



### PROVINCIAL BUDGET OFFICE

May 21, 2026

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**

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

RELEASED  
DATE: 5-22-26  
NO. 208  
BY: [Signature]  
PBO  
Date: MAY 22 2026  
By: \_\_\_\_\_

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 01 FY 2026** of the **Municipality of Inopacan, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 26-01** with a total appropriation in the amount of **PhP11,000,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
  - a. RATA – LBC No. 157
  - b. Subsistence Allowance and Hazard Pay – the grant of this allowance/incentive to Social Workers shall be made in consonance with the implementing rules and regulations on the Magna Carta for Social Workers.
  - c. Overtime Pay – CSC & DBM Joint Circular No. 1 s. 2015
  - d. Monetization of Leave Credits – CSC guidelines & Budget Circular No. 2016-2

2. That the creation of the following additional positions shall be in accordance to minimum standards and guidelines prescribed by the Civil Service Commission (CSC), to wit:

Item No.	Position Title	SG
1.15	Local DRRM Officer I	11
1.16	Administrative Aide IV (Driver II)	4

3. That the projects funded under 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
4. That the procurement of Supplies, Equipment, Furniture, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and the recent guidelines on procurement;
5. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

**LOCAL FINANCE COMMITTEE:**

  
**MARIA GINA P. HIPE**  
Provincial Budget Officer

  
**RUTH Y. SURPIA**  
Provincial Treasurer

  
**AGNES C. RAFON**  
Provincial Planning & Development  
Coordinator - Designate

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



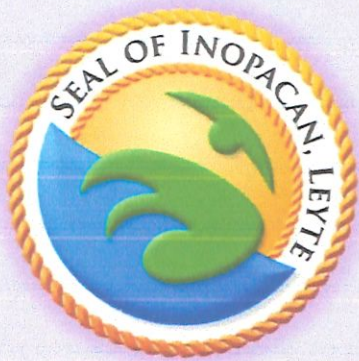
**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**

30 April 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 26-01, series 2026** of the **Municipality of Inopacan, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 1, for Fiscal Year 2026 in the amount of Eleven Million Pesos (P11,000,000.00), together with the Supplemental Investment Plan No. 1 (SIP) CY 2026 in the amount of P12,675,000.00.**

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



# Municipality of Inopacan Province of Leyte

# SUPPLEMENTAL BUDGET NO. 1

General Fund FY 2026





Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF INOPACAN**

[inopacanteytemayorsoffice@gmail.com](mailto:inopacanteytemayorsoffice@gmail.com) / telephone: 053-8394246



*Office of the Municipal Mayor*

1ST INDORSEMENT

April 20, 2026

Sangguniang Panlalawigan  
Province of Leyte

**RECEIVED**

Date: APR 30 2026  
By: \_\_\_\_\_

Respectfully indorsed to the Honorable Members of the 16th Sangguniang Bayan, through the Honorable Presiding Officer, Hon. Sanders C. Lumarda, requesting the Body to act with urgency on the approval of the proposed Supplemental Budget and the corresponding Supplemental Investment Program (SIP).

The prompt passage of both the Supplemental Budget and the SIP, which include, among others, the immediate requirements for the upcoming Inopacan Town Fiesta, is crucial to ensure the timely implementation of preparatory activities, procurement of essential materials, and execution of scheduled events for the annual celebration. These appropriations and investment adjustments are necessary to align resources with the operational needs of the Fiesta Committees and to avoid delays that may compromise the orderly conduct of the festivities.

For the Body's urgent and appropriate action. Thank you.

  
AZUCENA P. MIRAMBEL, MD, FPOGS  
Municipal Mayor

**RECEIVED**

SB Office, Inopacan, Leyte

Date: 04/20/2026  
Time: 08:14 am  
By: Simon



Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan



16TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE  
16<sup>th</sup> SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON  
April 27, 2026 AT THE SB SESSION HALL

PRESENT:

- Hon. Lourdes B. Villas - SB Member, Temporary Presiding Officer
- Hon. Rowena K. Madraza - SB Member
- Hon. Sheila L. Po - SB Member
- Hon. Fernando B. Rulete - SB Member
- Hon. Edna L. Ceniza - SB Member
- Hon. Andrew B. Dedal - SB Member
- Hon. Edmund D. Bayhonan - SB Member
- Hon. Teotimo G. Lapasa - SB Member

