



Item No.: 30
Date: 21 2026 JAN

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JAN 20 2026
[Signature]

January 19, 2026

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

RELEASED
DATE: 1-20-24
NO. 195
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 Supplemental Budget No. 04 FY 2025** of the **Municipality of Inopacan, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 25-04** with a total appropriation in the amount of **Php5,240,000.00** 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 reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 04. Further, that said reversion shall not adversely affect the fiscal standing of the LGU upon the closing of the books of accounts;
2. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. Collective Negotiation Agreement (CNA) - Budget Circular No. 2025-2 dated November 19, 2025;
 - b. Service Recognition Incentive (SRI) - Budget Circular 2025-3 dated December 15, 2025;
 - c. Gratuity Pay - Budget Circular 2025-4 dated December 16, 2025;
3. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and accounting and auditing rules and regulations and all other existing laws shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
Provincial Treasurer

[Signature]
AGNES C. RAFON
Provincial Planning & Development
Coordinator - Designate

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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
19 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 25-04, series 2025** of the **Municipality of Inopacan, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 4, series of 2025 of the Municipal Government of Inopacan, Province of Leyte, for Fiscal Year 2025 in the amount of Five Million Two Hundred Forty Thousand Two Hundred Forty-Nine Pesos (P5,240,000.00), together with the Supplemental Investment Program (SIP) No. 3 for FY 2025 in the amount of P20,180,000.00.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Inopacan



16TH SANGGUNIANG BAYAN

December 19, 2025

Honorable Leonardo Javier Jr.
Vice Governor/Presiding Officer
Sangguniang Panlalawigan of Leyte
Provincial Government Complex, Ca
pitol Grounds
Campetic, Palo, Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: DEC 19 2025
By: *Jenny J.*

Thru:

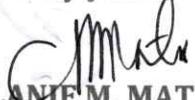
Ms. Florinda Jill S. Uyvico
Secretary to the Sanggunian

Dear Honorable Javier Jr.:

Forwarding herewith **two (2) original copies** and **fifteen (15) photocopies** of the herein enumerated legislative measures of the 16th Sangguniang Bayan of Inopacan, Leyte, for consideration by the Sangguniang Panlalawigan of Leyte; to wit;

1. **Resolution No. 25-269** dated December 5, 2025 entitled, **"A RESOLUTION ADOPTING/APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 3 FOR FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE"**;
2. **Resolution No. 25-270** dated December 5, 2025 entitled, **"A RESOLUTION ADOPTING/APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) INTO THE LOCAL DEVELOPMENT INVESTMENT PROGRAM OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE"**;
3. **Resolution No. 25-275** dated December 16, 2025 entitled, **"A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCES/SURPLUS THE AMOUNT OF FIVE MILLION TWO HUNDRED FORTY THOUSAND PESOS (PHP5,240,000.00) FROM UNOBLIGATED BALANCES OF PS CURRENT APPROPRIATIONS AND MOOE CURRENT APPROPRIATIONS AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 4 FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE"**;
4. **Appropriation Ordinance No. 25-04** dated December 16, 2025, entitled **"AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2025 OF THE MUNICIPAL GOVERNMENT OF INOPACAN, PROVINCE OF LEYTE, FOR FISCAL YEAR 2025 IN THE AMOUNT OF FIVE MILLION TWO HUNDRED FORTY THOUSAND PESOS (PHP5,240,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE"**;
5. **Supplemental Investment Program (SIP) No. 3 FY 2025** of the Municipality of Inopacan, Province of Leyte;
6. **General Fund Supplemental Budget No. 4 FY 2025** of the Municipality of Inopacan, Province of Leyte;

Very truly yours,


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian



(appropriation ordinance no. 25-04 of the sangguniang bayan of inopacan, leyte dated december 16, 2025, continued)

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

1. Local Budget Preparation Forms (LBPF) No. 8 and 9
2. Resolution on the Reversion of Funds
3. Certification of Savings
4. Statements of Funds Available for Reversion
5. Certification of Availability of Funds
6. Certification of Cash Back-up

SECTION 2. Source of Funds. Funds for the Supplemental Budget No. 4 for Fiscal Year 2025 of the Municipal Government of Inopacan, Leyte, shall be as follows:

Income Sources:	Php
Savings: (Reverted Funds)	
PS (Current Appropriations)	2,810,000.00
MOOE (Current Appropriations)	2,430,000.00
Total	Php 5,240,000.00

SECTION 3. Use of Funds. The amount of Five Million Two Hundred Forty Thousand Pesos (Php5,240,000.00) is hereby appropriated for the Supplemental Budget No. 4 of the Municipal Government Unit of Inopacan, Leyte, as follows:

Regular Offices

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
Mayor's Office	450,000.00	1,190,000.00		1,640,000.00
MDRRMO	50,000.00			50,000.00
VMO	100,000.00			100,000.00
SBO	700,000.00			700,000.00
MTO	400,000.00			400,000.00
MASSO	250,000.00			250,000.00
MACCO	100,000.00			100,000.00
MBO	50,000.00			50,000.00
MPDO	100,000.00			100,000.00
MEO	100,000.00			100,000.00
IMWSU	50,000.00			50,000.00
RHU	700,000.00			700,000.00
MCRO	150,000.00			150,000.00
MADM	100,000.00			100,000.00
MAO	300,000.00			300,000.00
MSWDO	200,000.00			200,000.00
MENRO	50,000.00			50,000.00
LGSO	150,000.00			150,000.00
HRMO	50,000.00			50,000.00
TOTAL				P 5,240,000.00

HON. ROWENA K. MADRAZO
SB Member

HON. SHEILA L. PO
SB Member

HON. FERNANDO B. RULETE
SB Member

HON. LOURDES B. VILLAS
SR Member

HON. EDNA L. CENIZA
SB Member

HON. ANDREW S. BERAL
SB Member

HON. EDMUND D. BAYHONAN
SB Member

HON. TEOFINO G. LAPASA
SB Member

HON. PAMFILIA I. ALONZO
SB Member

HON. NATHANIEL DAVE M. KATIGBE
SB Member



(appropriation ordinance no. 25-04 of the sangguniang bayan of inopacan, leyte dated december 16, 2025, continued)

SECTION 4. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the local chief executive or the presiding officer of the sanggunian concerned are authorized to augment an item in the approved supplemental budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For this purpose, "savings" refer to portions or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or avoidable 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. Repealing Clause. All ordinances, rules, and regulations inconsistent herewith are hereby repealed or modified accordingly.

SECTION 6. Separability Clause. If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed on the 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 in effect.

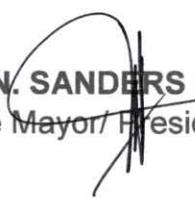
SECTION 7. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon approval of the Local Chief Executive.

ENACTED this 16th day of December 2025 at Inopacan, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 25-04 and that same was enacted on the date above stated.


MELANE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. SANDERS C. LUMARDA
Vice Mayor/ Presiding Officer

APPROVED:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor

Date: 12-16-2025

HON. ROWENA K. MADRAZO
SB Member

HON. SHEILA L. PO
SB Member

HON. FERNANDO B. RULETE
SB Member

HON. LOURDES B. VILLAS
SB Member

HON. EDY L. CENIZA
SB Member

HON. ANDREA B. DEBAL
SB Member

HON. EDMUND D. BAYHONAN
SB Member

HON. TEOTIMO G. LAPASA
SB Member

HON. PANFILO I. ALONZO
SB Member

HON. NATHANIEL DAVE M. KATIGBE
SB Member



REPUBLIC OF THE PHILIPPINES
Province of Leyte
MUNICIPALITY OF INOPACAN
inopacan@leyte.gov.ph / telephone: 053-8394246



BAGONG PILIPINAS

OFFICE OF THE MAYOR

DATE : December 15, 2025
TO : HON. SANDERS C. LUMARDA
Vice-Mayor / SB Presiding Officer
THRU : MS. MELANIE M. MATIN-AO
SB Secretary
RE : URGENT REQUEST FOR INCLUSION IN THE ORDER OF
BUSINESS OF THE SB SESSION

Dear Honorable Members:

Warm greetings from the Office of the Mayor.

This Office respectfully endorses for the consideration of the Honorable Body the Supplemental Budget No. 4.

In view of the urgency of this matter, we are requesting that the said indorsement be included in the Order of Business for the special session scheduled on December 16, 2025.

Your prompt and favorable action on this request is highly appreciated.

Thank you.

Very truly yours,

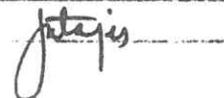

AZUCENA P. MIRAMBEL
Municipal Mayor

RECEIVED

SB Office, Inopacan, Leyte

Date: DEC 15 2025

Time: 8:25 am





Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN

inopacanleytemayoroffice@gmail.com / telephone: 053-8394246



Office of the Municipal Mayor

1ST INDORSEMENT

December 15, 2025

Respectfully indorsed to the Honorable Members of the 16th Sangguniang Bayan through the Honorable Presiding Officer, Hon. Sanders C. Lumarda, the herein Supplemental Budget No. 4, as herein attached for your perusal:


AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor

RECEIVED
SB Office, Inopacan, Leyte

Date: DEC 15 2025
Time: 8:25 am
By: J. [Signature]

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2025
SUPPLEMENTAL BUDGET NO. 4
INOPACAN, LEYTE

Fund: General Fund

Particulars	Account Classification (PGCA)	Amount
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds (Borrowings)		
2.0 Actual collection in Excess of Estimated Income		
3.0 Savings		
3.1. Reverted Funds - Personal Services (Current Appropriations)		2,810,000.00
3.2. Reverted Funds - MOOE (Current Appropriations)		2,430,000.00
4.0 Realignment		
Total Income		5,240,000.00

Certified Correct :


