



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

Item No.: 32
Date: 23 2026 OCT

PROVINCIAL BUDGET OFFICE

October 12, 2026

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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: OCT 12 2026
By: J. Javier

RELEASED
DATE 10-12-26
NO. 258
BY DM
PBO

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. 2 FY 2026** of the **Municipality of Hilongos, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-19** with a total appropriation in the amount of **P10,752,635.35** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the procurement of Goods, Supplies, Equipment and other related services shall be made in accordance with the provisions of of RA 12009 and its implementing Rules and Regulations and to the issuances of GPPB;
2. That the grant of Terminal Leave Benefits shall be subject to the provisions of CSC Guidelines and Budget Circular No. 2016-2;
3. That the procurement of Motor Vehicle under Capital Outlay shall be made pursuant to the guidelines on the requisition and use of Government Vehicles under Budget Circular No. 2022-1 dated February 11, 2022;
4. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-dated March 25, 2013; and
5. 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


AGNES C. RAFON
Provincial Government Assistant
Department Head
PPDC Designate

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

28 August 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Appropriation Ordinance No. 2026-19** of the **Municipality of Hilongos, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 02, series of 2026 in the amount of Ten Million Seven Hundred Fifty-Two Thousand Six Hundred Thirty-Five Pesos and Thirty-Five Centavos (P10,752,635.35).**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Man P. Sta - 9-1-26

RECEIVED
PROVINCE OF LEYTE
SANGGUNIANG PANLALAWIGAN



MUNICIPAL APPROPRIATION ORDINANCE NO. 2026-19

Date: 8/28/26
By: [Signature]

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02, SERIES OF 2026 INVOLVING AN AMOUNT OF TEN MILLION SEVEN HUNDRED FIFTY-TWO THOUSAND SIX HUNDRED THIRTY-FIVE PESOS AND THIRTY FIVE CENTAVOS (₱10,752,635.35) FOR THE VARIOUS OPERATIONS IN THE LOCAL GOVERNMENT OF HILONGOS

Authored by: HON. RICHARD BENEDICT V. OGARIO

Chairperson, Committee on Finance, Appropriations, Ways and Means and Economic Enterprises

X-----X

BE IT ORDAINED in the regular session assembled:

SECTION 1. The Supplemental Budget No. 02 for Fiscal Year 2026 in the total amount of Ten Million Seven Hundred Fifty-Two Thousand Six Hundred Thirty-Five Pesos and Thirty Five Centavos (₱10,752,635.35) is hereby approved.

The following budget documents are incorporated herein and made an integral part of this ordinance, to wit:

- LBP Form No. 8 - Statement of Funding Sources duly signed by the Municipal Accountant and Municipal Treasurer
- LBP Form No. 9 - Statement of Supplemental Appropriations No. 02-2026
- Statement of Funds Available for Reversion MOOE (Current Appropriation) as of July 20, 2026 signed by the Municipal Budget Officer, Municipal Treasurer, Municipal Accountant and the Municipal Mayor
- Certification on the Availability of Funds duly signed by the Municipal Accountant and Municipal Treasurer
- Certification on the appropriations available for reversion from the 70% of 5% MDRRMF balances signed by the Municipal Budget Officer
- Notice of Authority to Debit Account Issued signed by Regional Director Jose L. Palomino of the Bureau of Treasury, Regional Office No. VIII.