ABSENT:

- Hon. Sanders C. Lumarda - Vice Mayor, Regular Presiding Officer
- Hon. Panfila I. Alonzo - SB Member (LnB Pres)
- Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres)

Ordinance Authorizing the Supplemental Appropriations

APPROPRIATION ORDINANCE NO. 26 - 01  
Series of 2026

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 1, SERIES OF 2026 OF THE MUNICIPAL GOVERNMENT OF INOPACAN, PROVINCE OF LEYTE, FOR FISCAL YEAR 2026 IN THE AMOUNT OF ELEVEN MILLION PESOS (PHP11,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

BE IT ORDAINED by the Sangguniang Bayan of Inopacan, Leyte that:

SECTION 1. The Supplemental Budget No. 1 of the Local Government Unit of Inopacan, Leyte for Fiscal Year 2026 in the total amount of Eleven Million Pesos (Php 11,000,000.00) covering the various expenditures for the operation of the Municipal Government for the year 2026 is hereby approved.

HON. ROWENA K. MADRAZO  
SB Member

HON. SHEILA L. PO  
SB Member

HON. FERNANDO B. RULETE  
SB Member

HON. EDNA L. CENIZA  
SB Member

HON. ANDREW B. DEDAL  
SB Member

HON. EDMUND D. BAYHONAN  
SB Member

HON. TEOTIMO G. LAPASA  
SB Member



(appropriation ordinance no. 26-01 of the sangguniang bayan of inopacan, leyte dated April 27, 2026, continued)

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

1. Local Budget Preparation Forms (LBPF) No. 3, 8, and 9
2. Certification of Savings
3. Certification of Availability of Funds
4. Certification of Cash Back-up

**SECTION 2. Source of Funds.** Funds for the Supplemental Budget No. 1 for Fiscal Year 2026 of the Municipal Government of Inopacan, Leyte, shall be as follows:

Income Sources:	Php
Savings:	
Unobligated Balances	11,000,000.00
From PS & MOOE (2025)	
<b>Total</b>	<b>Php 11,000,000.00</b>

**SECTION 3. Use of Funds.** The amount Eleven Million Pesos (Php 11,000,000.00) is hereby appropriated for the Supplemental Budget No. 1 of the Municipal Government Unit of Inopacan, Leyte, as follows:

**Regular Offices**

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
Mayor's Office	431,852.88	673,600.00		1,105,452.88
MDRRMO		180,000.00		180,000.00
VMO	186,750.00			186,750.00
SBO		112,400.00	150,000.00	262,400.00
ADMIN		33,000.00		33,000.00
MPDO		19,800.00	70,000.00	88,800.00
MCRO			100,000.00	100,000.00
LGSO		261,000.00		261,000.00
MBO	150,000.00	66,600.00		216,600.00
MACCO	400,000.00	33,000.00		433,000.00
MTO	550,000.00	50,000.00		600,000.00
MASSO		13,200.00		13,200.00
PIO		56,600.00		56,600.00
MLGOO		6,600.00		6,600.00
RHU		199,000.00		199,000.00
MSWDO	189,933.60	50,000.00		239,933.60

HON. ROWENA K. MADRAZO  
SB Member

HON. SHEILA L. PO  
SB Member

HON. FERNANDO B. RULETE  
SB Member

HON. EDNA L. CENIZA  
SB Member

HON. AMERICO B. SEDAL  
SB Member

HON. EDMUND D. BAYHONAN  
SB Member

HON. FELTIMO G. LAPASA  
SB Member



(appropriation ordinance no. 26-01 of the sangguniang bayan of inopacan, feyte dated April 27, 2026, continued)

Regular Offices *cont....*

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
PENSION HOUSE		18,000.00		18,000.00
SLAUGHTERHOUSE		27,000.00		27,000.00
<b>Total – Gen. Ad.</b>	<b>1,908,536.48</b>	<b>2,884,600.00</b>	<b>320,000.00</b>	<b>5,113,136.48</b>

