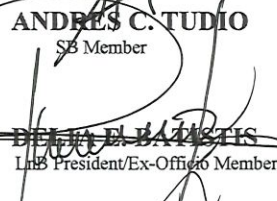

ROLANDO M. EBCAS, JR.
 SB Member I


ROMEO M. JUNCO
 SB Member I


JOJE B. YBANEZ
 SB Member I


ANDRES C. TUDIO
 SB Member

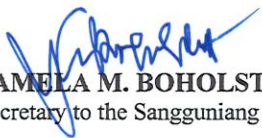

RODOLFO S. BILBAO, JR.
 SB Member I


DELIA E. BATISTIS
 LMB President/Ex-Officio Member



ALBERTO C. SUMALJAG
 SB Member


BERNARD JOEY D. MESTULA
 PPSK President/Ex-Officio Member

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE APPROPRIATION ORDINANCE DULY ENACTED BY THE SANGGUNIAN ON MAY 26, 2026.


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


MARIEL E. MARINAY
 Vice-Mayor/ Presiding Officer

APPROVED:

ROLAN E. ESPINOSA
 Municipal Mayor
 Date: JUN 01 2026



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 2ND SPECIAL SESSION OF THE 12TH SANGGUNIANG BAYAN
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON MAY 26, 2026, AT 2:00 IN THE AFTERNOON

RESOLUTION NO. 2026 – 133

A RESOLUTION REVERTING THE AMOUNT OF FOUR MILLION SIX HUNDRED NINETEEN THOUSAND FOUR HUNDRED SIXTY-EIGHT PESOS & 78/100 (PHP4,619,468.78) ONLY FROM THE UNOBLIGATED BALANCES UNDER THE 20% DEVELOPMENT FUND – CONTINUING APPROPRIATIONS TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL YEAR 2026 GENERAL FUND SUPPLEMENTAL BUDGET NO. 01 OF ALBUERA, LEYTE

WHEREAS, there are unobligated balances under the 20% Development Fund – Continuing Appropriations to be made available for appropriations under Fiscal Year 2026 General Fund Supplemental Budget No. 01 of Albuera, Leyte amounting to Four Million Six Hundred Nineteen Thousand Four Hundred Sixty-Eight Pesos & 78/100 (Php4,619,468.78) only;

WHEREAS, these funds remain unutilized and are no longer intended for their original purposes under the Continuing Appropriations;

WHEREAS, Section 322 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus at the end of the fiscal year, and may be re-appropriated in the subsequent fiscal year;

WHEREAS, the Local Government Unit of Albuera deems it necessary and beneficial to revert the said amount to the 20% Development Fund to support the priority programs, projects, and activities under the Fiscal Year 2026 General Fund Supplemental Budget No. 01 of Albuera, Leyte;

WHEREAS, the reversion of these funds will ensure the efficient and effective utilization of public resources in response to the current developmental needs of the municipality;

NOW THEREFORE, on motion of Hon. Rodolfo S. Bilbao, Jr. duly seconded by all of the members present, be it

RESOLVED, to revert the amount of Four Million Six Hundred Nineteen Thousand Four Hundred Sixty-Eight Pesos & 78/100 (Php4,619,468.78) only from the unobligated balances under the 20% Development Fund – Continuing Appropriations to be made available for appropriations under Fiscal Year 2026 General Fund Supplemental Budget No. 01 of Albuera, Leyte;

RESOLVED FINALLY, that copies of this resolution be furnished the Provincial Budget Office, the Provincial Development Council, all of Province of Leyte; the Municipal Mayor's Office, the Municipal Planning and Development Office, the Municipal Accountant's Office, the Municipal Budget Office, all of Albuera, Leyte, and all other offices concerned for their information.

PASSED AND APPROVED this 25th day of May 2026 during the 2nd Special Session of the 12th Sangguniang Bayan held at the SB Session Hall, Albuera, Leyte.

ATTESTED:


CARL KEVIN E. BATISTIS
SB Member I


ALBERTO C. SUMALJAG
SB Member I

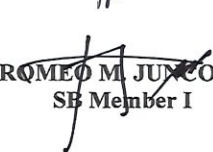

ANDRES C. TUDIO
SB Member I


ROLANDO M. EBCAS, JR.
SB Member I


ROBERTO C. COLASITO
SB Member I


DELIA H. BATISTIS
LnB President/Ex-Officio Member

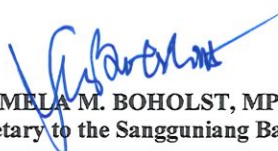

JOJE B. YBANEZ
SB Member I


ROMEO M. JUNCO
SB Member I


BERNARD JOEY D. MESTULA
PPSK President/Ex-Officio Member


RODOLFO S. BILBAO, JR.
SB Member I

I HEREBY CERTIFY to the correctness of the foregoing resolution.


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

APPROVED:


MARIEL E. MARINAY
Municipal Vice Mayor/Presiding Officer



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

Tel. No.: (053) 562 - 0020

Email: lgualbuera2019@gmail.com

OFFICE OF THE MUNICIPAL MAYOR

May 21, 2026

HON. MARIEL E. MARINAY

*Municipal Vice Mayor
Municipality of Albuera
Albuera, Leyte*

Thru: **Hon. RODOLFO S. BILBAO JR.**
*SB Member
Chairman – Committee on Appropriation*

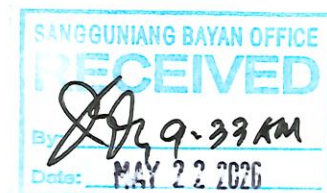
Dear Hon. Marinay:

Transmitting herewith Supplemental Budget No. 1 for CY 2026 in the amount of **Forty-One Million Nine Hundred Sixteen Thousand Nine Hundred Seventy-One Pesos and Ninety-Nine Centavo (P 41,916,971.99)** under the General Fund and certifying the same as **URGENT** and Priority for your immediate action.

For your consideration and appropriate action.

Very truly yours,

ROLAN E. ESPINOSA
Municipal Mayor





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

April 14, 2026

HON. ROLAN E. ESPINOSA
Municipal Mayor
Albuera, Leyte

THRU: **The Local Finance Committee**
Albuera, Leyte

Dear Mayor ESPINOSA:

Please be advised that the total balance of unutilized funds as of December 31, 2025 after the closing of the Municipality's books as prescribed under COA Circular No. 2002-003 are as follows:

GENERAL FUND	
Unappropriated Surplus	P13,434,510.05
Add: Unobligated Balances from PS and MOOE	16,874,388.71
Unobligated Balances from 20% Development Fund (Continuing Appropriations)	<u>4,619,468.78</u>
Total	P34,928,367.54
ECONOMIC ENTERPRISE	
Unappropriated Surplus	P 6,390,702.82
Add: Unobligated Balances from PS and MOOE	<u>597,901.63</u>
Total	P 6,988,604.45
TOTAL AVAILABLE FOR SUPPLEMENTAL BUDGET	<u>P41,916,971.99</u>

Said amount is available for appropriation under a supplemental budget for calendar year 2026 subject to the usual government budgeting, accounting and auditing rules and regulation.

Thank you very much.

Very truly yours,


ARLENE RIO S. VILLAR, CPA
Municipal Accountant

**STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 01
FY 2026**

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

**GENERAL FUND
Fund/Special Account**

PARTICULARS	AMOUNT CLASSIFICATION	AMOUNT
1.0 NEW REVENUE SOURCES		
2.0 ACTUAL COLLECTIONS IN EXCESS OF THE ESTIMATED INCOME		
General Fund :		13,434,510.05
Other Service Income		
Market & Slaughter :		1,631,433.50
Waterworks System :		4,643,159.32
Sibugay Mountain Resort :		116,110.00
3.0 SAVINGS		
Unobligated balances from PS and MOOE		17,472,290.34
Unobligated balances from 20% Development Fund (Continuing Appropriations)		4,619,468.78
4.0 REALIGNMENT		
TOTAL AVAILABLE APPROPRIATIONS		41,916,971.99

Certified Correct:


FLORDELIZ A. PARRILLA, CPA
Municipal Treasurer


ARLENE RIO S. VILLAR, CPA
Municipal Accountant



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

OFFICE OF THE MUNICIPAL TREASURER

Tel. No.: 562-9466 | mtoalbuera@gmail.com

**Excess of Actual Income Collected over Target
(General Fund)**

Particulars	Income Target	Actual Income	Variance
Real Property Tax	2,500,000.00	2,858,862.94	358,862.94
Tax on Business	8,462,000.00	19,852,091.36	11,390,091.36
Other Taxes	468,000.00	441,932.26	(26,067.74)
Fees & Charges	16,940,200.00	18,893,452.98	1,953,252.98
Economic Enterprise	10,000,000.00	16,390,702.82	6,390,702.82
Other Receipts	50,000.00	45,942.51	(4,057.49)
External Sources	277,094,976.00	276,657,406.00	(237,572.00)
TOTAL	315,515,178.00	335,340,390.87	19,825,212.87


FLORDELIZ A. PARRILLA
Municipal Treasurer



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

OFFICE OF THE MUNICIPAL TREASURER

Tel. No.: 562-9466 | mtoalbuera@gmail.com

CERTIFICATION

This is to certify that the **LOCAL GOVERNMENT UNIT OF ALBUERA, LEYTE** has an excess collection for the Fiscal Year 2025 in the amount of **NINETEEN MILLION EIGHT HUNDRED TWENTY-FIVE THOUSAND TWO HUNDRED TWELVE AND 87/100 PESOS (Php 19,825,212.87)**, available for appropriation on the Supplemental Budget No.1 for the Fiscal Year 2026.

Issued this **4th day of April 2026** at Albuera, Leyte, Philippines.

FLORDELIZ A. PARRILLA
Municipal Treasurer

HON. ROLAN E. ESPINOSA
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

OFFICE OF THE MUNICIPAL TREASURER

Tel. No.: 562-9466 | mtoalbuera@gmail.com

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY THAT, there is an available CASH BACK-UP for the SUPPLEMENTAL BUDGET NO. 01 for General Fund for the Fiscal Year 2026 in the amount of FORTY-ONE MILLION NINE HUNDRED SIXTEEN THOUSAND NINE HUNDRED SEVENTY-ONE AND 99/100 PESOS (Php 41,916,971.99).

Issued this 23rd day of April 2026 at Albuera, Leyte, Philippines.

