



PROVINCIAL BUDGET OFFICE

January 29, 2026

**Sangguniang Panlalawigan
 Province of Leyte**
RECEIVED
 Date: JAN 29 2026
 By: [Signature]

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

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 Burauen, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 25-174** with a total appropriation in the amount of **Php5,511,000.00** 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 Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2025-2 dated November 19, 2025;
3. That the following appropriation is Insufficiently programmed in the Annual or Supplemental Investment Program, to wit:

AIP Ref. Code	PPAs	Programmed Amount (PS) in AIP	Annual + Supplemental Budget Appropriation	Excess over AIP
1000-001-01	Grant of CNA Incentive to employees	17,080,375.24	[AB] 16,942,668.25	5,373,293.01
			[SB3] 5,511,000.00	
TOTAL		17,080,375.24	22,453,668.25	5,373,293.01

Section 305(i) of RA No. 7160 explicitly provides that the local budgets shall operationalize approved local development plans. Consequently, the IRR of RA No. 7160 is very instructive on how to ensure that the local budgets are linked to harmonize local plans and policies. Article 410 thereof is clear on the following: 1) That the AIP should be prepared and approved before the start of the local budget preparation phase; and 2) That the local budgets shall fund PPAs included in the AIP.

Thus, the amount stated above shall be included in the next Supplemental Investment Program. Otherwise, the appropriations shall be disallowed for disbursements.

4. 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:


MARIA GINA P. HIPE
Provincial Budget Officer


RUTH Y. SURPIA
Provincial Treasurer


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
04 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 25-174** of the **Municipality of Burauen, Leyte**, entitled: **An Appropriation Ordinance authorizing the Supplemental Fund Budget No. 04 for CY 2025 with a total amount of Five Million Five Hundred Eleven Thousand (P5,511,000.00).**


FLORINDA JILLS JUYVICO
Secretary to the Sanggunian



MUNICIPAL ORDINANCE NO. 25-174

“An Appropriation Ordinance Authorizing the Supplemental Fund Budget No. 04 of the Municipality of Burauen, Leyte for CY 2025 with a Total Amount of Five Million Five Hundred Eleven Thousand (₱ 5,511,000.00) for Purposes as Stated in the Statement of Supplemental Appropriation”

BURAEN, LEYTE



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF BURAUEN



OFFICE OF THE SANGGUNIANG BAYAN

December 4, 2025

THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: DEC 04 2025
By: _____

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

Ladies/Gentlemen:

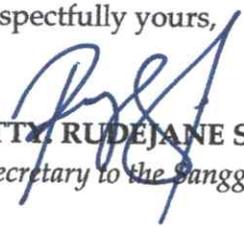
We transmit herewith 15 copies of **Municipal Ordinance No. 25-174**, Series of 2025 of the Sangguniang Bayan of Burauen, Leyte, entitled "*An Appropriation Ordinance Authorizing the Supplemental Fund Budget No. 04 of the Municipality of Burauen, Leyte, for CY 2025 with a Total Amount of Five Million Five Hundred Eleven Thousand (₱5,511,000.00) for Purposes as Stated in the Statement of Supplemental Appropriation*", for review and approval of the body.

Attached are the following documents for your perusal:

1. Supplemental Fund Budget No. 04 for Fiscal Year 2025; and
2. Sangguniang Bayan Resolution No. 25-12-253, reverting the savings of allowable MOOE allotments to unappropriated balance to be made available for re-appropriation under Supplemental Fund Budget No. 04 FY 2025.

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

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED

Date DEC 04 2025
 By: _____

MUNICIPAL ORDINANCE NO. 25-174
 Series of 2025

AN APPROPRIATION ORDINANCE AUTHORIZING THE SUPPLEMENTAL FUND BUDGET NO. 04 OF THE MUNICIPALITY OF BURAUEN, LEYTE, FOR CY 2025 WITH A TOTAL AMOUNT OF FIVE MILLION FIVE HUNDRED ELEVEN THOUSAND (₱ 5,511,000.00) FOR PURPOSES AS STATED IN THE STATEMENT OF SUPPLEMENTAL APPROPRIATION

Introduced by:
Hon. Cheeryl Y. Ducentes
Sangguniang Bayan Member
Vice-Chairperson, Committee on Budget, Appropriations, Finance, Ways and Means

