



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

Item No.: 12

Date: 11 2026 FEB

PROVINCIAL BUDGET OFFICE

Tel. No. 325-3848

February 9, 2026

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

RELEASED
 DATE: 02-09-26
 NO. 118
 BY: [Signature]
 PBO

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: FEB 09 2026
 By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Annual Budget FY 2026** of the **Municipality of San Miguel, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-05** with a total appropriations in the amount of **PHP194,938,703.00** 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 grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative to:
 - 1.1 PERA – Circular No. 2009-3
 - 1.2 Clothing Allowance – Budget Circular No. 2018-1
 - 1.3 RATA – Local Budget Circular No. 103
 - 1.4 Subsistence Allowance – RA 7305 and AO No. 170
 - 1.5 Mid-Year Bonus – Budget Circular No. 2017-2
 - 1.6 Year-End Benefits and Cash Gift– Budget Circular No. 2016-4
 - 1.7 Honoraria – Secs. 288 & 289 of GAAM Vol. 1 & LBC No. 62
 - 1.8 Hazard Pay – establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements
 - 1.9 Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
 - 1.10 Medical Allowance - Budget Circular No. 2024-6 dated December 12, 2024
2. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. That the appropriation of P2.00 for Overtime Pay is not realistic and cannot support any lawful overtime compensation claim under existing rules and regulations, hence, it is disallowed;
4. That the LBP Forms No. 4 shall be corrected to coincide with the AIP Reference Codes as reflected in the Annual Investment Program;
5. That the position of Chief of Hospital I is not among those enumerated government officials under LBC No. 157 who are entitled to Representation Allowance (RA) and Transportation Allowance (TA), categorized under Municipalities Outside Metro Manila. Thereby, the RATA provision for the Chief of Hospital I shall be disallowed;

6. That LGU San Miguel is hereby reminded that the updated Salary Rate allocation of Midwife II, Sanitation Inspector I and Administrative Aide III all of the Municipal Health Office, shall be in accordance to the provisions stipulated under Section 5.4 of the Local Budget Circular No. 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1";
7. That the appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance to the provisions of Local Budget Circular No. 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1 & A6". Nevertheless, the total appropriation of some items for personal services benefits are less or in excess than the amount authorized by law, to wit:

Object of Expenditures	Per AO LBP Form I	Authorized Rate	Excess/ (Deficient)
Salaries	49,324,399.85	49,350,972.00	(26,572.15)
Loyalty Incentive Pay	20,001.00	10,001.00	10,000.00
Mid-Year Bonus	4,194,795.00	4,196,949.00	(2,154.00)
Retirement & Life Ins. Premiums	6,037,439.98	6,043,606.56	(6,166.58)
PhilHealth Contribution	1,255,655.18	1,123,254.54	6,166.58

Accordingly, the excess appropriation is hereby disallowed for disbursement and shall be reverted back to the Unappropriated Balance, and the deficient appropriation shall comprise in a Supplemental Budget.

8. That there are six (6) unfunded vacant positions under the Municipal Government of San Miguel. The same should be abolished if the Municipality has no intention of providing funds, pursuant to Local Budget Circular No. 98 dated October 14, 2011 which provides that vacant and newly created positions shall be adequately provided with appropriations for salaries, allowances and benefits, and fixed personnel expenditures to back up their legal existence;
9. That the listed Object of Expenditure below of LBP Form No. 1 in the budget year under MOOE does not tally with the Object of Expenditure in LBP Form No. 2, hence, the Municipality needs to reconcile the appropriation under LBP Form No. 1 with the appropriation under LBP Form No. 2, to wit:

Object of Expenditure	Per LBP Form No. 1	Per LBP Form No. 2	Difference
Postage and Courier Services	40,000.00	16,000.00	24,000.00
Telephone Expenses	722,000.00	728,000.00	6,000.00
Internet Subscription	326,000.00	342,000.00	16,000.00
Advertising Expenses	200,000.00	190,000.00	10,000.00
Printing & Publication Expenses	139,000.00	156,000.00	17,000.00
Other MOOE	0	13,200.00	13,200.00

10. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its implementing Rules and Regulations;
11. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program(AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016;

12. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-dated March 25, 2013; and
13. That disbursement of funds shall be for the specific purposes for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Compliance with CSC rules, DBM issuances and accounting and auditing rules and regulations 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 and Development
Coordinator - Designate

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

1ST INDORSEMENT
02 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-05 of the Municipality of San Miguel, Leyte**, entitled: **An Ordinance Authorizing the Annual General Fund Budget of the Municipality of San Miguel, Leyte for the period January 1, 2026 to December 31, 2026 with a total appropriation of One Hundred Ninety-Four Million Nine Hundred Thirty-Eight Thousand Seven Hundred Three Pesos (P194,938,703.00), together with the Annual Investment Plan FY 2026 amounting to P194,938.703.00.**


FLORINDA ILLUYVICO
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
 MUNICIPALITY OF SAN MIGUEL
 -oOo-

SANGGUNIANG PANLALAWIGAN

RECEIVED
 02 DEC 2025

OFFICE OF THE SANGGUNIANG BAYAN

Certified Correct:

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN, SAN MIGUEL, LEYTE, HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, SAN MIGUEL, LEYTE ON NOVEMBER 11, 2025

PRESENT:

- | | | |
|--------------------------------|---|--|
| Hon. Estanislao D. Sabdao, Jr. | - | Municipal Vice-Mayor/Presiding Officer |
| Hon. Jerome P. Peñaranda | - | SB Member |
| Hon. Norman Niel G. Martija | - | SB Member |
| Hon. Letecia G. Espos | - | SB Member |
| Hon. Francis Jay D. Sabdao | - | SB Member |
| Hon. Thelma M. Brazil | - | SB Member |
| Hon. Raul A. Salaño | - | SB Member |
| Hon. Richard Len B. Lapidario | - | SB Member |
| Hon. Samuel P. Salomon | - | -Ex-Officio Member, President, Liga ng mga Barangay |
| Hon. Joss Novem B. Labaclado | - | -Ex-Officio Member, President, Sangguniang Kabataan Pambayang Pederasyon |

ABSENT:

- | | | |
|----------------------|---|-------------------------------|
| Hon. Danilo L. Aureo | - | SB Member (on official leave) |
|----------------------|---|-------------------------------|

Resolution No. 246
Series of 2025

WHEREAS, presented for consideration is the **Annual General Fund Budget of the Municipality of San Miguel, Leyte, for the period January 1, 2026 to December 31, 2026 with a total appropriation of ONE HUNDRED NINETY-FOUR MILLION NINE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY;**

NOW THEREFORE, on motion of Hon. Thelma M. Brazil duly seconded by all members present;

RESOLVED, to enact the following ordinance:

APPROPRIATION ORDINANCE NO. 2025-05
Series of 2025

AN ORDINANCE AUTHORIZING THE ANNUAL GENERAL FUND BUDGET OF THE MUNICIPALITY OF SAN MIGUEL, LEYTE FOR THE PERIOD JANUARY 1, 2026 TO DECEMBER 31, 2026 WITH A TOTAL APPROPRIATION OF ONE HUNDRED NINETY-FOUR MILLION NINE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY

BE IT ORDAINED, by the Sangguniang Bayan of the Municipality of San Miguel, Leyte, that:

Section 1. Summary of Sources of Revenue and Appropriation. That the CY 2025 Annual General Fund Budget of the Municipality of San Miguel, Leyte covering the period January 1, 2025 to December 31, 2025, in the sum of **ONE HUNDRED NINETY-FOUR MILLION NINE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY** is hereby summarized as follows:

SUMMARY OF INCOME/RECEIPTS

A. Local Sources		
1. Tax Revenue		P 3,917,000.00
Total Non-Tax Revenue		P <u>11,640,100.00</u>
Total Local Sources		P 15,557,100.00

Certified Correct: **BRYAN NIEL B. BRAZIL**, Secretary of the Sangguniang Bayan
 Attested by: **HON. ESTANISLAO D. SABDAO, JR.**, Municipal Vice-Mayor/Presiding Officer
 Concurring: **HON. JEROME P. PEÑARANDA**, SB Member
HON. RICHARD LEN B. LAPIDARIO, SB Member
HON. LETECIA G. ESPOS, SB Member
HON. FRANCIS JAY D. SABDAO, SB Member
ATTY. NORMAN D. SABDAO, Municipal Mayor
HON. THELMA M. BRAZIL, SB Member
HON. RAUL A. SALAÑO, SB Member
HON. DANILLO L. AUREO, SB Member
HON. SAMUEL P. SALOMON, President, Liga ng mga Barangay
HON. JOSS NOVEM B. LABACLADO, President, Liga ng mga Barangay

B. External Sources

1. National Tax allotment (NTA)	P	179,156,603.00
2. Share from Receipts of PCSO	P	125,000.00
3. Grants and Donations	P	100,000.00
Total External Sources		P 179,381,603.00
Total Receipts		P 194,938,703.00

II. SUMMARY OF EXPENDITURES/APPROPRIATION

OFFICE	PERSONAL SERVICES	MAINTENANCE & OTHER OPERATING EXPENDITURES	NOE	CAPITAL OUTLAY	SPECIAL PURPOSE APPROPRIATIONS	TOTAL
GENERAL SERVICES						
Office of the Municipal Mayor	13,476,295.75	4,969,000.00	5,874,496.77	300,000.00		24,619,792.34
Office of the Business Permit/Licensing Regulatory Unit (BPLRU)	521,256.44	77,000.00	260,000.00	60,000.00		918,256.44
Office of the Human Resource Management Office (OHRMO)	521,256.44	107,000.00	590,000.00	140,000.00		1,358,773.68
Office of the Municipal Vice-Mayor/Sangguniang Bayan	16,344,526.34	2,489,000.00	200,000.00	150,000.00		19,183,526.34
Office of the Secretary to the Sangguniang Bayan	2,181,113.46	147,000.00				2,328,113.46
Office of the Municipal Planning & Development Coordinator	2,250,225.74	441,000.00	8,396,250.00	50,000.00		11,110,505.74
Office of the Municipal Budget Officer	1,903,792.18	274,000.00	400,000.00	80,000.00		2,657,792.00
Office of the Municipal Accountant	2,756,508.92	222,000.00	457,440.00	120,000.00		3,555,948.92
Office of the Municipal Treasurer	3,842,078.82	504,000.00	600,000.00			4,946,078.82
Office of the Municipal Assessor	1,874,389.32	140,000.00	400,000.00			2,414,389.68
Office of the Municipal Civil Registrar	1,736,748.34	132,400.00	400,000.00			2,269,148.52
DMCTC (Administration of Justice Services)					240,000.00	240,000.00
OMLG00 (Promotion of Public Order and Safety)					85,000.00	85,000.00
DPNP (Police Service)					750,000.00	750,000.00
DMFSD (Fire Protection Services)					316,000.00	316,000.00
OCOMELEC (Election Services)					24,000.00	24,000.00
TOTAL	47,408,221.93	9,502,400.00	17,551,704.01	900,000.00	1,415,000.00	76,777,325.94
SOCIAL SERVICES						
Office of the Municipal Social Welfare & Development Officer	3,075,429.14	183,000.00	5,187,927.23			8,446,356.37
Office of the Municipal Health Officer	12,786,282.02	4,425,520.80	12,476,660.91			29,688,463.73
Office of the San Miguel Public Cemetery	470,879.80	205,000.00		50,000.00		725,879.80
Office of the Municipal Disaster Risk Reduction and Management Officer (MDRRMO)	2,860,747.88	947,000.00	3,300,000.00			7,107,747.48
TOTAL	19,193,338.44	5,760,520.80	20,964,588.14	50,000.00		45,968,447.38

Certified Correct:

Attested by:

Concurrent:

Approved:

BRYAN NEIL B. BRAZIL
Secretary to the Sangguniang Bayan

HON. ESTANISLAO D. SARDAO, JR.
Municipal Vice-Mayor/Presiding Officer

HON. JEROME P. BERNARDO
SB MEMBER

HON. NORMAN NIE G. MARTIA
SB MEMBER

HON. LETICIA ESPINOSA
SB MEMBER

HON. FRANCIS JAY D. SARDAO
SB MEMBER

HON. THELMA M. BRAZIL
SB MEMBER

HON. RAUL A. SALIANO
SB MEMBER

HON. RICARDO B. LAPIDARIO
SB MEMBER

HON. SAMUEL P. SALOMON
President, Liga ng mga Barangay

HON. SS NOVEN B. LABACILADO
SB MEMBER

ATTY. NORMAN D. SARDAO
Municipal Mayor

Certified Correct:

ECONOMIC SERVICES						
Office of the Municipal Engineer	3,132,128.06	4,110,515.44	2,900,000.00	60,000.00		10,202,643.50
Office of the Municipal Agriculturist	2,856,633.43	188,800.00	2,200,000.00			5,245,433.73
Office of the San Miguel Waterworks System	5,414,675.82	1,452,506.00		50,000.00		6,917,181.82
Office of the Municipal Environmental and Natural Resources Officer (MENRO)	1,833,415.18	116,000.00	2,300,000.00			4,249,415.18
TOTAL	13,236,852.49	1,879,306.00	7,400,000.00	110,000.00		22,164,138.25
Development Fund					35,831,320.20	35,831,320.20
Local Disaster Risk Reduction Management Fund (LDRRMF)					9,746,935.15	9,746,935.15
TOTAL					45,578,255.75	45,578,255.75
GRAND TOTAL	79,838,412.86	21,130,742.24	45,916,292.15	1,060,000.00	46,993,255.75	194,938,703.00

Attested by:

Concurred:

Approved:

BRYAN NEIL B. BRAZIL
Secretary to the Sangguniang Bayan

HON. THELMA M. BRADIL
SB MEMBER

HON. ESTANISLAO D. SABBAD, JR.
Municipal Vice-Mayor/Presiding Officer

HON. RAUL A. SALANAO
SB MEMBER

HON. JEROME A. JENI RANDA
SB MEMBER

HON. JEROME A. JENI RANDA
SB MEMBER

HON. SAMUEL P. SALOMON
President, Liga ng mga Barangay

HON. JEROME A. JENI RANDA
SB MEMBER

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SB MEMBER

HON. LETICIA G. SIBOS
SB MEMBER

HON. FRANCIS JAY D. SABBAD
SB MEMBER

ATTY. NORMAN D. SABBAD
Municipal Mayor

Section 3. Budgetary Requirements/General Limitations. That the Annual Budget for Fiscal Year 2026 shall fully comply with the provisions of Section 324 and 325 of the Local Government Code of 1991.

1. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular Nos. 2020-1 November 4, 2020, and 2023-01 April 27, 2023 and that the preparation of the Annual Investment Program (AIP) shall be in accordance with JMC No. 1 of DILG-NEDA-DBM & DOF dated March 8, 2007.
2. That the allocation and utilization of the 5% Local Disaster risk Reduction and Management Fund (LDRRMF) shall conform to the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013.

Section 4. Disbursements. That the execution of the budget herein authorized shall comply with the budgetary guidelines and procedures prescribed in the Updated Budget Operations Manual for LGUs 2026 Edition, CSC and COA rules and procedures and other laws/ordinances/circulars/policies.

1. That the grant of the following allowances/benefits shall be in accordance with the corresponding guidelines relative thereto.
 - a. PERA — Budget Circular No. 2009-3
 - b. RATA — LBC No. 103, and 157
 - c. Subsistence and Laundry Allowance - R.A. 7305 and Administrative Order No. 170
 - d. Clothing Allowance – Budget Circular No. 2018-1
 - e. Year-end Benefits — RA 6686, LBC No. 51 & BC No. 2016-4
 - f. Mid-Year — Budget Circular 2017-2
 - g. Honoraria — Sec. 288 & 289 of GAAM Vol. 1 & LBC No. 62
 - h. Terminal Leave Benefits/Monetization of Leave Credits – CSC guidelines and Budget Circular No. 2016-2
 - i. Overtime Pay — JC No. 2 – 2015
 - j. Hazard Pay to MHO and MSWDO — shall be subject to the Magna Carta of Public Health Workers & Magna Carta for Public Social Workers.
 - k. Medical Allowance — BC No. 2024-6
2. That the disbursement of the Municipal Disaster Risk Reduction Management (MDRRM) Fund (Calamity Fund) shall be subject to the provisions of RA 10121 and its Implementing Rules and Regulations in consonance with the prepared Plan of the LGU.
3. That Republic Act 9485 otherwise known as the "Anti-Red Tape Act of 2007 shall be adopted and implemented.

4. As provided under Article II, Section 28 of the Philippine Constitution, the Full Disclosure Policy relative to the posting of local budget and finances, bids and public offerings, and status of programs and projects, including the utilization of the Municipal Disaster Risk Reduction Fund, in three conspicuous places in the municipality and in the Full Disclosure Policy Portal is hereby mandated.
5. That performance of the LGU shall be compliant with the standards set under the Local Governance Performance Management System (LGPMS) initiated by the DILG.
6. That the LGU must be compliant with the new set of service standards streamlining the Business Permits and Licensing System (BPLS), consistent with Joint DILG/DTI/DICT Memorandum Circular No. 01, Series of 2016 dated August 30, 2026.
7. That the utilization of confidential fund of P300,000.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015—01 dated January 18, 2015, prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential and/or Intelligence Fund.
8. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Section 335 of RA 7160.
9. That the monthly electronic load (e-load) allowance to cover the cost of Telephone-Mobile communication Services shall be granted to the Municipal Mayor in the amount of P5,000.00, for Municipal Vice-Mayor – P3,000.00, for SB Members and Department heads – P2,000.00 and P500.00 for PNP chief of Police and BFP-fire Marshal, respectively.
10. That the LGU shall continue to adopt the computerized database system on RPT under the Integrated Taxation Management System (I-TAX).
11. That the LGU shall adopt the NGAs as provided under COA Circular No. 2001-005 dated October 31, 2001 as updated by COA Resolution No. 2014-003 dated January 24, 2014; and COA Circular No. 2015-009 dated December 01, 2015, and COA Circular No. 2016-004.
12. That management should adopt the tool for an improved Public Financial Management System (PFMS) as initiated by the Department of Budget and Management (DBM).
13. That Preparation/Monitoring/Reporting and Online submission of the Modified Format for the Statement of Receipts and Expenditures of Local Government Units (SRE of LGUs) shall be adopted in accordance with DBM/DOF/DILG Joint Memorandum Circular (JMC) No. 2018-1 dated July 12, 2018.
14. That the provision of funds for monetization of leave credits and the expenditure account of Other Bonuses and Allowances shall be ascertained as to whom it shall be given and the rate shall be adequate.

Section 5. Legislative Authorization of the Annual Budget 2026.

1. That appropriation for salaries of incumbent officials and employees shall adopt initially the Second Tranche of the Modified Salary Schedule for Local Government Personnel for 3rd class municipality, subject to the provisions of DBM LBC No. 160 dated August 12, 2024, and subsequently adopt the salary adjustment rates of the 3rd Tranche applying the rates of a 3rd class municipality thru a Supplemental Budget for CY 2026.
2. That Vacant Plantilla Positions shall be unfunded and funds therewith are hereby appropriated to Lump-Sum appropriations for SALARY and RATA Adjustments of incumbent officials and employees and shall be used to initially fund for the adoption of the rates for 3rd class municipality as per DOF Order Number 074-204 dated November 5, 2024.

Certified Correct:

BRYAN NEIL B. BRAZIL
Secretary to the Sangguniang Bayan

HON. THELMA M. BRAZIL
SB MEMBER

Attested by:

HON. ESTANISLAB D. SARDAO, JR.
Municipal Vice-Mayor/Residing Officer

HON. RAUL A. SALAÑO
SB MEMBER

Concurred:

HON. JEROME P. PARANSA
SB MEMBER

HON. SAMUEL P. SALOMON
President, Liga ng mga Barangay

HON. NORMAN D. MARTIA
SB MEMBER

HON. NOVEN B. LABACILADO
SK Pambarangay Pederasyon

Approved:

HON. FRANCIS JAY D. SARDAO
SB MEMBER

ATTY. NORMAN D. SARDAO
Municipal Mayor

Certified Correct:

BRYAN NEIL B. BRIZIL
Secretary to the Sangguniang Bayan
HON. THELMA M. BRUAL
SB MEMBER

Attested by:

HON. ESTANISLAO D. SABDAO, JR.
Municipal Vice-Mayor/Presiding Officer
HON. RAUL A. SALIANO
SB MEMBER
HON. RICHARD B. BERBER
SB MEMBER

Concurred:

HON. JEROME P. PATAKANDA
SB MEMBER
HON. LEN B. LAPIDARIO
SB MEMBER
HON. SAMUEL P. SALOMON
President, Liga ng mga Barangay

Approved:

HON. THELMA M. BRUAL
SB MEMBER
HON. ESTANISLAO D. SABDAO, JR.
SB MEMBER
HON. LETECIA G. ESPINO
SB MEMBER
HON. FRANCIS JAY D. SABDAO
SB MEMBER
ATTY. NORMAN D. SABDAO
Municipal Mayor

3. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to R.A. No. 12009 As Amended (An Act Revising R.A. 9184 otherwise known as the Government Procurement Act and for Other Purposes).
4. That all business transactions, bonds, contracts and obligations, and such other documents made pursuant to law or ordinance to be entered into and signed by the Municipal Mayor for and in behalf of the municipality, shall be in accordance with Section 444 (b) (1) (vi) of Republic Act No. 7160.

Section 6. Changes in the Budget. Any changes in the approved Annual Budget for CY 2026 shall be made in accordance with the provisions of Section 321 of the Code, and Administrative Order No. 147 dated April 12, 1993.

1. That the following shall be given top priority in the use of savings in preparation of a Supplemental Budget for CY 2026 to be funded by Additional Realized Income such as the Unappropriated Surplus, CY 2025, Appropriation Savings, and the Lump-sum Appropriation for Salary Adjustments, to wit:
 - a) Full payments for the terminal leave benefits of retiring/outgoing municipal officials and employees for CY 2026.
 - b) Salary adjustments for incumbent municipal officials and implementing the Third Tranche of the Modified Salary Schedule for Local Government Personnel for 3rd class municipality.
 - c) RATA rate adjustments of municipal officials and department heads from 4th to 3rd class municipality.
 - d) Other savings shall give priority to the payment of year-end bonus and cash gift, and all other personnel benefits authorized by law and in this Ordinance.

Section 7. Use of Appropriated Funds and Savings.

- a. Funds shall be available exclusively for the specific purpose for which they have been appropriated as provided for under Section 336 of Republic Act No. 7160.
- b. No ordinance shall be passed authorizing any transfer of appropriations from one item to another.
- c. The Municipal Mayor and the Presiding Officer of the Sangguniang Bayan may augment any item in the approved annual budget, for their respective offices from savings in other items of the same expense class of their respective appropriations only in accordance with Section 336 of Republic Act No. 7160.

Section 8. Appendices. That the Local Expenditure Program supported by Local Budget Preparation Form Numbers 1-8 as required in the Budget Operations Manual for LGUs 2008 Edition issued by DBM, to include the AIP, MDRRM Plan and GAD Plan duly signed by authorized signatories, shall be appended to the appropriation ordinance and shall form part of the authorized CY 2026 Annual General Fund Budget of the Municipality of San Miguel, Leyte.

Section 9. Effectivity. That this Ordinance shall take effect January 1, 2026

Section 10. Budget Review. That this Appropriation ordinance shall be forwarded/submitted to the Sangguniang Panlalawigan, Legislative Building, Provincial Capitol, Palo, Leyte for review and approval for the budget to become wholly and executory.

UNANIMOUSLY APPROVED - **November 11, 2025**

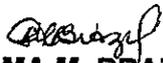
I HEREBY CERTIFY to the correctness of the foregoing resolution/ordinance.


BRYAN NEIL B. BRAZIL
Secretary to the Sangguniang Bayan

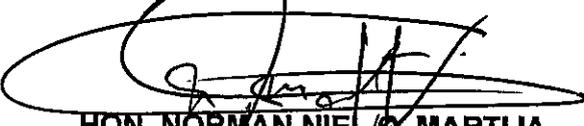
Concurred:


HON. JEROME P. PEÑARANDA
SB Member

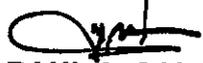

HON. LETECIA G. ESPOS
SB Member


HON. THELMA M. BRAZIL
SB Member


HON. RICHARD LEN B. LAPIDARIO
SB Member


HON. NORMAN NIEL B. MARTIJA
SB Member


HON. FRANCIS JAY D. SABDAO
SB Member


HON. RAUL A. SALANO
SB Member


HON. SAMUEL P. SALOMON
Ex-Officio Member, President
Liga ng mga Barangay

HON. JOSS NOVEM B. LABACLADO
Ex-Officio Member, President
Sangguniang Kabataan Pambayang
Pederasyon

Attested by:


HON. ESTANISLAO D. SABDAO, JR.
Municipal Vice-Mayor/Presiding Officer

Approved:


ATTY. NORMAN D. SABDAO
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF SAN MIGUEL
-oOo-
OFFICE OF THE MUNICIPAL MAYOR



October 3, 2025

The Honorable
Members of the Sangguniang Bayan
Municipal Government of San Miguel
Leyte

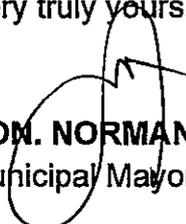
Thru: **HON. ESTANISLAO D. SABDAO, JR.**
Mun. Vice-Mayor/Presiding Officer

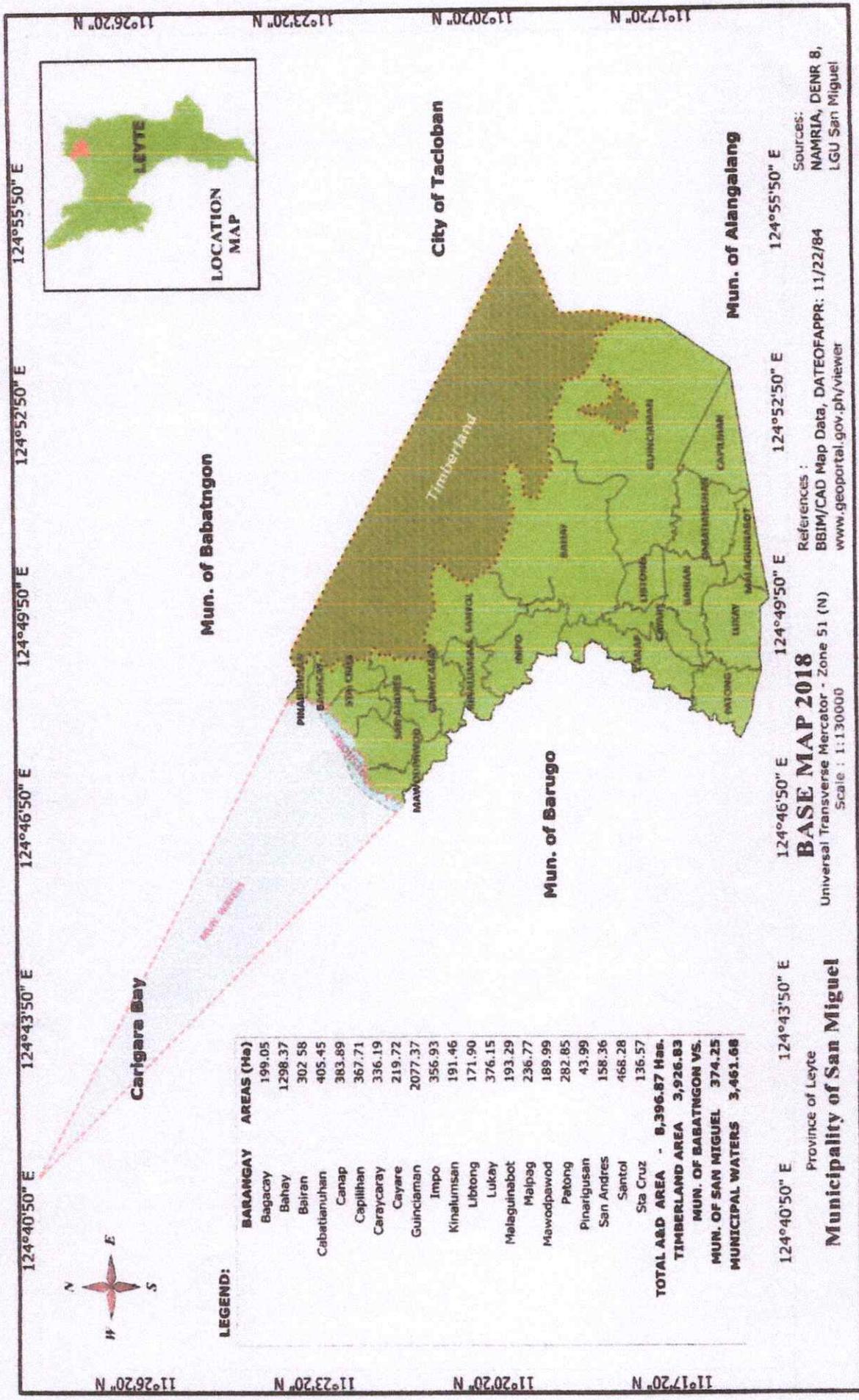
Ladies and Gentlemen:

I have the honor to submit herewith the Annual General Fund Budget for Fiscal Year 2026 of the Municipal Government of San Miguel, Leyte in the amount of **ONE HUNDRED NINETY FOUR MILLION NINE HUNDRED THIRTY EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P 194,938,703.00)**.

Please consider this as an urgent agenda.

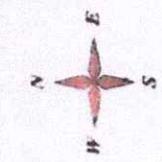
Very truly yours,


HON. NORMAN D. SABDAO
Municipal Mayor



124°40'50" E 124°43'50" E 124°46'50" E 124°49'50" E 124°52'50" E 124°55'50" E

11°17'20" N 11°20'20" N 11°23'20" N 11°26'20" N



LEGEND:

BARANGAY	AREAS (Ha)
Bagacay	199.05
Bahay	1298.37
Belran	302.58
Cebatiunhan	405.45
Canap	383.89
Capillhan	367.71
Caraycaray	336.19
Cayare	219.72
Guinciaman	2077.37
Impo	356.93
Kinalumisan	191.46
Libtong	171.90
Lukay	376.15
Malaguinabot	193.29
Melpag	236.77
Mawoodpawod	189.99
Patong	282.85
Pinarigusan	43.99
San Andres	158.36
Santol	468.28
Sta Cruz	136.57
TOTAL A&D AREA	8,396.87 Has.
TIMBERLAND AREA	3,926.93
MUN. OF BABATNGON VS.	MUN. OF SAN MIGUEL
MUNICIPAL WATERS	3,461.68

124°40'50" E 124°43'50" E

Province of Leyte

Municipality of San Miguel

124°46'50" E 124°49'50" E

BASE MAP 2018

Universal Transverse Mercator - Zone 51 (N)

Scale : 1:130000

124°52'50" E 124°55'50" E

References :
BBIM/CAD Map Data, DATEOFAPPR: 11/22/84
www.geoportal.gov.ph/viewer

Sources:
NAMRIA, DENR 8,
LGU San Miguel

Carigara Bay

Mun. of Babatngon

Mun. of Barugo

Mun. of Alangalang

City of Tacloban

Timberland

Municipal Waters

PHILIPPINES

LEYTE

CARIGARA BAY



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF SAN MIGUEL
-oOo-

OFFICE OF THE MUNICIPAL MAYOR

BUDGET MESSAGE

**THE HONORABLE
MEMBERS**

Sangguniang
Bayan
Municipality of
San Miguel

Thru: **HON. ESTANISLAO D. SABDAO, JR.**
Vice Mayor
San Miguel, Leyte

Esteemed Members of the Sanggunian Bayan:

Our administration remains committed to the social contract with our beloved constituencies. Over the years under our collective leadership, we ensured the delivery of basic services that put our people in the front and center of our priority agenda. As we continue on our collective journey to sustainable development, this mantra once again challenges us to outperform ourselves, to do best and become an embodiment of progress.

Anchored on this premise, we will now work hand-in-hand in scrutinizing the very tool that will help us achieve that vision: our local government unit's budget. More than complying to the edict as enshrined in Section 318 of Chapter 3 Article I, Book II of Republic Act 7160 or the Local Government Code of 1991, this rigorous process highlights our indispensable role as the chief caretakers of this municipality—as we will have the sole power to chart the future and enable us to navigate successfully the rough waters ahead of us. We, therefore, share a unique responsibility to help sustain the luster of San Miguel, Leyte as one of the competitive municipalities in the Philippines today.

Our budget is a crucial ingredient to attain our vision. That is why I am pleased to submit before the august halls of your legislative chamber the **CY 2026 Proposed Annual General Fund Budget of the LGU San Miguel** amounting to **ONE HUNDRED NINETY FOUR MILLION NINE HUNDRED THIRTY EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P 194,938,703.00)**. It is a people-centered budget that represents our collective vision of continuous positive change that had been revolutionized by our formidable partnership since we took office.


Atty. Norman D. Sabdao
Municipal Mayor

I. VISION, MISSION, GOAL AND OBJECTIVES

The Municipal Government of San Miguel, Leyte, under this administration maintains its commitment to attain the vision, mission, and goal formulated in our original CDP and now, Enhanced Comprehensive Development Plan for Calendar Year 2020–2025, to wit:

Vision

SAN MIGUEL AS AN AGRI FISHERY CENTER AND ECO-TOURISM DESTINATION WITH GOD FEARING, HEALTHY, FUNCTIONALLY-LITERATE, RESPONSIBLE AND PEACE-LOVING PEOPLE LIVING IN FUN, SAFE, AND ECOLOGICALLY-BALANCED ENVIRONMENT WITH PROGRESSIVE ECONOMY GOVERNED BY ACCOUNTABLE, TRANSPARENT, AND DEDICATED LEADERS WITH STRONG POLITICAL WILL.

MISSION

Directing our efforts towards the achievement of economic gains through a rational use of resources which are channeled on the improvement of priority development sectors towards an effective and efficient delivery of basic services

Goal

To achieve sustained growth and development that will improve the quality of life of our people through an enhanced delivery of basic services.

Objectives

- *To provide alternative livelihood opportunities that will increase household/family income.*
- *To provide better education through appropriate implementation of education programs and activities, and provision of well-maintained educational facilities.*
- *To promote health and sanitation through appropriate health programs and the promotion of healthy lifestyle practice among our constituents.*
- *To promote social consciousness among our constituents through the implementation of appropriate social welfare programs and delivery of social services.*
- *To promote environment consciousness through the implementation of appropriate environment and natural resources programs and the protection and conservation of the municipality's environment and natural resources through strict enforcement of laws.*
- *To increase food production through the introduction of more sophisticated agriculture technologies and provision of farm inputs to marginal farmers and fishermen.*
- *To provide adequate infrastructure support facilities.*
- *To provide better delivery of basic services that will promote good local governance through the implementation of capability building programs for LGU's officials and employees.*
- *To develop potential eco-tourism destinations, and promote the Bathan Festival and other tourism promotion activities.*

II. FISCAL POLICIES

A. Fiscal Goal and Objectives

To elevate the income classification of this municipality from 3rd class to 2nd class by attaining the average standard level of collection from the actual regular income.

Major Revenue Generation Measures

1. **Revise and implement the Revenue Generation Plan**
2. **Enactment of Tax Ordinances**
3. **Revise/Amend existing Revenue Code**
4. **Intensify collection of local tax revenues and non-tax revenues**
5. **Improve Operation of Existing Public Utilities**
6. **Adopt effective strategies and techniques for improved tax administration**

Other Revenue Generation Measures

Our Annual Investment Program for CY 2026 have provided funding for the following investments on **Livelihood Program** and for the sustainable operation of our existing and initial operation of our new Public Utilities.

Livelihood Program: Livelihood Assistance to various associations, marginal fisher folks, indigent farmers, and other individuals with small sale enterprise.

Public Utilities: Operation of the Photocopying Machine, San Miguel Waterworks System, Public Market and Slaughterhouse, Municipal Terminal, and the initial operation of the San Miguel Public Cemetery, and Material Recovery Facility.

As we **generate revenue** from its operation, we will be serving the needs our constituents at the same time.

III. LOCAL RECEIPTS AND EXPENDITURE PROGRAM

Our General Fund Budget for FY 2026 is a balanced budget as illustrated in our Receipts Program and Expenditure Program, both amounting to P 194,938,703.00, which means a per capita spending of P 9,592.49 for a total population of 20,322 based on CY 2024 census, a moderate increase of P 1,023.23 compared to the per capita spending of P 8,569.26 for CY 2025.

RECEIPTS PROGRAM. Our major sources of funds are generated from local sources – tax revenues and non-tax revenues (7.98%) and external sources - NTA and share from Receipts from PAGCOR/PCSO/Grants and Donations (92.02%).

Local Sources. Estimated receipts from local sources is P 15,557,100.00 with a total of P3,917,000.00 from tax revenue, and a total of P 11,640,100.00 from non-tax revenue.

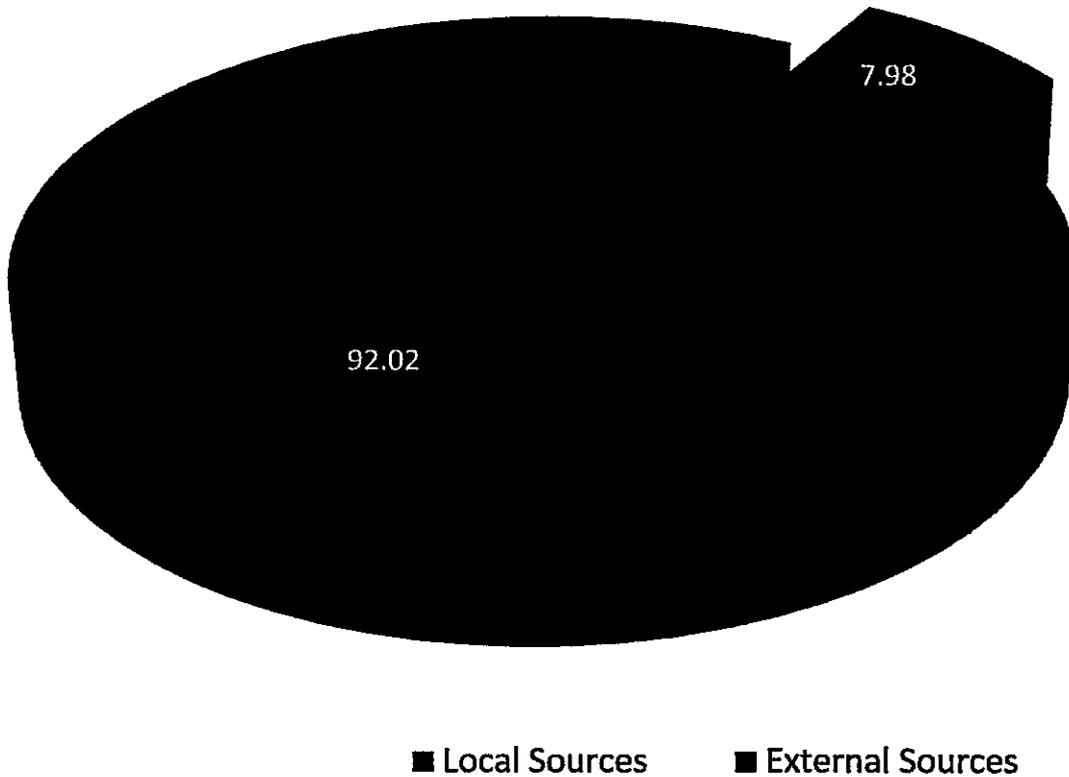
External Sources. The NTA is the lion source of our external sources of funds with a total of P 179,156,603.00 which is 91.90% of the total estimated receipts, or a increase of P24,624,050.00, compared to our CY 2024 NTA of P131,054,011.00.

The Total Available Resources for Appropriation for Budget Year 2026 is P194,938,703.00 as declared by the Municipal Finance Committee with reasonable probability of collection based on present economic condition, and existing tax code as translated in the prescribed Local Budget Preparation Form No. 1 hereto attached.

Sources of Financing Distributed by Type of Revenue is illustrated in **Exhibit 1**.

Exhibit 1

RECEIPTS PROGRAM SOURCES OF FINANCING (Distribution by Type of Revenue)



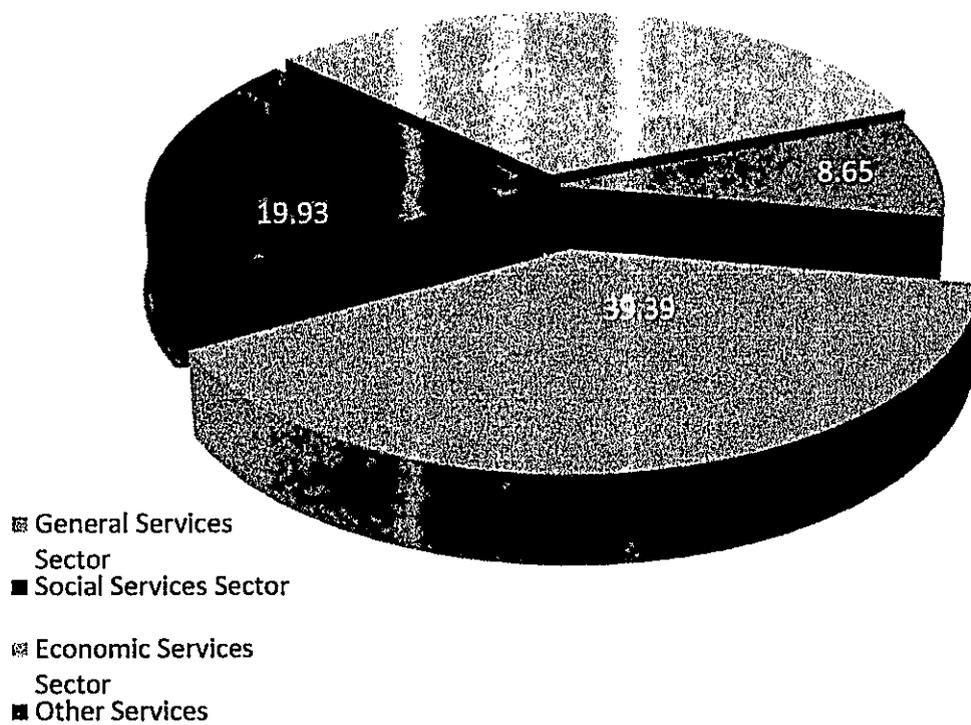
•	Local Sources	₱ 15,557,100.00	7.98%
	Tax Revenue	₱ 3,917,000.00	2.01%
	Non-Tax Revenue	₱ 11,640,100.00	5.97%
•	External Sources	₱ 179,381,603.00	92.02%
	NTA	₱ 179,156,603.00	91.90%
	Share from Receipts of PCSO	₱ 125,000.00	.06%
	Grants and Donations	100,000.00	.05%
		<u>₱ 194,938,703</u>	<u>100.00%</u>

EXPENDITURE PROGRAM. Our Expenditure Program is distributed by sector, by major expense class, and by functional activity.

Distribution of Expenditure By Sector. The Expenditure Program By Sector is distributed into three (4) sectors namely; general services sector (39.39%), social services sector (19.93%), economic services sector (32.03%) and Other Services Sector (8.65%).

The increase in the economic services sector is attributed to the infrastructure and economic development projects partaking the nature of investment or capital expenditures funded out of the 20% development fund as prescribed under Joint DILG-DBM Memorandum Circular No. 2017-1 dated February 22, 2017.

Distribution of Expenditure By Sector is illustrated in **Exhibit 2.**



▪ General Services Sector	76,777,325.94	39.39%
▪ Social Services Sector	38,860,699.90	20.29%
▪ Economic Services Sector	62,445,994.53	32.03%
▪ Other Services	<u>16,854,682.63</u>	<u>8.65%</u>
	<u>194,938,703.00</u>	<u>100.00%</u>

Distribution of Expenditures By Major Expense Class. The major expense class is distributed namely: **Personal Services, MOOE, Capital Outlay, Non-Office Expenditures, and Special Purpose Appropriation.**

The **Personal Services** for Budget Year 2025 accounts P 79,838,412.86 or 40.96% of the total LGU budget.