FLORDELIZ A. PARRILLA
Municipal Treasurer

ARLENE RIO S. VILLAR
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2026

Albuera, Leyte

Province/CityMunicipality

SUPPLEMENTAL BUDGET NO. 01 CY 2026

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
	PERSONAL SERVICES				
Municipal Mayor's Office	Payment for the differential Salaries & Wages-Casual, unclaimed Other Bonuses & Allowances - PBB, and Monetization of Leave Credits. Additional appropriation for the payment of Terminal Leave Benefits	1000-000-3-1-01-001-000	Salaries & Wages - Casual Personal Economic Relief Allowance (PERA) Other Bonuses & Allowances - PBB Retirement and Life Insurance Contributions PAG-IBIG Contribution PHILHEALTH Contributions Employees Compensation Insurance Premium Terminal Leave Benefits Monetization of Leave Credits	5-01-01-020 5-01-20-010 5-01-02-990 5-01-03-010 5-01-03-020 5-01-03-030 5-01-03-040 5-01-04-030 5-01-04-990	3,812.00 2,000.00 23,167.30 1,465.44 200.00 305.30 100.00 188,802.51 216,293.65
			Sub-Total		436,146.20
Office of the Mun. Agriculturist	Payment for the Terminal Leave Benefits	8000-000-3-2-03-001--000	Terminal Leave Benefits	5-01-04-030	90,614.63
			Sub-Total		90,614.63
Mun. Engineering Office	Payment for the Terminal Leave Benefits	8000-000-3-1-10-001--000	Terminal Leave Benefits	5-01-04-030	330,976.45
			Sub-Total		330,976.45
TOTAL PS					857,737.28
	MAINTENANCE AND OTHER OPERATING EXPENSES				
Municipal Mayor's Office	Payment of Other Supplies & Materials Expenses in Mayor's Office, LYDO and eLibrary	1000-000-3-1-01-001-001 1000-000-3-1-01-005-001 1000-000-3-1-01-003-001	Other Supplies and Materials Expenses Other Supplies and Materials Expenses - eLibrary Other Supplies and Materials Expenses - LYDO	5-02-03-990 5-02-03-990 5-02-03-990	1,000,000.00 450,000.00 100,000.00
	Additional appropriation for the payment of Electricity Expenses, Other General Services and Repair & Maintenance of Technical & Scientific Equipment	1000-000-3-1-01-001-002 1000-000-3-1-01-001-003 1000-000-3-1-01-001-005	Electricity Expenses Other General Services Repair & Maintenance - Technical & Scientific Eqpt	5-02-04-020 5-02-12-990 5-02-13-050	2,700,000.00 1,813,350.00 550,000.00
			Sub-Total		6,613,350.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)	
SPA Tourism and Socio Cultural Activities	Provision of Other General Services for the Operation of Sibugay Mountain Resort	1000-000-3-1-01-002-003	<u>Special Purpose of Appropriations</u> <u>Operation of Sibugay Mountain Resort</u> Other General Services	5-02-12-990	546,000.00	
	Provision for Other Socio-Cultural Activities Payment of Prizes and Subsidies - Others	1000-000-3-1-01-002-007	<u>Other Socio-Cultural Activities</u> Prizes Subsidies - Others	5-02-06-020 5-02-14-990	300,000.00 60,000.00	
	Provision for Miss Albuera Tourism 2026 Payment of Prizes and Representation Expenses	1000-000-3-1-01-002-004	<u>Miss Albuera Tourism 2026</u> Prizes Representation Expenses	5-02-06-020 5-02-99-030	100,000.00 64,500.00	
	Provision for Christmas Lights On Payment of Subsidies - Others	1000-000-3-1-01-002-005	<u>Christmas Lights On</u> Subsidies - Others	5-02-14-990	555,000.00	
	Provision for Sibug-Sibug Festival Payment of Subsidies - Others	1000-000-3-1-01-012-006	<u>Sibug-Sibug Festival</u> Subsidies - Others	5-02-14-990	150,000.00	
	Provision for Operation of Tourism Office & SMR Payment of Office Supplies Expenses and Other Supplies & Materials Expenses	1000-000-3-1-01-002-001	<u>Operation of Tourism Office & SMR</u> Office Supplies Expenses Other Supplies and Materials Expenses	5-02-03-010 5-02-03-990	250,000.00 200,000.00	
				Sub-Total		2,225,500.00
	SPA PEACE AND ORDER & PUBLIC SAFETY PROGRAM	Provision for Accommodation of Law Enforcement Agencies Assisting in the implementation of POPS Program	1000-000-3-1-01-006-000 1000-000-3-1-01-006-004	<u>Peace & Order Program</u> <u>Accommodation for Law Enforcement Agencies</u> <u>Assisting in the implementation of POPS Program</u> Other Maintenance & Operating Expenses	5-02-99-990	100,000.00
		Provision of Security Services Additional appropriation for Confidential Expenses	1000-000-3-1-01-006-001 1000-000-3-1-01-006-002	Security Services <u>Confidential, Intelligence, Extraordinary and</u> <u>Miscellaneous Expenses</u>	5-02-12-030	617,847.00
		Additional appropriation for Fuel, Oil & Lubricants Expenses	1000-000-3-1-01-006-003 1000-000-3-1-01-008-000	Confidential Expenses Fuel, Oil & Lubricants Expenses	5-02-10-010 5-02-03-090	1,397,920.50 350,000.00
		Provision for Conduct of Community Fire Protection Plan Payment of Other Supplies & Materials Expenses and Representation Expenses	1000-000-3-1-01-008-001	<u>Public Safety Program</u> <u>Oplan Ligtas na Pamayanan</u> <u>Conduct Community Fire Protection Plan (CFPP)</u> Other Supplies & Materials Expenses Representation Expenses	5-02-03-990 5-02-99-030	18,300.00 27,000.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
LDDRM Office	Provision for Composition of Community Fire Protection Plan		<u>Composition of Community Fire Protection Plan</u>		
	Additional appropriation for Fuel, Oil & Lubricants Expenses and Representation Expenses		Fuel, Oil & Lubricants Expenses	5-02-03-090	6,100.00
	Additional appropriation for Other General Services for the Traffic Enforcers	1000-000-3-1-01-008-002	Representation Expenses	5-02-99-030	48,600.00
			<u>Traffic Enforcers</u>		
		1000-000-3-1-01-007-000	Other General Services	5-02-12-990	273,000.00
	Provision for CDBRP Program - PWUDs		Anti-Illegal Drugs Program		
	Payment of Training Expenses and Other Professional Services	1000-000-3-1-01-007-001	<u>CDBRP Program - PWUDs</u>		
		1000-000-3-1-01-007-002	Training Expenses	5-02-02-010	100,000.00
		1000-000-3-1-01-007-003	Other Professional Services	5-02-11-990	50,000.00
	Provision for CDBRP Program - Brgys		<u>CDBRP Program - Brgys</u>		
Payment of Training Expenses	1000-000-3-1-01-007-004	Training Expenses	5-02-02-010	100,000.00	
Additional appropriation for Drug Testing Kits	1000-000-3-1-01-007-005	<u>Drug Testing Kits</u>	5-02-03-990	150,000.00	
Payment of Other Supplies & Materials Expenses for Balay Silangan Reformation Center		<u>Balay Silangan Reformation Center</u>			
		Other Supplies & Materials Expenses	5-02-03-990	400,000.00	
		Sub-Total		3,638,767.50	
LDDRM Office	Additional appropriation for Training Expenses and for Fuel, Oil & Lubricants Expenses	1000-000-3-3-01-001-001	Training Expenses	5-02-02-010	200,000.00
		1000-000-3-3-01-001-002	Fuel, Oil & Lubricants Expenses	5-02-03-090	160,000.00
			Sub-Total		360,000.00
Municipal Human Resource Management Office	Additional appropriation for Office Supplies Expenses	1000-000-3-3-01-001-001	Office Supplies Expenses	5-02-03-010	75,000.00
	Provision for Program on Rewards And Incentive Service Excellence (PRAISE)		Special Purpose of Appropriations		
	Payment of Awards and Rewards Expenses	1000-000-3-3-02-002-000	<u>Program on Rewards And Incentive Service Excellence</u>		
		Awards and Rewards Expenses	5-02-06-010	100,000.00	
		Sub-Total		175,000.00	
General Services Office	Additional appropriation for Telephone Expenses for Landline and Insurance Expenses for Motor Vehicles	1000-000-3-3-02-001-001	Telephone Expenses - Landline	5-02-05-020	30,400.00
	Insurance Premiums & Building Insurance Premiums	1000-000-3-3-01-0002-000	Insurance Expenses (Motor Vehicles Premiums)	5-02-16-030	300,000.00
		1000-000-3-3-01-0003-000	Insurance Expenses (Building Insurance Premiums)	5-02-16-030	809,648.57
			Sub-Total		1,140,048.57
Municipal Budget Office	Additional appropriation for Other Supplies & Materials Expenses	1000-000-3-1-08-001-001	Other Supplies and Materials Expenses	5-02-03-990	80,000.00
			Sub-Total		80,000.00

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Accountant's Office	Additional appropriation for Telephone Expenses for Landline & Repair & Maintenance - IT Equipment & Software	1000-000-3-1-07-001-002	Telephone Expenses - Landline	5-02-05-020	50,000.00
		1000-000-3-1-07-001-001	Repair & Maintenance - IT Equipment & Software	5-02-13-050	300,000.00
			Sub-Total		350,000.00
Municipal Treasurer's Office	Additional appropriation for Other Supplies & Materials Expenses and Taxes, Duties and Licenses	1000-000-3-1-05-001-002	Other Supplies and Materials Expenses	5-02-03-990	300,000.00
		1000-000-3-1-05-001-001	Taxes, Duties and Licenses	5-02-16-010	5,000.00
			Sub-Total		305,000.00
Municipal Assesor's Office	Additional appropriation for Survey Expenses	1000-000-3-1-06-001-001	Survey Expenses	5-02-07-010	250,000.00
			Sub-Total		250,000.00
Municipal Health Office	Additional appropriation for Other General Services for Contract of Service and Medical, Dental & Laboratory Supplies Expenses for Drug Testing Kits	3000-200-3-1-11-001-001	Other General Services - Contract of Service	5-02-12-990	300,000.00
		3000-200-3-1-11-001-002	Medical, Dental & Laboratory Supplies Expenses - Drug Testing Kits	5-02-03-080	200,000.00
			Sub-Total		500,000.00
Public Employment Services Office	Provision for Training Expenses of TESDA	3000-300-3-3-01-002-000	<u>PESO Core Functions</u>		
			Training Expenses - TESDA	5-02-02-010	330,000.00
			Sub-Total		330,000.00
Municipal Social Welfare & Development	Provision for Training Expenses of LGBT Empowerment Training Provision for Livelihood Assistance for Needy Women & Solo Parents and Training for VAW Desk Officers/Service Providers Provision for Livelihood Assistance for Needy Youth Provision for Financial Assistance for Persons with Disability	3000-500-3-2-05-002-000	SPECIAL PURPOSE OF APPROPRIATIONS		
		3000-500-3-2-05-002-001	Gender & Development Program <u>LGBT Empowerment Training</u>		
			Training Expenses	5-02-02-010	25,000.00
		3000-500-3-2-05-003-000	Women Welfare Program		
		3000-500-3-2-05-003-001	Livelihood Assistance for Needy Women & Solo Parents	5-02-99-080	50,000.00
		3000-500-3-2-05-003-002	Training for VAW Desk Officers/Service Providers	5-02-02-010	50,000.00
		3000-500-3-2-05-004-000	Youth Welfare Program		
		3000-500-3-2-05-004-001	Livelihood Assistance for Needy Youth	5-02-99-080	100,000.00
3000-500-3-2-05-005-000	Welfare Program for Persons with Disability				
3000-500-3-2-05-005-001	<u>Financial Assistance for Persons with Disability</u> Donation	5-02-99-080	400,000.00		

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)	
	Additional appropriation for Food & Birthday Assistance for Senior Citizens	3000-500-3-2-05-006-000	Welfare Program for Senior Citizens/Elderlies			
		3000-500-3-2-05-006-001	<u>Food & Birthday Assistance for Senior Citizens</u> Donation	5-02-99-080	3,800,000.00	
	Additional appropriation for Financial Assistance to Solo Parents	3000-500-3-2-05-007-000	Family Welfare Program			
		3000-500-3-2-05-007-001	<u>Financial Assistance to Solo Parents</u> Donation	5-02-99-080	400,000.00	
	Provision for Community Outreach Program on its Food Supplies Expenses and Representation Expenses	3000-500-3-2-05-007-002	Community Welfare Program			
			<u>Community Outreach Program</u> Food Supplies Expenses	5-02-03-050	200,000.00	
	Additional appropriation for Other Supplies & Materials Expenses for Operation of PWD Office	3000-500-3-2-05-005-002	Representation Expenses	5-02-99-030	109,000.00	
			Operation of PWD Office Other Supplies & Materials Expenses	5-02-03-990	50,000.00	
	Additional appropriation for Other Supplies & Materials Expenses for Operation of Senior Citizens Office	3000-500-3-2-05-006-002	Operation of Senior Citizens Office			
			Other Supplies & Materials Expenses	5-02-03-990	35,000.00	
Provision for LGU Counterpart in KALAHI CIDSS	3000-500-3-2-05-08-000	LGU Counterpart - KALAHI CIDSS Transfer of Funds	5-02-15-020	1,000,000.00		
		Sub-Total		6,219,000.00		
SPA 5% CALAMITY FUND	Additional appropriation for Standby Commodities as buffer stock to respond emergency situation	9000-000-3-3-01-006-000	<u>Standby Commodities as buffer stock to respond emergency situation</u>			
			Welfare of Goods	5-02-03-060	991,260.64	
			Sub-Total	991,260.64		
Office of the Mun. Agriculturist	Additional appropriation for Other Supplies & Materials	8000-000-3-2-03-001-001	Other Supplies and Materials Expenses	5-02-03-990	50,000.00	
	Additional appropriation for Repair & Maintenance of Slaughterhouse Equipments	8000-000-3-2-03-002-001	Special Purpose of Appropriations <u>Municipal Slaughterhouse</u> Repair & Maintenance - Slaughterhouse Eqpts	5-02-13-990	150,000.00	
			Sub-Total	200,000.00		
MENRO	Provision for LGU Counterpart for DOST Projects	8000-000-3-2-04-001-001	LGU Counterpart - DOST Projects			
			Transfer of Funds	5-02-15-020	362,839.22	
			Sub-Total	362,839.22		


Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Engineering Office	Additional appropriation for Fuel Oil & Lubricants Expenses and Repair & Maintenance of Market Buildings, Construction & Heavy Equipment, and Motor Vehicles / Other Transportation Equipment	8000-000-3-1-10-001-001	Fuel Oil and Lubricants Expenses	5-02-03-090	2,200,000.00
		8000-000-3-1-10-002-001	Repair & Maintenance - Market Buildings	5-02-13-040	433,375.00
		8000-000-3-1-10-003-001	Repair & Maintenance - Construction & Heavy Equipment	5-02-13-050	1,750,000.00
		8000-000-3-1-10-003-002	Repair & Maintenance - Motor Vehicles / Other Transportation Equipment	5-02-13-060	945,000.00
			Sub-Total		5,328,375.00
Econ. Enterprise Operation of Water Works System	Payment for Other Supplies & Materials - Billing System Additional appropriation for Other General Services and Taxes, Duties and Licenses - SLUP Annual Rental (DENR)	8000-000-3-3-01-001-003	Other Supplies & Materials Expenses - Billing System	5-02-03-990	90,900.00
		8000-000-3-3-01-001-001	Other General Services	5-02-12-990	1,710,000.00
		8000-000-3-3-01-001-002	Taxes, Duties and Licenses - SLUP Annual Rental (DENR)	5-02-16-010	799,725.00
			Sub-Total		2,600,625.00
TOTAL MOOE					31,669,765.93
Mayor's Office	CAPITAL OUTLAY Acquisition of Technical & Scientific Equipment - LED Wall Acquisition of Other Machinery & Equipment Acquisition of Furnitures & Fixtures Acquisition of Sports Equipment	1000-000-3-1-01-001-006	Technical & Scientific Equipment - LED Wall	1-07-05-140	1,000,000.00
		1000-000-3-1-01-001-007	Other Machinery & Eqpt	1-07-05-990	300,000.00
		1000-000-3-1-01-001-008	Furnitures & Fixtures	1-07-07-010	400,000.00
		1000-000-3-1-01-001-001	Sports Equipment		400,000.00
			Sub-Total		2,100,000.00
LDDRM Office	Acquisition of ICT Equipment	1000-000-3-3-01-001-003	Information & Communication Technology Equipment	1-07-05-030	80,000.00
			Sub-Total		80,000.00
MHRMO	Acquisition of ICT Equipment	1000-000-3-3-01-001-002	Information & Communication Technology Equipment	1-07-05-030	75,000.00
			Sub-Total		75,000.00
Municipal Accountanting Office	Acquisition of Furnitures & Fixtures	1000-000-3-1-07-001-003	Furnitures & Fixtures	1-07-07-010	240,000.00
					Sub-Total

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
MENRO SPA : 20% Development Fund	Provision for LGU Counterpart for DOST Projects	8000-000-3-2-04-001-001	Establishment of Recycling Facility for Used Marine Engine Oil in Leyte	1-07-03-990	2,002,233.78
			Sub-Total		2,002,233.78
Municipal Engineering Office	Payment for Improvement of Buildings at Mayor's Office, Mess Hall, & others Acquisition of ICT Equipment in BAC Office Acquisition of Other Machinery & Equipment - Jackhammer in AMWSS	8000-000-3-1-10-04-000	Improvement of Buildings - Mayor's Office, Mess Hall, and others	1-07-04-010	2,000,000.00
			Information & Communication Technology Equipment	1-07-05-030	150,000.00
			Other Machinery & Eqpt - Jackhammer Eqpt (AMWSS)	1-07-05-990	125,000.00
AMWSS SPA : 20% Development Fund	Payment for Improvement of Water Supply System	8000-000-3-1-10-005-001	Improvement of Water Supply System	1-07-03-040	2,617,235.00
			Sub-Total		4,892,235.00
TOTAL CAPITAL OUTLAY					9,489,468.78
TOTAL APPROPRIATIONS					41,916,971.99

Prepared:


CHERRYL C. BARRIENTOS
Municipal Budget Officer

Approved:


ROLAN E. ESPINOSA
Municipal Mayor

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera
-000-

OFFICE OF THE MUNICIPAL ACCOUNTANT

April 14, 2026

ROLAN E. ESPINOSA
Municipal Mayor
Albuera, Leyte

THRU: **The Local Finance Committee**
Albuera, Leyte

Dear Mayor ESPINOSA:

Please be advised that a total balance in the amount of FOUR MILLION SIX HUNDRED NINETEEN THOUSAND FOUR HUNDRED SIXTY-EIGHT & 78/100 PESOS ONLY (P4,619,468.78) represents the Unobligated Balances under the 20% Development Fund – Continuing Appropriations.

Further certifying that after review and consultation with the Local Finance Committee, the said balances are no longer implementable. It is on that note that the undersigned would respectfully recommend to revert the amount of FOUR MILLION SIX HUNDRED NINETEEN THOUSAND FOUR HUNDRED SIXTY-EIGHT & 78/100 PESOS ONLY (P4,619,468.78).

STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATION
(CONTINUING APPROPRIATIONS)
As of December 31, 2025

OBJECT OF EXPENDITURES	UNOBLIGATED BALANCE	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
SOCIAL DEVELOPMENT			
Construction Of Multi-Purpose Evacuation Building Phase 1 Barangay Talisayan	100.00	100.00	0
Road Networks (Rehabilitation/Improvement of Municipal Streets)	2,637.70	2,637.70	0
Concreting of FMR w/Solar LED Lights Installation San Pedro (reprogrammed SB Res. 2022-219	7,951.99	7,951.99	0
Construction/Installation of Solar Lightings at Albuera Public Market Area	202,935.50	202,935.50	0
Repair/Rehabilitation of 290.78 cu.mts. Concrete Pavement & 60.5 linear mtrs Drainage Canal @ Rotonda Area	10,666.10	10,666.10	0
ECONOMIC DEVELOPMENT			0
Construction of Solar Drier Multi-Purpose Pavement Phase 1 Barangay Dona Maria	124,595.50	124,595.5	0
Improvement of Water System Level III (Relocation of the water pipelines affected by the bridge and road widening of the DPWH	1,454.40	1,454.40	0
Fishery related livelihood program (REPROGRAM: To Site preparation for the construction of Super RHU) LDC Res # 2023-07 6/16/23	1,750.00	1,750.00	0
Construction of Multi-Purpose Market Building	2,426,342.50	2,426,342.50	0
Concreting of Farm to Market Road	10,362.81	10,362.81	0
Rehabilitation/Improvement of Municipal Streets	16,924.07	16,924.07	0
Installation of Perimeter Lightings @ SMR	254,654.00	254,654.00	0
Improvement of Water Level III	375.00	375.00	0
Construction/Installation of high flood control dike	1,879.00	1,879.00	0
Debt servicing of water supply loan from LBP	243,637.42	243,637.42	0

Construction of 342 linear meters Perimeter Fence @ Barangay San Pedro	2,502.59	2,502.59	0
Construction of 92.97 lin meters Perimeter Fence @ Motorpool Extension including 2,000 sq mtrs for embankment	7,350.60	7,350.60	0
Concreting of Slaughterhouse 105 linear m Roadway	11,603.93	11,603.93	0
Improvement of Water Supply System Level III	9,992.00	9,992.00	0
Acquisition of 1 unit pump and motor with VFD controller (Other Machinery & Equipment)	106,000.00	106,000.00	0
ENVIRONMENT MANAGEMENT			
Construction of Sanitary Landfill & Roadway	45,640.00	45,640.00	0
Construction of Sanitary Landfill Perimeter Fence @ Benolho	1,283.72	1,283.72	0
Acquisition of Machineries and equipment for environment and protection	1,000.00	1,000.00	0
Rehabilitation/Improvement of Fish Sanctuaries, MRA, Coastal Area	59,875.00	59,875.00	0
Establishment/Construction of Sanitary Landfill Phase I	1,032,589.41	1,032,589.41	0
Construction of Sanitary Landfill & other support utilities	3,426.18	3,426.18	0
Establishment/Construction of Sanitary Landfill Opening of Access Road to Residual Cell	4,661.94	4,661.94	0
Reforestration and Greening Program Purchase of Planting Mangrove & Seedlings	775.00	775.00	0
Construction of Drainage Canal at Sitio Katipunán, San Pedro, Albuera, Leyte along Motorpool Extension	2,342.47	2,342.47	0
Establishment/Construction of Sanitary Landfill Construction of Sanitary Landfill Roadway	10,826.03	10,826.03	0
Construction of Perimeter Fence @ Benolho Sanitary Landfill	13,333.92	13,333.92	0
TOTAL	4,619,468.78	4,619,468.78	0

Said amount is available for appropriation under a supplemental budget for calendar year 2026 after its reversion subject to the usual budgeting, accounting and auditing rules and regulation.

Thank you very much.

Very truly yours,


ARLENE RIO S. VILLAR, CPA
 Municipal Accountant



REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LEYTE
MUNICIPALITY OF ALBUERA
OFFICE OF THE MUNICIPAL ACCOUNTANT

CAF # 613

CERTIFICATE OF AVAILABILITY OF FUNDS

THIS IS TO CERTIFY that there is an available and unutilized fund amounting to FOUR MILLION SIX HUNDRED NINETEEN THOUSAND FOUR HUNDRED SIXTY-EIGHT & 78/100 PESOS ONLY (P4,619,468.78) under the 20% Development Fund – Continuing Appropriations for reversion to wit:

Capital Outlay – Continuing Appropriation

OBJECT OF EXPENDITURES	AMOUNT FOR REVERSION
SOCIAL DEVELOPMENT	
Construction Of Multi-Purpose Evacuation Building Phase 1 Barangay Talisayan	100.00
Road Networks (Rehabilitation/Improvement of Municipal Streets)	2,637.70
Concreting of FMR w/Solar LED Lights Installation San Pedro (reprogrammed SB Res. 2022-219)	7,951.99
Construction/Installation of Solar Lightings at Albuera Public Market Area	202,935.50
Repair/Rehabilitation of 290.78 cu.mts. Concrete Pavement & 60.5 linear mtrs Drainage Canal @ Rotonda Area	10,666.10
ECONOMIC DEVELOPMENT	
Construction of Solar Drier Multi-Purpose Pavement Phase 1 Barangay Dona Maria	124,595.5
Improvement of Water System Level III (Relocation of the water pipelines affected by the bridge and road widening of the DPWH)	1,454.40
Fishery related livelihood program (REPROGRAM: To Site preparation for the construction of Super RHU) LDC Res # 2023-07 6/16/23	1,750.00
Construction of Multi-Purpose Market Building	2,426,342.50
Concreting of Farm to Market Road	10,362.81
Rehabilitation/Improvement of Municipal Streets	16,924.07
Installation of Perimeter Lightings @ SMR	254,654.00
Improvement of Water Level III	375.00
Construction/Installation of high flood control dike	1,879.00
Debt servicing of water supply loan from LBP	243,637.42
Construction of 342 linear meters Perimeter Fence @ Barangay San Pedro	2,502.59
Construction of 92.97 lin meters Perimeter Fence @ Motorpool Extension including 2,000 sq mtrs for embankment	7,350.60
Concreting of Slaughterhouse 105 linear m Roadway	11,603.93
Improvement of Water Supply System Level III	9,992.00
Acquisition of 1 unit pump and motor with VFD controller (Other Machinery & Equipment)	106,000.00
ENVIRONMENT MANAGEMENT	
Construction of Sanitary Landfill & Roadway	45,640.00
Construction of Sanitary Landfill Perimeter Fence @ Benolho	1,283.72
Acquisition of Machineries and equipment for environment and protection	1,000.00
Rehabilitation/Improvement of Fish Sanctuaries, MRA, Coastal Area	59,875.00

Establishment/Construction of Sanitary Landfill Phase I	1,032,589.41
Construction of Sanitary Landfill & other support utilities	3,426.18
Establishment/Construction of Sanitary Landfill Opening of Access Road to Residual Cell	4,661.94
Reforestration and Greening Program Purchase of Planting Mangrove & Seedlings	775.00
Construction of Drainage Canal at Sitio Katipunan, San Pedro, Albuera, Leyte along Motorpool Extension	2,342.47
Establishment/Construction of Sanitary Landfill Construction of Sanitary Landfill Roadway	10,826.03
Construction of Perimeter Fence @ Benolho Sanitary Landfill	13,333.92
TOTAL	4,619,468.78

Given this 14th day of April 2026 at Albuera, Leyte.