HON. ROWENA K. MADRAZO  
SB Member

HON. ANDREW D. DEBARR  
SB Member

Special Purpose Appropriations

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating	Capital Outlay	
MMO-Annual Cultural Development Program		236,863.52		236,863.52
MMO-Midyear Review & Assessment Activity		200,000.00		200,000.00
RHU- ILHZ- CHTF		450,000.00		450,000.00
MEO- 20% Development Fund			5,000,000.00	5,000,000.00
<b>Total SPAs</b>		<b>886,863.52</b>	<b>5,000,000.00</b>	<b>5,886,863.52</b>
<b>GRAND TOTAL</b>	<b>1,908,536.48</b>	<b>3,771,463.52</b>	<b>5,320,000.00</b>	<b>11,000,000.00</b>

HON. SHEILA L. PO  
SB Member

HON. EDMUND D. BAYHONAN  
SB Member

HON. FERNANDO B. RULETE  
SB Member

HON. TEOTIMO G. LAPASA  
SB Member

HON. EDNA L. CENIZA  
SB Member

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

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



(appropriation ordinance no. 26-01 of the sangguniang bayan of inopacan, leyte dated April 27, 2026, continued)

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

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

**ENACTED this 27<sup>th</sup> day of April 2026 at Inopacan, Leyte.**

**I HEREBY CERTIFY** to the correctness of the foregoing Appropriation Ordinance No. 26-01 and that same was enacted on the date above stated.

*Siganon*  
**MINERVA M. BISNAR, MPA**  
Temporary Secretary to the Sanggunian

ATTESTED:

*[Signature]*  
**HON. LOURDES B. VILLAS**  
SB Member/ Temporary Presiding Officer

APPROVED:

*[Signature]*  
**HON. AZUCENA P. MIRAMBEL, MD, FPOGS**  
Municipal Mayor  
Date: 04/28/2026

*[Signature]*  
HON. ROWENA K. MADRAZO  
SB Member

*[Signature]*  
HON. SHEILA L. PO  
SB Member

*[Signature]*  
HON. FERNANDO B. RULETE  
SB Member

*[Signature]*  
HON. EDNA L. CENIZA  
SB Member

*[Signature]*  
HON. ANITA B. DEEJA  
SB Member

*[Signature]*  
HON. EDMUND D. BAYHONAN  
SB Member

*[Signature]*  
HON. TEOFILO G. LAPASA  
SB Member

**SUPPLEMENTAL  
INVESTMENT  
PROGRAM**

**NO. 1**

**CY 2026**





Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan



04-29-2026

16TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE  
16<sup>th</sup> SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON  
APRIL 27, 2026 AT THE SB SESSION HALL

**PRESENT:**

Hon. Lourdes B. Villas	- SB Member, Temporary Presiding Officer
Hon. Rowena K. Madrazo	- SB Member
Hon. Sheila L. Po	- SB Member
Hon. Fernando B. Rulete	- SB Member
Hon. Edna L. Ceniza	- SB Member
Hon. Andrew B. Dedal	- SB Member
Hon. Edmund D. Bayhonan	- SB Member
Hon. Teotimo G. Lapasa	- SB Member

**ABSENT:**

Hon. Sanders C. Lumarda	- Vice Mayor, Regular Presiding Officer
Hon. Panfila I. Alonzo	- SB Member (LnB Pres)
Hon. Nathaniel Dave M. Katigbe	- SB Member (PSK Pres)

**RESOLUTION NO. 26-074**

**A RESOLUTION ADOPTING/APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 1 FOR CY 2026 OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE**

**WHEREAS**, presented to the Sanggunian for consideration is the Municipal Development Council (MDC) Resolution No. 5, Series of 2026, dated April 16, 2026;

**NOW, THEREFORE**, on motion of Honorable Andrew B. Dedal, duly seconded by All Members present, be it

**RESOLVED**, as it is hereby **RESOLVED**, to adopt/approve the Supplemental Investment Program (SIP) No. 1 for CY 2026 of the Municipality of Inopacan, Province of Leyte.

