



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

Item No.: 22

Date: 21 2026 JAN

PROVINCIAL BUDGET OFFICE

January 13, 2026

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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JAN 14 2026
Ernie

RELEASED
DATE: 01-14-2026
NO. 091
BY: [Signature]
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 Annual Budget FY 2026** of the **Municipality of Burauen, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 25-91, Series of 2025** with a total appropriation in the amount of **Php488,000,000.00** 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 appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance with the provisions of LBC 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1" or First-Class Province rate;
2. That all positions in the Plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations;
4. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. PERA – Budget Circular No. 2009-3
 - b. RATA – LBC No. 157
 - c. Clothing Allowance – Budget Circular No. 2024-1
 - d. Subsistence and Laundry Allowance – RA 7305 and AO No. 170
 - e. Honoraria – Secs. 288 & 289 of GAAM Vol 1 and LBC No. 62
 - f. Year-end Bonus and Cash Gift – Budget Circular No. 2016-4
 - g. Mid-Year Bonus - Budget Circular No. 2017-2
 - h. Overtime and Night Pay – that the personnel intended to be given is consistent with CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015 then it shall be stated as **Overtime Pay**.
 - i. Hazard Pay- establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and payment shall likewise strictly adhere to the said requirements. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Social Workers.

- j. Terminal Leave Benefits – CSC guidelines and Budget Circular No. 2016-2

5. That the appropriation for Other Personnel Benefits is broken down as follow:
- Performance Enhancement Incentive (PEI) – in the amount of 1,155,000.00 shall be disallowed due to suspension of the implementation of Administrative Order (AO) No. 25 (s. 2011) and Executive Order (EO) No. 80 (s. 2012), and all relevant issuances related thereto wherein PEI is part of the Performance Based Incentive System (PBIS), as adopted in the latter issuances. As of date, no guidelines have been issued allowing the grant of PEI for FY 2026;
 - Medical Allowance – in the amount of 1,617,000.00, shall strictly adhere to the conditions and guidelines stipulated under Budget Circular No. 2024-6 dated December 12, 2024;
 - Monetization – in the amount of 812,812.00, shall be subject to CSC guidelines and Budget Circular No. 2016-2
6. That the creation of the following additional positions shall be in accordance to minimum standards and guidelines prescribed by the Civil Service Commission (CSC), to wit:

Item No.	Position Title	SG
MO 166-A	Supervising Administrative Officer (HRMO IV)	22
MO 177	Computer Programmer II	15
MO 178	Youth Development Officer II	14
MO	Licensing Officer II	15
SB 24-a	Administrative Officer V	18
SB 24-b	Administrative Assistant V	11
SB 24-c	Administrative Assistant IV	10
AA 29-A	Administrative Assistant II	8
AA 29-B	Administrative Aide II	2
RO 31-b	Registration Officer II	14
AO 34-a	Administrative Officer V (Budget Officer III)	18
AA33b	Administrative Aide I (Utility Worker I)	1
MAO 37-b	Administrative Officer IV (Management and Audit Analyst II)	15
MTO 42-b	Municipal Government Assistant Department Head I (Assistant Municipal Treasurer)	22
BCC 169-a	Assistant Professor I	15
BCC 170-a	Assistant Professor I	15
BCC 171-a	Assistant Professor I	15
BCC 175-a	Instructor I	12
BCC 177	Instructor I	12
BCC 178	Administrative Officer II	11
BCC 179	Administrative Assistant IV	10
MHO 78-b	Midwife I	9
SW 94-a	Administrative Assistant II	8
SW 27-b	Social Welfare Aide	4
AG 100-a	Agricultural Technologist	10
ENV 148-b	Forester I	11
MS 130-b	Market Supervisor II	14

7. That the utilization of confidential fund of P400,000.00 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 and/or Intelligence Fund.

8. 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;
9. The utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program (AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016;
10. 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.