ARLENE RIO S. VILLAR, CPA
Municipal Accountant


FLORDELIZ A. PARRILLA, CPA
Municipal Treasurer


ROLAN E. ESPINOSA
Municipal Mayor

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of December 31, 2025

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
20% Development Fund	<u>CAPITAL OUTLAY</u>				
	Construction of Multi-purpose Evacuation Building (Phase I) @ Brgy. Talisayan	100.00	-	100.00	100.00
	Road Networks (Improvement of Municipal Streets)	2,637.70	-	2,637.70	2,637.70
	Concreting of FMR with Solar LED Lights Installation @ Brgy. San Pedro	7,951.99	-	7,951.99	7,951.99
	Construction/ Installation of Solar Lightings @ Albuera Public Market Area	202,935.50	-	202,935.50	202,935.50
	Repair / Rehabilitation of 290.78 cu.mts. Concrete Pavement & 60.5 linear mtrs Drainage Canal @ Rotonda Area	10,666.10	-	10,666.10	10,666.10
	Construction of Multi-Purpose Market Building	2,426,342.50	-	2,426,342.50	2,426,342.50
	Fishery related Livelihood Program	1,750.00	-	1,750.00	1,750.00
	Construction of Solar Drier Multi-Purpose Pavement Phase I (Brgy. Dona Maria)	124,595.50	-	124,595.50	124,595.50
	Improvement of Water System - Level III (Relocation of the Water Pipelines affected by the bridge & road widening of the DPWH)	1,454.40	-	1,454.40	1,454.40
	Concreting of Farm-to-Market Roads	10,362.81	-	10,362.81	10,362.81
	Rehabilitation/Improvement of Municipal Streets	16,924.07	-	16,924.07	16,924.07
	Installation of Perimeter Lightings @ SMR	254,654.00	-	254,654.00	254,654.00
	Improvement of Water System -Level III (Relocation of the				
	- Installation of 30 in.m x 2m high High Gabion Wall	375.00	-	375.00	375.00
	- Construction/ Installation of High Flood Control Dike	1,879.00	-	1,879.00	1,879.00
Construction of 342 linear meters of Perimeter Fence @ Brgy. San Pedro	2,502.59	-	2,502.59	2,502.59	
Construction of 92.97 Perimeter Fence @ Motorpool Extension including 2,000 sq.mtrs for embankment	7,350.60	-	7,350.60	7,350.60	

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	Concreting of Slaughther House 105 linear m. w/ Roadway	11,603.93	-	11,603.93	11,603.93
	Debt Servicing of Water Supply Loan from LBP	782,535.01	538,897.59	243,637.42	243,637.42
	Improvement of Water Supply System	9,992.00	-	9,992.00	9,992.00
	Acquisition of one unit pump & motor w/ VFD Controller	106,000.00	-	106,000.00	106,000.00
	Rehabilitation/ Improvememnt of Fish Sanctuary, Marine Reserve Area (MRA) and Coastal area	59,875.00	-	59,875.00	59,875.00
	Establishment/Construction of Sanitary Landfill	1,032,589.41	-	1,032,589.41	1,032,589.41
	Construction of Sanitary Landfill Roadway	45,640.00	-	45,640.00	45,640.00
	Construction of Sanitary Landfill & Other Support Utilities	3,426.18	-	3,426.18	3,426.18
	Construction of Perimeter Fence @ Sanitary Landfill	1,283.72	-	1,283.72	1,283.72
	Acquisition of Machinerries and equipment for environment and protection	1,000.00	-	1,000.00	1,000.00
	Establishment / Construction of Sanitary Landfill	4,661.94	-	4,661.94	4,661.94
	Opening of Access Road to Residual Cell				
	Reforestation and Greening Program	775.00	-	775.00	775.00
	Purchase & Planting of Mangrove Tree Seedlings				
	Construction of Drainage Canal at Sitio Katipunan, San Pedro, Albuera, Leyte along Motorpool Extension	2,342.47	-	2,342.47	2,342.47
	Establishment / Construction of Sanitary Landfill (Phase II)	10,826.03	-	10,826.03	10,826.03
	Construction of Sanitary Landfill Roadway				
	Construction of Perimeter Fence @ Sanitary Landfill	13,333.92	-	13,333.92	13,333.92
	TOTAL Capital Outlay	5,158,366.37	538,897.59	4,619,468.78	4,619,468.78
	GRAND TOTAL	5,158,366.37	538,897.59	4,619,468.78	4,619,468.78

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


FLORDELIZ A. PARRILLA, CPA
Municipal Treasurer


CHERRYL C. BARRIENTOS
Municipal Budget Officer


ARLENE RIO S. VILLAR, CPA
Municipal Accountant


ROLAN E. ESPINOSA
Municipal Mayor

C.Y. 2026

**FIRST SUPPLEMENTAL INVESTMENT PROGRAM
(SIP)**



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 42ND REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN
HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON MAY 4, 2026

RESOLUTION NO. 2026 – 125

A RESOLUTION ADOPTING THE C.Y. 2026 FIRST SUPPLEMENTAL INVESTMENT PROGRAM OF THIS MUNICIPALITY INCLUDING THE PRIORITY PROGRAMS, PROJECTS, AND ACTIVITIES FUNDED UNDER THE GENERAL FUND AND 5% MDRRM FUND IN THE AMOUNT OF FORTY-THREE MILLION THREE HUNDRED NINETY-ONE THOUSAND NINE HUNDRED SEVENTY-ONE PESOS & 99/100 (₱43,391,971.99) ONLY

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, mandates local government units to prepare and implement an Annual Investment Program to ensure the effective delivery of basic services and the implementation of priority development projects;

WHEREAS, the Local Development Council (LDC) has deliberated and proposed the C.Y. 2026 First Supplemental Investment Program, identifying priority programs, projects, and activities to address the immediate needs and development goals of the municipality;

WHEREAS, the proposed First Supplemental Investment Program for C.Y. 2026, funded under the General Fund and 5% MDRRM has been reviewed for alignment with the municipality’s fiscal capacity and development objectives, summarized under the herein funding sources, to wit:

SOURCE OF FUNDS	AMOUNT (Php)
General Fund	37,781,242.57
20% Development Fund	4,619,468.78
5% Budgetary Reserve/DRRM Fund	<u>991,260.64</u>
Total	Php 43,391,971.99

WHEREAS, this august body is authorized to review, approve, and adopt the Supplemental Investment Program to ensure its effective implementation for the benefit of the community;

WHEREFORE, on motion of Hon. Rodolfo S. Bilbao, Jr. duly seconded by majority of the members present, be it

RESOLVED, to adopt the C.Y. 2026 First Supplemental Investment Program of this Municipality including the priority Programs, Projects, and Activities funded under the General Fund and 5% MDRRM Fund in the amount of Forty-Three Million Three Hundred Ninety-One Thousand Nine Hundred Seventy-One Pesos & 99/100 (₱ 43,391,971.99) only;

RESOLVED FURTHER, that the implementation of the First Supplemental Investment Program shall comply with pertinent laws, rules, and regulations governing local government fiscal management;

RESOLVED FINALLY, that copies of this resolution be furnished the Provincial Budget Office, the Provincial Development Council, all of Province of Leyte; the Municipal Mayor’s Office, the Municipal Planning and Development Office, the Municipal Accountant’s Office, the Municipal Budget Office, all of Albuera, Leyte, and all other offices concerned for their information.


PASSED AND APPROVED this 4th day of May 2026 during the 42nd Regular Session of the 12th Sangguniang Bayan held at the SB Session Hall, Albuera, Leyte.

Handwritten signatures and initials on the left margin, including 'SMB' and 'Rodolfo S. Bilbao, Jr.'


ATTESTED:



CARL KEVIN E. BATISTIS
SB Member I

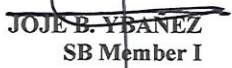

ALBERTO C. SUMALJAG
SB Member I

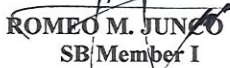

ANDRES C. TUDIO
SB Member I


ROLANDO M. EBCAS, JR.
SB Member I


ROBERTO C. COLASITO
SB Member I


DELIA E. BATISTIS
LnB President/Ex-Officio Member

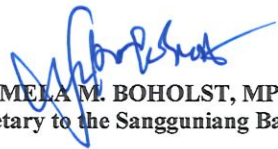

JOJE B. YBANEZ
SB Member I


ROMEO M. JUNCO
SB Member I


BERNARD JOEY D. MESTULA
PPSK President/Ex-Officio Member


RODOLFO S. BILBAO, JR
SB Member I

I HEREBY CERTIFY to the correctness of the foregoing resolution.


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

APPROVED:


MARIEL E. MARINAY
Municipal Vice Mayor/Presiding Officer


ROLAN E. ESMUNOSA
Municipal Mayor



Republic of the Philippines
 PROVINCE OF LEYTE
 Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 2ND SPECIAL SESSION OF THE 12TH SANGGUNIANG BAYAN
 HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON MAY 26, 2026, AT 2:00 IN THE AFTERNOON

RESOLUTION NO. 2026 – 132

A RESOLUTION ADOPTING THE 1ST SUPPLEMENTAL LOCAL DISASTER RISK REDUCTION AND MANAGEMENT INVESTMENT PLAN (LDRRMIP) FOR CY 2026 IN THE AMOUNT OF NINE HUNDRED NINETY-ONE THOUSAND TWO HUNDRED SIXTY PESOS AND 64/100 (PHP991,260.64) ONLY

WHEREAS, received from the Office of the Municipal Mayor is a letter Certified as **URGENT**, dated May 21, 2026 addressed to the Sangguniang Bayan, thru Hon. Mariel E. Marinay, Municipal Vice-Mayor, respectfully forwarding MDRRMC Resolution No. 05-01, s. 2026 “A RESOLUTION APPROVING AND ENDORSING TO THE SANGGUNIANG BAYAN, ALBUERA, LEYTE THE 1ST SUPPLEMENTAL LOCAL DISASTER RISK REDUCTION AND MANAGEMENT INVESTMENT PLAN (LDRRMIP) FOR CY 2026 IN THE AMOUNT OF NINE HUNDRED NINETY-ONE THOUSAND TWO HUNDRED SIXTY PESOS AND 64/100 (PHP991,260.64) ONLY;”

WHEREAS, it behooves the Municipality of Albuera, Leyte that said resolution be favorably acted upon by this august body by the passage of appropriate legislative action;


NOW THEREFORE, on motion of Hon. Rodolfo S. Bilbao, Jr. duly seconded by all of the members present, be it

RESOLVED, to adopt the 1st Supplemental Local Disaster Risk Reduction and Management Investment Plan (LDRRMIP) for CY 2026 in the amount of Nine Hundred Ninety-One Thousand Two Hundred Sixty Pesos and 64/100 (Php991,260.64) only;

RESOLVED FINALLY, that copies of this resolution be furnished the Provincial Budget Office, the Provincial Development Council, all of Province of Leyte; the Municipal Mayor’s Office, the Municipal Planning and Development Office, the Municipal Accountant’s Office, the Municipal Budget Office, all of Albuera, Leyte, and all other offices concerned for their information.

PASSED AND APPROVED this 25th day of May 2026 during the 2nd Special Session of the 12th Sangguniang Bayan held at the SB Session Hall, Albuera, Leyte.


ATTESTED:


CARL KEVIN E. BATISTIS
 SB Member I


ALBERTO C. SUMALJAG
 SB Member I


ANDRES C. TUDIO
 SB Member I


ROLANDO M. EBCAS, JR.
 SB Member I


ROBERTO C. COLASITO
 SB Member I


DEHA E. BATISTIS
 LtB President/Ex-Officio Member



JOJE B. YBAÑEZ
 SB Member I


ROMEO M. JUNCO
 SB Member I


BERNARD JOEY D. MESTULA
 PPSK President/Ex-Officio Member


RODOLFO S. BILBAO, JR.
 SB Member I

I HEREBY CERTIFY to the correctness of the foregoing resolution.