SECTION 2. SOURCE OF FUNDS - The sources for Supplemental Budget No. 02 FY 2026 in the total amount of ₱10,752,635.35 shall be as follows:

FUND SOURCE	AMOUNT
New Revenue Source -NTA Differential (April-July, 2026)	₱ 2,000,000.00
Unappropriated Balance from Supplemental Budget No. 2026-01	3,752,635.35
70% of 5% - MDRRMF	
a) MOOE - Current Appropriation	911,031.85
b) Capital Outlay - Current Appropriation	4,000,000.00
c) Capital Outlay - Continuing Appropriation	88,968.15
Total	₱ 10,752,635.35

SECTION 3. USE OF FUNDS - The amount of Ten Million Seven Hundred Fifty-Two Thousand Six Hundred Thirty-Five Pesos and Thirty-Five Centavos (₱10,752,635.35) is hereby appropriated for Supplemental Budget No. 02 FY 2026 of the Local Government of Hilongos as follows:

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

JOSEPH F. FULACHE
SB Member
(absent)

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARIO
Ex-Officio Member / President,
Liga ng mga Barangay

MANUEL M. GABISAN
SB Member

CRIST ANTONIO B. ONG
SB Member

MANUEL V. LORA
SB Member

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng
Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member (absent)

Municipal Ordinance No. 2026-19:*Supplemental Budget No. 02 FY 2026*

Implementing Office	AIP CODE	PARTICULARS / PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MAYOR 1011	1000-001-3-1-01-000-000	Personnel Services 1. Grant of Terminal Leave	Personnel Services Terminal Leave Benefits: a. Monetization	5-01-04-030	170,000.00
		MOOE 1. Payment of Training Expenses	Maintenance and Other Operating Expenses Training Expenses	5-02-02-010	230,000.00
MPDO 1041	1000-003-3-1-05-000-000	Personnel Services 1. Grant of Terminal Leave	Personnel Services Terminal Leave Benefits: a. Monetization	5-01-04-030	65,000.00
MACO 1081	100-006-3-1-08-000-000	MOOE 1. Procurement of 2 units Document Tracking Equipment for DTS	Maintenance and Other Operating Expenses Semi-Expendable Office Equipment	1-04-05-020	10,000.00
MTO 1091	1000-005-3-1-07-000-000	Personnel Services 1. Grant of Terminal Leave	Personnel Services Terminal Leave Benefits: a. Monetization	5-01-04-030	18,271.78
MASSO 1101	1000-008-3-1-10-000-000	MOOE 1. To Payment of Capital Gains Tax (Doc. Stamps)	Maintenance and Other Operating Expenses Other MOE	5-02-99-990	75,000.00
MHO 4411	3000-200-3-1-11-000-000	Personnel Services 1. Grant of Terminal Leave	Personnel Services Terminal Leave Benefits: a. Monetization	5-01-04-030	392,400.41
		MOOE 1. To payment of Wages	Maintenance and Other Operating Expenses Other General Services	5-02-12-990	400,000.00
Supplemental AIP 2026-01	3000-200-3-1-11-000-000	Capital Outlay 1. Electrical Service Capacity Upgrading (Super Health Building)	Capital Outlay Technical and Scientific Equipment	1-07-05-140	700,800.00
MEO	8000-200-3-1-12-000-000	MOOE 1. Payment of Electricity	Maintenance and Other Operating Expenses Electricity Expenses	5-02-04-020	616,163.16
Supplemental AIP 2026-01	8000-200-3-1-12-000-144	2. To payment of affected Electrical Poles due to PRDP Project	Demolition and Relocation Expenses	5-02-08-010	725,000.00
Supplemental AIP 2026-01	8000-200-3-1-10-001-002	3. To Repair and Maintenance of Water Supply System	Repair and Maintenance: Infrastructure Assets: 03. Water Supply System	5-02-13-030	500,000.00
Supplemental AIP 2026-01	8000-200-3-1-12-000-142	4. To Repair and Maintenance of Buildings and Other structures	Repair and Maintenance: Buildings and Other Structures: Office Buildings	5-02-13-040	500,000.00
Supplemental AIP 2026-01	8000-200-3-1-12-000-145	Capital Outlay 2. Provision of LGU Signage	Capital Outlay Other Property, Plant and Equipment	1-07-99-990	350,000.00
MDRRMO	9000-100-3-3-03-000-000	MOOE 1. To payment of fuel, oil and lubricants	Maintenance and Other Operating Expenses Fuel, Oil and Lubricants Expenses	5-02-03-090	1,000,000.00