**CARRIED UNANIMOUSLY**

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

*Minerva M. Bisnar*  
**MINERVA M. BISNAR, MPA**  
Temporary Secretary to the Sanggunian

**ATTESTED:**

*Lourdes B. Villas*  
**HON. LOURDES B. VILLAS**  
SB Member/ Temporary Presiding Officer

**APPROVED:**

*Azucena P. Mirambiel*  
**HON. AZUCENA P. MIRAMBIEL, MD, FPOGS**  
Municipal Mayor

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

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

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

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

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

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

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



Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan



-00-

16TH SANGGUNIANG BAYAN

04-29-2026

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE  
16<sup>th</sup> SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON  
APRIL 27, 2026 AT THE SB SESSION HALL

**PRESENT:**

- Hon. Lourdes B. Villas - SB Member, Temporary Presiding Officer
- Hon. Rowena K. Madrazo - SB Member
- Hon. Sheila L. Po - SB Member
- Hon. Fernando B. Rulete - SB Member
- Hon. Edna L. Ceniza - SB Member
- Hon. Andrew B. Dedal - SB Member
- Hon. Edmund D. Bayhonan - SB Member
- Hon. Teotimo G. Lapasa - SB Member

**ABSENT:**

- Hon. Sanders C. Lumarda - Vice Mayor, Regular Presiding Officer
- Hon. Panfila I. Alonzo - SB Member (LnB Pres)
- Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres)

HON. ROWENA K. MADRAZO  
SB Member

HON. SHEILA L. PO  
SB Member

HON. FERNANDO B. RULETE  
SB Member

HON. EDNA L. CENIZA  
SB Member

HON. ANDREW B. DEDAL  
SB Member

HON. EDMUND D. BAYHONAN  
SB Member

HON. TEOTIMO G. LAPASA  
SB Member

**RESOLUTION NO. 26-075**

**A RESOLUTION ADOPTING/APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) OF SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 1, CY 2026, INTO THE LOCAL DEVELOPMENT INVESTMENT PROGRAM OF THE MUNICIPALITY OF INOPACAN, PROVINCE OF LEYTE**

**WHEREAS**, presented to the Sanggunian for consideration is the Municipal Development Council (MDC) Resolution No. 6, Series of 2026, dated April 16, 2026;

**NOW, THEREFORE**, on motion of Honorable Rowena K. Madrazo, duly seconded by All Members present, be it

**RESOLVED**, as it is hereby **RESOLVED**, to adopt/approve the inclusion of Supplemental Programs, Projects and or Activities (PPAs) of Supplemental Investment Program (SIP) No. 1, CY 2026, into the Local Development Investment Program of the Municipality of Inopacan, Province of Leyte.

**CARRIED UNANIMOUSLY**

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

*Minerva M. Buenar*  
**MINERVA M. BUENAR, MPA**  
Temporary Secretary to the Sanggunian

**ATTESTED:**

*Lourdes B. Villas*  
**HON. LOURDES B. VILLAS**  
SB Member/ Temporary Presiding Officer

**APPROVED:**

*Azucena P. Mirambel*  
**HON. AZUCENA P. MIRAMBEL, MD, FPOGS**  
Municipal Mayor



**MUNICIPAL DEVELOPMENT COUNCIL**

*Jm*  
04-29-2026

**EXCERPT FROM THE MINUTES OF MEETING OF THE ABC MEETING *cum* MUNICIPAL DEVELOPMENT COUNCIL MEETING HELD ON APRIL 16, 2026, AT SESSION HALL, 2<sup>ND</sup> FLOOR BARANGAY HALL, BRGY. POBLACION, INOPACAN, LEYTE**

**PRESENT:**

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

**ABSENT:**

- |                                |   |                                      |
|--------------------------------|---|--------------------------------------|
| Hon. Lourdes B. Villas         | - | <i>Committee on Appropriation</i>    |
| Hon. Carl Nicolas C. Cari      | - | <i>Fifth District Representative</i> |
| Hon. Nathaniel Dave M. Katigbe | - | <i>Member, CSO (SKF)</i>             |
| Mr. Evelio S. Merano           | - | <i>Member, CSO (CAMUFA)</i>          |
| Ms. Angelina B. Picson         | - | <i>Member, CSO (HIWWA)</i>           |
| Mr. Emelio Consular            | - | <i>Member, CSO (DELUSA)</i>          |
| Rogelio D. Bisnar              | - | <i>Member, CSO (ITVA)</i>            |
| Mariegreat P. Bisnar           | - | <i>Member, CSO (GPTA)</i>            |
| Mr. Jediel Chiong              | - | <i>Member, CSO (IJFA)</i>            |
| Ms. Alona N. Luego             | - | <i>Member, CSO (MARFA)</i>           |
| Mr. Colito Buhi                | - | <i>Member, CSO (MAFIA)</i>           |