VERHAERT B. NIRZA
 Local Treasurer


NANCY CLYTE ABELLA-LAGARIO, CPA
 Local Accountant

No PEL - suspended

**STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025
MUNICIPALITY OF INOPACAN
SUPPLEMENTAL BUDGET NO. 4**

①

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MMO	PS					5,240,000.00
	Grant of SRI	1000-000-3-1-01-001-001	Other Bonuses and Allowances	5-01-02-990	180,000.00	9
	Grant of CNA Incentive	1000-000-3-1-01-001-002	CNA Incentive	CNA Incentive	270,000.00	
	Total PS				450,000.00	
	MOOE					
MDRRMO	Grant of Gratuity Pay	1000-000-3-1-01-003-003	Other MOE (Gratuity Pay)	5-02-99-990	1,190,000.00	
	TOTAL MOOE				1,190,000.00	10's
	Total Appropriations					1,640,000.00
	PS					
	Grant of SRI	1000-000-3-1-01-005-1-001	Other Bonuses and Allowances	5-01-02-990	20,000.00	1
VMO	Grant of CNA Incentive	1000-000-3-1-01-005-1-002	CNA Incentive	CNA Incentive	30,000.00	
	Total PS				50,000.00	
	Total Appropriations					50,000.00
	PS					
	Grant of SRI	1000-000-3-1-02-001-001	Other Bonuses and Allowances	5-01-02-990	40,000.00	2
SBO	Grant of CNA Incentive	1000-000-3-1-02-001-002	CNA Incentive	CNA Incentive	60,000.00	
	Total PS				100,000.00	
	Total Appropriations					100,000.00
	PS					
	Grant of SRI	1000-000-3-1-03-001-001	Other Bonuses and Allowances	5-01-02-990	280,000.00	14
MTO	Grant of CNA Incentive	1000-000-3-1-03-001-002	CNA Incentive	CNA Incentive	420,000.00	
	Total PS				700,000.00	
	Total Appropriations					700,000.00
	PS					
	Grant of SRI	1000-000-3-1-05-001-001	Other Bonuses and Allowances	5-01-02-990	160,000.00	8
MASSO	Grant of CNA Incentive	1000-000-3-1-05-001-002	CNA Incentive	CNA Incentive	240,000.00	
	Total PS				400,000.00	
	Total Appropriations					400,000.00
	PS					
	Grant of SRI	1000-000-3-1-06-001-001	Other Bonuses and Allowances	5-01-02-990	100,000.00	5
MASSO	Grant of CNA Incentive	1000-000-3-1-06-001-002	CNA Incentive	CNA Incentive	150,000.00	
	Total PS				250,000.00	
	Total Appropriations					250,000.00
	PS					
	Grant of SRI	1000-000-3-1-06-001-001	Other Bonuses and Allowances	5-01-02-990	100,000.00	5

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MACCO	PS					5,240,000.00
	Grant of SRI	1000-000-3-1-07-001-001	Other Bonuses and Allowances	5-01-02-990	40,000.00	(2)
	Grant of CNA Incentive	1000-000-3-1-07-001-002	CNA Incentive	CNA Incentive	60,000.00	
	Total PS				100,000.00	
	Total Appropriations				100,000.00	
MBO	PS					100,000.00
	Grant of SRI	1000-000-3-1-08-001-001	Other Bonuses and Allowances	5-01-02-990	20,000.00	(1)
	Grant of CNA Incentive	1000-000-3-1-08-001-002	CNA Incentive	CNA Incentive	30,000.00	
	Total PS				50,000.00	
	Total Appropriations				50,000.00	
MPDO	PS					50,000.00
	Grant of SRI	1000-000-3-1-09-001-001	Other Bonuses and Allowances	5-01-02-990	40,000.00	(3)
	Grant of CNA Incentive	1000-000-3-1-09-001-002	CNA Incentive	CNA Incentive	60,000.00	
	Total PS				100,000.00	
	Total Appropriations				100,000.00	
MEO	PS					100,000.00
	Grant of SRI	8000-000-3-1-10-001-001	Other Bonuses and Allowances	5-01-02-990	40,000.00	(2)
	Grant of CNA Incentive	8000-000-3-1-10-001-002	CNA Incentive	CNA Incentive	60,000.00	
	Total PS				100,000.00	
	Total Appropriations				100,000.00	
IMWSU <i>Imp. Municipal water systems unit</i>	PS					100,000.00
	Grant of SRI	8000-000-3-1-10-004-001	Other Bonuses and Allowances	5-01-02-990	20,000.00	(1)
	Grant of CNA Incentive	8000-000-3-1-10-004-002	CNA Incentive	CNA Incentive	30,000.00	
	Total PS				50,000.00	
	Total Appropriations				50,000.00	
RHU	PS					50,000.00
	Grant of SRI	3000-200-3-1-11-001-001	Other Bonuses and Allowances	5-01-02-990	280,000.00	(14)
	Grant of CNA Incentive	3000-200-3-1-11-001-002	CNA Incentive	CNA Incentive	420,000.00	
	Total PS				700,000.00	
	Total Appropriations				700,000.00	
MCRO	PS					700,000.00
	Grant of SRI	1000-000-3-1-12-001-001	Other Bonuses and Allowances	5-01-02-990	60,000.00	(3)
	Grant of CNA Incentive	1000-000-3-1-12-001-002	CNA Incentive	CNA Incentive	90,000.00	
	Total PS				150,000.00	
	Total Appropriations				150,000.00	
MADM	PS					150,000.00
	Grant of SRI	1000-000-3-1-12-001-001	Other Bonuses and Allowances	5-01-02-990	40,000.00	(2)
	Grant of CNA Incentive	1000-000-3-1-12-001-002	CNA Incentive	CNA Incentive	60,000.00	
	Total PS				100,000.00	
	Total Appropriations				100,000.00	

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MAO	PS					5,240,000.00
	Grant of SRI	8000-000-3-2-03-001-001	Other Bonuses and Allowances	5-01-02-990	120,000.00	(6)
	Grant of CNA Incentive	8000-000-3-2-03-001-002	CNA Incentive	CNA Incentive	180,000.00	
	Total PS				300,000.00	
MSWDO	Total Appropriations					300,000.00
	PS					
	Grant of SRI	3000-500-3-2-05-001-001	Other Bonuses and Allowances	5-01-02-990	80,000.00	(4)
	Grant of CNA Incentive	3000-500-3-2-05-001-002	CNA Incentive	CNA Incentive	120,000.00	
MENRO	Total PS				200,000.00	
	Total Appropriations					200,000.00
	PS					
	Grant of SRI	8000-000-3-2-04-001-001	Other Bonuses and Allowances	5-01-02-990	20,000.00	(1)
LGSO	Grant of CNA Incentive	8000-000-3-2-04-001-002	CNA Incentive	CNA Incentive	30,000.00	
	Total PS				50,000.00	
	Total Appropriations					50,000.00
	PS					
HRMO	Grant of SRI	1000-000-3-3-03-001-001	Other Bonuses and Allowances	5-01-02-990	60,000.00	(3)
	Grant of CNA Incentive	1000-000-3-3-03-001-002	CNA Incentive	CNA Incentive	90,000.00	
	Total PS				150,000.00	
	Total Appropriations					150,000.00
GRAND TOTAL APPROPRIATIONS UNAPPROPRIATED BALANCE	PS					
	Grant of SRI	1000-000-3-3-02-001-001	Other Bonuses and Allowances	5-01-02-990	20,000.00	(1)
	Grant of CNA Incentive	1000-000-3-3-02-001-002	CNA Incentive	CNA Incentive	30,000.00	
	Total PS				50,000.00	
Total Appropriations					50,000.00	
GRAND TOTAL APPROPRIATIONS					5,240,000.00	
UNAPPROPRIATED BALANCE					0.00	

Prepared by:


MICHELLE GOODE LOS SANTOS
 Municipal Budget Officer

Approved by:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
 Municipal Mayor



LOCAL FINANCE COMMITTEE

**CERTIFICATION OF SAVINGS
FROM PERSONAL SERVICES (PS)**

THIS IS TO CERTIFY that as per our respective offices' registries, the Municipality of Inopacan, Leyte, was able to generate Savings from **Personal Services (PS)**, in the amount of **Two Million, Eight Hundred Ten Thousand Pesos and 00/100 (Php 2,810,000.00)**, for the period January to December 12, 2025, as shown and implied by the unobligated balances of objects of expenditures itemized below:

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated Balance
MASSO <i>xxxxxx</i>	Salaries & Wages	1,658,870.00	592,626.00	1,066,244.00
	Personnel Economic Relief Allowance (PERA)	144,000.00	110,000.00	34,000.00
	Clothing/Uniform Allowance	42,000.00	35,000.00	7,000.00
	Midyear Bonus	135,845.00	65,246.00	70,599.00
	Year End Bonus	141,591.00	-	141,591.00
	Cash Gift	30,000.00	-	30,000.00
MACCO <i>MAA</i>	Salaries & Wages	1,734,533.00	970,721.50	763,811.50
	Personnel Economic Relief Allowance (PERA)	72,000.00	50,000.00	22,000.00
	Midyear Bonus	142,044.00	83,908.00	58,136.00
	Year End Bonus	148,045.00	-	148,045.00
	Cash Gift	15,000.00	-	15,000.00
MPDO	Salaries & Wages	1,390,820.00	356,476.00	1,034,344.00
	Personnel Economic Relief Allowance (PERA)	72,000.00	40,000.00	32,000.00
	Midyear Bonus	113,855.00	43,256.00	70,599.00
	Year End Bonus	118,767.00	-	118,767.00
	Cash Gift	15,000.00	-	15,000.00
LGSO	Salaries & Wages	1,188,850.00	242,887.00	945,963.00
Total		7,163,220.00	2,590,120.50	4,573,099.50

*except premium
from GRS / Pagibig
+ Phil health*

Signed this 15th day of December, 2025, at the Municipality of Inopacan, Leyte.

CERTIFIED CORRECT:

[Signature]
MICHELLE G. DE LOS SANTOS
Municipal Budget Officer

[Signature]
NANCY CLYTE M. ABELLA-LAGARIO
Municipal Accountant

[Signature]
VERHAERT B. NIRZA
Municipal Treasurer

VERIFIED AND NOTED:

[Signature]
AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



**CERTIFICATION OF SAVINGS FROM
MAINTENANCE AND OTHER OPERATING EXPENDITURES (MOOE)**

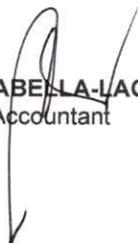
THIS IS TO CERTIFY that as per our respective offices' registries, the Municipality of Inopacan, Leyte, was able to generate Savings from **Maintenance and Other Operating Expenditures (MOOE)**, in the amount of **Two Million, Four Hundred Thirty Thousand Pesos and 00/100 (PhP 2,430,000.00)**, within the period of January to December 12, 2025, as shown and implied by the unobligated balances of objects of expenditures itemized under Table 1, attached.