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARIO
Ex-Officio Member / President,
Liga ng mga Barangay

MANUEL M. CABISAN
SB Member

CRIS ANTONIO B. ONG
SB Member

MANUEL V. LORA
SB Member

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETTE M. NERVES
SB Member

JOSEPH F. FULACHE
SB Member
(absent)

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor

CECILLE ANTONIETA C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng
Sangguniang Kabataan

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member (absent)

5% - MDRRMF -70% Supplemental AIP 2026-01	9000-100- 3-3-03-002- 044	Capital Outlay 1. Procurement of Dumptrucks	Capital Outlay Other Machinery and Eqpt: -Heavy Equipment	1-07-05- 990	5,000,000.00
---	---------------------------------	---	--	-----------------	--------------

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

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

ENACTED this 24th day of August, 2026 during the Thirty-Fourth Regular Session of the 17th Sangguniang Bayan.

MANUEL M. GABISAN
Sangguniang Bayan Member

JOSEPH F. FULACHE
SB Member *(absent)*

CRIS ANTONIO B. ONG
SB Member

MANUEL V. LORA
SB Member

BERNADETH M. NERVES
SB Member

ALINE B. REOMA
SB Member *(absent)*

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

RICHARD BENEDICT W. OGARIO
Ex-Officio Member/President, Liga ng mga
Barangay

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member/President,
Pambayang Pederasyon ng Sangguniang
Kabataan

I HEREBY CERTIFY to the correctness of the foregoing ordinance.

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

ATTESTED:

ALBERT R. VILLAHERMOSA
Municipal Vice Mayor / Presiding Officer

APPROVED:

MANUEL R. VILLAHERMOSA
Municipal Mayor
Date: August 26, 2026



OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2026-373

RESOLUTION DECLARING AS SAVINGS THE AMOUNT OF FIVE MILLION SEVEN HUNDRED FIFTY-TWO THOUSAND SIX HUNDRED THIRTY-FIVE PESOS AND THIRTY-FIVE CENTAVOS (₱5,752,635.35) SOURCED FROM THE NATIONAL TAX ALLOTMENT COVERING THE PERIOD FROM APRIL TO JULY 2026 AND FROM THE UNAPPROPRIATED BALANCE FROM SUPPLEMENTAL BUDGET NO. 01 CY 2026

Sponsored by: **HON. RICHARD BENEDICT V. OGARIO**

Chairperson, Committee on Finance, Appropriations, Ways and Means and Economic Enterprise

WHEREAS, the Local Government Unit of Hilongos receives its share from the National Tax Allotment (NTA) which constitutes a major source of funds for the delivery of basic services, implementation of programs, projects and activities and other lawful expenditures of the Local Government Unit;

WHEREAS, upon review, the status of appropriations and obligations for the period covering April to July, 2026, there is an NTA differential of Two Million Pesos (₱2,000,000.00);

WHEREAS, there likewise remains an unappropriated balance from Supplemental Budget No. 01 CY 2026 of Three Million Seven Hundred Fifty-Two Thousand Six Hundred Thirty-Five Pesos and Thirty-Five Centavos (₱3,752,635.35) which may be declared as savings subject to existing laws, rules and regulations governing the use and augmentation of appropriations from savings;

WHEREAS, the total amount of the identified unobligated and unappropriated funds from the aforementioned sources amount to ₱5,752,635.35;

WHEREAS, pursuant to the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, particularly those pertaining to the use of savings and augmentation of appropriations, there is a need to formally declare the identified amount as savings before the same may be utilized in accordance with law;

WHEREAS, the declaration of the said amount as savings will facilitate the proper lawful utilization of available funds to fund Supplemental Budget No. 02-2026;

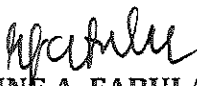
NOW THEREFORE, on motion of Hon. Richard Benedict V. Ogario, seconded by Hon. Trinidad V. Zarate and Hon. Bernadeth M. Nerves;