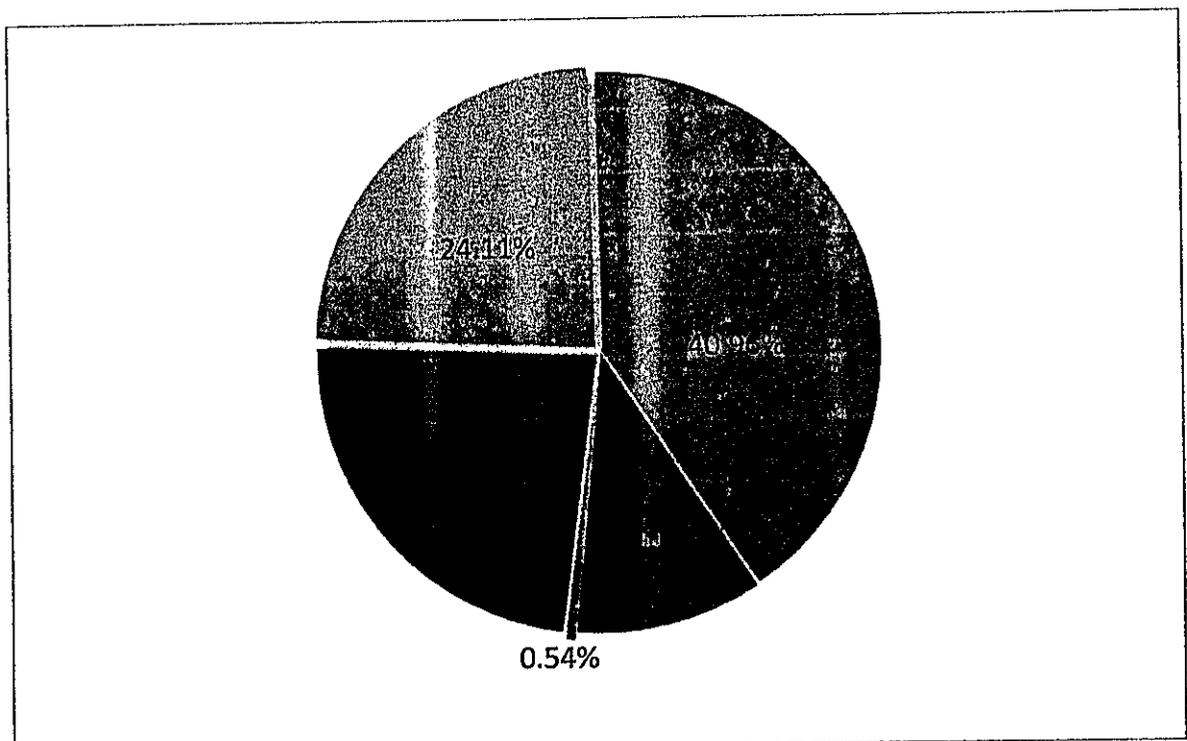
The proposed appropriation on **MOOE** has increase amounting to P 428,765.44. The amount of P 21,130,742.24 has been set aside for MOOE, represents 10.84% of the budget.

The proposed appropriation for **Capital Outlay** is P1,060,000.00 represents only .54% of the budget.

The proposed appropriation under **Other Special Purpose Appropriation-NOE** are for Program/ Projects/Activities (**P/P/As**) and other development programs for a total of P 45,916,292.15 or 23.55% of the total budget.

The **Special Purpose Appropriation (SPA)** are for Development Fund amounting to P35,831,320.60, MDRRMF amounting to P9,746,935.15, and Aid to Barangay amounting to 21,000.00. The SPA (Mandatory Expenses) represents 24.11% of the budget.

Distribution of Expenditures By Major Expense Class is illustrated in **Exhibit 3.**



■ Personal Services	79,838,412.86	40.96%
■ Maintenance and Other Operating Expenditures	21,130,742.24	10.84%
■ Capital Outlay	1,060,000.00	.54%
■ Special Purpose Appropriations	46,993,255.75	24.11%
■ Other SPA (NOE)	45,916,292.15	23.55%
TOTAL	194,938,703.00	100%

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
LGU : SAN MIGUEL, LEYTE
GENERAL FUND

PARTICULARS	ACCOUNT CODE	INCOME CLASSIFICATION	PAST YEAR 2024 (Actual)	Current Year Appropriation (2025)			BUDGET YEAR 2026 (Proposed)
				FIRST SEMESTER (Actual)	SECOND SEMESTER (Estimate)	TOTAL	
I. BEGINNING CASH BALANCE							-
II. RECEIPTS							
A. LOCAL SOURCES							
1. Tax Revenue							
a. Real Property Tax-Basic (Mun. Share)	4-01-02-040						
Current Year	4-01-02-040-1	R	319,626.79	229,965.71	20,034.29	250,000.00	300,000.00
Previous Year	4-01-02-040-2	R			200,000.00	200,000.00	200,000.00
Discount on RPT (CY)	4-01-02-040-3	R	-30,058.02	(32,900.91)			(40,000.00)
b. Other Local Taxes							
Amusement Tax (Mun. Share)	4-01-03-060	R					
Business Tax	4-01-03-030	R	2,167,025.83	2,555,333.18	(805,333.18)	1,750,000.00	2,500,000.00
Peddlers Tax	4-01-03-030-1	R			10,000.00	10,000.00	10,000.00
Community Tax	4-01-01-050	R	304,885.15	403,920.08	(3,920.08)	400,000.00	500,000.00
Occupation Fees	4-01-01-140	R			3,000.00	3,000.00	10,000.00
Real Property Transfer Tax	4-01-02-040	R	26,449.41	38,025.87	(25,525.87)	12,500.00	30,000.00
Tax on Delivery Trucks and Van (Mun. Share)	4-01-03-050	R			10,000.00	10,000.00	10,000.00
Tax On Sand, Gravel & Other Quarry Products (Mun. Share)	4-01-03-040	R	13,864.80		200,000.00	200,000.00	200,000.00
Other Local Taxes	4-01-04-990	R	600.00	35,071.29	(23,071.29)	12,000.00	12,000.00
c. Tax-Revenue-Fines and Penalties -Taxes	4-01-05-010	R					
Fines & Penalties Real Property Tax	4-01-05-020	R	245,456.11	45,332.78	129,667.22	175,000.00	175,000.00
Fines & Penalties on Other Local Tax	4-01-05-040	R			5,000.00	5,000.00	10,000.00
Total Tax Revenue			3,047,850.07	3,274,748.00	(280,148.91)	3,027,500.00	3,917,000.00
2. Non-Tax Revenue							
a. Permit and Licenses Fees							
License Fees							
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160	R	12,150.00	9,750.00	60,250.00	70,000.00	70,000.00
Fishery Rental/License Fee	4-02-01-150	R		1,280.00	(280.00)	1,000.00	1,000.00
Permit Fees (MCH)	4-02-01-010	R			10,000.00	10,000.00	10,000.00
Permit Fees	4-02-01-010	R	389,414.70	114,331.95			
Mayor's Business Permit Fee	4-02-01-010-1	R			300,000.00	300,000.00	300,000.00
Building Permit Fee	4-02-01-010-2	R			60,000.00	60,000.00	120,000.00
Burial Permit Fee	4-02-01-010-3	R			1,000.00	1,000.00	1,000.00
Pedicabs Permit Fee	4-02-01-010-4	R			10,000.00	10,000.00	10,000.00
Electrical Permit Fee	4-02-01-010-5	R			20,000.00	20,000.00	20,000.00
Cockfighting Permit Fee	4-02-01-010-6	R			20,000.00	20,000.00	40,000.00
Excavation Permit Fee	4-02-01-010-7	R			1,000.00	1,000.00	1,000.00
Sanitary Permit Fee	4-02-01-010-8	R			100,000.00	100,000.00	100,000.00
Other Permit Fees	4-02-01-010-9	R			75,000.00	75,000.00	100,000.00
Amusement Fee	4-02-02-100-2	R	17,030.00	148,047.75	(128,047.75)	20,000.00	300,000.00
Registration Fees	4-02-01-020	R					
Civil Registry Fees	4-02-01-020-1	R					
Marriage Fees	4-02-01-020-1.1	R			25,000.00	25,000.00	25,000.00
Registration Fees	4-02-01-020-1.2	R	83,406.00	33,846.00	26,154.00	60,000.00	60,000.00
Burial Fees	4-02-01-020-1.3	R			500.00	500.00	500.00
Registration of Large Cattle	4-02-01-020-2	R			10,000.00	10,000.00	10,000.00
Registration of Bicycle/Pedicabs	4-02-01-020-3	R			5,500.00	5,500.00	5,500.00
Registration of Push Cart	4-02-01-020-4	R			500.00	500.00	500.00
Registration of Agricultural Machinery & Equipment	4-02-01-020-5	R			1,000.00	1,000.00	1,000.00
Registration of Calesa/Caretela	4-02-01-020-6	R			100.00	100.00	100.00
Registration of Animal Drawn Cart/S	4-02-01-020-7	R			100.00	100.00	100.00
Other Service Income	4-02-01-990	R					
Occupation License Fees	4-02-01-990-1	R	6,700.00		100,000.00	100,000.00	150,000.00
Dog License Fee	4-02-01-990-2	R			100.00	100.00	100.00
Other Permit & Licenses	4-02-01-990-3	R			10,000.00	10,000.00	20,000.00
Regulatory Fee on Commercial Breeding of Fighting Cocks	4-02-01-990-4	R			100.00	100.00	100.00
Fines & Penalties - Service Income	4-02-01-980	R	211,798.06		-		
Impounding Fee/Sale of Stray Animals	4-02-01-980-1	R			100.00	100.00	100.00
Sub - Total			720,498.76	307,255.70	708,076.25	901,000.00	1,346,000.00

PARTICULARS	ACCOUNT CODE	INCOME CLASSIFICATION	PAST YEAR 2024 (Actual)	Current Year Appropriation (2025)			BUDGET YEAR 2026 (Proposed)
				FIRST SEMESTER (Actual)	SECOND SEMESTER (Estimate)	TOTAL	
b. Service Income							
Clearances/Certification Fees	4-02-01-040	R	356,789.52	242,385.47			
Secretary's Fee	4-02-01-040-1	R			110,000.00	110,000.00	150,000.00
Police Clearance Fee	4-02-01-040-2	R			20,000.00	20,000.00	20,000.00
Fire Safety Clearance Fee	4-02-01-040-3	R			20,000.00	20,000.00	20,000.00
Other Clearance/Certification Fees	4-02-01-040-4	R			150,000.00	150,000.00	150,000.00
Garbage Fees	4-02-02-190	R	123,875.00	94,500.00	(14,500.00)	80,000.00	150,000.00
Inspection Fees	4-02-01-100	R	138,015.00	92,415.00			
Locational Inspection Fee	4-02-01-100-1	R			20,000.00	20,000.00	30,000.00
Building & Structure Inspection Fee	4-02-01-100-2	R			20,000.00	20,000.00	30,000.00
Other Inspection Fees	4-02-01-100-5	R			150,000.00	150,000.00	150,000.00
Hospital Fees	4-02-02-200	R	182,200.00	92,860.00			
Physical Examination Fee	4-02-02-200-1	R			20,000.00	20,000.00	30,000.00
Laboratory Examination Fee	4-02-02-200-2	R			70,000.00	70,000.00	100,000.00
Other Medical/Dental/Lab Fees	4-02-02-200-3	R			10,000.00	10,000.00	50,000.00
Other Medical Services	4-02-02-200-4	R			50,000.00	50,000.00	50,000.00
Seminar/Training Fees	4-02-02-040						
Road Network Fees	4-02-02-080		395,960.80	268,880.00			
Toll Fees	4-02-02-080-1	R			20,000.00	20,000.00	20,000.00
Terminal Fees	4-02-02-080-2	R			100,000.00	100,000.00	150,000.00
Other Service Income	4-02-01-990	R					
Regulatory Fee on Outdoor Advertisement	4-02-01-990-1	R			15,000.00	15,000.00	15,000.00
Charges On the Use of Public Toilets	4-02-01-990-2	R					
Other Service Income	4-02-01-990-3	R	242,830.50	273,100.00	226,900.00	500,000.00	500,000.00
Fines & Penalties-Service Income	4-02-01-980	R		130,466.00	(127,466.00)	3,000.00	5,000.00
Sub - Total			1,439,670.82	1,194,606.47	859,934.00	1,358,000.00	1,620,000.00
c. Business Income							
Receipt from Cemetery Operations	4-02-02-160	R	1,355,300.00		1,000,000.00	1,000,000.00	1,500,000.00
Receipt from Market Operations	4-02-02-140	R	506,000.00	605,000.00	95,000.00	700,000.00	700,000.00
Receipt from Slaughterhouse Operation	4-02-02-150	R	31,350.00		480,000.00	480,000.00	500,000.00
Waterworks System Fees	4-02-02-090	R	3,392,525.17		5,000,000.00	5,000,000.00	5,000,000.00
SMWS Rebates	4-02-02-090-1	R	(116,758.45)				
Parking Fees	4-02-02-120	R	74,750.00		100,000.00	100,000.00	150,000.00
Berthing Charges on Vessels	4-02-02-120-1	R			1,000.00	1,000.00	1,000.00
Income from Printing & Publication	4-02-02-170	R	18,010.00		15,000.00	15,000.00	15,000.00
Rent Income	4-02-02-050		85,646.68	2,000.00			
Lease of Properties	4-02-02-050-1	R			450,000.00	450,000.00	450,000.00
Furniture Rentals	4-02-02-050-2	R			10,000.00	10,000.00	10,000.00
Vehicle Rentals	4-02-02-050-3	R			3,000.00	3,000.00	3,000.00
Farm Equipment Rentals	4-02-02-050-4	R			20,000.00	20,000.00	20,000.00
Auditorium Rentals	4-02-02-050-5	R			20,000.00	20,000.00	20,000.00
Operating Rentals	4-02-02-050-6	R			14.00	14.00	100.00
Other Business Income	4-02-02-100						
Charges on Benefits	4-02-02-100-1	R			10,000.00	10,000.00	10,000.00
Other Business Income	4-02-02-100-3	R	2,299,777.71	18,428.29	116,571.71	135,000.00	150,000.00
Fines & Penalties - Business Income	4-02-02-980	R			25,000.00	25,000.00	25,000.00
Sub - Total			7,646,601.11	625,428.29	7,345,585.71	7,969,014.00	8,554,100.00
d. Other Income							
Interest Income	4-02-02-220	R	45,191.96		200,000.00	200,000.00	20,000.00
Miscellaneous Income	4-06-01-010	R	76,368.98	47,100.00	(37,100.00)	10,000.00	100,000.00
Loss on Sale of Assets	5-05-04-070	NR					
Sub - Total			121,560.94	47,100.00	162,900.00	210,000.00	120,000.00
Total Non-Tax Revenue			9,928,331.63	2,174,390.46	9,076,495.96	10,438,014.00	11,640,100.00
B. External Sources							
Grants & Donations in Cash	4-04-02-010	NR	50,000.00	70,760.90			100,000.00
Income Philhealth Capitation Fund	4-04-02-010-1	R					
National Tax Allotment (NTA)	4-01-06-010	R	131,040,603.00	77,720,244.00	77,957,817.00	155,678,061.00	179,156,603.00
Share from PAGCOR							
Share from PCSO	4-04-01-020	R	16,020.00	22,260.00	102,740.00	125,000.00	125,000.00
Share from Tobacco Excise Tax (RA 717)	4-01-06-040	NR					
Miscellaneous	4-06-01-010						
Total External Sources			131,106,623.00	77,813,264.90	78,060,557.00	155,803,061.00	179,381,603.00
Total Receipts			144,082,804.70	83,262,403.36	86,856,904.05	169,268,575.00	194,938,703.00

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Local Government Unit : San Miguel, Leyte

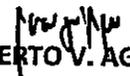
GENERAL FUND

Object of Expenditures	Account Code	Past Year 2024 (Actual)	Current Year (2025)			Budget Year 2026 (Proposed)
			First Semester (Actual)	Second Semester (Estimate)	Total	
III. Expenditures						
A. CURRENT OPERATING EXPENDITURES						
1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	33,041,447.73	16,301,291.92	28,606,085.48	44,907,377.40	49,324,399.85
Salaries & Wages - Casual	5-01-01-020	706,984.32	304,439.99	669,768.01	974,208.00	1,012,416.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	2,116,227.41	1,028,909.09	2,163,090.91	3,192,000.00	3,288,000.00
Representation Allowance (RA)	5-01-02-020	1,750,968.75	738,187.50	971,812.50	1,710,000.00	2,011,500.00
Transportation Allowance (TA)	5-01-02-030	1,750,968.75	738,187.50	971,212.50	1,710,000.00	2,011,500.00
Clothing/Uniform Allowance	5-01-02-040	616,000.00	630,000.00	301,000.00	931,000.00	959,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990	7,000.00	-	122,000.00	941,000.00	959,000.00
Honoraria	5-01-02-100	820,454.00	639,000.00	386,401.00	1,099,401.00	402,001.00
Overtime and Night Pay	50102130	-	-	-	-	2.00
Cash Gift	5-01-02-150	435,250.00	-	538,080.00	660,000.00	685,000.00
Mid-Year Bonus	5-01-02-990	2,745,568.00	2,993,328.64	830,161.36	3,823,490.00	4,194,795.00
Year-End Bonus	5-01-02-140	2,884,313.55	-	3,823,644.00	3,823,644.00	4,197,218.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	3,647,426.21	1,802,491.94	3,701,079.27	5,503,571.21	6,037,439.98
PAG-IBIG Contributions	5-01-03-020	193,800.00	99,175.00	220,025.00	319,200.00	328,800.00
PHILHEALTH Contributions	5-01-03-030	831,760.25	413,893.53	726,663.32	1,140,556.85	1,255,655.18
ECC Contributions	5-01-03-040	100,240.58	49,300.01	110,648.95	159,948.96	165,230.40
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030	1,383,414.01	103,837.31	763,912.34	867,749.65	567,749.65
Monetization of Leave Credits	50101010	479,733.06	294,521.56	75,941.28	218,580.28	200,135.00
Other Personnel Benefits	5-01-04-990	-	-	-	-	-
Subsistence and Quarter's Allowance	5-01-02-050	116,400.00	57,250.00	194,750.00	252,000.00	324,000.00
Laundry Allowance	5-01-02-060	13,800.00	7,200.00	12,600.00	19,800.00	27,000.00
Hazard Pay	5-01-02-110	788,245.96	400,926.14	933,218.86	1,334,145.00	1,867,569.80
Loyalty Incentive	50104990	45,000.00	35,000.00	20,000.00	55,000.00	20,001.00
Anniversary Bonus	5-01-04-990-2	593,916.67	-	-	-	-
CNA Incentive	5-01-04-990-3	1,391,616.67	-	-	-	-
Productivity Enhancement Incentive	5-01-04-990-4	726,875.00	-	-	-	-
SR Incentive	5-01-04-990-5	1,144,000.00	-	-	-	-
TOTAL PERSONAL SERVICES		58,331,410.92	26,637,540.13	45,990,212.22	73,642,672.35	79,838,412.86
2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	1,669,989.49	511,763.53	1,559,236.47	2,071,000.00	2,071,000.00
Training Expenses	5-02-02-010	968,835.41	436,190.00	894,810.00	1,331,000.00	1,331,000.00
Transportation Expenses	5-02-01-010-1	35,536.00	-	93,800.00	93,800.00	93,800.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	317,861.27	216,733.76	404,796.24	621,530.00	621,530.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	823,395.87	123,868.00	562,394.40	1,324,776.00	1,324,776.00
Drugs and Medicines Expenses	5-02-03-070	1,989,360.00	-	3,000,000.00	3,000,000.00	3,000,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	98,782.00	-	400,000.00	511,000.00	511,000.00
Accountable Forms Expenses	5-02-03-990	99,400.00	76,050.00	43,950.00	120,000.00	120,000.00
Other Supplies and Materials Expenses	5-02-03-990	28,140.00	19,780.00	290,220.00	330,000.00	343,200.00
Chemical & Filtering Supplies Expenses		390.00	780.00	394,420.00	395,200.00	382,000.00
Electricity Expenses		2,772,322.33	959,579.22	2,658,170.78	3,617,750.00	3,996,515.44
COMMUNICATION EXPENSES						
Postage & Courier Services	5-02-05-010	71,732.00	12,000.00	28,000.00	40,000.00	40,000.00
Telephone Expenses/Mobile	5-02-05-020	631,500.00	324,000.00	389,000.00	722,000.00	722,000.00
Internet Subscription Expenses	5-02-05-030	289,500.00	154,500.00	153,500.00	326,000.00	326,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZ	5-02-99-060	40,000.00	40,000.00	124,400.00	164,400.00	164,400.00
ADVERTISING EXPENSES	5-02-99-010	-	-	210,000.00	210,000.00	200,000.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020	53,905.00	6,145.00	132,855.00	139,000.00	139,000.00
Other Professional Services		-	-	24,000.00	24,000.00	24,000.00
REPRESENTATION EXPENSES	5-02-99-030	515,662.00	216,683.00	333,317.00	550,000.00	550,000.00
SUBSCRIPTION EXPENSES	5-02-99-070	-	-	110,000.00	110,000.00	110,000.00
Auditing Services	50211020	30,852.00	7,606.28	12,393.72	20,000.00	20,000.00
Consultancy Services	50211030	600,000.00	225,000.00	375,000.00	600,000.00	600,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Road Improvements	5-02-13-020	-	-	-	200,000.00	200,000.00
Repair & Maintenance - Buildings and Other Stru	5-02-13-040	986,841.79	317,840.34	975,159.66	1,288,000.00	1,298,000.00
Repair & Maintenance - Machinery and Equipm	5-02-13-050	31,750.00	59,374.96	289,825.04	340,000.00	340,000.00
Repair & Maintenance - Transportation Equipm	5-02-13-060	132,363.22	113,890.00	512,005.80	668,520.80	653,520.80
Repair & Maintenance - Furnitures & Fixtures	5-02-13-070	22,500.00	-	120,000.00	120,000.00	120,000.00
Repair & Maintenance - Other Property, Plant and Equ	5-02-13-990	-	-	100,000.00	100,000.00	100,000.00
SUBSIDIES & DONATIONS						
Donations	5-02-99-080	643,051.00	327,150.00	772,850.00	1,100,000.00	1,100,000.00
CONFIDENTIAL, INTELLIGENCE, EXTRA ORDINARY						
Confidential Expense	5-02-10-010	-	-	-	-	-
Extraordinary & Miscellaneous Expenses	5-02-10-030	-	-	-	-	-
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Fidelity Bond Premium	50216020	147,525.00	-	95,000.00	135,000.00	135,000.00
Taxes, Duties and Licenses	5-02-16-010	9,749.62	12,812.74	13,310.38	132,000.00	127,000.00
Insurance Expenses	5-02-16-030	165,958.40	133,772.47	35,015.07	337,000.00	367,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		13,176,902.40	4,295,519.30	15,107,429.56	20,741,976.80	21,130,742.24
TOTAL CURRENT OPERATING EXPENDITURES		71,508,313.32	30,933,059.43	61,097,641.78	94,384,649.15	100,969,155.10
3 CAPITAL OUTLAY	300					
Office Equipment	1-07-05-020	164,240.00	155,922.00	144,078.00	390,000.00	470,000.00
Information & Communication Technology Equip	1-07-05-030	275,540.00	186,245.00	53,755.00	480,000.00	390,000.00
Furnitures & Fixtures	1-07-07-010	49,500.00	99,200.00	50,800.00	200,000.00	200,000.00
Motor Vehicle	10706010	1,999,941.51	-	-	-	-
TOTAL CAPITAL OUTLAY		2,489,221.51	441,367.00	248,633.00	1,070,000.00	1,060,000.00

Object of Expenditures	Past Year 2024 (Actual)	Current Year (2025)			Budget Year 2026 (Proposed)
		First Semester (Actual)	Second Semester (Estimate)	Total	
Special Purpose Appropriations (SPAs)			-		
Appropriation for 20% Development Fund (DF)	21,620,201.96	227,415.00	16,545,170.00	16,772,585.00	10,331,320.60
Appropriation for Debt Service (DF)	10,200,000.00	-	14,135,612.20	14,135,612.20	25,500,000.00
Appropriation for LDRRM Fund	4,609,798.76	311,751.20	7,839,926.35	8,151,677.55	9,746,935.15
Aid to Barangay	-		21,000.00	21,000.00	21,000.00
Other Authorized Special Purpose Appropriations					
Administration of Justice Services	231,243.51	86,753.20	153,246.80	240,000.00	240,000.00
Promotion of Public Order & Safety	82,912.12	30,000.00	55,000.00	85,000.00	85,000.00
Police Services	386,776.43	61,029.06	688,970.94	750,000.00	750,000.00
Fire Safety Services	210,719.80	21,989.60	294,010.40	316,000.00	316,000.00
OCOMELEC Services	24,000.00		24,000.00	24,000.00	24,000.00
Public Information and Dessimination Activities	197,731.81	52,125.01	147,874.99	200,000.00	200,000.00
Conduct of Brgy. Consultative Assemblies			200,000.00	200,000.00	200,000.00
Training/Insurance Coverage of Brgy. Tanod			100,000.00	100,000.00	100,000.00
Special Program for Employment of Students (SPES)	79,772.40		100,000.00	100,000.00	100,000.00
Sports Development Program	679,544.00		200,000.00	200,000.00	200,000.00
Healthy Lifestyle Program	91,450.00	29,800.00	70,200.00	100,000.00	100,000.00
Tourism Program, Projects and Activities	217,237.12	106,144.34	193,855.66	300,000.00	300,000.00
San Miguel Day Celebration (RA 7791)	448,329.00		500,000.00	500,000.00	500,000.00
San Miguel Founding Anniversary Celebration	512,950.00	439,605.00	60,395.00	500,000.00	500,000.00
Local Special Bodies & Council/LCPC/BAC & other Functional Co	186,320.95	40,106.00	159,894.00	200,000.00	200,000.00
National Gov't Agencies P/P/A's (Mun. Counterpart)	621,317.20	290,193.28	209,806.72	500,000.00	500,000.00
Municipal Terminal Mgt. & Traffic Enforcement Activities	1,000,328.50	264,568.75	235,431.25	500,000.00	500,000.00
Municipal Livelihood Management Program	746,518.28	19,740.00	730,260.00	750,000.00	750,000.00
Moral Recovery Program/Municipal Enhancement Program	876,414.27	382,377.15	333,119.62	715,496.77	715,496.77
Peace and Order and Public Safety Plan	788,000.00	402,750.00	385,250.00	788,000.00	788,000.00
Financial Grants to College Students				-	200,000.00
Formulation/Enactment of Code and Ordinances	110,296.88	56,520.00	43,480.00	100,000.00	100,000.00
Human Resource Development	87,000.00		100,000.00	100,000.00	100,000.00
Planning Activities	98,333.86	21,247.71	128,752.29	150,000.00	150,000.00
Land Procurement for Public Use				-	4,700,000.00
Community College Operation				-	3,519,250.00
Budgeting Activities	404,954.45	80,805.00	169,195.00	250,000.00	250,000.00
Implementation of eBudget ESRE	81,290.73	34,481.00	115,519.00	150,000.00	150,000.00
Operation and Maintenance of Financial Management		15,540.00	318,980.00	334,520.00	334,520.00
Operation of Photocopying Machine-Xerox & Risograph	72,794.23	53,070.00	69,850.00	122,920.00	122,920.00
Tax Collection Enforcement Program	123,663.34		150,000.00	150,000.00	150,000.00
Implementation of Integrated Taxation Management System (I-	91,583.04	35,047.03	124,800.00	159,847.03	150,000.00
Electronic Statement of Receipts & Expenditures	80,013.06	31,725.00	150,000.00	181,725.00	150,000.00
Implementation of Revenue Generation Plan	91,553.52	25,200.00	150,000.00	175,200.00	150,000.00
Installation of Computer Aided Real Property	98,988.57	11,685.00	118,315.00	130,000.00	150,000.00
Tax Mapping	99,999.50		120,000.00	120,000.00	130,000.00
Record Management System				-	120,000.00
Civil Registration Campaign P/P/As	113,695.00		150,000.00	150,000.00	150,000.00
Implementation of Phil. Civil Registration System	92,200.07	30,819.00	119,181.00	150,000.00	150,000.00
Mass Wedding	43,391.00		100,000.00	100,000.00	100,000.00
Repair & Maintenance - Public Buildings	1,012,145.81	216,402.07	108,344.80	324,746.87	1,500,000.00
Repair & Maintenance Roads, Highways & Bridges	232,418.87	48,116.53	185,645.80	233,762.33	500,000.00
Repair & Maintenance-Other Structures	570,193.59	75,219.16	117,105.89	192,325.05	500,000.00
Repair & Maintenance - Mun. Auditorium	101,210.00	31,712.34	63,000.00	94,712.34	200,000.00
Maintenance of Streetlights	16,360.00	51,166.72	200,000.00	251,166.72	200,000.00
Food Always in the Home (FAITH) Project	297,563.51	147,525.00	152,475.00	300,000.00	300,000.00
Municipal Farm Incentive	262,354.60	27,875.41	261,527.50	289,402.91	300,000.00
High Valued Commercial Crop Production Project	277,265.13	133,011.19	300,000.00	433,011.19	300,000.00
Organic Farming Program	87,049.84	49,978.00	100,000.00	149,978.00	100,000.00
Animal Health Care Program	271,875.00	191,480.00	300,000.00	491,480.00	300,000.00
Animal Production Program	350,431.55	102,695.00	300,000.00	402,695.00	300,000.00
Palay Production Enhancement Program	350,407.96	38,472.50	300,000.00	338,472.50	300,000.00
Fishery Production Program	251,291.27	8,940.00	117,523.42	126,463.42	300,000.00
Students at Risk of Dropping Out (SARDO) Project	1,500.00		10,000.00	10,000.00	10,000.00
Alternative Learning School (ALS) Program	10,000.00		10,000.00	10,000.00	10,000.00
Early Childhood Care & Dev't Program	932,792.58	255,230.00	444,770.00	700,000.00	700,000.00
Child-Friendly Governance Activities	148,289.50		334,503.23	334,503.23	334,503.23
Youth Welfare Program	134,087.08	61,500.00	38,500.00	100,000.00	100,000.00
Women's Welfare Program	60,793.60	74,860.00	125,140.00	200,000.00	200,000.00
Family Welfare Program	23,100.00	88,220.12	11,779.88	100,000.00	100,000.00
Pangtawid, Pampamilya Pilipino Program (4 P's)	17,040.00	30,000.00	20,000.00	50,000.00	50,000.00

Object of Expenditures	Past Year 2024 (Actual)	Current Year (2025)			Budget Year 2026 (Proposed)
		First Semester (Actual)	Second Semester	Total	
Solo Parent Program	30,000.00	20,000.00	10,000.00	30,000.00	30,000.00
Emergency Assistance/Indigency Program	2,514,450.00	1,840,782.00	159,218.00	2,000,000.00	2,000,000.00
Persons with Disability Welfare Program	258,492.50	45,065.00	228,359.00	273,424.00	273,424.00
Senior Citizens Welfare Program	1,092,017.86	429,980.35	570,019.65	1,000,000.00	1,000,000.00
Gender and Development (Org. Focused)	195,750.68	32,815.00	67,185.00	100,000.00	100,000.00
Implementation of Special Laws	3,900.00		10,000.00	10,000.00	10,000.00
Population Program	49,999.80	8,382.00	41,618.00	50,000.00	50,000.00
Anti-Trafficking in persons-Violence against Women and their Children Program	30,800.00		20,000.00	20,000.00	20,000.00
Community Welfare Program	934,484.55	114,918.46	71,641.54	186,560.00	
KALAHI CIDSS Philippine Community Resilience Project			-		70,000.00
Special Drug Education Center (SDEC)			-		30,000.00
Financial Assistance to Indigent Students			100,000.00	100,000.00	100,000.00
Nutrition Program	600,474.86	143,077.00	356,923.00	500,000.00	500,000.00
Primary Health Care Program	1,707,817.50	939,009.00	60,991.00	1,000,000.00	1,000,000.00
Sentrong Sigla Program	7,500.00		30,000.00	30,000.00	30,000.00
Reproductive Health Care Program	2,660.00		100,000.00	100,000.00	100,000.00
Communicable/Non Communicable Disease Prevention	43,355.00	15,660.00	184,340.00	200,000.00	200,000.00
National Voluntary Blood Donation Program	198,247.50	49,500.00	150,500.00	200,000.00	200,000.00
Environmental Health/Wash Program	91,570.00		200,000.00	200,000.00	200,000.00
Maternal & Child Health Care Prog.	457,385.00	161,885.00	214,775.91	376,660.91	376,660.91
Dental Health Program	42,980.18	16,080.00	283,920.00	300,000.00	300,000.00
Indigency Program - Ambulance Emergency Assistance	178,607.15	79,833.60	220,166.40	300,000.00	300,000.00
Animal Bite Center	176,980.00		500,000.00	500,000.00	500,000.00
Schistosomiasis Program			50,000.00	50,000.00	50,000.00
HIV/AIDS Prevention Program	69,879.00		100,000.00	100,000.00	100,000.00
Leprosy Program			50,000.00	50,000.00	50,000.00
National tuberculosis Program	19,370.00		20,000.00	20,000.00	20,000.00
National Immunization Program			100,000.00	100,000.00	100,000.00
Promotion of Personal Hygiene-ECCD		23,220.00	176,780.00	200,000.00	200,000.00
Municipal Infirmary Operation			3,000,000.00	3,000,000.00	2,300,000.00
Municipal Infirmary Health Provider Compensation			-		5,400,000.00
LDRRM Program			50,000.00	50,000.00	50,000.00
New Born Screening Program		87,500.00	12,500.00	100,000.00	100,000.00
Local Epidemiology Surveillance Unit Program			50,000.00	50,000.00	50,000.00
Smoking Cessation Program-ROA		12,500.00	37,500.00	50,000.00	50,000.00
Mental Health GAP		32,160.00	267,840.00	300,000.00	300,000.00
Human Resource Development Program	757,354.00	28,069.69	471,930.31	500,000.00	590,517.24
Operation of Material Recovery Facility (MRF)	294,965.25	23,261.94	176,738.06	200,000.00	200,000.00
Garbage Collection	714,459.28	166,420.00	433,580.00	600,000.00	600,000.00
Reforestation Management Program	272,985.41	125,144.00	374,856.00	500,000.00	500,000.00
Clean, Green and Beautify Program	495,095.40	174,433.44	325,566.56	500,000.00	500,000.00
Coastal Resource Management	556,706.25	96,143.12	403,856.88	500,000.00	500,000.00
San Miguel Rescue and Responder/Traffic Operation	1,927,915.00	676,140.00	2,623,860.00	3,300,000.00	3,300,000.00
Operation of Business Permit/Licensing & Regulatory Unit	244,209.73	110,900.69	149,099.31	260,000.00	260,000.00
Total Special Purpose Appropriations	64,879,905.15	10,247,771.66	61,465,176.36	71,712,948.02	92,909,547.90
Total Expenditures	138,877,439.98	41,622,198.09	122,811,451.14	167,167,597.17	194,938,703.00
Ending Balance					-

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.


ROBERTO V. AGUIRRE
 Acting Mun. Treasurer


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


CHESTERTON O REYES
 MPDC


ARIEL B. ABELLAR
 Municipal Accountant

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL MAYOR (OMM)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	5,060,289.28	2,394,445.65	4,770,701.70	7,165,147.35	7,497,732.00
Salaries & Wages - Casual	5-01-01-020	606,269.31	259,235.26	593,196.74	852,432.00	885,864.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	541,409.24	259,727.28	556,272.72	816,000.00	816,000.00
Representation Allowance (RA)	5-01-02-020	90,000.00	30,000.00	51,000.00	81,000.00	90,000.00
Transportation Allowance (TA)	5-01-02-030	90,000.00	30,000.00	51,000.00	81,000.00	90,000.00
Clothing/Uniform Allowance	5-01-02-040	161,000.00	154,000.00	84,000.00	238,000.00	238,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				238,000.00	238,000.00
Honoraria	5-01-02-100	669,454.00	609,000.00	178,401.00	787,401.00	174,001.00
Overtime and Night Pay	50102130					
Cash Gift	5-01-02-150	109,750.00		170,000.00	170,000.00	170,000.00
Mid-Year Bonus	5-01-02-990	417,876.00	442,137.64	226,012.36	668,150.00	698,619.00
Year-End Bonus	5-01-02-140	480,025.35		668,150.00	668,150.00	698,619.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	680,004.03	318,441.35	643,668.17	962,109.52	1,006,031.52
PAG-IBIG Contributions	5-01-03-020	53,100.00	26,700.00	54,900.00	81,600.00	81,600.00
PHILHEALTH Contributions	5-01-03-030	140,359.61	64,231.43	133,919.86	198,151.29	206,842.74
ECC Contributions	5-01-03-040	25,766.59	13,200.01	27,724.31	40,924.32	41,258.64
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030	22,220.69	103,837.31	329,856.36	433,693.67	433,693.67
Monetization of Leave Credits	50101010		16,552.75	83,481.25	100,034.00	100,034.00
Other Personnel Benefits	5-01-04-990					
Loyalty Incentive	50104990		10,000.00		10,000.00	10,000.00
Anniversary Bonus	5-01-04-990-2	436,366.67				
CNA Incentive	5-01-04-990-3	110,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	440,000.00				
SR Incentive	5-01-04-990-5					
TOTAL PERSONAL SERVICES		10,133,890.77	4,731,508.68	8,622,284.48	13,591,793.16	13,476,295.57
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	606,943.50	83,878.05	416,121.95	500,000.00	500,000.00
Training Expenses	5-02-02-010	87,500.00	33,600.00	266,400.00	300,000.00	300,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	40,540.30	55,216.01	144,783.99	200,000.00	200,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090			150,000.00	150,000.00	150,000.00
Other Supplies and Materials Expenses	5-02-03-990	26,600.00	9,780.00	290,220.00	300,000.00	300,000.00
COMMUNICATION EXPENSES						
Postage & Courier Services	5-02-05-010	47,500.00		5,000.00	5,000.00	5,000.00
Telephone Expenses/Mobile	5-02-05-020	30,000.00	15,000.00	45,000.00	60,000.00	60,000.00
Internet Subscription Expenses	5-02-05-030	40,000.00	15,000.00	9,000.00	24,000.00	24,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATION						
ADVERTISING EXPENSES	5-02-99-060			100,000.00	100,000.00	100,000.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020	29,300.00		50,000.00	50,000.00	50,000.00
REPRESENTATION EXPENSES	5-02-99-030	510,662.00	216,683.00	283,317.00	500,000.00	500,000.00
SUBSCRIPTION EXPENSES	5-02-99-070			100,000.00	100,000.00	100,000.00
Auditing Services	50211020	30,852.00	7,606.28	12,393.72	20,000.00	20,000.00
Consultancy Services	50211030	600,000.00	225,000.00	375,000.00	600,000.00	600,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Road Improvements	5-02-13-020					
Repair & Maintenance - Buildings and Other Structures	5-02-13-040			200,000.00	200,000.00	200,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	8,400.00		100,000.00	100,000.00	100,000.00
Repair & Maintenance - Transportation Equipment	5-02-13-060	27,004.00	39875	160,125.00	200,000.00	200,000.00
Repair & Maintenance - Furnitures & Fixtures	5-02-13-070	22,500.00		100,000.00	100,000.00	100,000.00
Repair & Maintenance - Other Property, Plant and Equipmen	5-02-13-990			100,000.00	100,000.00	100,000.00
SUBSIDIES & DONATIONS						
Donations	5-02-99-080	548,051.00	228,150.00	771,850.00	1,000,000.00	1,000,000.00
CONFIDENTIAL, INTELLIGENCE, EXTRA ORDINARY & INC						
Confidential Expense	5-02-10-010					
Extraordinary & Miscellaneous Expenses	5-02-10-030					
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Fidelity Bond Premium	50216020	60,000.00				
Taxes, Duties and Licenses	5-02-16-010		2,849.06		60,000.00	50,000.00
Insurance Expenses	5-02-16-030	122,316.09				10,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		2,838,168.89	932,637.40	3,779,211.66	4,969,000.00	4,969,000.00
TOTAL CURRENT OPERATING EXPENDITURES		12,972,059.66	5,664,146.08	12,401,496.14	18,560,793.16	18,445,295.57
2.0 CAPITAL OUTLAY	300					
Office Equipment	1-07-05-020	99,300.00	89,672.00	10,328.00	100,000.00	100,000.00
Information & Communication Technology Equipmen	1-07-05-030	145,540.00	95,100.00	4,900.00	100,000.00	100,000.00
Furnitures & Fixtures	1-07-07-010		99,200.00	800.00	100,000.00	100,000.00
TOTAL CAPITAL OUTLAY		244,840.00	283,972.00	16,028.00	300,000.00	300,000.00
TOTAL APPROPRIATIONS		13,216,899.66	5,948,118.08	12,417,524.14	18,860,793.16	18,745,295.57

Prepared By:

HON. NORMAN D. SABDAO
Municipal Mayor

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

HON. NORMAN D. SABDAO
Municipal Mayor

Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte

OFFICE OF THE MUNICIPAL MAYOR

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Public Services	Executive Services				
1000-3-1-01-001-001		Public Information and Dissemination Activities	197,731.81	52,125.01	147,874.99	200,000.00
		Other General Services	100,000.00			
		Other Supplies & Maintenance Expenses	100,000.00			
1000-3-1-01-001-002		Conduct of Brgy. Consultative Assemblies			200,000.00	200,000.00
		Other General Services	74,250.00			
		Other Supplies and Maintenance Expenses	5,425.00			
		Representation Expenses	99,500.00			
		Fuel, Oil & Lubricants Expenses	20,825.00			
1000-3-1-01-001-012		Training/Insurance Coverage of Brgy. Tanod			100,000.00	100,000.00
		Insurance Expenses	70,000.00			
		Other Professional Services	15,000.00			
		Other Supplies and Maintenance Expenses	15,000.00			
3000-3-1-01-001-016		Special Program for Employment of Students (SPES)	79,772.40		100,000.00	100,000.00
		Other General Services	97,917.60			
		Office Supplies Expenses	2,082.40			
3000-3-1-01-001-017		Sports Development Program	679,544.00		200,000.00	200,000.00
		Other General Services	50,000.00			
		Sports Equipment	30,000.00			
		Other Professional Services	50,000.00			
		Prizes	50,000.00			
		Other Supplies and Maintenance Expenses	20,000.00			
3000-3-1-01-001-018		Healthy Lifestyle Program	91,450.00	29,800.00	70,200.00	100,000.00
		Other General Services	84,500.00			
		Prizes	15,500.00			
3000-3-1-01-001-019		Tourism Program, Projects and Activities	217,237.12	106,144.34	193,855.66	300,000.00
		Other General Services	168,000.00			
		Travelling Expenses	20,000.00			
		Training Expenses	25,000.00			
		Office Supplies Expenses	30,000.00			
		Other Supplies and Maintenance Expenses	7,000.00			
		Repair & Maintenance-Buildings & Other Structures	50,000.00			
3000-3-1-01-001-020		San Miguel Day Celebration (RA 7791)	448,329.00		500,000.00	500,000.00
		Representation Expenses	150,000.00			
		Other Professional Services	10,000.00			
		Other Supplies and Maintenance Expenses	270,000.00			
		Donations	70,000.00			
3000-3-1-01-001-021		San Miguel Founding Anniversary Celebration	512,950.00	439,605.00	60,395.00	500,000.00
		Other General Services	50,000.00			
		Representation Expenses	120,000.00			
		Other Professional Services	20,000.00			
		Other Supplies and Maintenance Expenses	310,000.00			
1000-3-1-01-001-004		Local Special Bodies & Council/LCPC/BAC & other Functional Committees P/P/As	186,320.95	40,106.00	159,894.00	200,000.00
		Other General Services	84,500.00			
		Travelling Expenses-Local	31,600.00			
		Internet Subscription Expenses	14,400.00			
		Other Supplies and Maintenance Expenses	20,000.00			
		Representation Expenses	49,500.00			
1000-3-1-01-001-015		National Gov't Agencies P/P/A's (Mun. Counterpart)	621,317.20	290,193.28	209,806.72	500,000.00
		Other General Services	450,000.00			
		Other Maintenance & Operating Expenses	50,000.00			
1000-3-1-01-001-011		Municipal Terminal Mgt. & Traffic Enforcement Activities	1,000,328.50	264,568.75	235,431.25	500,000.00
		Other General Services	450,000.00			
		Training Expenses	18,000.00			
		Insurance Expenses	7,000.00			
		Other Supplies and Maintenance Expenses	25,000.00			
3000-3-1-01-001-021		Municipal Livelihood Management Program	746,518.28	19,740.00	730,260.00	750,000.00
		Other General Services	736,450.00			
		Other Supplies and Maintenance Expenses	13,550.00			
1000-3-1-01-001-005		Moral Recovery Program/Municipal Enhancement Program	876,414.27	382,377.15	333,119.62	715,496.77
		Other General Services	643,500.00			
		Other Supplies and Maintenance Expenses	71,996.77			
3000-3-1-01-001-022		Aid to the Barangay			21,000.00	21,000.00
		Donations	21,000.00			
1000-3-1-01-001-010		Peace and Order and Public Safety Plan	788,000.00	402,750.00	385,250.00	788,000.00
		Fuel, Oil and Lubricants Expenses	100,000.00			
		Representation Expenses	30,000.00			
		Other Supplies and Maintenance Expenses	60,000.00			
		Other Maintenance & Operating Expenses	598,000.00			
000-3-2-12-012-002-1		Financial Grants to College Students				200,000.00
		Donations	200,000.00			

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL MAYOR (OMM)