(Attached)

Signed this 15th day of December, 2025, at the Municipality of Inopacan, Leyte.

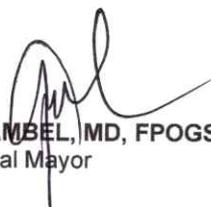
CERTIFIED CORRECT:


MICHELLE G. DE LOS SANTOS
Municipal Budget Officer


NANCY CLYTE M. ABELLA-LAGARIO
Municipal Accountant


VERHAERT B. NIRZA
Municipal Treasurer

VERIFIED AND NOTED:


AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



Table 1. Savings from MOOE from various offices as of December 12, 2025

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated Balance
Vice Mayor	Other Supplies & Materials Exp.	90,000.00	30,000.00	60,000.00
Sangguniang Bayan	Other Supplies & Materials Exp.	40,000.00	18,700.00	21,300.00
	Postage & Carrier Service	5,000.00	235.00	4,765.00
HRMO	R & M - Machinery & Equipment (Office)	30,000.00	4,600.00	25,400.00
	Other Supplies & Materials Exp.	15,000.00	-	15,000.00
MPDO	R & M - Machinery & Equipment (Office)	10,000.00	7,500.00	2,500.00
	R & M - Machinery & Equipment (Office)	15,000.00	-	15,000.00
MLGOO	Office Supplies Exp.	30,000.00	9,887.00	20,113.00
	Other Supplies & Materials Exp.	20,000.00	7,400.00	12,600.00
MCRO	Office Supplies Exp.	35,000.00	28,915.00	6,085.00
	Other Supplies & Materials Exp.	15,000.00	-	15,000.00
	Accountable Forms Exp.	8,000.00	5,920.00	2,080.00
	R & M - Machinery & Equipment (Office)	10,000.00	-	10,000.00
LGSO	Office Supplies Exp.	30,000.00	-	30,000.00
	Other Supplies & Materials Exp.	210,000.00	139,805.00	70,195.00
	R & M - Buildings & Other Struc.	800,000.00	682,976.00	117,024.00
	R & M - Infrastructure Assets	100,000.00	26,605.00	73,395.00
	R & M - Machinery & Equipment (Heavy Eqpt.)	1,300,000.00	890,177.00	409,823.00
	R & M - Infrastructure Assets (Electrification)	200,000.00	146,075.00	53,925.00
	R & M - Machinery & Equipment (Office)	50,000.00	41,650.00	8,350.00
MBO	Other Supplies & Materials Exp.	20,876.00	13,185.00	7,691.00
	R & M - Machinery & Equipment (Office)	20,000.00	1,500.00	18,500.00
	R & M - Machinery & Equipment (IT)	30,000.00	25,000.00	5,000.00
MACCO	Office Supplies Exp.	65,620.00	54,164.00	11,456.00
	R & M - Machinery & Equipment (Office)	14,000.00	4,000.00	10,000.00
	R & M - Machinery & Equipment (IT)	30,000.00	25,000.00	5,000.00
MTO	Office Supplies Exp.	70,000.00	51,875.00	18,125.00
	Other Supplies & Materials Exp.	100,000.00	94,614.00	5,386.00
	Accountable Forms Exp.	300,000.00	238,000.00	62,000.00
	R & M - Buildings & Other Struc.	30,000.00	-	30,000.00
	R & M - Machinery & Equipment (IT)	50,000.00	795.00	49,205.00
	R & M - Machinery & Equipment (Office)	15,000.00	-	15,000.00
MASSO	R & M - Machinery & Equipment (Office)	10,000.00	1,695.00	8,305.00
	R & M - Machinery & Equipment (IT)	20,000.00	-	20,000.00
PIO	R & M - Machinery & Equipment (IT)	15,000.00	-	15,000.00
MDRRMO	R & M - Transportation Equipment	480,000.00	412,081.78	67,918.22
	Other Supplies & Materials Exp.	50,000.00	37,131.00	12,869.00
RHU	Medical, Dental & Lab Exp.	1,115,000.00	781,991.20	333,008.80
PESO	Other Supplies & Materials Exp.	40,000.00	22,610.00	17,390.00
	R & M - Machinery & Equipment (Office)	5,000.00	-	5,000.00
MSWDO	Office Supplies Exp.	70,000.00	63,779.00	6,221.00
	Other Supplies & Materials Exp.	50,000.00	30,851.00	19,149.00
	R & M - Machinery & Equipment (Office)	30,000.00	16,250.00	13,750.00
	Food Supplies Exp.	690,000.00	-	690,000.00
MAO	Other Supplies & Materials Exp.	50,000.00	26,006.00	23,994.00
	Agri & Marine Supplies Exp.	1,350,313.70	1,268,363.70	81,950.00
	Animal/Zoological Exp.	200,000.00	177,770.00	22,230.00
	R & M - Machinery & Equipment (Office)	15,000.00	-	15,000.00
MENRO	R & M - Land Improvements	50,000.00	-	50,000.00
	R & M - Machinery & Equipment (Office)	5,000.00	-	5,000.00
	R & M - Machinery & Equipment	100,000.00	59,328.00	40,672.00
	R & M - Leased Assets (Eco Park)	50,000.00	32,933.00	17,067.00
	R & M - Leased Assets (CMRF)	50,000.00	17,312.00	32,688.00
MEO	R & M - Leased Assets Improvements	50,000.00	-	50,000.00
	R & M - Machinery & Equipment (Office)	10,000.00	-	10,000.00
BPLO	Traveling Exp.	30,000.00	5,100.00	24,900.00
	Office Supplies Exp.	35,000.00	29,140.00	5,860.00
BAC	Other Supplies & Materials Exp.	15,000.00	-	15,000.00
	Postage & Carrier Service	5,000.00	-	5,000.00
Nutrition	Other Supplies & Materials Exp.	15,000.00	-	15,000.00
	Office Supplies Exp.	20,000.00	-	20,000.00
	Other Supplies & Materials Exp.	10,000.00	-	10,000.00
	Food Supplies Exp.	600,000.00	-	600,000.00
	Total	8,993,809.70	5,530,919.68	3,462,890.02



Republic of the Philippines
Province of Leyte
Municipality of Inopacan



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16TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
16th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
DECEMBER 16, 2025 AT THE SB SESSION HALL

PRESENT:

- | | |
|--------------------------------|---------------------------------|
| Hon. Sanders C. Lumarda | - Vice Mayor, Presiding Officer |
| Hon. Rowena K. Madrazo | - SB Member |
| Hon. Sheila L. Po | - SB Member |
| Hon. Fernando B. Rulete | - SB Member |
| Hon. Lourdes B. Villas | - SB Member |
| Hon. Edna L. Ceniza | - SB Member |
| Hon. Andrew B. Dedal | - SB Member |
| Hon. Edmund D. Bayhonan | - SB Member |
| Hon. Teotimo G. Lapasa | - SB Member |
| Hon. Panfila I. Alonzo | - SB Member (LnB Pres) |
| Hon. Nathaniel Dave M. Katigbe | - SB Member (PSK Pres) |

ABSENT:

None

RESOLUTION NO. 25-275

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCES/SURPLUS THE AMOUNT OF FIVE MILLION TWO HUNDRED FORTY THOUSAND PESOS (PHP5,240,000.00) FROM UNOBLIGATED BALANCES OF PS CURRENT APPROPRIATIONS AND MOOE CURRENT APPROPRIATIONS AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 4 FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

WHEREAS, transmitted to the August Body is the General Fund Supplemental Budget No. 4 for Fiscal Year 2025 of the Municipality of Inopacan, Leyte, involving a total appropriation in the amount of Five Million Two Hundred Forty Thousand Pesos (Php5,240,000.00);

WHEREAS, the Statement of Funding Sources to support the aforementioned Supplemental Budget No. 4 was certified by Ms. Verhaert B. Nirza, Municipal Treasurer and Ms. Nancy Clyte Abella-Lagario, CPA, Municipal Accountant on the availability of funds from unobligated balances: PS Current Appropriations and MOOE Current Appropriations in the total amount of Php5,240,000.00;

HON. ANDREW B. DEDAL
SB Member

HON. EDMUND D. BAYHONAN
SB Member

HON. TEOTIMO G. LAPASA
SB Member

HON. PANFILA I. ALONZO
SB Member

HON. NATHANIEL DAVE M. KATIGBE
SB Member

HON. ROWENA K. MADRAZO
SB Member

HON. SHEILA L. PO
SB Member

HON. FERNANDO B. RULETE
SB Member

HON. LOURDES B. VILLAS
SB Member

HON. EDNA L. CENIZA
SB Member



(resolution no. 25-275 of the sangguniang bayan of inopacan, leyte dated december 16, 2025 continued)

WHEREAS, there is a need for a reversion from the aforementioned Appropriations in the amount of Php5,240,000.00 to be made available for reappropriation to fund the Supplemental Budget No. 4;

NOW, THEREFORE, on motion of Honorable Lourdes B. Villas duly seconded by Honorable Edna L. Ceniza, be it

RESOLVED, as it is hereby **RESOLVED**, to revert the unappropriated balances/surplus the amount of Five Million Two Hundred Forty Thousand Pesos (Php 5,240,000.00) from Unobligated Balances: PS Current Appropriations and MOOE Current Appropriations and be made available to support the Funding Requirements of Supplemental Budget No. 4 FY 2025 of the Municipality of Inopacan, Province of Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MELANIE M. MATIN-AO, MPA
Secretary to the Sanggunian

ATTESTED:


HON. SANDER C. LUMARDA
Vice Mayor/ Presiding Officer

APPROVED:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Municipal Mayor

HON. ROWENA K. MADRAZO
SB Member

HON. SHEILA L. PO
SB Member

HON. FERNANDO B. RULETE
SB Member

HON. LOURDES B. VILLAS
SB Member

HON. EDNA L. CENIZA
SB Member

HON. ANDREW B. NEDAL
SB Member

HON. EDMUND P. BAYHONAN
SB Member

HON. TEOTIMO G. LAPASA
SB Member

HON. PANFILO I. ALONZO
SB Member

HON. NATHANIEL DAVE M. KATIGBE
SB Member

Statement of Funds Available for Reversion
MAINTENANCE AND OTHER OPERATING EXPENDITURES - CURRENT APPROPRIATIONS
as of December 12, 2025