**RESOLUTION NO. 5  
Series of 2026**

**A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO.1, CY 2026, IN THE AMOUNT OF TWELVE MILLION SIX HUNDRED SEVENTY**



**MUNICIPAL DEVELOPMENT COUNCIL**

*Am*  
*04-29-2026*

**FIVE THOUSAND (PHP 12,675,000.00), AND ENDORSING THE SAME TO THE 16th SANGGUNIANG BAYAN FOR ADOPTION**

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

**WHEREAS**, the Supplemental Investment Program (SIP) No. 1 for CY 2026 was presented during the duly convened ABC Meeting *cum* MDC meeting held on the 16<sup>th</sup> day of April 2026, with the aim of addressing urgent and unforeseen needs, and of optimizing the use of available local and external funds;

**WHEREAS**, the Supplemental Investment Program (SIP) No.1 CY 2026 includes priority programs, projects, and activities (PPAs) consistent with the approved Annual Investment Program (AIP) and the goals of the Municipal Development Plan (MDP);

**WHEREAS**, after due review and deliberation, the Council finds the proposed Supplemental Investment Program (SIP) No. 1 CY 2026 responsive to the current developmental needs of the municipality and in accordance with existing planning and budgeting guidelines;

**NOW THEREFORE**, on motion of Hon. Ricardo P. Omapas, duly seconded by Hon. Dominador D. Piol;

**RESOLVED**, as it is **HEREBY RESOLVED** to approve the Supplemental Investment Program (SIP) No. 1, CY 2026, in the amount of Twelve Million Six Hundred Seventy Five Thousand (Php 12,675,000.00), and to endorse the same to the 16th Sangguniang Bayan, for adoption.

**CARRIED UNANIMOUSLY.**

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

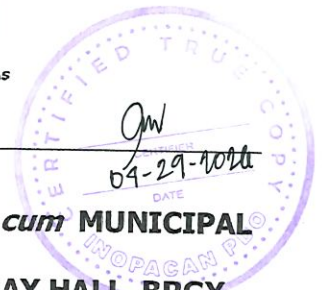
**CERTIFY FURTHER** that Resolution No. 5, s. 2026, contains two (2) pages both signed by the signatories, including the page on which this Certification is written.

Prepared by:

  
**MILDRED C. BREGILDO**  
MDC Secretary

APPROVED:

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



**MUNICIPAL DEVELOPMENT COUNCIL**

**EXCERPT FROM THE MINUTES OF MEETING OF THE ABC MEETING cum MUNICIPAL DEVELOPMENT COUNCIL MEETING HELD ON APRIL 16, 2026, AT SESSION HALL, 2<sup>ND</sup> FLOOR BARANGAY HALL, BRGY. POBLACION, INOPACAN, LEYTE**

**PRESENT:**

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

**ABSENT:**

- |                                |   |                                      |
|--------------------------------|---|--------------------------------------|
| Hon. Lourdes B. Villas         | - | <i>Committee on Appropriation</i>    |
| Hon. Carl Nicolas C. Cari      | - | <i>Fifth District Representative</i> |
| Hon. Nathaniel Dave M. Katigbe | - | <i>Member, CSO (SKF)</i>             |
| Mr. Evelio S. Merano           | - | <i>Member, CSO (CAMUFA)</i>          |
| Ms. Angelina B. Picson         | - | <i>Member, CSO (HIWWA)</i>           |
| Mr. Emelio Consular            | - | <i>Member, CSO (DELFUSA)</i>         |
| Rogelio D. Bisnar              | - | <i>Member, CSO (ITVA)</i>            |
| Mariegreat P. Bisnar           | - | <i>Member, CSO (GPTA)</i>            |
| Mr. Jediel Chiong              | - | <i>Member, CSO (IJFA)</i>            |
| Ms. Alona N. Luego             | - | <i>Member, CSO (MARFA)</i>           |
| Mr. Colito Buhi                | - | <i>Member, CSO (MAFIA)</i>           |