Item Number	Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease	
			Rate/Annum		Rate/Annum			
			Old	New	SG/Step	Amount		SG/Step
1	1	MUNICIPAL MAYOR I	Norman D. Sabdao	27/2	1,252,152.00	27/3	1,324,524.00	72,372.00
2	2	PRIVATE SECRETARY II	Vacant	15/1	345,720.00	15/1	361,872.00	16,152.00
2-1	2-1	EXECUTIVE ASSISTANT II	Vacant	17/1	406,248.00	17/1	425,220.00	18,972.00
2-2	2-2	EXECUTIVE ASSISTANT II	Ronald L. Yu	17/1	406,248.00	17/1	425,220.00	18,972.00
2-3	2-3	EXECUTIVE ASSISTANT I	Vacant	14/1	318,912.00	14/1	333,216.00	14,304.00
2-4	2-4	EXECUTIVE ASSISTANT I	Agustin M. Borer, Jr.	14/1	322,152.00	14/3	339,744.00	17,592.00
2-5	2-5	EXECUTIVE ASSISTANT I	Gil A. Tamayo	14/1	318,912.00	14/1	333,216.00	14,304.00
2-6	2-6	EXECUTIVE ASSISTANT I	Rony Balondo	14/1	318,912.00	14/1	333,216.00	14,304.00
3-1	3-1	SENIOR TOURISM OPERATION OFFICER	Meritche S. Peñaranda	18/1	441,132.00	18/1	461,736.00	20,604.00
3-2	3-2	COMPUTER MAINTENANCE TECHNOLOGIST I	Vacant	11/1	256,608.00	11/1	270,216.00	13,608.00
4	4	ADMINISTRATIVE OFFICER III (Supply Officer II)	Jose V. Labaclado	14/3	325,428.00	14/3	339,744.00	14,316.00
4-1	4-1	ADMINISTRATIVE OFFICER (Records Officer I)	Rea D. Fernandez	10/1	219,432.00	10/1	230,280.00	10,848.00
5	5	MEAT INSPECTOR I	Josephine Lynore B. Valleramo	6/8	173,352.00	6/8	179,664.00	6,312.00
5-1	5-1	ADMINISTRATIVE ASSISTANT I (COMPUTER OPERATOR I)	Roselle V. Labarro	7/2	175,632.00	7/2	182,328.00	6,696.00
6	6	ADMINISTRATIVE AIDE IV (Mechanic I)	Vacant	4/1	145,884.00	4/1	151,500.00	5,616.00
6-1	6-1	ADMINISTRATIVE ASST. III (Mechanic III)	Reynaldo A. Baluran	9/1	199,968.00	9/1	209,040.00	9,072.00
7	7	ADMINISTRATIVE AIDE III (Driver I)	Lloyd L. Canonce	3/4	140,592.00	3/4	145,872.00	5,280.00
8	8	ADMINISTRATIVE AIDE III (Driver I)	Albert Fredireck L. Demain	3/1	137,388.00	3/1	142,668.00	5,280.00
8-1	8-1	ADMINISTRATIVE AIDE III (Driver I)	Jhun Paul L. Asis	3/1	137,388.00	3/1	142,668.00	5,280.00
9	9	ADMINISTRATIVE AIDE III (Driver I)	Vacant	3/1	137,388.00	3/1	142,668.00	5,280.00
10	10	ADMINISTRATIVE AIDE III (Utility Worker II)	Eduardo L. Aldea	3/8	144,948.00	3/8	150,240.00	5,292.00
11	11	ADMINISTRATIVE AIDE III (Utility Worker II)	Ryan L. Ellaso	3/1	137,388.00	3/1	142,668.00	5,280.00
12	12	ADMINISTRATIVE AIDE III (Utility Worker II)	Sinforoso Joel A. Quimbo	3/8	144,948.00	3/8	150,240.00	5,292.00
13	13	COXSWAIN	Edgar A. Adizas	3/2	138,456.00	3/2	143,736.00	5,280.00
14	14	COXSWAIN	Virgilio G. Florendo	3/8	144,948.00	3/8	150,240.00	5,292.00
14-1	14-1	WATCHMAN II	Patrick S. Abalos	4/1	145,884.00	4/1	151,500.00	5,616.00
15	15	WATCHMAN I	Jason Ramos	2/1	129,348.00	2/1	134,328.00	4,980.00
					7,165,368.00		7,497,564.00	332,196.00

Prepared By:

KL
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

APPROVED BY:

NDS
HON. NORMAN D. SABDAO
 Municipal Mayor

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
		Development Fund				
		Establishment Community College				2,000,000.00
		Building	2,000,000.00			
8000-3-1-01-001-042		Expansion of Level III Water System (Loan Amortization)				25,500,000.00
		Loans Payable - Domestic	25,500,000.00			
8000-3-1-01-001-026		Land Procurement for Public Use				4,331,320.60
		Land	4,331,320.60			
8000-3-1-01-001-025		Solar Streetlights Installation				3,000,000.00
		Other Structures	3,000,000.00			
8000-3-1-01-001-023		Development of Public Cemetery				1,000,000.00
		Construction in Progress-Buildings & Other Structures	1,000,000.00			
		Municipal Disaster Risk Reduction and Management Fund				
9000-3-1-01-001-031		Orientation of DRRM/CCA and RA 10121 to Dept. Heads, staff personnel to include other stakeholders concerned				10,000.00
		Training Expenses	10,000.00			
000-3-1-01-001-034		Public Safety and Emergency Operations				50,000.00
		Representation Expenses	25,000.00			
		Other Maintenance & Operating Expenses	250,000.00			
000-3-1-01-001-035		Intensify Early Warning System				50,000.00
		Other Maintenance & Operating Expenses	50,000.00			
000-3-1-01-001-036		Information, Education Campaign (IEC) Materials Production Distribution				10,000.00
		Representation Expenses	2,000.00			
		Other Maintenance & Operating Expenses	8,000.00			
000-3-1-01-001-037		Provision for Capacity Development				300,000.00
		Representation Expenses	100,000.00			
		Other Maintenance & Operating Expenses	80,000.00			
		Training Expenses	100,000.00			
		Other Professional Services	20,000.00			
000-3-1-01-001-038		Provide MDRRM personnel and emergency response team insurance				100,000.00
		Insurance Expenses	100,000.00			
000-3-1-01-001-039		Attendance to trainings/seminars/workshop of MDRRM members and MDRRMO staff				12,854.60
		Travelling Expenses	5,000.00			
		Representation Expenses	5,000.00			
		Other Maintenance & Operating Expenses	2,854.60			
000-3-1-01-001-041		Procurement of prepositioned equipments/supplies				2,000,000.00
		Food Supplies Expenses	1,800,000.00			
		Other Maintenance & Operating Expenses	200,000.00			
000-3-1-01-001-040		Procurement of Equipment for Disaster Command Center				3,000,000.00
		Medical, Dental & Laboratory Supplies Expenses	300,000.00			
		Other Maintenance & Operating Expenses	800,000.00			
		Communication Equipment/IT Equipment	400,000.00			
		Other Machinery and Equipment	1,500,000.00			
000-3-1-01-001-043		Provision of Insurance to Municipal Buildings				200,000.00
		Insurance Expenses	200,000.00			
000-3-1-01-001-044		Improvement of Evacuation Centers				690,000.00
		Construction in Progress-Building and Other Structures	690,000.00			
000-3-1-01-001-045		QUIK RESPONSE FUND				2,924,080.55
		Fuel, Oil and Lubricants Expenses	200,000.00			
		Food Supplies Expenses	2,585,051.93			
		Other Maintenance & Operating Expenses	139,028.62			
000-3-1-01-001-046		Provision for the conduct of Rescue Operation				100,000.00
		Fuel, Oil and Lubricants Expenses	40,000.00			
		Food Supplies Expenses	50,000.00			
		Other Maintenance & Operating Expenses	10,000.00			
000-3-1-01-001-047		Provide Livelihood and relief assistance				200,000.00
		Donations	200,000.00			
000-3-1-01-001-048		Infrastructure Rehabilitation and repair				100,000.00
		Other Structures	100,000.00			
		TOTAL	6,445,913.53	2,027,409.53	3,047,087.24	51,452,752.52

Prepared by:

HON. NORMAN D. SABDAO
Municipal Mayor

Reviewed by:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:

HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL MAYOR (OMM)

Casual Personnel

Item Number	Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
			Rate/Annum		Rate/Annum		
			SG/Step	Amount	SG/Step	Amount	
1	Administrative Aide I	Brenda Obado	1/1	117,000.00	1/1	126,552.00	9,552.00
2	Administrative Aide I	Ian L. Sancajo	1/1	117,000.00	1/1	126,552.00	9,552.00
3	Administrative Aide I	Frank Laboga	1/1	117,000.00	1/1	126,552.00	9,552.00
4	Administrative Aide I	Vacant	1/1	117,000.00	1/1	126,552.00	9,552.00
5	Administrative Aide I	Dave Gozo	1/1	117,000.00	1/1	126,552.00	9,552.00
6	Administrative Aide I	Vacant	1/1	117,000.00	1/1	126,552.00	9,552.00
7	Administrative Aide I	Arman Chua	1/1	117,000.00	1/1	126,552.00	9,552.00
				819,000.00		885,864.00	66,864.00

Prepared By:

Reviewed By:

APPROVED BY:

CH.
KYLE LINDVEY Z. DELMO
 HRMO II

[Signature]
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

[Signature]
HON. NORMAN D. SABDAO
 Municipal Mayor

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO (8)	Total (9)
Balances Carried Forward					13,476,295.57	6,669,000.00	300,000.00	20,445,295.57
3000-3-1-01-001-021	13. San Miguel Founding Anniversary		-do-	3 days		500,000.00		500,000.00
3000-3-1-01-001-004	14. Local Special Bodies/Council/LCPC/BAC & other Functional Committees P/P/As		Logistical support provided	All special bodies/council/LCPC/BAC & other functional committees				
3000-3-1-01-001-015	15. National Gov't Agencies P/P/As-NGAs/NGOs (Mun. Counterpart)		LGU counterpart provided for NGAs/NGAs P/P/As	All NGAs/NGOs Needing Support		200,000.00		200,000.00
3000-3-1-01-001-011	16. Municipal Terminal Mgt. & Traffic Enforcement Activities					500,000.00		500,000.00
3000-3-1-01-001-021	17. Municipal Livelihood Management Program					500,000.00		500,000.00
3000-3-1-01-001-005	19. Moral Recovery Program/Municipal Enhancement Program					750,000.00		750,000.00
3000-3-1-01-001-010	20. Peace and Order and Public Safety Plan		Implementation of Laws/Ordinances and P/P/As Monitored/Improved			715,496.77		715,496.77
3000-3-1-01-001-022	21. Aid to the Barangay		Peace & Order maintained	21 brgyys.		788,000.00		788,000.00
3000-3-2-12-012-002	22. Financial Grants to College Students		Aid to brgyys. provided	21 brgyys.		21,000.00		21,000.00
	23. Development P/P/As 20% of IRA					200,000.00		200,000.00
	24. Mun. Disaster Risk Reduction Management P/P/As						35,831,320.60	35,831,320.60
						9,746,935.15		9,746,935.15
						20,590,431.92	36,131,320.60	70,198,048.09

Prepared:

HON. NORMAN D. SABDAO
Municipal Mayor

CHESTERION O. REYES
MPDC

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

ROBERTO M. AGUIRRE
Acting Mun. Treasurer

Approved:

HON. NORMAN D. SABDAO
Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE SAN MIGUEL WATERWORKS SYSTEM (OSMWS)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES	100					
1.1 Personal Services						
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	2,018,095.23	1,011,234.00	2,370,734.38	3,381,968.38	3,504,528.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	241,000.00	111,545.45	296,454.55	408,000.00	408,000.00
Representation Allowance (RA)	5-01-02-020					
Transportation Allowance (TA)	5-01-02-030					
Clothing/Uniform Expenses	5-01-02-040	70,000.00	70,000.00	49,000.00	119,000.00	119,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				119,000.00	119,000.00
Honoraria	5-01-02-100	24,000.00		24,000.00	24,000.00	24,000.00
Mid-Year Bonus	5-01-02-990	164,037.00	164,376.00	117,493.00	281,869.00	291,619.00
Cash Gift	5-01-02-150	49,500.00		85,000.00	85,000.00	85,000.00
Year-End Bonus	5-01-02-140	171,398.00		281,869.00	281,869.00	292,469.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	242,171.43	121,348.08	282,269.09	403,617.17	417,565.44
PAG-IBIG Contributions	5-01-03-020	23,150.00	11,200.00	29,600.00	40,800.00	40,800.00
PHILHEALTH Contributions	5-01-03-030	50,189.93	25,280.88	58,939.98	84,220.86	87,277.38
ECC Contributions	5-01-03-040	10,678.32	5,600.00	14,800.00	20,400.00	20,400.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030	501,144.49				
Monetization of Leave Credits	5-01-01-010	82,756.26	54,904.98	54,887.98	17.00	17.00
Loyalty Incentive	50104990	15,000.00	5,000.00	5,000.00	10,000.00	5,000.00
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3	214,166.67				
SR Incentive	5-01-04-990-5	220,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	55,000.00				
TOTAL PERSONAL SERVICES		4,152,287.33	1,580,489.39	3,560,272.02	5,259,761.41	5,414,675.82
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	17,657.88	161,998.00	111,998.00	50,000.00	50,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	22,000.00	48,500.00	1,500.00	50,000.00	50,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	45,224.20	10,717.06	75,812.94	86,530.00	86,530.00
Accountable Forms Expense	5-02-03-020	39,500.00		40,000.00	40,000.00	40,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	21,107.20	2,381.60	62,394.40	64,776.00	64,776.00
Other Supplies Expenses	5-02-03-990					
Chemical & Filtering Supplies Expenses	50203130	390.00	780.00	394,420.00	395,200.00	382,000.00
Other Maintenance and Operating Expenses	50299990					13,200.00
UTILITY EXPENSES						
Electricity Expenses	5-02-04-020	1,194.52	783.64	7,216.36	8,000.00	8,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
Postage & Courier Services	5-02-05-010	232.00		6,000.00	6,000.00	6,000.00
PRINTING & PUBLICATION EXPENSES						
5-02-99-020			960.00	9,040.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040	872,627.01	279,120.34	320,879.66	600,000.00	600,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050		3,300.00	11,700.00	15,000.00	15,000.00
Repair & Maintenance - Transportation Equipment	5-02-13-060	2,410.00	1,640.00	8,360.00	10,000.00	10,000.00
TAXES, INSURANCE PREMIUMS 7 OTHER FEES						
Taxes, Duties & Licenses	5-02-16-010	9,749.62	8,689.62	11,310.38	20,000.00	20,000.00
Fidelity Bond Premium	5-02-16-020	1,500.00		15,000.00	15,000.00	15,000.00
Insurance Expenses	5-02-16-030				40,000.00	40,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		1,075,592.43	539,870.26	872,635.74	1,452,506.00	1,452,506.00
TOTAL CURRENT OPERATING EXPENDITURES		5,227,879.76	2,120,359.65	4,432,907.76	6,712,267.41	6,867,181.82
2.0 CAPITAL OUTLAY						
Office Equipment	1-07-05-020	24,940.00	49,500.00	500.00	50,000.00	50,000.00
Information & Communication Technology Equipme	1-07-05-030	30,000.00				
TOTAL CAPITAL OUTLAY		54,940.00	49,500.00	500.00	50,000.00	50,000.00
TOTAL APPROPRIATIONS		5,282,819.76	2,169,859.65	4,433,407.76	6,762,267.41	6,917,181.82

Prepared By:

NANCY B. ARA

Waterworks Superintendent II

Reviewed By:

MERITCHE S. PEÑARANDA

OIC-Municipal Budget Officer

Approved By:

HON. NORMAN D. SABDAO

Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE SAN MIGUEL WATERWORKS SYSTEM (OSMWS)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
15-1	15-1	WATERWORKS SUPERINTENDENT II	Nancy B. Ara	22/2	673,524.00	22/3	723,696.00	50,172.00
15-2	15-2	WATERWORKS SUPERVISOR (Customer Service Section)	Vacant	14/1	318,912.00	14/1	333,216.00	14,304.00
15-2-1	15-2-1	ADMINISTRATIVE OFFICER II	Nehru Asis	11/1	256,608.00	11/1	270,216.00	13,608.00
15-3	15-3	ADMINISTRATIVE ASST. II (Bookkeeper I)	Vacant	8/5	191,580.00	8/1	193,032.00	1,452.00
15-4	15-4	BILL COLLECTOR	Vacant	5/6	160,896.00	5/1	160,800.00	(96.00)
15-4-1	15-4-1	ASSESSMENT CLERK II	Elvira A. Restor	6/1	164,292.00	6/1	170,616.00	6,324.00
15-5	15-5	ASSESSMENT CLERK I	Vacant	4/5	150,432.00	4/1	151,500.00	1,068.00
15-6	15-6	METER READER I	Jason Valleramos	4/2	147,012.00	4/2	152,628.00	5,616.00
15-6-1	15-6-1	METER READER I	Kevin A. Salomon	4/1	145,884.00	4/1	151,500.00	5,616.00
15-6-2	15-6-2	METER READER I	Marcial L. Oballo	4/1	145,884.00	4/1	151,500.00	5,616.00
15-7	15-7	WATERWORKS SUPERVISOR I (Production & Maintenance Section)	(Organic Dept.-Head Designe	14/1	-	14/1	-	-
15-8	15-8	WATERWORKS TECHNICIAN	Vacant	6/1	164,292.00	6/1	170,616.00	6,324.00
15-9	15-9	WATER PUMP OPERATOR	Norman B. Baluran	4/5	150,432.00	4/6	157,176.00	6,744.00
15-9-1	15-9-1	ADMINISTRATIVE AIDE V (Plumber II)	Candelario L. Albesa	5/1	154,848.00	5/1	160,800.00	5,952.00
15-10	15-10	ADMINISTRATIVE AIDE III (Plumber I)	Vacant	3/1	137,388.00	3/1	142,668.00	5,280.00
15-11	15-11	PIPEFITTER I	Vacant	3/5	141,672.00	3/1	142,668.00	996.00
15-12	15-12	ADMINISTRATIVE AIDE III (Driver I)	Fernando B. Romano Jr	3/1	137,388.00	3/1	142,668.00	5,280.00
15-13	15-13	WATCHMAN I	Vacant	2/3	131,340.00	2/1	134,328.00	2,988.00
					3,372,384.00		3,509,628.00	137,244.00

Prepared By:

C.H.
KYLE LINDVEY Z. DELMO
HRMO II

Reviewed By:

[Signature]
MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

APPROVED BY

[Signature]
HON. NORMAN D. SABDAO
Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE SAN MIGUEL WATERWORKS SYSTEM (OSMWS)

Mandate: Administer, manage and undertake the operation of the San Miguel Water System.

Vision: SMWS, providing water supply services to the municipality with safeguarded system and conserved water resources.

Mission: To achieve sustainable supply of safe and water potable services to constituents.

Organizational Outcome: Efficient and effective water supply services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
8000-3-1-01-005	Water Supply Services				5,414,675.82	1,452,506.00	50,000.00	6,917,181.82
	1. Administer, manage and undertake the operations of the waterworks system	Water Supply Services						
	a. Prepare forms, accept & process water service applications	Rendered	No. of expected applicants	271 new applicants				
	b. Supervise installation works & install water connections for approved applications		No. of expected water connections	271 new concessionaires				
	c. Conduct orientation on waterworks policies & water conservation		No. of expected participants	271 new concessionaires				
	d. Conduct regular meter reading, prepare & distribute water bills, and serve disconnection notices		No. of concessionaires served	1,200 concessionaires				
	e. Collection of water fees/charges		Projected Annual Receipts	5 M				
	f. Chlorination of supplied water		Safe drinking water provided	100%				
	g. Regular maintenance & repair of the water system	Water Supply Services	Waterworks maintained	100%				
	h. Safeguarding the system and conservation of water resources	Rendered	Water supply network safeguarded/conserved	100%				
	TOTAL				5,414,675.82	1,452,506.00	50,000.00	6,917,181.82

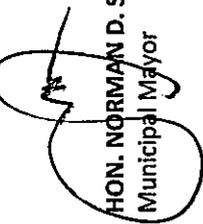
Prepared:


NANCY BARA
 Waterworks Superintendent II MPDC

Reviewed: Local Finance Committee


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor


ROBERT W. AGUIRRE
 Acting Mun. Treasurer

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE SAN MIGUEL PUBLIC CEMETERY

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	255,032.00	131,352.00	132,024.00	263,376.00	269,640.00
OTHERS COMPENSATION				-		
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,000.00	24,000.00	24,000.00	48,000.00	48,000.00
Clothing/Uniform Expenses	5-01-02-040	14,000.00	14,000.00	-	14,000.00	14,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				14,000.00	14,000.00
Honoraria	5-01-02-100			24,000.00	24,000.00	24,000.00
Mid-Year Bonus	5-01-02-990-1	20,888.00	21,892.00	84.00	21,976.00	22,470.00
Cash Gift	5-01-02-150	10,000.00		10,000.00	10,000.00	10,000.00
Year-End Bonus	5-01-02-140	21,731.00		21,976.00	21,976.00	22,470.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	30,603.84	15,762.24	15,842.88	31,605.12	32,356.80
PAG-IBIG Contributions	5-01-03-020	4,600.00	2,400.00	2,400.00	4,800.00	4,800.00
PHILHEALTH Contributions	5-01-03-030	4,581.44	3,283.80	3,300.60	6,584.40	6,741.00
ECC Contributions	5-01-03-040	1,870.02	1,200.00	1,200.00	2,400.00	2,400.00
OTHER PERSONNEL BENEFITS						
Loyalty Incentive	50104990			-		
Monetization of Leave Credits	5-01-01-010	10,221.67		2.00	2.00	2.00
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3	40,000.00		-		
SR Incentive	5-01-04-990-5	40,000.00		-		
Productivity Enhancement Incentive	5-01-04-990-4	10,000.00		-		
TOTAL PERSONAL SERVICES		511,527.97	213,890.04	234,829.48	462,719.52	470,879.80
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010		-	-	-	-
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010		-	-	-	-
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010		-	-	-	-
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040	40,710.00	-	200,000.00	200,000.00	200,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050		-	5,000.00	5,000.00	5,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		40,710.00	-	205,000.00	205,000.00	205,000.00
TOTAL CURRENT OPERATING EXPENDITURES		552,237.97	213,890.04	439,829.48	667,719.52	675,879.80
2.0 CAPITAL OUTLAY	300					
Information & Communication Technology	1-07-05-020				50,000.00	50,000.00
TOTAL CAPITAL OUTLAY		-	-	-	50,000.00	50,000.00
TOTAL APPROPRIATIONS		552,237.97	213,890.04	439,829.48	667,719.52	725,879.80

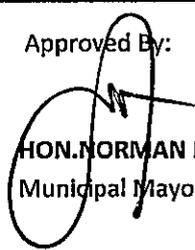
Prepared By:


EDMUNDO B. BRAZIL, JR.
Department Head - Designate

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE SAN MIGUEL PUBLIC CEMETERY

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease	
				Rate/Annum		Rate/Annum			
Old	New			SG/Step	Amount	SG/Step	Amount		
15-14	15-14	PUBLIC UTILITIES REGULATION OFFICER I	Vacant	11/1	-	11/1	-	-	
15-15	15-15	CEMETERY CARETAKER	Vacant	2/5	133,368.00	2/1	134,328.00	960.00	
15-16	15-16	CEMETERY CARETAKER	Michael Gervacio	2/2	130,344.00	2/2	135,312.00	4,968.00	
					263,712.00			269,640.00	5,928.00

Prepared By:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

M. S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

APPROVED BY:

N. D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE SAN MIGUEL PUBLIC CEMETERY

- Mandate:**
1. Shall design a systematic processing flow of burial applications, documentary requirements, payment of fees, and design a number designation scheme for layer tombs and gravelots.
 2. Shall be responsible in the acceptance and processing of burial applications and assignment of layer tombs and gravelots.
 3. Shall assist the Municipal Engineer in the supervision and control over the development activities, like the construction of tombs, pantheons, mausoleums, and other structures within the Public Cemetery.
 4. Shall recommend to the Municipal Mayor / Sangguniang Bayan for changes in policies, rules and regulations aimed at improving the delivery of cemetery services to the public.
 5. Shall prepare/submit to the Municipal Mayor / Sangguniang Bayan a monthly, quarterly, semi-annual Operations Status Report Of San Miguel Public Cemetery.

Vision: A cemetery that operates in the best interest of sanitation and provide the needs of San Miguelnon for a decent and affordable final testing place of their dearly departed.

Mission: To provide a decent and affordable final resting place of our dearly departed.

Organizational Outcome: Efficient and effective cemetery services.

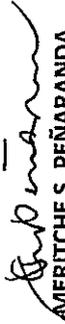
Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS	MOOE	CO	Total
8000-3-1-01-006	A. Cemetery Services		improved delivery of cemetery services	(5)	(6)	(7)		
					470,879.80	205,000.00	50,000.00	725,879.80
	1. Design a systematic processing flow of burial applications, documentary requirements, payment of fees, and design a number designation scheme for layer tombs and gravelots.	Cemetery Services Rendered	-do-	100%				
	2. Accept and process burial applications, and assign layer tombs and gravelots.		-do-	100%				
	3. Assist the Municipal Engineer in the supervision and control over the development activities like the construction of tombs, pantheons, mausoleums, and other structures within the San Miguel Public Cemetery.		-do-	100%				
Balances Brought Forward					470,879.80	205,000.00	50,000.00	725,879.80

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
<i>Balances Carried Forward</i>								
	4. Recommend to the Municipal Mayor / Sangguniang Bayan for changes in policies, rules and regulations aimed at improving the delivery of cemetery services to the public.		-do-	100%	470,879.80	205,000.00	50,000.00	725,879.80
	5. Prepare and submit to the Municipal Mayor / Sangguniang Bayan a monthly, quarterly, semi-annual Operations Status Report of San Miguel Public Cemetery.		-do-	100%				
	B. Other activities as may be assigned or prescribed by law/ordinance.		Assigned task performed	100%				
	TOTAL				470,879.80	205,000.00		725,879.80

Prepared:


EDMUNDO B. BRAZIL, JR.
 Department Head- Designate

Reviewed: Local Finance Committee


EMERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer


ROBERT W. AGUIRRE
 Acting Mun. Treasurer

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT OFFICER (OMDRRMO)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	405,837.86	244,799.50	1,509,713.07	1,754,512.57	1,831,824.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	30,000.00	22,000.00	98,000.00	120,000.00	120,000.00
Representation Allowance (RA)	5-01-02-020			67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030			67,500.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040		14,000.00	21,000.00	35,000.00	35,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990	7,000.00			35,000.00	35,000.00
Honoraria	5-01-02-100	48,000.00	20,000.00	52,000.00	72,000.00	72,000.00
Mid-Year Bonus	5-01-02-990	27,748.00	44,509.00	101,702.00	146,211.00	152,652.00
Cash Gift	5-01-02-150	10,000.00		25,000.00	25,000.00	25,000.00
Year-End Bonus	5-01-02-140	44,509.00		146,211.00	146,211.00	152,652.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	48,985.18	29,375.94	181,165.57	210,541.51	219,818.88
PAG-IBIG Contributions	5-01-03-020	2,900.00	2,200.00	9,800.00	12,000.00	12,000.00
PHILHEALTH Contributions	5-01-03-030	9,949.60	6,119.96	37,742.85	43,862.81	45,795.60
ECC Contributions	5-01-03-040	1,500.00	1,100.00	4,900.00	6,000.00	6,000.00
OTHER PERSONNEL BENEFITS						
Monetization of Leave Credits	5-01-01-010			5.00	5.00	5.00
Other Personnel Benefit	5-01-04-990					
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3	40,000.00				
SR Incentive	5-01-04-990-5	40,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	10,000.00				
TOTAL PERSONAL SERVICES		726,429.64	384,104.40	2,322,239.49	2,741,343.89	2,860,747.48
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010			5,000.00	5,000.00	5,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010			5,000.00	5,000.00	5,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	5,713.66		10,000.00	10,000.00	10,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080				111,000.00	111,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	258,412.06	112,616.00		500,000.00	500,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Machinery and Equipment	5-02-13-050	950.00	2,000.00	2,000.00	4,000.00	4,000.00
Repair & Maintenance - Transportation Equipment	50,213,060.00		72,375.00		100,000.00	100,000.00
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Taxes, Duties & Licenses	5-02-16-010		1,274.06		30,000.00	30,000.00
Insurance Expenses	50,216,030.00		37,330.71		140,000.00	140,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		307,075.72	246,595.77	43,000.00	947,000.00	947,000.00
TOTAL CURRENT OPERATING EXPENDITURES		1,033,505.36	630,700.17	2,365,239.49	3,688,343.89	3,807,747.48
TOTAL APPROPRIATIONS		1,033,505.36	630,700.17	2,365,239.49	3,688,343.89	3,807,747.48

Prepared By:

ZOILMAR C. TABALANZA
LDRRMO II

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
 LGU : San Miguel, Leyte**

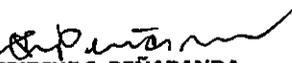
OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION & MANAGEMENT OFFICER

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Services	Disaster Risk Reduction and Management Services				
9000-3-1-01-004-001		San Miguel Rescue and Responder/Traffic Operation	1,927,915.00	676,140.00	2,623,860.00	3,300,000.00
		Other General Services	3,300,000.00			
TOTAL			1,927,915.00	676,140.00	2,623,860.00	3,300,000.00

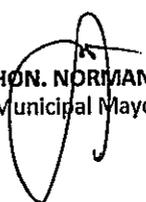
Prepared by:


ZIOLMAR E. TABALANZA
 LDRRMCO II

Reviewed by:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
 Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MDRRMO

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
15-17	15-17	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I Municipal Disaster Risk Reduction and Management Officer	Vacant	24/1	847,188.00	24/1	883,668.00	36,480.00
15-18	15-18	Local Disaster Risk Reduction & Management Officer II	Zoilmar C. Tabalanza	15/3	352,908.00	15/3	369,060.00	16,152.00
15-19	15-19	Local Disaster Risk Reduction & Management Assistant (Administrative and Training)	Ramil B. Tingzon	8/1	184,812.00	8/1	193,032.00	8,220.00
15-20	15-20	Local Disaster Risk Reduction & Management Assistant (Research and Planning)	Vacant	8/1	184,812.00	8/1	193,032.00	8,220.00
15-21	15-21	Local Disaster Risk Reduction & Management Assistant (Operation and Warning)	Vacant	8/1	184,812.00	8/1	193,032.00	8,220.00
					1,754,532.00	1,831,824.00		16,152.00

Prepared By:

K.L.D.
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

M.S.P.
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:

N.S.
HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION & MANAGEMENT OFFICER

Mandate: To set the direction, development, implementation and coordination of disaster risk reduction management programs within the territorial jurisdiction of the municipality.

Vision: Towards effective implementation and coordination of disaster risk reduction management programs.

Mission: Perform functions with impartiality given the emerging challenges brought by disasters of our times.

Organizational Outcome: Sound implementation and coordination of DRRM Programs effected.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO (8)	Total (9)
9000-3-1-01-004	Disaster Risk Reduction and Management Services	DRRM Services Rendered		Jan-Dec	2,860,747.48	947,000.00		3,807,747.48
9000-3-1-01-004-001	San Miguel Rescue and Responder/Traffic Operation					3,300,000.00		3,300,000.00
	DISASTER PREVENTION AND MITIGATION							
	Enhancement of knowledge and skills of Emergency Response							
	DISASTER PREPAREDNESS							
	Emergency Response Team Insurance							
	Purchase of Needed Supplies and Equipment	DRRM Services Rendered	Prepositioned equipments, supplies, goods and emergency kits	Jan-Dec				
	Installation of Solar Power Supply							
	EMERGENCY PHASE							
	PROVISION OF RELIEF ASSISTANCE							
	Health & Emergency Response Program		Readiness and pre-positioned relief assistance					
	Other supplies and First Aid Medicines							
	Emergency Feeding							
	Temporary Shelter							
	Limited Financial Assistance/clothing and burial support							
	Critical Incident Stress Debriefing							
	Conduct of Rescue Operation							
	Referral of patients to higher centers and water sampling treatment							
	Submission of disaster reports							
	Incidental Expenses for Disaster Relief Operation							
	TOTAL				2,860,747.48	4,247,000.00	-	7,107,747.48

Prepared:

Reviewed: Local Finance Committee

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor


ROBERTO V. AGUIRRE
 Acting Mun. Treasurer


MÉRITCHE S. PEÑARANDA
 Ofc-Municipal Budget Officer

CHESTERTON O. REYES
 MPDC

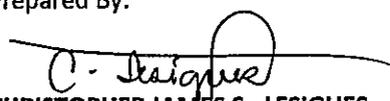

ZIOMARA TABALANZA
 LDRRMO

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

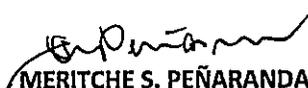
OFFICE OF THE BUSINESS PERMIT/LICENSING REGULATORY UNIT (BPLRU)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010		72,025.00	273,695.00	345,720.00	361,872.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010		5,000.00	19,000.00	24,000.00	24,000.00
Clothing/Uniform Expenses	5-01-02-040			7,000.00	7,000.00	7,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				7,000.00	7,000.00
Honoraria	5-01-02-100				30,000.00	-
Mid-Year Bonus	5-01-02-990		28,810.00	-	28,810.00	30,156.00
Cash Gift	5-01-02-150			5,000.00	5,000.00	5,000.00
Year-End Bonus	5-01-02-140			28,810.00	28,810.00	30,156.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010		8,643.00	32,843.40	41,486.40	43,424.64
PAG-IBIG Contributions	5-01-03-020		500.00	1,900.00	2,400.00	2,400.00
PHILHEALTH Contributions	5-01-03-030		1,800.65	6,842.35	8,643.00	9,046.80
ECC Contributions	5-01-03-040		250.00	950.00	1,200.00	1,200.00
OTHER PERSONNEL BENEFITS						
Monetization of Leave Credits	5-01-01-010			1.00	1.00	1.00
Anniversary Bonus	5-01-04-990-2			-	-	-
CNA Incentive	5-01-04-990-3			-	-	-
SR Incentive	5-01-04-990-5			-	-	-
Productivity Enhancement Incentive	5-01-04-990-4			-	-	-
TOTAL PERSONAL SERVICES			-	117,028.65	376,041.75	530,070.40
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	2,748.00		10,000.00	10,000.00	10,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010			10,000.00	10,000.00	10,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010					
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020		6,000.00	18,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030		4,500.00	13,500.00	18,000.00	18,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Machinery and Equipment	5-02-13-050			15,000.00	15,000.00	15,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		2,748.00	10,500.00	66,500.00	77,000.00	77,000.00
TOTAL CURRENT OPERATING EXPENDITURES		2,748.00	127,528.65	442,541.75	607,070.40	598,256.44
2.0 CAPITAL OUTLAY						
Information & Communication Technology Equipme	1-07-05-030		44,155.00	15,845.00	60,000.00	60,000.00
TOTAL CAPITAL OUTLAY			44,155.00	15,845.00	60,000.00	60,000.00
TOTAL APPROPRIATIONS		2,748.00	171,683.65	458,386.75	667,070.40	658,256.44

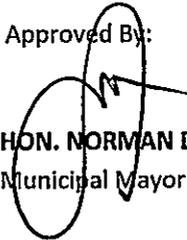
Prepared By:


CHRISTOPHER JAMES S. LESIGUES
 Licensing Officer II

Reviewed By:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
 Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
 LGU : San Miguel, Leyte**

OFFICE OF BUSINESS PERMIT/LICENSING & REGULATORY UNIT

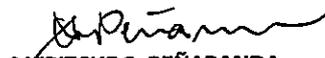
AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Services	Business Permit and Liscensing Services				
1000-3-1-01-003-001		Operation of Business Permit/Licensing & Regulatory Unit (BPLRU)	244,209.73	110,900.69	149,099.31	260,000.00
		Other General Services	150,000.00			
		Office Supplies Expenses	80,000.00			
		Other Supplies and Maintenance Expenses	30,000.00			
TOTAL			244,209.73	110,900.69	149,099.31	260,000.00

Prepared by:



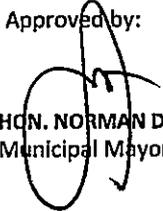
CHRISTOPHER JAMES S. LESIGUES
 Licensing Officer I

Reviewed by:



MÉRITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:



HON. NORMAN D. SABDAO
 Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE BUSINESS PERMIT/LICENSING AND REGULATORY UNIT (BPLRU)

Item Number		Position Title	Name of Incumbent	Current Year Authorized <small>(LBC No. 160) Annex A6</small>		Budget Year Proposed <small>(LBC No. 165) Annex A6</small>		Increase/Decrease	
				Rate/Annum		Rate/Annum			
Old	New			SG/Step	Amount	SG/Step	Amount		
15-22	15-22	Licensing Officer II (BPLO)	Christopher James Lesigue	15/1	345,720.00	15/1	361,872.00	16,152.00	
					345,720.00			361,872.00	16,152.00

Prepared By:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

M. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:

N. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF BUSINESS PERMIT/LICENSING & REGULATORY UNIT

Mandate: To be in the frontline service in the processing of applicants for any privilege, right, permit, reward, license, concession, or for any modificational, renewal or extension of business undertakings.

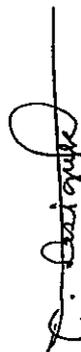
Vision: To promote quality of life through LGU undertakings that enhances economic prosperity.

Mission: To adopt simplified procedures in the processing of business permit and licenses that will reduce red-tape, and expedite government transactions.

Organizational Outcome: Efficient and effective operation of BPLRU Services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	Total
1000-3-1-01-003	A. BPLRU Services				521,256.44	77,000.00	60,000.00	658,256.44
1000-3-1-01-003-001	1. Operations of Business Permit/ Licensing & Regulatory Unit (BPLRU)	PLRU improved	BPLS Action Plan implemented	MC # 1 complied		260,000.00		260,000.00
	TOTALS				521,256.44	337,000.00	60,000.00	918,256.44

Prepared:


CHRISTOPHER JAMES S. LESIGUES
 Licensing Officer II

Reviewed: Local Finance Committee


CHESTERTON O. REYES
 MPDC

Approved:


ROBERT W. AGUIRRE
 Acting Mun. Treasurer


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

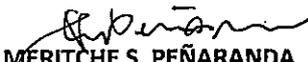
OFFICE OF THE MUNICIPAL ENVIRONMENTAL AND NATURAL RESOURCES OFFICER (OMENRO)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	1,040,813.54	507,776.50	613,849.17	1,121,625.67	1,155,972.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	71,000.00	33,000.00	39,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	76,406.25	31,875.00	35,625.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,406.25	31,875.00	35,625.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	21,000.00	21,000.00	-	21,000.00	21,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				21,000.00	21,000.00
Honoraria	5-01-02-100			24,000.00	24,000.00	24,000.00
Mid-Year Bonus	5-01-02-990	88,287.00	92,323.00	1,152.00	93,475.00	96,359.00
Cash Gift	5-01-02-150	14,500.00		15,000.00	15,000.00	15,000.00
Year-End Bonus	5-01-02-140	82,367.10		93,475.00	93,475.00	96,359.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	124,897.62	60,933.18	73,661.90	134,595.08	138,716.64
PAG-IBIG Contributions	5-01-03-020	6,600.00	2,900.00	4,300.00	7,200.00	7,200.00
PHILHEALTH Contributions	5-01-03-030	25,936.75	12,694.40	15,346.24	28,040.64	28,899.30
ECC Contributions	5-01-03-040	3,450.00	1,500.00	2,306.88	3,806.88	3,906.24
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030					
Monetization of Leave Credits	5-01-01-010	60,000.00		3.00	3.00	3.00
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3			-		
SR Incentive	5-01-04-990-5			-		
Productivity Enhancement Incentive	5-01-04-990-4			-		
TOTAL PERSONAL SERVICES		1,691,664.51	795,877.08	953,344.19	1,770,221.27	1,833,415.18
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010			10,000.00	10,000.00	10,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010			5,000.00	5,000.00	5,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	2,188.00	2,335.93	2,664.07	5,000.00	5,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	18,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	13,500.00	9,000.00		18,000.00	18,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Machinery and Equipment	5-02-13-050			4,000.00	4,000.00	4,000.00
Repair & Maintenance - Transportation Equipment	50,213,060.00				10,000.00	10,000.00
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Taxes, Duties & Licenses	5-02-16-010				10,000.00	10,000.00
Insurance Expenses	50,216,030.00		20,351.23		30,000.00	30,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		33,688.00	23,335.93	33,664.07	66,000.00	116,000.00
TOTAL CURRENT OPERATING EXPENDITURES		1,725,352.51	819,213.01	987,008.26	1,836,221.27	1,949,415.18
TOTAL APPROPRIATIONS		1,725,352.51	819,213.01	987,008.26	1,836,221.27	1,949,415.18

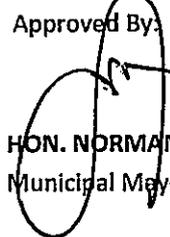
Prepared By:


JULIUS G. AMBIDA
MENRO

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

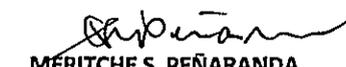
OFFICE OF THE MUNICIPAL ENVIRONMENTAL AND NATURAL RESOURCES OFFICER

AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
	Economic Services	Environment and Natural Resources Services					
3000-3-2-14-014-001		Operation of Material Recovery Facility (MRF)		294,965.25	23,261.94	176,738.06	200,000.00
		Other General Services	100,000.00				
		Electricity Expenses	5,000.00				
		Repair & Maintenance- Machinery & Equipment	30,000.00				
		Fuel, Oil and Lubricants Expenses	52,107.00				
		Other Maintenance & Operating Expenses	12,893.00				
3000-3-2-14-014-002		Garbage Collection		714,459.28	166,420.00	433,580.00	600,000.00
		Other General Services	343,200.00				
		Fuel, Oil and Lubricants Expenses	196,800.00				
		Repair & Maintenance-Machinery & Equipment	50,000.00				
		Other Maintenance & Operating Expenses	10,000.00				
8000-3-2-14-014-003		Reforestation Management Program		272,985.41	125,144.00	374,856.00	500,000.00
		Other General Services	257,400.00				
		Agricultural & Marine Supplies Expenses	173,000.00				
		Fuel, Oil and Lubricants Expenses	40,000.00				
		Other Supplies and Maintenance Expenses	9,600.00				
		Other Maintenance & Operating Expenses	20,000.00				
8000-3-2-14-014-001		Clean, Green and Beautify Program		495,095.40	174,433.44	325,566.56	500,000.00
		Other General Services	257,400.00				
		Machinery	30,000.00				
		Fuel, Oil and Lubricants Expenses	28,512.00				
		Repair & Maintenance Buildings & Other Structures	99,000.00				
		Other Maintenance & Operating Expenses	15,000.00				
		Repair & Maintenance-Machinery & Equipme	10,088.00				
		Plants and Trees	60,000.00				
8000-3-2-14-014-002		Coastal Resource Management		556,706.25	96,143.12	403,856.88	500,000.00
		Other General Services	320,000.00				
		Fuel, Oil and Lubricants Expenses	120,000.00				
		Repair & Maintenance-Transportation Equipr	45,000.00				
		Other Maintenance & Operating Expenses	15,000.00				
TOTAL				2,334,211.59	585,402.50	1,714,597.50	2,300,000.00

Prepared by:


JULIUS G. AMBIDA
MENRO

Reviewed by:


MERITCHE S. PEÑARANDA
OIC- Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

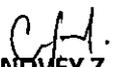
OFFICE OF THE MUNICIPAL ENVIRONMENT AND NATURAL RESOURCES OFFICER (OMENRO)

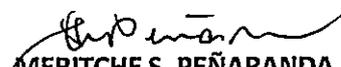
Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
15-23	15-23	MUNICIPAL GOVERNMENT DEPARTMENT HEAD Municipal Environment and Natural Resources Officer (MENRO)	JULIUS G. AMBIDA	24/2	861,012.00	24/1	883,668.00	22,656.00
15-24	15-24	Environmental Management Specialist II	Vacant	15/1	-	15/1	-	-
15-25	15-25	Environmental Management Specialist I (ESW Eco-Park Supervisor)	Vacant	11/1	-	11/1	-	-
15-26	15-26	ADMINISTRATIVE AIDE II Reproduction Machine Operator I	VIRGINIA CADORNA	2/2	130,344.00	2/3	136,320.00	5,976.00
15-27	15-27	Watchman I	LAZARO LEGO	2/2	130,344.00	2/3	136,320.00	5,976.00
					1,121,700.00		1,156,308.00	34,608.00

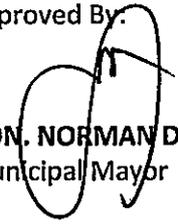
Prepared By:

Reviewed By:

Approved By:

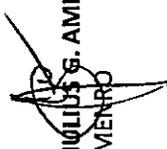

KYLE LINDVEY Z. DELMO
 HRMO II


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

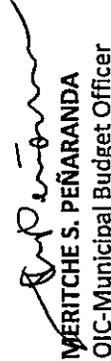

HON. NORMAN D. SABDAO
 Municipal Mayor

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year		
					PS (6)	MOOE (7)	CO
<i>Balances Carried Forward</i>					1,833,415.18	116,000.00	1,949,415.18
	7. Provide technical support in the implementation of forestry, land, environmental and Solid Waste Management to the Local Chief Executive and the Sangguniang Bayan for policy and decision making.	Lot	Technical support rendered on solid waste management	Jan.-Dec.			
	8. Recommend to the Sangguniang and advise the mayor, as the case may be, on all matters relative to the protection, conservation, maximum utilization, application of appropriate technology and other matters related to the environment and natural resources	Lot	Matters on environment protection and conservation recommended to mayor and sangguniang bayan	Jan.-Dec.			
	9. Perform such other duties and functions as maybe mandated by law or ordinance.	Lot	Assigned task complied.	Jan.-Dec.			
3000-3-2-14-014-001	10. Operation of Material Recovery Facility (MRF)	Lot	Full operation of MRF	Jan.-Dec.	200,000.00		200,000.00
	11. Establishment of Eco-Park & Materials Recovery Facility			Jan.-Dec.			
3000-3-2-14-014-002	11. Garbage Collection	1000m	Garbage Collected	Jan.-Dec.	600,000.00		600,000.00
8000-3-2-14-014-003	12. Reforestation Management Program		Reforestation Programs Implemented	Jan.-Dec.	500,000.00		500,000.00
8000-3-2-14-014-001	13. Clean, Green, Beautify Program		Clean, Green and Beautify Program Implemented	Jan.-Dec. 5 Coastal	500,000.00		500,000.00
8000-3-2-14-014-002	14. Coastal Resource Management		Coastal Resources Preserved/Managed	Brgys	500,000.00		500,000.00
TOTAL					1,833,415.18	500,000.00	4,249,415.18