BE IT RESOLVED, AS IT IS HEREBY RESOLVED to declare as savings the amount of ₱5,752,635.35 sourced from National Tax Allotment covering the period from April to July, 2026 of ₱2,000,000.00 and from the unappropriated balance of the Supplemental Budget No. 01 CY 2026 in the amount of ₱3,752,635.35 as evidenced by the Certification signed by the Municipal Accountant and Municipal Treasurer;

RESOLVED FURTHER, that copies of this resolution be furnished to the Municipal Mayor through the Municipal Administrator, Local Finance Committee and other concerned offices for their information and appropriate action;

UNANIMOUSLY APPROVED and ADOPTED this 10th day of August, 2026 during the Thirty-Second Regular Session for CY 2026 of the 17th Sangguniang Bayan of Hilongos.

CERTIFIED CORRECT :


CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

ATTESTED :


ALBERT R. VILLAHERMOSA
Municipal Vice- Mayor/ Presiding Officer



OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2026-374

RESOLUTION DECLARING SAVINGS THE AMOUNT OF FIVE MILLION PESOS (P5,000,000.00) FROM THE 5% MUNICIPAL DISASTER RISK REDUCTION MANAGEMENT FUND (MDRRMF) AND REVERTED TO GENERAL FUND TO SUPPORT VARIOUS EXPENDITURES ON THE NEW PROGRAMS, PROJECTS AND ACTIVITIES OF THE LOCAL GOVERNMENT OF HILONGOS

Sponsored by: **HON. RICHARD BENEDICT V. OGARIO**

Chairperson, Committee on Finance, Appropriations, Ways and Means and Economic Enterprise

WHEREAS, Section 21 of Republic Act No. 10121, otherwise known as the Philippine Disaster Risk Reduction and Management Act of 2010 provides for the allocation and utilization of the Local Disaster Risk Reduction and Management Fund for disaster risk reduction and management activities;

WHEREAS, the Local Government of Hilongos appropriated funds for its five percent (5%) MDRRMF for CY 2026 for to support its disaster prevention, and mitigation, preparedness, response, rehabilitation and recovery programs and activities;

WHEREAS, the Municipal Disaster Risk Reduction and Management Council has endorsed to the Sangguniang Bayan Resolution No. 07-2026 which stated among other things the reversion of P5,000,000.00 to fund the procurement of dump trucks for the Municipality of Hilongos of which a copy is hereto attached;

WHEREAS, the amount of P5,000,000.00 is certified available for appropriations by the Municipal Accountant and Municipal Treasurer which is as follows:

MOOE - Current appropriation	-	P 911,031.85
Capital Outlay - Continuing Appropriation	-	4,000,000.00
Capital Outlay - Continuing Appropriation	-	88,968.15
Total		P 5,000,000.00

WHEREAS, there is a need to make available additional resources to support various expenditures for new programs, projects and activities of the Local Government Unit of Hilongos which are necessary to address the current needs and priorities of the Municipality;

WHEREAS, pursuant to applicable budgeting, accounting and auditing laws, rules and regulations, the amount identified as savings may be reverted to the General Fund;

WHEREAS, the Sangguniang Bayan recognizes the importance of ensuring that public funds are utilized economically, efficiently and effectively and in accordance with the approved development priorities and lawful purposes of the Local Government Unit;

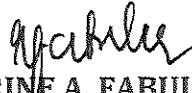
NOW THEREFORE, on motion of Hon. Richard Benedict V. Ogario, seconded by Hon. Trinidad V. Zarate and Hon. Bernadeth M. Nerves;

BE IT RESOLVED, AS IT IS HEREBY RESOLVED to declare as savings the amount of P5,000,000.00 from the 5% MDRRMF and reverted to General Fund to support priority programs of the Local Government of Hilongos;

FINALLY RESOLVED, to furnish copies to the Municipal Mayor through the Municipal Administrator, Local Finance Committee, to the Office of the MDRRMO and other concerned offices for their information and appropriate action;

UNANIMOUSLY APPROVED and ADOPTED this 10th day of August, 2026 during the Thirty-Second Regular Session for CY 2026 of the 17th Sangguniang Bayan of Hilongos.

