



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

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PROVINCIAL LEGAL OFFICE

2nd INDORSEMENT
July 20, 2026

Item No.: 06
Date: 18 2026 AUG
Sangguniang Panlalawigan
Province of Leyte
RECEIVED
AUG 11 2026
Date: _____
By: Jenni Vi

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 27, s. 2025 of the Sangguniang Bayan of Tolosa, Leyte.

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

- Ordinance No. 27, s.2025: “An Ordinance Granting Gratuity pay tpo JOS and COS workers of the Municipality of Tolosa, Leyte ”

REVIEW/RECOMMENDATION/LEGAL OPINION:

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

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


ATTY. JOSE RAYMUND A. ACOL
Provincial Legal Officer

¹(viii) Determine the positions and salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from municipal funds and provide for expenditures necessary for the proper conduct of programs, projects, services, and activities of the municipal government;

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

1ST INDORSEMENT
25 June 2026

PROVINCE OF LEYTE
LEGAL OFFICE

RECEIVED

By: 
Date: 6-26-26 Time: 9:24

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 27**, series of **2025** of the **Municipality of Tolosa, Leyte**, entitled: **An Ordinance authorizing the grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) workers of the Local Government Unit of Tolosa, Province of Leyte, for Fiscal Year 2025, and appropriating the amount of Nine Hundred Ninety-Two Thousand Pesos (P992,000.00) under a Supplemental Budget, in compliance with Administrative Order No. 39 issued by the President of the Philippines.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

1st Endorsement

June 24, 2026



Respectfully forwarded to the Sangguniang Panlalawigan, Province of Leyte, Municipality of Palo, the herein attached **RESOLUTION NO. 12-285-2025, Re: A RESOLUTION AUTHORIZING THE LOCAL CHIEF EXECUTIVE TO GRANT GRATUITY PAY TO CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS OF THE LOCAL GOVERNMENT UNIT OF TOLOSA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025, IN COMPLIANCE WITH ADMINISTRATIVE ORDER NO. 39 ISSUED BY THE PRESIDENT OF THE PHILIPPINES**, Attendance of Regular Session and Certification of Posting.

For review and approval.

Issued this **24th** day of **June 2026** at Tolosa, Leyte, Philippines.

Please acknowledge receipt hereof.

DR. MANNY R. MARTINEZ, RN., MPRM.

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



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

**EXCERPT FROM THE MINUTES OF THE 26TH REGULAR SESSION
OF THE SANGGUNIANG BAYAN OF TOLOSA, HELD AT THE
SESSION HALL ON DECEMBER 22, 2025 AT 9:30 A.M.**

PRESENT:

Hon. Elizabeth S. Eracho	-	-	Municipal Vice-Mayor (Presiding Officer)
Hon. Daphne Dayner B. Roa	-	-	Sangguniang Bayan Member
Hon. Purisima Z. Ocaña	-	-	Sangguniang Bayan Member
Hon. Jose Mari Idefonso C. Roa, Jr.	-	-	Sangguniang Bayan Member
Hon. Rolando B. Legaspi	-	-	Sangguniang Bayan Member
Hon. Ireneo Rolando A. Lumbré	-	-	Sangguniang Bayan Member
Hon. Manuel B. Balledo	-	-	Sangguniang Bayan Member
Hon. Felicito D. Beltran III	-	-	Sangguniang Bayan Member
Hon. Rouen Angely M. Tubongbanua	-	-	Sangguniang Bayan Member
Hon. Melanie Felisa M. Vivero	-	-	Ex-Officio Member/Liga President
Hon. Catherine R. Benjamin	-	-	Ex-Officio Member/SK Fed. President

RESOLUTION NO. 12-290-2025

A RESOLUTION ENACTING AND APPROVING AN ORDINANCE AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS OF THE LOCAL GOVERNMENT UNIT OF TOLOSA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025, AND APPROPRIATING THE AMOUNT OF NINE HUNDRED NINETY-TWO THOUSAND PESOS (P992,000.00) UNDER A SUPPLEMENTAL BUDGET, IN COMPLIANCE WITH ADMINISTRATIVE ORDER NO. 39 ISSUED BY THE PRESIDENT OF THE PHILIPPINES