Prepared:

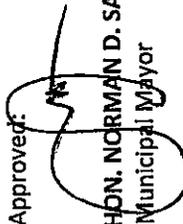

JULIUS G. AMBIDA
MENRO

Reviewed: Local Finance Committee


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer


ROBERTOV. AGUIRRE
 Acting Mun. Treasurer

Approved:

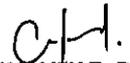

HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

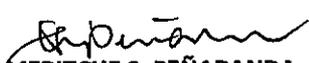
OFFICE OF THE MUNICIPAL HUMAN RESOURCE MANAGEMENT OFFICER (OMHR)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010		100,835.00	244,885.00	345,720.00	361,872.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010		7,000.00	17,000.00	24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020					
Transportation Allowance (TA)	5-01-02-030					
Clothing/Uniform Expenses	5-01-02-040			7,000.00	7,000.00	7,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				7,000.00	7,000.00
Honoraria	5-01-02-100	30,000.00			30,000.00	-
Mid-Year Bonus	5-01-02-990		28,810.00	-	28,810.00	30,156.00
Cash Gift	5-01-02-150			5,000.00	5,000.00	5,000.00
Year-End Bonus	5-01-02-140			28,810.00	28,810.00	30,156.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010		12,100.20	29,386.20	41,486.40	43,424.64
PAG-IBIG Contributions	5-01-03-020		700.00	1,700.00	2,400.00	2,400.00
PHILHEALTH Contributions	5-01-03-030		2,520.90	6,122.10	8,643.00	9,046.80
ECC Contributions	5-01-03-040		350.00	850.00	1,200.00	1,200.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Pay	5-01-04-030					
Monetization of Leave Credits	5-01-01-010			1.00	1.00	1.00
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3					
SR Incentive	5-01-04-990-5					
Productivity Enhancement Incentive	5-01-04-990-4					
TOTAL PERSONAL SERVICES		30,000.00	152,316.10	340,754.30	530,070.40	521,256.44
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	7,202.50		10,000.00	10,000.00	10,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	13,097.41	14,500.00	5,500.00	20,000.00	20,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010			25,000.00	25,000.00	25,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	16,500.00	8,000.00	16,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	3,500.00	9,000.00	9,000.00	18,000.00	18,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Machinery and Equipment	5-02-13-050					10,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		40,299.91	31,500.00	65,500.00	97,000.00	107,000.00
TOTAL CURRENT OPERATING EXPENDITURES		70,299.91	183,816.10	406,254.30	627,070.40	628,256.44
CAPITAL OUTLAY						
Office Equipment	1-07-05-020				30,000.00	30,000.00
Information & Communication Technology Equipment	1-07-05-030				70,000.00	60,000.00
Furnitures & Fixtures	1-07-07-010				50,000.00	50,000.00
TOTAL CAPITAL OUTLAY					150,000.00	140,000.00
TOTAL APPROPRIATIONS		70,299.91	183,816.10	406,254.30	627,070.40	768,256.44

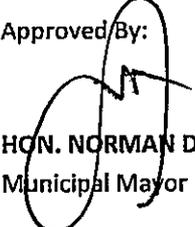
Prepared By:


KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
 Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
 LGU : San Miguel, Leyte**

OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Services	Human Resource Services				
1000-3-1-01-002-001		Human Resource Development Program	757,354.00	28,069.69	471,930.31	590,517.24
		Travelling Expenses	440,000.00			
		Training Expenses	40,000.00			
		Other Supplies and Maintenance Expenses	20,000.00			
TOTAL			757,354.00	28,069.69	471,930.31	590,517.24

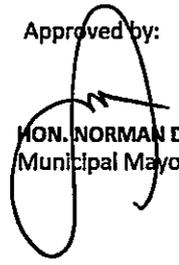
Prepared by:


KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed by:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
 Municipal Mayor

Plantilla of Personnel FY 2026
 Local Government Unit : San Miguel, Leyte

OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER (OHRMO)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/Decrease
Old	New			SG/Step	Amount	SG/Step	Amount	
15-28	15-28	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I Human Resource Management Officer V	Vacant	24/1	-		-	-
15-29	15-29	Administrative Officer IV (HRMO II)	KYLE LINDVEY Z. DELMO	15/1	345,720.00	15/1	361,872.00	16,152.00
					345,720.00		361,872.00	16,152.00

Prepared By:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

M. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:

N. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
 LGU: **SAN MIGUEL, LEYTE**

OFFICE OF THE HUMAN RESOURCE MANAGEMENT OFFICER

- Mandate:**
- 1 Ensure the welfare, productivity, and enhancement of skills and competencies of LGU employees
 - 2 Improve the quality workforce through the implementation and utilization of the necessary tools and resources such as recruitment, selection and placement, learning and development, performance management system, rewards and recognition, and other personnel matters;
 - 3 Develop, formulate, and execute policies, rules and regulations in all areas of Human Resource Management in accordance with the Civil Service Laws and Rules;
 - 4 Administer the position, classification and compensation system (as prescribed by the DBM) and other employees welfare program such as medical and hospitalization benefits, health and safety standards, insurance, disability, retirement, and other benefits;
 - 5 Assist the agency in the development and implementation of performance standards, insurance, disability, retirement, and other benefits;
 - 6 Assist the agency in the development and implementation of performance standard evaluation system and employee recognition programs such as national and municipal awards;
 - 7 Provide relevant inputs in the development and implementation of Human Resource Training and Development programs designed to raise the level of efficiency, effectiveness, and morale of the personnel in the LGU;
 - 8 Formulate relevant policies and programs on Personnel action and benefits;
 - 9 Effectively implement management policies and guidelines.
 - 10 Formulate Career Development Programs for the Municipal Employees.
- Vision:** We envision a workplace with highly committed, disciplined, efficient, professionalized, gender-sensitive, competent, healthy, growing, and passionate about the LGU and their careers.
- Mission:** To provide an effective and proactive Human Resource Training and Development Programs designed to increase the level of knowledge, competency, efficiency, effectiveness, morale, gender-sensitivity, and well-being of our personnel and stakeholders alike in the attainment of the LGU's goals and objective

Organizational Outcome: Efficient and effective operation of HRMO Services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO (8)	Total
1000-3-1-01-002	A. Human Resource Services	Human Resource Services	Improved Human Resource Services	100%	521,256.44	107,000.00	140,000.00	768,256.44
	1. Take charge in the administration of official personnel action of all municipal officials and employees, such as leaves, promotions, retirements, change of status, performance appraisal ratings and other related personnel matters;	-do-	-do-	-do-				
	2. Advise the municipal officials on personnel policy, functions, practices, rules and regulations, and problems;	-do-	-do-	-do-				
	3. Determine the qualification standards of all positions, salary grade and salary allocations that are in accordance with those prescribed by the Civil Service Commission, Department of Budget and Management, and other agencies of the government concerned;	-do-	-do-	-do-				
	4. Recommend to the Mayor the conduct of training and seminars for the upgrading of personnel skills and performances;	-do-	-do-	-do-				
	5. Supervise all personnel responsible for the upgrading of personnel records safekeeping of 201 files of all officials and employees;	-do-	-do-	-do-				
	6. Assist in staff training and development; and	-do-	-do-	-do-				
	8. Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.	-do-	Assigned task performed	100%				
1000-3-1-01-002-001	7. Human Resource Development Program	-do-	Enhanced Personnel	100%	521,256.44	607,000.00	140,000.00	1,358,773.68
	TOTALS				521,256.44	607,000.00	140,000.00	1,358,773.68

Prepared by:

Reviewed by: Local Finance Committee

Approved by:

KYLE LINDVEY Z. DELMO
HRMO II

CHESTERTON O. REYES
MPDC

MERITCHE S. PEÑARANDA
OIC-Mun. Budget Officer

ROBERTO V. AGUIRRE
Acting Mun. Treasurer

HON. NORMAN D. SABDAO
Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL VICE-MAYOR/SANGGUNIANG BAYAN (OMVM/SB)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	9,847,080.11	4,611,622.00	5,490,416.25	10,102,038.25	10,427,364.00
Salaries & Wages - Casual	5-01-01-020	100,715.01	45,204.73	76,571.27	121,776.00	126,552.00
OTHER COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	351,636.35	164,909.08	195,090.92	360,000.00	360,000.00
Representation Allowance (RA)	5-01-02-020	845,250.00	354,375.00	397,125.00	751,500.00	850,500.00
Transportation Allowance (TA)	5-01-02-030	845,250.00	354,975.00	396,525.00	751,500.00	850,500.00
Clothing/Uniform Allowance Expenses	5-01-02-040	105,000.00	105,000.00	-	105,000.00	105,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990	814,278			105,000.00	105,000.00
Mid-Year Bonus	5-01-02-990	75,000.00	850,758.00	1,241.00	851,999.00	879,493.00
Cash Gift	5-01-02-150	850,617.00		70,000.00	70,000.00	75,000.00
Year-End Bonus	5-01-02-140			851,999.00	851,999.00	879,493.00
PERSONNEL BENEFIT CONTRIBUTIONS		791,048.23		-		
Life and Retirement Insurance Contribution	5-01-03-010	24,600.00	368,623.00	858,234.71	1,226,857.71	1,266,469.92
PAG-IBIG Contributions	5-01-03-020	244,785.30	11,600.00	24,400.00	36,000.00	36,000.00
PHILHEALTH Contributions	5-01-03-030	12,955.61	116,538.75	140,969.41	257,508.16	265,074.90
ECC Contributions	5-01-03-040		6,100.00	11,917.76	18,017.76	18,065.52
OTHER PERSONNEL BENEFITS		459,945.30		-		
Terminal Leave Benefits	5-01-04-030	33,629.83		300,000.00	300,000.00	
Monetization of Leave Credits	5-01-01-010-1	287,500.00	105,567.37	12,894.91	118,462.28	100,014.00
CNA Incentives	5-01-04-990-3	288,000.00		-		
SR Incentive	5-01-04-990-5	74,375.00		-		
Productivity Enhancement Incentive	5-01-04-990-4			-		
Loyalty Incentive Pay	50104990			-		
Anniversary Bonus	5-01-04-990-2			-		
TOTAL PERSONAL SERVICES		16,051,665.74	7,095,272.93	8,827,385.23	16,027,658.16	16,344,526.34
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Traveling Expenses - Local	5-02-01-010	647,695.21	184,673.48	815,326.52	1,000,000.00	1,000,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	721,016.00	304,000.00	196,000.00	500,000.00	500,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	19,067.07	15,025.39	9,974.61	25,000.00	25,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090			50,000.00	50,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	1,540.00			20,000.00	20,000.00
COMMUNICATION EXPENSES						
Telephone Expenses/Mobile	5-02-05-020	269,000.00	130,000.00	154,000.00	284,000.00	284,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	21,000.00	30,000.00	30,000.00
Other Maintenance & Other Operating Expenditures						
MEMBERSHIP DUES AND CONTRIBUTION TO ORG.						
	5-02-99-060	40,000.00	40,000.00	-	40,000.00	40,000.00
ADVERTISING EXPENSES						
	5-02-99-010			100,000.00	100,000.00	90,000.00
PRINTING & PUBLICATION EXPENSES						
	5-02-99-020	12,180.00		20,000.00	20,000.00	20,000.00
REPRESENTATION EXPENSES						
	5-02-99-030	5,000.00		50,000.00	50,000.00	50,000.00
SUBSCRIPTION EXPENSES						
	5-02-99-070			10,000.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040	36,139.78	33,720.00	16,280.00	50,000.00	50,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050		10,974.96	39,025.04	50,000.00	50,000.00
Repair & Maintenance - Furnitures & Fixtures	5-02-13-070			20,000.00	20,000.00	20,000.00
Repair & Maintenance - Transportation Equipment	5-02-13-060	10,003.22		100,000.00	100,000.00	85,000.00
Donations	5-02-99-080	95,000.00	99,000.00	1,000.00	100,000.00	100,000.00
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Taxes, Duties & Licenses	5-02-16-010					5,000.00
Insurance Expenses	5-02-16-030					20,000.00
Fidelity Bond Premium	50216020	22,500.00			40,000.00	40,000.00
TOTAL MAINTENANCE & OTHER PERATING EXPENSES		1,897,141.28	826,393.83	1,602,606.17	2,489,000.00	2,489,000.00
TOTAL CURRENT OPERATING EXPENDITURES		17,948,807.02	7,921,666.76	10,429,991.40	18,516,658.16	18,833,526.34
2.0 CAPITAL OUTLAY	300					
Office Equipment	1-07-05-020			100,000.00	100,000.00	100,000.00
Motor Vehicle	10706010	1,999,941.51		-		
Furnitures & Fixtures	1-07-07-010	49,500.00		50,000.00	50,000.00	50,000.00
TOTAL CAPITAL OUTLAY		2,049,441.51	-	150,000.00	150,000.00	150,000.00
TOTAL APPROPRIATION		19,998,248.53	7,921,666.76	10,579,991.40	18,666,658.16	18,983,526.34

Prepared By:

HON. ESTANISLAO D. SABDAO, JR.
Municipal Vice - Mayor

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

HON. NORMAN D. SABDAO
Municipal Mayor

Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte

OFFICE OF THE MUNICIPAL VICE-MAYOR/SANGGUNIANG BAYAN

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Public Services	Legislative Services				
1000-3-1-02-002-001		Formulation/Enactment of Code and Ordinances	110,296.88	56,520.00	43,480.00	100,000.00
		Other General Services	100,000.00			
1000-3-1-02-002-002		Human Resource Development	87,000.00		100,000.00	100,000.00
		Other General Services	40,000.00			
		Training Expenses	50,000.00			
		Other Maintenance & Operating Expenses	10,000.00			
TOTAL			197,296.88	56,520.00	143,480.00	200,000.00

Prepared by:

HON. ESTANISLAO D. SABDAO, JR.
Municipal Vice-Mayor

Reviewed by:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:

HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUN. VICE-MAYOR/SANGGUNIANG BAYAN (OMVM-SB)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
16	16	MUNICIPAL VICE MAYOR I	Estanislao D. Sabdao, Jr	25/2	980,628.00	25/1	1,005,540.00	24,912.00
17	17	SANGGUNIANG BAYAN MEMBER I	Jerome P. Peñaranda	24/2	861,012.00	24/1	883,668.00	22,656.00
18	18	SANGGUNIANG BAYAN MEMBER I	Daniilo L. Aureo	24/2	861,012.00	24/1	883,668.00	22,656.00
19	19	SANGGUNIANG BAYAN MEMBER I	Norman Neil G. Martija	24/4	889,356.00	24/1	861,012.00	(28,344.00)
20	20	SANGGUNIANG BAYAN MEMBER I	Letecia G. Espos	24/2	861,012.00	24/3	911,544.00	50,532.00
21	21	SANGGUNIANG BAYAN MEMBER I	Francis Jay D. Sabdao	24/3	875,076.00	24/1	883,668.00	8,592.00
22	22	SANGGUNIANG BAYAN MEMBER I	Thelma M. Brazil	24/2	861,012.00	24/3	911,544.00	50,532.00
23	23	SANGGUNIANG BAYAN MEMBER I	Raul A. Salasño	24/2	861,012.00	24/1	883,668.00	22,656.00
24	24	SANGGUNIANG BAYAN MEMBER I	Richard Len B. Lapidario	24/2	861,012.00	24/3	911,544.00	50,532.00
25	25	SANGGUNIANG BAYAN MEMBER I (President-Liga ng mga Barangay)	Samuel P. Salomon	24/2	861,012.00	24/2	897,492.00	36,480.00
26	26	SANGGUNIANG BAYAN MEMBER I (Pres.-Pambayang Pederasyon ng SK)	Joss Novem B. Labaclado	24/1	847,188.00	24/1	883,668.00	36,480.00
27	27	SANGGUNIANG BAYAN MEMBER I (Workers' Representative)	Vacant	24/1	-	24/1	-	-
28	28	SANGGUNIANG BAYAN MEMBER I (Womens' Representative)	Vacant	24/1	-	24/1	-	-
29	29	SANGGUNIANG BAYAN MEMBER I (Other Sectors' Representative)	Vacant	24/1	-	24/1	-	-
30	30	ADMINISTRATIVE AIDE III (Driver I)	Raul B. Buñales	3/8	144,948.00	3/8	150,240.00	5,292.00
31	31	ADMINISTRATIVE AIDE III (Utility Worker II)	Wilbur Dosal	3/1	137,388.00	3/1	142,668.00	5,280.00
31-1	31-1	LOCAL LEGISLATIVE STAFF ASSISTANT II	Rogelio D. Emberso, Jr.	8/2	186,480.00	8/2	194,784.00	8,304.00
31-2	31-2	LOCAL LEGISLATIVE STAFF EMPLOYEE II	Vacant	4/1	-	4/1	-	-
					9,373,404.00		10,404,708.00	316,560.00

Prepared By:

Reviewed By:

APPROVED BY:

K.L.
KYLE LINDVEY Z. DELMO
HRMO II

M. Peñaranda
MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

N. Sabdao
HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL VICE-MAYOR (OMV-M)

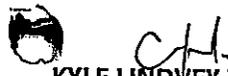
Casual Personnel

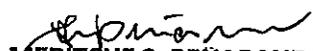
Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6 Rate/Annum		Budget Year Proposed (LBC No. 165) Annex A6 Rate/Annum		Increase/ Decrease
Old	New			SG/Step	Amount	SG/Step	Amount	
8	8	Administrative Aide I	Elrick G. Obado	1/1	117,000.00	1/1	126,552.00	9,552.00
					117,000.00		126,552.00	9,552.00

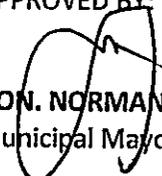
Prepared By:

Reviewed By:

APPROVED BY:


KYLE LINDVEY Z. DELMO
 HRMO II


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer


HON. NORMAN D. SABDAO
 Municipal Mayor

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	
Balances Carried Forward					16,344,526.34	2,489,000.00	150,000.00	18,983,526.34
	8. Necessary Amendments of Ordinances	Legislative	Amendatory ordinances enacted	as need arises				
	9. Review of Brgy. Ordinances, AIP Annual/Supplemental Budgets	Services Rendered	Brgy. Ordinances/AIP/Annual & Supplemental Budgets reviewed within the reglementary period of 90 days upon receipt	100%				
	10. Passage/Approval of SB Resolutions		Resolutions passed/approved	as need arises				
	11. Regular reporting to office & brgy. visits for consultation & in aid of legislation purposes of MVM & SBs		As may be required/ agreed by the body	100%				
1000-3-1-02-002-001	B. Formulation/Enactment of Code and Ordinances		Enactment process of code & ordinances completed.	100%		100,000.00		100,000.00
1000-3-1-02-002-002	C. Human Resource Development		Enhanced capability of officials and employees	16 Personnel		100,000.00		100,000.00
	E. Other activities/tasks as may be assigned/prescribed by law/ ordinance		Additional assignment & tasks performed/complied	100%				
	TOTAL				16,344,526.34	2,689,000.00	150,000.00	19,183,526.34

Prepared:

Reviewed: Local Finance Committee

Approved:

HON. ESTANISLAO D. SABDAO, JR.
Municipal Vice-Mayor

CHRISTERTON O. REYES
MPDC

ROBERTO V. AGUIRRE
Acting Municipal Treasurer

HON. NORMAN D. SABDAO
Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL VICE-MAYOR/SANGGUNIANG BAYAN

Mandate:

1. Identify, aggregate and articulate the needs, problems and aspirations of his constituents in the sangguniang and in other public decision-making forums. This implies productive and sustained interaction with that of the community which he represents in the sangguniang.
2. Ensure that what is finally decided by the sangguniang matches the needs and expectation of his constituency.
3. Communicate to the constituency local decisions and action that ultimately affect their lives and constituency.
4. Monitor the performance of every legislative measure enacted, and ensure that legislation is implemented as intended.
5. Initiate amendments to a local policy, where necessary, towards the promotion of effective local governance and general welfare.
6. Provide a pro-active role in bringing about more enlightened citizenry within the community he represents to encourage a more active citizen participation in local governance.
7. Mobilize supports systems within the sangguniang, the local administrative bureaucracy and the community for purposes beneficial to his constituency.

Vision:

A legislative body who is governed by quality local legislations concerned primarily with substance, where its supreme objective is general welfare and well-being of its constituency, and is happiness, peace and prosperity.

Mission:

Organizational Outcome: Efficient and effective legislative services.

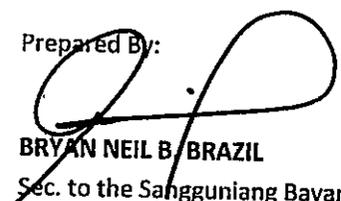
Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
1000-3-1-02	A. Legislative Services				16,344,526.34	2,489,000.00	150,000.00	18,983,526.34
	1. Holding of regular sessions	Legislative	No. of Sessions	once a week				
	2. Holding of special sessions	Services	No. of Sessions	as need arises				
	3. Conduct of session/attend consultative assembly in the barangay	Rendered	Sessions & consultative assembly in the brgy. Conducted/attended	21 brgyys.				
	4. Approval of GAD/MDRRM Plan and Annual Investment Program		GAD/MDRRM Plan and AIP CY 2026 approved	3				
	5. Authorization of Annual Budget		Municipal Annual Budget CY 2026 authorized	1				
	6. Authorization of Supplemental Budgets		Supplemental Budgets CY 2025 authorized	as need arises				
	7. Codification of Ordinances		Ordinances codified	3				
Balances Brought Forward					16,344,526.34	2,489,000.00	150,000.00	18,983,526.34

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

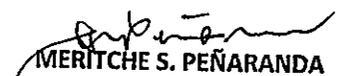
OFFICE OF THE SECRETARY TO THE SANNGUNIANG BAYAN (OSSB)

Object of Expenditures	Account Code	Past Year	Current Year 2025			Budget Year
		(Actual) 2024	First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	(Proposed) 2026
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	1,246,451.50	537,920.00	753,088.00	1,291,008.00	1,337,424.00
Salaries & Wages - Casual	5-01-01-020					
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	72,000.00	30,000.00	42,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	25,500.00	42,000.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	25,500.00	42,000.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	21,000.00	21,000.00	-	21,000.00	21,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				21,000.00	21,000.00
Mid-Year Bonus	5-01-02-990	101,904.00	107,584.00	-	107,584.00	111,452.00
Cash Gift	5-01-02-150	15,000.00		15,000.00	15,000.00	15,000.00
Year-End Bonus	5-01-02-140	106,369.00		107,584.00	107,584.00	111,452.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	149,574.18	64,551.08	90,369.88	154,920.96	160,490.88
PAG-IBIG Contributions	5-01-03-020	6,900.00	3,000.00	4,200.00	7,200.00	7,200.00
PHILHEALTH Contributions	5-01-03-030	30,714.79	13,448.00	18,827.20	32,275.20	33,435.60
ECC Contributions	5-01-03-040	3,600.00	1,500.00	2,100.00	3,600.00	3,600.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Pay	5-01-04-030			134,055.98	134,055.98	134,055.98
Monitization of Leave Credits	5-01-01-010	7,332.04		3.00	3.00	3.00
Loyalty Incentive	50104990			5,000.00	5,000.00	-
Anniversary Bonus	5-01-04-990-2			-	-	-
CNA Incentive	5-01-04-990-3	60,000.00		-	-	-
Productivity Enhancement Incentive	5-01-04-990-4	15,000.00		-	-	-
SR Incentive	5-01-04-990-5	60,000.00		-	-	-
TOTAL PERSONAL SERVICES		2,048,845.51	830,003.08	1,256,228.06	2,107,231.14	2,181,113.46
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	27,697.00	32,554.00	7,446.00	40,000.00	40,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010		8,000.00	22,000.00	30,000.00	30,000.00
SUPPLIES & MATERIALS EXPENSES		38,800.00				
Office Supplies Expenses	5-02-03-010	4,064.56	5,966.49	4,033.51	10,000.00	10,000.00
COMMUNICATION EXPENSES						
Telephone Expenses/Mobile	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATION						
	5-02-99-060			10,000.00	10,000.00	10,000.00
PRINTING & PUBLICATION EXPENSES						
	5-02-99-020			10,000.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Machinery and Equipment	5-02-13-050			5,000.00	5,000.00	5,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		112,561.56	67,520.49	79,479.51	147,000.00	147,000.00
TOTAL CURRENT OPERATING EXPENDITURES		2,161,407.07	897,523.57	1,335,707.57	2,254,231.14	2,328,113.46
2.0 CAPITAL OUTLAY						
Information & Communication Technology Equipme	1-07-05-030		-	-	-	-
TOTAL CAPITAL OUTLAY						
TOTAL APPROPRIATIONS		2,161,407.07	897,523.57	1,335,707.57	2,254,231.14	2,328,113.46

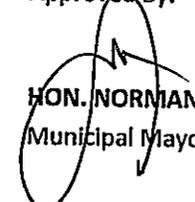
Prepared By:


BRYAN NEIL B. BRAZIL
Sec. to the Sangguniang Bayan

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN (OSSB)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
Old	New			Rate/Annum		Rate/Annum		
				SG/Step	Amount	SG/Step	Amount	
32	32	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I BOARD SECRETARY V (Sec. to the Sangguniang Bayan)	Bryan Neil B. Brazil	24/8	948,408.00	24/8	984,876.00	36,468.00
33	33	LOCAL LEGISLATIVE STAFF ASSISTANT II	Vacant	8/4	189,864.00	8/1	193,032.00	3,168.00
34	34	LOCAL LEGISLATIVE STAFF EMPLOYEE II	Joseph B. Dosal	4/7	152,736.00	4/8	159,516.00	6,780.00
					1,291,008.00		1,337,424.00	46,416.00

Prepared By:

Reviewed By:

Approved By:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Norman D. Sabdao
NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026

LGU: SAN MIGUEL, LEYTE

Office of the Secretary to the Sangguniang Bayan

- Mandate:**
1. Attend meetings/sessions of the Sangguniang Bayan and keep a journal of its proceedings.
 2. Keep the seal of the municipality and affix the same with signature to all ordinances, resolutions and other official acts of the SB, and present the same to the presiding officer for signature.
 3. Forward to the Mayor for approval, copies of ordinances enacted by the SB.
 4. Forward to the Sangguniang Panlalawigan copies of approved ordinances for review.
 5. Furnish, upon request of the interested parties, certified copies of public records in custody, upon payment of fees, as may be prescribed by law and ordinance.
 6. Record in a book all ordinances and resolutions enacted or adopted by the SB.
 7. Keep the office and all non-confidential records open to the public.
 8. Translate into dialect used by inhabitants, all ordinances and resolutions immediately after approval, and cause publication of the same, together with the original version.
 9. Take custody for local archives.
 10. Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

Vision: An office that is efficient, effective, open to the public and can cope with innovation of information technology in the future.

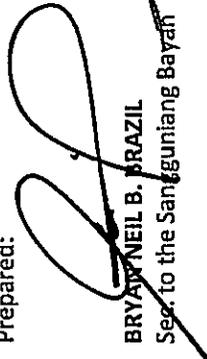
Mission: Effective and efficient partner of the local Sangguniang in the enactment of the legislative measures and in the delivery of services to its constituents.

Organizational Outcome: Efficient and effective legislative support services.

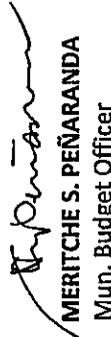
Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
1000-3-1-03	Legislative Support Services				2,181,113.46	147,000.00	-	2,328,113.46
	1. Attendance of SB sessions & keeping of journal of proceedings.	Legislative	Sessions attended and proceedings journalized	100%				
	2. Preparation of SB enacted resolutions/ordinances.	Support Services Rendered	Resolutions/Ordinances prepared	100%				
	3. Furnish interested parties certified copies of public records in custody		Requesting parties furnished.	100%				
	4. Record in a book all of enacted resolutions/ordinances.		Res./ordinances recorded in books	100%				
	5. Translation of ordinances into dialect used by inhabitants & publication of the same.		Ordinances translated into dialect & published.	100%				
Balances Brought Forward					2,181,113.46	147,000.00	-	2,328,113.46

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year		
					PS (6)	MOOE (7)	CO
Balances Carried Forward							
	6. Forward resolution/ordinances to the Sangguniang Panlalawigan for review.	Legislative Support	Ordinances for review forwarded to SP	100%	2,181,113.46	147,000.00	-
	7. Other activities as may be assigned/prescribed by law or ordinance.	Services Rendered	Additional Assignments performed/complied	100%			
	TOTAL				2,181,113.46	147,000.00	2,328,113.46

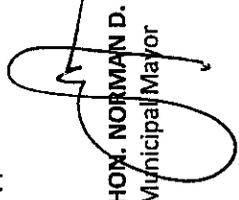
Prepared:


BRYAN NEIL B. BRAZIL
 Sec. to the Sangguniang Bayan MPDC

Reviewed: Local Finance Committee


MERITCHE S. PEÑARANDA
 Mun. Budget Officer

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor


ROBERTOV. AGUIRRE
 Acting Mun. Treasurer

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL PLANNING AND DEV'T COORDINATOR (OMPDC)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	994,202.00	459,452.50	903,134.33	1,362,586.83	1,456,812.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,000.00	25,000.00	71,000.00	96,000.00	96,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	25,500.00	42,000.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	25,500.00	42,000.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	14,000.00	14,000.00	14,000.00	28,000.00	28,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				28,000.00	28,000.00
Honoraria	5-01-02-100					
Mid-Year Bonus	5-01-02-990	81,343.00	98,736.00	14,720.00	113,456.00	121,401.00
Cash Gift	5-01-02-150	10,000.00		20,000.00	20,000.00	20,000.00
Year-End Bonus	5-01-02-140	84,939.00		113,456.00	113,456.00	121,401.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	119,304.24	55,134.30	108,376.12	163,510.42	174,817.44
PAG-IBIG Contributions	5-01-03-020	4,600.00	2,500.00	7,100.00	9,600.00	9,600.00
PHILHEALTH Contributions	5-01-03-030	24,495.50	11,486.30	22,578.37	34,064.67	36,420.30
ECC Contributions	5-01-03-040	2,400.00	1,250.00	3,550.00	4,800.00	4,800.00
OTHER PERSONNEL BENEFITS						
Monetization of Leave Credits	5-01-01-010			4.00	4.00	4.00
Loyalty Incentive	50104990					
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3	40,000.00				
SR Incentive	5-01-04-990-5	40,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	10,000.00				
TOTAL PERSONAL SERVICES		1,626,283.74	718,559.10	1,361,918.82	2,108,477.92	2,250,255.74
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	1,024.00		24,000.00	24,000.00	24,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	4,000.00	10,000.00	35,000.00	45,000.00	45,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	9,501.13	437.85	19,562.15	20,000.00	20,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	288,621.56	8,870.40		260,000.00	260,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
Other Maintenance & Other Operating Expenditures						
MEMBERSHIP DUES AND CONTRIBUTION TO ORG.	5-02-99-060					
PRINTING & PUBLICATION EXPENSES	5-02-99-020					
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040			5,000.00	5,000.00	5,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050			5,000.00	5,000.00	5,000.00
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Taxes, Duties & Licenses	5-02-16-010				10,000.00	10,000.00
Insurance Expenses	5-02-16-030		14,105.60		30,000.00	30,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		345,146.69	54,413.85	109,562.15	441,000.00	441,000.00
TOTAL CURRENT OPERATING EXPENDITURES		1,971,430.43	772,972.95	1,471,480.97	2,549,477.92	2,691,255.74
CAPITAL OUTLAY	300					
Office Equipment	221	40,000.00	16,750.00	33,250.00	50,000.00	50,000.00
TOTAL CAPITAL OUTLAY		40,000.00	16,750.00	33,250.00	50,000.00	50,000.00
TOTAL APPROPRIATIONS		2,011,430.43	789,722.95	1,504,730.97	2,599,477.92	2,741,255.74

Prepared By:

CHESTER O. REYES
Municipal Planning &
Development Coordinator

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

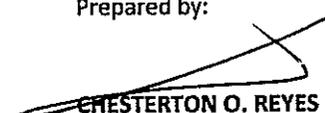
HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

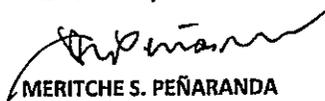
OFFICE OF THE MUNICIPAL PLANNING AND DEV'T COORDINATOR

AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
	General Public Services	Planning and Development Coordination Services					
1000-3-1-04-004-001		Planning Activities		98,333.86	21,247.71	128,752.29	150,000.00
		Other General Services	130,000.00				
		Office Supplies Expenses	20,000.00				
1000-3-1-04-004-002		Land Procurement for Public Use					4,700,000.00
		Land	4,700,000.00				
1000-3-1-04-004-003		Community College Operation					3,519,250.00
		Other Professional Services	3,000,000.00				
		Furniture and Fixture	400,000.00				
		Office Supplies Expense	119,250.00				
TOTAL				98,333.86	21,247.71	128,752.29	8,369,250.00

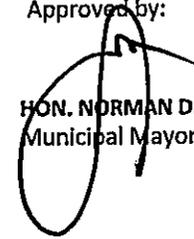
Prepared by:


CHESTERTON O. REYES
Municipal Planning & Development
Coordinator

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL PLANNING & DEVELOPMENT COORDINATOR (OMPDC)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
35	35	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Planning & Development Coordinator)</i>	Chesterton O. Reyes	24/1	847,188.00	24/2	897,492.00	50,304.00
35-1	35-1	ADMINISTRATIVE ASSISTANT III	Vacant	9/1	199,968.00	9/1	209,040.00	9,072.00
36	36	ADMINISTRATIVE AIDE VI <i>(Data Controller)</i>	Edna C. Peñaranda	6/7	172,032.00	6/8	179,664.00	7,632.00
37	37	ADMINISTRATIVE AIDE VI <i>(Clerk III)</i>	Melmoore Lester S. Balmes	6/1	164,292.00	6/1	170,616.00	6,324.00
					1,383,480.00		1,456,812.00	73,332.00

Prepared By:

CH.
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

[Signature]
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:

[Signature]
NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL PLANNING AND DEV'T COORDINATOR

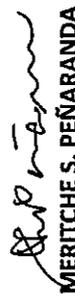
Mandate: The Municipal and Development Office shall take charge in the development of socio-economic, physical, and fiscal plans and policies of the municipality
Vision: A dynamic Planning and Development Office, manned by responsive, committed, pro-active and innovative staff with excellent proficiencies to generate and utilize a vast array of information and
Mission: To deliver effective socio-economic and physical planning services utilizing appropriate modern technology and new innovations to ensure of a responsive and accountable local governance
Organizational Outcome: Efficient and effective planning & development services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	Total
1000-3-1-04	A. Planning & Dev't Coordination Services				2,250,255.74	441,000.00	50,000.00	2,741,255.74
	1. Monitoring & evaluation of programs, projects, activities	Planning and Development Coordinate	PPAs implemented/ monitored	implemented in accordance with POW				
	2. Preparation of Annual Accomplishment	Services Rendered	Annual Accomplishment Report prepared	Substantial AAR submitted to the Pres.				
	3. Conduct of Brgy. Consultative Assembly for planning & budgeting purposes		Consultative Assembly conducted	Barangayan conducted in 21 brgyys.				
	4. Preparation of AIP for consideration of the MDC		AIP prepared	Comprehensive AIP prepared				
1000-3-1-04-004-001	B. Planning Process & Development Coordination Activities		Planning process implemented	100% performance of duties & functions		150,000.00		150,000.00
	C. Other activities as may be assigned or prescribed by law/ordinance.	Planning and Development Coordinate	Rate of performance	100% performance of duties & functions				
	1. Assist in the implementation of Revenue Generation Plan, & other functions as Member, Local Finance Committee	Services Rendered	Rate of performance	100% performance of duties & functions				
	2. Exercise functions as Secretariat of MDC, & other special bodies.		Rate of performance	100% performance of duties & functions				
1000-3-1-04-004-002	D. Procurement of Land for Public Use		implemented					4,700,000.00
1000-3-1-04-004-003	E. Community College Operation		Community College provided					3,519,250.00
TOTAL					2,250,255.74	591,000.00	50,000.00	11,110,501.74

Prepared:

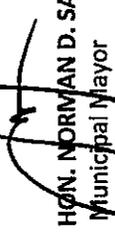

CHESTERTON O. REYES
 MPDC

Reviewed: Local Finance Committee


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved:


ROBERT V. LAGUIRRE
 Acting Mun. Treasurer


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL BUDGET OFFICER (OMBO)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	865,204.68	473,000.00	704,884.00	1,177,884.00	1,228,200.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	31,181.82	22,000.00	50,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	65,250.00	31,875.00	35,625.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	65,250.00	31,875.00	35,625.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	7,000.00	14,000.00	7,000.00	21,000.00	21,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				21,000.00	21,000.00
Mid-Year Bonus	5-01-02-990	72,617.00	86,000.00	12,157.00	98,157.00	102,350.00
Year-End Bonus	5-01-02-140	68,888.00		98,157.00	98,157.00	102,350.00
Honoraria	5-01-02-100			24,000.00	24,000.00	
Cash Gift	5-01-02-150	5,000.00		15,000.00	15,000.00	15,000.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	103,824.57	56,760.00	84,586.08	141,346.08	147,384.00
PAG-IBIG Contributions	5-01-03-020	3,200.00	3,275.00	3,925.00	7,200.00	7,200.00
PHILHEALTH Contributions	5-01-03-030	21,798.00	10,750.00	18,697.10	29,447.10	30,705.00
ECC Contributions	5-01-03-040	1,620.04	1,100.00	2,500.00	3,600.00	3,600.00
Honoraria/Incentive						
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	50104030	400,103.53				
Loyalty Incentive	50104990					1.00
Monetization of Leave Credits	5-01-01-010	68,047.13	68,047.13	- 68,044.13	3.00	2.00
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3	40,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	10,000.00				
SR Incentive	5-01-04-990-5	40,000.00				
TOTAL PERSONAL SERVICES		1,868,984.77	798,682.13	1,024,112.05	1,843,794.18	1,903,792.00
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	8,750.00	3,748.00	76,252.00	80,000.00	80,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	28,000.00	4,000.00	76,000.00	80,000.00	80,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	14,798.54	10,738.88	19,261.12	30,000.00	30,000.00
Other Supplies and Materials Expenses	5-02-03-990		10,000.00		10,000.00	10,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Expense	5-02-05-030	18,000.00	9,000.00		18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATION	5-02-99-060			2,000.00	2,000.00	2,000.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020			7,000.00	7,000.00	7,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040	220.00		13,000.00	13,000.00	13,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	1,500.00	800.00	9,200.00	10,000.00	10,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		95,268.54	50,286.88	214,713.12	274,000.00	274,000.00
TOTAL CURRENT OPERATING EXPENDITURES		1,964,253.31	848,969.01	1,238,825.17	2,117,794.18	2,177,792.00
2.0 CAPITAL OUTLAY						
Information & Communication Technology Equipment	1-07-05-030		46,990.00	33,010.00	80,000.00	
Office Equipment	1-07-05-020					80,000.00
TOTAL CAPITAL OUTLAY	300		46,990.00	33,010.00	80,000.00	80,000.00
TOTAL APPROPRIATIONS		1,964,253.31	895,959.01	1,271,835.17	2,197,794.18	2,257,792.00

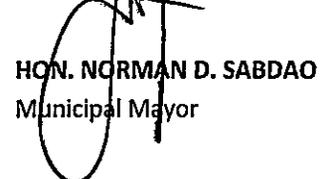
Prepared By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

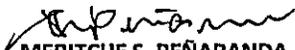

HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

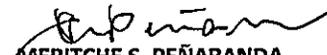
OFFICE OF THE MUNICIPAL BUDGET OFFICER

AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
	General Public Services	Budgeting Activities					
1000-3-1-05-005-001		Budgeting Activities		404,954.45	80,805.00	169,195.00	250,000.00
		Other General Services	100,000.00				
		Travelling Expenses	50,000.00				
		Training Expenses	40,000.00				
		Representation Expenses	40,000.00				
		Office Supplies Expenses	20,000.00				
1000-3-1-05-005-002		Implementation of eBudget ESRE		81,290.73	34,481.00	115,519.00	150,000.00
		Other General Services	100,000.00				
		Training Expenses	30,000.00				
		Office Supplies Expenses	20,000.00				
				486,245.18	115,286.00	284,714.00	400,000.00

Prepared by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL BUDGET OFFICER (OMBO)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
38	38	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Budget Officer)</i>	Roberto V. Aguirre	24/1	847,188.00	24/1	883,668.00	36,480.00
38-1	38-1	Administrative Assistant II <i>(Budgeting Assistant)</i>	Salvador C. Angay-angay, Jr	8/1	184,812.00	8/1	193,032.00	8,220.00
39	39	ADMINISTRATIVE AIDE IV <i>(Budget Aide)</i>	<i>Vacant</i>	4/1	145,884.00	4/1	151,500.00	5,616.00
					1,177,884.00		1,228,200.00	50,316.00

Prepared By:

Reviewed By:

APPROVED BY:

C.H.
KYLE LINDVEY Z. DELMO
 HRMO II

[Signature]
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

[Signature]
NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: **SAN MIGUEL, LEYTE**

OFFICE OF THE MUNICIPAL BUDGET OFFICER

Mandate: The Office of the Municipal Budget Officer shall provide technical and staff services to the Local Chief Executive and other local officials on budgetary and other related matters and shall be responsible for the overall programming and management of the local government budgetary allocations needs in the implementation of P/P/As.

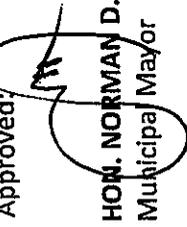
Vision: Quality Budgetary Services effectively and timely delivered.

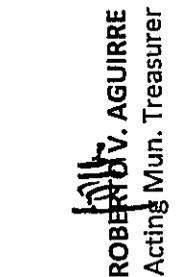
Mission: To provide technical support and services in the processing of budgetary requirements of the LGU to defray financial obligations of offices, employees, suppliers, Non Government Organizations and Government Agencies through effective programming of income and expenditures.

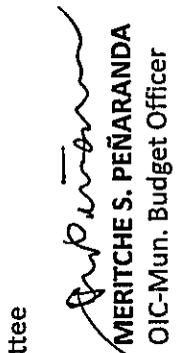
Organizational Outcome: Efficient and effective budgetary services.