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

APPROVED:


MARIEL E. MARINAY
 Municipal Vice Mayor/Presiding Officer


ROLAN E. ESPINOSA
 Municipal Mayor

Republic of the Philippines
Province of Leyte
Municipality of Albuera
LOCAL DEVELOPMENT COUNCIL

EXCERPT FROM THE MINUTES OF THE MEETING OF THE LOCAL DEVELOPMENT COUNCIL HELD ON APRIL 22, 2026, 1:30 PM AT THE ABC MULTI-PURPOSE BUILDING, POBLACION, ALBUERA, LEYTE

LDC RESOLUTION NO. 2026-09

A RESOLUTION APPROVING AND ENDORSING TO THE SANGGUNIANG BAYAN, ALBUERA, LEYTE THE C.Y. 2026 FIRST SUPPLEMENTAL INVESTMENT PROGRAM OF THIS MUNICIPALITY INCLUDING THE PRIORITY PROGRAMS, PROJECTS AND ACTIVITIES FUNDED UNDER THE GENERAL FUND, 20% DEVELOPMENT FUND, AND 5% MDRRRM FUND IN THE AMOUNT OF FORTY-THREE MILLION THREE HUNDRED NINETY-ONE THOUSAND NINE HUNDRED SEVENTY-ONE PESOS AND 99/100 CENTAVOS (Php 43,391,971.99) ONLY.

WHEREAS, various priority program, projects and activities (PPAs) had been identified and prioritized to deliver the basic services to the local constituents;

WHEREAS, the Annual Investment Program is explicitly provided in R.A. 7160 to set the direction of the development efforts of the local government unit;

WHEREAS, there is a need to allocate funds for the personnel services, maintenance and other operating expenses and capital outlay which is in accordance with Local Budget Circular No. 92 dated June 9, 2025, Local Budget Circular No. 165 dated July 18, 2025 and other issuances;

WHEREAS, the allocation and utilization of the 20% development fund is in accordance with DBM-DILG Joint Memorandum Circular (JMC) No. 2017-1 dated February 22, 2017, DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020, allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund is in accordance with DBM-DILG-NDRRMC Joint Memorandum Circular No. 2013-1 dated March 25, 2013;

WHEREAS, the following programs, projects and activities are summarized under the herein funding sources:

SOURCE OF FUNDS	AMOUNT (In Pesos)
General Fund	37,781,242.57
20% Development Fund	4,619,468.78
5% Budgetary Reserve/DRRM Fund	<u>991,260.64</u>
TOTAL	₱ 43,391,971.99

WHEREFORE, on motion of Hon. Jayson Albert Sumaljag and duly seconded by all members present;

RESOLVED, to approve and endorse to the Sangguniang Bayan, Albuera, Leyte the C.Y. 2026 First Supplemental Investment Program of this municipality including the priority programs, projects and activities funded under the general fund, 20% development fund, and 5% MDRRM Fund in the amount of Forty-Three Million Three Hundred Ninety-One Thousand Nine Hundred Seventy-One Pesos and 99/100 Centavos (Php 43,391,971.99) only;


RESOLVED FINALLY, that copies of this resolution be furnished to the Sangguniang Bayan of Albuera, Leyte; the Provincial Council, Province of Leyte; the Department of Budget and Management and the Department of Interior and Local Government; the 4th Leyte Congressional District and all other offices concerned for their information and appropriate action.

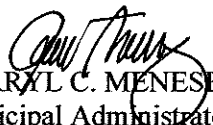
APPROVED UNANIMOUSLY

I HEREBY CERTIFY to the correctness of the foregoing resolution.

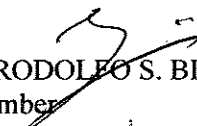

ENGR. KARLA A. GENCIANOS, EnP
MPDC
LDC Secretary

Approved:

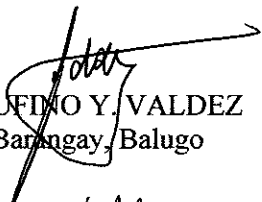

ROLAN E. ESPINOSA
Municipal Mayor
LDC Chairperson



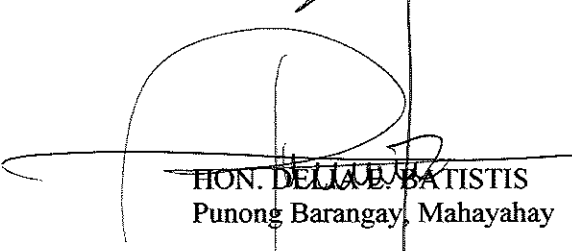
DARRYL C. MENESES
Municipal Administrator




HON. RODOLFO S. BILBAO JR.
SB Member



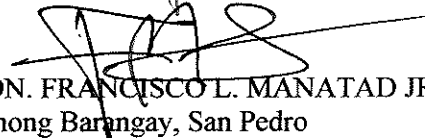
HON. RUFINO Y. VALDEZ
Punong Barangay, Balugo




HON. DELIA E. BATISTIS
Punong Barangay, Mahayahay



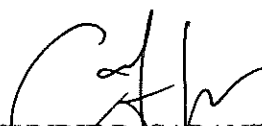
HON. ALBERT JAYSON C. SUMALJAG
Punong Barangay, Benolho




HON. FRANCISCO L. MANATAD JR.
Punong Barangay, San Pedro




HON. CERIACO M. VELARDE
Punong Barangay, Cambalading



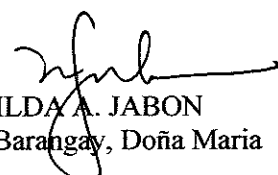
HON. CYNDIE R. CABANTOY
Punong Barangay, Seguinon



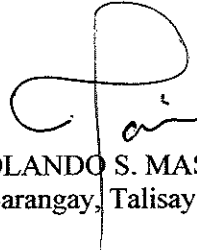
HON. ABEL G. MOLERO
Punong Barangay, Damula-an




HON. VICTORIA C. LAGADO
Punong Barangay, Tabgas

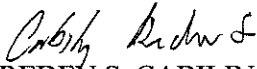



HON. NILDA A. JABON
Punong Barangay, Doña Maria

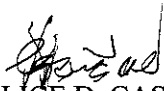



HON. ROLANDO S. MASKARIÑO
Punong Barangay, Talisayan



MARILOU C. EROCIDO
NGO/CSO/PO Representative



REDEN S. CABILING
NGO/CSO/PO Representative



ASTERIA MARITA BC. VILLAR
NGO/CSO/PO Representative

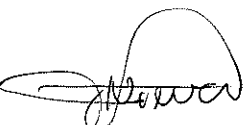

ALICE D. CASTAÑARES
NGO/CSO/PO Representative



RHIZINA L. VIDAL
NGO/CSO/PO Representative


DOMINGO Y. MORALES
NGO/CSO/PO Representative


GENEROSO A. SALONoy
NGO/CSO/PO Representative


VILMA O. MANDRAS
NGO/CSO/PO Representative


JESUSA C. NIEVA
NGO/CSO/PO Representative


PASCUALITO C. BULAWAN JR.
NGO/CSO/PO Representative

CY 2026 FIRST SUPPLEMENTAL INVESTMENT PROGRAM (SIP)

By Program/Project/Activity by Sector

GENERAL FUND

ALBUERA, LEYTE

Php: **37,781,242.57**

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Output (6)	Funding Source (7)	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		CC Topology Code (14)
			Start Date (4)	Completion Date (5)			Personal Services (8)	Maint. & Other Operating Expenses (MOOE) (9)	Capital Outlay (CO) (10)	Total (8+9+10) (11)	Climate Change Adaptation (12)	Climate Change Mitigation (13)	
1000	GENERAL PUBLIC SERVICES												
Mayor's Office													
1000-000-3-1-01-001-000	1. General supervision and administration of the LGU	Mayor's Office	Jan. 2	Dec. 31	Executive functions and regular office activities performed.	G.F.	436,146.20	-	-	436,146.20	-	-	-
1000-000-3-1-01-001-001	- Other Supplies and Materials Expenses		April 1	Dec. 31	Other supplies and materials expenses provided (Additional)		-	1,000,000.00	-	1,000,000.00	-	-	-
1000-000-3-1-01-001-002	- Electricity Expenses		April 1	Dec. 31	electricity expenses provided (additional)		-	2,700,000.00	-	2,700,000.00	-	-	-
1000-000-3-1-01-001-003	- Other General Services		April 1	Dec. 31	Other general services for the implementation of different services provided (additional)		-	1,813,350.00	-	1,813,350.00	-	-	-
1000-000-3-1-01-001-004	- Other General Services (Contract of Service)		April 1	Dec. 31	Additional manpower for the implementation of various services provided (additional)		-	240,000.00	-	240,000.00	-	-	-
1000-000-3-1-01-001-005	- Repair and Maintenance - Technical and Scientific Equipment		April 1	Dec. 31	Technical & Scientific equipment for MO repaired and maintained		-	550,000.00	-	550,000.00	-	-	-
1000-000-3-1-01-001-006	- Acquisition of Technical and Scientific Equipment (LED Wall)		April 1	Dec. 31	Technical and scientific equipment (LED Wall) acquired		-	-	1,000,000.00	1,000,000.00	-	-	-
1000-000-3-1-01-001-007	- Acquisition of Other machinery and equipment		April 1	Dec. 31	various other machinery and equipment acquired		-	-	300,000.00	300,000.00	-	-	-
1000-000-3-1-01-001-008	- Acquisition of Furnitures & Fixtures		April 1	Dec. 31	various furnitures and fixtures acquired		-	-	400,000.00	400,000.00	-	-	-
1000-000-3-1-01-002-000	2. Tourism Program and Socio Cultural Activities												
1000-000-3-1-01-002-001	- Operation of Albuera Municipal Tourism Office (Acquisition of office supplies)	Tourism office	April 1	Dec. 31	office supplies for the operation of tourism office acquired	G.F.	-	250,000.00	-	250,000.00	-	-	-

1000-000-3-1-01-002-002	- Operation of Albuera Municipal Tourism Office (Acquisition of other supplies & materials)	Tourism office	April 1	Dec. 31	other supplies and materials for the operation of tourism office acquired	G.F.	-	200,000.00	-	200,000.00	-	-	-
1000-000-3-1-01-002-003	- Other General Services (SMR)	Tourism office/ Mayor's Office	April 1	Dec. 31	Other general services for the operation of SMR provided (additional)		-	546,000.00	-	546,000.00	-	-	-
1000-000-3-1-01-002-004	- Ms. Albuera (2026)	Tourism office/ Mayor's Office	July 1	July 31	Ms. Albuera (2026) (additional) conducted		-	164,500.00	-	164,500.00	-	-	-
1000-000-3-1-01-002-005	- Christmas Lights On	Tourism office/ Mayor's Office	Dec. 1	Dec. 31	Christmas Lights on and other socio cultural activities conducted (additional)		-	555,000.00	-	555,000.00	-	-	-
1000-000-3-1-01-002-006	- Sibug-sibug festival	Tourism office/ Mayor's Office	Dec. 1	Dec. 31	Sibug-sibug festival conducted (additional)		-	150,000.00	-	150,000.00	-	-	-
1000-000-3-1-01-002-007	- Other Socio-cultural activities	Tourism office/ Mayor's Office	April 1	Dec. 31	tourism and socio-cultural activities conducted (additional)		-	360,000.00	-	360,000.00	-	-	-
1000-000-3-1-01-003-000	3. Local Youth Development Program												
1000-000-3-1-01-003-001	- Other supplies and materials for LYDO	LYDO	April 1	Dec. 31	Other supplies and materials expenses provided (Additional)	G.F.	-	100,000.00	-	100,000.00	-	-	-
1000-000-3-1-01-004-000	4. Sports Development Program												
1000-000-3-1-01-004-001	- Acquisition of Sports Equipment	LYDO/ Mayor's Office	April 1	Dec. 31	various sports equipment acquired	G.F.	-	-	400,000.00	400,000.00	-	-	-
1000-000-3-1-01-005-000	5. Operation of the Municipal Library												
1000-000-3-1-01-005-001	- Acquisition of Other supplies and materials for Municipal Library	LYDO/ Mayor's Office	April 1	Dec. 31	ten (10) units computer for the municipal library (e-library) acquired	G.F.	-	450,000.00	-	450,000.00	-	-	-
1000-000-3-1-01-006-000	6. Peace and Order Program												
1000-000-3-1-01-006-001	- Other General Services (Security)	Mayor's Office	April 1	Dec. 31	Security services provided (additional)	G.F.	-	617,847.00	-	617,847.00	-	-	-
1000-000-3-1-01-006-002	- Confidential Fund Expenses (remaining 30%)	Mayor's Office	April 1	Dec. 31	Confidential fund expenses (additional) provided		-	1,397,920.50	-	1,397,920.50	-	-	-
1000-000-3-1-01-006-003	- Fuel Expenses for the Implementation of peace and order program	Mayor's Office	April 1	Dec. 31	fuel expenses for the implementation of peace and order program implemented		-	350,000.00	-	350,000.00	-	-	-
1000-000-3-1-01-006-004	- Implementation of POPS Program	Mayor's Office	April 1	Dec. 31	accommodation for law enforcement agencies assisting in the implementation of POPS Program provided (additional)		-	100,000.00	-	100,000.00	-	-	-