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

SECTION 1 - The *Supplemental Fund Budget No. 04* of the Municipality of Burauen, Leyte, for *Calendar Year 2025* in the total amount of *Five Million Five Hundred Eleven Thousand Pesos (₱ 5,511,000.00)*, intended for programs, projects and activities of the municipal government, as stated in the Statement of Supplemental Appropriation, *is hereby APPROVED*;

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

1. Local Budget Preparation Form No. 8 (Statement of Funding Source)
2. Local Budget Preparation Form No. 9 (Statement of Supplemental Appropriation)

SECTION 2 - *Use of Funds*. The amount of *Five Million Five Hundred Eleven Thousand Pesos (₱ 5,511,000.00)*, intended for programs, projects and activities of the Local Government Unit of Burauen is hereby appropriated for the *Supplemental Budget No. 04* of the Municipality of Burauen, *Calendar Year 2025*, as follows:

Local Budget Preparation Form No. 8

STATEMENT OF FUNDING SOURCE
 Supplemental Budget No. 04
 Fiscal Year 2025

Burauen, Leyte
 Province/City/Municipality/Barangay
General Fund
 Fund/Special Account

PARTICULARS	Account Classification (PGCA)	Amount
1	2	3
1.0 New Revenue Sources		

Yes f. Agustin
Yes f. M.

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2.0 Actual Collections in Excess of Estimated Income		
3.0 Savings		
Reversion from the allowable MOOE Allotments in FY 2025		₱ 5,511,000.00
Annual General Fund Budget		
4.0 Realignment		
5.0 Reversion		
Available		₱ 5,511,000.00

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Local Budget Preparation Form No. 9



**STATEMENT OF SUPPLEMENTAL APPROPRIATION
SUPPLEMENTAL BUDGET NO. 04 CY 2025
MUNICIPALITY OF BURAUEN**

Implementing Office	Particular/Purpose	AIP REF. CODE	Object of Expenditure	Acct. Code	Amount
1	2	3	4	5	6
	PS				
Mayor's Office	Grant of CNA Incentive to Municipal Employees	1000-001-01	Other Personnel Benefits	5-01-04-990	5,511,000.00
	<i>Total PS</i>				5,511,000.00
	MOOE				
	<i>Total MOOE</i>				-
	C/O				
	<i>Total C/O</i>				-
Total Appropriations					₱ 5,511,000.00

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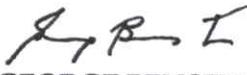
SECTION 3 - Separability Clause. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected shall continue to be in full force and effect.

SECTION 4 - Effectivity. The provisions of this ordinance shall take effect upon approval.

ENACTED, this 1st day of December 2025, at the Municipality of Burauen.

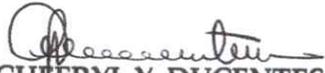
Municipal Ordinance No. 25-174, Series of 2025; 1 December 2025

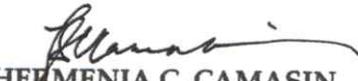
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HON. GEORGE BENSEN S. TAN
Sangguniang Bayan Member


ATTY. LEO S. APOSTOL
Sangguniang Bayan Member


HON. JUANITO E. RENOMERON
Sangguniang Bayan Member

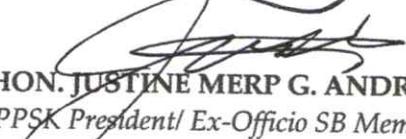

HON. CHERYL Y. DUCENTES
Sangguniang Bayan Member


HON. HERMENIA C. CAMASIN
Sangguniang Bayan Member


HON. SEAN T. CORDERO
Sangguniang Bayan Member


HON. ANDRES REY L. CAGARA
Sangguniang Bayan Member


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

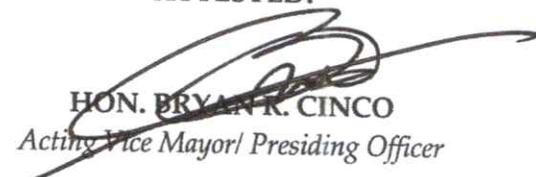

HON. JUSTINE MERP G. ANDRADE
PPSK President/ Ex-Officio SB Member

SECRETARY'S CERTIFICATE

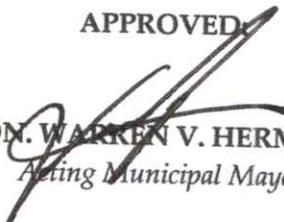
I HEREBY CERTIFY that the foregoing Ordinance was duly enacted by the Sangguniang Bayan of Burauen, Leyte during its 23rd Regular Session held on December 1, 2025, at the Municipal Session Hall.