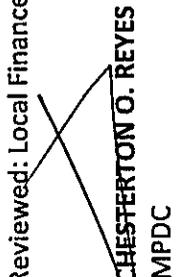
Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	Total
1000-3-1-05	A. Budgeting Services				1,903,792.00	274,000.00	80,000.00	2,257,792.00
	1. Maintain budget control system in budget execution.	Budget Management Services	Efficient & effective control of mun. funds.	100%				
	2. Coordinate with treasurer, accountant and MPDC for budgeting purposes.		Efficient & effective fund management.	100%				
	3. Certify existence of appropriation on PRs & all legally incurred expenditures.		No. overdraft of appropriations incurred	100%				
	4. Preparation of Supplemental Budget		Supplemental budgets prepared.	As need arises				
	5. Preliminary review of Barangay AIP & Annual/Supplemental Budgets		AIP/AB/SB prelim reviewed w/n 5 days upon receipt.	21 Brgys.				
	6. Coordinate with the MPDC in the preparation of AIP for CY 2027.		Comprehensive AIP for CY 2026 prepared.	Before end of 2nd quarter				
	7. Preparation of Annual General Fund Budget for Fiscal Year 2027.		Annual Budget submitted for SB authorization on time improved PFMS on Budgeting attained	On or before October 16				
1000-3-1-05-005-001	B. Budgeting Activities	Budget		Year-Round		250,000.00		250,000.00
	C. Coordinate with MPDC in the conduct of Barangayan/Brgy. Consultative Assembly	Management Services	Participative planning & budgeting conducted	21 component brgys.				
1000-3-1-05-005-002	D. Implementation of eBudget and ESRE		Electronic budgeting installed	100%		150,000.00		150,000.00
	E. Other tasks as may be assigned/designated		Assigned task performed.					
	TOTAL				1,903,792.00	674,000.00	80,000.00	2,657,792.00

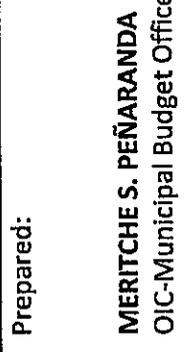
Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor


ROBERT V. AGUIRRE
 Acting Mun. Treasurer


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


CHESTERTON O. REYES
 MPDC


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Reviewed: Local Finance Committee

Prepared:

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL ACCOUNTANT (OMAc)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	1,172,514.00	523,813.00	1,218,461.36	1,742,274.36	1,807,038.36
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	61,000.00	22,000.00	98,000.00	120,000.00	120,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	23,906.25	43,593.75	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	23,906.25	43,593.75	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	21,000.00	14,000.00	21,000.00	35,000.00	35,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990			35,000.00	35,000.00	35,000.00
Mid-Year Bonus	5-01-02-990	101,399.00	95,698.00	49,506.00	145,204.00	150,722.00
Cash Gift	5-01-02-150	10,000.00		25,000.00	25,000.00	25,000.00
Year-End Bonus	5-01-02-140	93,450.00		145,204.00	145,204.00	150,722.00
Overtime and Night Pay	5-01-02-130					1.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	140,701.68	62,857.56	146,215.36	209,072.92	216,844.60
PAG-IBIG Contributions	5-01-03-020	4,900.00	2,200.00	9,800.00	12,000.00	12,000.00
PHILHEALTH Contributions	5-01-03-030	28,920.76	13,095.35	30,461.51	43,556.86	45,175.96
ECC Contributions	5-01-03-040	3,050.00	1,100.00	4,900.00	6,000.00	6,000.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Pay	5-01-04-030			-		
Monetization of Leave Credits	5-01-01-010		22,875.15	22,870.15	5.00	5.00
Loyalty Incentive	50104990			5,000.00	5,000.00	-
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3	50,833.33		-		
Productivity Enhancement Incentive	5-01-04-990-4	10,000.00		-		
SR Incentive	5-01-04-990-5	40,000.00		-		
TOTAL PERSONAL SERVICES		1,890,768.77	805,451.56	1,852,865.58	2,658,317.14	2,756,508.92
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	43,317.00		50,000.00	50,000.00	50,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	20,000.00		50,000.00	50,000.00	50,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	54,815.51	33,706.05	21,293.95	55,000.00	55,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATION	5-02-99-060			-		
PRINTING & PUBLICATION EXPENSES	5-02-99-020	9,806.00	5,185.00	4,815.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040			5,000.00	5,000.00	5,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	3,150.00	800.00	9,200.00	10,000.00	10,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		173,088.51	60,691.05	161,308.95	222,000.00	222,000.00
TOTAL CURRENT OPERATING EXPENDITURES		2,063,857.28	866,142.61	2,014,174.53	2,880,317.14	2,978,508.92
2.0 CAPITAL OUTLAY	300					
Information & Communication Technology Equipment	1-07-05-030	100,000.00		-	120,000.00	120,000.00
Office Equipment	10705020					
TOTAL CAPITAL OUTLAY		100,000.00	-	-	120,000.00	120,000.00
TOTAL APPROPRIATIONS		2,163,857.28	866,142.61	2,014,174.53	3,000,317.14	3,098,508.92

Prepared By:

Ariel B. Abellar
ARIEL B. ABELLAR
 Municipal Accountant

Reviewed By:

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:

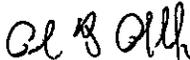
Norman D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
 LGU : San Miguel, Leyte**

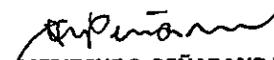
OFFICE OF THE MUNICIPAL ACCOUNTANT

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Public Services	Accounting Services				
1000-3-1-06-006-001		Operation and Maintenance of Financial Management System with Digital Back-up		15,540.00	318,980.00	334,520.00
		Other General Services	106,920.00			
		Office Equipment	220,000.00			
		Information and Communication Technology Equipment	7,600.00			
8000-3-1-06-006-002		Operation of Photocopying Machine-Xerox & Risograph	72,794.23	53,070.00	69,850.00	122,920.00
		Other General Services	106,000.00			
		Office Supplies Expenses	16,920.00			
TOTAL			72,794.23	68,610.00	388,830.00	457,440.00

Prepared by:


ARIEL B. ABELLAR
 Municipal Accountant

Reviewed by:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDA
 Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL ACCOUNTANT

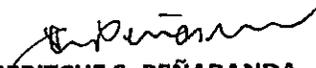
Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
				Rate/Annum		Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount	
40	40	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Accountant)</i>	Ariel B. Abellar	24/8	948,408.00	24/8	984,876.00	36,468.00
41	41	ADMINISTRATIVE OFFICER II <i>(Management and Audit Analyst I)</i>	Christian B. Lesigues	11/1	256,608.00	11/1	270,216.00	13,608.00
41-1	41-1	ADMINISTRATIVE ASST. III <i>(Senior Bookkeeper)</i>	Jessie Mar G. Avorque	9/1	199,968.00	9/1	209,040.00	9,072.00
42	42	ADMINISTRATIVE ASST. II <i>(Bookkeeper I)</i>	Vacant	8/5	191,580.00	8/1	193,032.00	1,452.00
43	43	ADMINISTRATIVE AIDE IV <i>(Accounting Clerk I)</i>	Mary Jane B. Ponce	4/1	145,884.00	4/1	151,500.00	5,616.00
					1,742,448.00		1,808,664.00	66,216.00

Prepared By:

Reviewed By:

APPROVED BY:


KYLE LINDVEY Z. DELMO
 HRMO II


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer


NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL LEYTE

OFFICE OF THE MUNICIPAL ACCOUNTANT

Mandate: Maintain effective internal control and accounting system that will produce reliable financial statements to be used by the Local Chief Executive, SB Members and other stakeholders of the LGU in
Vision: The Office of the Municipal Accountant as a reliable partner of LGU San Miguel in the promotion of fiscal responsibility in which the resources of the government are managed, expended or utilized in
Mission: To effectively and efficiently use the resources provided to the Office at the optimum level in order to meet its vision and become a reliable partner in the promotion of good local governance.
Organizational Outcome: Efficient and effective accounting & internal audit services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
1000-3-1-06	Accounting/Internal Audit Services				2,756,508.92	222,000.00	120,000.00	3,098,508.92
	1. Internal Audit	Accounting and Internal Audit Services Delivered	No disallowances disclosed by COA on payments made by LGU.	100%				
	Ensure that Assets are properly used & payments are made only to duly approved disbursement vouchers.							
	2. Account all transactions of the LGU.		All transactions for the month posted to journals/ledgers w/in 15 days of the following mo.	100%				
	3. Submission of Financial Statements to the Mayor and SB.		Monthly trial balance sheet, quarterly bal. sheet, statement of Income & Expenses & Statement of Cashflow submitted w/in 20 days of the ff. month.					
<i>Balances Brought Forward</i>					2,756,508.92	222,000.00	120,000.00	3,098,508.92

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	Total
	<i>Balances Carried Forward</i>				2,756,508.92	222,000.00	120,000.00	3,098,508.92
	4. Maintain an accurate payroll and remittance system.	Accounting and Internal Audit Services Delivered	No errors & irregularities encountered by COA on the review of payrolls & remittances. PPEs acquired & disposed by the LGU duly accounted for according to gov't. rules and regulations.	100%				
	5. Account plant, property & equipment (PPE) acquisitions and disposals.			100%				
	6. Record and summarizes all transactions for the year of the barangays in the LGU.		Monthly trial balance of the 21 brgy's, made available on the 30th of the following mo.	100%				
	B. Operation and Maintenance of Financial Management System with Digital Back-up		Computerized Accounting System	100%	334,520.00			334,520.00
	C. Other activities as may be assigned or prescribed by law/ordinance.		Assigned task performed.	100%				
	1. Assist in the implementation of the Revenue Generation Plan & perform other functions as Member, LFC.		Assigned task performed.	100%				
8000-3-1-06-006-002	2. Operation of Photocopying Machines-Xerox & Risograph		Photocopying services provided	100%		122,920.00		122,920.00
	TOTAL				2,756,508.92	679,440.00	120,000.00	3,555,948.92

Prepared:

ARIEL B. ABELLAR
ARIEL B. ABELLAR
 Municipal Accountant

Reviewed: Local Finance Committee

CHESTERTON O. REYES
CHESTERTON O. REYES
 MPDC

MERITCHE S. PEÑARANDA
MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer

ROBERTO AGUIRRE
ROBERTO AGUIRRE
 Acting Mun. Treasurer

Approved:

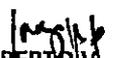
HON. NORMAN D. SABDAO
HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

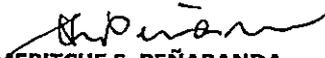
OFFICE OF THE MUNICIPAL TREASURER (OMT)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	769,053.23	280,262.50	2,092,497.50	2,372,760.00	2,474,447.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	112,000.00	38,000.00	178,000.00	216,000.00	216,000.00
Representation Allowance (RA)	5-01-02-020	11,250.00	31,875.00	35,625.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	11,250.00	31,875.00	35,625.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	35,000.00	21,000.00	42,000.00	63,000.00	63,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				63,000.00	63,000.00
Mid-Year Bonus	5-01-02-990	67,405.00	58,879.00	138,851.00	197,730.00	206,100.00
Cash Gift	5-01-02-150	20,000.00		45,000.00	45,000.00	45,000.00
Year-End Bonus	5-01-02-140	58,098.00		197,730.00	197,730.00	206,327.00
Honoraria	5-01-02-100		10,000.00		24,000.00	24,000.00
Overtime and Night Pay	5-01-02-130					1.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	92,286.38	33,631.50	251,099.70	284,731.20	296,933.64
PAG-IBIG Contributions	5-01-03-020	10,700.00	3,800.00	17,800.00	21,600.00	21,600.00
PHILHEALTH Contributions	5-01-03-030	19,996.35	8,824.21	49,609.88	58,434.09	61,861.18
ECC Contributions	5-01-03-040	6,500.00	1,750.00	9,050.00	10,800.00	10,800.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Pay	5-01-04-030					
Monetization of Leave Credits	5-01-01-010			9.00	9.00	9.00
Other Personnel Benefits						
Loyalty Incentive	50104990	10,000.00	10,000.00		10,000.00	
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3	74,616.67				
SR Incentive	5-01-04-990-5	60,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	15,000.00				
Honoraria	50102100	24,000.00				
Overtime and Night Pay	50102130					
TOTAL PERSONAL SERVICES		1,397,155.63	529,897.21	3,092,897.08	3,699,794.29	3,842,078.82
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	60,000.00	16,438.00	83,562.00	100,000.00	100,000.00
Transportation Expenses	5-02-01-010-1	35,536.00		42,000.00	42,000.00	42,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010			100,000.00	100,000.00	100,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	10,008.61	8,671.95	11,328.05	20,000.00	20,000.00
Accountable Forms Expenses	5-02-03-020	59,900.00	76,050.00	3,950.00	80,000.00	80,000.00
UTILITY EXPENSES						
Electricity Expenses	5-02-04-020	2,771,127.81	958,795.58	2,650,954.42	3,609,750.00	
COMMUNICATION EXPENSES						
Postage & Courier Services	5-02-05-010			5,000.00	5,000.00	5,000.00
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00		18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATION	5-02-99-060			5,000.00	5,000.00	5,000.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020			10,000.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040			5,000.00	5,000.00	5,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	1,000.00	800.00	9,200.00	10,000.00	10,000.00
TAXES, INSURANCE AND OTHER FEES						
Fidelity Bond Premiums	5-02-16-020	63,525.00		80,000.00	80,000.00	80,000.00
Insurance Expenses	5-02-16-030			5,000.00	5,000.00	5,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		3,043,097.42	1,081,755.53	3,022,994.47	4,113,750.00	504,000.00
TOTAL CURRENT OPERATING EXPENDITURES		4,440,253.05	1,611,652.74	6,115,891.55	7,813,544.29	4,346,078.82
2.0 CAPITAL OUTLAY	300					
Information & Communication Technology Equipment	1-07-05-030					
TOTAL CAPITAL OUTLAY						
TOTAL APPROPRIATIONS		4,440,253.05	1,611,652.74	6,115,891.55	7,813,544.29	4,346,078.82

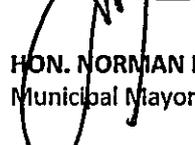
Prepared By:


ROBERTO V. AGUIRRE
Acting Municipal Treasurer

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

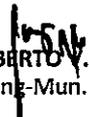

HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
 LGU : San Miguel, Leyte**

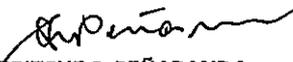
OFFICE OF THE MUNICIPAL TREASURER

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Public Services	Treasury Services				
1000-3-1-07-007-001		Tax Collection Enforcement Program	123,663.34		150,000.00	150,000.00
		Other General Services	106,000.00			
		Office Supplies Expenses	44,000.00			
1000-3-1-07-007-002		Implementation of Integrated Taxation Management System (I-Tax) Computerization Program	91,583.04	35,047.03	124,800.00	150,000.00
		Other General Services	106,000.00			
		Training Expenses	34,000.00			
		Office Supplies Expenses	10,000.00			
1000-3-1-07-007-003		Electronic Statement of Receipts & Expenditures (ESRE Monitoring/Reporting and Online Submission)	80,013.06	31,725.00	150,000.00	150,000.00
		Other General Services	106,000.00			
		Training Expenses	29,000.00			
		Office Supplies Expenses	15,000.00			
1000-3-1-07-007-004		Implementation of Revenue Generation Plan	91,553.52	25,200.00	150,000.00	150,000.00
		Other General Services	106,000.00			
		Office Supplies Expenses	44,000.00			
		TOTAL	386,812.96	91,972.03	574,800.00	600,000.00

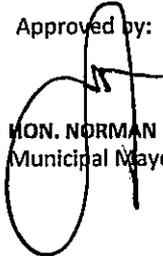
Prepared by:


ROBERTO Y. AGUIRRE
 Acting-Mun. Treasurer

Reviewed by:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
 Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL TREASURER (OMT)

Item Number	Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease	
			Rate/Annum	Rate/Annum	Rate/Annum	Rate/Annum		
Old	New		SG/Step	Amount	SG/Step	Amount		
44	44	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Treasurer)</i>	Vacant	24/1	847,188.00	24/1	883,668.00	36,480.00
44-1	44-1	LOCAL REVENUE COLLECTION OFFICER II	Vacant	15/1	345,720.00	15/1	361,872.00	16,152.00
46	46	REVENUE COLLECTION CLERK II	Lourdes S. Barcebal	7/1	174,288.00	7/1	180,996.00	6,708.00
47	47	REVENUE COLLECTION CLERK II	Alain D. Acuin	7/4	178,332.00	7/5	186,396.00	8,064.00
48	48	REVENUE COLLECTION CLERK II	Vacant	7/1	174,288.00	7/1	180,996.00	6,708.00
49	49	REVENUE COLLECTION CLERK II	Erlito V. Emberso	7/2	175,632.00	7/3	183,672.00	8,040.00
50	50	REVENUE COLLECTION CLERK II	Mylet A. Ellaso	7/2	175,632.00	7/3	183,672.00	8,040.00
50-1	50-1	MARKET INSPECTOR I	Vacant	6/1	164,292.00	6/1	170,616.00	6,324.00
51	51	ADMINISTRATIVE AIDE III <i>(Clerk I)</i>	Vacant	3/1	137,388.00	3/1	142,668.00	5,280.00
					2,372,760.00		2,474,556.00	101,796.00

Prepared By:

Reviewed By:

APPROVED BY:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

M. S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

N. D. Sabdao
NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026

LGU: SAN MIGUEL, LEYTE

- Mandate:**
- Advise the Mayor, Sangguniang Bayan and other local government and national officials concerned regarding the disposition of the local government funds, and on such other matters related to public
 - Take custody and exercise proper management of municipal funds.
 - Take charge of the disbursement of all municipal government funds and such other funds, the custody of which may be entrusted by law or other authority.
 - Inspect private commercial and industrial establishment within the jurisdiction of the municipality in relation to the implementation of tax ordinances.
 - Maintain and update the tax information system of the municipality.
 - Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

Vision: Comprised by a competent, dynamic and dedicated treasury personnel with strong adherence to sound, legal and transparent fiscal management, guided by an institutionalized and sustainable Revenue Mission: concern.

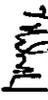
Organizational Outcome: Efficient and effective treasury services.

OFFICE OF THE MUNICIPAL TREASURER

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
1000-3-1-07	A. Treasury Services				3,842,078.82	504,000.00		4,346,078.82
	1. Continuous tax information/dissemination campaign of the Mun. Tax Code	Treasury Services	Increased tax awareness of taxpayers.	100%				
	2. Updating of tax map and listing of business & real property taxpayers & all those required to pay taxes/fees under the code	Rendered	21 brgy.s. tax mapped & tax information system installed.	100%				
	3. Inspection of private/commercials/ industrial establishments		Efficient collection of taxes/fees in all business establishment.	100%				
	4. Strict market supervision & management		Increased market collections	100%				
	5. Strict implementation of the Mun. Tax Code		Municipal Tax Code implemented.	100%				
	6. Disbursement of Funds.		All duly approved Disbursement Vouchers paid within the day.	100%				
<i>Balances Brought Forward</i>					3,842,078.82	504,000.00		4,346,078.82

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Budget for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
Balances Carried Forward								
	7. Remittance/deposit of collections.	Treasury	All collections deposited intact with the bank w/n prescribed period.	100%	3,842,078.82	504,000.00		4,346,078.82
	8. Preparation of itemized report of collections, disbursement & posting of the same for transparency in the custody of funds.	Services Rendered	Monthly reports prepared & posted copy furnished Mayor & SB every 10th day of the following month.	100%				
	9. Advise/inform the Mayor, SB and other officials on disposition of funds & matters related to public finance.		Local officials always informed of fund disposition/public finance.	100%				
1000-3-1-07-007-001	B. Tax Collection Enforcement Program on Real Properties/Local Revenues.		Collection Target met.	100%		150,000.00		150,000.00
1000-3-1-07-007-002	C. Implementation of Integrated Taxation Management System (I-Tax) Computerization Program on Real Properties.		I-Tax Computerization Program on Real Properties implemented.	100%		150,000.00		150,000.00
1000-3-1-07-007-003	D. Electronic Statement of Receipts & Expenditures (ESRE) Monitoring/Reporting and On-Line Submission of Reports)			100%		150,000.00		150,000.00
1000-3-1-07-007-004	E. Implementation of Revenue Generation Plan		Assigned task completed.	100%		150,000.00		150,000.00
	1. Exercise functions as member of BAC and Local Finance Committee.		Duties & functions performed.	100%				
TOTAL					3,842,078.82	1,104,000.00		4,946,078.82

Prepared:


ROBERTO V. AGUIRRE
 Acting Mun. Treasurer

Reviewed: Local Finance Committee


CHESTERTON O. REYES
 MPDC

Approved:


ROBERTO V. AGUIRRE
 Acting Mun. Treasurer


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL ASSESSOR (OMAs)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	937,168.54	418,855.00	745,361.00	1,164,216.00	1,205,784.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	45,000.00	20,000.00	52,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	74,812.50	25,500.00	42,000.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	74,812.50	25,500.00	42,000.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	14,000.00	14,000.00	7,000.00	21,000.00	21,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				21,000.00	21,000.00
Mid-Year Bonus	5-01-02-990	79,798.00	84,290.00	12,728.00	97,018.00	100,482.00
Cash Gift	5-01-02-150	9,500.00		15,000.00	15,000.00	15,000.00
Year-End Bonus	5-01-02-140	73,536.10		97,018.00	97,018.00	100,482.00
PERSONNEL BENEFIT CONTRIBUTIONS				-		
Life and Retirement Insurance Contribution	5-01-03-010	112,460.22	50,262.60	89,443.32	139,705.92	144,694.08
PAG-IBIG Contributions	5-01-03-020	4,300.00	1,600.00	5,600.00	7,200.00	7,200.00
PHILHEALTH Contributions	5-01-03-030	23,379.91	10,471.38	18,634.02	29,105.40	30,144.60
ECC Contributions	5-01-03-040	2,350.00	1,000.00	2,600.00	3,600.00	3,600.00
OTHER PERSONNEL BENEFITS				-		
Terminal Leave Benefits	5-01-04-030			-		
Monetization of Leave Credits	5-01-01-010			3.00	3.00	3.00
Loyalty Incentive	50104990			-		
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3	40,000.00		-		
SR Incentive	5-01-04-990-5	40,000.00		-		
Productivity Enhancement Incentive	5-01-04-990-4	10,000.00		-		
Honoraria	50102100			-		
TOTAL PERSONAL SERVICES		1,541,117.77	651,478.98	1,129,387.34	1,801,866.32	1,874,389.68
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	15,000.00		30,000.00	30,000.00	30,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	10,000.00		20,000.00	20,000.00	20,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	8,534.90	6,518.60	13,481.40	20,000.00	20,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATIONS	5-02-99-060			-		
PRINTING & PUBLICATION EXPENSES	5-02-99-020			8,000.00	8,000.00	8,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040			10,000.00	10,000.00	10,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050			10,000.00	10,000.00	10,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		75,534.90	27,518.60	112,481.40	140,000.00	140,000.00
TOTAL CURRENT OPERATING EXPENDITURES		1,616,652.67	678,997.58	1,241,868.74	1,941,866.32	2,014,389.68
TOTAL APPROPRIATIONS		1,616,652.67	678,997.58	1,241,868.74	1,941,866.32	2,014,389.68

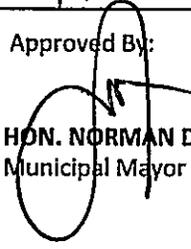
Prepared By:


EDMUNDO B. BRAZIL, JR.
OIC-Municipal Assessor

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

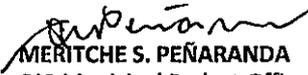
OFFICE OF THE MUNICIPAL ASSESOR

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Public Services	Assessment of Real Property Services				
1000-3-1-08-008-001		Installation of Computer Aided Real Property	98,988.57	11,685.00	118,315.00	150,000.00
		Other General Services	106,000.00			
		Training Expenses	34,000.00			
		Office Supplies Expenses	10,000.00			
1000-3-1-08-008-002		Tax Mapping	99,999.50		120,000.00	130,000.00
		Other General Services	106,000.00			
		Office Supplies Expenses	24,000.00			
1000-3-1-08-008-004		Record Management System				120,000.00
		Information and Communication Technology Equipment	120,000.00			
TOTAL			198,988.07	11,685.00	238,315.00	400,000.00

Prepared by:


EDMUNDO B. BRAZIL, JR.
OIC-Municipal Assessor

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL ASSESSOR (OMAs)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease	
Old	New			Rate/Annum	Rate/Annum	Rate/Annum	Rate/Annum		
Old	New			SG/Step	Amount	SG/Step	Amount		
52	52	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Assessor)</i>	Chona A. Celecios	24/1	847,188.00	24/1	883,668.00	36,480.00	
52-1	52-1	ASSESSMENT CLERK II	Helen H. Jaralbio	6/1	164,292.00	6/1	170,616.00	6,324.00	
					-		-		
					-		-		
53	53	ASSESSMENT CLERK I	Vacant	4/7	152,736.00	4/1	151,500.00	(1,236.00)	
					1,164,216.00			1,205,784.00	41,568.00

Prepared By:

Reviewed By:

APPROVED BY:

C.L.D.
KYLE LINDVBY Z. DELMO
 HRMO II

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Norman D. Sabdao
NORMAN D. SABDAO
 Municipal Mayor

Mahare, Vision/Mission, Major Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL ASSESOR

Mandate: Ensure that all laws and policies governing the appraisal and assessment of real properties for taxation purposes are properly executed.

Vision: A premiere assessment office, served by staff who value public's trust and respect, and respond to clientele satisfaction through exceptional, timely, professional, and quality assessment services with integrity.

Mission: To attain exceptional and professional public service with integrity through an accurate property appraisal and assessment for taxation purposes.

Organizational Outcome: Efficient and effective appraisal and assessment of real services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year		
					PS (6)	MOOE (7)	CO
					1,874,389.68	140,000.00	2,014,389.68
1000-3-1-08	Appraisal & Assessment of Real Properties						
	A. Issuance of new/revised Tax Declarations on the following:	Appraisal and Assessment of	New and Revised Tax Declarations Issued	70			
	1. new appraised/newly assessed real properties	Assessment of					
	2. subdivided/consolidated lots	Real Properties					
	3. properties declared for the first time	Services Rendered					
	4. Physical surveys to verify and evaluate whether all real properties are listed in the assessment rolls;		Real Properties inspected	70			
	5. Maintenance of a real property identification and accounting system		RPT with Property identifications number/assessors lot numbers	4731			
	6. Maintenance of a real property graphical tax mapping control system (TMCR) and Assessment Rolls		Graphical Tax Map Control Roll per Barangay per section	21			
	7. Submission of assessment report to the local chief executive and the sangguniang concerned every semester and quarterly to the Prov. Assessor's Office		Reports Submitted	24			
	8. Issuance of certifications, certified copies of assessment records and all other records relative to assessment		Certifications/CTC Issued	220			
	B. Implementation of Integrated Taxation (I-TAX) Computerization Program		i-tax on real properties implemented	4,696 RPU			
1000-3-1-08-008-001	C. Installation of Computer Aided Real Property		Assessment records	4,696 RPU	150,000.00		150,000.00
1000-3-1-08-008-002	D. Tax Mapping				130,000.00		130,000.00
1000-3-1-08-008-004	E. Record Management System				120,000.00		120,000.00
	F. Electronic Statement of Receipts & Expenditures (ESRE Monitoring/Reporting and On-Line Submission of Reports)						
	G. Other tasks/activities as may be assigned or prescribed by law/ordinance.		Assigned task performed	100%			
	TOTAL				1,874,389.68	290,000.00	2,414,389.68

Prepared:

Reviewed: Local Finance Committee

Approved:


EDMUNDO B. BRAZIL, JR.
 OIC-Municipal Assessor


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


ROBERT V. AGUIRRE
 Acting Mun. Treasurer


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

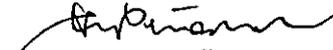
OFFICE OF THE MUNICIPAL CIVIL REGISTRAR (OMCR)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	924,832.00	434,687.00	659,605.00	1,094,292.00	1,136,376.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	11,000.00	37,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	30,281.25	37,218.75	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	30,281.25	37,218.75	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	7,000.00	7,000.00	7,000.00	14,000.00	14,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				14,000.00	14,000.00
Mid-Year Bonus	5-01-02-990	75,666.00	79,034.00	12,157.00	91,191.00	94,698.00
Cash Gift	5-01-02-150	5,000.00		10,000.00	10,000.00	10,000.00
Year-End Bonus	5-01-02-140	79,034.00		91,191.00	91,191.00	94,698.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	110,979.84	52,162.44	79,152.60	131,315.04	136,365.12
PAG-IBIG Contributions	5-01-03-020	2,300.00	1,100.00	3,700.00	4,800.00	4,800.00
PHILHEALTH Contributions	5-01-03-030	22,784.12	10,867.23	16,490.07	27,357.30	28,409.40
ECC Contributions	5-01-03-040	1,200.00	550.00	1,850.00	2,400.00	2,400.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030					
Monetization of Leave Credits	5-01-01-010	76,177.24		2.00	2.00	2.00
Other Personnel Benefits						
Loyalty Incentive	50104990			5,000.00	5,000.00	-
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3	20,000.00		-		
SR Incentive	5-01-04-990-5	20,000.00		-		
Productivity Enhancement Incentive	5-01-04-990-4	5,000.00		-		
TOTAL PERSONAL SERVICES		1,526,973.20	656,963.17	997,585.17	1,668,548.34	1,736,748.52
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	28,324.00		20,000.00	20,000.00	20,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	13,404.00		30,000.00	30,000.00	30,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	12,831.99	4,428.00	10,572.00	15,000.00	15,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATION	5-02-99-060			2,400.00	2,400.00	2,400.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020			7,000.00	7,000.00	7,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040			10,000.00	10,000.00	10,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	450.00		6,000.00	6,000.00	6,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		97,009.99	25,428.00	106,972.00	132,400.00	132,400.00
TOTAL CURRENT OPERATING EXPENDITURES		1,623,983.19	682,391.17	1,104,557.17	1,800,948.34	1,869,148.52
TOTAL APPROPRIATIONS		1,623,983.19	682,391.17	1,104,557.17	1,800,948.34	1,869,148.52

Prepared By:


MA. LOURDES V. LABACLADO
 Municipal Civil Registrar

Reviewed By:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved By:

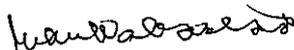

HON. NORMAN D. SABDAO
 Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

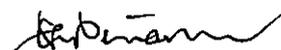
OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Public Services	Civil Registration Services				
1000-3-1-09-009-001		Civil Registration Campaign P/P/As	113,695.00		150,000.00	150,000.00
		Training Expenses	60,000.00			
		Office Supplies Expenses	15,000.00			
		Other Supplies and Maintenance Expenses	15,000.00			
		Information & Communication Technology Equipment	60,000.00			
1000-3-1-09-009-002		Implementation of Phil. Civil Registration System (PhilCRIS)	92,200.07	30,819.00	119,181.00	150,000.00
		Other General Services	106,000.00			
		Other Supplies and Maintenance Expenses	44,000.00			
1000-3-1-09-009-003		Mass Wedding	43,391.00		100,000.00	100,000.00
		Representation Expenses	60,000.00			
		Office Supplies Expenses	15,000.00			
		Other Supplies and Maintenance Expenses	25,000.00			
TOTAL			249,286.07	30,819.00	369,181.00	400,000.00

Prepared by:


MA. LOURDES V. LABACLADO
Municipal Civil Registrar

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR (OMCR)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
Old	New			SG/Step	Rate/Annum	SG/Step	Rate/Annum	
54	54	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Civil Registrar)</i>	Ma. Lourdes V. Labaclado	24/8	948,408.00	24/8	984,876.00	36,468.00
55	55	ADMINISTRATIVE AIDE IV <i>(Clerk II)</i>	Vacant	4/1	145,884.00	4/1	151,500.00	5,616.00
					1,094,292.00		1,136,376.00	42,084.00

Prepared By:

Reviewed By:

APPROVED BY:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

[Signature]
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

[Signature]
NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

Mandate: 1. Develop plans & strategies, and upon approval of the Mayor, implement the same, particularly those which have to do with civil registry program & projects which the Mayor is empowered to
 2. Accept all registrable documents and judicial decrees affecting the civil status of person; file, keep and preserve the books required by law; transcribe and enter all registrable documents and judicial
 3. Exercise such other powers and perform such other duties and function as may be prescribed by law or ordinance

Vision: Attain a systematic civil registration system focused on the expanding information technology.

Mission: Make civil registration simple and easier for our people and improve execution of civil registry mandates through the utilization of information technology.

Organizational Outcome: Efficient and effective delivery of civil registration services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	Total
1000-3-1-09	Civil Registration Services	Civil Registration Services	Work assignment performed	100%	1,736,748.52	132,400.00	-	1,869,148.52
	1. Accept registrable documents & judicial decrees affecting civil status of person.		Work assignment performed	100%				
	2. Transcribe and enter civil registry books; file, keep and preserve the same.		Work assignment performed	100%				
	3. Issuance of marriage license upon payment of fees.		Work assignment performed	100%				
	4. Issuance of requested certified transcript or copies of registered documents, upon payment of fees.		Work assignment performed	100%				
	5. Transmittal of duplicate copies of registered documents to OCRG within the prescribed period.		Work assignment performed	100%				
	6. Conduct of educational campaign for vital registration and assist in the preparation of other statistics, in coordination with NSO		Inhabitants made aware of the importance of civil registration	100%				
1000-3-1-09-009-001	7. Civil Registration /P/P/As		Civil registration P/P/As	100%		150,000.00	-	150,000.00
1000-3-1-09-009-002	8. Implementation of Phil. Civil Registration System (PhilCRIS)	Civil Registration	PhilCRIS implemented	100%		150,000.00		150,000.00
1000-3-1-09-009-003	9. Mass Wedding	Services	Live-in partners solemnized	100%		100,000.00		100,000.00
	10. Other activities as may be assigned or prescribed by law/ordinance.		Assigned task performed	100%				
	TOTAL				1,736,748.52	532,400.00	-	2,269,148.52

Prepared:

Reviewed: Local Finance Committee

Approved:

M. Lourdes V. Labaclado
MA. LOURDES V. LABACLADO
 Municipal Civil Registrar

Chesterton O. Reyes
CHESTERTON O. REYES
 MPDC

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer

Roberto V. Aguirre
ROBERTO V. AGUIRRE
 Acting Mun. Treasurer

Hon. Norman D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL ENGINEER (OME)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	1,569,633.50	759,199.00	1,221,713.00	1,980,912.00	2,054,293.50
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	94,000.00	44,000.00	100,000.00	144,000.00	144,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	31,875.00	35,625.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	31,875.00	35,625.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	28,000.00	28,000.00	14,000.00	42,000.00	42,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				42,000.00	42,000.00
Mid-Year Bonus	5-01-02-990	130,824.00	137,840.00	27,236.00	165,076.00	171,178.00
Cash Gift	5-01-02-150	20,000.00		30,000.00	30,000.00	30,000.00
Year-End Bonus	5-01-02-140	136,675.00		165,076.00	165,076.00	171,178.00
Overtime and Night Pay						
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	188,356.02	91,103.88	146,605.56	237,709.44	246,515.22
PAG-IBIG Contributions	5-01-03-020	9,050.00	4,400.00	10,000.00	14,400.00	14,400.00
PHILHEALTH Contributions	5-01-03-030	38655.78	18,979.96	30,128.93	49,108.89	51,357.34
ECC Contributions	5-01-03-040	4,700.00	2,200.00	5,000.00	7,200.00	7,200.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Pay	5-01-04-030			-		
Monetization of Leave Credits	5-01-01-010	72,930.98		6.00	6.00	6.00
Loyalty Incentive	50104990			-		5,000.00
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3	80,000.00		-		
SR Incentive	5-01-04-990-5	80,000.00		-		
Productivity Enhancement Incentive	5-01-04-990-4	20,000.00		-		
TOTAL PERSONAL SERVICES		2,625,825.28	1,149,472.84	1,821,015.49	3,012,488.33	3,132,128.06
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010			15,000.00	15,000.00	15,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010		3,090.00	11,910.00	15,000.00	15,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	12,231.25	5,398.95	9,601.05	15,000.00	15,000.00
UTILITY EXPENSES						
Electricity Expenses	5-02-04-020					3,988,515.44
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
PRINTING & PUBLICATION EXPENSES						
Printing Expenses	5-02-99-020			5,000.00	5,000.00	5,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040			20,000.00	20,000.00	20,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050			10,000.00	10,000.00	10,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		54,231.25	29,488.95	92,511.05	122,000.00	4,110,515.44
TOTAL CURRENT OPERATING EXPENDITURES		2,680,056.53	1,178,961.79	1,913,526.54	3,134,488.33	7,242,643.50
2.0 CAPITAL OUTLAY	300					
Office Equipment	1-07-05-020				60,000.00	60,000.00
TOTAL CAPITAL OUTLAY					60,000.00	60,000.00
TOTAL APPROPRIATIONS		2,680,056.53	1,178,961.79	1,913,526.54	3,194,488.33	7,302,643.50

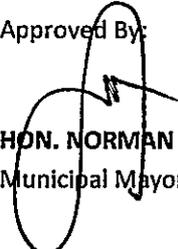
Prepared By:


EDMUNDO B. BRAZIL, JR.
Municipal Engineer

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

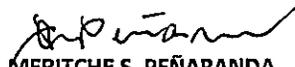
OFFICE OF THE MUNICIPAL ENGINEER

AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
	Economic Services	Engineering Services					
1000-3-1-10-010-001		Repair & Maintenance - Public Buildings		1,012,145.81	216,402.07	108,344.80	1,500,000.00
		Other General Services	639,033.66				
		Rep. & Maintenance Buildings & Other Structures	860,966.34				
1000-3-1-10-010-002		Repair & Maintenance Roads, Highways & Bridges		232,418.87	48,116.53	185,645.80	500,000.00
		Other General Services	400,000.00				
		Other Supplies & Materials Expenses	100,000.00				
1000-3-1-10-010-003		Repair & Maintenance-Other Structures		570,193.59	75,219.16	117,105.89	500,000.00
		Other General Services	248,471.52				
		Rep. & Maintenance Buildings & Other Structures	251,528.48				
1000-3-1-10-010-004		Repair & Maintenance - Mun. Auditorium		101,210.00	31,712.34	63,000.00	200,000.00
		Other General Services	100,000.00				
		Other Supplies & Materials Expenses	100,000.00				
3000-3-1-10-010-007		Maintenance of Streetlights		16,360.00	51,166.72	200,000.00	200,000.00
		Other Supplies & Materials Expenses	200,000.00				
TOTAL				1,932,328.27	422,616.82	674,096.49	2,900,000.00

Prepared by:


EDMUNDO B. BRAZIL, JR.
Municipal Engineer

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL ENGINEER (OME)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
Old	New			Rate/Annum	Rate/Annum	Rate/Annum	Rate/Annum	
Old	New			SG/Step	Amount	SG/Step	Amount	
56	56	MUNICIPAL GOVERNMENT DEPA (Municipal Engineer)	Edmundo B. Brazil, Jr.	24/8	948,408.00	24/8	984,876.00	36,468.00
56-1	56-1	ENGINEERING ASSISTANT	Noel S. Acuin	8/1	184,812.00	8/1	193,032.00	8,220.00
56-2	56-2	Engineer II	Jerick A. Brazil	16/1	374,544.00	16/1	392,040.00	17,496.00
57	57	ADMINISTRATIVE AIDE VI (Electrician II)	Jessie S. Narrido	6/2	165,564.00	6/2	171,888.00	6,324.00
57-1	57-1	ADMINISTRATIVE AIDE V (Carpenter II)	Vacant	5/1	154,848.00	5/1	160,800.00	5,952.00
58	58	ENGINEERING AIDE	Vacant	4/7	152,736.00	4/1	151,500.00	(1,236.00)
					1,980,912.00		2,054,136.00	74,460.00

Prepared By:

Reviewed By:

APPROVED BY:

KL
KYLE LINDVEY Z. DELMO
 HRMO II

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Norman D. Sabdao
NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL ENGINEER

- Mandate:**
1. Exercise general supervision and control over all programs, projects, services, and activities of the mun. government.
 2. Enforce all laws and ordinances relative to the governance of the municipality, and the exercise of its corporate powers provided for under Section 22 of the Code; implement all approved policies,
 3. Initiate and maximize the generation of resources and revenues and apply the same for the implementation of the development plans, programs, objectives, and priorities as provided for under Section 4.
 4. Ensure the delivery of basic services and the provisions of adequate facilities as provided for under Section 17 of the Code.

Vision: Shall be a dynamic and competitive in service to the public through comprehensive infrastructures and facilities.

Mission: Aims to adapt measures efficiently and effectively to provide courteously the maximum standard of service to the consuming public.

Organizational Outcome: Efficient and effective Engineering services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	Total
8000-3-1-10	Engineering Services				3,132,128.06	4,110,515.44	60,000.00	7,302,643.50
1000-3-1-10-010-001	1. Repair & Maint. of Public bldg.	Engineering Services	Maintained public office bldg.	100%				
1000-3-1-10-010-002	2. Repair & Maint. of roads/highways/bridges	Services	Maintained roads/highways/bridges	100%				
1000-3-1-10-010-003	3. Repair & Maint. Other Structures	Rendered	Maintained other structures	100%				
1000-3-1-10-010-004	4. Repair & Maintenance - Mun. Auditorium		Auditorium operation improved	100%				
3000-3-1-10-010-007	5. Maintenance of Streetlights/Power Services		Streetlights/Power Services maintained	100%				
	Other activities as may be assigned or prescribed by law/ordinance.		Assigned task performed	100%				
	a. Exercise functions as BAC Member		RA 9184 complied	100%				
	b. Exercise functions as Building Official		Assigned task performed	100%				
	TOTAL				3,132,128.06	7,010,515.44	60,000.00	10,202,643.50

Prepared:

Reviewed: Local Finance Committee


EDMUNDO B. BRAZIL, JR.
 Municipal Engineer


CHESTERTON O. REYES
 MPDC


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


ROBERTOV. AGUIRRE
 Acting Mun. Treasurer

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

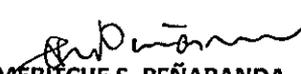
OFFICE OF THE MUNICIPAL AGRICULTURIST (OMAg)

Object of Expenditures	Account Code	Past Year	Current Year 2025			Budget Year
		(Actual) 2024	First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	(Proposed) 2026
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	1,430,055.44	805,898.50	952,473.49	1,758,371.99	1,836,340.99
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	90,000.00	55,000.00	65,000.00	120,000.00	120,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	31,875.00	35,625.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	31,875.00	35,625.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	21,000.00	35,000.00	-	35,000.00	35,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				35,000.00	35,000.00
Honoraria	5-01-02-100	25,000.00		60,000.00	60,000.00	60,000.00
Mid-Year Bonus	5-01-02-990	104,984.00	146,527.00	-	146,527.00	153,336.00
Cash Gift	5-01-02-150	17,000.00		25,000.00	25,000.00	25,000.00
Year-End Bonus	5-01-02-140	110,045.00		146,681.00	146,681.00	154,682.00
PERSONNEL BENEFIT CONTRIBUTIONS				-		
Life and Retirement Insurance Contribution	5-01-03-010	171,606.58	96,707.82	114,296.82	211,004.64	220,360.92
PAG-IBIG Contributions	5-01-03-020	8,300.00	5,500.00	6,500.00	12,000.00	12,000.00
PHILHEALTH Contributions	5-01-03-030	34,312.41	20,147.49	21,624.12	41,771.61	45,908.52
ECC Contributions	5-01-03-040	5,800.00	2,750.00	3,250.00	6,000.00	6,000.00
OTHER PERSONNEL BENEFITS				-		
Terminal Leave Pay	5-01-04-030			-		
Monetization of Leave Credits	5-01-01-010			5.00	5.00	5.00
Loyalty Incentive	50104990			-		-
Anniversary Bonus	5-01-04-990-2			-		
CNA Incentive	5-01-04-990-3	74,500.00		-		
SR Incentive	5-01-04-990-5	76,000.00		-		
Productivity Enhancement Incentive	5-01-04-990-4	20,000.00		-		
TOTAL PERSONAL SERVICES		2,341,603.43	1,231,280.81	1,466,080.43	2,732,361.24	2,856,633.43
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	57,313.00	22,600.00	4,400.00	27,000.00	27,000.00
Transportation Expenses - (to brgys.)	5-02-01-010-1			16,800.00	16,800.00	16,800.00
TRAINING & SCHOLARSHIP EXPENSES				-		
Training Expenses	5-02-02-010			6,000.00	6,000.00	6,000.00
SUPPLIES & MATERIALS EXPENSES				-		
Office Supplies Expenses	5-02-03-010	9,999.44	7,802.47	2,197.53	10,000.00	10,000.00
COMMUNICATION EXPENSES				-		
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
PRINTING & PUBLICATION EXPENSES						
Printing & Publication Expenses	5-02-99-020	2,619.00		4,000.00	4,000.00	4,000.00
PROFESSIONAL SERVICES						
Other Professional Services	5-02-11-990			24,000.00	24,000.00	24,000.00
REPAIRS & MAINTENANCE				-		
Repair & Maintenance - Building & Other Structures	5-02-13-040			45,000.00	45,000.00	45,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	4,450.00		5,000.00	5,000.00	5,000.00
Repair & Maintenance - Transportation Equipment	5-02-13-060				5,000.00	5,000.00
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Taxes, Duties & Licenses	5-02-16-010				2,000.00	2,000.00
Insurance Expenses	5-02-16-030				2,000.00	2,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		116,381.44	51,402.47	128,397.53	188,800.00	188,800.00
TOTAL CURRENT OPERATING EXPENDITURES		2,457,984.87	1,282,683.28	1,594,477.96	2,921,161.24	3,045,433.43
TOTAL APPROPRIATIONS		2,457,984.87	1,282,683.28	1,594,477.96	2,921,161.24	3,045,433.43

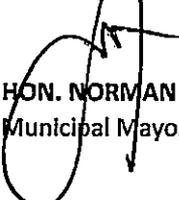
Prepared By:


JULIUS G. AMBIDA
OIC-Municipal Agriculturist

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

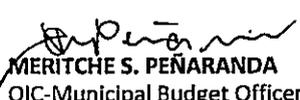
OFFICE OF THE MUNICIPAL AGRICULTURIST

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	Economic Services	Agricultural Services				
8000-3-2-11-011-001		Food Always in the Home (FAITH) Project	297,563.51	147,525.00	152,475.00	300,000.00
		Other General Services	99,000.00			
		Agricultural & Marine Supplies Expenses	90,500.00			
		Training Expenses	20,500.00			
		Other Professional Services	60,000.00			
		Donation	30,000.00			
8000-3-2-11-011-007		Municipal Farm Incentive (Brgy. Level Demo Farm Prod.)	262,354.60	27,875.41	261,527.50	300,000.00
		Other General Services	198,000.00			
		Agricultural & Marine Supplies Expenses	42,000.00			
		Donation	60,000.00			
8000-3-2-11-011-002		High Valued Commercial Crop Production Project	277,265.13	133,011.19	300,000.00	300,000.00
		Other General Services	198,000.00			
		Agricultural & Marine Supplies Expenses	98,000.00			
		Fuel, Oil and Lubricants Expenses	4,000.00			
8000-3-2-11-011-004		Organic Farming Program	87,049.84	49,978.00	100,000.00	100,000.00
		Representation Expense	35,000.00			
		Agricultural & Marine Supplies Expenses	50,000.00			
		Other Maintenance & Operating Expenses	15,000.00			
8000-3-2-11-011-005		Animal Health Care Program	271,875.00	191,480.00	300,000.00	300,000.00
		Other General Services	99,000.00			
		Animal/Zoological Supplies Expenses	201,000.00			
8000-3-2-11-011-006		Animal Production Program	350,431.55	102,695.00	300,000.00	300,000.00
		Other General Services	198,000.00			
		Animal/Zoological Supplies Expenses	15,000.00			
		Other Maintenance & Operating Expenses	87,000.00			
8000-3-2-11-011-003		Palay Production Enhancement Program	350,407.96	38,472.50	300,000.00	300,000.00
		Other General Services	198,000.00			
		Representation Expense	17,500.00			
		Agricultural & Marine Supplies Expenses	30,000.00			
		Other Supplies and Maintenance Expenses	49,500.00			
		Fuel, Oil and Lubricants Expenses	5,000.00			
8000-3-2-11-011-008		Fishery Production Program	251,291.27	8,940.00	117,523.42	300,000.00
		Other General Services	99,000.00			
		Agricultural & Marine Supplies Expenses	104,000.00			
		Other Maintenance & Operating Expenses	50,000.00			
		Information & Communication Technology Equipment	47,000.00			
TOTAL			2,148,238.86	691,037.10	1,714,002.50	2,200,000.00