1000-000-3-1-01-007-000	7. Anti Illegal Drugs Program															
1000-000-3-1-01-007-001	- CDRP PWUDs (Training Expenses)	Mayor's Office	April 1	Dec. 31	training expenses for the CDRP program (PWUDs) provided	G.F.	-	100,000.00	-	100,000.00	-	-	-			
1000-000-3-1-01-007-002	- CDRP PWUDs (Other Professional Services)	Mayor's Office	April 1	Dec. 31	other professional services provided		-	50,000.00	-	50,000.00	-	-	-			
1000-000-3-1-01-007-003	- CDRP Brgys. (Training Expenses)	Mayor's Office	April 1	Dec. 31	training expenses for the CDRP program (Barangays) provided		-	100,000.00	-	100,000.00	-	-	-			
1000-000-3-1-01-007-004	- CDRP Brgys. (Acquisition Drug Testing Kits)	Mayor's Office	April 1	Dec. 31	Drug Testing Kits acquired for CDRP Program (Barangays)		-	150,000.00	-	150,000.00	-	-	-			
1000-000-3-1-01-007-005	- Operation of Balay Silangan Reformation Center (other supplies and materials)	Mayor's Office	April 1	Dec. 31	other supplies and materials for the operation of Balay Silangan Reformation Center		-	400,000.00	-	400,000.00	-	-	-			
1000-000-3-1-01-008-000	8. Public Safety Program															
1000-000-3-1-01-008-001	- Implementation of the Oplan Ligtas na Pamayanan	Mayor's Office	April 1	Dec. 31	Oplan Ligtas na Pamayanan Implemented	G.F.	-	100,000.00	-	100,000.00	-	-	-			
1000-000-3-1-01-008-002	- Other General Services (Traffic Enforcers)	Mayor's Office	April 1	Dec. 31	Traffic enforcers (additional)		-	273,000.00	-	273,000.00	-	-	-			
Local Disaster Risk Reduction and Management Office (LDRRMO)																
1000-000-3-3-01-001-000	1. General Administration - Identify, assess and manage the hazards, vulnerabilities and risks that may occur in the locality	LDRRMO	Jan. 2	Dec. 31	Hazards, vulnerabilities and risks identified, assessed and managed; cost effective reduction measures and strategies implemented; IEC about those hazards, vulnerabilities and risk for public awareness implemented	G.F.	-	-	-	-	-	-	-	-	-	-
1000-000-3-3-01-001-001	- Training Expenses		April 1	Dec. 31	Training for MDRRMO provided (additional)		-	200,000.00	-	200,000.00	-	-	-	-	-	-
1000-000-3-3-01-001-002	- Fuels, oils and lubricants		April 1	Dec. 31	fuels, oils & lubricants for the conduct of different activities provided (additional)		-	160,000.00	-	160,000.00	-	-	-	-	-	-
1000-000-3-3-01-001-003	- Acquisition of ICTE		April 1	Dec. 31	ICT equipment for MDRRMO acquired		-	-	80,000.00	80,000.00	-	-	-	-	-	-
Sangguniang Bayan/Legislative Office (SB)																
1000-000-3-1-03-001-000	1. General Administration - Enactment of Local legislations and conducting consultations relative to ordinances and other legislative measures	SB	April 1	Dec. 31	Legislative functions and regular office activities performed	G.F.	618,920.58	-	-	618,920.58	-	-	-	-	-	-
Human Resource and Management Office (HRMO)																
1000-000-3-3-01-001-000	1. General Administration - Routine monthly administrative tasks such as DTR administration, leave credits certification and personnel inventory	HRMO	April 1	Dec. 31	recruitment and selection process conducted/Initiated, Personnel policies developed and implemented, employee benefits and welfare managed, training and career development promoted, and HR records maintained.	G.F.	616,079.42	-	-	-	-	-	-	-	-	-
1000-000-3-3-01-001-001	- Acquisition of Office supplies	HRMO	April 1	Dec. 31	ID and other office supplies for HRMO acquired (additional)	G.F.	-	75,000.00	-	75,000.00	-	-	-	-	-	

1000-000-3-3-01-001-002	- Acqulstion of ICTE	HRMO	April 1	Dec. 31	ICT equipment for HRMO acquired	G.F.	-	-	75,000.00	75,000.00	-	-	-
1000-000-3-3-01-002-000	2. Program on Awards and Incentives for Service Excellence (PRAISE)		April 1	Dec. 31	government employees with outstanding performance, Innovative Ideas, and ethical behavior recognized and awarded		-	100,000.00	-	100,000.00	-	-	-
Municipal General Services Office (MGSO)													
1000-000-3-3-01-0001-000	1. General Administration - Provision for acqulstion/ delivery and custody/safe keeping of office supplies & construction materials of the LGU	MGSO	April 1	Dec. 31	500 goods & services procured in accordance with Government Procurement Act (RA 9184) as requested; 500 deliveries received and inspected; 970 requested goods acted immediately in accordance with office rules and regulations; Government properties properly accounted and recorded	G.F.	-	-	-	-	-	-	-
1000-000-3-3-01-0001-001	- Telephone Expenses		April 1	Dec. 31	telephone expenses provided (additional) for municipal warehouse		-	30,400.00	-	30,400.00	-	-	-
1000-000-3-3-01-0002-000	2. Facilitate in the renewal of registration and insurance of motor vehicles		April 1	Dec. 31	LGU vehicles & equipmt registration renewal & yearly insurance facilitated (additional)		-	300,000.00	-	300,000.00	-	-	-
1000-000-3-3-01-0003-000	3. Facilitate in the insurance of LGU owned buildings		April 1	Dec. 31	government property structures insured		-	809,648.57	-	809,648.57	-	-	-
Municipal Budget Office (MBO)													
1000-000-3-1-08-001-000	1. General Administration -Preparation of Local Budget and Monitoring of financial transactions of the LGU	MBO	April 1	Dec. 31	1 Annual GF Budgets, 2 Supplemental GF Budgets, prepared & financial transactions monitored; 16 barangay budgets reviewed and approved	G.F.	-	-	-	-	-	-	-
1000-000-3-1-08-001-001	- Acqulstion of Other Supples and Materials		April 1	Dec. 31	other supplies and materials for the MBO acquired (additional)		-	80,000.00	-	80,000.00	-	-	-
Municipal Accountant's Office (MAcCO)													
1000-000-3-1-07-001-000	1. General Administration - Undertake internal control and accounting of financial matters relative to financial transactions of the LGU	MAcCO	April 1	Dec. 31	Undertaken appropriate internal control of financial transactions in conformity with generally accepted standards and accounting principles; LGU Financial statements (FS) & FS for 16 barangays prepared and submitted; Recording and updating of municipal & barangay books	G.F.	-	-	-	-	-	-	-
1000-000-3-1-07-001-001	- Repair and maintenance for IT equipment (Upgrade and Subscription)		IT equipment (upgrade and subscription) repaired and maintained	-	300,000.00		-	300,000.00	-	-	-		
1000-000-3-1-07-001-002	- Telephone Expense (Landline)		Telephone expense for MAcCO provided (additional)	-	50,000.00		-	50,000.00	-	-	-		
1000-000-3-1-07-001-003	- Acqulstion of Furnitures & Fixtures		furniture and fixture (Aircon) for MAcCO acqulred	-	-		240,000.00	240,000.00	-	-	-		


Municipal Treasurer's Office (MTO)													
1000-000-3-1-05-001-000	1. General Administration - Undertake collections, proper custody, disbursement and management of funds	MTO	April 1	Dec. 31	Properly and effectively executed collections, custody, disbursement and management of funds	G.F.							
1000-000-3-1-05-001-001	- Taxes, Duties and Licenses				Taxes, Duties and Licenses for MTO provided		-	-	-	-	-	-	-
1000-000-3-1-05-001-002	- Acquisition of Other Supplies and Materials				Other supplies and materials acquired		-	5,000.00	-	5,000.00	-	-	-
							-	300,000.00	-	300,000.00	-	-	-
Municipal Assessor's Office (MAssO)													
1000-000-3-1-06-001-000	1. General Administration - Undertake appraisal and assessment of real properties for taxation	MAssO	April 1	Dec. 31	Municipal Real properties appraised and assessed, assessment records properly updated; Estimated 500 new properties appraised, assessed and idle lands listed; municipal lot surveyed and titled	G.F.							
1000-000-3-1-06-001-001	- Surveying of Municipal Lots (Survey Expenses)				Improve land management, decision making and overall efficiency in utilizing and maintaining the municipal assets (additional)		-	-	-	-	-	-	-
							-	250,000.00	-	250,000.00	-	-	-
3000	SOCIAL SERVICE SECTOR												
Municipal Health Office (MHO)													
3000-200-3-1-11-001-000	1. General Administration - Provision of health care services to Local constituents	MHO	April 1	Dec. 31	Basic Health services provided to clients	G.F.							
3000-200-3-1-11-001-001	- Other General Services (COS)				other general services (COS) for the implementation of various PPAs and health services (additional)		-	-	-	-	-	-	-
3000-200-3-1-11-001-002	- Acquisition of various Medical, Dental and Laboratory Supplies				various medical, dental and laboratory supplies acquired (drug testing kit)		-	300,000.00	-	300,000.00	-	-	-
							-	200,000.00	-	200,000.00	-	-	-
Public Employment Services Office (PESO)													
3000-300-3-3-01-001-000	1. General Administration - provide employment information and assistance to the Department of Labor and Employment (DOLE) clients and constituents of Local Government Units (LGU)	PESO	April 1	Dec. 31	Employment Information and assistance to DOLE clients & constituents provided; employment facilitation services and programs implemented	G.F.							
3000-300-3-3-01-002-000	2. PESO Core Function (TESDA Training)				TESDA trainings conducted		-	-	-	-	-	-	-
							-	330,000.00	-	330,000.00	-	-	-
Municipal Social Welfare and Development Office (MSWDO)													
3000-500-3-2-05-001-000	1. General Administration - Provisions of Social Welfare Services and development programs	MSWDO	April 1	Dec. 31	Social Welfare services provided to clients	G.F.							