ATTY. RUDEJANE S. TAN
Secretary to the Sanggunian

ATTESTED:


HON. BRYAN R. CINCO
Acting Vice Mayor/ Presiding Officer

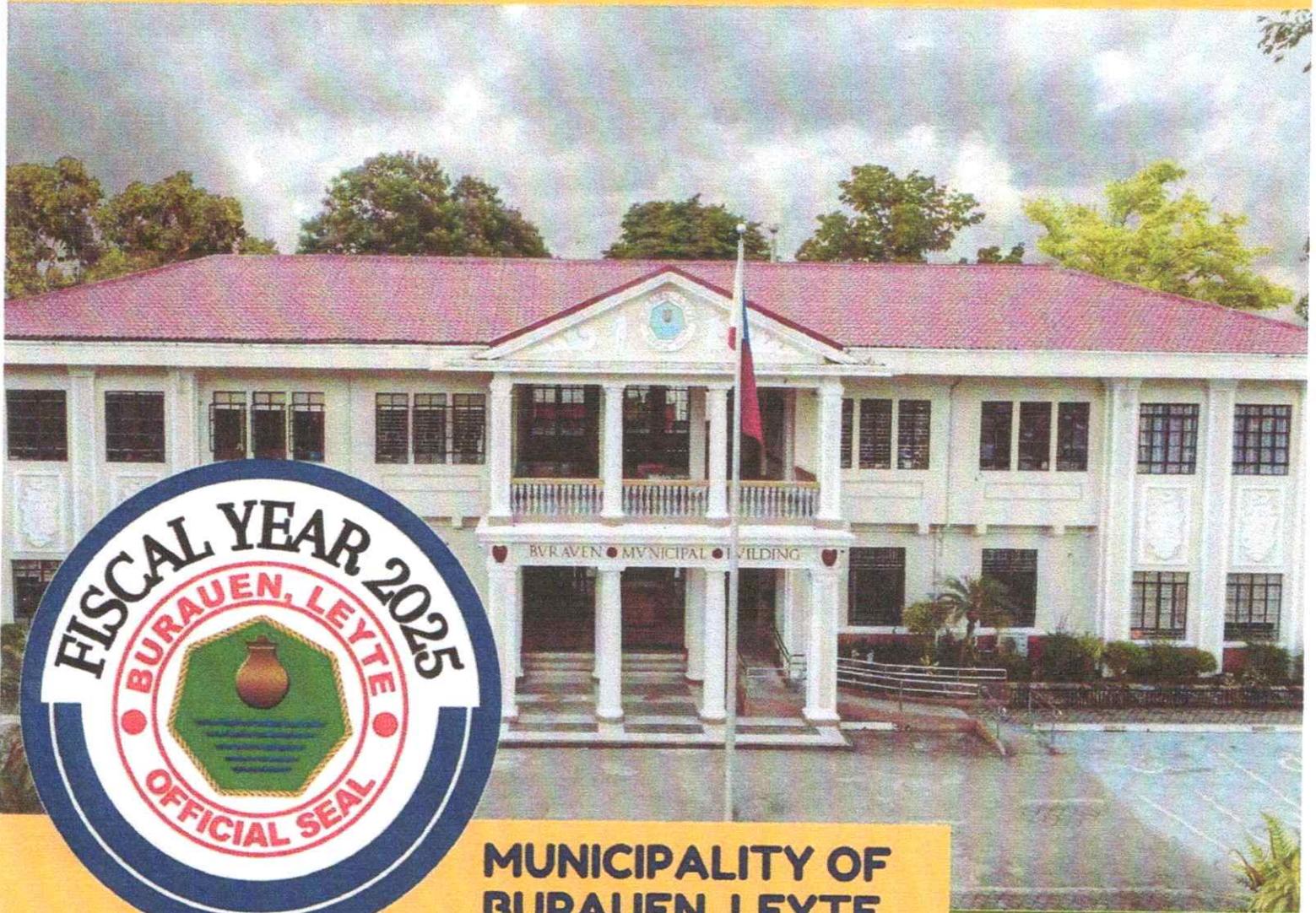
APPROVED:


HON. WARREN V. HERMANO
Acting Municipal Mayor

Dec. 03, 2025
Date

BURAUEN

NATURALLY C^oOL



MUNICIPALITY OF
BURAUEN, LEYTE

SUPPLEMENTAL FUND BUDGET

NO.04



Republic of the Philippines
PROVINCE OF LEYTE
Burauen

*
Office of the Mayor

November 24, 2025

Hon. Bryan R. Cinco
Acting Vice-Mayor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Bayan
Municipality of Burauen
Burauen, Leyte