**RESOLUTION NO. 6  
Series of 2026**

**A RESOLUTION APPROVING THE INCLUSION OF SUPPLEMENTAL PROGRAMS, PROJECTS AND OR ACTIVITIES (PPAs) OF SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 1, CY 2026, INTO THE LOCAL DEVELOPMENT INVESTMENT PLAN, AND ENDORSING THE SAME TO THE 16<sup>th</sup> SANGGUNIANG BAYAN FOR ADOPTION**



**MUNICIPAL DEVELOPMENT COUNCIL**



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

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

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

**WHEREAS**, said programs, projects, and or activities listed under the Supplemental Investment Program (SIP) No. 1 for CY 2026, are not included in the long list of PPAs in the LDIP 2025-2030;

**NOW THEREFORE**, on motion of Hon. Rolando P. Madrazo, duly seconded by Hon. Cristino B. Vincori, be it;

**RESOLVED**, as it is **HEREBY RESOLVED** to approve the inclusion of the supplemental programs, projects, and or activities (PPAs) of Supplemental Investment Program (SIP) No. 1, CY 2026, into the Local Development Investment Program, and endorse the same to the 16th Sangguniang Bayan, for adoption.

**CARRIED UNANIMOUSLY.**

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

**CERTIFY FURTHER** that Resolution No. 6, s. 2026, contains two (2) pages both signed by the signatories, including the page on which this Certification is written.

*Prepared by:*

  
**MILDRED C. BREGILDO**  
*MDC Secretary*

*APPROVED:*

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



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF INOPACAN




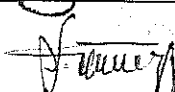




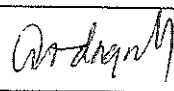
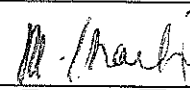
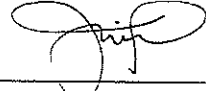
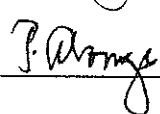
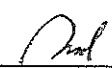
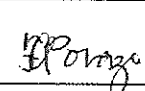
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**ABC cum MUNICIPAL DEVELOPMENT COUNCIL  
MEETING**

April 16, 2026 | 09:00 AM | Session Hall, 2<sup>nd</sup> Floor Barangay Hall, Brgy.  
Poblacion, Inopacan, Leyte