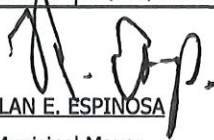
3000-500-3-2-05-002-000	2. Gender and Development Program														
3000-500-3-2-05-002-001	- Conduct of LGBTQ+ Empowerment Training/Symposium	MSWDO	April 1	Dec. 31	LGBTQ+ empowerment training/symposium conducted (additional)	G.F.	-	25,000.00	-	25,000.00	-	-	-		
3000-500-3-2-05-003-000	3. Women Welfare Program														
3000-500-3-2-05-003-001	- Livelihood assistance for (needy) women and solo parents	MSWDO	April 1	Dec. 31	livelihood assistance for needy women and solo parents provided	G.F.	-	50,000.00	-	50,000.00	-	-	-		
3000-500-3-2-05-003-002	- Training for VAW Desk Officers/Service Providers				training for VAW desk officer and service providers conducted (additional)		-	50,000.00	-	50,000.00	-	-	-		
3000-500-3-2-05-004-000	4. Youth Welfare Program														
3000-500-3-2-05-004-001	- Livelihood assistance for needy youth	MSWDO	April 1	Dec. 31	livelihood assistance for needy youth provided	G.F.	-	100,000.00	-	100,000.00	-	-	-		
3000-500-3-2-05-005-000	5. Welfare Programs for Persons with Disabilities (PWDs)														
3000-500-3-2-05-005-001	- Financial Assistance to Person's with Disabilities	MSWDO	April 1	Dec. 31	financial assistance to PWDs extended	G.F.	-	400,000.00	-	400,000.00	-	-	-		
3000-500-3-2-05-005-002	- Operation of PDAO (Acquisition of Other Supplies & Materials)	MSWDO	April 1	Dec. 31	Other supplies and materials for the operation of PDAO office acquired	G.F.	-	50,000.00	-	50,000.00	-	-	-		
3000-500-3-2-05-006-000	6. Welfare for Elderlies (Senior Citizen's)														
3000-500-3-2-05-006-001	- Food and Birthday Assistance to Senior Citizens	MSWDO	April 1	Dec. 31	Food and birthday assistance extended to senior citizens	G.F.	-	3,800,000.00	-	3,800,000.00	-	-	-		
3000-500-3-2-05-006-002	- Operation of Senior Citizens Office (Acquisition of Other Supplies and Materials)	MSWDO	April 1	Dec. 31	Other supplies and materials for the operation of senior citizens office acquired	G.F.	-	35,000.00	-	35,000.00	-	-	-		
3000-500-3-2-05-007-000	7. Family Welfare Program														
3000-500-3-2-05-007-001	- Financial Assistance to Solo Parents	MSWDO	April 1	Dec. 31	Financial assistance extended	G.F.	-	400,000.00	-	400,000.00	-	-	-		
3000-500-3-2-05-007-002	- Community Outreach Program	MSWDO	April 1	Dec. 31	food supplies for community outreach program provided	G.F.	-	200,000.00	-	200,000.00	-	-	-		
					representation expenses for the community outreach program provided		-	109,000.00	-	109,000.00	-	-	-		
3000-500-3-2-05-008-000	8. KALAHI-CIDSS NCDDP-LGU Counterpart	MSWDO	April 1	Dec. 31	LGU Counterpart for the KALAHI program Implementation provided	G.F.	-	1,000,000.00	-	1,000,000.00	-	-	-		

8000	ECONOMIC SERVICES												
Office of the Municipal Agriculturist (OMA)													
8000-000-3-2-03-001-000	1. General Administration - Provision of Technical assistance and Agricultural extension services to farmers & fisherfolks	OMA	April 1	Dec. 31	technical assistance and agricultural extension services to farmers and fisherfolks provided	G.F.	90,614.63	-	-	90,614.63	-	-	-
8000-000-3-2-03-001-001	- Acquisition of Other Supplies & Materials (Weighing Scale)	OMA	April 1	Dec. 31	other supplies and materials (weighing scale) acquired	G.F.	-	50,000.00	-	50,000.00	-	-	-
8000-000-3-2-03-002-000	2. Operation and Maintenance of the Municipal Slaughterhouse												
8000-000-3-2-03-002-001	- Repair and maintenance for municipal slaughterhouse	OMA	April 1	Dec. 31	municipal slaughterhouse repaired and maintained	G.F.	-	150,000.00	-	150,000.00	-	-	-
Municipal Environment and Natural Resources Office (MENRO)													
8000-000-3-2-04-001-000	1. General Administration - Maintain, protect and preserve forest areas; control land, sea and air pollution; preserve the environment and natural resources	MENRO	April 1	Dec. 31	Forest area, land, water and the environment & natural resources protected and preserved, pollution minimized.	G.F.	-	-	-	-	-	-	-
8000-000-3-2-04-001-001	- LGU Counterpart (DOST Project)				LGU counterpart for DOST project provided		-	362,839.22	-	362,839.22	-	-	-
Municipal Engineer's Office (MEO)													
8000-000-3-1-10-001-000	1. General Administration - Construction, Maintenance and Improvements of various LGU Infrastructure projects	MEO	April 1	Dec. 31	LGU Infrastructure and support facilities constructed, improved & maintained	G.F.	330,976.45	-	-	330,976.45	-	-	-
8000-000-3-1-10-001-001	- Gasoline, Fuel, Oil and Lubricants		April 1	Dec. 31	gasoline, fuels, oil and lubricants for various municipal vehicles provided (additional)		-	2,200,000.00	-	2,200,000.00	-	-	-
8000-000-3-1-10-001-002	- Acquisition of ICT equipment (BAC)	MEO	April 1	Dec. 31	ICT equipment (BAC)	G.F.	-	-	150,000.00	150,000.00	-	-	-
8000-000-3-1-10-001-003	- Acquisition of Other machineries and equipment (AMWSS)				other machineries and equipment for AMWSS acquired		-	-	125,000.00	125,000.00	-	-	-
8000-000-3-1-10-002-000	2. Repair and Maintenance - Buildings and Other Structure												
8000-000-3-1-10-002-001	- Market Buildings	MEO	April 1	Dec. 31	- market buildings repaired & maintained (additional)	G.F.	-	433,375.00	-	433,375.00	-	-	-
8000-000-3-1-10-003-000	3. Repair and Maintenance - Machinery and Equipment												
8000-000-3-1-10-003-001	- Construction and Heavy equipment	MEO	April 1	Dec. 31	- Construction and Heavy equipment repaired and maintained	G.F.	-	1,750,000.00	-	1,750,000.00	-	-	-
8000-000-3-1-10-003-002	- Motor Vehicles				- motor vehicles repaired and maintained		-	945,000.00	-	945,000.00	-	-	-
8000-000-3-1-10-004-000	4. Improvement of Municipal Building	MEO	April 1	Dec. 31	- mayor's office, mess hall and other areas in the municipal building Improved	G.F.	-	-	2,000,000.00	2,000,000.00	-	-	-

Albuera Municipal Waterworks System (AMWSS)													
8000-000-3-3-01-001-000	1. General Administration - Management and operation of waterwork system	AMWSS	April 1	Dec. 31	Provided potable drinking water to household/consumers	G.F.							
8000-000-3-3-01-001-001	- Provision of Other General Services				- Waterwork services provided (38 JO) (additional)		-	1,710,000.00	-	1,710,000.00	-	-	-
8000-000-3-3-01-001-002	- Taxes, Duties and Licenses - SLUP Annual Rental (DENR)				- Taxes, Duties and Licenses - SLUP Annual Rental (DENR) provided		-	799,725.00	-	799,725.00	-	-	-
8000-000-3-3-01-001-003	- Other Supplies & Materials (Billing System)				- Other supplies and materials (billing system) provided		-	90,900.00	-	90,900.00	-	-	-
TOTAL							2,092,737.28	30,918,505.29	4,770,000.00	37,781,242.57	-	-	


 ENGR. KARLA A. GENCIANOS, EnP
 MPDC


 CHERRYL C. BARRIENTOS
 Municipal Budget Officer


 ROLAN E. ESPINOSA
 Municipal Mayor

CY 2026 FIRST SUPPLEMENTAL INVESTMENT PROGRAM (SIP)
By Program/Project/Activity by Sector
20% DEVELOPMENT FUND
ALBUERA, LEYTE

Php: 4,619,468.78

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Output (6)	Funding Source (7)	Amount (In Thousand Pesos)					Amount of Climate Change PPAs (In Thousand Pesos)		CC Topology Code (15)
			Start Date (4)	Completion Date (5)			Personal Services (8)	Maint. & Other Operating Expenses (MOOE) (9)	Financial Expense (FE) (10)	Capital Outlay (CO) (11)	Total (8+9+10) (12)	Climate Change Adaptation (13)	Climate Change Mitigation (14)	
8000	ECONOMIC DEVELOPMENT													
8000-000-3-2-04-001-002	1. LGU Counterpart for DOST Project (Establishment of Recycling Facility for Marine Engine Oil in Albuera, Leyte)	MENRO	May 15	Dec. 31	LGU counterpart for the DOST Project Establishment of Recycling Facility for Marine Oil in Albuera, Leyte provided	20% DF	-	-	-	2,002,233.78	2,002,233.78	-	-	-
8000-000-3-1-10-005-000	2. Improvement of Water Supply System level III													
8000-000-3-1-10-005-001	- Construction of Intake tank, retaining wall and Installation of transmission pipelines (Sherwood, Albuera, Leyte)	AMWSS/MEO	May 15	Dec. 31	- 2.00 m x 2.00 m x 1.50 m Intake tank constructed, 13m x 3.50 m retaining wall constructed, 10 lengths 8" HDPE transmission pipelines Installed (Sherwood Albuera, Leyte)	20% DF	-	-	-	2,617,235.00	2,617,235.00	-	-	-
TOTAL							-	-	-	4,619,468.78	4,619,468.78	-	-	-

K. Gencianos
ENGR. KARLA A. GENCIANOS, EnP
 MPDC

Cherry C. Barrientos
CHERRYL C. BARRIENTOS
 Municipal Budget Officer

Rolan E. Espinosa
ROLAN E. ESPINOSA
 Municipal Mayor

CY 2026 FIRST SUPPLEMENTAL INVESTMENT PROGRAM (SIP)
By Program/Project/Activity by Sector
5% DISASTER RISK REDUCTION AND MANAGEMENT FUND
ALBUERA, LEYTE


Php: **991,260.64**

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Output (6)	Funding Source (7)	Amount (In Thousand Pesos)				Amount of Climate Change PPAs (In Thousand Pesos)		CC Topology Code (14)	
			Start Date (4)	Completion Date (5)			Personal Services (8)	Maint. & Other Operating Expenses (MOOE) (9)	Capital Outlay (CO) (10)	Total (8+9+10) (11)	Climate Change Adaptation (12)	Climate Change Mitigation (13)		
	2.0 PREPAREDNESS													
9000-000-3-3-01-006-000	1. Acquisition of standby commodities as buffer stock to respond to emergency situations	MDRRMO	June 1	Aug. 31	Various commodities as standby buffer stock for emergency procured.	5% MDDR MF	—	991,260.64	—	991,260.64	991,260.64	—		A422-01
	TOTAL							991,260.64	—	991,260.64	991,260.64	—		—


GABRIEL RANIL G. MORENO
 MDRRMO


ENGR. KARLA A. GENCIANOS, EnP
 MPDC


CHERRYL C. BARRIENTOS
 Municipal Budget Officer


ROLAN E. ESRINOSA
 Municipal Mayor

**1st Supplemental Local Disaster Risk Reduction and Management Fund Investment Plan (LDRRMFIP)
CY 2026**

Municipality: **Albuera, Leyte**

Functional Classification (1)	Program/Project/Activity Code and Description (2)	Implementing Office (3)	Schedule of Implementation		Expected Output (6)	Funding Source (7)	Amount Appropriated/Allocated		
			Starting Date (4)	Completion Date (5)			MOOE (8)	CO (9)	Total (10)
	Acquisition of standby commodities as buffer stock to respond to emergency situations	MSWDO	June 1	Dec. 31	Various food commodities procured.	5% R.F.		991,260.64	991,260.64
TOTAL								991,260.64	991,260.64

Prepared by:


MARY AMBER C. BARTE
LDRRMO II

Noted by:


GABRIEL RANIL G. MORENO
LDRRMO III

Approved:


ROLAN E. ESPINOSA
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

LOCAL DEVELOPMENT COUNCIL

MINUTES OF THE LOCAL DEVELOPMENT COUNCIL (LDC) MEETING HELD ON APRIL 22, 2026 AT THE ABC MULTI-PURPOSE BUILDING, POBLACION, ALBUERA, LEYTE.

Present:

MR. DARRYL C. MENESES	, Municipal Administrator
HON. RODOLFO S. BILBAO	, SB Member – Committee on Appropriations
ENGR. KARLA A. GENCIANOS, EnP	, MPDC
MS. CHERRYL C. BARRIENTOS	, MBO
HON. RUFINO Y. VALDEZ	, Punong Barangay, Balugo
HON. JAYSON ALBERT SUMALJAG	, Punong Barangay, Benolho
HON. CERIACO M. VELARDE	, Punong Barangay, Cambalading
HON. ABEL G. MOLERO	, Punong Barangay, Damula-an
HON. NILDA A. JABON	, Punong Barangay, Doña Maria
HON. DELIA E. BATISTIS	, Punong Barangay, Mahayahay
HON. FRANCISCO L. MANATAD, JR.	, Punong Barangay, San Pedro
HON. CYNDIE R. CABANTOY	, Punong Barangay, Seguinon
HON. VICTORIA C. LAGADO	, Punong Barangay, Tabgas
HON. ROLANDO S. MASKARIÑO	, Punong Barangay, Talisayan
HON. HIPOLITO A. CAYANGHO	, Barangay Kagawad, Poblacion
HON. JOVELYN B. NICDAO	, Barangay Kagawad, Tinag-an
MS. ALICE D. CASTAÑARES	, CSO/PO Representative
MS. RHIZINA L. VIDAL	, CSO/PO Representative
MR. DOMINGO Y. MORALES	, CSO/PO Representative
MR. GENEROSO A. SALONoy	, CSO/PO Representative
MS. ASTERIA MARITA C. VILLAR	, CSO/PO Representative
MS. VILMA O. MANDRAS	, CSO/PO Representative
MS. JESUSA C. NIEVA	, CSO/PO Representative
MR. PASCUALITO C. BULAWAN JR.	, CSO/PO Representative
MR. REDEN S. CABILING	, CSO/PO Representative
MS. MARILOU C. EROCIDO	, CSO/PO Representative
MS. JEMIMA L. CELEDIO	, Planning Officer III

At 2:15 p.m., the Local Development Council meeting was called to order by the Municipal Administrator, Mr. Darryl C. Meneses followed by a prayer, singing of the Philippine National Anthem and Albuera Hymn, attendance and declaration of quorum was then done by the secretariat. The reading of the minutes of the previous meeting dated January 20, 2026 was dispensed.