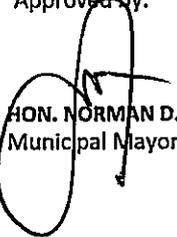
Prepared by:


JULIUS B. AMBIDA
OIC-Municipal Agriculturist

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL AGRICULTURIST (OMAg)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
Old	New			Rate/Annum		Rate/Annum		
				SG/Step	Amount	SG/Step	Amount	
59	59	MUNICIPAL GOVERNMENT DEPARTMENT HEAD I <i>(Municipal Agriculturist)</i>	Jonathan C. Gatela, Sr.	24/3	875,076.00	24/4	925,836.00	50,760.00
60	60	AGRICULTURAL TECHNOLOGIST	Efren P. Lingaolingao, Jr	10/3	223,116.00	10/3	233,964.00	10,848.00
61	61	AGRICULTURAL TECHNOLOGIST	Jeyson L. Tapales	10/3	223,116.00	10/3	233,964.00	10,848.00
62	62	AGRICULTURAL TECHNOLOGIST	Armando Arpon	10/1	219,432.00	10/1	230,280.00	10,848.00
63	63	AGRICULTURAL TECHNOLOGIST	Jerme Salinasan	10/1	219,432.00	10/1	230,280.00	10,848.00
					1,760,172.00		1,854,324.00	94,152.00

Prepared By:

Reviewed By:

APPROVED BY:

CH.
 KYLE LINDVEY Z. DELMO
 HRMO II

[Signature]
 MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

[Signature]
 NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL AGRICULTURIST

Mandate: The Department is responsible for the promotion of agricultural development by providing the policy framework, public investment, and support services needed for domestic and export-oriented
Vision: A modernized small-holder agriculture and fisheries; a diversified rural economy that is dynamic, technologically advanced and internationally competitive. Its transformation is guided by the sound
Mission: To help and empower the farming and fishing communities and the private sector to produce enough, accessible and affordable food for every Filipino and a decent income for all.
Organizational Outcome: Efficient and effective agricultural services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
8000-3-2-11	Agriculture Services				2,856,633.43	188,800.00		3,045,433.43
8000-3-2-11-011-001	1. Agricultural Devt and Food Security Program	Agricultural						
	a. Food Always In The Home Project	Services	FAITH Introduced/Maintained	21 brgys.				
8000-3-2-11-011-002	b. High Value Commercial Crop Dev't program	Rendered	HVCDP Implemented/Developed	21 brgys.		300,000.00		300,000.00
8000-3-2-11-011-003	c. Palay Production Enhancement Program		Palay Production			300,000.00		300,000.00
8000-3-2-11-011-004	d. Organic Farming Program		Enhanced/Increased Organic Farming	21 brgys.		300,000.00		300,000.00
			Introduced/Implemented	21 brgys.		100,000.00		100,000.00
8000-3-2-11-011-007	e. Municipal Farm Incentive (Brgy. Level Demo Farm Prod.)		Program implemented			300,000.00		300,000.00
8000-3-2-11-011-008	f. Fishery Production Program		Program implemented	Coastal brgys.		300,000.00		300,000.00
8000-3-2-11-011-009	2. Veterinary services							
	a. Animal Healthcare Program		Animal Health Care Provided	21 brgys.		300,000.00		300,000.00
8000-3-2-11-011-008	b. Animal Production Program		Animal Production					
	3. Agri-Enterprise Development Program		improved/Increased	21 brgys.		300,000.00		300,000.00
	E. Other activities as may be assigned/prescribed by law/ordinance		Assigned task perform	100%				
	TOTAL				2,856,633.43	2,388,800.00	-	5,245,433.43

Prepared:

JULIUS G. AMBIDA
OIC- Municipal Agriculturist

ESTHERTON O. REYES
MPDC

Reviewed: Local Finance Committee

MERITCHE S. PENARANDA
OIC- Mun. Budget Officer

ROBERTO MAGUIRRE
Acting Mun. Treasurer

Approved:

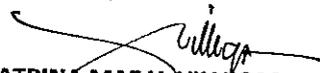
HON. NORMAN D. SABDAO
Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

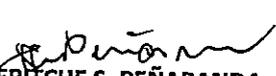
OFFICE OF THE MUNICIPAL SOCIAL WELFARE AND DEV'T OFFICER (MSWDO)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	1,356,430.18	737,628.00	966,948.00	1,704,576.00	1,796,292.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	72,000.00	39,272.73	56,727.27	96,000.00	96,000.00
Representation Allowance (RA)	5-01-02-020	76,500.00	31,875.00	35,625.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	76,500.00	31,875.00	35,625.00	67,500.00	76,500.00
Clothing/Uniform Expenses	5-01-02-040	21,000.00	21,000.00	7,000.00	28,000.00	28,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990				28,000.00	28,000.00
Mid-Year Bonus	5-01-02-990	115,396.00	121,920.00	20,128.00	142,048.00	149,691.00
Cash Gift	5-01-02-150	15,000.00		101,920.00	20,000.00	20,000.00
Year-End Bonus	5-01-02-140	120,719.00		142,048.00	142,048.00	149,691.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	162,771.62	88,515.36	116,033.76	204,549.12	215,555.04
PAG-IBIG Contributions	5-01-03-020	6,900.00	4,000.00	5,600.00	9,600.00	9,600.00
PHILHEALTH Contributions	5-01-03-030	33,378.51	18,440.70	24,173.70	42,614.40	44,907.30
ECC Contributions	5-01-03-040	3,600.00	2,000.00	2,800.00	4,800.00	4,800.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Pay	5-01-04-030					
Monetization of Leave Credits	5-01-04-030-1	23,053.94	26,574.18	26,570.18	4.00	4.00
Social Workers Benefits	5-01-04-990					
Subsistence and Quarter's Allowance	5-01-02-050	23,675.00	10,400.00	43,600.00	54,000.00	54,000.00
Hazard Pay	5-01-02-110	78,410.37	37,967.39	271,018.21	308,985.60	325,888.80
Other Personnel Benefits	5-01-04-990					
Loyalty Incentive	50104990	10,000.00				
Anniversary Bonus	5-01-04-990-2					
CNA Incentive	5-01-04-990-3	60,000.00				
SR Incentive	5-01-04-990-5	60,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	15,000.00				
TOTAL PERSONAL SERVICES		2,330,334.62	1,171,468.36	1,598,836.76	2,920,225.12	3,075,429.14
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	64,588.00	4,992.00	45,008.00	50,000.00	50,000.00
Transportation Expenses - (to brgys.)	5-02-01-010-1			5,000.00	5,000.00	5,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	2,018.00		5,000.00	5,000.00	5,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	24,998.30	12,551.52	12,448.48	25,000.00	25,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	16,500.00	9,000.00	9,000.00	18,000.00	18,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORG.						
PRINTING & PUBLICATION EXPENSES	5-02-99-060					
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040	5,925.00		25,000.00	25,000.00	25,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050		5,500.00	20,500.00	26,000.00	26,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		138,029.30	44,043.52	138,956.48	183,000.00	183,000.00
TOTAL CURRENT OPERATING EXPENDITURES		2,468,363.92	1,215,511.88	1,737,793.24	3,103,225.12	3,258,429.14
TOTAL APPROPRIATIONS		2,468,363.92	1,215,511.88	1,737,793.24	3,103,225.12	3,258,429.14

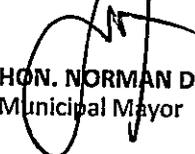
Prepared By:


KATRINA MAE V. VILLEGAS
Municipal Social Welfare &
Development officer (MSWDO)

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

OFFICE OF THE MUNICIPAL SOCIAL WELFARE AND DEV'T OFFICER

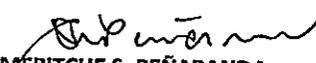
AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	Social Services	Social Welfare Services				
3000-3-2-12-012-001-1		Students at Risk of Dropping Out (SARDO) Project	1,500.00		10,000.00	10,000.00
		Donation	10,000.00			
3000-3-2-12-012-004-1		Alternative Learning School (ALS) Program	10,000.00		10,000.00	10,000.00
		Donation	6,000.00		-	
		Other Supplies and Maintenance Expenses	4,000.00		-	
3000-3-2-12-012-002-1		Financial Assistance to Indigent Students			-	100,000.00
		Donation	100,000.00			
3000-3-2-12-012-001		Early Childhood Care & Dev't Program	932,792.58	255,230.00	444,770.00	700,000.00
		Other General Services	554,800.00		-	
		Representation Expenses	50,000.00		-	
		Other Supplies and Maintenance Expenses	15,000.00		-	
		Food Supplies Expenses	80,200.00		-	
3000-3-2-12-012-002		Child-Friendly Governance Activities	148,289.50		334,503.23	334,503.23
		Other Maintenance & Operating Expenses	334,503.23		-	
3000-3-2-12-012-003		Youth Welfare Program	134,087.08	61,500.00	38,500.00	100,000.00
		Other General Services	85,800.00		-	
		Other Supplies and Maintenance Expenses	4,200.00		-	
		Other Maintenance & Operating Expenses	10,000.00		-	
3000-3-2-12-012-004		Women's Welfare Program	60,793.60	74,860.00	125,140.00	200,000.00
		Other General Services	85,800.00		-	
		Other Supplies and Maintenance Expenses	20,000.00		-	
		Training Expenses	35,000.00		-	
		Representation Expenses	50,000.00		-	
		Other Maintenance & Operating Expenses	9,200.00		-	
3000-3-2-12-012-005		Family Welfare Program	23,100.00	88,220.12	11,779.88	100,000.00
		Representation Expenses	50,000.00		-	
		Training Expenses	50,000.00		-	
3000-3-2-12-012-006		Pangtawid, Pampamilya Pilipino Program (4 P's)	17,040.00	30,000.00	20,000.00	50,000.00
		Office Equipment	10,000.00		-	
		Other Supplies and Maintenance Expenses	10,000.00		-	
		Other Maintenance & Operating Expenses	30,000.00		-	
3000-3-2-12-012-007		Solo Parent Program	30,000.00	20,000.00	10,000.00	30,000.00
		Donation	30,000.00		-	
3000-3-2-12-012-008		Emergency Assistance/Indigency Program	2,514,450.00	1,840,782.00	159,218.00	2,000,000.00
		Donation	2,000,000.00		-	
3000-3-2-12-012-009		Persons with Disability Welfare Program	258,492.50	45,065.00	228,359.00	273,424.00
		Other General Services	171,600.00		-	
		Other Supplies and Maintenance Expenses	20,000.00		-	
		Representation Expenses	20,000.00		-	
		Training Expenses	5,000.00		-	
		Donation	50,000.00		-	
		Office Supplies Expenses	6,824.00		-	
3000-3-2-12-012-010		Senior Citizens Welfare Program	1,092,017.86	429,980.35	570,019.65	1,000,000.00
		Other General Services	85,800.00			
		Other Professional Services	120,000.00			
		Other Supplies and Maintenance Expenses	19,800.00			
		Donation	774,400.00			

AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
3000-3-2-12-012-011		Gender and Development (Org. Focused)		195,750.68	32,815.00	67,185.00	100,000.00
		Other General Services	50,000.00				
		Other Supplies and Maintenance Expenses	10,000.00				
		Training Expenses	30,000.00				
		Other Maintenance & Operating Expenses	10,000.00				
3000-3-2-12-012-012		Implementation of Special Laws		3,900.00		10,000.00	10,000.00
		Donation	5,000.00				
		Other Maintenance & Operating Expenses	5,000.00				
3000-3-2-12-012-013		Population Program		49,999.80	8,382.00	41,618.00	50,000.00
		Other Supplies and Maintenance Expenses	20,000.00				
		Training Expenses	15,000.00				
		Other Maintenance & Operating Expenses	15,000.00				
3000-3-2-12-012-014		Community Welfare Program		934,484.55	114,918.46	71,641.54	
		Other General Services	70,000.00				
		Travelling Expenses	15,000.00				
		Office Supplies Expenses	11,400.00				
		Internet Subscription Expenses	3,600.00				
3000-3-2-12-012-015		KALAHI CIDSS Philippine Community Resilience Project Panahon ng Pagkilos					70,000.00
		Other General Services	70,000.00				
3000-3-2-12-012-016		Special Drug Education Center (SDEC)					30,000.00
		Training Expenses	15,000.00				
3000-3-2-12-012-017		Anti-Trafficking in persons-Violence against Women and their Children Program		30,800.00		20,000.00	20,000.00
		Representation Expenses	15,000.00				
		Donation	2,000.00				
		Other Maintenance & Operating Expenses	3,000.00				
		TOTAL		6,406,698.15	3,001,752.93	2,152,734.30	5,167,927.23

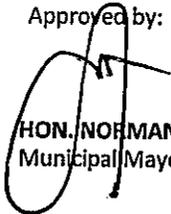
Prepared by:


KATRINA MAE B. VELOSO
 Municipal Social Welfare &
 Development Officer (MSWDO)

Reviewed by:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
 Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

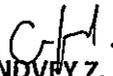
OFFICE OF THE MUNICIPAL SOCIAL WELFARE AND DEVT. OFFICER (OMSWDO)

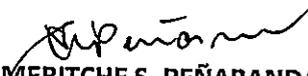
Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A6		Budget Year Proposed (LBC No. 165) Annex A6		Increase/ Decrease
Old	New			Rate/Annum	Rate/Annum	Rate/Annum	Rate/Annum	
Old	New			SG/Step	Amount	SG/Step	Amount	
64	64	MUNICIPAL GOVERNMENT DEPT. (Municipal Social Welfare & Development Officer)	Katrina Mae V. Villegas	24/2	861,012.00	24/2	897,492.00	36,480.00
64-1	64-1	SOCIAL WELFARE OFFICER III	Lalaine C. De Veyra	18/1	441,132.00	18/1	461,736.00	20,604.00
65	65	SOCIAL WELFARE OFFICER I	Prescilla Anne Rose S. Lesigues	11/1	256,608.00	11/1	270,216.00	13,608.00
66	66	POPULATION PROGRAM WORKER I	Judith P. Corro	5/5	159,648.00	5/6	166,848.00	7,200.00
					1,718,400.00	1,796,292.00		77,892.00

Prepared By:

Reviewed By:

APPROVED BY:


KYLE LINDVEY Z. DELMO
 HRMO II


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer


NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL SOCIAL WELFARE AND DEVT OFFICER

Mandate: To provide a balanced approach to welfare and development whereby the needs and interests of the population are addressed, not only at the outbreak of crisis, but more importantly at the stage, which inexorable lead to such crisis.

Vision: Empowered individuals, families and communities with improved quality of life and performing their expected roles through strengthened coping mechanism and able to mobilize resources to meet their needs.

Mission: To care, protect, rehabilitate, develop and integrate into the mainstream the vulnerable and socially dysfunction sectors of society.

Organizational Outcome: Efficient and effective social welfare services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
3000-3-2-12	Social Welfare Services					(7)		
3000-3-2-12-012-001-1	Students at Risk of Dropping Out (SARDO) Project	Social	Program implemented		3,075,429.14	183,000.00		3,258,429.14
3000-3-2-12-012-004-1	Alternative Learning School (ALS) Program	Welfare	OSyS learning enhanced	50 OSyS		10,000.00		10,000.00
3000-3-2-12-012-002-1	Financial Assistance to Indigent Students					10,000.00		10,000.00
3000-3-2-12-012-001	Early Childhood Care & Dev't Program	Services				100,000.00		100,000.00
3000-3-2-12-012-002	Child-Friendly Governance Activities	Delivered	Program implemented			700,000.00		700,000.00
3000-3-2-12-012-003	Youth Welfare Program		Program implemented	100 youth		334,503.23		334,503.23
3000-3-2-12-012-004	Women's Welfare Program		Program implemented	150 clients		100,000.00		100,000.00
3000-3-2-12-012-005	Family Welfare Program		Families served	150 clients		200,000.00		200,000.00
3000-3-2-12-012-006	Pantawid, Pampamilya Pilipino Program (4Ps)		Program implemented	150 members		100,000.00		100,000.00
3000-3-2-12-012-007	Solo Parent Program		Solo parents served	100 parents		50,000.00		50,000.00
3000-3-2-12-012-008	Emergency Assistance/Indigency Program		Program implemented	500 clients		30,000.00		30,000.00
3000-3-2-12-012-009	Persons with Disability Welfare Program		Program implemented	150 disable		2,000,000.00		2,000,000.00
3000-3-2-12-012-010	Senior Citizens Welfare Program		Program implemented	150 elderlies		273,424.00		273,424.00
3000-3-2-12-012-011	Gender and Development (Org. Focused)		Program implemented	21 brgyvs.		1,000,000.00		1,000,000.00
3000-3-2-12-012-012	Implementation of Special Laws (RA 9262, RA 7610, RA 9344, RA 9208)	Social Welfare	Special Laws implemented	100%		100,000.00		100,000.00
<i>Balances Brought Forward</i>					3,075,429.14	5,200,927.23	-	8,276,356.37

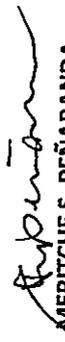
Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO	
<i>Balances Carried Forward</i>					3,075,429.14	5,200,927.23	-	8,276,356.37
3000-3-2-12-012-013	Population Program		Program implemented					
3000-3-2-12-012-014	Community Welfare Program		Program implemented			50,000.00		50,000.00
3000-3-2-12-012-015	KALAHI CIDSS Philippine Community Resilience Project Panahon ng Pagkilos		Program implemented			70,000.00		70,000.00
3000-3-2-12-012-016	Special Drug Education Center (SDEC)		Program implemented			30,000.00		30,000.00
3000-3-2-12-012-017	ANTI-TRAFFICKING IN PERSONS - VIOLENCE AGAINST WOMEN AND THEIR CHILDREN PROGRAM		Program implemented			20,000.00		20,000.00
	Other activities as may be assigned/prescribed by law/ordinance/office order	Delivered	Assigned task performed	100%				
TOTALS					3,075,429.14	5,370,927.23	-	8,446,356.37

Prepared:


KATRINA MAE V. VILLEGAS
 MSWDO

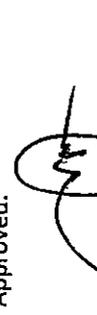
Reviewed: Local Finance Committee


CHESTERTON O. REYES
 MPDC


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


ROBERT AGUIRRE
 Acting Mun. Treasurer

Approved:


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL HEALTH OFFICER (OMHO)

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.0 CURRENT OPERATING EXPENDITURES						
1.1 Personal Services						
SALARIES & WAGES	100					
Salaries & Wages - Regular	5-01-01-010	3,148,754.64	1,796,486.77	2,981,901.23	4,778,388.00	7,580,588.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	184,000.00	95,454.55	168,545.45	264,000.00	360,000.00
Representation Allowance (RA)	5-01-02-020	52,500.00	31,875.00	35,625.00	67,500.00	153,000.00
Transportation Allowance (TA)	5-01-02-030	52,500.00	31,875.00	35,625.00	67,500.00	153,000.00
Clothing/Uniform Expenses	5-01-02-040	56,000.00	63,000.00	14,000.00	77,000.00	105,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990			87,000.00	87,000.00	105,000.00
Mid-Year Bonus	5-01-02-990	281,118.00	303,205.00	94,994.00	398,199.00	631,861.00
Cash Gift	5-01-02-150	40,000.00		55,000.00	55,000.00	75,000.00
Year-End Bonus	5-01-02-140	301,913.00		398,199.00	398,199.00	631,861.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	377,850.55	215,578.41	357,828.15	573,406.56	909,670.56
PAG-IBIG Contributions	5-01-03-020	17,700.00	9,600.00	16,800.00	26,400.00	36,000.00
PHILHEALTH Contributions	5-01-03-030	77,521.49	44,912.14	72,255.02	117,167.16	188,605.46
ECC Contributions	5-01-03-040	9,200.00	4,800.00	8,400.00	13,200.00	18,000.00
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030					
Monetization of Leave Credits	5-01-01-010	45,583.97		11.00	11.00	15.00
Health Workers Benefits	5-01-04-990					
Subsistence and Quarter's Allowance	5-01-02-050	92,725.00	46,850.00	151,150.00	198,000.00	270,000.00
Laundry Allowance	5-01-02-060	13,800.00	7,200.00	12,600.00	19,800.00	27,000.00
Hazard Pay	5-01-02-110	709,835.59	362,958.75	662,200.65	1,025,159.40	1,541,681.00
Loyalty Incentive	50104990	10,000.00	10,000.00		10,000.00	-
Anniversary Bonus	5-01-04-990-2	157,550.00				
CNA Incentive	5-01-04-990-3	160,000.00				
SR Incentive	5-01-04-990-5	40,000.00				
Productivity Enhancement Incentive	5-01-04-990-4	7,500.00				
TOTAL PERSONAL SERVICES		5,836,052.24	3,023,795.62	5,152,134.50	8,175,930.12	12,786,282.02
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	81,729.40	882.00	49,118.00	50,000.00	50,000.00
Transportation Expenses - (to brgys.)	5-02-01-010-1			30,000.00	30,000.00	30,000.00
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010	9,000.00	10,500.00	49,500.00	60,000.00	60,000.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	43,343.81	37,218.61	12,781.39	50,000.00	50,000.00
Drugs and Medicines Expenses	5-02-03-070	1,989,360.00		3,000,000.00	3,000,000.00	3,000,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	98,782.00		400,000.00	400,000.00	400,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	255,255.05		300,000.00	300,000.00	300,000.00
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020	16,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020			10,000.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Building & Other Structures	5-02-13-040	31,220.00		100,000.00	100,000.00	100,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	14,200.00	26,800.00	23,200.00	50,000.00	50,000.00
Repair & Maintenance - Transportation Equipment	5-02-13-060	92,946.00		243,520.80	243,520.80	243,520.80
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Insurance Expenses	5-02-16-030	43,642.31	61,984.93	28,015.07	90,000.00	90,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		2,693,478.57	158,385.54	4,267,135.26	4,425,520.80	4,425,520.80
TOTAL CURRENT OPERATING EXPENDITURES		8,529,530.81	3,182,181.16	9,419,269.76	12,601,450.92	17,211,802.82
TOTAL APPROPRIATIONS		8,529,530.81	3,182,181.16	9,419,269.76	12,601,450.92	17,211,802.82

Prepared By:

PATRICK NANZO BUATIS, MD
Municipal Health Officer

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

OFFICE OF THE MUNICIPAL HEALTH OFFICER							
AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
	Social Services	Health Services					
3000-3-1-13-013-001		Nutrition Program		600,474.86	143,077.00	356,923.00	500,000.00
		Other General Services	271,800.00				
		Food Supplies Expenses	157,500.00				
		Representation Expenses	50,100.00				
		Other Professional Services	2,600.00				
		Telephone Expenses	18,000.00				
3000-3-1-13-013-002		Primary Health Care Program		1,707,817.50	939,009.00	60,991.00	1,000,000.00
		Other General Services	995,000.00				
		Other Supplies and Maintenance Expenses	5,000.00				
3000-3-1-13-013-003		Senstrong Sigla Program		7,500.00		30,000.00	30,000.00
		Other Maintenance & Operating Expenses	30,000.00				
3000-3-1-13-013-004		Reproductive Health Care Program		26,600.00		100,000.00	100,000.00
		Representation Expenses	15,000.00				
		Other Supplies and Maintenance Expenses	1,600.00				
		Other Professional Services	50,000.00				
		Drugs and Medicines Expense	23,400.00				
		Medical, Dental & Laboratory Supplies Expenses	10,000.00				
3000-3-1-13-013-005		Communicable/Non Communicable Disease Prevention Program		43,355.00	15,660.00	184,340.00	200,000.00
		Drugs and Medicines Expenses	150,000.00				
		Medical, Dental & Laboratory Supplies Expenses	50,000.00				
3000-3-1-13-013-006		National Voluntary Blood Donation Program		198,247.50	49,500.00	150,500.00	200,000.00
		Representation Expenses	180,000.00				
		Other Supplies and Maintenance Expenses	20,000.00				
3000-3-1-13-013-007		Environmental Health/Wash Program		91,570.00		200,000.00	200,000.00
		Representation Expenses	15,000.00				
		Other Professional Services	1,500.00				
		Other Supplies and Maintenance Expenses	3,500.00				
3000-3-1-13-013-008		Maternal & Child Health Care Prog.		457,385.00	161,885.00	214,775.91	376,660.91
		Other General Services	171,600.00			-	
		Other Professional Services	12,000.00			-	
		Representation Expenses	70,000.00			-	
		Office Supplies Expenses	4,500.00			-	
		Other Supplies and Maintenance Expenses	12,000.00			-	
		Drugs and Medicines Expenses	7,000.00			-	
		Medical, Dental & Laboratory Supplies	99,560.91			-	
3000-3-1-13-013-009		Dental Health Program		42,980.18	16,080.00	283,920.00	300,000.00
		Other Professional Services	120,000.00			-	
		Medical, Dental & Laboratory Supplies	180,000.00			-	
3000-3-1-13-013-010		Indigency Program - Ambulance Emergency Assistance Services		178,607.15	79,833.60	220,166.40	300,000.00
		Other General Services	85,000.00			-	
		Telephone Expenses	18,000.00			-	
		Fuel, Oil and Lubricants Expenses	197,000.00			-	
3000-3-1-13-013-011		Animal Bite Center.		176,980.00		500,000.00	500,000.00
		Other General Services	85,800.00			-	
		Drugs and Medicines Expenses	55,800.00			-	
		Medical, Dental & Laboratory Supplies	8,400.00			-	
		Information & Communication Technology Equipment	50,000.00			-	

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2023)	Current Year (2024)		Budget Year (Proposed) (2025)
				Actual	Estimate	
3000-3-1-13-013-012		Schistosomiasis Program			50,000.00	50,000.00
		Drugs and Medicines Expenses	25,000.00		-	
3000-3-1-13-013-013		HIV/AIDS Prevention Program	69,879.00		100,000.00	100,000.00
		Medical, Dental & Laboratory Supplies Expenses	46,500.00		-	
		Training Expenses	10,515.00		-	
		Office Supplies Expenses	1,050.00		-	
		Other Supplies and Maintenance Expenses	1,600.00		-	
		Information & Communication Technology Equipment	40,335.00		-	
3000-3-1-13-013-014		Leprosy Program			50,000.00	50,000.00
		Drugs and Medicines Expenses	12,000.00		-	
		Training Expenses	9,000.00		-	
		Other Supplies and Maintenance Expenses	9,000.00		-	
3000-3-1-13-013-015		National tuberculosis Program	19,370.00		20,000.00	20,000.00
		Drugs and Medicines Expenses	7,000.00		-	
		Medical, Dental & Laboratory Supplies	13,000.00		-	
3000-3-1-13-013-016		National Immunization Program			100,000.00	100,000.00
		Medical, Dental & Laboratory Supplies Expenses	41,450.00		-	
		Drugs and Medicines Expenses	8,550.00		-	
3000-3-1-13-013-017		Promotion of Personal Hygiene-ECCD		23,220.00	176,780.00	200,000.00
		Other Supplies and Maintenance Expenses	200,000.00		-	
3000-3-1-13-013-022		Municipal Infirmary Operation	127,869.00		3,000,000.00	2,300,000.00
		Other General Services	100,000.00		-	
		Drugs and Medicines Expenses	1,000,000.00		-	
		Medical, Dental & Laboratory Supplies Expenses	1,190,000.00		-	
		Other Maintenance & Operating Expenses	10,000.00		-	
3000-3-1-13-013-022-1		Municipal Infirmary Health Provider Compensation			5,400,000.00	5,400,000.00
		Other Professional Services	5,400,000.00		-	
3000-3-1-13-013-021		LDRRM Program			50,000.00	50,000.00
		Other Maintenance & Operating Expenses			-	
3000-3-1-13-013-019		New Born Screening Program		87,500.00	12,500.00	100,000.00
		Medical, Dental & Laboratory Supplies Expenses			-	
3000-3-1-13-013-020		Local Epidemiology Surveillance Unit Program			50,000.00	50,000.00
		Medical, Dental & Laboratory Supplies Expenses			-	
		Other Maintenance & Operating Expenses			-	
3000-3-1-13-013-023		Smoking Cessation Program -ROA		12,500.00	37,500.00	50,000.00
		Other Maintenance & Operating Expenses			-	
3000-3-1-13-013-024		Mental Health GAP		32,160.00	267,840.00	300,000.00
		Drugs and Medicines Expenses	193,080.00			
		Other General Services	106,920.00			
TOTAL			3,620,766.19	1,428,264.60	2,798,396.31	12,476,660.91

Prepared by:

PATRICK NANZ O. BUATIS, MD
Municipal Health Officer

Reviewed by:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:

HON. NORMAN D. SABDAO
Municipal Mayor

Plantilla of Personnel FY 2026
Local Government Unit : San Miguel, Leyte

OFFICE OF THE MUNICIPAL HEALTH OFFICER (OMHO)

Item Number		Position Title	Name of Incumbent	Current Year Authorized (LBC No. 160) Annex A1		Budget Year Proposed (LBC No. 165) Annex A1		Increase/ Decrease
Old	New			Rate/Annum	Rate/Annum	Rate/Annum	Rate/Annum	
Old	New			SG/Step	Amount	SG/Step	Amount	
67	67	MUNICIPAL GOVERNMENT DRUG STORE (Municipal Health Officer)	Patrick Nanz O. Buatis	24/1	1,080,936.00	24/1	1,178,220.00	97,284.00
67-1	67-1	CHIEF OF HOSPITAL I	Vacant	24/1	470,660.00	24/1	1,178,220.00	707,560.00
68	68	MEDICAL TECHNOLOGIST I	Melinda T. Candaza	11/5	337,980.00	11/6	377,832.00	39,852.00
68-1	68-1	NURSE III	Vacant	17/1	516,360.00	17/1	566,964.00	50,604.00
68-3	68-3	NURSE IV	Vacant	19/1	269,365.00	19/1	676,680.00	407,315.00
69	69	NURSE II	Eva R. Babiano	16/1	476,064.00	16/8	560,760.00	84,696.00
69-1	69-1	NURSE I	Vacant	15/1	439,428.00	15/1	482,496.00	43,068.00
70	70	MIDWIFE II	Jennelie O. Pallones	11/2	327,408.00	11/4	370,668.00	43,260.00
71	71	MIDWIFE II	Analiza U. Bael	11/2	327,408.00	11/4	352,524.00	25,116.00
72	72	MIDWIFE II	Shirley G. Antoni	11/1	324,000.00	11/1	342,144.00	18,144.00
73	73	MIDWIFE II	Devina H. Gabriela	11/1	324,000.00	11/2	345,552.00	21,552.00
73-5	73-5	MIDWIFE II	Vacant	11/1	114,048.00	11/1	342,144.00	228,096.00
73-6	73-6	MIDWIFE II	Vacant	11/1	114,048.00	11/1	342,144.00	228,096.00
74	74	SANITATION INSPECTOR I	Ma. Diosdivina A. Delmo	6/2	212,256.00	6/4	222,444.00	10,188.00
75	75	ADMINISTRATIVE AIDE III (Clerk I)	Vacant	3/1	132,108.00	3/1	137,388.00	5,280.00
					5,466,069.00	7,476,180.00		2,010,111.00

Prepared By:

K.L.
KYLE LINDVEY Z. DELMO
 HRMO II

Reviewed By:

M. S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

APPROVED BY:

N. D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL HEALTH OFFICER

Mandate: Mandate to be the over-all technical authority on health. As a regulator of all health services and products and provider of primary health care services and of technical assistance to other Health, Productive and Empowered San Miguelnon.

Vision: To provide quality health care that is accessible, affordable and sustainable, delivered by community health workers provided in partnership with community.

Mission: Organizational Outcome: Efficient and effective delivery of health services

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
3000-3-1-13	HEALTH SERVICES	Health			12,786,282.02	4,425,520.80		17,211,802.82
3000-3-1-13-013-001	Nutrition Program	Services Rendered	Decreased incidence of malnutrition from 20%-18%	All malnourish children				
3000-3-1-13-013-002	Primary Health Care Program thru BHWs		100% active BHWs Accessible health	100 BHWs		500,000.00		500,000.00
3000-3-1-13-013-003	Sentrong Sigla Program		Sustained 3 in 1 Philhealth accreditation	1 MCH		1,000,000.00		1,000,000.00
3000-3-1-13-013-004	Reproductive Health Carre Program		Increased rate of FP acceptors from 45% to 60%			30,000.00		30,000.00
3000-3-1-13-013-005	Communicable and Non-communicable Disease Prevention Program		Improved gen. health & health seeking behavior	500 MACRA		100,000.00		100,000.00
3000-3-1-13-013-006	National Voluntary Blood Donation Program		Conduct voluntary blood donation	19000 pop		200,000.00		200,000.00
3000-3-1-13-013-007	Environmental Health/ Wash Program		100% household with	10% of total pop		200,000.00		200,000.00
3000-3-1-13-013-008	Maternal and Child Health Care Program		Increased % of PNCU &	19,000 pop		200,000.00		200,000.00
3000-3-1-13-013-009	Dental Health Program		Decreased incidence of dental carries	450 NB &		376,660.91		376,660.91
3000-3-1-13-013-010	Indigency Prog - Ambulance Emergency Assistance Services		Transportation services to hospital provided for free to indigent patients	5,000 populace		300,000.00		300,000.00
3000-3-1-13-013-011	Animal Bite Center		Assigned task performed	All indigent		300,000.00		300,000.00
3000-3-1-13-013-012	Schistosomiasis Program					500,000.00		500,000.00
3000-3-1-13-013-013	HIV/AIDS Prevention Program		HIV/AIDS prevented			50,000.00		50,000.00
3000-3-1-13-013-014	Leprosy Program		Leprosy prevented			100,000.00		100,000.00
3000-3-1-13-013-015	National Tuberculosis Program		National TB Program implemented			50,000.00		50,000.00
3000-3-1-13-013-016	National Immunization Program		Conduct National Immunization			20,000.00		20,000.00
3000-3-1-13-013-017	Promotion of Personal Hygiene-ECCD		Assigned task performed	100%		100,000.00		100,000.00
3000-3-1-13-013-022	Municipal Infirmiry Operation					200,000.00		200,000.00
3000-3-1-13-013-022-1	Municipal Infirmiry Health Provider Compensation					2,300,000.00		2,300,000.00
3000-3-1-13-013-021	LDRRM Program		Improved health services			5,400,000.00		5,400,000.00
3000-3-1-13-013-019	New Born Screening Program		Program implemented			50,000.00		50,000.00
3000-3-1-13-013-020	Local Epidemiology Surveillance Unit Program		Program implemented			100,000.00		100,000.00
3000-3-1-13-013-023	Smoking Cessation Program-ROA		Program implemented			50,000.00		50,000.00
3000-3-1-13-013-024	MHGAP		Anti-Smoking program implemented			50,000.00		50,000.00
	TOTALS					300,000.00		300,000.00
						12,786,282.02	16,902,181.71	29,688,463.73

Prepared/

Reviewed: Local Finance Committee

Approved:

[Signature]
PATRICK NAWZ O. BUATIS, MD
 Municipal Health Officer

[Signature]
CHESTERTON O. BEYES
 MPDC

[Signature]
MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer

[Signature]
ROBERTO V. AGUIRRE
 Acting Mun. Treasurer

[Signature]
HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

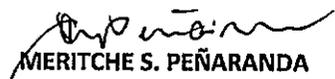
Office of the Municipal Circuit Trial Court

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAINING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010					
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010					
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020					
SUBSIDIES & DONATIONS						
Donations	5-02-05-010					
TOTAL MAINTENANCE & OPERATING EXPENSES		-	-	-	-	-
TOTAL CURRENT OPERATING EXPENDITURES		-	-	-	-	-
Other SPA (NOE)						
JUDICIAL Services						
Administration of Justice Services				240,000.00	240,000.00	240,000.00
Total COMELEC Services		-	-	240,000.00	240,000.00	240,000.00
TOTAL APPROPRIATIONS		-	-	240,000.00	240,000.00	240,000.00

Prepared By:


CARL A. MASOSUNG
MCTC Judge

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

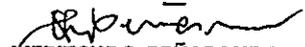
OFFICE OF THE MUNICIPAL CIRCUIT TRIAL COURT

AIP Reference Code	Sector	Program/Project/Activity		Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
					Actual	Estimate	
	General Services	Judicial Services					
1000-3-1-01-001-006		Administration of Justice Services		231,243.51	86,753.20	153,246.80	240,000.00
		Travelling Expenses - Local	15,000.00				
		Office Supplies Expenses	9,000.00				
		Donation	216,000.00				
		TOTAL		231,243.51	86,753.20	153,246.80	240,000.00

Prepared by:


CARL A. MAGOSLING
 MCTC Judge

Reviewed by:


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL CIRCUIT TRIAL COURT

Mandate: The Supreme Court of the Philippines and the Lower Courts perform adjudicative functions vested on them by the Philippine Constitution and other applicable laws. Their judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack of excess of jurisdiction on the part of any branch or instrumentality.

Vision: An independent, impartial, effective and efficient judiciary, protective of the rights of the people and the democratic institutions to ensure sustainable human

Mission: To uphold the rule of law through fair, expeditious and timely judicial process in defending the constitutional and democratic rights and welfare of the people, and consistently pursue effective administration of justice.

Organizational Outcome: Efficient and effective administrative of justice services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year		
					PS (6)	MOOE (7)	CO Total
1000-3-1-01-001-006	Administration of Justice Services						
	1. Maximization of available court technology and adoption of new and appropriate form of technology.	Judicial Services Delivered	Efficient & effective delivery of judicial services	2 municipalities		240,000.00	240,000.00
	2. Long-range planning, while preserving the core values of the judiciary.		-do-	-do-			
	3. Disposal of existing backlog of cases.		Backlog cases disposed	90-100%			
	4. Observance of periods to decide cases mandated by the constitution		Filed cases decided within 3 month period	100%			
	5. Attendance of national conventions/ seminars supervised by the PHILIA, PACE, & Supreme Court.		Advanced & continued judicial education	8 court employees			
	TOTALS					240,000.00	240,000.00

Prepared:

Carla A. Magaling
CARLA A. MAGALING
 MCTC Judge

Reviewed: Local Finance Committee

Chesterton O. Reyes
CHESTERTON O. REYES
 MPDC

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer

Roberto V. Aguirre
ROBERTO V. AGUIRRE
 Acting Mun. Treasurer

Approved:

Hon. Norman D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE OF THE MUNICIPAL LOCAL GOVERNMENT OPERATION OFFICER

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES						
TRAVELLING EXPENSES		-		-		
Travelling Expenses - Local	5-02-01-010			-		
Training Expenses	5-02-02-010			-		
Office Supplies Expenses	5-02-03-010			-		
Repairs & Maintenance - IT Equipment				-		
SUBSIDIES & DONATIONS						
Donations	5-02-05-010			-		
TOTAL MOOE		-	-	-	-	-
Other SPA (NOE)						
Promotion of Public Order and Safety Services						
Promotion of Public Order and Safety				85,000.00	85,000.00	85,000.00
TOTAL Other SPA (NOE)		-	-	85,000.00	85,000.00	85,000.00
TOTAL APPROPRIATIONS		-	-	85,000.00	85,000.00	85,000.00

Prepared By:

MELECLA CINCO-LABORDO
MLGOO

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

OFFICE OF THE MUNICIPAL LOCAL GOVERNMENT OPERATION OFFICER

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2023)	Current Year (2024)		Budget Year (Proposed) (2025)
				Actual	Estimate	
	General Services	Promotion of Public Order and Safety Services				
1000-3-1-01-001-007		Promotion of Public Order and Safety	82,912.12	30,000.00	55,000.00	85,000.00
		Travelling Expenses - Local	15,000.00			
		Other Supplies and Maintenance Expenses	10,000.00			
		Donation	60,000.00			
TOTAL			82,912.12	30,000.00	55,000.00	85,000.00

Prepared by:


MELECILA CINCO-LABORDO
MLGOO

Reviewed by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE MUNICIPAL LOCAL GOVERNMENT OPERATION OFFICER

Mandate: To promote peace and order, ensure public safety and further strengthen the capability of local government units aimed towards the effective delivery of basic services to the citizenry.

Vision: A strongly determined and highly trusted Department committed to capacitate and nurture local government units, public order and safety institutions to sustain peaceful, progressive and resilient communities where people live happily.

Mission: The Department shall promote peace and order, ensure public safety, strengthen capability of local government units through active people participation and a professionalized corps of civil servants.

Organizational Outcome: Efficient and effective promotion of public order and safety.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year				
					PS (6)	MOOE (7)	CO	Total	
1000-3-1-01-001-007	Promotion of Public Order & Safety								
	1. Update of masterlist of local officials	Capacitated LGUs	No. of Masterlist	1 LGU Masterlist of		85,000.00			85,000.00
	a. Municipality	ensured public		Local Officials updated					
	b. Barangays	order & safety		every end of quarter					
	2. Provide Technical Assistance to LGU on programs such as:								
	a. CFLGA, LGPMS, BGPMS, SGLG			4					
	b. Full Disclosure Policy (Brgy/Mun)/SGLG(Mun)			21 Brgy, 1 Mun					
	c. KP Implementation			21 Brgy					
	d. RAY, BUB, AM and ADM project monitoring			10					
	e. Municipal and barangay govt operations			21 Brgy, 1 Mun					
	3. Monitoring of policy compliance to laws, local code, & issuances (through DilG Circulars)			21 Brgy, 1 Mun					
	4. Secretariat & technical services (MPOC, etc.)			5					
	5. Capability Building Program for LGUs (Mun. & Brgy.)			21 Brgy, 1 Mun					
	TOTALS					85,000.00	-		85,000.00

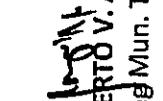
Prepared:


MELECILA CINGO-LABORDO
 MLGCO

Reviewed: Local Finance Committee


CHESTERTON O. REYES
 MPDC

Approved:


ROBERTO V. AGUIRRE
 Acting Mun. Treasurer


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

Office of the Philippine National Police

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES						
TRAINNING & SCHOLARSHIP EXPENSES						
Training Expenses	5-02-02-010					
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010					
Gasoline Oil & Lubricants Expenses	5-02-03-090					
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020					
Internet Subscription Expenses	5-02-05-030					
PRINTING & BINDING EXPENSES						
Repair & Maintenance - Machinery and Equipm	5-02-13-050					
Repair & Maintenance - Transportation Equipm	5-02-13-060					
SUBSIDIES & DONATIONS						
Donations	5-02-05-010					
TOTAL MAINTENANCE & OPERATING EXPENSES		-	-	-	-	-
Other SPA (NOE)						
Maintenance of Peace and Order/Public Safety Services						
Police Services				750,000.00	750,000.00	750,000.00
TOTAL Other SPA (NOE)		-	-	750,000.00	750,000.00	750,000.00
TOTAL APPROPRIATIONS		-	-	750,000.00	750,000.00	750,000.00

Prepared By:


PCPT. ALLAN J. CALCETA
Acting Chief of Police

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


HON. NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
LGU : San Miguel, Leyte**

OFFICE OF THE Philippine National Police

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Services	Maintenance of Peace and Order/Public Safety Services				
1000-3-1-01-001-008		Police Services	386,776.43	61,029.06	688,970.94	750,000.00
		Training Expenses	50,000.00			
		Office Supplies Expenses	50,000.00			
		Fuel, Oil and Lubricants Expenses	380,000.00			
		Telephone Expenses	6,000.00			
		Internet Subscription Expenses	24,000.00			
		Printing & Publication Expenses	20,000.00			
		Repair & Maintenance-Machinery and Equipment	60,000.00			
		Repair & Maintenance-Transportation Equipment	100,000.00			
		Donation	60,000.00			
TOTAL			386,776.43	61,029.06	688,970.94	750,000.00

Prepared by:

PCPT. ALAN J. CALCETA
Acting Chief of Police

Reviewed by:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved by:

HON. NORMAN D. SABDAO
Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

Office of the Philippine National Police

- Mandate:**
1. Exercise supervision & control in the maintenance of peace and order
 2. Conduct activities that promote and ensure public safety
 3. Enforcement of laws and municipal ordinances

4. General supervision & administration of the PNP personnel & the PNP Station

5. Exercise such other powers and perform such other functions and duties as may be prescribed by law or ordinance

Vision: Implying the aid of the Almighty by 2030, We shall be a highly capable, effective and credible police service working in partnership with a responsive community towards the attainment of a safer place to

Mission: Enforce the law, prevent and control crimes, maintain peace and order, and ensure public safety and internal security with the active support of the community.