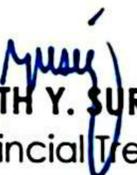
It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with CSC rules, DBM issuances and 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 LEAVE
AGNES C. RAFON
Provincial Planning & Development
Coordinator - Designate

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

1st Indorsement
30 October 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 25-91** of the **Municipality of Burauen, Leyte**, entitled: **An Ordinance authorizing the General Fund Executive Budget for CY 2026 of the Municipality of Burauen, Leyte with the total amount of Four Hundred Eighty-Eight Million Pesos (P488,000,000.00).**


FLORINDA JILLS UYRICO
Secretary to the Sanggunian

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: _____
By: _____

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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1st Indorsement
15 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Sangguniang Bayan Resolution No. 25-10-176** of the **Municipality of Burauen, Leyte**, entitled: **A Resolution approving and adopting the Annual Investment Program (AIP) for Calendar Year 2026 in the total amount of P2,692,520,667.09.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



MUNICIPAL ORDINANCE NO. 25-91

“An Ordinance Authorizing the General Fund Executive Budget for FY 2026 of the Municipality of Burauen, Leyte with the Total Amount of Four Hundred Eighty-eight Million (₱ 488,000,000.00) Covering the Various Expenditures for the Operation of the Municipal Government and Appropriating the Necessary Funds for the Purpose”

BURAUEN, LEYTE



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF BURAUEN



OFFICE OF THE SANGGUNIANG BAYAN

October 29, 2025

THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte

ATTENTION: FLORINDA JILL S. UYVICO
Secretary to the Sanggunian
Province of Leyte
Palo, Leyte

Ladies/Gentlemen:

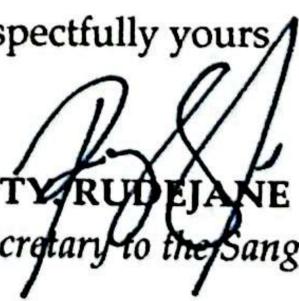
We transmit herewith 15 copies of Municipal Ordinance No. 25-91, Series of 2025 of the Sangguniang Bayan of Burauen, Leyte, entitled *"An Ordinance Authorizing the General Fund Executive Budget for FY 2026 of the Municipality of Burauen, Leyte with the Total Amount of Four Hundred Eighty-eight Million (₱ 488,000,000.00) Covering the Various Expenditures for the Operation of the Municipal Government and Appropriating the Necessary Funds for the Purpose"*, for review and approval of the body.

Attached are the following documents for your perusal:

1. Annual General Fund Budget for Fiscal Year 2026;
2. Sangguniang Bayan Resolution No. 25-10-176, Series of 2025, approving and adopting the Annual Investment Program (AIP) for CY 2026; and
3. Copy of MDC Resolution No. 2025-12, approving the AIP for CY 2026.

Thank you and please acknowledge receipt hereof.

Respectfully yours


ATTY. RUDEJANE S. TAN
Secretary to the Sanggunian



Republic of the Philippines
 Province of Leyte
 Municipality of Burauen



OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL ORDINANCE NO. 25-91
 Series of 2025

AN ORDINANCE AUTHORIZING THE GENERAL FUND EXECUTIVE BUDGET FOR FY 2026 OF THE MUNICIPALITY OF BURAUEN, LEYTE WITH THE TOTAL AMOUNT OF FOUR HUNDRED EIGHTY-EIGHT MILLION PESOS (₱ 488,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Sponsored by: Hon. Juanito E. Renomeron

BE IT ORDAINED, by the Members of the Sangguniang Bayan in regular session assembled, that:

SECTION 1 - The *General Fund Executive Budget* of the Municipality of Burauen, Leyte, for *Fiscal Year 2026* in the total amount of *Four Hundred Eighty-eight Million Pesos (₱ 488,000,000.00)*, covering the various expenditures for the operation of the Municipal Government for the *Fiscal Year 2026*, is hereby **APPROVED**.

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

1. Budget of Expenditures and Sources of Financing
2. Annual Investment Program/Plan
3. Personnel Schedule by Department/Office/Unit

SECTION 2 - Sources of Funds. The sources of funds for the General Fund Executive Budget for Fiscal Year 2026 in the total amount of *Four Hundred Eighty-eight Million Pesos (₱ 488,000,000.00)* are as follows:

A. Local Sources

1. Tax Revenue

a. Basic Real Property Tax	1,678,606.62
b. Business Tax	<u>11,931,476.38</u>
Total Tax Revenue	13,610,083.00

2. Non-Tax Revenue

a. Fees & Charges	151,000,000.00
Total Non-Tax Revenue	151,000,000.00

Total Local Sources **164,610,083.00**

B. External Source

1. National Tax Allocation **323,389,917.00**

Municipal Ordinance No. 25-91, Series of 2025
 Enacted: October 27, 2025

TOTAL RECEIPTS

₱ 488,000,000.00

SECTION 3 – Use of Funds. The amount of *Four Hundred Eighty-eight Million Pesos (₱ 488,000,000.00)* is hereby appropriated for the 2026 Annual Budget of the Municipality of Burauen, Leyte, as follows:

(Attached – LBP Form No. 7 – STATEMENT OF FUND ALLOCATION BY SECTOR – Calendar Year 2026)

SECTION 4 – Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Mayor and the Presiding Officer of the Sangguniang Bayan are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this this purpose, “savings” refers to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, or arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay.