**ATTENDANCE SHEET**

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

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

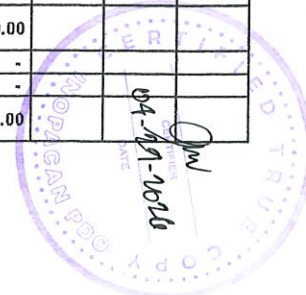
Jan 04-29-2026

No Climate Change Expenditure

AIP Reference Code	Program/ Project/ Activity Description	Implementing Office/ Dept.	Schedule for		Expected Output	Funding Source	AMOUNT				TOTAL	Climate Change		CC Typology Code
			Startin g Date	Compl etion Date			Personal Services	Maintenanc e & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)		Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1000	<b>GENERAL PUBLIC SERVICES</b>													
1000-000-3-1-01-000-000	<b>I. Executive Governance</b>													
1000-000-3-1-01-001-000	<b>A. MANPOWER SERVICES</b>													
1000-000-3-1-01-001-001	Provision of Salary and/ Wages of two (2) plantilla positions from May to December 2026	MO	Apr	Dec	Salary and/wages provided	GF	300.00				300.00			
1000-000-3-1-01-001-002	Provision of Personnel Economic Relief Allowance (PERA)	MO	Apr	Dec	Personnel Economic Relief Allowance (PERA)provided	GF	40.00				40.00			
1000-000-3-1-01-001-003	Provision of Clothing/Uniform Allowance	MO	Apr	Dec	Clothing/Uniform Allowance provided	GF	20.00				20.00			
1000-000-3-1-01-001-004	Provision of Year End Bonus	MO	Apr	Dec	Year End Bonus provided	GF	40.00				40.00			
1000-000-3-1-01-001-005	Provision of Cash Gift	MO	Apr	Dec	Cash Gift provided	GF	15.00				15.00			
1000-000-3-1-01-001-006	Provision of Other Bonuses and Allowances (Medical)	MO	Apr	Dec	Other Bonuses and Allowances (Medical)provided	GF	20.00				20.00			
1000-000-3-1-01-001-007	Provision of Retirement and Life Insurance Contributions (GSIS)	MO	Apr	Dec	Retirement and Life Insurance Contributions provided	GF	40.00				40.00			
1000-000-3-1-01-001-008	Payment for Pag-IBIG Contributions	MO	Apr	Dec	Pag-IBIG Contributions paid	GF	5.00				5.00			
1000-000-3-1-01-001-009	Payment for PhilHealth Contributions	MO	Apr	Dec	PhilHealth Contributions paid	GF	10.00				10.00			
1000-000-3-1-01-001-010	Provision of Employees Compensation Insurance Premiums	MO	Apr	Dec	Employees Compensation Insurance Premiums provided	GF	5.00				5.00			
1000-000-3-1-01-002-000	<b>B. EXECUTIVE OPERATIONAL ACTIVITIES</b>													
1000-000-3-1-01-002-001	Provision for rate increase of other general services	MO	Apr	Dec	Rate Increase provided	GF		280.00			280.00			
1000-000-3-1-01-002-002	Provision for fuel, oil, & lubricants for transport	MO	Apr	Dec	Official vehicles mobilized	GF		320.00			320.00			
1000-000-3-1-01-002-003	Provision of operating expenses	MO	Apr	Dec	Operating and maintenance expenses covered	GF		100.00			100.00			
1000-000-3-1-01-003-000	<b>C. ANNUAL CULTURAL DEVELOPMENT PROGRAM</b>													
1000-000-3-1-01-003-001	Provision of supplies and materials for sociocultural activities	MO	Apr	Dec	Supplies and materials for sociocultural activities provided	GF		100.00			100.00			
1000-000-3-1-01-003-002	Provision of inputs and supplies under other operating expenses	MO	Apr	Dec	Inputs and supplies under other operating expenses provided	GF		200.00			200.00			
1000-000-3-1-01-004-000	<b>D. MIDYEAR REVIEW AND ASSESSMENT</b>													
1000-000-3-1-01-004-001	Conduct of Mid-Year Review and Assessment Activity	MO	Apr	Dec	Mid-Year Review and Assessment Activity	GF		300.00			300.00			
1000-000-3-1-01-005-000	<b>E. INFRASTRUCTURE DEVELOPMENT- 20% DF</b>													
1000-000-3-1-01-005-001	Purchase and installation of Solar Power System including construction of Power House for Inopacan Town Hall	MO/MEO	Apr	Dec	Solar Power System including construction of Power House purchased and installed; Inopacan Town Hall Electrified using green energy	GF				5,000.00	5,000.00			
1000-000-3-1-01-006-000	<b>F. DISASTER RISK REDUCTION AND MANAGEMENT SERVICES</b>													
1000-000-3-1-01-006-001	Provision for rate increase of other general services	MO/MDRRMO	Apr	Dec	Rate Increase provided	GF		200.00			200.00			
1000-000-3-1-01-007-000	<b>G. LOCAL GOVERNMENT OPERATIONS</b>													