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, empowers the Sangguniang Bayan to enact ordinances and approve appropriations for the efficient delivery of public services and the welfare of municipal personnel;

WHEREAS, the Local Government Unit of Tolosa employs Contract of Service (COS) and Job Order (JO) workers who provide essential services in the implementation of municipal programs, projects, and activities;

WHEREAS, Administrative Order No. 39, issued by the President of the Philippines, mandates the grant of gratuity pay to COS and JO workers, subject to the availability of funds and compliance with existing rules and regulations;

WHEREAS, the Municipality of Tolosa has identified the amount of Nine Hundred Ninety-Two Thousand Pesos (P992,000.00) under a supplemental budget to fund the grant of gratuity pay to qualified COS and JO personnel for Fiscal Year 2025;

WHEREAS, it is deemed proper and necessary for the Sangguniang Bayan to enact and approve the corresponding ordinance to authorize the grant of gratuity pay and appropriate the supplemental budget;

NOW, THEREFORE, on motion of Hon. Rolando Baylon Legaspi, duly seconded by all Members present, be it;

RESOLVED, as it is hereby **RESOLVED**, by the Sangguniang Bayan of the Municipality of Tolosa, Province of Leyte, in session duly assembled, to enact and approve the Ordinance authorizing the grant of gratuity pay to qualified COS and JO workers of the LGU of Tolosa for Fiscal Year 2025, and appropriating the amount of Nine Hundred Ninety-Two Thousand Pesos (₱992,000.00) under a supplemental budget, in accordance with Administrative Order No. 39 and other applicable laws, rules, and regulations;

RESOLVED FURTHER, that the Local Chief Executive, Hon. Erwin C. Ocaña, is hereby authorized to implement said Ordinance and cause the release of gratuity pay to qualified COS and JO personnel in accordance with applicable rules and regulations.

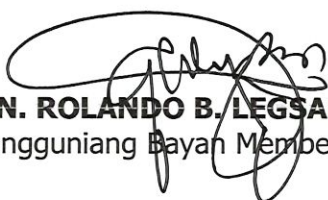
RESOLVED, FINALLY, that copies of this Resolution be furnished to the Office of the Local Chief Executive, the Municipal Budget Office, the Municipal Treasurer's Office, the Municipal Accounting Office and all concerned offices for their information, guidance, and appropriate action.

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution, duly approved by the 12th Sangguniang Bayan of Tolosa during its 26th Regular Session held at the Session Hall, on December 22, 2025.


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

MOVANT:


HON. ROLANDO B. LEGSAPI
Sangguniang Bayan Member

ATTESTED:


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

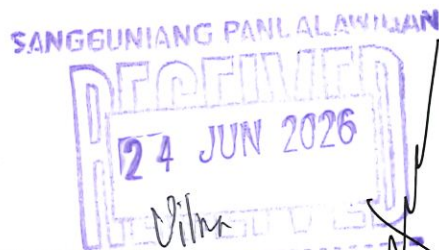
APPROVED:


HON. ERWIN C. OCAÑA
Municipal Mayor
Date: 12-23-25



Republic of the Philippines
Province of *Leyte*
Municipality of Tolosa

Office of the Sangguniang Bayan



**EXCERPT FROM THE MINUTES OF THE 26TH REGULAR SESSION
OF THE SANGGUNIANG BAYAN OF TOLOSA, HELD AT THE
SESSION HALL ON DECEMBER 22, 2025 AT 9:30 A.M.**

PRESENT:

Hon. Elizabeth S. Eracho	-	Municipal Vice-Mayor (Presiding Officer)
Hon. Daphne Dayner B. Roa	-	Sangguniang Bayan Member
Hon. Purisima Z. Ocaña	-	Sangguniang Bayan Member
Hon. Jose Mari Ildefonso C. Roa, Jr.	-	Sangguniang Bayan Member
Hon. Rolando B. Legaspi	-	Sangguniang Bayan Member
Hon. Ireneo Rolando A. Lumbre	-	Sangguniang Bayan Member
Hon. Manuel B. Balledo	-	Sangguniang Bayan Member
Hon. Felicitio D. Beltran III	-	Sangguniang Bayan Member
Hon. Rouen Angely M. Tubongbanua	-	Sangguniang Bayan Member
Hon. Melanie Felisa M. Vivero	-	Ex-Officio Member/Liga President
Hon. Catherine R. Benjamin	-	Ex-Officio Member/SK Fed. President

ORDINANCE NO. 27
Series of 2025

**AN ORDINANCE AUTHORIZING THE GRANT OF GRATUITY PAY TO
CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS
OF THE LOCAL GOVERNMENT UNIT OF TOLOSA, PROVINCE OF
LEYTE, FOR FISCAL YEAR 2025, AND APPROPRIATING THE
AMOUNT OF NINE HUNDRED NINETY-TWO THOUSAND PESOS
(P992,000.00) UNDER A SUPPLEMENTAL BUDGET, IN
COMPLIANCE WITH ADMINISTRATIVE ORDER NO. 39 ISSUED BY
THE PRESIDENT OF THE PHILIPPINES**

BE IT ORDAINED by the Sangguniang Bayan
of the Municipality of Tolosa, Province
of Leyte, in session assembled:

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, vests upon the Sangguniang Bayan the authority to enact ordinances, approve appropriations, and authorize expenditures for lawful purposes, including the promotion of employee welfare and the efficient delivery of public service;

WHEREAS, the Local Government Unit of Tolosa employs Contract of Service (COS) and Job Order (JO) workers who play an essential role in the implementation of municipal programs, projects, and frontline services, thereby contributing significantly to the attainment of local development goals;

WHEREAS, Administrative Order No. 39, issued by the President of the Philippines, authorizes the grant of gratuity pay to COS and JO personnel in government agencies, including local government units, subject to the availability of funds and compliance with existing budgeting, accounting, and auditing rules and regulations;

WHEREAS, there is a need to provide financial recognition and support to qualified COS and JO personnel of the Municipality of Tolosa by granting gratuity pay for Fiscal Year 2025, consistent with national policy and the principles of equity and good governance;

Page 1 of 3

ORDINANCE NO. 27, S.2025

**ORDINANCE AUTHORIZING THE GRANT OF GRATUITY
PAY TO CONTRACT OF SERVICE (COS) AND
JOB ORDER (JO) WORKERS OF THE LGU**

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

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

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member

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

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

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

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

WHEREAS, the amount of Nine Hundred Ninety-Two Thousand Pesos (₱992,000.00) has been identified and certified as available for appropriation under a Supplemental Budget, in accordance with existing budgeting laws, rules, and regulations;

NOW, THEREFORE, BE IT ORDAINED, by the Sangguniang Bayan of the Municipality of Tolosa, Province of Leyte, in session duly assembled, that:

SECTION 1. Authorization. The Local Chief Executive, Hon. Erwin C. Ocaña, is hereby authorized to grant Gratuity Pay to all qualified Contract of Service (COS) and Job Order (JO) workers of the Local Government Unit of Tolosa for Fiscal Year 2025, in accordance with Administrative Order No. 39 and other applicable laws, rules, and regulations.

SECTION 2. Appropriation. The amount of Nine Hundred Ninety-Two Thousand Pesos (₱992,000.00) is hereby approved and appropriated under a Supplemental Budget to cover the payment of gratuity pay to eligible COS and JO personnel of the Municipality of Tolosa for Fiscal Year 2025.

SECTION 3. Source of Funds. The amount herein appropriated shall be charged against available funds of the Municipality of Tolosa, subject to the usual accounting and auditing rules and regulations.

SECTION 4. Implementing Guidelines. The grant, computation, and release of the gratuity pay shall be subject to existing DBM, COA, and Civil Service Commission (CSC) rules and regulations, including eligibility requirements and limitations prescribed under Administrative Order No. 39.