Organizational Outcome: Efficient and effective police services

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			Total
					PS (6)	MOOE (7)	CO	
1000-3-1-01-001-008	Police Services	Police Services Rendered	Public Order & Safety maintained		(6)	(7)		750,000.00
	1. Patrolling/Police Visibility		-do-	21 brgys.				
	2. Responding to request for Police Assistance		-do-	21 brgys.				
	3. Enforcement/Saturation Drive on existing laws/ordinances		-do-	21 brgys.				
	4. Conduct information Dissemination/ Dialogue on the following:							
	a. No. 9372 ("Human Security Act")		RA # disseminated	21 brgys.				
	b. Drug Prevention & Control, and Operation Against Drug Abuse		Activity conducted	21 brgys.				
	c. Anti-Crime /Crime Prevention School-Based Protection		Activity conducted	21 brgys.				
	d. Anti-Terrorism, Bomb Threat Awareness, Street Crime Prevention, & Anti-Kidnapping Lectures		Activity conducted	21 brgys.				
Balances Brought Forward						750,000.00		750,000.00

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year		
					PS (6)	MOOE (7)	CO Total
	<i>Balances Carried Forward</i>						
	e. Police Anti-Crime Emergency Response	Police Services	Activity conducted	21 brgys.			
	f. Enhancement Seminar on Intelligence Gathering Information	Rendered	Activity conducted	21 brgys.			
	g. Brgy. Peacekeeping Action Team (BPATs)		Activity conducted	All tanods			
	h. Lecture on Internal Security Operation						
	5. Conduct Operations Against of the ff:						
	a. Illegal Drugs		Illegal drugs controlled	21 Brgys.			
	b. Illegal Logging		Illegal logging controlled	21 Brgys.			
	c. Illegal Fishing		Illegal fishing controlled	4 Coastal Brgys.			
	d. Illegal Gambling		Illegal gambling controlled	21 Brgys.			
	6. Conduct of Drills		Trained & equipt responders	all law enforcers			
	a. Disaster Preparedness						
	b. Camp Defense Plan						
	c. Police Intervention/Crisis Management						
	7. Repair & Maintenance of Patrol Car		Transpo services available	2 PNP Vehicle			
	9. Other P/P/As as may be prescribed by law/ordinance						
	TOTAL					750,000.00	750,000.00

Prepared:


PCPT. ALAN J. CALCETA
 Acting Chief of Police

Reviewed: Local Finance Committee


CHESTERTON O. REYES
 MPDC

Approved:


ROBERTO M. AGUIRRE
 Acting Mun. Treasurer


HON. NORMAN D. SABDAO
 Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

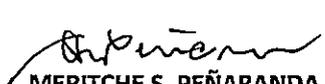
BUREAU OF FIRE PROTECTION

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010					
TRAINNING & SCHOLARSHIP EXPENSES						
Trainning Expenses	5-02-02-010					
SUPPLIES & MATERIALS EXPENSES						
Office Supplles Expenses	5-02-03-010					
COMMUNICATION EXPENSES						
Telephone Expenses	5-02-05-020					
Internet Subscription Expenses	5-02-05-030					
REPAIRS & MAINTENANCE						
Pepair & Maintenance - Transportation Equipm	5-02-13-060					
Pepair & Maintenance - Machinery and Equipm	5-02-13-050					
SUBSIDIES & DONATIONS						
Donations	5-02-05-080					
TOTAL MAINTENANCE & OPERATING EXPENSES		-	-	-	-	-
Other SPA (NOE)						
Fire Safety Services				114,600.00	221,000.00	221,000.00
Fire and Public Safety Prevention Program				95,000.00	95,000.00	95,000.00
Other SPA (NOE)		-	-	209,600.00	316,000.00	316,000.00
TOTAL APPROPRIATIONS		-	-	209,600.00	316,000.00	316,000.00

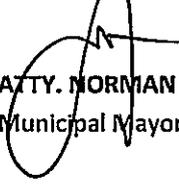
Prepared By:


SFO1 MARLON S. DAANG
Municipal Fire Marcial

Reviewed By:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:


ATTY. NORMAN D. SABDA
Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: SAN MIGUEL, LEYTE

Mandate: The BUREAU OF FIRE PROTECTION was created by virtue of R.A 6975 primarily to perform the following functions:

1. Be responsible for the prevention and suppression of all destructive fires on: a. Buildings, houses and other structures; b. Forest c. Land transportation vehicles and equipment; d. Ship or vessels docked at piers or wharves or anchored in major seaports; e. Petroleum industry installations; f. Plane crashes; and g. Other similar incidents
2. Be responsible for the enforcement of the Fire Code of the Philippines of 2008 (R.A 9514) and other related laws.
3. Shall have the power to investigate all causes of fires and, if necessary, file the proper complaint with the city or provincial prosecutor who has jurisdiction over the case.
4. In time of national emergency, all elements of the BFP shall, upon direction of the President, assist the AFP in meeting national emergency, and
5. Shall establish at least one (1) fire station with adequate personnel. Firefighting facilities and equipment in every city subject to standards, rules and regulations, as may be promulgated by the Department of the Interior and Local Government

Vision: "A modern fire service fully capable of ensuring a fire -safe nation by 2034"

Mission: "We commit to prevent and suppress destructive fires, investigate its causes, enforce fire code and other related laws, and respond to man-made and nature disasters and other emergencies"

Organizational Outcome: Efficient and effective fire protection services

OFFICE OF THE BFP

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/ Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year		
					PS (6)	MOOE (7)	CO
1000-3-1-01-001-013	Fire Safety Services						
	1. Fire Prevention and Education	1. a Implementation of RA 9514	enforcement of laws, rules and ordinances on fire prevention and safety	100%		196,000.00	
		1.b. Fire safety inspection on building, and private business establishments and electrical installations	clients awareness on fire safety	100%			
		1.c. Brig. Ugnayan pre fire planning, information education and organization of kiddie and junior fire marshal and community volunteers with provisions of IEC's	community awareness thru lectures and drills to private public schools and establishments	100%			
		1.d. Provisions for office supplies, furnitures and fixtures	operationalized office and quarters	100%			
	2. Fire Suppression and emergency services	2.a. Fire, emergency and calamity response and investigations	immediate and proper response and fire suppression with logistical provisions	100%			
		2.b. Maintenance of fire fighting apparatus and other emergency tools and equipments	functional operation status of all fire fighting and emergency apparatus	100%			
		2.c Assistance to other fire fighting units and emergency responding units	assistance, accomodation and logistical replenishment to responding units provided	100%			
1000-3-1-01-001-014	3. Fire and Public Safety Prevention Program		Fire and public safety maintained	100%		120,000.00	
	TOTAL					316,000.00	120,000.00
							316,000.00

Prepared:

Reviewed: Local Finance Committee

Approved:

SFO1 MARLON S. DAANG
Municipal Fire Marshal

CHESTERTON O. REYES
MPDC

MERITCHE S. PEÑARANDA
OIC-Mun. Budget Officer

ROBERTO V. AGUIRRE
Acting Mun. Treasurer

HON. NORMAN D. SABDAO
Municipal Mayor

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

Office of the COMELEC

Object of Expenditures	Account Code	Past Year (Actual) 2024	Current Year 2025			Budget Year (Proposed) 2026
			First Semester (Actual)	Second Semester (Balance)	(Estimated) Total	
1.2 MAINTENANCE AND OTHER OPERATING EXPENSES						
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010					
Training Expenses	5-02-02-010					
Office Supplies Expenses	5-02-03-010					
Repairs & Maintenance - IT Equipment						
SUBSIDIES & DONATIONS						
Donations	5-02-05-010			-		
TOTAL MOOE		-	-	-	-	-
Other SPA (NOE)						
COMELEC Services						
COMELEC Services				24,000.00	24,000.00	24,000.00
Total COMELEC Services		-	-	24,000.00	24,000.00	24,000.00
TOTAL APPROPRIATIONS		-	-	24,000.00	24,000.00	24,000.00

Prepared By:

ADONIS VINCENT C. YU
Department Head

Reviewed By:

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Approved By:

NORMAN D. SABDAO
Municipal Mayor

**Programmed Appropriation and Obligation for Special Purpose Appropriations
 LGU : San Miguel, Leyte**

OFFICE OF THE COMELEC

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual) (2024)	Current Year (2025)		Budget Year (Proposed) (2026)
				Actual	Estimate	
	General Services	COMELEC Services				
1000-3-1-01-001-009		COMELEC Services	24,000.00		24,000.00	24,000.00
		Donation	24,000.00			
TOTAL			24,000.00	-	24,000.00	24,000.00

Prepared by:

Adonis Vincent C. Yu
ADONIS VINCENT C. YU
 COMELEC Officer

Reviewed by:

Meritche S. Peñaranda
MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer

Approved by:

Hon. Norman D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026

LGU: SAN MIGUEL, LEYTE

OFFICE OF THE COMELEC

Mandate:

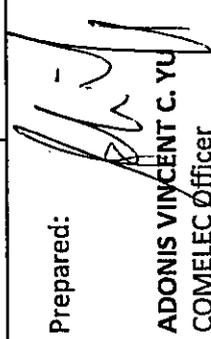
Under the direction of the Provincial Election Supervisor, the Office of the Municipal Election Officer perform the following functions: A. Supervise the holding of elections, plebiscites, recalls and other political exercise; B. Implement policies, rules, resolutions, decisions and guidelines promulgated by the Commission; C. Implement the system of continuing registration of voters (RA 8189); D. Preserve and ensure the integrity of the voters registration records or the permanent list of voters; and E. Perform other related functions.

Vision-Mission: An Election Management Body that is independent, voter-centered and competent, conducting free, orderly, honest, peaceful, credible gender-responsive and socially inclusive elections, in active partnership with election stakeholders.

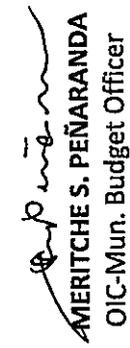
Organizational Outcome: Efficient and effective COMELEC services.

Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance/Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year				
					PS (6)	MIOE (7)	CO	Total	
1000-3-1-01-001-009	COMELEC Services								
	1. Registration of Voters	Efficient and effective COMELEC services.	Register as many qualified voters/applicants	99%					
	2. Issuance of Certification as Registered Voters		Upon request & payment of required fees	100%					
	3. Issuance of Computerized Voters List		Upon request & payment of required fees	100%					
	4. Issuance of Voters ID.		Immediately upon arrival at the Office & as claimed by the owner or authorized representative	100%					
	TOTALS							24,000.00	24,000.00

Prepared:


ADONIS VINCENT C. YU
 COMELEC Officer

Reviewed: Local Finance Committee


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


ROBERTO V. AGUIRRE
 Acting Mun. Treasurer

Approved:


NORMAN D. SABDAO
 Municipal Mayor

Statement of Indebtedness

Budget Year: 2026

LGU : San Miguel, Leyte

CREDITOR	Date <small>Contracted</small>	Term	Principal Amount	Purpose	PREVIOUS PAYMENTS MADE			Amount Due (2026)			Balance of the Principal
					Principal	Interest	Total	Principal	Interest	Total	
LBP Tacloban Lending Center	03/18/21	15 years with 3 year grace period	160,746,746.60	Expansion of Level III Water System	9,042,004.50		9,042,004.50	12,056,006.00		12,056,006.00	139,648,736.10
			60,581,160.00 (Interest)			23,188,291.55	23,188,291.55	10,443,994.00	10,443,994.00	26,948,874.45	
TOTAL			221,327,906.60		9,042,004.50	23,188,291.55	32,230,296.05	12,056,006.00	10,443,994.00	22,500,000.00	166,597,610.55

Certified Correct by:

A. B. Abellar
ARIEL B. ABELLAR
 Municipal Accountant

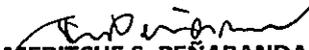
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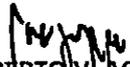
[Signature]
HON. NORMAN D. SABDAO
 Municipal Mayor

**Statement of Statutory and Contractual Obligations and Budgetary Requirements FY 2026
Local Government Unit : San Miguel, Leyte**

Description	
1. Statutory and Contractual Obligations	
1.2 Retirement Gratuity	-
1.3 Terminal Leave Benefits	567,749.65
1.4 Debt Service	22,500,000.00
1.5 Employees Compensation Insurance Premiums	165,230.40
1.6 Philhealth Contributions	1,255,655.18
1.7 Pag-Ibig Contributions	328,800.00
1.8 Retirement and Life Insurance Premiums	6,037,439.98
2. Budgetary Requirements	
2.1 20% of National Tax Allotment for Development Projects (20% Development Fund)	35,831,320.60
2.2 5% Local Disaster Risk Reduction and Management Fund	9,746,935.15
2.3 Financial Assistance to Barangays (P 1,000.00 minimum aid)	21,000.00
TOTAL	76,454,130.96

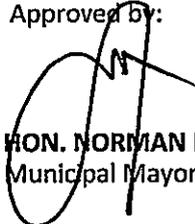
Certified Correct by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer


ROBERTON V. AGUIRRE
Acting Municipal Treasurer


CHESTERTON O. REYES
Municipal Planning & Development
Coordinator

Approved by:


HON. NORMAN D. SABDAO
Municipal Mayor

Statement of Fund Allocation by Sector FY 2026
Local Government Unit : San Miguel, Leyte

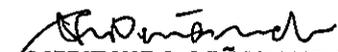
Particulars	Account Code	General Public Services	Social Services	Economic Services	Other Services	Total
BEGINNING CASH BALANCE						
RECEIPTS						
A. Local Sources						
1. Total Tax Revenue						3,917,000.00
2. Total Non-Tax Revenue						11,640,100.00
Total Local Sources						15,557,100.00
B. External Sources						
1. Share from National Tax Collection (NTA)						179,156,603.00
2. Share from Receipts of PCSO						125,000.00
3. Grants and Donations						100,000.00
Total External Sources						179,381,603.00
Total Available Resources for Appropriation						194,938,703.00
A. CURRENT OPERATING EXPENDITURES						
1 Personal Services	100					
SALARIES & WAGES						
Salaries & Wages - Regular	5-01-01-010	29,294,921.36	9,646,520.00	8,551,134.49	1,831,824.00	49,324,399.85
Salaries & Wages - Casual	5-01-01-020	1,012,416.00	-	-	-	1,012,416.00
OTHERS COMPENSATION						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,920,000.00	504,000.00	744,000.00	120,000.00	3,288,000.00
Representation Allowance (RA)	5-01-02-020	1,476,000.00	229,500.00	229,500.00	76,500.00	2,011,500.00
Transportation Allowance (TA)	5-01-02-030	1,476,000.00	229,500.00	229,500.00	76,500.00	2,011,500.00
Clothing/Uniform Allowance	5-01-02-040	560,000.00	147,000.00	217,000.00	35,000.00	959,000.00
Other Bonuses & Allowances (Medical Allowance)	50102990	560,000.00	147,000.00	217,000.00	35,000.00	959,000.00
Honoraria	5-01-02-100	198,001.00	24,000.00	108,000.00	72,000.00	402,001.00
Overtime and Night Pay	50102130	2.00	-	-	-	2.00
Cash Gift	5-01-02-150	400,000.00	105,000.00	155,000.00	25,000.00	685,000.00
Mid-Year Bonus	5-01-02-990	2,525,629.00	804,022.00	712,492.00	152,652.00	4,194,795.00
Year-End Bonus	5-01-02-140	2,525,856.00	804,022.00	714,688.00	152,652.00	4,197,218.00
PERSONNEL BENEFIT CONTRIBUTIONS						
Life and Retirement Insurance Contribution	5-01-03-010	3,636,880.48	1,157,582.40	1,023,158.22	219,818.88	6,037,439.98
PAG-IBIG Contributions	5-01-03-020	192,000.00	50,400.00	74,400.00	12,000.00	328,800.00
PHILHEALTH Contributions	5-01-03-030	756,163.27	240,253.76	213,442.54	45,795.60	1,255,655.18
ECC Contributions	5-01-03-040	96,524.16	25,200.00	37,506.24	6,000.00	165,230.40
OTHER PERSONNEL BENEFITS						
Terminal Leave Benefits	5-01-04-030	567,749.65	-	-	-	567,749.65
Monetization of Leave Credits	50101010	200,078.00	21.00	31.00	5.00	200,135.00
Other Personnel Benefits	5-01-04-990	-	-	-	-	-
Subsistence and Quarter's Allowance	5-01-02-050	-	324,000.00	-	-	324,000.00
Laundry Allowance	5-01-02-060	-	27,000.00	-	-	27,000.00
Hazard Pay	5-01-02-110	-	1,867,569.80	-	-	1,867,569.80
Loyalty Incentive	50104990	10,001.00	-	10,000.00	-	20,001.00
Anniversary Bonus	5-01-04-990-2	-	-	-	-	-
CNA Incentive	5-01-04-990-3	-	-	-	-	-
Productivity Enhancement Incentive	5-01-04-990-4	-	-	-	-	-
SR Incentive	5-01-04-990-5	-	-	-	-	-
TOTAL PERSONAL SERVICES		47,408,221.93	16,332,590.96	13,236,852.49	2,860,747.48	79,838,412.86
2 MAINTENANCE AND OTHER OPERATING EXPENSES	200					
TRAVELLING EXPENSES						
Travelling Expenses - Local	5-02-01-010	1,864,000.00	100,000.00	102,000.00	5,000.00	2,071,000.00
Training Expenses	5-02-02-010	1,185,000.00	65,000.00	76,000.00	5,000.00	1,331,000.00
Transportation Expenses	5-02-01-010-1	42,000.00	35,000.00	16,800.00	-	93,800.00
SUPPLIES & MATERIALS EXPENSES						
Office Supplies Expenses	5-02-03-010	420,000.00	75,000.00	116,530.00	10,000.00	621,530.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	460,000.00	300,000.00	64,776.00	500,000.00	1,324,776.00
Drugs and Medicines Expenses	5-02-03-070	-	3,000,000.00	-	-	3,000,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	-	400,000.00	-	111,000.00	511,000.00
Accountable Forms Expenses		80,000.00	-	40,000.00	-	120,000.00
Other Supplies and Materials Expenses	5-02-03-990	330,000.00	-	13,200.00	-	343,200.00
Chemical & Filtering Supplies Expenses		-	-	382,000.00	-	382,000.00
Electricity Expenses		-	-	3,996,515.44	-	3,996,515.44
COMMUNICATION EXPENSES						
Postage & Courier Services	5-02-05-010	34,000.00	-	6,000.00	-	40,000.00
Telephone Expenses/Mobile	5-02-05-020	554,000.00	48,000.00	96,000.00	24,000.00	722,000.00
Internet Subscription Expenses	5-02-05-030	200,000.00	36,000.00	72,000.00	18,000.00	326,000.00
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATIONS	5-02-99-060	164,400.00	-	-	-	164,400.00
ADVERTISING EXPENSES	5-02-99-010	190,000.00	10,000.00	-	-	200,000.00
PRINTING & PUBLICATION EXPENSES	5-02-99-020	115,000.00	5,000.00	19,000.00	-	139,000.00
Other Professional Services		-	-	24,000.00	-	24,000.00
REPRESENTATION EXPENSES	5-02-99-030	550,000.00	-	-	-	550,000.00
SUBSCRIPTION EXPENSES	5-02-99-070	110,000.00	-	-	-	110,000.00
Auditing Services	50211020	20,000.00	-	-	-	20,000.00
Consultancy Services	50211030	600,000.00	-	-	-	600,000.00
REPAIRS & MAINTENANCE						
Repair & Maintenance - Road Improvements	5-02-13-020	200,000.00	-	-	-	200,000.00
Repair & Maintenance - Buildings and Other Structures	5-02-13-040	308,000.00	325,000.00	665,000.00	-	1,298,000.00
Repair & Maintenance - Machinery and Equipment	5-02-13-050	221,000.00	81,000.00	34,000.00	4,000.00	340,000.00
Repair & Maintenance - Transportation Equipment	5-02-13-060	285,000.00	243,520.80	25,000.00	100,000.00	653,520.80
Repair & Maintenance - Furnitures & Fixtures	5-02-13-070	120,000.00	-	-	-	120,000.00
Repair & Maintenance - Other Property, Plant and Equipment	5-02-13-990	100,000.00	-	-	-	100,000.00
SUBSIDIES & DONATIONS						
Donations	5-02-99-080	1,100,000.00	-	-	-	1,100,000.00
CONFIDENTIAL, INTELLIGENCE, EXTRA ORDINARY & OTHER EXPENSES						
Confidential Expense	5-02-10-010	-	-	-	-	-
Extraordinary & Miscellaneous Expenses	5-02-10-030	-	-	-	-	-
TAXES, INSURANCE PREMIUMS & OTHER FEES						
Fidelity Bond Premium	50216020	120,000.00	-	15,000.00	-	135,000.00
Taxes, Duties and Licenses	5-02-16-010	65,000.00	-	32,000.00	30,000.00	127,000.00
Insurance Expenses	5-02-16-030	65,000.00	90,000.00	72,000.00	140,000.00	367,000.00
TOTAL MAINTENANCE & OPERATING EXPENSES		9,502,400.00	4,813,520.80	5,867,821.44	947,000.00	21,130,742.24
TOTAL CURRENT OPERATING EXPENDITURES		56,910,621.93	21,146,111.76	19,104,673.93	3,807,747.48	100,969,155.10

Particulars	Account Code	General Public Services	Social Services	Economic Services	Other Services	Total
3 CAPITAL OUTLAY	300	-	-	-	-	-
Office Equipment	1-07-05-020	360,000.00	-	110,000.00	-	470,000.00
Information & Communication Technology Equ	1-07-05-030	340,000.00	50,000.00	-	-	390,000.00
Furnitures & Fixtures	1-07-07-010	200,000.00	-	-	-	200,000.00
Motor Vehicle	10706010	-	-	-	-	-
TOTAL CAPITAL OUTLAY		900,000.00	50,000.00	110,000.00	-	1,060,000.00
Special Purpose Appropriations (SPAs)						
Appropriation for 20% Development Fund (DF)			2,000,000.00	8,331,320.60		10,331,320.60
Appropriation for Debt Service (DF)			25,500,000.00			25,500,000.00
Appropriation for LDRRM Fund					9,746,935.15	9,746,935.15
Aid to Barangay		21,000.00				21,000.00
Other Authorized Special Purpose Appropriations (SPAs)						
Administration of Justice Services		240,000.00				240,000.00
Promotion of Public Order & Safety		85,000.00				85,000.00
Police Services		750,000.00				750,000.00
Fire Safety Services		316,000.00				316,000.00
OCOMELEC Services		24,000.00				24,000.00
Public Information and Dessmination Activities		200,000.00				200,000.00
Conduct of Brgy. Consultative Assemblies		200,000.00				200,000.00
Training/Insurance Coverage of Brgy. Tanod		100,000.00				100,000.00
Special Program for Employment of Students (SPES)		100,000.00				100,000.00
Sports Development Program		200,000.00				200,000.00
Healthy Lifestyle Program		100,000.00				100,000.00
Tourism Program, Projects and Acitivities		300,000.00				300,000.00
San Miguel Day Celebration (RA 7791)		500,000.00				500,000.00
San Miguel Founding Anniversary Celebration		500,000.00				500,000.00
Local Special Bodies & Council/LCPC/BAC & other Functional Comm		200,000.00				200,000.00
National Gov't Agencies P/P/A's (Mun. Counterpart)		500,000.00				500,000.00
Municipal Terminal Mgt. & Traffic Enforcement Activities		500,000.00				500,000.00
Municipal Livelihood Management Program		750,000.00				750,000.00
Moral Recovery Program/Municipal Enhancement Program		715,496.77				715,496.77
Peace and Order and Public Safety Plan		788,000.00				788,000.00
Financial Grants to College Students		200,000.00				200,000.00
Formulation/Enactment of Code and Ordinances		100,000.00				100,000.00
Human Resource Development		100,000.00				100,000.00
Planning Activities		150,000.00				150,000.00
Land Procurement for Public Use		4,700,000.00				4,700,000.00
Community College Operation		3,519,250.00				3,519,250.00
Budgeting Activities		250,000.00				250,000.00
Implementation of eBudget ESRE		150,000.00				150,000.00
Operation and Maintenance of Financial Management System with Digital Back-up		334,520.00				334,520.00
Operation of Photocopying Machine-Xerox &		122,920.00				122,920.00
Tax Collection Enforcement Program		150,000.00				150,000.00
Implementation of Integrated Taxation Management System (I-Tax)		150,000.00				150,000.00
Electronic Statement of Receipts & Expenditures		150,000.00				150,000.00
Implementation of Revenue Generation Plan		150,000.00				150,000.00
Installation of Computer Aided Real Property		150,000.00				150,000.00
Tax Mapping		130,000.00				130,000.00
Record Management System		120,000.00				120,000.00
Civil Registration Campaign P/P/As		150,000.00				150,000.00
Implementation of Phil. Civil Registration System		150,000.00				150,000.00
Mass Wedding		100,000.00				100,000.00
Repair & Maintenance - Public Buildings				1,500,000.00		1,500,000.00
Repair & Maintenance Roads, Highways &				500,000.00		500,000.00
Repair & Maintenance-Other Structures				500,000.00		500,000.00
Repair & Maintenance - Mun. Auditorium				200,000.00		200,000.00
Maintenance of Streetlights				200,000.00		200,000.00
Food Always in the Home (FAITH) Project				300,000.00		300,000.00
Municipal Farm Incentive				300,000.00		300,000.00
High Valued Commercial Crop Production Project				300,000.00		300,000.00
Organic Farming Program				100,000.00		100,000.00
Animal Health Care Program				300,000.00		300,000.00
Animal Production Program				300,000.00		300,000.00
Palay Production Enhancement Program				300,000.00		300,000.00
Fishery Production Program				300,000.00		300,000.00
Students at Risk of Dropping Out (SARDO) Project			10,000.00			10,000.00
Alternative Learning School (ALS) Program			10,000.00			10,000.00
Early Childhood Care & Dev't Program			700,000.00			700,000.00

Particulars	Account Code	General Public Services	Social Services	Economic Services	Other Services	Total
Child-Friendly Governance Activities			334,503.23			334,503.23
Youth Welfare Program			100,000.00			100,000.00
Women's Welfare Program			200,000.00			200,000.00
Family Welfare Program			100,000.00			100,000.00
Pangtawid, Pampamilya Pilipino Program (4 P's)			50,000.00			50,000.00
Solo Parent Program			30,000.00			30,000.00
Emergency Assistance/Indigency Program			2,000,000.00			2,000,000.00
Persons with Disability Welfare Program			273,424.00			273,424.00
Senior Citizens Welfare Program			1,000,000.00			1,000,000.00
Gender and Development (Org. Focused)			100,000.00			100,000.00
Implementation of Special Laws			10,000.00			10,000.00
Population Program			50,000.00			50,000.00
Anti-Trafficking In persons-Violence against Women and their Children Program			20,000.00			20,000.00
Community Welfare Program						
KALAHI CIDSS Philippine Community Resilience Project			70,000.00			70,000.00
Special Drug Education Center (SDEC)			30,000.00			30,000.00
Financial Assistance to Indigent Students			100,000.00			100,000.00
Nutrition Program			500,000.00			500,000.00
Primary Health Care Program			1,000,000.00			1,000,000.00
Sentrong Sigla Program			30,000.00			30,000.00
Reproductive Health Care Program			100,000.00			100,000.00
Communicable/Non Communicable Disease Prevention			200,000.00			200,000.00
National Voluntary Blood Donation Program			200,000.00			200,000.00
Environmental Health/Wash Program			200,000.00			200,000.00
Maternal & Child Health Care Prog.			376,660.91			376,660.91
Dental Health Program			300,000.00			300,000.00
Indigency Program - Ambulance Emergency Assistance			300,000.00			300,000.00
Animal Bite Center			500,000.00			500,000.00
Schistosomiasis Program			50,000.00			50,000.00
HIV/AIDS Prevention Program			100,000.00			100,000.00
Leprosy Program			50,000.00			50,000.00
National tuberculosis Program			20,000.00			20,000.00
National Immunization Program			100,000.00			100,000.00
Promotion of Personal Hygiene-ECCD			200,000.00			200,000.00
Municipal Infirmary Operation			2,300,000.00			2,300,000.00
Municipal Infirmary Health Provider Compensation			5,400,000.00			5,400,000.00
LDRRM Program			50,000.00			50,000.00
New Born Screening Program			100,000.00			100,000.00
Local Epidemiology Surveillance Unit Program			50,000.00			50,000.00
Smoking Cessation Program-ROA			50,000.00			50,000.00
Mental Health GAP			300,000.00			300,000.00
Human Resource Development Program		590,517.24				590,517.24
Operation of Material Recovery Facility (MRF)				200,000.00		200,000.00
Garbage Collection				600,000.00		600,000.00
Reforestation Management Program				500,000.00		500,000.00
Clean, Green and Beautify Program				500,000.00		500,000.00
Coastal Resource Management				500,000.00		500,000.00
San Miguel Rescue and Responder/Traffic Operation					3,300,000.00	3,300,000.00
Operation of Business Permit/Licensing & Regulatory Unit		260,000.00				260,000.00
Total Special Purpose Appropriations		18,966,704.01	45,164,588.14	15,731,320.60	13,046,935.15	92,909,547.90
Total Expenditures		76,777,325.94	66,360,699.90	34,945,994.53	16,854,682.63	194,938,703.00
Ending Balance						

Certified Correct by:

Approved:


MERITCHE S. PEÑARANDA
 OIC-Mun. Budget Officer


HON. NORMAN D. SABDAO
 Municipal Mayor

ANNUAL INVESTMENT PROGRAM
(Funded by the 20% Development Fund of the LGU)

Budget Year : 2026
 Estimated NTA : 179,156,603.00
 20% of NTA : 35,831,320.60

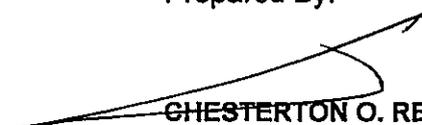
Province : Leyte
 Municipality : San Miguel

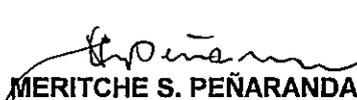
AIP Reference Code (1)	Program/Project/Activity Description (2)	Estimated Amount 2026 (3)
	I. SOCIAL DEVELOPMENT	
	A. Community Development	
3000-3-1-01-001-023	1 Establishment of Community College	2,000,000.00
8000-3-1-01-001-042	2 Expansion of Level III Water System (Loan Amortization)	25,500,000.00
	Total Social Development	27,500,000.00
	II. ECONOMIC DEVELOPMENT	
	A. Infrastructure Development Projects	
8000-3-1-01-001-024	1 Land Procurement for Public Use	4,331,320.60
8000-3-1-01-001-025	2 Solar Streetlights Installation	3,000,000.00
	Total Economic Development	7,331,320.60
	III. ENVIRONMENTAL MANAGEMENT	
	A. Environmental Management Program	
8000-3-1-01-001-023	Development of Public Cemetery	1,000,000.00
	Total Environmental Management	1,000,000.00
	GRAND TOTAL	35,831,320.60

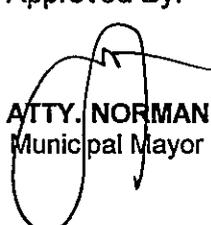
Prepared By:

Reviewed By:

Approved By:


GHESTERTON O. REYES
 Municipal Planning &
 Development Coordinator


MERITCHE S. PEÑARANDA
 OIC-Municipal Budget Officer


ATTY. NORMAN D. SABDAO
 Municipal Mayor

Local Disaster Risk Reduction and Management Fund FY 2026
LGU: San Miguel, Leyte

AIP Reference Code	Program/Project/Activity	Amount
	DISASTER PREVENTION AND MITIGATION	
9000-3-1-01-001-031	Orientation of DRRM/CCA and RA 10121 to Dept. Heads, staff and personel to include other stakeholder	10,000.00
	DISASTER PREPAREDNESS	
9000-3-1-01-001-034	Public Safety and Emergency Operations	50,000.00
9000-3-1-01-001-035	Intensify Early Warning System	50,000.00
9000-3-1-01-001-036	Information, Education Campign (IEC) Materials Production Distribution	10,000.00
9000-3-1-01-001-037	Provision for Capacity Development	300,000.00
9000-3-1-01-001-038	Provide MDRRM personnel and emergency response team insurance	100,000.00
9000-3-1-01-001-039	Attendance to trainings/seminars/workshop of MDRRMC members and MDRRMO staff	12,854.60
9000-3-1-01-001-040	Procurement of Equipment for Disaster Command Center	3,000,000.00
9000-3-1-01-001-041	Procurement of prepositioned equipments/supplies	2,000,000.00
9000-3-1-01-001-043	Provision of insurance to Municipal Buildings	200,000.00
9000-3-1-01-001-044	Improvement of Evacuation Centers	690,000.00
	DISASTER RESPONSE	
9000-3-1-01-001-045	QUIK RESPONSE FUND	2,924,080.55
9000-3-1-01-001-046	Provision for the conduct of Rescue Operation	100,000.00
	DISASTER RECOVERY AND REHABILITATION	
9000-3-1-01-001-047	Provide Livelihood and relief assistance	200,000.00
9000-3-1-01-001-048	Infrasructure Rehabilitation and repair	100,000.00
	Total LDRRM Fund	9,746,935.15

Prepared:

ZOILMAR C. TABALANZA
 LDRRMO II

Approved:

HON. NORMAN D. SABDAO
 Municipal Mayor



Concurred by:

Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF SAN MIGUEL
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN, SAN MIGUEL, LEYTE, HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, SAN MIGUEL, LEYTE ON OCTOBER 13, 2025

PRESENT:

Hon. Estanislao D. Sabdao, Jr.	-	Municipal Vice-Mayor/Presiding Officer
Hon. Jerome P. Peñaranda	-	SB Member
Hon. Danilo L. Aureo	-	SB Member
Hon. Norman Neil G. Martija	-	SB Member
Hon. Letecia G. Espos	-	SB Member
Hon. Francis Jay D. Sabdao	-	SB Member
Hon. Thelma M. Brazil	-	SB Member
Hon. Raul A. Salaño	-	SB Member
Hon. Richard Len B. Lapidario	-	SB Member
Hon. Samuel P. Salomon	-	-Ex-Officio Member, President, Liga ng mga Barangay

ABSENT:

Hon. Joss Novem B. Labaclado	-	Ex-Officio Member, President, Sangguniang Pambayang Pederasyon (on official leave)
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**Resolution No. 206
Series of 2025**

RESOLUTION APPROVING THE COMPREHENSIVE ANNUAL INVESTMENT PROGRAM (AIP) FOR CALENDAR YEAR 2026 OF THE MUNICIPALITY OF SAN MIGUEL, LEYTE AMOUNTING TO ONE HUNDRED NINETY-FOUR MILLION NINE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY

WHEREAS, presented for consideration is the Comprehensive Annual Investment Program (AIP) for CY 2026 of the Municipality of San Miguel, Leyte amounting to **ONE HUNDRED NINETY-FOUR MILLION NINE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY** submitted by the Municipal Mayor for approval;

WHEREAS, aforesaid Comprehensive Annual Investment Program (AIP) for CY 2026 was duly endorsed by the MDC for approval as embodied by MDC Resolution No. 2025-06, Series of 2025 dated September 19, 2025;

WHEREFORE, on motion of Hon. Thelma M. Brazil duly seconded by Hon. Letecia G. Espos, Hon. Raul A. Salaño, Hon. Francis Jay D. Sabdao, Hon. Danilo L. Aureo and Hon. Samuel P. Salomon;

RESOLVED, as it is hereby resolved, to approve, as it is hereby approved, the Comprehensive Annual Investment Program (AIP) for CY 2026 of the Municipality of San Miguel, Leyte amounting to **ONE HUNDRED NINETY-FOUR MILLION NINE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY**;

RESOLVED FURTHER, that MDC Resolution No. 2025-06, Series of 2025 and the prescribed AIP forms were duly signed by authorized signatories and shall be appended and form part of this resolution;

RESOLVED FINALLY that a copy of this resolution be furnished to the Sangguniang Panlalawigan for review and approval, the MDC Chairman, Municipal Mayor Atty. Norman D. Sabdao, the Local Finance Committee, the Municipal Planning and Development Coordinator and all others concerned for their information and guidance.

DATE APPROVED - **October 13, 2025**

I HEREBY CERTIFY to the correctness of the foregoing resolution.

BRYAN NEIL B. BRAZIL
Secretary to the Sangguniang Bayan

Attested by:

HON. ESTANISLAO D. SABDAO, JR.
Municipal Vice-Mayor/Presiding Officer

Approved:

ATTY. NORMAN D. SABDAO
Municipal Mayor

HON. JEROME P. PEÑARANDA
SB MEMBER

HON. DANILLO L. AUREO
SB MEMBER

HON. NORMAN NEIL G. MARTIJA
SB MEMBER

HON. LETECIA G. ESPOS
SB MEMBER

HON. FRANCIS JAY D. SABDAO
SB MEMBER

HON. THELMA M. BRAZIL
SB MEMBER

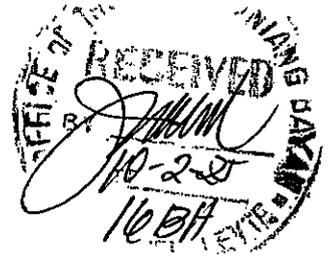
HON. RAUL A. SALAÑO
SB MEMBER

HON. RICHARD LEN B. LAPIDARIO
SB MEMBER

HON. SAMUEL P. SALOMON
President, Liga ng mga Barangay



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF SAN MIGUEL
-oOo-
OFFICE OF THE MUNICIPAL MAYOR



October 2, 2025

The Honorable
Members of the Sangguniang Bayan
Municipal Government of San Miguel
Leyte

Thru: **HON. ESTANISLAO D. SABDAO**
Mun. Vice-Mayor/Presiding Officer

Ladies and Gentlemen:

I have the honor to submit herewith the MDC Resolution No. 2025-06
Re.: Resolution Endorsing to the Sangguniang Bayan for approval of the
herein Comprehensive Annual Investment Program for Calendar Year 2026
in the amount of **ONE HUNDRED NINETY FOUR MILLION NINE
HUNDRED THIRTY EIGHT THOUSAND SEVEN HUNDRED THREE
PESOS (P 194,938,703.00)**.

Please consider this as an urgent agenda.

Very truly yours,


HON. NORMAND. SABDAO
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF SAN MIGUEL

-oOo-

MUNICIPAL DEVELOPMENT COUNCIL

**EXCERPT FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL (MDC)
MEETING HELD ON SEPTEMBER 19, 2025 AT EXECUTIVE BUILDING, MUNICIPAL
GROUNDS, SAN MIGUEL, LEYTE.**

PRESENT:

ATTY. NORMAN D. SABDAO	- Presiding Officer		
HON. ALFRED C. TABALANZA, JR.	- Member	HON. ERIC C. LESIGUES	- Member
HON. JOVITA L. REBOSO	- Member	HON. DANIEL S. NARRIDO	- Member
HON. ROSELDA A. ELBORE	- Member	HON. MARLENE B. SUPATAN	- Member
HON. SAMUEL P. SALOMON	- Member	HON. RYAN C. CAJUDO	- Member
HON. MANUEL S. DOMINGUEZ	- Member	HON. JOSE MARTIN CALAMAYA	- Member
HON. MELCON V. VIADOR	- Member	HON. BENECIO P. ARUTA	- Member
HON. GAVINO T. VALLERAMOS	- Member	HON. JOEMER R. LEGO	- Member
HON. ERWIN L. VALERIANO	- Member	HON. NORITA L. ACEBO	- Member
ZOILMAR C. TABALANZA	- CSO Rep.	ELIZABETH L. DEMAIN	- CSO Rep.

ABSENT:

HON. JESSIE E. ASIS	- Member	HON. THELMA M. BRAZIL	- Member
HON. EMMA P. BRUN	- Member	HON. LEONARDO T. CADORNA	- Member
HON. WENCESLAO E. BLONES	- Member	HON. SONIA A. BIACO	- Member
IAN SANCAJO	- CSO Rep.	EUGENIO VALLERAMOS	- CSO Rep.
REMEGIA LABACLADO	- CSO Rep.	ULDARICO ROSADINO	- CSO Rep.
CHRISTINE C. ABADA	- CSO Rep.	GENEROSO SAPASIP	- CSO Rep.
BERNABE LANDRITO	- CSO Rep.	MARIZA L. LABARRO	- CSO Rep.
ALLAN LABITAG	- CSO Rep.	RAY AURELL LOBRIGO	- CSO Rep.

RESOLUTION NO. 2025-06
Series of 2025

A RESOLUTION PASSED ENDORSING TO THE SANGGUNIANG BAYAN OF SAN MIGUEL, LEYTE FOR ITS APPROVAL THE HEREIN CY 2026 ANNUAL INVESTMENT PROGRAM (AIP) IN THE AMOUNT OF ONE HUNDRED NINETY FOUR MILLION NINE HUNDRED THIRTY EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY

WHEREAS, presented for consideration during the deliberation is the passing of a resolution endorsing to the Sangguniang Bayan of San Miguel, Leyte the approval of the herein **CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)**;

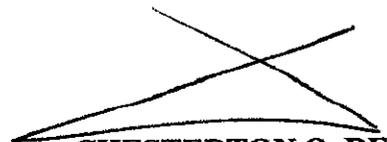
WHEREAS, after the presentation and deliberation, the Council agreed to pass this resolution;

NOW THEREFORE, on motion of **Hon. Roselda A. Elbore**, Punong Barangay of Brgy. Santol and MDC Member, and duly seconded by **All MDC Members**, be it;

RESOLVED, as it is hereby resolved, to endorse to the Sangguniang Bayan of San Miguel, Leyte the approval of the herein **RESOLUTION ENDORSING TO THE SANGGUNIANG BAYAN OF SAN MIGUEL, LEYTE FOR ITS APPROVAL THE HEREIN CY 2026 ANNUAL INVESTMENT PROGRAM (AIP) IN THE AMOUNT OF ONE HUNDRED NINETY FOUR MILLION NINE HUNDRED THIRTY EIGHT THOUSAND SEVEN HUNDRED THREE PESOS (P194,938,703.00) ONLY**.

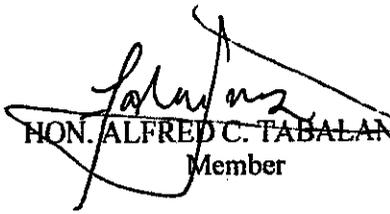
APPROVED UNANIMOUSLY: September 19, 2025.

I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING RESOLUTION.


CHESTERTON O. REYES
MDC Secretary

ATTESTED BY:

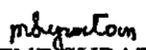
HON. THELMA BRAZIL
Member


HON. ALFRED C. TABALANZA, JR.
Member

HON. EMMA P. BRUN
Member


HON. JOVITA L. REBOSO
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HON. MARLENE SUPATAN
Member

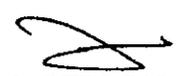

HON. SAMUEL P. SALOMON
Member

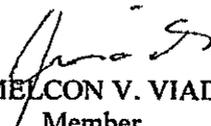

HON. RYAN C. CAYUDO
Member


HON. MANUEL S. DOMINGUEZ
Member

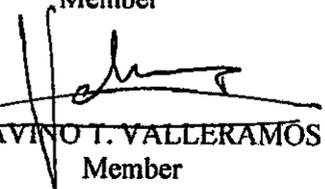
HON. LEONARDO T. CADORNA
Member

HON. JESSIE E. ASIS
Member

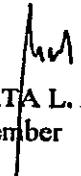

HON. JOSE MARTIN CALAMAYA
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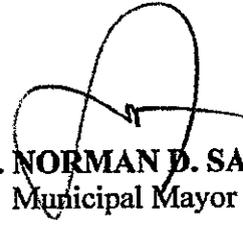

ZOILMAR TABALANZA
CSO Rep.

MARIZA L. LABARRO
CSO Rep.

ALLAN LABITAG
CSO Rep.

RAY AURELL LOBRIGO
CSO Rep.