CERTIFIED CORRECT :


CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

ATTESTED :


ALBERT R. VILLAHERMOSA
Municipal Vice- Mayor/ Presiding Officer

STATEMENT OF FUNDING SOURCES
Supplemental Budget No. 02
Fiscal Year 2026

LEYTE / HILONGOS
Province / Municipality

GENERAL
Fund / Special Account

PARTICULARS	Account Classification	AMOUNTS
1	2	3
1.0 New Revenue Sources: - NTA Differential (April-July 2026)		2,000,000.00
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings :		
1. Unappropriated Balance from Supplemental Budget No. 2026-01		3,752,635.35
2. 70% of 5% - MDRRMF		
a. MOOE - Current Appropriation		911,031.85
b. Capital Outlay - Current Appropriation		4,000,000.00
c. Capital Outlay - Continuing Appropriation		88,968.15
4.0 Realignment		
Total Estimated Income		10,752,635.35

Certified Correct:


LIEZILDA U. REMEDIO, CPA
Municipal Accountant

July 20, 2026


BENJIE R. NATIVIDAD
Municipal Treasurer

July 20, 2026

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2026
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MAYOR 1011	1000-001-3-1-01-000-000	<i>Personnel Services</i> 1. Grant of Terminal Leave	<i>Personnel Services</i> Terminal Leave Benefits: a. Monetization	5-01-04-030	170,000.00
		<i>MOOE</i> 1. To payment of Training Expenses	<i>Maintenance and Other Operating Expenses</i> Training Expenses	5-02-02-010	230,000.00
MPDO 1041	1000-003-3-1-05-000-000	<i>Personnel Services</i> 1. Grant of Terminal Leave	Terminal Leave Benefits: a. Monetization	5-01-04-030	65,000.00
MACO 1081	1000-006-3-1-08-000-000	<i>MOOE</i> 1. Procurement of 2 units Document Tracking Equipment for DTS	<i>Maintenance and Other Operating Expenses</i> Semi-Expendable Office Eqpt.	1-04-05-020	10,000.00
MTO 1091	1000-005-3-1-07-000-000	<i>Personnel Services</i> 1. Grant of Terminal Leave	Terminal Leave Benefits: a. Monetization	5-01-04-030	18,271.78
MASSO 1101	1000-008-3-1-10-000-000	<i>MOOE</i> 1. To payment of Capital Gains Tax (Doc. Stamps)	<i>Maintenance and Other Operating Expenses</i> Other MOE	5-02-99-990	75,000.00
Sub-total					568,271.78

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2026
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MHO 4411	3000-200-3-1-11-000-000	Personnel Services 1. Grant of Terminal Leave	Personnel Services Terminal Leave Benefits: a. Monetization	5-01-04-030	392,400.41
		MOOE 1. To payment of Wages	Maintenance and Other Operating Expenses Other General Services	5-02-12-990	400,000.00
Supplemental AIP 2026-01	3000-200-3-1-11-000-001	Capital Outlay 1. Electrical Service Capacity Upgrading (Super Health Building)	Capital Outlay Technical and Scientific Equipment	1-07-05-140	700,800.00
MEO 8751	8000-200-3-1-12-000-000	MOOE 1. Payment of Electricity	Maintenance and Other Operating Expenses Electricity Expenses	5-02-04-020	616,163.16
Supplemental AIP 2026-01	8000-200-3-1-12-000-144	2. To payment of affected Electrical Poles due to PRDP Project	Demolition and Relocation Expenses	5-02-08-010	725,000.00
	8000-200-3-1-10-001-002	3. To Repair and Maintenance of Water Supply System	Repairs and Maintenance: Infrastructure Assets: 03. Water Supply System	5-02-13-030	500,000.00
Supplemental AIP 2026-01	8000-200-3-1-12-000-142	4. To Repair and Maintenance of Buildings and Other Structures	Repairs and Maintenance: Buildings and Other Structures: Office Buildings	5-02-13-040	500,000.00
Supplemental AIP 2026-01	8000-200-3-1-12-000-145	Capital Outlay 2. Provision of LGU Signage	Capital Outlay Other Property, Plant and Equipment	1-07-99-990	350,000.00
Sub-total					4,184,363.57