SECTION 5. Separability Clause. If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 6. Repealing Clause. All ordinances, resolutions, or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 7. Effectivity. This Ordinance shall take effect immediately upon approval and posting in accordance with law.


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

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

ATTESTED:


HON. ELIZABETH S. ERACHO, RCE.

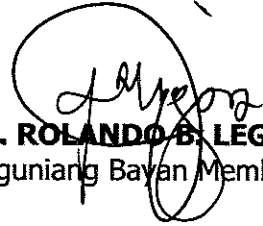
Municipal Vice-Mayor
Presiding Officer


HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member


HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member



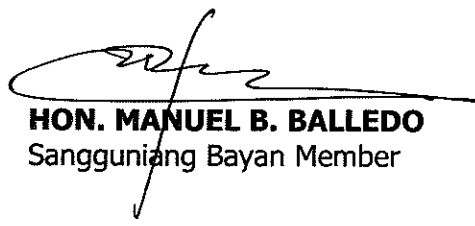
HON. JOSE MARI ILDEFONSO C. ROA, JR.
Sangguniang Bayan Member



HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member



HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member



HON. MANUEL B. BALLEDO
Sangguniang Bayan Member



HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

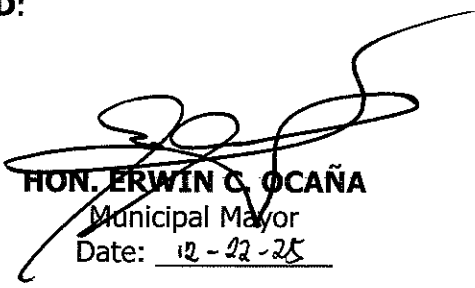


HON. MELANIE FELISA M. VIVERO
Ex-Officio Member/Liga President



HON. CATHERINE R. BENJAMIN
Ex-Officio Member/SK Fed. President

APPROVED:



HON. ERWIN C. OCAÑA
Municipal Mayor
Date: 12-22-25



Republic of the Philippines
Province of *Leyte*
Municipality of Tolosa

Office of the Sangguniang Bayan

MINUTES OF THE 26TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF TOLOSA, LEYTE, HELD AT THE SESSION HALL, ON DECEMBER 22, 2025 AT 9:30 A.M.

PRESENT:

Hon. Elizabeth S. Eracho	-	Municipal Vice-Mayor (Presiding Officer)
Hon. Daphne Dayner B. Roa	-	Sangguniang Bayan Member
Hon. Purisima Z. Ocaña	-	Sangguniang Bayan Member
Hon. Jose Mari Ildefonso C. Roa, Jr.	-	Sangguniang Bayan Member
Hon. Rolando B. Legaspi	-	Sangguniang Bayan Member
Hon. Ireneo Rolando A. Lumbre	-	Sangguniang Bayan Member
Hon. Manuel B. Balled	-	Sangguniang Bayan Member
Hon. Felicito D. Beltran III	-	Sangguniang Bayan Member
Hon. Rouen Angely M. Tubongbanua	-	Sangguniang Bayan Member
Hon. Melanie Felisa M. Vivero	-	Ex-Officio Member/Liga President
Hon. Catherine R. Benjamin	-	Ex-Officio Member/SK Fed. President

CALL TO ORDER. - The 26th Regular Session of the 12th Sangguniang Bayan of Tolosa, Leyte, was formally convened on December 22, 2025, at 9:30 in the morning, and was broadcasted live through the official Facebook page of the Legislative Branch.

The session was presided over by the Honorable Elizabeth Saito Eracho, Municipal Vice Mayor and the duly designated Presiding Officer of the Sangguniang Bayan. The Presiding Officer officially declared the session open and warmly welcomed all members and guests present.

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

ROLL CALL. - The Secretary to the Sangguniang Bayan, Dr. Manny R. Martinez, conducted the roll call to determine the presence of a quorum.