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated Balance	Amount for Reversion	Balance
Vice Mayor	Other Supplies & Materials Exp.	90,000.00	30,000.00	60,000.00	60,000.00	-
Sangguniang Bayan	Other Supplies & Materials Exp.	40,000.00	18,700.00	21,300.00	20,000.00	1,300.00
	Postage & Carrier Service	5,000.00	235.00	4,765.00	4,000.00	765.00
	R & M - Machinery & Equipment (Office)	30,000.00	4,600.00	25,400.00	25,000.00	400.00
HRMO	Other Supplies & Materials Exp.	15,000.00	-	15,000.00	15,000.00	-
	R & M - Machinery & Equipment (Office)	10,000.00	7,500.00	2,500.00	2,500.00	-
MPDO	R & M - Machinery & Equipment (Office)	15,000.00	-	15,000.00	15,000.00	-
MLGOO	Office Supplies Exp.	30,000.00	9,887.00	20,113.00	20,000.00	113.00
	Other Supplies & Materials Exp.	20,000.00	7,400.00	12,600.00	12,500.00	100.00
MCRO	Office Supplies Exp.	35,000.00	28,915.00	6,085.00	6,000.00	85.00
	Other Supplies & Materials Exp.	15,000.00	-	15,000.00	15,000.00	-
	Accountable Forms Exp.	8,000.00	5,920.00	2,080.00	2,000.00	80.00
LGSO	R & M - Machinery & Equipment (Office)	10,000.00	-	10,000.00	10,000.00	-
	Office Supplies Exp.	30,000.00	-	30,000.00	20,000.00	10,000.00
	Other Supplies & Materials Exp.	210,000.00	139,805.00	70,195.00	50,000.00	20,195.00
	R & M - Buildings & Other Struc.	800,000.00	682,976.00	117,024.00	50,000.00	67,024.00
	R & M - Infrastructure Assets	100,000.00	26,605.00	73,395.00	50,000.00	23,395.00
	R & M - Machinery & Equipment (Heavy Eqpt.)	1,300,000.00	890,177.00	409,823.00	350,000.00	59,823.00
	R & M - Infrastructure Assets (Electrification)	200,000.00	146,075.00	53,925.00	50,000.00	3,925.00
	R & M - Machinery & Equipment (Office)	50,000.00	41,650.00	8,350.00	8,000.00	350.00
MBO	Other Supplies & Materials Exp.	20,876.00	13,185.00	7,691.00	7,000.00	691.00
	R & M - Machinery & Equipment (Office)	20,000.00	1,500.00	18,500.00	18,000.00	500.00
	R & M - Machinery & Equipment (IT)	30,000.00	25,000.00	5,000.00	5,000.00	-
MACCO	Office Supplies Exp.	65,620.00	54,164.00	11,456.00	10,000.00	1,456.00
	R & M - Machinery & Equipment (Office)	14,000.00	4,000.00	10,000.00	10,000.00	-
	R & M - Machinery & Equipment (IT)	30,000.00	25,000.00	5,000.00	5,000.00	-
MTO	Office Supplies Exp.	70,000.00	51,875.00	18,125.00	18,000.00	125.00
	Other Supplies & Materials Exp.	100,000.00	94,614.00	5,386.00	5,000.00	386.00
	Accountable Forms Exp.	300,000.00	238,000.00	62,000.00	30,000.00	32,000.00
	R & M - Buildings & Other Struc.	30,000.00	-	30,000.00	30,000.00	-
	R & M - Machinery & Equipment (IT)	50,000.00	795.00	49,205.00	30,000.00	19,205.00
	R & M - Machinery & Equipment (Office)	15,000.00	-	15,000.00	15,000.00	-
MASSO	R & M - Machinery & Equipment (Office)	10,000.00	1,695.00	8,305.00	8,000.00	305.00
	R & M - Machinery & Equipment (IT)	20,000.00	-	20,000.00	20,000.00	-
PIO	R & M - Machinery & Equipment (IT)	15,000.00	-	15,000.00	15,000.00	-
MDRRMO	R & M - Transportation Equipment	480,000.00	412,081.78	67,918.22	20,000.00	47,918.22
	Other Supplies & Materials Exp.	50,000.00	37,131.00	12,869.00	12,000.00	869.00
RHU	Medical, Dental & Lab Exp.	1,115,000.00	781,991.20	333,008.80	200,000.00	133,008.80
PESO	Other Supplies & Materials Exp.	40,000.00	22,610.00	17,390.00	15,000.00	2,390.00
	R & M - Machinery & Equipment (Office)	5,000.00	-	5,000.00	5,000.00	-
MSWDO	Office Supplies Exp.	70,000.00	63,779.00	6,221.00	5,000.00	1,221.00
	Other Supplies & Materials Exp.	50,000.00	30,851.00	19,149.00	15,000.00	4,149.00
	R & M - Machinery & Equipment (Office)	30,000.00	16,250.00	13,750.00	12,000.00	1,750.00
	Food Supplies Exp.	690,000.00	-	690,000.00	150,000.00	540,000.00
MAO	Other Supplies & Materials Exp.	50,000.00	26,006.00	23,994.00	20,000.00	3,994.00
	Agri & Marine Supplies Exp.	1,350,313.70	1,268,363.70	81,950.00	50,000.00	31,950.00
	Animal/Zoological Exp.	200,000.00	177,770.00	22,230.00	20,000.00	2,230.00
	R & M - Machinery & Equipment (Office)	15,000.00	-	15,000.00	15,000.00	-
MENRO	R & M - Land Improvements	50,000.00	-	50,000.00	50,000.00	-
	R & M - Machinery & Equipment (Office)	5,000.00	-	5,000.00	5,000.00	-
	R & M - Machinery & Equipment	100,000.00	59,328.00	40,672.00	40,000.00	672.00
	R & M - Leased Assets (Eco Park)	50,000.00	32,933.00	17,067.00	15,000.00	2,067.00
	R & M - Leased Assets (CMRF)	50,000.00	17,312.00	32,688.00	30,000.00	2,688.00
MEO	R & M - Leased Assets Improvements	50,000.00	-	50,000.00	50,000.00	-
MEO	R & M - Machinery & Equipment (Office)	10,000.00	-	10,000.00	10,000.00	-
BPLO	Traveling Exp.	30,000.00	5,100.00	24,900.00	10,000.00	14,900.00
	Office Supplies Exp.	35,000.00	29,140.00	5,860.00	5,000.00	860.00
BAC	Other Supplies & Materials Exp.	15,000.00	-	15,000.00	15,000.00	-
	Postage & Carrier Service	5,000.00	-	5,000.00	5,000.00	-
	Other Supplies & Materials Exp.	15,000.00	-	15,000.00	15,000.00	-
Nutrition	Office Supplies Exp.	20,000.00	-	20,000.00	20,000.00	-
	Other Supplies & Materials Exp.	10,000.00	-	10,000.00	10,000.00	-
	Food Supplies Exp.	600,000.00	-	600,000.00	600,000.00	-
Total		8,993,809.70	5,530,919.68	3,462,890.02	2,430,000.00	1,032,890.02

VERHAERT B. NIEZA
Local Treasurer

MICHELLE G. DE LOS SANTOS
Local Budget Officer

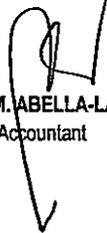
NANCY CLYTE M. ABELA-LAGARIO
Local Accountant

**Statement of Funds Available for Reversion
PERSONAL SERVICES - CURRENT APPROPRIATIONS
as of December 12, 2025**

Office	Object of Expenditure	Amount of Appropriation	Amount of Obligation	Unobligated Balance	Amount for Reversion	Balance
MASSO	Salaries & Wages	1,658,870.00	592,626.00	1,066,244.00	776,589.00	289,655.00
	Personnel Economic Relief Allowance (PERA)	144,000.00	110,000.00	34,000.00	24,000.00	10,000.00
	Clothing/Uniform Allowance	42,000.00	35,000.00	7,000.00	7,000.00	-
	Midyear Bonus	135,845.00	65,246.00	70,599.00	70,599.00	-
	Year End Bonus	141,591.00	-	141,591.00	70,599.00	70,992.00
	Cash Gift	30,000.00	-	30,000.00	5,000.00	25,000.00
MACCO	Salaries & Wages	1,734,533.00	970,721.50	763,811.50	626,604.00	137,207.50
	Personnel Economic Relief Allowance (PERA)	72,000.00	50,000.00	22,000.00	22,000.00	-
	Midyear Bonus	142,044.00	83,908.00	58,136.00	56,964.00	1,172.00
	Year End Bonus	148,045.00	-	148,045.00	56,964.00	91,081.00
	Cash Gift	15,000.00	-	15,000.00	5,000.00	10,000.00
MPDO	Salaries & Wages	1,390,820.00	356,476.00	1,034,344.00	776,589.00	257,755.00
	Personnel Economic Relief Allowance (PERA)	72,000.00	40,000.00	32,000.00	24,000.00	8,000.00
	Midyear Bonus	113,855.00	43,256.00	70,599.00	70,599.00	-
	Year End Bonus	118,767.00	-	118,767.00	70,599.00	48,168.00
	Cash Gift	15,000.00	-	15,000.00	5,000.00	10,000.00
LGSO	Salaries & Wages	1,188,850.00	-	945,963.00	141,894.00	804,069.00
	Total	7,163,220.00	2,347,233.50	4,573,099.50	2,810,000.00	1,763,099.50


VERHAERT B. MIRZA
Local Treasurer


MICHELLE G. DE LOS SANTOS
Local Budget Officer


NANCY CLYTE M. ABELLA-LAGARIO
Local Accountant



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



CERTIFICATION OF AVAILABILITY OF FUNDS

THIS IS TO CERTIFY that funds are actually available in the total amount of **FIVE MILLION, TWO HUNDRED FORTY THOUSAND PESOS AND 00/100 (PhP 5,240,000.00)**, to defray for the proposed expenditures under Supplemental Budget No. 4, CY 2025, of the Municipality of Inopacan, Leyte.

