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Item No.: 14

Date: 09 2025 SEP



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Provincial Capitol  
Tacloban City

-oOo-

Province of Leyte  
Legal Office

Received  
Date: 9-1-25

**PROVINCIAL LEGAL OFFICE**

**Sangguniang Panlalawigan  
Province of Leyte**

**RECEIVED**

2<sup>nd</sup> **INDORSEMENT**  
August 20, 2025

Date: SEP 02 2025  
By: Jemili

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 6 of the Sangguniang Bayan of Dagami, Leyte.

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

- Ordinance No. 6 entitled: **“An Ordinance Adopting the schedule of income classification pursuant to RA No. 11964 for the Local Government Unit of Dagami, Leyte for first general reclassification of the municipality.”**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is generally in accordance with its power under RA 11964<sup>1</sup>, subject to the submission of the said municipality of the reclassification certification issued by the DOF and BLGF, pursuant to the IRR of the same Law. 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*

<sup>1</sup> “Automatic Income Classification of Local Government Units Act”

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

1<sup>st</sup> Indorsement  
19 August 2025



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 06, series of 2025 of the Municipality of Dagami, Leyte, entitled: an Ordinance adopting the schedule of income classification pursuant to Republic Act No. 11964 (Second-Class Municipality) for the Local Government Unit of Dagami, Leyte for first general reclassification of the municipality.**

  
**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian

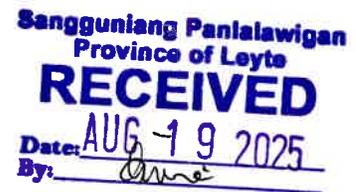


Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF DAGAMI  
\*

**Office of the Municipal Vice-Mayor**

19 August 2025

Sangguniang Panlalawigan, Leyte  
Legislative Building  
Capitol Grounds  
Palo, Leyte



**Thru:** The Secretary to the  
Sangguniang Panlalawigan

**Madam:**

Respectfully submitted herewith seventeen (17) sets of the following documents to wit:

- a) **MUNICIPAL ORDINANCE NO. 2025-02, ENTITLED: "AN ORDINANCE CREATING A POSITION OF EXECUTIVE ASSISTANT IV (CO-TERMINUS) WITH SALARY GRADE 22, UNDER THE OFFICE OF THE MUNICIPAL MAYOR OF THE LOCAL GOVERNMENT UNIT OF DAGAMI, LEYTE AND PROVIDING THE CORRESPONDING SALARY SCHEDULE THEREOF.**
- b) **MUNICIPAL ORDINANCE NO. 06, S. 2025, ENTITLED: "AN ORDINANCE ADOPTING THE SCHEDULE OF INCOME CLASSIFICATION PURSUANT TO REPUBLIC ACT NO. 11964 (SECOND-CLASS MUNICIPALITY) FOR THE LOCAL GOVERNMENT UNIT OF DAGAMI, LEYTE FOR FIRST GENERAL RECLASSIFICATION OF THE MUNICIPALITY.**

For review and approval

Please acknowledge receipt hereof.

Thank you and more power.

Very truly yours,

**HON. HOMOBONO U. BARDILLON**  
*Municipal Vice-Mayor*



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF DAGAMI



**OFFICE OF THE SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF THE 6th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF DAGAMI, LEYTE, HELD AT THE MUNICIPAL SESSION HALL ON 11 AUGUST, 2025 AT 9:00 O'CLOCK IN THE MORNING.

Present:

- |                             |                                     |
|-----------------------------|-------------------------------------|
| Hon. Homobono U. Bardillon  | - Mun. Vice-Mayor/Presiding Officer |
| Hon. Floradima N. Bud-oy    | - Sangguniang Bayan Member          |
| Hon. Andres Bryan M. Bayona | - do-                               |
| Hon. Susan O. Mendoza       | - do-                               |
| Hon. Caridad B. Cabidog     | - do-                               |
| Hon. Reynaldo U. Gerona     | - do-                               |
| Hon. Dan Joseph D. Berino   | - do-                               |
| Hon. Jericho O. Cabidog     | - do-                               |
| Hon. Alvaro P. Lorenzo, Jr. | - do-                               |
| Hon. Arvin M. Delusa        | - ABC Pres./Ex-Officio Member       |
| Hon. Jameson C. Madalina    | - SK Fed. Pres./Ex-Officio Member   |

Absent:

None

**ORDINANCE NO. 06, S. 2025**

**AN ORDINANCE ADOPTING THE SCHEDULE OF INCOME CLASSIFICATION PURSUANT TO REPUBLIC ACT NO. 11964 (SECOND-CLASS MUNICIPALITY ) FOR THE LOCAL GOVERNMENT UNIT OF DAGAMI, LEYTE FOR FIRST GENERAL RECLASSIFICATION OF THE MUNICIPALITY.**

**WHEREAS**, Section 6, Article X of the 1987 Philippine Constitution mandates that local government units (LGUs) shall have the power to create their own sources of revenue and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy;

**WHEREAS**, Republic Act No. 11964, otherwise known as the "Automatic Income Classification of Local Government Units (LGUs) Act," provides for a regular, standardized, and automatic mechanism for classifying LGUs based on their average annual regular income over the last three fiscal years;