The following members were recorded as present:

PRESENT:

- Hon. Elizabeth Saito Eracho – Vice Mayor - Presiding Chair
- Hon. Daphne Dayner Babar Roa – SB Member
- Hon. Purisima Zabala Ocaña – SB Member
- Hon. Jose Mari Ildefonso C. Roa, Jr. – SB Member
- Hon. Rolando Baylon Legaspi – SB Member
- Hon. Ireneo Rolando A. Lumbre – SB Member
- Hon. Manuel Bolito Balledo – SB Member
- Hon. Felicito Dela Cruz Beltran III – SB Member
- Hon. Rouen Angely Marcial Tubongbanua – SB Member
- Hon. Melanie Felisa Merida Vivero – Liga ng mga Barangay President
- Hon. Catherine Robis Benjamin – PPSK

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

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

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member

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

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member

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

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

Hon. Rolando B. Legaspi moved to approve and declare the ordinance as valid. The motion was seconded unanimously and officially deemed approved by the Presiding Chair, Hon. Elizabeth S. Eracho.

RESOLUTION NO. 12-290-2025

A RESOLUTION ENACTING AND APPROVING AN ORDINANCE AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS OF THE LOCAL GOVERNMENT UNIT OF TOLOSA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025, AND APPROPRIATING THE AMOUNT OF NINE HUNDRED NINETY-TWO THOUSAND PESOS (P992,000.00) UNDER A SUPPLEMENTAL BUDGET, IN COMPLIANCE WITH ADMINISTRATIVE ORDER NO. 39 ISSUED BY THE PRESIDENT OF THE PHILIPPINES

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, empowers the Sangguniang Bayan to enact ordinances and approve appropriations for the efficient delivery of public services and the welfare of municipal personnel;

WHEREAS, the Local Government Unit of Tolosa employs Contract of Service (COS) and Job Order (JO) workers who provide essential services in the implementation of municipal programs, projects, and activities;

WHEREAS, Administrative Order No. 39, issued by the President of the Philippines, mandates the grant of gratuity pay to COS and JO workers, subject to the availability of funds and compliance with existing rules and regulations;

WHEREAS, the Municipality of Tolosa has identified the amount of Nine Hundred Ninety-Two Thousand Pesos (P992,000.00) under a supplemental budget to fund the grant of gratuity pay to qualified COS and JO personnel for Fiscal Year 2025;

WHEREAS, it is deemed proper and necessary for the Sangguniang Bayan to enact and approve the corresponding ordinance to authorize the grant of gratuity pay and appropriate the supplemental budget;

NOW, THEREFORE, on motion of Hon. Rolando Baylon Legaspi, duly seconded by all Members present, be it;

RESOLVED, as it is hereby **RESOLVED**, by the Sangguniang Bayan of the Municipality of Tolosa, Province of Leyte, in session duly assembled, to enact and approve the Ordinance authorizing the grant of gratuity pay to qualified COS and JO workers of the LGU of Tolosa for Fiscal Year 2025, and appropriating the amount of Nine Hundred Ninety-Two Thousand Pesos (P992,000.00) under a supplemental budget, in accordance with Administrative Order No. 39 and other applicable laws, rules, and regulations;

RESOLVED FURTHER, that the Local Chief Executive, Hon. Erwin C. Ocaña, is hereby authorized to implement said Ordinance and cause the release of gratuity pay to qualified COS and JO personnel in accordance with applicable rules and regulations.

RESOLVED, FINALLY, that copies of this Resolution be furnished to the Office of the Local Chief Executive, the Municipal Budget Office, the Municipal Treasurer's Office, the Municipal Accounting Office and all concerned offices for their information, guidance, and appropriate action.

APPROVED UNANIMOUSLY.

HON. ELIZABETH S. ERACHO, RCE.