Thru: Hon. Juanito E. Renomeron
Chairperson, Committee on Appropriations

Gentlemen and ladies:

We are submitting the proposed Supplemental Budget 04 of the Municipality of Burauen, Leyte for Calendar Year 2025 in the amount of Php 5,511,000.00

The source of funds herewith is taken solely from the available balances of the allowable MOOE allotments as of November 20, 2025 of the General Fund Executive Budget FY 2025. (See attached *Certificate of Savings*)

Further, I would like to request for a Sangguniang Bayan Resolution pertaining to the reversion of Php 5,511,000.00 taken from the savings of the allowable MOOE allotments in FY 2025 and transferred to the unappropriated balances/Savings.

In accordance with Item 4.3.1 of the DBM Budget Circular No. 2025-2 dated 19 November 2025 and pertinent rules and regulations issued by the Public Sector Labor Management Council (PSLMC), said funds are hereby proposed to be sources of the Collective Negotiation Agreement (CNA) incentive for FY 2025 to be allotted for qualified rank- and- file LGU employees and those performing managerial functions.

Thank You.


WARREN V. HERMANO
Acting Municipal Chief Executive

STATEMENT OF FUNDING SOURCE

Supplemental Budget No. 04
Fiscal Year 2025

Burauen, Leyte

Province/City/Municipality/Barangay

General Fund

Fund/Special Account

PARTICULARS	Account Classification (PGCA)	Amount
1	2	3
1.0 New Revenue Sources		
2.0 Actual Collections in Excess of Estimated Income		
3.0 Savings Reversion from the allowable MOOE Allotments in FY 2025 Annual General Fund Budget		5,511,000.00
4.0 Realignment		
5.0 Reversion		
Available	P	5,511,000.00

Certified Correct:


HARRIET I. FLORENCIO
Municipal Treasurer


MAURICIO L. DUMLAGUE, JR.
Municipal Accountant



**STATEMENT OF SUPPLEMENTAL APPROPRIATION
SUPPLEMENTAL BUDGET NO. 03 CY 2025
MUNICIPALITY OF BUREAEN**

Implementing Office	Particular/Purpose	AIP REF. CODE	Object of Expenditure	Acct. Code	Amount
1	2	3	4	5	6
	PS				
Mayor's Office	Grant of CNA Incentive to Municipal Employees	1000-001-01	Other personnel benefits	5-01-04-990	5,511,000.00
	<i>Total PS</i>				5,511,000.00
	MOOE				
	<i>Total MOOE</i>				-
	C/O				
	<i>Total C/O</i>				-
Total Appropriations					5,511,000.00

Prepared by:

Approved by:

GORGONIO S. CABANERO, JR.
Municipal Budget Officer

WARREN V. HERMANO
Acting Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Burauen
*

Certification of Funds Actually Available

THIS IS TO CERTIFY that the amount of **Php 5,511,000.00** of the Local Government Unit of Burauen, authorized for an Appropriation through Supplemental Budget #04 F.Y. 2025, is actually backed up by cash/collection available for disbursement pursuant to the pertinent provisions of RA 7160.

Issued this 24th day of November, 2025.


HARRIET I. FLORENCIO
Municipal Treasurer


MAURICIO I. DUMRIGUE, JR.
Municipal Accountant



Republic of the Philippines
PROVINCE OF LEYTE
 Municipality of Burauen
 -oOo-
CERTIFICATE OF SAVINGS

This is to certify that according to our records on file in this office, the Municipality of Burauen has a Maintenance and Other Operating Expenses (MOOE) savings from various Offices as of November 20, 2024 amounting to Five Million, Five Hundred Eleven Thousand Pesos (Php 5,511,000.00) breakdown as follows:

Name of Office	COMMUNICATION EXPENSES		SUPPLIES AND MATERIALS					OTHER MOOE					TOTAL	
	Telephone Expenses	Internet Subscription Expense	Office Supplies	Accountable Forms Expense	Agricultural and Marine Supplies Expense	Other Supplies and Materials Expense	Drugs and Medicines Expense	Machinery and Equipment	Transportation Equipment	Furnitures and Fixtures	Advertising Expense	Printing and Publication Expense		Subscription Expense
	5-02-05-020	5-02-05-030	5-02-03-010	5-02-03-020	5-02-03-100	5-02-03-990	5-02-05-070	5-02-13-050	5-02-13-060	5-02-13-070	5-02-99-010	5-02-99-020	5-02-99-070	
Mayor's Office	109,238.52	67,925.74	83,043.55					50,000.00			6,800.00			317,007.81
VICE-MAYOR			19,939.52			50,000.00								69,939.52
SB OFFICE			70,000.00			50,000.00		30,000.00						150,000.00
SB SECRETARIAT			30,000.00			30,000.00		10,000.00			30,000.00		5,000.00	105,000.00
MPDO			49,131.09			50,000.00		10,000.00						109,131.09
MCR OFFICE			110,731.85			35,000.00		30,000.00						175,731.85
GSO			47,407.36			90,000.00		50,000.00	507,033.41					694,440.77
BUDGET OFFICE			90,132.40			150,000.00		50,000.00						290,132.40
ACCOUNTING			50,000.00			10,000.00		10,000.00						70,000.00
TREASURY OFFICE			93,879.81	44,280.00		18,850.00		44,950.00						201,959.81
ASSESSOR'S OFFICE			48,118.40					11,500.00		20,000.00				79,618.40
BCC		17,520.00				48,000.00		150,000.00				150,000.00	42,685.00	408,205.00
MUN.HEALTH OFFICE			121,577.60				264,838.14	1,950.00						388,365.74
PLAZA AND PARKS						200,000.00								200,000.00
MSWD OFFICE			18,000.00					50,000.00						68,000.00
MDRRM OFFICE									49,125.00					49,125.00
TOURISM OFFICE			94,950.22			176,350.80		20,000.00				246,100.00		537,401.02
MUN.AGRI.OFFICE			135,831.88		100,000.00	1,600.00		50,000.00	50,000.00					337,431.88
MENRO			26,456.06			42,551.25		100,000.00						169,007.31
ENGINEERING OFFICE			115,523.71					174,000.00						289,523.71
BWWS OFFICE			70,427.92			394,660.00		60,000.00	48,850.00					573,937.92
MRKT./SLAUGHTERHOUSE	20,000.00	30,000.00	95,540.77			81,500.00								227,040.77
TOTAL	129,238.52	115,445.74	1,370,692.14	44,280.00	100,000.00	1,428,512.05	264,838.14	902,400.00	655,008.41	20,000.00	36,800.00	396,100.00	47,685.00	5,511,000.00

Certified Correct:

GORGONIO S. CABANERO, JR.
 Municipal Budget Officer

MAURICIO L. RUMRIGUE, JR.
 Municipal Accountant

HARRIET I. FLORENCIO
 Municipal Treasurer

WARREN V. HERMANO
 Acting Municipal Mayor



OFFICE OF THE SANGGUNIANG BAYAN

SANGGUNIANG BAYAN RESOLUTION NO. 25-12-253 ^{hst}

A RESOLUTION REVERTING THE TOTAL AMOUNT OF FIVE MILLION FIVE HUNDRED ELEVEN THOUSAND PESOS (₱ 5,511,000.00) FROM THE SAVINGS OF THE ALLOWABLE MOOE ALLOTMENTS IN FY 2025 AS ENUMERATED IN ITEM 4.3.1 OF THE DBM BUDGET CIRCULAR NO. 2025-2 DATED NOVEMBER 19, 2025, TO UNAPPROPRIATED BALANCE, AND BE MADE AVAILABLE FOR RE-APPROPRIATION UNDER SUPPLEMENTAL FUND BUDGET NO. 04 FY 2025

WHEREAS, presented for consideration was the request for reversion of funds from the savings of the allowable MOOE allotments in FY 2025 as enumerated in item 4.3.1 of the DBM Budget Circular No. 2025-2 dated November 19, 2025 to the Unappropriated Balance and be made available for re-appropriation to fund the Collective Negotiation Agreement (CNA) incentive for the qualified rank-and-file LGU employees for FY 2025, in the total amount of *Five Million Five Hundred Eleven Thousand Pesos (₱ 5,511,000.00)*;

WHEREAS, existing law provides that any amount which was not fully utilized for the purpose, and no longer a priority in connection with the project implementation and activities funded thereon, shall be reverted back and made available for re-appropriation for a more urgent programs, projects and activities that should be addressed as identified in the approved 2025 Supplemental AIP of the Municipality;