CERTIFY FURTHER that said funds are sourced out of Savings from (1) Personal Services and (2) Maintenance and Other Operating Expenditures, both under current legislative appropriations.

Jointly issued this 15th day of December, 2025, at Inopacan, Leyte.


VERHAERT B. NIRZA
Municipal Treasurer


NANCY CLYTE M. ABELLA-LAGARIO, CPA
Municipal Accountant



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



LOCAL FINANCE COMMITTEE

CERTIFICATION OF CASH BACK-UP

THIS IS TO CERTIFY that the total amount of **FIVE MILLION, TWO HUNDRED FORTY THOUSAND PESOS AND 00/100 (PhP 5,240,000.00)**, sourced from Savings from current legislative appropriations for Personal Services (PS) and Maintenance and Other Operating Expenditures (MOOE), are **backed with cash, available in the Land Bank of the Philippines, Baybay City Branch, Baybay City, Leyte, under the LBP General Fund Account No. 10102010-6.**

This Certification is issued this 15th day of December, 2025, as supporting document for the 2025 General Fund Supplemental Budget No. 4, CY 2025.


VERHAERT B. NIRZA
Municipal Treasurer


NANCY CLYTE M. ABELLA-LAGARIO, CPA
Municipal Accountant



Republic of the Philippines
 Province of Leyte
 Municipality of Inopacan
 -000-
16TH SANGGUNIANG BAYAN



EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
 16th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
 DECEMBER 5, 2025 AT THE SB SESSION HALL

PRESENT:

- | | |
|--------------------------------|---|
| Hon. Sanders C. Lumarda | - Vice Mayor, Regular Presiding Officer |
| Hon. Rowena K. Madrazo | - SB Member |
| Hon. Sheila L. Po | - SB Member |
| Hon. Fernando B. Rulete | - SB Member |
| Hon. Lourdes B. Villas | - SB Member |
| Hon. Edna L. Ceniza | - SB Member |
| Hon. Andrew B. Dedal | - SB Member |
| Hon. Edmund D. Bayhonan | - SB Member |
| Hon. Teotimo G. Lapasa | - SB Member |
| Hon. Panfila I. Alonzo | - SB Member (LnB Pres) |
| Hon. Nathaniel Dave M. Katigbe | - SB Member (PSK Pres) |

ABSENT:

None

RESOLUTION NO. 25-270

A RESOLUTION ADOPTING/APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) INTO THE LOCAL DEVELOPMENT INVESTMENT PROGRAM OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

WHEREAS, presented to the Sanggunian for consideration is the Municipal Development Council (MDC) Resolution No. 9, Series of 2025, dated November 27, 2025;

NOW, THEREFORE, on motion of Honorable Lourdes B. Villas, duly seconded by Honorable Edna L. Ceniza, be it

RESOLVED, as it is hereby **RESOLVED**, to adopt/approve the inclusion of Supplemental Programs, Projects and or Activities (PPAs) into the Local Development Investment Program of the Municipality of Inopacan, Province of Leyte.

CARRIED UNANIMOUSLY

I HEREBY CERTIFY to the correctness of the foregoing resolution.

Melanie M. Martin-Ao
MELANIE M. MARTIN-AO, MPA
 Secretary to the Sanggunian

ATTESTED:

Sanders C. Lumarda
HON. SANDERS C. LUMARDA
 Vice Mayor/ Presiding Officer

APPROVED:

Azucena P. Mirambel
HON. AZUCENA P. MIRAMBEL, MD, FPOGS
 Local Chief Executive

Rowena K. Madrazo
 HON. ROWENA K. MADRAZO
 SB Member

Sheila L. Po
 HON. SHEILA L. PO
 SB Member

Fernando B. Rulete
 HON. FERNANDO B. RULETE
 SB Member

Lourdes B. Villas
 HON. LOURDES B. VILLAS
 SB Member

Edna L. Ceniza
 HON. EDNA L. CENIZA
 SB Member

Andrew B. Dedal
 HON. ANDREW B. DEDAL
 SB Member

Edmund D. Bayhonan
 HON. EDMUND D. BAYHONAN
 SB Member

Teotimo G. Lapasa
 HON. TEOTIMO G. LAPASA
 SB Member

Panfila I. Alonzo
 HON. PANFILA I. ALONZO
 SB Member

Nathaniel Dave M. Katigbe
 HON. NATHANIEL DAVE M. KATIGBE
 SB Member



Republic of the Philippines
 Province of Leyte
 Municipality of Inopacan
 -000-
 16TH SANGGUNIANG BAYAN



Date: DEC 19 2025
 By: [Signature]

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
 16th SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON
 DECEMBER 5, 2025 AT THE SB SESSION HALL

PRESENT:

- | | |
|--------------------------------|---|
| Hon. Sanders C. Lumarda | - Vice Mayor, Regular Presiding Officer |
| Hon. Rowena K. Madrazo | - SB Member |
| Hon. Sheila L. Po | - SB Member |
| Hon. Fernando B. Rulete | - SB Member |
| Hon. Lourdes B. Villas | - SB Member |
| Hon. Edna L. Ceniza | - SB Member |
| Hon. Andrew B. Dedal | - SB Member |
| Hon. Edmund D. Bayhonan | - SB Member |
| Hon. Teotimo G. Lapasa | - SB Member |
| Hon. Panfila I. Alonzo | - SB Member (LnB Pres) |
| Hon. Nathaniel Dave M. Katigbe | - SB Member (PSK Pres) |

ABSENT:

None

RESOLUTION NO. 25-269

A RESOLUTION ADOPTING/APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 3 FOR FY 2025 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE

WHEREAS, presented to the Sanggunian for consideration is the Municipal Development Council (MDC) Resolution No. 8, Series of 2025, dated November 27, 2025;

NOW, THEREFORE, on motion of Honorable Lourdes B. Villas, duly seconded by Honorable Edna L. Ceniza, be it

RESOLVED, as it is hereby **RESOLVED**, to adopt/approve the Supplemental Investment Program (SIP) No. 3 for FY 2025 of the Municipality of Inopacan, Province of Leyte.

CARRIED UNANIMOUSLY

I HEREBY CERTIFY to the correctness of the foregoing resolution.

MELANIE M. MATIN-AO, MPA
 Secretary to the Sanggunian

ATTESTED:

HON. SANDERS C. LUMARDA
 Vice Mayor/ Presiding Officer

APPROVED:

HON. AZUCENA P. MIRAMBEL, MD, FPOGS
 Municipal Mayor

HON. ROWENA K. MADRAZO
 SB Member

HON. SHEILA L. PO
 SB Member

HON. FERNANDO B. RULETE
 SB Member

HON. LOURDES B. VILLAS
 SB Member

HON. EDNA L. CENIZA
 SB Member

HON. ANDREW B. DEDAL
 SB Member

ION. EDMUND D. BAYHONAN
 SB Member

HON. TEOTIMO G. LAPASA
 SB Member

HON. PANFILA I. ALONZO
 SB Member

HON. NATHANIEL DAVE M. KATIGBE
 SB Member



FY 2025

**SUPPLEMENTAL
INVESTMENT PROGRAM**

SIP No.3



MUNICIPAL DEVELOPMENT COUNCIL

**EXCERPT FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL MEETING
HELD ON NOVEMBER 27, 2025, AT ABC HALL, BRGY. POBLACION, INOPACAN, LEYTE**

PRESENT:

Hon. Azucena P. Mirambel	-	<i>Presiding Officer</i>
Hon. Ramil M. Bague	-	<i>Member, PB</i>
Hon. Rolando P. Madrazo	-	<i>Member, PB</i>
Hon. Cristino B. Vincori	-	<i>Member, PB</i>
Hon. Andres B. Lao III	-	<i>Member, PB</i>
Hon. Bayani R. Piamonte	-	<i>Member, PB</i>
Hon. Gerson C. Olantigue	-	<i>Member, PB</i>
Hon. Pedro L. Austero	-	<i>Member, PB</i>
Hon. Edilberto L. Horca	-	<i>Member, PB</i>
Hon. Fernando B. Rulete, Jr.	-	<i>Member, PB</i>
Hon. Sabino N. Dedal	-	<i>Member, PB</i>
Hon. Alvie O. Dagala	-	<i>Member, PB</i>
Hon. Miraflor M. Martinez	-	<i>Member, PB</i>
Hon. Margarita Q. Lemita	-	<i>Member, PB</i>
Hon. Panfila I. Alonzo	-	<i>Member, PB</i>
Hon. Billy P. Baleroso	-	<i>Member, PB</i>
Hon. Ricardo P. Omapas	-	<i>Member, PB</i>
Hon. Aura P. Chiong	-	<i>Member, PB</i>
Hon. Mamerto L. Villacorte	-	<i>Member, PB</i>
Hon. Violeto L. Dadula	-	<i>Member, PB</i>
Mr. Evelio S. Merano	-	<i>Member, CSO (CAMUFA)</i>
Mr. Renato Asunto	-	<i>Member, CSO (CARAFA)</i>

ABSENT:

Hon. Lourdes B. Villas	-	<i>Committee on Appropriation</i>
Hon. Nathaniel Dave M. Katigbe	-	<i>Member, CSO (SKF)</i>
Hon. Dominador D. Piol	-	<i>Member, PB</i>
Mr. Rogelio D. Bisnar	-	<i>Member, CSO (ITVA)</i>
Ms. Mariegreat P. Bisnar	-	<i>Representative, CSO (GPTA)</i>
Ms. Felicitas C. Porazo	-	<i>Member, CSO (CIFA)</i>
Ms. Angelina B. Picson	-	<i>Member, CSO (HIWWA)</i>
Mr. Emelio Consular	-	<i>Member, CSO (DELFUSA)</i>
Ms. Alona N. Luego	-	<i>Member, CSO (MARFA)</i>
Mr. Colito Buhi	-	<i>Member, CSO (MAFIA)</i>
Mr. Jediel Chiong	-	<i>Member, CSO (IJFA)</i>

**RESOLUTION NO. 8
Series of 2025**

A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.3, FY 2025, IN THE AMOUNT OF TWENTY MILLION ONE HUNDRED EIGHTY THOUSAND (PHP 20,180,000.00), AND ENDORSING THE SAME TO THE 16th SANGGUNIANG BAYAN FOR ADOPTION

WHEREAS, the Municipal Development Council (MDC) of Inopacan, pursuant to Republic Act No. 7160, otherwise known as the Local Government Code of 1991, is mandated to formulate and review the municipal development plans and investment programs;

WHEREAS, the Supplemental Investment Program (SIP) No. 3 for FY 2025 was presented during the duly convened ABC cum MDC meeting held on the 27TH day of November 2025, with the aim of addressing urgent and unforeseen needs, and of optimizing the use of available local and external funds;



MUNICIPAL DEVELOPMENT COUNCIL

WHEREAS, the Supplemental Investment Program (SIP) No.3 includes priority programs, projects, and activities (PPAs) consistent with the approved Annual Investment Program (AIP) and the goals of the Municipal Development Plan (MDP);

WHEREAS, after due review and deliberation, the Council finds the proposed Supplemental Investment Program (SIP) No. 3 responsive to the current developmental needs of the municipality and in accordance with existing planning and budgeting guidelines;

NOW THEREFORE, on motion of Hon. Bayani R. Piamonte, duly seconded by Hon. Ricardo P. Omapas;

RESOLVED, as it is **HEREBY RESOLVED** to approve the Supplemental Investment Program (SIP) No. 3, FY 2025, in the amount of Twenty Million One Hundred Eighty Thousand (Php 20,180,000.00), and to endorse the same to the 16th Sangguniang Bayan, for adoption.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFY FURTHER that Resolution No. 8, s. 2025, contains two (2) pages both signed by the signatories, including the page on which this Certification is written.