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

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISMA Z. OCAÑA
Sangguniang Bayan Member

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

HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELICITO D. BELTRAN III
Sangguniang Bayan Member

HON. TUBONGBANUA
Sangguniang Bayan Member

HON. ROJEN
Sangguniang Bayan Member

HON. MEL
Sangguniang Bayan Member

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

ORDINANCE NO. 27
Series of 2025

AN ORDINANCE AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS OF THE LOCAL GOVERNMENT UNIT OF TOLOSA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025, AND APPROPRIATING THE AMOUNT OF NINE HUNDRED NINETY-TWO THOUSAND PESOS (P992,000.00) UNDER A SUPPLEMENTAL BUDGET, IN COMPLIANCE WITH ADMINISTRATIVE ORDER NO. 39 ISSUED BY THE PRESIDENT OF THE PHILIPPINES

BE IT ORDAINED by the Sangguniang Bayan
of the Municipality of Tolosa, Province
of Leyte, in session assembled:

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, vests upon the Sangguniang Bayan the authority to enact ordinances, approve appropriations, and authorize expenditures for lawful purposes, including the promotion of employee welfare and the efficient delivery of public service;

WHEREAS, the Local Government Unit of Tolosa employs Contract of Service (COS) and Job Order (JO) workers who play an essential role in the implementation of municipal programs, projects, and frontline services, thereby contributing significantly to the attainment of local development goals;

WHEREAS, Administrative Order No. 39, issued by the President of the Philippines, authorizes the grant of gratuity pay to COS and JO personnel in government agencies, including local government units, subject to the availability of funds and compliance with existing budgeting, accounting, and auditing rules and regulations;

WHEREAS, there is a need to provide financial recognition and support to qualified COS and JO personnel of the Municipality of Tolosa by granting gratuity pay for Fiscal Year 2025, consistent with national policy and the principles of equity and good governance;

WHEREAS, the amount of Nine Hundred Ninety-Two Thousand Pesos (P992,000.00) has been identified and certified as available for appropriation under a Supplemental Budget, in accordance with existing budgeting laws, rules, and regulations;

NOW, THEREFORE, BE IT ORDAINED, by the Sangguniang Bayan of the Municipality of Tolosa, Province of Leyte, in session duly assembled, that:

SECTION 1. Authorization. The Local Chief Executive, Hon. Erwin C. Ocaña, is hereby authorized to grant Gratuity Pay to all qualified Contract of Service (COS) and Job Order (JO) workers of the Local Government Unit of Tolosa for Fiscal Year 2025, in accordance with Administrative Order No. 39 and other applicable laws, rules, and regulations.

SECTION 2. Appropriation. The amount of Nine Hundred Ninety-Two Thousand Pesos (P992,000.00) is hereby approved and appropriated under a Supplemental Budget to cover the payment of gratuity pay to eligible COS and JO personnel of the Municipality of Tolosa for Fiscal Year 2025.

SECTION 3. Source of Funds. The amount herein appropriated shall be charged against available funds of the Municipality of Tolosa, subject to the usual accounting and auditing rules and regulations.

SECTION 4. Implementing Guidelines. The grant, computation, and release of the gratuity pay shall be subject to existing DBM, COA, and Civil Service Commission (CSC) rules and regulations, including eligibility requirements and limitations prescribed under Administrative Order No. 39.

SECTION 5. Separability Clause. If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

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

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

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member

HON. PURISMA Z. OCAÑA
Sangguniang Bayan Member

HON. JOSE MARILDEFONSO C. ROA, JR.
Sangguniang Bayan Member

HON. ROJANDOR LEGASPI
Sangguniang Bayan Member

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member

HON. MANUEL B. BALLEDO
Sangguniang Bayan Member

HON. FELIX D. BELTRAN III
Sangguniang Bayan Member

HON. TUBONGBANUA
Sangguniang Bayan Member

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

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

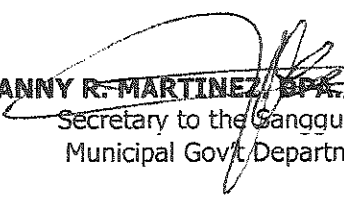
SECTION 6. Repealing Clause. All ordinances, resolutions, or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 7. Effectivity. This Ordinance shall take effect immediately upon approval and posting in accordance with law.