**WHEREAS**, the law aims to ensure fairness, fiscal sustainability, and administrative efficiency in determining the financial capacity of LGUs and to align income classification with national and local development goals;

**WHEREAS**, pursuant to Section 5 of RA No. 11964, the Department of Finance (DOF), through the Bureau of Local Government Finance (BLGF), has issued the Schedule of Income Classification for provinces, cities, and municipalities for the first general reclassification;

HON. HOMOBO NO U. BARDILLON  
Mun. Vice-Mayor/Presiding Officer

FLOR G. YAP  
SB Secretary

HON. FLORADIMA N. BUD-OY  
SB Member

HON. DAN JOSEPH D. BERINO  
SB Member

HON. ANDRES BRYAN M. BAYONA  
SB Member

HON. JERICHO O. CABIDOG  
SB Member

HON. SUSAN O. MENDOZA  
SB Member

HON. ALVARO P. LORENZO JR.  
SB Member

HON. CARIDAD B. CABIDOG  
SB Member

HON. ARVIN M. DELUSA  
ABC Pres./EX-OFFICIO Member

HON. REYNALDO U. GERONA  
SB Member

HON. JAMESON C. MADALINA  
SK FED. PRES./EX-OFFICIO Member

(Cont. SB Approved Res. No. 2025- , 6<sup>th</sup> Regular ,dated Aug. 11, 2025, etc.)

**WHEREAS**, under the new schedule issued by the DOF, a **Second-Class Municipality** is defined as having an average annual regular income of ₱160,000,000 to less than ₱200,000,000;

**WHEREAS**, based on the official certification of the BLGF and the average income of the Municipality of Dagami, Province of Leyte, over the last three fiscal years, Dagami qualifies as a Second-Class Municipality under the updated classification;

**WHEREAS**, it is necessary to adopt the said schedule of income classification through a municipal ordinance in order to formally reflect Dagami's new income class status and to serve as the basis for fiscal planning, budgeting, personnel services, and eligibility for grants and national programs;

**WHEREAS**, the reclassification shall take effect starting **January 1 of the year immediately following** the issuance of the new income classification by the DOF, in accordance with Section 8 of RA No. 11964;

**NOW, THEREFORE**, on motion of **Hon. Caridad B. Cabidog**, Chairman Committee on Appropriations Budget and Finance , duly seconded by All Sangguniang Bayan Members , be it:

**Ordained by the Sangguniang Bayan of Municipality of Dagami, Leyte, in session duly assembled, that:**

**SECTION 1. – ADOPTION OF INCOME CLASSIFICATION**

An Ordinance Adopting the Schedule of Income Classification as determined by the Department of finance pursuant to Republic Act No. 11964.

**SECTION 2. – IMPLEMENTATION**

All municipal departments, offices, and concerned personnel are hereby directed to align their plans, programs, and budgetary allocations in accordance with the new income classification.

**SECTION 3. – REPEALING CLAUSE**

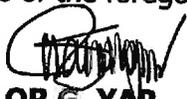
All ordinances, resolutions, executive orders, or rules and regulations inconsistent with this Ordinance are hereby repealed or modified accordingly.

**SECTION 4. – EFFECTIVITY**

This Ordinance shall take effect immediately upon approval and compliance with publication and posting requirements pursuant to the Local Government Code of 1991.

**ENACTED** this 11th day of August ,2025, at the Sangguniang Bayan Session Hall, Dagami, Leyte.

**I HEREBY CERTIFY** to the correctness of the foregoing ordinance.

  
**FLOR G. YAP**  
*Secretary to the Sanggunian*

  
HON. FLORADAMA N. BUD-OY  
SB Member

  
HON. ANDRES BIVAR M. BAYONA  
SB Member

  
HON. SUSAN O. MENDOZA  
SB Member

  
HON. CARIDAD B. CABIDOG  
SB Member

  
HON. REYNALDO U. GERONA  
SB Member

  
HON. DAN JOSEPH O. BERINO  
SB Member

  
HON. JERICHO O. CABIDOG  
SB Member

  
HON. ALVARO M. BENITO JR.  
SB Member

  
HON. ARMIN. DELUSA  
ABC Pres. / EX-OFFICIO Member

  
HON. JAMESON C. MADALINA  
Sk. FFD. Pres. / EX-OFFICIO Member

ATTESTED:



**HON. HOMOBONO U. BARDILLON**  
*Municipal Vice-Mayor/Presiding Officer*



**HON. FLORADIMA N. BUD-OY**  
*SB Member*



**HON. SUSAN O. MENDOZA**  
*SB Member*



**HON. REYNALDO U. GERONA**  
*SB Member*



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**HON. DAN JOSEPH D. BERINO**  
*SB Member*



**HON. ALVARO LORENO, JR.**  
*SB Member*



**HON. JAMESON C. MADALINA**  
*SK Fed. Pres./Ex-Officio Member*

APPROVED:



**HON. JOSE JINGLE N. SUDARIO**  
*Municipal Mayor*