MILDRED C. BREGILDO
MDC Secretary

APPROVED:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Local Chief Executive cum MDC Chairperson



MUNICIPAL DEVELOPMENT COUNCIL

**EXCERPT FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL MEETING
HELD ON NOVEMBER 27, 2025, AT ABC HALL, BRGY. POBLACION, INOPACAN, LEYTE**

PRESENT:

Hon. Azucena P. Mirambel	-	<i>Presiding Officer</i>
Hon. Ramil M. Bague	-	<i>Member, PB</i>
Hon. Rolando P. Madrazo	-	<i>Member, PB</i>
Hon. Cristino B. Vincori	-	<i>Member, PB</i>
Hon. Andres B. Lao III	-	<i>Member, PB</i>
Hon. Bayani R. Piamonte	-	<i>Member, PB</i>
Hon. Gerson C. Olantigue	-	<i>Member, PB</i>
Hon. Pedro L. Austero	-	<i>Member, PB</i>
Hon. Edilberto L. Horca	-	<i>Member, PB</i>
Hon. Fernando B. Rulete, Jr.	-	<i>Member, PB</i>
Hon. Sabino N. Dedal	-	<i>Member, PB</i>
Hon. Alvie O. Dagala	-	<i>Member, PB</i>
Hon. Miraflor M. Martinez	-	<i>Member, PB</i>
Hon. Margarita Q. Lemita	-	<i>Member, PB</i>
Hon. Panfila I. Alonzo	-	<i>Member, PB</i>
Hon. Billy P. Baleroso	-	<i>Member, PB</i>
Hon. Ricardo P. Omapas	-	<i>Member, PB</i>
Hon. Aura P. Chiong	-	<i>Member, PB</i>
Hon. Mamerto L. Villacorte	-	<i>Member, PB</i>
Hon. Violeto L. Dadula	-	<i>Member, PB</i>
Mr. Evelio S. Merano	-	<i>Member, CSO (CAMUFA)</i>
Mr. Renato Asunto	-	<i>Member, CSO (CARAFA)</i>

ABSENT:

Hon. Lourdes B. Villas	-	<i>Committee on Appropriation</i>
Hon. Nathaniel Dave M. Katigbe	-	<i>Member, CSO (SKF)</i>
Hon. Dominador D. Piol	-	<i>Member, PB</i>
Mr. Rogelio D. Bisnar	-	<i>Member, CSO (ITVA)</i>
Ms. Marieregat P. Bisnar	-	<i>Representative, CSO (GPTA)</i>
Ms. Felicitas C. Porazo	-	<i>Member, CSO (CIFA)</i>
Ms. Angelina B. Picson	-	<i>Member, CSO (HIWWA)</i>
Mr. Emelio Consular	-	<i>Member, CSO (DELFUSA)</i>
Ms. Alona N. Luego	-	<i>Member, CSO (MARFA)</i>
Mr. Colito Buhi	-	<i>Member, CSO (MAFIA)</i>
Mr. Jediel Chiong	-	<i>Member, CSO (IJFA)</i>

**RESOLUTION NO. 9
Series of 2025**

A RESOLUTION APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) OF SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 3, FY 2025, INTO THE LOCAL DEVELOPMENT INVESTMENT PLAN, AND ENDORSING THE SAME TO THE 16th SANGGUNIANG BAYAN FOR ADOPTION

WHEREAS, the Local Development Investment Plan (LDIP) is the principal instrument for implementing the programs, projects and or activities (PPAs) of the Comprehensive Development Plan (CDP);

WHEREAS, the Annual and or Supplemental Investment Program/s (A/SIPs) is/are a component of the LDIP which PPAs for investment programming is/are culled out from to form part of the annual slice/s of the former;



MUNICIPAL DEVELOPMENT COUNCIL

WHEREAS, the Council determined a number of programs, projects, and or activities that would address the current needs and concerns of the municipality and intended its inclusion in the investment programs for possible funding and implementation;

WHEREAS, said programs, projects, and or activities listed under the Supplemental Investment Program (SIP) No. 3 for FY 2025, are not included in the long list of PPAs in the LDIP 2023-2025;

NOW THEREFORE, on motion of Hon. Sabino N. Dedal, duly seconded by Hon. Cristino B. Vincori, be it;

RESOLVED, as it is **HEREBY RESOLVED** to approve the inclusion of the supplemental programs, projects, and or activities (PPAs) of Supplemental Investment Program (SIP) No. 3, FY 2025, into the Local Development Investment Program, and endorse the same to the 16th Sangguniang Bayan, for adoption.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFY FURTHER that Resolution No. 9, s. 2025, contains two (2) pages both signed by the signatories, including the page on which this Certification is written.


MILDRED C. BREGILDO
MDC Secretary

APPROVED:


HON. AZUCENA P. MIRAMBEL, MD, FPOGS
Local Chief Executive cum MDC Chairperson



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF INOPACAN



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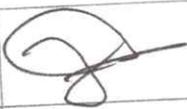
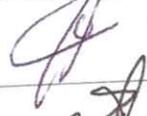
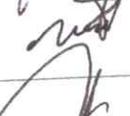
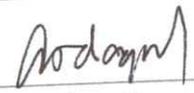
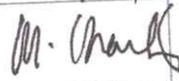
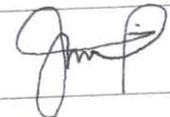
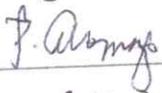
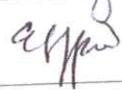
**4th QUARTER MUNICIPAL DEVELOPMENT
COUNCIL MEETING**

November 27, 2025 | 09:00 AM - 12:00 PM | ABC Hall, Brgy. Poblacion,
Inopacan, Leyte

ATTENDANCE SHEET

NAME	DESIGNATION	GENDER	SIGNATURE
1. Hon. Azucena P. Mirambel	Municipal Mayor / Local Chief Executive	F	
2. Hon. Lourdes B. Villas	SB Comm. Chair on Appropriations	F	
3. Hon. Carl Nicolas C. Cari	Fifth District Representative	M	
4. Hon. Nathaniel Dave M. Katigbe	SK Federation President	M	
5. Hon. Billy P. Baleroso	Punong Barangay – Apid	M	
6. Hon. Ramil M. Bague	Punong Barangay – Cabulisan	M	
7. Hon. Ricardo P. Omapas	Punong Barangay – Caminto	M	
8. Hon. Rolando P. Madrazo	Punong Barangay – Can – Angay	M	
9. Hon. Dominador D. Piol	Punong Barangay – Caulisihan	M	
10. Hon. Violito L. Dadula	Punong Barangay – Conalum	M	
11. Hon. Cristino B. Vincori	Punong Barangay – De los Santos	M	
12. Hon. Andres B. Lao III	Punong Barangay – Esperanza	M	
13. Hon. Aura P. Chiong	Punong Barangay – Guadalupe	F	
14. Hon. Bayani R. Piamonte	Punong Barangay – Guinsanga-an	M	

Secretary

15. Hon. Gerson C. Olantigue	Punong Barangay – Hinabay	M	
16. Hon. Pedro L. Austero	Punong Barangay – Jubasan	M	
17. Hon. Edilberto L. Horca	Punong Barangay – Linao	M	
18. Hon. Mamerto L. Villacorte	Punong Barangay – Macagocó	M	
19. Hon. Fernando B. Rulete, Jr.	Punong Barangay – Maljo	M	
20. Hon. Sabino N. Dedal	Punong Barangay – Mara-o	M	
21. Hon. Alvie O. Dagala	Punong Barangay – Poblacion	F	
22. Hon. Miraflor M. Martinez	Punong Barangay – Tahud	F	
23. Hon. Margarita Q. Lemita	Punong Barangay – Tao-taon	F	
24. Hon. Panfila I. Alonzo	Punong Barangay – Tinago	F	
25. Mr. Evelio S. Merano	CAMUFA – President	M	
26. Mr. Renato Asunto	CARAFA – President	M	
27. Ms. Felicitas C. Porazo	CIFA – President	F	
28. Ms. Angelina B. Picson	HIWWA – President	F	
29. Mr. Emelio Consular	DELFUSA – President	M	
30. Ms. Alona N. Luego	MARFA – President	F	
31. Mr. Colito Buhi	MAFIA – President	M	
32. Mr. Rogelio D. Bisnar	ITVA – President	M	
33. Ms. Mariegreat R. Bisnar	GPTA – President	F	
34. Mr. Jediel Chiong	IJFA – President	M	