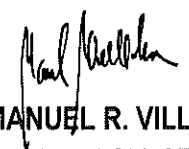
**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2026
HILONGOS, LEYTE**

Implementing Office	AIP CODE	PARTICULARS/PURPOSE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MDRRMO	9000-100-3-3-03-000-000	MOOE 1. To payment of fuel, oil and lubricants	Maintenance and Other Operating Expenses Fuel, Oil and Lubricants Expenses	5-02-03-090	1,000,000.00
5% - MDRRMF -70% Supplemental AIP 2026-01	9000-100-3-3-03-002-044	Capital Outlay 1. Procurement of Dumptrucks	Capital Outlay Other Machinery and Eqpt.: - Heavy Equipment	1-07-05-990	5,000,000.00
Sub-total					6,000,000.00
TOTAL APPROPRIATIONS					10,752,635.35

Prepared by:


ROMEO C. FERMANO, J.D.
Municipal Budget Officer

Approved by:


MANUEL R. VILLAHERMOSA
Local Chief Executive

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
MOOE (CURRENT APPROPRIATION)
As of JULY 20, 2026

OFFICE	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. 5% - MDRRMF 70%	Disaster Preparedness				
	1. Purchase of Personal Protective Gear (PPG)	200,000.00	-	200,000.00	200,000.00
	2. Training on Basic Life Support with Standard First Aid	100,000.00	-	100,000.00	100,000.00
	3. Conduct/Attendance to Incident Command System (ICS) (L1, L2, L3, L4, L5) Training	100,000.00	-	100,000.00	100,000.00
	4. Stockpiling of Food and Non-food Items	2,000,000.00	-	2,000,000.00	511,031.85
	TOTAL	2,400,000.00	-	2,400,000.00	911,031.85

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
CAPITAL OUTLAY (CURRENT APPROPRIATION)
As of JULY 20, 2026

OFFICE	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. 5% - MDRRMF 70%	Disaster Preparedness				
	5. Procurement of 2 units 6-wheeler dumptruck 6 cubic meter capacity	4,000,000.00	-	4,000,000.00	4,000,000.00
	TOTAL	4,000,000.00	-	4,000,000.00	4,000,000.00

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
CAPITAL OUTLAY (CONTINUING APPROPRIATION)
As of JULY 20, 2026

OFFICE	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted
1. 5% - MDRRMF 70%	Disaster Preparedness				
	1. Procurement of Rescue Vehicle/s	88,700.00	-	88,700.00	88,700.00
	2. Construction of Seawall in Barangay Naval, Hilongos, Leyte	268.15	-	268.15	268.15
	TOTAL	88,968.15	-	88,968.15	88,968.15

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

BENJIE R. NATIVIDAD
Local Treasurer

ROMEO C. FERMANO, J.D.
Local Budget Officer

LIEZILDA U. REMEDIO, CPA
Local Accountant

MANUEL R. VILLAHERMOSA
Local Chief Executive



Republic of the Philippines
Province of Leyte
Municipality of Hilongos

-0-



OFFICE OF THE MUNICIPAL ACCOUNTANT

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the Local Government of Hilongos, Leyte has an available funds for appropriation in the amount of **TEN MILLION SEVEN HUNDRED FIFTY TWO THOUSAND SIX HUNDRED THIRTY FIVE PESOS AND 35/100 (P 10,752,635.35) PESOS**, to wit:

1. <i>Unappropriated Beginning Balance</i> (Supplemental Budget No. 2026-01)	- P 3,752,635.35
2. <i>NTA Differential (April-July 2026)</i>	- 2,000,000.00
3. <i>Reversion: 70% of 5% - MDRRMF</i>	
a. MOOE – Current Appropriation	- 911,031.85
b. Capital Outlay – Continuing Appropriation	- 4,000,000.00
c. Capital Outlay – Continuing Appropriation	- 88,968.15
	P 10,752,635.35
	=====

ISSUED this 20th day of July, 2026 at Hilongos, Leyte, Philippines.


LIEZILDA U. REMEDIO, CPA
Municipal Accountant


BENJIE R. NATIVIDAD
Municipal Treasurer

Republic of the Philippines
Province of Leyte
Municipality of Hilongos
oOo

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the following appropriations are still available for reversion:

A. 70% of 5% MDRRMF BALANCES:	
- MOOE - Current Appropriation	
a. Purchase of Personal Protective Gear (PPG)	200,000.00
b. Training on Basic Life Support with Standard First Aid	100,000.00
c. Conduct/Attendance to Incident Command System (ICS) (L1, L2, L3, L4, L5) Training	100,000.00
d. Stockpiling of Food and Non-food Items	2,000,000.00
- Capital Outlay - Current Appropriation	
a. Procurement of 2 units 6-wheeler dumptruck 6 cubic meter capacity	4,000,000.00
- Capital Outlay - Continuing Appropriation	
a. Procurement of Rescue Vehicle/s	88,700.00
b. Construction of Seawall in Barangay Naval, Hilongos, Leyte	268.15
Total 5% MDRRMF - MOOE and Capital Outlay Balances	6,488,968.15
Total Available Appropriation for Reversion	<u>6,488,968.15</u>

CERTIFIED CORRECT:


ROMEO C. FERMANO, J.D.
Municipal Budget Officer



Funding the Republic

Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
REGIONAL OFFICE NO. VIII
Palo, Leyte



ORIGINAL COPY

06 July 2026

HON. MANUEL R. VILLAHERMOSA

Municipal Mayor
Hilongos, Leyte

NOTICE OF AUTHORITY TO DEBIT ACCOUNT ISSUED
Fund 01 104 258

Dear **Mayor Villahermosa**:

Please be informed that the amount of **Twenty Eight Million One Hundred Thirty Thousand One Hundred Thirty Seven Pesos Only (P28,130,137.00)**, has been credited to your account on the value date indicated hereunder, details as follows:

ADA No. /Value Date	:	9926060078 / 06 July 2026
GSB/Branch	:	LBP Hilongos
SARO No. /Date	:	SARO-LGRCB-26-0000013 / 23 January 2026
NCA No. /Date	:	NCA-LGRCB-26-0001001 / 23 January 2026
Purpose	:	To cover the release of the National Tax Allotment (NTA) shares for the month of July 2026.

It is understood that disbursements therefrom shall be subject to existing budgeting, accounting and auditing rules and regulations. For further inquiries, please contact **Rosemarie N. Navora, TOO III – NTA Processor** at **0966-298-2432**.

Very truly yours,


JOSE L. PALOMINO
Regional Director

Note: Unauthorized reproduction of this
NADAI is not sanctioned by the
Bureau of the Treasury



ISO 9001:2015 Quality Management System
Certificate No. SCP000233Q

Government Center, Candahug, Palo, Leyte
Telephone No. 053-832-2806; email address: region08@treasury.gov.ph





Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
REGIONAL OFFICE NO. VIII
Palo, Leyte



ORIGINAL COPY

05 June 2026

HON. MANUEL R. VILLAHERMOSA
Municipal Mayor
Hilongos, Leyte

NOTICE OF AUTHORITY TO DEBIT ACCOUNT ISSUED
Fund 01 104 258

Dear **Mayor Villahermosa**:

Please be informed that the amount of **Twenty Eight Million One Hundred Thirty Thousand One Hundred Thirty Seven Pesos Only (P28,130,137.00)**, has been credited to your account on the value date indicated hereunder, details as follows:

ADA No. /Value Date	:	9926060066 / 05 June 2026
GSB/Branch	:	LBP Hilongos
SARO No. /Date	:	SARO-LGRCB-26-0000013 / 23 January 2026
NCA No. /Date	:	NCA-LGRCB-26-0001001 / 23 January 2026
Purpose	:	To cover the release of the National Tax Allotment (NTA) shares for the month of June 2026.

It is understood that disbursements therefrom shall be subject to existing budgeting, accounting and auditing rules and regulations. For further inquiries, please contact **Rosemarie N. Navora, TOO III – NTA Processor** at **0966-298-2432**.

Very truly yours,


JOSE L. PALOMINO
Regional Director

Note: Unauthorized reproduction of this
NADAI is not sanctioned by the
Bureau of the Treasury





Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
REGIONAL OFFICE NO. VIII
Palo, Leyte



ORIGINAL COPY

5 May 2026

HON. MANUEL R. VILLAHERMOSA
Municipal Mayor
Hilongos, Leyte

NOTICE OF AUTHORITY TO DEBIT ACCOUNT ISSUED
Fund 01 104 258

Dear **Mayor Villahermosa**:

Please be informed that the amount of **Twenty Eight Million One Hundred Thirty Thousand One Hundred Thirty Seven Pesos Only (P28,130,137.00)**, has been credited to your account on the value date indicated hereunder, details as follows:

ADA No. /Value Date	:	9926050051 / 5 May 2026
GSB/Branch	:	LBP Hilongos
SARO No. /Date	:	SARO-LGRCB-26-0000013 / 23 January 2026
NCA No. /Date	:	NCA-LGRCB-26-0001001 / 23 January 2026
Purpose	:	To cover the release of the National Tax Allotment (NTA) shares for the month of May 2026.

It is understood that disbursements therefrom shall be subject to existing budgeting, accounting and auditing rules and regulations. For further inquiries, please contact **Rosemarie N. Navora, TOO III – NTA Processor** at **0966-298-2432**.

Very truly yours,


JOSE L. PALOMINO
Regional Director

Note: Unauthorized reproduction of this
NADAI is not sanctioned by the
Bureau of the Treasury





Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
REGIONAL OFFICE NO. VIII
Palo, Leyte



ORIGINAL COPY

6 April 2026

HON. MANUEL R. VILLAHERMOSA
Municipal Mayor
HILONGOS
LEYTE

NOTICE OF AUTHORITY TO DEBIT ACCOUNT ISSUED
Fund 01 104 258

Dear **Mayor Villahermosa**:

Please be informed that the amount of **Twenty Eight Million One Hundred Thirty Thousand One Hundred Thirty Seven Pesos Only (P28,130,137.00)**, has been credited to your account on the value date indicated hereunder, details as follows:

ADA No. /Value Date	:	9926030030 / 6 April 2026
GSB/Branch	:	LBP Hilongos
SARO No. /Date	:	SARO-LGRCB-26-0000013 / 23 January 2026
NCA No. /Date	:	NCA-LGRCB-26-0001001 / 23 January 2026
Purpose	:	To cover the release of the National Tax Allotment (NTA) shares for the month of April 2026.

It is understood that disbursements therefrom shall be subject to existing budgeting, accounting and auditing rules and regulations. For further inquiries, please contact **Rosemarie N. Navora, TOO III – NTA Processor** at **0966-298-2432**.

Very truly yours,


JOSE L. PALOMINO
Regional Director

Note: Unauthorized reproduction of this
NADAI is not sanctioned by the
Bureau of the Treasury