Reprogramming of Various PPAs in the 20% D.F. -2026:

The Municipal Administrator, Mr. Darryl C. Meneses, give the floor to the MPDC to proceed for the agenda of the meeting. The MPDC then presented to the body the first agenda which was the reprogramming of various PPAs identified in the 20% D.F. 2026. Particularly the projects for the four barangays namely, Damula-an, San Pedro, Tabgas and Balugo worth One Million pesos each.

The MPDC then presented to the body the reprogramming of the project “Construction of Retaining Wall with Embankment (Damula-an)” to “Concreting of Barangay Road (Damula-an)” explaining that the reason for reprogramming was the ownership and establishment of

54 property line of the area in which the retaining wall with embankment was proposed to be
55 constructed.

56

57 Presentation and Approval of LDC Resolution No. 2026-05:

58

59 On motion by Hon. Abel G. Molero and duly seconded by Ms. Asteria Marita C. Villar, LDC
60 Resolution No. 2026-05, entitled: **“A RESOLUTION APPROVING AND ENDORSING TO THE
61 SANGGUNIANG BAYAN, ALBUERA, LEYTE THE REPROGRAMMING OF PRIORITY PPA IDENTIFIED
62 UNDER THE 20% DEVELOPMENT FUND -2026 ENTITLED CONSTRUCTION OF RETAINING WALL
63 WITH EMBANKMENT (DAMULA-AN) IN THE AMOUNT OF ONE MILLION PESOS (₱ 1,000,000.00)
64 ONLY”**, was approved and acted accordingly by the Local Development Council.

65

66 The next item presented was the reprogramming of the project “Improvement of Multi-
67 Purpose Building (San Pedro)” to “Installation of Solar Street Lights (San Pedro)”. The MPDC
68 explained that the project was proposed for reprogramming since the amount allocated is
69 not enough for the improvement needed.

70

71 Presentation and Approval of LDC Resolution No. 2026-06:

72

73 On motion by Hon. Victoria C. Lagado and duly seconded by Ms. Asteria Marita C. Villar, LDC
74 Resolution No. 2026-06, entitled: **“A RESOLUTION APPROVING AND ENDORSING TO THE
75 SANGGUNIANG BAYAN, ALBUERA, LEYTE THE REPROGRAMMING OF PRIORITY PPA IDENTIFIED
76 UNDER THE 20% DEVELOPMENT FUND -2026 ENTITLED IMPROVEMENT OF MULTI-PURPOSE
77 BUILDING (SAN PEDRO) IN THE AMOUNT OF ONE MILLION PESOS (₱ 1,000,000.00) ONLY”**, was
78 approved and acted accordingly by the Local Development Council.

79

80 The reprogramming of the project “Construction of Perimeter Fence (Tabgas)” to
81 “Installation of Solar Street Lights (Tabgas)” was then presented to the body. Hon. Victoria
82 C. Lagado, Punong Barangay Tabgas, explained that the reprogramming was needed to
83 implement a priority project more needed by her constituents.

84

85 Presentation and Approval of LDC Resolution No. 2026-07:

86

87 On motion by Hon. Francisco L. Manatad Jr. and duly seconded by Ms. Alice D. Catañares,
88 LDC Resolution No. 2026-07, entitled: **“A RESOLUTION APPROVING AND ENDORSING TO THE
89 SANGGUNIANG BAYAN, ALBUERA, LEYTE THE REPROGRAMMING OF PRIORITY PPA IDENTIFIED
90 UNDER THE 20% DEVELOPMENT FUND -2026 ENTITLED CONSTRUCTION OF PERIMETER FENCE
91 (TABGAS) IN THE AMOUNT OF ONE MILLION PESOS (₱ 1,000,000.00) ONLY”**, was approved and
92 acted accordingly by the Local Development Council.

93

94 The last item for the reprogramming of various PPAs in the 20% D.F. was for the project
95 “Improvement of Multi-Purpose Building (Balugo)” initially proposed to be reprogram into
96 Construction of a Multi-purpose Building for Balugo Elementary School. During the
97 presentation and discussion to the body suggestions were given to identify another priority
98 that could benefit more constituents.

99

100 Ms. Asteria Marita C. Villar shared that they once endorsed a request for a project for Tabgas
101 Elementary School to the Provincial Government. Unfortunately, the request was not
102 granted with reason that the DepEd have allocations for all schools and that local
103 government units does not need to allocate additional funding for any school projects.

104

105 Hon. Rufino Y. Valdez, Punong Barangay of Balugo, then decided to reprogram the project
106 into Solar Street Lights for areas in his barangay that still needs illumination.

107

108 Presentation and Approval of LDC Resolution No. 2026-08:

109

110 On motion by Mr. Pascualito C. Bulawan Jr. and jointly seconded by Hon. Abel G. Molero and
111 Ms. Alice D. Catañares, LDC Resolution No. 2026-08, entitled: **“A RESOLUTION APPROVING
112 AND ENDORSING TO THE SANGGUNIANG BAYAN, ALBUERA, LEYTE THE REPROGRAMMING OF
113 PRIORITY PPA IDENTIFIED UNDER THE 20% DEVELOPMENT FUND -2026 ENTITLED
114 IMPROVEMENT OF MULTI-PURPOSE BUILDING (BALUGO) IN THE AMOUNT OF ONE MILLION
115 PESOS (₱ 1,000,000.00) ONLY”**, was approved and acted accordingly by the Local
116 Development Council.

117

118 Presentation of First Supplemental Investment Program for C.Y. 2026:

119

120 The MPDC then proceeded to present to the body the C.Y. 2026 First Supplemental
121 Investment Program (SIP) for the priority programs, projects and activities funded in the
122 general fund and 5% MDRRM fund in the amount of Forty-Three Million Three Hundred
123 Ninety-One Thousand Nine Hundred Seventy-One Pesos and 99/100 Centavos Only (Php
124 43,391,971.99), with the following breakdown:

125

<u>SOURCE OF FUNDS</u>	<u>AMOUNT (In Pesos)</u>
General Fund	42,400,711.35
5% Budgetary Reserve/DRRM Fund	<u>991,260.64</u>
	₱ 43,391,971.99

129

130
131 Presentation and Approval of LDC Resolution No. 2026-09:

132

133 On motion by Hon. Jayson Albert Sumaljag and duly seconded by all members present, LDC
134 Resolution No. 2026-09, entitled: **“A RESOLUTION APPROVING AND ENDORSING TO THE
135 SANGGUNIANG BAYAN, ALBUERA, LEYTE THE C.Y. 2026 FIRST SUPPLEMENTAL INVESTMENT
136 PROGRAM OF THIS MUNICIPALITY INCLUDING THE PRIORITY PROGRAMS, PROJECTS AND
137 ACTIVITIES FUNDED UNDER THE GENERAL FUND AND 5% MDRRRM FUND IN THE AMOUNT OF
138 FORTY-THREE MILLION THREE HUNDRED NINETY-ONE THOUSAND NINE HUNDRED SEVENTY-
139 ONE PESOS AND 99/100 CENTAVOS (Php 43,391,971.99) ONLY”**, was approved and acted
140 accordingly by the Local Development Council.

141

142 Other Matters:

143

144 Mr. Pascualito C. Bulawan Jr, CSO representative, enquire on how they could request to
145 utilize the lot in barangay Antipolo for their Association. The MPDC replied to submit a
146 resolution to the Local Chief Executive requesting to utilize portion of the area and some
147 buildings in the LGU Lot located at Barangay Antipolo. Mr. Darryl C. Meneses, Municipal
148 Administrator added that the request is needed for the formulation of a Memorandum of
149 Agreement (MOA) between the local government unit and their Association.

150

151 Hon. Rufino Y. Valdez, Punong Barangay Balugo, asked if the PSA for National ID could be
152 invited here in Albuera so that the senior citizens that needed their national ID to claim their
153 benefits would not need to go to Ormoc City. The Municipal Administrator answered to just
154 coordinate with the Municipal Civil Registrar for any schedule.

155

156 Hon. Nilda A. Jabon, Punong Barangay Doña Maria, presented her concern regarding the
157 signages/arch for hinterland barangays to be prioritized for funding in the municipality’s
158 budget. The Municipal Administrator answered that it will be presented for proposal next
159 year.

160

161 Hon. Abel G. Molero, Punong Barangay Damula-an, asked if the barangay could request to
162 use the water truck to supply water in sitio Capinhan particularly during the El Niño season
163 projected by PAG-ASA. The Municipal Administrator answered that any equipment is
164 available if requested.

165

166 Hon. Victoria C. Lagado, Punong Barangay Tabgas, asked for an update of the water supply
167 system in barangay Mahayahay, citing that the source from Mahayahay is needed in her
168 barangay. Additionally, she also requested for a water connection traversing the
169 Mahayahay-Cantawagon Road which would be a strategic area to directly supply water to
170 barangay Tabgas including Sitio Cantawagon. The Municipal Administrator, who is also the
171 Water Board Chairperson, answered that he will brought up the proposal in the next board
172 meeting.

173
174 Adjournment:
175
176 And with no other business to be discussed by the council, the meeting was adjourned at
177 4:00 p.m.

178
179 I hereby certify to the correctness of the foregoing minutes.

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181

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186

ENGR. KARLA A. ^{gawogencianon}GENCIANOS, EnP
Municipal Planning and Development
Coordinator
LDC Secretary

187 Approved:


188

189

190

191

192


ROLAN E. ESPINOSA
Municipal Mayor
LDC Chairperson



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

MUNICIPAL PLANNING & DEV'T OFFICE

Local Development Council (LDC) Meeting

ATTENDANCE SHEET

April 22, 2025

ABC Multipurpose Building, Brgy. Poblacion, Albuera, Leyte

Name	Gender		Office/Organization	Signature
	M	F		
1. DELIA E. BATISTIN		✓	UlaA	
2. Jesusa C. Nieva		✓	macasufia	
3. DOMINGO Y. MORAN	✓		CATAFK INC.	
4. Reden S. Cabilang	✓		AISAIA	
5. Alice D. Caratayan		✓	TAXXA	
6. PASCUALITO C. BULLAWAN JR	✓		PRES UPFIA	
7. GERONDO A. SALENCY	✓		PRES - SANPENEA	
8. MARIVAN C. ENCIBO		✓	CSO	
9. VICTORIA C. CRUZADA		✓	P.A	
10. MIZIM L. VIDAL		✓	PRES MUPAIA	
11. Astenia Marita Villar		✓	ALCOHIVFPAPRES-	
12. Hipolito A. Cayngal	✓		POB. BRG. KAY	
13. CINDIE R. CABANTAY		✓	PO SEQUINON	
14. ROLANDO S. MASKARINO	✓		TALISAYAN	
15. Nilda A. Jabra		✓	Dono Maria	
16. DARRYL C. MENESES	✓		MUN. ADMIN	
17. Vilma G. Mandras		✓	AGSAM	
18. Francisco Manabael	✓		San Pedro	

	Name	Gender		Office/Organization	Signature
		M	F		
19.	XBER G. MOLANO	✓		PP DEMULATI	X S S S
20.	RUPINO Y. VALEDA	-		P/B DALUGO	
21.	JOSEFINA B. NICDAO		-	TWAG-KN	
22.	Cen'aw M. Kelandhi	✓		DPB cambakidin	
23.	JAYAL ALBERTO SUNDANO	✓		P/B BEREUTO	
24.	PICBAO, RODOLFO JR. S.	✓		SB	
25.	Cheryl C. Barrientos		✓	MIBU	
26.	Karla A. Gencianos		✓	MPDO	carlagencianos
27.	Jemima L. Celestio		✓	MPDO	
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