Approved:


ATTY. NORMAN D. SABDAO
Municipal Mayor

2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)			
1000	I. GENERAL PUBLIC SERVICES SECTOR														
1000-000-3-1-01	A. Executive Services	OMM	January	December	Efficient & effective executive services	General Fund	13,476,295.57	4,959,000.00	300,000.00	18,745,295.57					
1000-3-1-01-001-001	1. Public Information and Dissemination Activities	OMM	January	December	Well-informed Public/constituents	General Fund		200,000.00		200,000.00					
1000-3-1-01-001-002	2. Conduct of BARANGAYAN/Brgy. Consultative Assemblies	OMM/OMPDC / OMBO	April	June	Munisipyo ha Brgy./Participative Planning & Budgeting Initiated	General Fund		200,000.00		200,000.00					
1000-3-1-01-001-004	Local Special Bodies & Council/LCPC/BAC & other Functional Committees P/P/As	OMM	January	December	Logistics provided	General Fund		200,000.00		200,000.00					
1000-3-1-01-001-005	5. Moral Recovery Program/Municipal Enhancement Program	OMM	January	December		General Fund		715,496.77		715,496.77					
1000-3-1-01-002	7. Human Resource Management/Unit	OMM/HRMO	January	December	Efficient & effective Human Resource services	General Fund	521,256.44	107,000.00	140,000.00	768,256.44					
1000-3-1-01-002-001	3. Human Resource Development Program		January	December		General Fund		590,517.24		590,517.24					
1000-3-1-01-003	8. Business Permit Licensing & Regulatory System/Unit	BPLRU	January	December	Efficient & effective Licensing Services services	General Fund	521,256.44	77,000.00	60,000.00	658,256.44					
1000-3-1-01-003-001	Operation of Business Permit/Licensing & Regulatory Unit		January	December	Streamlined BPL System	General Fund		260,000.00		260,000.00					
	a. Hiring of Job Orders														
	b. Purchase of Office Supplies including Business Permit Stickers & Tarpaulins														
1000-000-3-1-02	B. Legislative Services	OMM/MSB	January	December	Efficient & effective legislative services	General Fund	16,340,526.34	2,489,000.00	150,000.00	18,983,526.34					
1000-3-1-02-002-001	1. Formulation/Enactment of Code/Ordinances	OMM/MSB	January	December	Ordinances/enactment process facilitated	General Fund		100,000.00		100,000.00					
	a. Code of General Ordinances														
	b. Zoning Ordinance														
	c. Women's Welfare Code														
	d. Local Code for Children														
	e. Comprehensive Traffic Ordinances														
	f. Revenue Code (Amendment)														
	g. Fishery Ordinances (Amendment)														
	h. Creation of Essential Positions Ordinances														
	i. Other Code/Ordinances														
1000-3-1-02-002-002	2. Human Resource Development-Capability Building	OMM/MSB	January	December	Enhanced officials/employees	General Fund		100,000.00		100,000.00					
1000-000-3-1-03	C. Legislative Support Services	OSSB	January	December	Efficient & effective legislative support services	General Fund	2,181,113.46	147,000.00		2,328,113.46					
	BALANCE BROUGHT FORWARD						33,044,448.25	10,155,014.01	650,000.00	43,849,462.26	0.00	0.00			0.00

Attested by:

HON. NORMAN D. SABDAO
Municipal Mayor

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

CHESTERION O. REYES
Municipal Planning & Development Coordinator

Prepared by:

2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)			
	BALANCE CARRIED FORWARD														
1000-000-3-1-04	D. Planning and Development Coordination Services	OMPDC	January	December	Efficient & effective planning and dev't. coordination services.	General Fund	2,250,255.74	441,000.00	50,000.00	2,741,255.74					
1000-3-1-04-004-001	1 Planning Activities	OMPDC	January	December	Planning logistics provided	General Fund	33,044,449.25	10,155,014.01	650,000.00	43,849,462.26					
	a. Hiring of 1 support staff														
	b. Preparation and presentation of final AIP 2027 for approval														
1000-3-1-04-004-002	2 Land Procurement for Public Use	OMPDC/OMM	January	December	Livelihood Programs implemented	General Fund		4,700,000.00		4,700,000.00					
	Purchase of Lot														
1000-3-1-04-004-003	3 Community College Operation	OMPDC/OMM	January	December	Community College provided	General Fund		3,519,250.00		3,519,250.00					
	a. Salary for the ten (10) Professors (12 mos.)														
	b. Fixtures and Teaching Paraphernalias														
1000-000-3-1-05	E. Budgeting Services	OMBO	January	December	Efficient & effective budgeting services	General Fund	1,903,792.00	274,000.00	80,000.00	2,257,792.00					
1000-3-1-05-005-001	1. Budgeting Activities	OMBO	January	December	Budgeting logistics provided	General Fund		250,000.00		250,000.00					
1000-3-1-05-005-002	2. Implementation of eBudget ESRE	OMBO	January	December	Improved Budgeting services	General Fund		150,000.00		150,000.00					
1000-000-3-1-06	F. Accounting Services	OMAC	January	December	Efficient & effective accounting services	General Fund	2,756,508.92	222,000.00	120,000.00	3,098,508.92					
1000-3-1-06-006-001	1. Operation and Maintenance of Financial Management System with Digital Back-up	OMAC	July	December	Improved accounting services	General Fund		334,520.00		334,520.00					
	a. Labor component														
	b. Purchase of 1 unit heavy duty document scanner														
	c. Purchase of 1 piece External Hard Drive														
1000-000-3-1-07	G. Treasury Services	OMT	January	December	Efficient & effective treasury services	General Fund	3,842,078.82	504,000.00		4,346,078.82					
1000-3-1-07-007-001	1. Tax Collection Enforcement Program on Real Properties/ Local Revenues	OMT	January	December	Local revenue collection increased	General Fund		150,000.00		150,000.00					
	a. Hiring of 1 Job Order employee														
	b. Purchase of Office Supplies														
1000-3-1-07-007-002	2. Implementation of Integrated Taxation (I-Tax) Computerization Program	OPT/OMT	October	December	Increase RPT collection	General Fund									
	a. Hiring of 1 Job Order employee														
	b. Purchase of Office Supplies														
	c. Collection target met														
	d. I-Tax Computerization Program on Real Properties implemented														
	a. Hiring of 1 Job Order employee														
	b. Purchase of Office Supplies														
	BALANCE BROUGHT FORWARD						43,797,083.73	20,999,744.01	900,000.00	65,696,867.74				150,000.00	0.00

Attested by:

[Signature]
HON. NORMAN D. SABBAD
Municipal Mayor

Page 2 of 23

Prepared by:

[Signature]
MERITCHE S. PEÑARANDA
Municipal Budget Officer

[Signature]
CHRISTERTON O. REYES
Municipal Planning & Development Coordinator

2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	Expenditure		
	BALANCE CARRIED FORWARD														
1000-3-1-07-007-003	3. Electronic Statement of Receipts & Expenditures (ESRE) Monitoring/Reporting and On-Line Submission of Reports	OMT	January	December	On-time submission of report	General Fund		150,000.00							
	a. Hiring of 1 Job Order employee														
	b. Purchase of Office Supplies														
	c. Training Expenses														
1000-3-1-07-007-004	4. Implementation of Revenue Generation Program	MFC/OMT	January	December	Improved local revenue	General Fund		150,000.00							
	a. Hiring of 1 Job Order employee														
	b. Office Supplies/ Tarpapers, & other supplies														
1000-3-1-08	H. Assessment of Real Property Services	OMAS	January	December	Efficient & effective assessment of real property	General Fund	1,874,389.68								
	a. Installation of Computer Aided Drawing														
	a. A3 printer and photocopier														
	b. Repair and maintenance of IT Equipments including ITAX														
	c. Purchase of Filing Cabinets														
	d. Attendance and Payment of Trainings, Seminars and Conventions														
1000-3-1-08-008-002	Tax Mapping	OMAS	January	December	Program implemented	General Fund	130,000.00								
	a. Hiring of 1 Job Order														
	b. Office Supplies														
1000-3-1-08-008-004	Record Management System	OMAS	January	December	Program implemented	General Fund	120,000.00								
	Information and Communication Technology, Equipment and Installation														
1000-3-1-08	I. Civil Registration Services	OMCR	January	December	Efficient & effective civil registration services	General Fund	1,736,748.52								
	1 Civil Registration Campaign PPA's														
1000-3-1-08-008-001	2 Implementation of Philippine Civil Registration System (PHILCRIS)	OMCR	January	December	Awareness of inhabitants of Civil Registration	General Fund	150,000.00								
	a. Hiring of one (1) support staff														
	b. Purchase of forms, supplies and materials														
1000-3-1-08-008-003	3 Mass Wedding	OMCR/MSWD/MHO	January	December	Live-in partners solemnized	General Fund	100,000.00								
	a. Solemnization of Marriage to Unwed Couples														
	b. Procurement of forms and supplies														
	c. Purchase of t-shirt, decoration and token for participants														
1000-3-1-01-001-004	J. Administration of Justice Services	OMCTC	January	December	Efficient & effective administration of justice services	General Fund	240,000.00								
1000-3-1-01-001-007	K. Promotion of Public Order & Safety Services	OMM/OMLGOO	January	December	Public order & safety services provided	General Fund	85,000.00								
	BALANCE BROUGHT FORWARD						47,408,221.93	22,697,184.00	900,000.00	71,005,405.94	150,000.00				

Attested by:
HON. NORMAN D. SABDAO
Municipal Mayor

Page 3 of 23
MERITCHE S. PEÑARANDA
Municipal Budget Officer

Prepared by:
CHESTER TONTO REYES
Municipal Planning & Development Coordinator

CY 2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (in Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	TOTAL		
															Climate Change Adaptation (12)
	BALANCE CARRIED FORWARD														
	d. IEC's for first aid, hazards, pre-fire planning, fire prevention and suppression emergency services and RA9514		January	December											
	e. Provision for office furnitures and fixtures, equipment of the office and quarters of fire station		January	December											
	f. Maintenance of Fire Truck and Rescue 911 apparatus		January	December											
	g. Assistance to responding units during fire conglaration														
	P. REPAIR & MAINTENANCE OF GOVERNMENT FACILITIES														
1000-3-1-10-010-001	1 Repair and Maintenance of Public Buildings	OME	January	December	Well-maintained Buildings	General Fund		1,500,000.00			1,500,000.00				A424-12
	a Hiring of one (1) Draftsman														
	b Hiring of one (1) Engineer-1														
	c Hiring of one (1) JO for Rep. & Maint. Of Public Market Buildings														
	d Hiring of one (1) Job Order for Rep. & Maint. Of Public Slaughterhouse														
	e Repair of various Public Building & Maintenance of Public Building	OME	January	December	Well-maintained bridges and roads	General Fund		500,000.00			500,000.00				A634-06
1000-3-1-10-010-002	2 Repair and Maintenance of Road, Highways & Bridges														
	a Hiring of Job Orders														
	b Purchase of Construction materials														
1000-3-1-10-010-003	3 Repair and Maintenance of Other Structures	OME	January	December	Well-maintained Public Structures	General Fund		500,000.00			500,000.00				
	a Hiring of Engineer-1														
	b Purchase of Construction materials														
1000-3-1-10-010-004	4 Repair & Maintenance - Mun. Auditorium	OME	January	December	Well-maintained Public Structures	General Fund		200,000.00			200,000.00				A424-12
	a Hiring of Job Order														
	b Purchase of Construction materials														
1000-3-1-01-001-014	Q. National Gov't Agencies PIPA's (Mun. Counterpart)	OMM	January	December	Counterpart provided for NCAs/NGOs	General Fund		500,000.00			500,000.00				
	1. Hiring of Job Order Employees to be assigned to NGAs		January	December				47,408,221.93	28,375,184.01	900,000.00	76,683,405.94				
	GENERAL PUBLIC SERVICE SECTOR TOTALS							47,408,221.93	28,375,184.01	900,000.00	76,683,405.94				

Prepared by:

Chesterion G. Reyes
CHESTERION G. REYES
Municipal Planning & Development Coordinator

Attested by:

Norman D. Sabdao
HON. NORMAN D. SABDAO
Municipal Mayor

CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)
 BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)			
													TOTAL		
BALANCE CARRIED FORWARD															
	2. Healthy Lifestyle P/P/As														
3000-3-1-01-001-016	a. Sports Development Program	OMM/MSC	January	December	Sports activities conducted	General Fund		200,000.00							
	a.1 Purchase of Sports Equipment														
	a.2 Conduct of Basketball Tournament (Sanlor Division)														
	a.3 Conduct of Basketball Clinic and Tournament Elementary and Secondary Level														
3000-3-1-01-001-017	b. Healthy Lifestyle Program	OMM/MSC	January	December	Healthy lifestyle promoted	General Fund		100,000.00							
	b.1 Conduct healthy lifestyle exercises regularly														
	b.2 Conduct Public Zumba every Saturday														
	b.3 Ballroom Dancing and Zumba for employees every Friday afternoon.														
	b.4 Conduct regular check-up														
	b.5 Conduct Family Day for employees														
	3. Provision of Sports Center/Playground														
	a. Establishment of Municipal Park & Plaza														
	i. Maintenance of Children's Park & Plaza	OMM/OMSWD													
	4. Cultural Preservation/Enrichment of Arts & Heritage														
3000-3-1-01-001-018	a. Tourism Program, Projects and Activities	OMM	January	December		General Fund		300,000.00							
3000-3-1-01-001-019	b. San Miguel Day Celebration (RA #7791)	OMM	Sept. 1	Sept. 29		General Fund		500,000.00							
3000-3-1-01-001-020	c. San Miguel Founding Anniversary Celebration	OMM	March 10	March 10		General Fund		500,000.00							
	5. Manpower Development														
3000-3-1-01-001-021	a. Municipal Livelihood Enhancement Program														
	b. Self-employment Assistance Program	DSWD/			Seed capital for self-employment provided for the needy head of the family										
	c. Micro-enterprise Dev. Track & Employment Facilitation Track	OMSSWO	January	December				2,770,000.00		2,000,000.00					
BALANCE BROUGHT FORWARD															
								2,770,000.00		2,000,000.00					

Attested by:

[Signature]
 HON. NORMAN D. SABDAO
 Municipal Mayor

[Signature]
 MERITCHE S. PENARANDA
 OIC-Municipal Budget Officer

[Signature]
 CHESTERTON O. REYES
 Municipal Planning & Development Coordinator

2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (1-4)
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	Climate Change Mitigation (13)	
3000-3-1-13	BALANCE CARRIED FORWARD	OMHO	January	December	Efficient & effective health services	General Fund	12,786,282.02	2,770,000.00	2,000,000.00	4,770,000.00	17,211,802.82	-	-	
3000-3-1-13-013-001	B. HEALTH SERVICES	DSWD/MSWD/MHO	January	December	Decreased incidence of malnutrition from 20% to 18	General Fund	500,000.00	500,000.00		500,000.00				
	1. Implementation of Health Program	OMHO												
	a. Nutrition Program													
	a.1													
	1 Hiring of Job Order Nutrition Program Encoder @													
	2 MNAO incentive at 2,500.00 per month													
	3 Provision of Nutrition Program commodities													
	4 Daily feeding of malnourished children for 3 months													
	5 BNS incentive @ 500/month incentive of 27 BNS @ P													
	6 Nutrition Month Celebration													
	7 Infant and Young Child Feeding													
	8 Integrated Management of Acute Malnutrition													
	9 Dietary Supplementation Projects													
	a. Dietary Supplementation for pregnant women													
	b. Dietary Supplementation for children 6-23 months													
	c. Dietary Supplementation for pre-school children in CDCs and SNPs													
	d. School-based supplementary feeding													
	10 Nutrition Promotion Project for Behavior Change													
	11 Micronutrient Supplementation (Vitamin A, Iron-folic acid, Multiple micronutrient powder, Zinc)													
	12 Mandatory Food Fortification													
	13 Nutrition in Emergencies													
	14 Overweight and Obesity Management and Prevention Project													
	15 Nutrition-Sensitive Projects													
	16 Mobilization of LGU for Delivery of Nutritional Outcomes													
	17 Policy development for food and nutrition													
	18 Strengthen management support for LMAP effectiveness													
3000-3-1-13-013-002	b. Primary Health Care Program	OMHO	January	December	15,000 populations with access to health care	General Fund	1,000,000.00	1,000,000.00		1,000,000.00				
	i. Honoraria for 110 BHW @ P 500.00/month for the delivery of basic health services													
	ii. Provision of Additional allowance for DOH deployed RHIM & RNS													
	iii. Hiring of 1 Job Order to assist in medical consultations (Health Worker)													
3000-3-1-13-013-003	c. Sentrong Sigla Program	OMHO	January	December	Sustained 3 in 1 Philhealth accreditation	General Fund	30,000.00	30,000.00		30,000.00				
	c.1 Activities related to PhilHealth Accreditation and DOH licensing of TB DOTs, Birthing Unit, Adolescent Care, Animal Bite Treatment Center, and Ambulance Services													
	BALANCE BROUGHT FORWARD						12,786,282.02	8,725,520.80	2,000,000.00	23,511,802.82				

Attested by:

Norman D. Sabdao
NORMAN D. SABDAO
Municipal Mayor

Mertiche S. Penaranda
MERTICHE S. PEÑARANDA
OIC-Municipal Budget Officer

Chesterton O. Reyes
CHESTERTON O. REYES
Municipal Planning & Development Coordinator

Prepared by:

CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	Expenditure		
															Climate Change Adaptation (12)
BALANCE CARRIED FORWARD															
3000-3-1-13-013-004	d. Reproductive Health Care Program	OMHO	January	December	Increased rate of FP acceptors to 45 %-60%	General Fund									
	d.1 Pap Smear/IUD insertion/Acetic Acid Test														
	d.2 Pap smear fee @ 500/ person														
3000-3-1-13-013-005	e. Communicable/Non-Communicable Disease Prevention Program	OMHO	January	December	Improved general health & health seeking behavior	General Fund		200,000.00							
	e.1 Activities related to enhanced delivery and Management of common diseases and illness and control of emerging disease; such as														
	i Hypertension and DM club														
	ii. HIV-AIDS Screening/counseling														
	iii. HIV AIDS orientation to high school and high-risk population														
	iv. National Tuberculosis Program graduation, recognition of best practices per brig.														
3000-3-1-13-013-008	f. National Voluntary Blood Donation Program	OMHO	January	December	Hospitalized patients provided blood thru Voluntary Blood Donation	General Fund		200,000.00							
	1 Conduct of Voluntary Blood Donation				Voluntary Blood Donation conducted										
	i Catering services for blood donors														
	ii Give aways for blood donors														
3000-3-1-13-013-007	g. Environmental Health/WASH Program	OMHO	January	December	Environmental health & sanitation maintained	General Fund		200,000.00							A411-05
	g.1 Conduct of Activities related to Environmental Health														
	i Food Handlers Training														
	ii Purchase of EYS Material Campaign														
	iii Purchase of chlorines for water disinfection														
BALANCE BROUGHT FORWARD															
							12,786,282.02	9,425,520.80	2,000,000.00	24,211,802.82	200,000.00	200,000.00			

Prepared by:

Merritche S. Penaranda
MERRITCHE S. PENARANDA
 OIC-Municipal Budget Officer

Page 9 of 23

Attested by:

Hon. Norman D. Sabdao
HON. NORMAN D. SABDAO
 Municipal Mayor

CY 2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)			
	BALANCE CARRIED FORWARD														
3000-3-1-13-013-008	h. Maternal and Child Health Care (MCH)	OMHO	January	December	Increased % of PNCU improved maternal & newborn health care	General Fund	12,786,282.02	9,425,520.80	2,000,000.00	24,211,802.82	200,000.00				
	h.1 Hiring of Job Orders to assist in Birthing Unit							376,660.91		376,660.91					
	h.3 Conduct of Buritis Congress Activity														
	h.4 Conduct Operation Tuli														
	h.5 Adolescent Care Program														
	h.6 Medical Mission														
3000-3-1-13-013-009	i. Dental Health Program	OMHO	January	December	dental carries (15,000 population)	General Fund		300,000.00		300,000.00					
	i.1 Purchase of Medicines and needs for dental clinic														
3000-3-1-13-013-010	j. Indigency Prog-Ambulance Emergency Assistance Services		January	December	Transportation services to hospital provided to patients during emergency cases	General Fund		300,000.00		300,000.00					
	j.1 Hiring of Ambulance personnel to accompany ambulance during transport														
	j.2 Provision of fuel for free ambulance use during emergency transport of patients														
	j.3 Traveling expenses of driver for holidays and after work hours														
	j.4 Mobile load for RHU phone and ambulance phone for transport and emergency communication @ P 500.00/month														
3000-3-1-13-013-011	k. Animal Bike Center	OMHO	January	December				500,000.00		500,000.00					
	k.1 Municipal counterpart for Common Health Trust Fund (CHTF) - 1% of the 20% IRA							50,000.00		50,000.00					
3000-3-1-13-013-012	l. Schistosomiasis Program	OMHO	January	December	Program implemented	General Fund		100,000.00		100,000.00					
3000-3-1-13-013-013	m. HIV/AIDS Prevention Program	OMHO	January	December	Program implemented	General Fund		50,000.00		50,000.00					
3000-3-1-13-013-014	n. Leprosy Program	OMHO	January	December	Program implemented	General Fund		20,000.00		20,000.00					
3000-3-1-13-013-015	o. National Tuberculosis Program	OMHO	January	December	Program implemented	General Fund		100,000.00		100,000.00					
3000-3-1-13-013-016	p. National Immunization Program	OMHO	January	December	Program implemented	General Fund		200,000.00		200,000.00					
3000-3-1-13-013-017	q. Promotion of personal Hygiene-ECCD	OMHO	January	December	Program implemented	General Fund		100,000.00		100,000.00					
3000-3-1-13-013-018	r. TB DOTS Program	OMHO	January	December	Program implemented	General Fund		50,000.00		50,000.00					
3000-3-1-13-013-019	s. New Born Screening Program	OMHO	January	December	Program implemented	General Fund		50,000.00		50,000.00					
3000-3-1-13-013-020	t. Local Epidemiology Surveillance Unit Program	OMHO	January	December	Program implemented	General Fund		50,000.00		50,000.00					
3000-3-1-13-013-021	v. LDRRM Program	OMHO	January	December	Program implemented	General Fund	12,786,282.02	11,622,187.71	2,000,000.00	26,408,463.73	200,000.00	0.00	0.00		
	BALANCE BROUGHT FORWARD														

Attested by:

Page 10 of 23

HON. NORMAN D. SABDAO
Municipal Mayor

MERITCHE S. PENARANDA
CIC-Municipal Budget Officer

CHESTERFON O. REYES
Municipal Planning & Development Coordinator

Prepared by:

2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure		CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)		
BALANCE CARRIED FORWARD														
3000-3-1-13-013-022	w. Municipal Infirmary Operation	OMHO	January	December	Health services provided	General Fund		2,300,000.00			2,300,000.00			
000-3-1-13-013-022-1	x. Municipal Infirmary Health Provider Compensation	OMHO	January	December	Health services provided	General Fund		5,400,000.00			5,400,000.00			
3000-3-1-13-013-023	y. Smoking Cessation Program -ROA	OMHO	January	December	Health services provided	General Fund		50,000.00			50,000.00			
3000-3-1-13-013-024	z. Mental Health GAP	OMHO	January	December	Health services provided	General Fund		300,000.00			300,000.00			
C. HOUSING AND COMMUNITY DEVELOPMENT														
1. Sanitary Services														
a. Solid Waste Management Program														
3000-3-2-14-014-001	a.1 Operation of Material Recovery Facility (MRF)	OMM	January	December	Comprehensive Solid Waste Mgmt. Plan Implemented	General Fund		200,000.00			200,000.00			M324-02
	i. Hiring of job order	OMENRO												
	ii. Procurement of Safety Gear, Power Consumption, Procurement of Bloweractor Operation Input material													
	iii. Repair & Maintenance of MRF Machines, Backhoe/Loader, Grasscutter													
3000-3-2-14-014-002	a.2 Garbage Collection	OMENRO				General Fund		600,000.00			600,000.00			M324-04
	i. Hiring of 2 driver job order													
	ii. Hiring of 6 job order-Garbage Collector													
	a.3 Purchase of Fuel/Oil/Lubricants													
	3. Street Lighting													
3000-3-1-10-010-007	a. Maintenance of Streetlights	OME	January	December	Streetlights maintained	General Fund		200,000.00			200,000.00			
BALANCE BROUGHT FORWARD								12,786,282.02	20,672,181.71	2,000,000.00	35,458,463.73	1,000,000.00		

Prepared by:


CHESTERON O. REYES
Municipal Planning & Development Coordinator

Attested by:


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Attested by:


HON. NORMAN D. SABDAO
Municipal Mayor

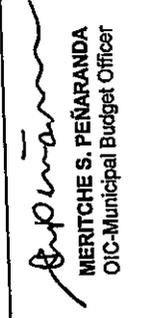
CY 2026 ANNUAL INVESTMENT PROGRAM
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

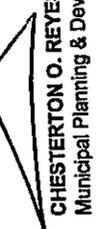
Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure		CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)		
	BALANCE BROUGHT FORWARD													
8000-3-2-12-012-003	3. Youth Welfare Program A. Establishment of Youth Development Office B. Wages of one (1) support C. Conduct of Orientation Program and Seminar on Mental Health Awareness Among Adolescents 1. Catering Services 2. Supplies 3. Honorarium of Resource Person Conduct Mental Health Awareness Among Adolescents Poster Making D. Youth Summit E. Supplies	OMSWDO	January	December	Program implemented Youth Development Office established Support staff hired No. of attendees participated during the conduct of the Mental Health Awareness Among Adolescents No. of youths participated in the poster making Youth Summit celebrated Supplies purchased 150 women organized and availed of services Hired one (1) support staff Crisis Intervention Center maintained Women's Month Celebration celebrated	General Fund	15,861,711.16	21,889,684.94	2,000,000.00	39,751,396.10	1,000,000.00			
8000-3-2-12-012-004	4 Women's Welfare Program A. Wages of one (1) support staff B. Maintenance of Crisis Intervention Center Purchase of supplies & fixtures C. Women's Month Celebration Conduct several activities 1. Free grocery items 2. Distribution of assorted vegetable seeds 3. Orientation on R.A. 9262 (Anti-Violence Against Women and their Children), R.A. 8710 (Magna Carta for Women) D. Referral of abused clients for legal assistance and psychological evaluation E. Agri-livelihood trainings for the women sector	OMSWDO	January	December	150 women organized and availed of services Hired one (1) support staff Crisis Intervention Center maintained Women's Month Celebration celebrated No. of male/female victim-server referred No. of women trained on agri-livelihood related programs by the end of the year	General Fund	200,000.00			200,000.00				
8000-3-2-12-012-005	5. Family Welfare Program 1 Observance of Family Week Celebration/PES Catering services/Supplies/Talipalit Honorarium of Resource person/Gift packs/Photobooth 2 Pre-marriage Counseling Service Counseling on preparing for conjugal and family life, handling marital adjustment problems, differences, enriching marital relationship and deciding about legal 3 Practical skills development and livelihood program Conduct one (1) day training on food processing, haircutting, manicure and pedicure	OMSWDO	January	December	150 families served	General Fund	100,000.00			100,000.00				
	BALANCE CARRIED FORWARD						15,861,711.16	22,289,684.94	2,000,000.00	40,151,396.10	1,000,000.00			

Attested by:

HON. NORMAN D. SABDAO
Municipal Mayor


MERITCHE S. PENARANDA
OIC-Municipal Budget Officer

Prepared by:

CHESTERTON O. REYES
Municipal Planning & Development Coordinator

CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	TOTAL		
															Climate Change Adaptation (12)
BALANCE BROUGHT FORWARD															
3000-3-2-12-012-008	6. Pantawid Pamilya Filipino Program (4P's)	BWDO/MSWD	January	December	150 members served	General Fund									
	A. OFFICE EQUIPMENT				Procured office equipment										
	B. PANTAWID ACTIVITIES				Household Graduation conducted										
	1. Household Graduation (1 st and 2 nd Semester)				MIAC Meeting conducted										
	2. MIAC Meeting (3 Meetings)				Office supplies purchased										
	C. OFFICE SUPPLIES														
3000-3-2-12-012-007	7. Solo Parent Program	OMSWDO	January	December	100 solo parents served	General Fund									
	a. Provision of solo parents IDs				Solo parents provided with IDs										
	b. Orientation on Solo Parents Act and Organization of Solo Parents				No. of solo parents provided with skills training and alternate										
	b.1 Catering Services														
	b.2 Supplies														
	b.3 Honorarium of Resource person														
	c. Provision of financial assistance for education, livelihood, housing & health services				No. of solo parents and their children received with financial										
3000-3-2-12-012-008	8. Emergency Assistance/Indigency Program	OMSWDO	January	December	Program implemented	General Fund									
	a. Provision of the emergency assistance programs				500 clients served with the following assistance:										
	1. Financial Assistance/Food assistance/Sheiter Assistance				No. of beneficiaries provided with psychosocial first aid and social work										
	Medicines/Blood/Transportation/Used clothing/Laboratory examinations/Burial Assistance/hospitalization and non food assistance														
	2. Provision of psychosocial support and referral services														
	* Provision of psychosocial first aid and social work counseling														
	* Referral to any agency that has the appropriate programs and services to respond on the client's situation														
BALANCE BROUGHT FORWARD															
					15,861,711.16		22,289,684.94	2,000,000.00	40,151,396.10	1,000,000.00					
						General Fund	50,000.00		50,000.00						
						General Fund	30,000.00		30,000.00						
						General Fund	2,000,000.00		2,000,000.00						
						General Fund	24,369,684.94	2,000,000.00	42,231,396.10	1,000,000.00					

Prepared by:

CHESTERON O. REYES
Municipal Planning & Development Coordinator

Attested by:

HON. NORMAN D. SABDAO
Municipal Mayor

2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure		CC Typology Code (1-4)
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	
							15,861,711.16	25,743,108.94	2,000,000.00	43,604,820.10	1,000,000.00	-	
	BALANCE CARRIED FORWARD					General Fund		10,000.00			10,000.00		
	11. IMPLEMENTATION OF SPECIAL LAWS	OMSWDO	January	December	21 Bigygs. ICE on Special Laws established								
3000-3-2-12-012-012	Capability building on Juvenile Justice Welfare System		January	December									
	a. Advocacy on Different special Laws on Children, Women and Youth												
	b. Procurement of Advocacy Materials												
	c. Implementation of Special Laws in the Municipality:												
	d. RA 7610 (Child protection law)												
	RA 9262 (VAWC Law)												
	RA 9208 (Anti-Trafficking Law)												
	RA 10410 (Early Years Law)												
	RA 9710 (Magna Carta for Women)												
	RA 9344 (Juvenile Delinquent Act)												
	RA 7655 (Kasambahay Law)												
	PD 603 (Child and Youth Welfare Code)												
	BP344 (Accessibility Law)												
	e. Supplies	OMSWDO			Program implemented	General Fund		50,000.00			50,000.00		
	12 POPULATION PROGRAM												
3000-3-2-12-012-013	a. Implementation of Population Program/Project/Activity												
	b. Annual World Population Day Celebration												
	c. Responsible Parenthood Movement												
	d. Pre-Marriage Counseling Symposium on Adolescent responsible												
	e. Attendance to trainings, seminars, conferences, convention of												
	f. RP-RH Law on implementation (RA 10354)												
	g. Sons and Daughters Encounter for youth activity												
	h. Family Development Sessions												
	i. Program Review and Evaluation Workshop (PREW)												
3000-3-2-12-012-014	13 Community Welfare Program	OMSWDO	January	December	Program implemented								
	a. Wages of Community Welfare Staff for LGU Community Welfare Structures and programs/activities												
	b. Travelling expenses for sustainability evaluation of LGU LED sub projects												
	f. Other MOOE												
3000-3-2-12-012-015	14 KALAHI CIDSS Philippine Community Resilience Project Panahon ng Pagkilos	OMSWDO	January	December	Program implemented	General Fund		70,000.00			70,000.00		
3000-3-2-12-012-018	15 Special Drug Education Center (SDEC)	OMSWDO	January	December	Program implemented	General Fund		30,000.00			30,000.00		
3000-3-2-12-012-017	16 ANTI-TRAFFICKING IN PERSONS - VIOLENCE AGAINST WOMEN AND AID TO THE BARANGAY	OMSWDO	January	December	Program implemented	General Fund		20,000.00			20,000.00		
3000-3-1-01-001-022	(P 1,000.00 each for 21 compliant bigygs.)	OMM	January	December	Aid to the bigygs. Provided	General Fund		21,000.00			21,000.00		
	SOCIAL SERVICE SECTOR TOTALS							25,943,108.94	2,000,000.00		43,805,820.10	1,000,000.00	

Attested by:

HON. NORMAN D. SARDAO
Municipal Mayor

MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer

Prepared by:
GHESTERONG-REYES
Municipal Planning & Development Coordinator

2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure		CC Typology Code (1-4)
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)	
8000	III. ECONOMIC SERVICES SECTOR	OMAG			Incident & Emergency agricultural services	General Fund	2,856,633.43	188,800.00		3,045,433.43			
8000-3-2-11	A. Agricultural Services	OMAG				General Fund		300,000.00		300,000.00			M114-10
8000-3-2-11-011-001	1. Agricultural Dev't & Food Security Program	OMAG	January	December	FAITH garden Maintained	General Fund		300,000.00					
	a. Food Always In The Home (FAITH Project)												
	a.1 Conduct operation and maintenance related activities of FAITH GARDEN												
	a.2 Hiring of two (2) laborers												
	a.3 Purchase of assorted vegetable seeds to be distributed to identified/validated households for backyard gardening in various barangays in the Municipality.												
	a.4 Conduct operation and maintenance activities of Container Garden, Indigenous vegetables and spices, Vegetable seedling production												
8000-3-2-11-011-002	b High Valued Commercial Crops Production Project	OMAG	January	December	HVCCPP Implemented	General Fund		300,000.00		300,000.00			A112-02
	b.1 Operationalization of Demo Area on High Value Commercial Crops												
	b.2 Hiring of laborer for Land Preparation; 8 Man-animal days (3x plowing, 2x harrowing, 1 time turnrow/Ridge Formation)												
	b.3 Hiring of one (1) laborer												
	b.4 Establishment of Citrus Production Area												
	b.5 Conduct of Agri-aqua Fair												
	b.6 Establishment of Dragon Fruit Production Area												
	b.7 Purchase of Post for Posting establishment in Dragon fruit culture												
	b.7 Conduct periodic monitoring and appropriate technical assistance to farmer clientelles												
8000-3-2-11-011-003	c. Palay Production Enhancement Program	OMAG	January	December	Increased yield of palay	General Fund		300,000.00		300,000.00			A112-04
	c.1 Conduct farmer to farmer season long training on IPM/SLM												
	c.2 Conduct of Farmer's Field Day and Graduation												
	c.3 Hiring of 1 Technician												
	c.4 Purchase of supplies for Farmer Mentoring												
	c.5 Provide technical assistance to farmer clientelles												
	c.6 Coordinate with DA RFLI 8 National Government Initiated Projects												
8000-3-2-11-011-004	d. Organic Farming Program	OMAG	January	December	Organic farming introduced/im	General Fund		100,000.00		100,000.00			
	d.1 Hiring of 2 laborers												
	d.2 Maintenance of municipal vermi-composting facility/production												
	d.3 Promotion of organic agriculture												
	d.4 Conduct training of farmers on organic farming												
	BALANCE BROUGHT FORWARD						2,856,633.43	1,188,800.00		4,045,433.43		900,000.00	

Prepared by:

CHESTERION O. REYES
Municipal Planning & Development Coordinator

MERITCHE S. PENARANDA
OIC-Municipal Budget Officer

Attested by:

HON. NORMAN D. SABDAO
Municipal Mayor

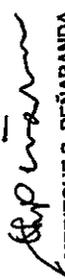
CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure		CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)		
BALANCE CARRIED FORWARD														
	B. Veterinary Services													
	1. Animal Health Care Program	OMAG	January	December	Animal health care provided	General Fund		300,000.00			300,000.00			A114-08
	a. Rabies and Fasciola Control Project													
	i. Purchase of Anti-rabies vaccine													
	ii. Conduct Information Dissemination relative to pet ownership													
	iii. Purchase of Dewormers for Ruminants													
	b. Hiring of 1 laborer													
	c. Animal Health Care Services													
	d. Monitoring of dispersed animal/conduct of appropriate technical assistance													
	e. Conduct Training orientation on ruminant production (Large Cattle) to dispersal program beneficiaries.													
	f. Provision of catering services													
	g. Conduct of Vaccination activities													
	h. Attendance to trainings and seminars					General Fund		300,000.00			300,000.00			
	*2 Animal Production Program													
	a. Establishment of Goat Fattening/Raising													
	b. Establishment and Operationalization of Animal Production Center													
	c. Establishment of perimeter fence (Production Area)													
	d. Fund allocation for the purchase of feed supplements and biologics for duck.													
	3 Municipal Farm Incentive (Brig. Level Demo Farm Prod.)	OMAG												
	3 Fishery Production Program													
	C. Environment and Natural Resources Services													
	1. Clean, Green and Beautify Program	OMM/CGC/OMENRO	January	December	Program Sustained	General Fund		500,000.00			500,000.00			M114-10
	a. Maintenance of Municipal Grounds													
	i. Hiring of 1 landscaper													
	ii. Purchase of materials/equipments for cleaning/greening													
	BALANCE BROUGHT FORWARD							4,690,048.61	3,004,800.00		7,694,848.61	1,700,000.00		

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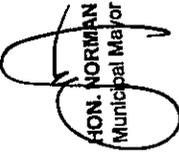
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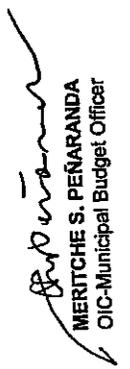
CHESTERTON O. REYES
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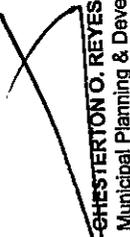
CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)					AMOUNT of Climate Change Expenditure		CC Typology Code (14)		
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)				
													TOTAL			
	BALANCE CARRIED FORWARD															
8000-3-1-01-002	2. Coastal Resource Management Program	OMENRO	January	December	Coastal Resources preserved/managed	General Fund										
	a Protection of Coastal Resources															
	b Freshwater Resource Conservation Project															
	c Purchase of materials															
	d Purchase of Feeds for Tilapia Stocks															
	e Maintenance of Fleet pump boat															
	f Enforcement of fishery laws/ordinance															
	g Red Tide Monitoring															
	h Hiring of 5 laborers															
8000-3-1-01-003	4 Reforestation/Rehabilitation of the Watershed Areas	OMENRO	January	December	Reforestation Program Implemented	General Fund										
	a Protection/Rehabilitation of the Watershed Areas															
8000-3-1-01-001-023	5 Environmental and Sanitation Program	OMM	January	December	Public Cemetery developed	20% DF										
	a Development of Public Cemetery				Efficient & Effective engineering services	General Fund	3,132,128.06	4,110,515.44	60,000.00	7,302,643.50						
8000-000-3-1-10	D. Engineering Services	OMME	January	December	Land for public use procured	20% DF										
	1 Land Procurement for Public Use				Barangay development assisted	20% DF										
8000-3-1-01-001-024	2 Solar Streetlights Installation	OMM/OME	January	December	100% of populace supplied potable water	General Fund	5,414,675.82	1,452,505.00	50,000.00	6,917,181.82	6,917,181.82					A214-01
8000-000-3-1-01-005	2. Public Utilities	OSMWS	January	December												
	a. Operation of San Miguel Waterworks System															
8000-3-1-01-001-042	b. Expansion of Level III Water System (Loan Amortization)	OMM	January	December	Photocopying services provided	General Fund		122,920.00		122,920.00						
8000-3-1-08-008-002	c. Operation of Photocopying Machines-Xerox & Risograph	OMAc	January	December												
	1 Labor component															
	2 Purchase of Office Supplies															
8000-3-1-01-008	d. Operation of San Miguel Public Cemetery															
	ECONOMIC SERVICE SECTOR TOTALS						470,879.80	205,000.00	50,000.00	725,879.80						
							13,707,732.29	9,895,741.44	33,991,320.60	57,594,794.33	9,617,181.82					

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Municipal Mayor


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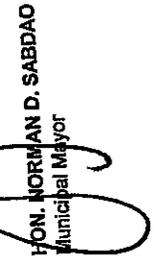
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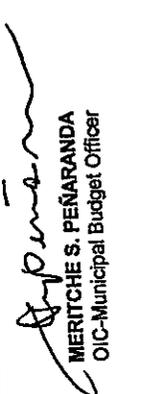
2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

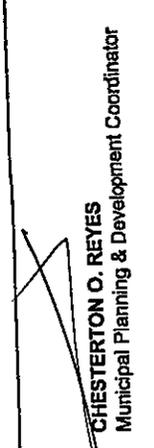
Municipality: SAN MIGUEL, LEYTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)			AMOUNT of Climate Change Expenditures		CC Typology Code (14)
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	
9000	IV OTHER SERVICES	MDRRMO										
9000-0003-1-01-004	1. Disaster Risk Reduction and Management											
9000-3-01-004-001	San Miguel Rescue and Responder/Traffic Operation				Disaster Risk Reduced/managed	General Fund	2,860,747.48	947,000.00		3,807,747.48		
	a. Emergency Operation on incidents and 24/7 standby on duty at OPCEN of SMRR.					General Fund		3,300,000.00		3,300,000.00		
	b. Traffic Operation Activities											
	a. Pre-emergency Phase Disaster Prevention and Mitigation											
	a.1 Disaster Prevention and Mitigation											
	Orientation of DRRM/CCA and RA 10121 to Dept. Heads, staff personnel to include other stakeholders concerned	MDRRMO	Jan.	Dec.								
	Tree planting/forest reforestation/mangrove reforestation programs											
	2 Conduct of Regular meeting and other coordination activities of DRRM Council	MDRRMO	Jan.	Dec.								
	a. Enactment and implementation of disaster-related ordinance											
	b. MOA signing with Private and Local partners											
	a.2 Development of Flood Control System	MDRRM/MPDO	N/A	N/A	F1006 Corridor FSI/DEU Accomplished	BUB						
	1 Preparation of Flood Control Feasibility Studies/Details	MDRRMO	N/A	N/A	Dredged Sapinitan River	NDRRMF						
	2 Dredging/Rechanneling and Raising Embankment of Sapinitan River (Dredging / Raising Embankment - 2.510 Ln. Mis. Rechanneling - 2.510 Ln. Mis.)	MDRRMO	N/A	N/A	Rechannelled River	NDRRMF						
	3 Lot Survey/RRW Acquisition	MDRRMO	N/A	N/A	Rechannelled River	NDRRMF						
	4 Dredging/Rechanneling and Raising Embankment of Sapinitan River (2.510 Ln. Mis.)	MDRRMO	N/A	N/A	Rechannelled River	NDRRMF						
	5 Dredging/Rechanneling and Raising Embankment of Librong Creek (Dredging / Raising Embankment - 2.510 Ln. Mis. Rechanneling - 315 Mts.)	MDRRMO	N/A	N/A	Dredged Librong River	NDRRMF						
	6 Lot Survey / RRW Acquisition	MDRRMO	N/A	N/A	Shoreline protection constructed	NDRRMF						
	7 Dredging/Rechanneling and Raising Embankment of Librong Coast (2.510 Ln. Mis.)	MDRRMO / FORAMCO / NDRRMF / NEAS	N/A	N/A	Developed Reloc Site	5% LDRRMF / NDRBME						
	8 Construction of shoreline protection to coastal barangays	MDRRMO / ENGINEERING			Available Water Supply Provided	5% LDRRMF / NDRBME						
	a.3 Housing and Resettlement Program	MDRRMO / ENGINEERING			NEW TOWN PLANNED UNIT ESTABLISHED							
	1 Construction of Permanent Housing Units	MDRRMO / ENGINEERING										
	2 Construct additional evacuation center intended for the coastal barangays	MDRRMO / ENGINEERING										
	3 Construction of Deepwater/Shallow Wells as safe alternative sources of water during emergencies (Various)	MDRRMO / ENGINEERING										
	4 Procurement of alternative sources of power during emergencies like solar energy power and generators	MDRRMO										
	5 Procurement of a risk sensitive municipal new town planned unit development master plan to anticipate for sustainable land use allocation of the town	MDRRMO										
	6 Climate-proofing of existing roads through road concrete paving of surface along Librong and Baco Roads	MDRRMO / ENGINEERING										
	BALANCE BROUGHT FORWARD						2,860,747.48	4,257,000.00		7,117,747.48		

Attested by:


HON. NORMAN D. SABDAO
Municipal Mayor


MERITCHE S. PEÑARANDA
OIC-Municipal Budget Officer


CHESTERTON O. REYES
Municipal Planning & Development Coordinator

Prepared by:

CY 2026 ANNUAL INVESTMENT PROGRAM (AIP)
BY PROGRAM/PROJECT/ACTIVITY BY SECTOR

Municipality: SAN MIGUEL, LEXTE

AIP REFERENCE CODE	PROGRAM/PROJECT/ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUT	FUNDING	AMOUNT (In Thousand Pesos)				AMOUNT of Climate Change Expenditure			CC Typology Code (14)	
			STARTING DATE	COMPLETION DATE			Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	TOTAL	Climate Change Adaptation (12)	Climate Change Mitigation (13)			
BALANCE CARRIED FORWARD															
	21 Establishment of Hazard Overlays, etc	MDRRMO	January	December	Established EWS and Hazard Quadrants										
	22 Capability Building on disaster Preparedness/ Drill for Volunteers/ Family Disaster Preparedness/ DRRM / Training Workshops	OMMMDRRMO	January	December											
	23 Construction of Evacuation Center	MDRRMO	January	December	Propositioned										
	24 Procurement of propositioned equipments/supplies	OMMMDRRMO	January	December	Equipments/ supplies provided to affected community service facility		2,000,000.00								
	25 Improvement of Operation Center/ Evacuation Center	OMMMDRRMO	January	December	Revised MDRRM Operation Center building and other municipal buildings		200,000.00								
	26 Provision of insurance to Municipal Buildings	OMMMDRRMO	January	December	Improved Evacuation Centers			690,000.00							
	27 Improvement of Evacuation Centers	OMMMDRRMO	January	December											
	c. Emergency Phase														
	Disaster Response														
	1 Quick Response Fund	OMMMDRRMO	N/A	December	Readiness and pre-Positioned Relief Assistance			2,924,080.55							
	2 Provision for the conduct of Rescue Operation	MDRRMO	January	December				100,000.00							
	i. Health & Emergency Response Program	MDRRMO	January	December											
	ii. Other supplies and First Aid Medicines	MDRRMO	January	December											
	iii. Emergency Feeding	MDRRMO	January	December											
	iv. Temporary Shelter	MDRRMO	January	December											
	v. Limited Financial Assistance/ clothing and burial support	MDRRMO	January	December											
	vi. Critical Incidents Stress Debriefing	MDRRMO	January	December											
	vii. Conduct of Rescue Operation	MDRRMO	January	December											
	viii. Referral of Patients to higher centers and water sampling treatment	MDRRMO	January	December											
	ix. Submission of Disaster Reports	MDRRMO	January	December											
	x. Incidental Expenses for Disaster Relief Operation	MDRRMO	January	December											
	d. Post Emergency Phase & Rehabilitation & Recovery														
	1 Provide Livelihood and relief assistance	MDRRMO	N/A	N/A	Rehab Damaged Structures			200,000.00							
	2 Infrastructure Rehabilitation and repair	MDRRMO	N/A	N/A				100,000.00							
	3 Rehabilitation of public buildings/ schools/ embankment protection/ Riprap/ Shoreline Protection/ Footbridge/ drainage canals/ dissilting of rivers system.	MDRRMO	N/A	N/A	Rehab Damaged Structures										
	OTHER SERVICES TOTAL														
	Grand Total						2,860,747.48	7,779,854.60			10,640,602.08				

Attested by:

[Signature]
HON. NCRIMAN D. SABDAO
Municipal Mayor

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CHESTERTON O. REYES
Municipal Planning & Development Coordinator

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