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM NO. 3

By Program/Activity/Project by Sector

For the Period Covered November to December 2025

Municipality: INOPACAN, LEYTE

No Climate Change Expenditure

AIP Reference Code	Program/ Project/ Activity Description	Implementing Office/ Dept.	Schedule for Implementation		Expected Output	Funding Source	AMOUNT (in thousand pesos)				Climate Change Expenditure (in thousand pesos)			CC Typology Code
			Starting Date	Completion Date			Personal Services	Maintenance & Other Operating Expenses	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1000	GENERAL PUBLIC SERVICES													
1000-000-3-1-01-000-000	I. EXECUTIVE GOVERNANCE													
1000-000-3-1-01-001-000	A. MANPOWER SERVICES													
1000-000-3-1-01-001-001	Provision of Service Recognition Incentives (SRI)	MO	Nov	Dec	Incentives Paid/Provided	GF	580.00				580.00			
1000-000-3-1-01-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MO	Nov	Dec	Incentives Paid/Provided	GF	760.00				760.00			
1000-000-3-1-01-001-003	Provision of Productivity Enhancement Incentives (PEI)	MO	Nov	Dec	Incentives Paid/Provided	GF	190.00				190.00			
1000-000-3-1-01-002-000	B. EXECUTIVE OPERATIONAL ACTIVITIES													
1000-000-3-1-01-002-001	Provision for power costs of LGU buildings, operations and/projects	MO	Nov	Dec	Unhindered government operations	GF		320.00			320.00			
1000-000-3-1-01-003-000	C. ADMINISTRATIVE SUPPORT SERVICES													
1000-000-3-1-01-003-001	Attendance/conduct of capacity development activities	MO	Nov	Dec	CDAs/trainings attended/ conducted; Knowledge Transfer provided	GF		220.00			220.00			
1000-000-3-1-01-003-002	Hiring of personnel complement for contingent programs/projects	MO	Nov	Dec	Job Order services rendered	GF		510.00			510.00			
1000-000-3-1-01-003-003	Provision of gratuity pay for Job Order personnel	MO	Nov	Dec	Gratuity pay provided to Job Order personnel	GF		1,800.00			1,800.00			
1000-000-3-1-01-004-000	D. ANNUAL ASSESSMENT & Year-end Assessment & Review	MO/	Nov	Dec	Yearend R&A conducted	GF		200.00			200.00			
1000-000-3-1-01-005-000	E. DISASTER RISK REDUCTION & MANAGEMENT SERVICES													
1000-000-3-1-01-005.1-000	1. MANPOWER SERVICES													
1000-000-3-1-01-005.1-001	Provision of Service Recognition Incentives (SRI)	MO	Nov	Dec	Incentives Paid/Provided	GF	60.00				60.00			
1000-000-3-1-01-005.1-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MO	Nov	Dec	Incentives Paid/Provided	GF	80.00				80.00			
1000-000-3-1-01-005.1-003	Provision of Productivity Enhancement Incentives (PEI)	MO	Nov	Dec	Incentives Paid/Provided	GF	20.00				20.00			
1000-000-3-1-01-005.2-000	2. OPERATIONAL ACTIVITIES-STF(SPECIAL TRUST FUND)													
1000-000-3-1-01-005.2-001	Purchase of Response & Rescue Equipment	MMO/MDR RMO	Nov	Dec	Response & Rescue Equipment purchased	GF				1,750.00				1,750.00

CY 2025 SUPPLEMENTAL INVESTMENT PROGRAM NO. 3

By Program/Activity/Project by Sector
For the Period Covered November to December 2025

Municipality: INOPACAN, LEYTE

AIP Reference Code	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-01-0052-002	Purchase of medicines	MMO/MDR RMO	Nov	Dec	Medicines provided	GF		500.00			500.00			
1000-000-3-1-01-0052-003	Purchase of Rescue Personal Protective Equipment (PPE)	MMO/MDR RMO	Nov	Dec	Personal Protective Equipment (PPE) purchased for personnel's safety	GF		100.00			100.00			
1000-000-3-1-01-0052-004	Purchase of Medical and Trauma Supplies & Equipment	MMO/MDR RMO	Nov	Dec	Medical and Trauma Supplies & Equipment purchased	GF		100.00			100.00			
1000-000-3-1-01-0052-005	Purchase of Vacuum Sealer Machine for Repacking of Relief Goods	MMO/MDR RMO	Nov	Dec	Vacuum Sealer Machine purchased; Equipped Office	GF				100.00	100.00			
1000-000-3-1-01-0052-006	Conduct/Attend Disaster Risk Reduction Management Trainings	MMO/MDR RMO	Nov	Dec	CDAs/trainings attended/ conducted; Knowledge Transfer provided	GF		250.00			250.00			
1000-000-3-1-01-0052-007	Enhancement of Communication Devices (Antenna upgrades/backup)	MMO/MDR RMO	Nov	Dec	Communication Devices repaired/upgraded	GF		100.00			100.00			
1000-000-3-1-01-006-000	F. POLICE SERVICES										-			
1000-000-3-1-01-006-001	Provision of fuel, oil & lubricants	MMO/MDR RMO	Nov	Dec	Fuel, oil, lubricants provided	GF		50.00			50.00			
1000-000-3-1-02-000-000	II. LEGISLATIVE SERVICES (VICE)										-			
1000-000-3-1-02-001-000	A. MANPOWER SERVICES										-			
1000-000-3-1-02-001-001	Provision of Service Recognition Incentives (SRI)	MO	Nov	Dec	Incentives Paid/Provided	GF	120.00				120.00			
1000-000-3-1-02-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MO	Nov	Dec	Incentives Paid/Provided	GF	160.00				160.00			
1000-000-3-1-02-001-003	Provision of Productivity Enhancement Incentives (PEI)	MO	Nov	Dec	Incentives Paid/Provided	GF	40.00				40.00			
1000-000-3-1-03-000-000	III. LEGISLATIVE SERVICES (SB)										-			
1000-000-3-1-03-001-000	A. MANPOWER SERVICES										-			
1000-000-3-1-03-001-001	Provision of Service Recognition Incentives (SRI)	MO	Nov	Dec	Incentives Paid/Provided	GF	570.00				570.00			
1000-000-3-1-03-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MO	Nov	Dec	Incentives Paid/Provided	GF	760.00				760.00			
1000-000-3-1-03-001-003	Provision of Productivity Enhancement Incentives (PEI)	MO	Nov	Dec	Incentives Paid/Provided	GF	190.00				190.00			
1000-000-3-1-03-002-000	B. OPERATIONAL ACTIVITIES										-			
1000-000-3-1-03-002-001	Attendance to meetings/capacity development activities	SB	Nov	Dec	Official travels attended; Programs and Policies Coordinated and Collaborated; Increased Knowledge and Skills	GF		180.00			180.00			
1000-000-3-1-03-002-002	Attendance/conduct of capacity development activities	SB	Nov	Dec	CDAs/trainings attended/ conducted; Knowledge Transfer provided	GF		420.00			420.00			

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Municipality: INOPACAN, LEYTE

AIP Reference Code	Program/ Project/ Activity Description	Implementing Office/ Dept.	Starting Date	Completion Date	Expected Output	Funding Source	Personal Services	Maintenance & Other Operating Expenses	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
1000-000-3-1-03-002-003	Printing and Publication Activities	SB	Nov	Dec	Printing and Publication Delivered	GF		40.00			40.00			
1000-000-3-1-05-000-000	IV. TREASURY OPERATIONS PROGRAM													
1000-000-3-1-05-001-000	A. MANPOWER SERVICES													
1000-000-3-1-05-001-001	Provision of Service Recognition Incentives (SRI)	MO	Nov	Dec	Incentives Paid/Provided	GF	450.00				450.00			
1000-000-3-1-05-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MO	Nov	Dec	Incentives Paid/Provided	GF	600.00				600.00			
1000-000-3-1-05-001-003	Provision of Productivity Enhancement Incentives (PEI)	MO	Nov	Dec	Incentives Paid/Provided	GF	150.00				150.00			
1000-000-3-1-06-000-000	V. ASSESSMENT OF REAL PROPERTY SERVICES													
1000-000-3-1-06-001-000	A. MANPOWER SERVICES													
1000-000-3-1-06-001-001	Provision of Service Recognition Incentives (SRI)	MASSO	Nov	Dec	Incentives Paid/Provided	GF	300.00				300.00			
1000-000-3-1-06-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MASSO	Nov	Dec	Incentives Paid/Provided	GF	400.00				400.00			
1000-000-3-1-06-001-003	Provision of Productivity Enhancement Incentives (PEI)	MASSO	Nov	Dec	Incentives Paid/Provided	GF	100.00				100.00			
1000-000-3-1-06-002-000	B. SPECIAL EMPLOYEE BENEFITS													
1000-000-3-1-06-002-001	Provision of Leave Credit Benefits (Monetization)	MASSO	Nov	Dec	Terminal Leave Benefits Paid	GF	200.00				200.00			
1000-000-3-1-07-000-000	VI. ACCOUNTING SERVICES													
1000-000-3-1-07-001-000	A. MANPOWER SERVICES													
1000-000-3-1-07-001-001	Provision of Service Recognition Incentives (SRI)	MO	Nov	Dec	Incentives Paid/Provided	GF	150.00				150.00			
1000-000-3-1-07-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MO	Nov	Dec	Incentives Paid/Provided	GF	200.00				200.00			
1000-000-3-1-07-001-003	Provision of Productivity Enhancement Incentives (PEI)	MO	Nov	Dec	Incentives Paid/Provided	GF	50.00				50.00			
1000-000-3-1-08-000-000	VII. BUDGET MANAGEMENT SERVICES													
1000-000-3-1-08-001-000	A. MANPOWER SERVICES													
1000-000-3-1-08-001-001	Provision of Service Recognition Incentives (SRI)	MBO	Nov	Dec	Incentives Paid/Provided	GF	60.00				60.00			
1000-000-3-1-08-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MBO	Nov	Dec	Incentives Paid/Provided	GF	80.00				80.00			
1000-000-3-1-08-001-003	Provision of Productivity Enhancement Incentives (PEI)	MBO	Nov	Dec	Incentives Paid/Provided	GF	20.00				20.00			
1000-000-3-1-09-000-000	VIII. PLANNING AND DEVELOPMENT COORDINATION SERVICES													
1000-000-3-1-09-001-000	A. MANPOWER SERVICES													