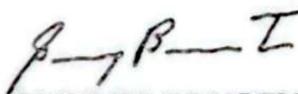
“Augmentation” implies the existence in the budget of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient.

SECTION 5 – Priority in the Use of Personal Services Savings. Priority shall be given to the personnel benefits of local employees in the use of Personal Service savings.

SECTION 6 - Separability Clause. If, for any reason, any section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

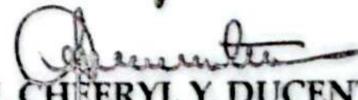
SECTION 7 - Effectivity. The provisions of this Appropriation Ordinance shall take effect on January One, Two Thousand and Twenty-six (January 1, 2026).

ENACTED, this 27th day of October 2025, at the Municipality of Burauen, Leyte, Philippines.


HON. GEORGE BENSEN S. TAN
Sangguniang Bayan Member


ATTY. LEO S. APOSTOL
Sangguniang Bayan Member


HON. JUANITO E. RENOMERON
Sangguniang Bayan Member


HON. CHEERYL Y. DUCENTES
Sangguniang Bayan Member


HON. HERMENIA C. CAMASIN
Sangguniang Bayan Member


HON. SEAN T. CORDERO
Sangguniang Bayan Member


HON. ANDRES REY E. CAGARA
Sangguniang Bayan Member


HON. MA. HAZEL E. RELATORRES
LnB Municipal Chapter President/
Ex-Officio SB Member

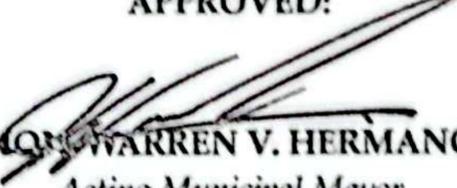
SECRETARY'S CERTIFICATE

I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan of Burauen, Leyte during its Regular Session held on October 27, 2025, at the Municipal Session Hall.


ATTY. EUDEMINE S. TAN
Secretary to the Sanggunian

ATTESTED:

HON. BRIAN R. CINCO
Acting Vice-Mayor/Presiding Officer

APPROVED:

HON. WARREN V. HERMANO
Acting Municipal Mayor

10/27/2025
Date

Yes / Approved
Approved
Municipal Ordinance No. 25-91, Series of 2025
Enacted: October 27, 2025
Approved
Approved
Approved
Page 3 of 3
Approved



Republic of the Philippines
Province of Leyte
Municipality of Burauen



OFFICE OF THE SANGGUNIANG BAYAN

SANGGUNIANG BAYAN RESOLUTION NO. 25-10-176
Series of 2025

A RESOLUTION APPROVING AND ADOPTING THE ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF BURAUEN, LEYTE, FOR CALENDAR YEAR 2026, IN THE TOTAL AMOUNT OF TWO BILLION SIX HUNDRED NINETY-TWO MILLION FIVE HUNDRED TWENTY THOUSAND SIX HUNDRED SIXTY-SEVEN PESOS AND 09/100 (₱2,692,520,667.09), TO BE FUNDED FROM THE GENERAL FUND

WHEREAS, presented for discussion before the Sangguniang Bayan was the Annual Investment Program of the Municipality of Burauen, Leyte, for Calendar Year 2026, with total amount of Two Billion Six Hundred Ninety-Two Million Five Hundred Twenty Thousand Six Hundred Sixty-Seven Pesos and 09/100 (₱ 2,692,520,667.09), the funds of which are sourced from the General Fund to support the programs, projects, and activities of the various departments of the Local Government Unit for the said calendar year;

WHEREAS, by virtue of MDC Resolution No. 2025-12, dated September 29, 2025, the Annual Investment Program for Calendar Year 2026 of the Municipality of Burauen, Leyte, was unanimously approved and endorsed by the Municipal Development Council for approval and adoption of the Sangguniang Bayan, with the corresponding annual budgets, as follows:

CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)							
BY PROGRAM/ ACTIVITY BY SECTOR							
AIP REFERENCE CODE	IMPLEMENTING OFFICE/ DEPARTMENT	PROGRAM/PROJECT/ACTIVITY/ SERVICES	AMOUNT/FUNDING SOURCE				GRAND TOTAL
			GENERAL FUND				
			PS	MOOE	CAPITAL OUTLAY	TOTAL GENERAL FUND	
	Office of the Mayor		20,027,2411.52	60,326,363.38	6,020,000.00	86,373,604.90	86,373,604.90
	Vice Mayor's Office		2,011,864.88	1,763,440.00	200,000.00	3,975,304.88	3,975,304.88
	Office of the Sangguniang Bayan		21,449,290.34	5,604,200.00	1,100,000.00	28,153,490.34	28,153,490.34
	SB Secretariat		4,431,081.24	1,592,840.00	100,000.00	6,123,921.24	6,123,921.24
	Municipal Planning and Development Office		5,050,466.72	1,224,600.00	110,000.00	6,385,066.72	6,385,066.72
	Municipal Budget Office		5,950,183.46	3,129,480.00	100,000.00	7,134,783.46	7,134,783.46
	Municipal Treasurer's Office		9,057,946.22	1,224,240.00	660,000.00	12,847,426.22	12,847,426.22
	Municipal Accounting Office		6,934,019.60	1,084,600.00	2,800,000.00	10,958,259.60	10,958,259.60
	Office of the Municipal Civil Registrar		3,156,376.56	3,329,760.00	200,000.00	6,686,136.56	6,686,136.56
	General Services Office		7,947,112.20	35,330,966.00	15,880,000.00	59,158,067.20	59,158,067.20
	Municipal Assessor's Office		4,438,456.02	1,914,440.00	82,500.00	6,435,396.02	6,435,396.02
	Burauen Community College		17,717,568.16	86,773,779.20	13,181,230.00	117,672,577.36	117,672,577.36
	Municipal Health Office		15,941,806.00	69,666,712.00	4,223,000.00	89,831,518.58	89,831,518.58
	Burauen Health and Wellness						
	Municipal Social Welfare and Development Office		5,000,598.22	71,474,932.00	11,925,000.00	88,400,530.22	88,400,530.22
	Municipal Agriculture Office		9,630,198.50	29,900,000.00	36,191,835.00	75,722,033.50	75,722,033.50
	Operation of Market and Slaughterhouse		1,578,495.16	12,141,030.00	36,400,000.00	50,119,525.16	50,119,525.16
	Municipal Engineering Office		9,687,980.99	12,765,449.50	1,845,625,236.72	1,868,078,666.21	1,868,078,666.21
	Burauen Water Works System		4,406,732.22	6,367,000.00	17,300,000.00	28,066,732.22	28,066,732.22
	Municipal Tourism Office		4,361,189.42	24,581,950.00	53,020,000.00	81,963,139.42	81,963,139.42
	Municipal Environment and Natural Resources Office		4,196,102.24	9,451,580.00	13,340,000.00	26,987,682.24	26,987,682.24
	Municipal Disaster Risk Reduction and Management Office		2,513,605.04	15,643,200.00	13,290,000.00	31,446,805.04	31,446,805.04
	TOTAL		165,488,314.71	455,283,550.66	2,071,748,801.72	2,692,520,667.09	2,692,520,667.09

NOW, THEREFORE, on motion duly made and seconded, BE IT:

RESOLVED, as it is hereby RESOLVED, to adopt the Annual Investment Program (AIP) of the Municipality of Burauen, Leyte for Calendar Year 2026 and the herein mentioned programs, projects and activities of the municipality with the corresponding appropriations, as embodied in MDC Resolution No. 2025-12, dated September 29, 2025 of the Municipal Development Council amounting

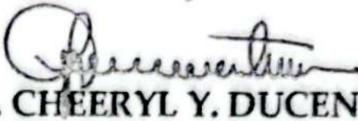
to Two Billion Six Hundred Ninety-Two Million Five Hundred Twenty Thousand Six Hundred Sixty-Seven Pesos and 09/100 (P 2,692,520,667.09).

CARRIED AND APPROVED UNANIMOUSLY, this 6th day of October 2025, at the Sangguniang Bayan Session Hall, Burauen, Leyte.