OTHER MATTERS: None

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

Prepared by:


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

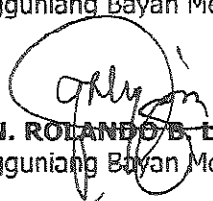
ATTESTED:


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

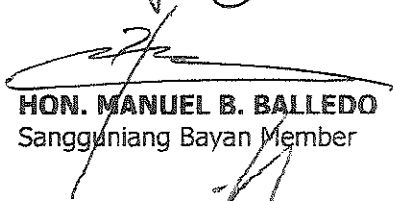

HON. DAPHNE DAYNER B. ROA
Sangguniang Bayan Member


HON. PURISIMA Z. OCAÑA
Sangguniang Bayan Member


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


HON. ROLANDO B. LEGASPI
Sangguniang Bayan Member

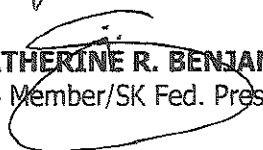

HON. IRENEO ROLANDO A. LUMBRE
Sangguniang Bayan Member


HON. MANUEL B. BALLEO
Sangguniang Bayan Member


HON. FELICITTO D. BELTRAN III
Sangguniang Bayan Member


HON. ROUEN ANGELY M. TUBONGBANUA
Sangguniang Bayan Member


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


HON. CATHERINE R. BENJAMIN
Ex-Officio Member/SK Fed. President



Republic of the Philippines
Province of Leyte
Municipality of Tolosa

Office of the Sangguniang Bayan

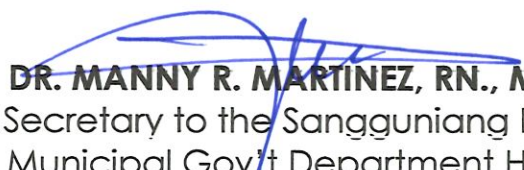
CERTIFICATION

TO WHOM THIS MAY CONCERN:

This is to **CERTIFY** that pursuant to paragraph (a) of Article 114 of RA 7160 Posting of **Ordinance 27, Series of 2025, Re: AN ORDINANCE AUTHORIZING THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS OF THE LOCAL GOVERNMENT UNIT OF TOLOSA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025, AND APPROPRIATING THE AMOUNT OF NINE HUNDRED NINETY-TWO THOUSAND PESOS (₱992,000.00) UNDER A SUPPLEMENTAL BUDGET, IN COMPLIANCE WITH ADMINISTRATIVE ORDER NO. 39 ISSUED BY THE PRESIDENT OF THE PHILIPPINES**, was posted in three (3) conspicuous places. The undersigned has complied the said provision last December 23, 2025.

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

Given this **24th** day of **June 2026**.


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



Republic of the Philippines
Province of *Leyte*
Municipality of Tolosa

Office of the Sangguniang Bayan

ATTENDANCE SHEET

26TH Regular Session
of the 12th Sangguniang Bayan

SB Session Hall
Venue

DECEMBER 22, 2025
Date

No.	Name	Designation	Signature
1	Hon. Elizabeth S. Eracho, RCE.	Municipal Vice-Mayor	
2	Hon. Daphne Dayner B. Roa	Municipal Councilor	
3	Hon. Purisima Z. Ocaña	Municipal Councilor	
4	Hon. Jose Mari Ildefonso C. Roa, Jr.	Municipal Councilor	
5	Hon. Rolando B. Legaspi	Municipal Councilor	
6	Hon. Ireneo Rolando A. Lumbre	Municipal Councilor	
7	Hon. Manuel B. Balledo	Municipal Councilor	
8	Hon. Felicito D. Beltran III	Municipal Councilor	
9	Hon. Rouen Angely M. Tubongbanua	Municipal Councilor	
10	Hon. Melanie Felisa M. Vivero	ABC President, Ex-Officio	
11	Hon. Catherine R. Benjamin	SK Fed. President, Ex-Officio	