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1000-000-3-1-09-001-001	Provision of Service Recognition Incentives (SRI)	MPDO	Nov	Dec	Incentives Paid/Provided	GF	90.00				90.00				
1000-000-3-1-09-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MPDO	Nov	Dec	Incentives Paid/Provided	GF	120.00				120.00				
1000-000-3-1-09-001-003	Provision of Productivity Enhancement Incentives (PEI)	MPDO	Nov	Dec	Incentives Paid/Provided	GF	30.00				30.00				
1000-000-3-1-12-000-000	IX. MUNICIPAL CIVIL REGISTRAR (MCR) SERVICES														
1000-000-3-1-12-001-000	A. MANPOWER SERVICES														
1000-000-3-1-12-001-001	Provision of Service Recognition Incentives (SRI)	MCR	Nov	Dec	Incentives Paid/Provided	GF	120.00				120.00				
1000-000-3-1-12-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MCR	Nov	Dec	Incentives Paid/Provided	GF	160.00				160.00				
1000-000-3-1-12-001-003	Provision of Productivity Enhancement Incentives (PEI)	MCR	Nov	Dec	Incentives Paid/Provided	GF	40.00				40.00				
1000-000-3-2-01-000-000	X. MANAGEMENT AND ADMINISTRATIVE SERVICES														
1000-000-3-2-01-001-000	A. MANPOWER SERVICES														
1000-000-3-2-01-001-001	Provision of Service Recognition Incentives (SRI)	ADM	Nov	Dec	Incentives Paid/Provided	GF	90.00				90.00				
1000-000-3-2-01-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	ADM	Nov	Dec	Incentives Paid/Provided	GF	120.00				120.00				
1000-000-3-2-01-001-003	Provision of Productivity Enhancement Incentives (PEI)	ADM	Nov	Dec	Incentives Paid/Provided	GF	30.00				30.00				
1000-000-3-3-02-000-000	XI. HUMAN RESOURCE MANAGEMENT SERVICES														
1000-000-3-3-02-001-000	A. MANPOWER SERVICES														
1000-000-3-3-02-001-001	Provision of Service Recognition Incentives (SRI)	HRMO	Nov	Dec	Incentives Paid/Provided	GF	60.00				60.00				
1000-000-3-3-02-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	HRMO	Nov	Dec	Incentives Paid/Provided	GF	80.00				80.00				
1000-000-3-3-02-001-003	Provision of Productivity Enhancement Incentives (PEI)	HRMO	Nov	Dec	Incentives Paid/Provided	GF	20.00				20.00				
1000-000-3-1-03-000-000	XII. GENERAL SERVICES														
1000-000-3-3-03-001-000	A. MANPOWER SERVICES														
1000-000-3-3-03-001-001	Provision of Service Recognition Incentives (SRI)	LGSO	Nov	Dec	Incentives Paid/Provided	GF	150.00				150.00				
1000-000-3-3-03-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	LGSO	Nov	Dec	Incentives Paid/Provided	GF	200.00				200.00				
1000-000-3-3-03-001-003	Provision of Productivity Enhancement Incentives (PEI)	LGSO	Nov	Dec	Incentives Paid/Provided	GF	50.00				50.00				
1000-000-3-3-03-002-000	B. OPERATIONAL ACTIVITIES														
1000-000-3-3-03-002-001	Construction/Fabrication of leacher tank in Slaughterhouse	LGSO	Nov	Dec	Leacher tank in Slaughterhouse Constructed/Fabricated	GF				150.00	150.00				

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Municipality: INOPACAN, LEYTE

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3000 SOCIAL SERVICES														
XIII. HEALTH SERVICES														
A. MANPOWER SERVICES														
3000-200-3-1-11-001-000	Provision of Service Recognition Incentives (SRI)	MHO	Nov	Dec	Incentives Paid/Provided	GF	600.00				600.00			
3000-200-3-1-11-001-001	Provision of Service Recognition Incentives (SRI)	MHO	Nov	Dec	Incentives Paid/Provided	GF	800.00				800.00			
3000-200-3-1-11-001-002	Provision of Service Recognition Incentives (SRI)	MHO	Nov	Dec	Incentives Paid/Provided	GF	200.00				200.00			
B. OPERATIONAL ACTIVITIES														
3000-200-3-1-11-002-001	Provision of fuel/oil/ lubricants for government vehicles	MHO	Nov	Dec	Official vehicles mobilized	GF		60.00			60.00			
XIV. SOCIAL SECURITY SOCIAL SERVICES & WELFARE														
A. MANPOWER SERVICES														
3000-500-3-2-05-001-000	Provision of Service Recognition Incentives (SRI)	MSWDO	Nov	Dec	Incentives Paid/Provided	GF	300.00				300.00			
3000-500-3-2-05-001-001	Provision of Service Recognition Incentives (SRI)	MSWDO	Nov	Dec	Incentives Paid/Provided	GF	400.00				400.00			
3000-500-3-2-05-001-002	Provision of Service Recognition Incentives (SRI)	MSWDO	Nov	Dec	Incentives Paid/Provided	GF	100.00				100.00			
8000 ECONOMIC SERVICES														
XV. AGRICULTURE & VETERINARY SERVICES														
A. MANPOWER SERVICES														
8000-000-3-2-03-001-000	Provision of Service Recognition Incentives (SRI)	MAO	Nov	Dec	Incentives Paid/Provided	GF	300.00				300.00			
8000-000-3-2-03-001-001	Provision of Service Recognition Incentives (SRI)	MAO	Nov	Dec	Incentives Paid/Provided	GF	400.00				400.00			
8000-000-3-2-03-001-002	Provision of Service Recognition Incentives (SRI)	MAO	Nov	Dec	Incentives Paid/Provided	GF	100.00				100.00			
XVI. NATURAL RESOURCES SERVICES														
A. MANPOWER SERVICES														
8000-000-3-2-04-001-000	Provision of Service Recognition Incentives (SRI)	MENRO	Nov	Dec	Incentives Paid/Provided	GF	60.00				60.00			
8000-000-3-2-04-001-001	Provision of Service Recognition Incentives (SRI)	MENRO	Nov	Dec	Incentives Paid/Provided	GF	80.00				80.00			
8000-000-3-2-04-001-002	Provision of Service Recognition Incentives (SRI)	MENRO	Nov	Dec	Incentives Paid/Provided	GF	20.00				20.00			
8000-000-3-2-04-002-000 B. OPERATIONAL ACTIVITIES														
SUBTOTAL (GENERAL PUBLIC SERVICES)							7,650.00	4,790.00	-	2,000.00	14,440.00			
SUBTOTAL (SOCIAL SERVICES)							2,400.00	60.00	-	-	2,460.00			

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8000-000-3-2-04-002-001	Provision of fuel/oil/ lubricants	MENRO	Nov	Dec	Fuel/oil/lubricants provided; maintained equipment/facility	GF		60.00			60.00			
8000-000-3-1-10-000-000	XVII. ENGINEERING SERVICES													
8000-000-3-1-10-001-000	A. MANPOWER SERVICES													
8000-000-3-1-10-001-001	Provision of Service Recognition Incentives (SRI)	MEO	Nov	Dec	Incentives Paid/Provided	GF	150.00				150.00			
8000-000-3-1-10-001-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MEO	Nov	Dec	Incentives Paid/Provided	GF	200.00				200.00			
8000-000-3-1-10-001-003	Provision of Productivity Enhancement Incentives (PEI)	MEO	Nov	Dec	Incentives Paid/Provided	GF	50.00				50.00			
8000-000-3-1-10-002-000	B. OPERATIONAL ACTIVITIES													
8000-000-3-1-10-002-001	Repair & maintenance of Infrastructure Assets (Roads & Bridges)	MEO	Nov	Dec	Infrastructure Assets Repaired & maintained	GF		500.00			500.00			
8000-000-3-1-10-002-002	Provision of fuel, oil & lubricant expensens	MEO	Nov	Dec	Fuel/oil/lubricants provided; maintained equipment/facility	GF		150.00			150.00			
8000-000-3-1-10-003-000	C. SPECIAL EMPLOYEE BENEFITS													
8000-000-3-1-10-003-001	Provision of Leave Credit Benefits (Monetization)	MEO	Nov	Dec	Terminal Leave Benefits Paid	GF	200.00				200.00			
8000-000-3-1-10-004-000	D. WATER SYSTEM													
8000-000-3-1-10-004-001	Provision of Service Recognition Incentives (SRI)	MEO	Nov	Dec	Incentives Paid/Provided	GF	60.00				60.00			
8000-000-3-1-10-004-002	Provision of Collective Negotiation Agreement (CNA) Incentives	MEO	Nov	Dec	Incentives Paid/Provided	GF	80.00				80.00			
8000-000-3-1-10-004-003	Provision of Productivity Enhancement Incentives (PEI)	MEO	Nov	Dec	Incentives Paid/Provided	GF	20.00				20.00			
8000-000-3-1-10-004-004	Hiring of personnel complement for contingent programs/projects	MEO	Nov	Dec	Job Order services rendered	GF		500.00			500.00			
8000-000-3-1-10-004-005	Provision of power costs for Water System facility/equipment	MEO	Nov	Dec	Power costs paid; Water System Facility/equipment functional and productive	GF		120.00			120.00			
8000-000-3-1-05-002-000	E. SLAUGHTERHOUSE SERVICES/ACTIVITIES													
8000-000-3-1-05-002-001	Repair and maintenance of government building and structure	MTO	Nov	Dec	Government buildings repaired and maintained	GF		100.00			100.00			
8000-000-3-1-05-002-002	Purchase of other supplies & materials	MTO	Nov	Dec	Equipped & functional office	GF		50.00			50.00			
8000-000-3-1-05-002-003	Construction/Rehabilitation of Buildings and Other Structures	MTO	Nov	Dec	Buildings and Other Structures Constructed/Rehabilitated	GF				80.00	80.00			
SUBTOTAL PER SECTOR (ECONOMIC SERVICES)							1,720.00	1,480.00	-	80.00	3,280.00			
GRAND TOTAL							11,770.00	6,330.00	-	2,080.00	20,180.00			

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Attested by:


HON. AZUCENA P. MIRAMBEL, MD.
 Municipal Mayor
 Date: 11/27/2025

Prepared by:


MILDRED C. BREGILDO, RAGR.
 POII/MPDC Designate
 Date: 11/27/2025


MICHELLE B. DE LOS SANTOS
 Municipal Budget Officer
 Date: 11/27/2025