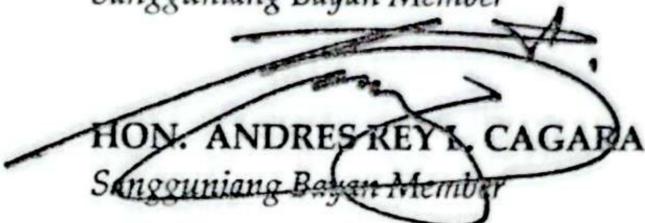

HON. GEORGE BENSEN S. TAN
Sangguniang Bayan Member


ATTY. LEO S. APOSTOL
Sangguniang Bayan Member


HON. JUANITO E. RENOMERON
Sangguniang Bayan Member

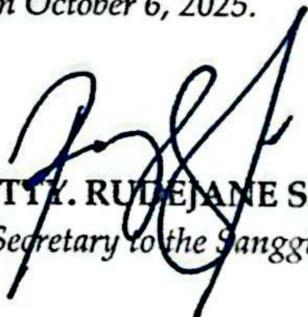

HON. CHEERYL Y. DUCENTES
Sangguniang Bayan Member


HON. SEAN T. CORDERO
Sangguniang Bayan Member


HON. ANDRES REY L. CAGARA
Sangguniang Bayan Member


HON. JUSTINE MERP G. ANDRADE
PPSK President/ Ex-Officio SB Member

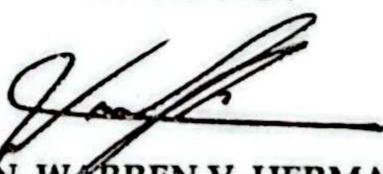
I HEREBY CERTIFY that this Resolution was approved by the Sangguniang Bayan of Burauen, Leyte, during its Regular Session held on October 6, 2025.


ATTY. RUDEJANE S. TAN
Secretary to the Sanggunian

ATTESTED:


HON. MA. HAZEL E. RELATORRES
SB Member/ Presiding Officer

APPROVED:


HON. WARREN V. HERMANO
Acting Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Burauen

MUNICIPAL DEVELOPMENT COUNCIL

EXCERPTS FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL SPECIAL MEETING HELD AT BURAUEN COMMUNITY CENTER BURAUEN, LEYTE ON SEPTEMBER 29, 2025 AT 1:00PM.

MDC RESOLUTION NO. 2025-12

A RESOLUTION APPROVING THE CY 2026 ANNUAL INVESTMENT PROGRAM OF THE MUNICIPALITY OF BUARUEN, LEYTE AMOUNTING TO TWO BILLION SIX HUNDRED NINETY TWO MILLION, FIVE HUNDRED TWENTY THOUSAND SIX HUNDRED SIXTY SEVEN AND 09/100 (2,692,520,667.09) FUND ARE TAKEN FROM THE 20% DEVELOPMENT FUND, GENERAL FUND, 5% MDRRM FUND, SPECIAL EDUCATION FUND (SEF) GAD, AND EXTERNAL FUND FOR THE REGULAR PROGRAM, SPECIAL PROGRAM, AND INFRASTRUCTURE DEVELOPMENT PROGRAMS AND PROJECTS AND ENDORSING THE SAID AIP TO THE SANGGUNIANG BAYAN (SB) FOR APPROPRIATE ACTION.

WHEREAS, presented for consideration and discussion of the Municipal Development Council (MDC) is the CY 2026 Annual Investment Program (AIP).

WHEREAS, the priority Program, Projects and Activity of the Local Government Unit for CY 2026 are aligned with the Executive Agenda of Hon. Mayor Fe S. Renomeron, reaffirming her administration's commitment to three fundamental pillar of development: Agriculture, Education, and Health and Social Services.

WHEREAS, the priority Programs, Projects and Activities are also in line with the Sustainable Development Goal, Philippine Development Plan and Provincial Development Framework Plan.

WHEREAS, on motion of Hon. Angelita E. Quimbo, Barangay Chairperson of Barangay Arado and duly seconded by Hon. Edmund N. Vidal Chairperson of Barangay Malabca and unanimously approved by members of the august body.

RESOLVE, as it is hereby RESOLVE to approve the Annual Investment Program (AIP) of the Municipality of Burauen, Leyte for CY 2026 and to endorsed this resolution to the Honorable Sangguniang Bayan for adoption copy, furnished the Municipal Budget Office Burauen, Leyte for information and reference.

I HEREBY CERTIFY the correctness of the foregoing Resolution which was duly approved by the Municipal Development Council on September 29, 2025.


ENGR. FELISBERTO RECHMOND P. OSMEÑA
MPDC/MDC Secretary

ATTESTED:

HON. WARREN V. HERMANO
Acting Mayor/Acting MDC Chairperson