CERTIFICATION

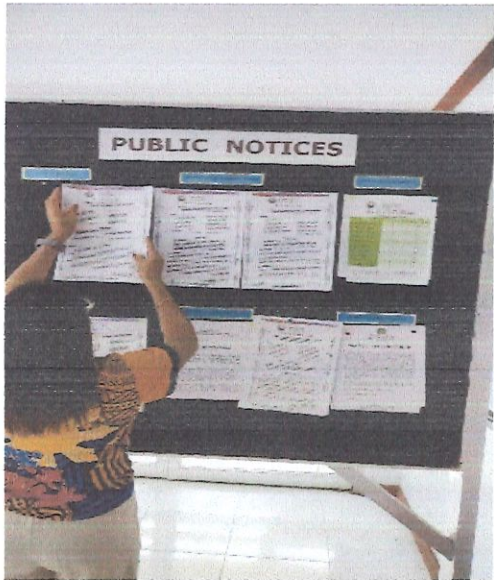
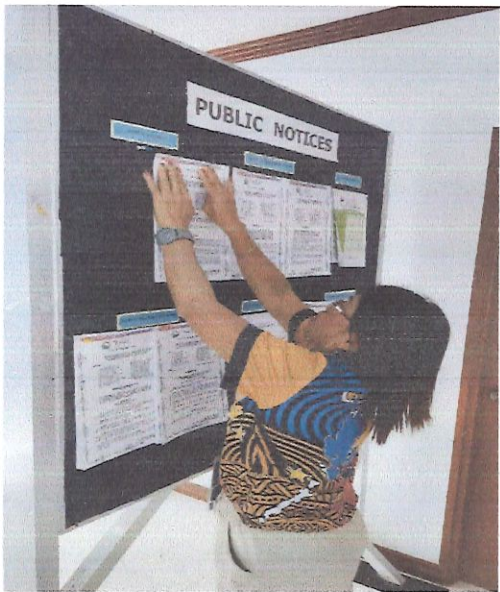
I hereby **CERTIFY** that those who have signatures above, have actually attended the **26TH Regular Session** of the 12th Sangguniang Bayan of Tolosa, Leyte, held at the SB Session Hall on December 22, 2025.

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

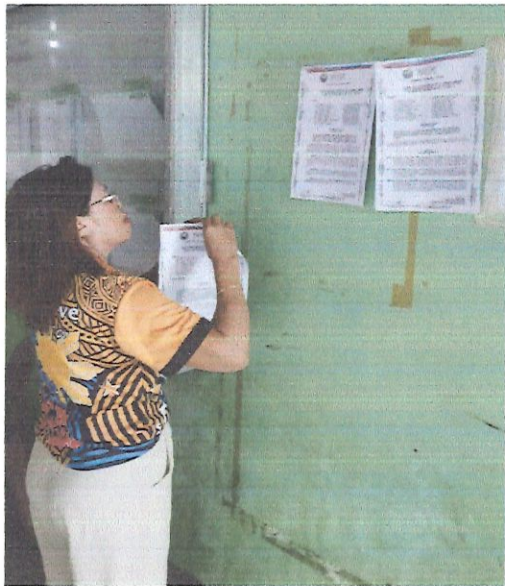
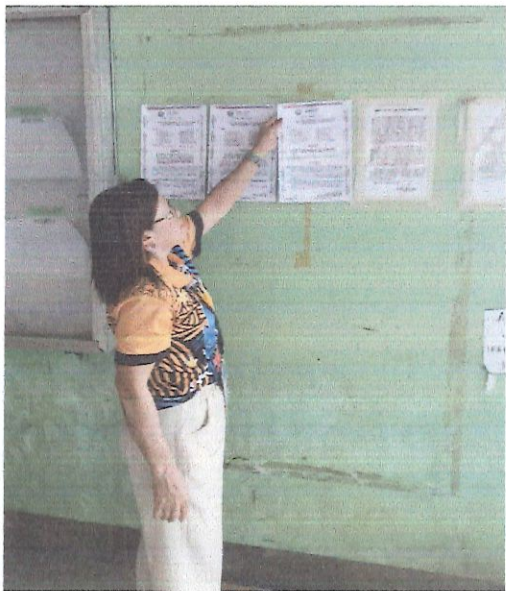
**POSTING OF ORDINANCES 26 and 27
Series of 2025**



AT MUNICIPAL BUILDING



AT TOLOSA SB HALL



AT TOLOSA PUBLIC MARKET