WHEREAS, the object of expenditures from which the amount to be reverted shall be taken, are from the following:

Statement of Funds Available for Reversion					
Current Appropriations					
Per Department and Offices					
Office	Communication Expenses	Supplies and Materials	Property, Plant & Equipment	Other MOOE	TOTAL
Mayor's Office	177,164.26	83,043.55	50,000.00	6,800.00	317,007.81
Vice-Mayor		69,939.52			69,939.52
SB		120,000.00	30,000.00		150,000.00
SB Secretariat		60,000.00	10,000.00	35,000.00	105,000.00
MPDO		99,131.09	10,000.00		109,131.09
MCR Office		145,731.85	30,000.00		175,731.85
GSO		137,407.36	557,033.41		694,440.77
Budget Office		240,132.40	50,000.00		290,132.40
Accounting		60,000.00	10,000.00		70,000.00
Treasury Office		157,009.81	44,950.00		201,959.81
Assessor's Office		48,118.40	31,500.00		79,618.40
BCC	17,520.00	48,000.00	150,000.00	192,685.00	408,205.00
MHO		386,415.74	1,950.00		388,365.74
Plaza and Parks		200,00.00			200,000.00
MSWD Office		18,000.00	50,000.00		68,000.00
MDRRM Office			49,125.00		49,125.00
Tourism Office		271,301.02	20,000.00	246,100.00	537,401.02
Mun. Agri. Office		237,431.88	100,000.00		337,431.88
MENRO		69,007.31	100,000.00		169,007.31
Engineering Office		115,523.71	174,000.00		289,523.71

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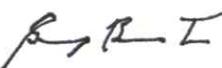
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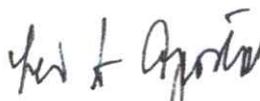
BWWS Office		465,087.92	108,850.00		573,937.92
Market and Slaughterhouse	50,000.00	177,040.77			227,040.77
TOTAL	244,684.26	3,208,322.33	1,577,408.41	480,585.00	5,511,000.00

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

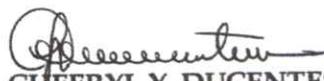
RESOLVED, as it is hereby **RESOLVED**, to revert the amount of *Five Million Five Hundred Eleven Thousand Pesos (₱ 5,511,000.00)* from from the savings of the allowable MOOE allotments in FY 2025 as enumerated in item 4.3.1 of the DBM Budget Circular No. 2025-2 dated November 19, 2025 to the Unappropriated Balance and be made available for re-appropriation to fund the Collective Negotiation Agreement (CNA) incentive for the qualified rank-and-file LGU employees for FY 2025, in the total amount of *Five Million Five Hundred Eleven Thousand Pesos (₱ 5,511,000.00)* under the Supplemental Fund Budget No. 04.

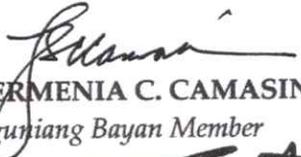
CARRIED AND APPROVED, this 1st day of December 2025.


HON. GEORGE BENSEN S. TAN
 Sangguniang Bayan Member

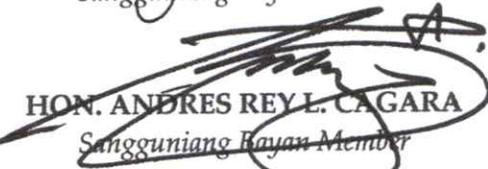

ATTY. LEO S. APOSTOL
 Sangguniang Bayan Member


HON. JUANITO E. RENOMERON
 Sangguniang Bayan Member

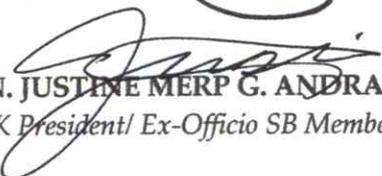

HON. CHEERYL Y. DUCENTES
 Sangguniang Bayan Member


HON. HERMENIA C. CAMASIN
 Sangguniang Bayan Member


HON. SEAN T. CORDERO
 Sangguniang Bayan Member


HON. ANDRES REYL. CAGARA
 Sangguniang Bayan Member


HON. MA. HAZEL E. RELATORRES
 LnB Municipal Chapter President/
 Ex-Officio SB 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 23rd Regular Session held on December 1, 2025.

ATTESTED:


HON. BRYAN R. CINCO
 Acting Vice Mayor/ Presiding Officer


ATTY. RUDEJANE S. TAN
 Secretary to the Sanggunian