04/17/2026  
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1000-000-3-1-01-007-001	Provision for rate increase of other general services	MO/MLGOO	Apr	Dec	Rate Increase provided	GF		10.00			10.00		
1000-000-3-1-02-000-000	<b>LEGISLATIVE SERVICES (VICE LCE)</b>										-		
1000-000-3-1-02-001-000	<b>A. MANPOWER SERVICES</b>												
1000-000-3-1-02-001-001	Provision of Representation Allowance (RA)	VMO	Apr	Dec	Representation Allowance (RA) provided	GF	80.00				80.00		
1000-000-3-1-02-001-002	Provision of Transportation Allowance (TA)	VMO	Apr	Dec	Transportation Allowance (TA) provided	GF	80.00				80.00		
1000-000-3-1-02-001-003	Monetization of Leave Credits	VMO	Apr	Dec	Leave Credits monetized	GF	50.00				50.00		
1000-000-3-1-03-000-000	<b>LEGISLATIVE SERVICES (SANGGUNIANG BAYAN)</b>										-		
1000-000-3-1-03-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-1-03-001-001	Provision for rate increase of other general services	SB	Apr	Dec	Rate Increase provided	GF		70.00			70.00		
1000-000-3-1-03-001-002	Procurement of Office Equipment	SB	Apr	Dec	Office Equipment Procured	GF				180.00	180.00		
1000-000-3-1-03-001-003	Provision of Other Maintenance and Operating Expenses	SB	Apr	Dec	Other Maintenance and Operating Expenses provided	GF		50.00			50.00		
1000-000-3-2-01-000-000	<b>MANAGEMENT AND ADMINISTRATIVE SERVICES</b>										-		
1000-000-3-2-01-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-2-01-001-001	Provision for rate increase of other general services	ADM	Apr	Dec	Rate Increase provided	GF		50.00			50.00		
1000-000-3-1-09-000-000	<b>PLANNING AND DEVELOPMENT COORDINATION SERVICES</b>										-		
1000-000-3-1-09-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-1-09-001-001	Provision for rate increase of other general services	MPDO	Apr	Dec	Rate Increase provided	GF		30.00			30.00		
1000-000-3-1-09-001-002	Procurement of ICT Equipment	MPDO	Apr	Dec	ICT Equipment procured	GF				80.00	80.00		
1000-000-3-1-12-000-000	<b>MUNICIPAL CIVIL REGISTRAR (MCR) SERVICES</b>										-		
1000-000-3-1-12-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-1-12-001-001	Purchase of two(2) units of personal computer for office and mobile use	MCR	Apr	Dec	Two(2) units of personal computer for office and mobile use purchased	GF				120.00	120.00		
1000-000-3-1-03-000-000	<b>GENERAL SERVICES</b>										-		
1000-000-3-3-03-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-3-03-001-001	Provision for rate increase of other general services	LGSO	Apr	Dec	Rate Increase provided	GF		280.00			280.00		
1000-000-3-3-03-001-002	Procure of motor vehicle/s for LGSO operations	LGSO	Apr	Dec	Motor Vehicles Purchased	GF				820.00	820.00		
1000-000-3-1-08-000-000	<b>BUDGET MANAGEMENT SERVICES</b>										-		
1000-000-3-1-08-001-000	<b>A. MANPOWER SERVICES</b>										-		
1000-000-3-1-08-001-001	Monetization of Leave Credits	MBO	Apr	Dec	Leave Credits monetized	GF	180.00				180.00		
1000-000-3-1-08-002-000	<b>B. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-3-03-001-001	Provision for rate increase of other general services	MBO	Apr	Dec	Rate Increase provided	GF		10.00			10.00		
1000-000-3-3-03-001-002	Fabrication and Installation of Partition and Shelves	MBO	Apr	Dec	Glass Partition and Shelves Fabricated and Installed	GF		60.00			60.00		
1000-000-3-3-03-001-003	Repair and Maintenance of Budget System	MBO	Apr	Dec	Functional Budget System	GF		15.00			15.00		
1000-000-3-1-07-000-000	<b>ACCOUNTING SERVICES</b>										-		
1000-000-3-1-07-001-000	<b>A. MANPOWER SERVICES</b>										-		
1000-000-3-1-07-001-001	Monetization of Leave Credits	MACCO	Apr	Dec	Leave Credits monetized	GF	420.00				420.00		
1000-000-3-1-07-002-000	<b>B. OPERATIONAL ACTIVITIES</b>										-		
1000-000-3-1-07-002-001	Provision for rate increase of other general services	MACCO	Apr	Dec	Rate Increase provided	GF		50.00			50.00		
1000-000-3-1-05-000-000	<b>TREASURY OPERATIONS PROGRAM</b>										-		
1000-000-3-1-05-001-000	<b>A. MANPOWER SERVICES</b>										-		
1000-000-3-1-05-001-001	Provision of Overtime Pay during BSKE Season	MTO	Apr	Dec	Overtime Pay during BSKE Season provided	GF		60.00			60.00		



1000-000-3-1-05-001-002	Monetization of Leave Credits	MTO	Apr	Dec	Leave Credits monetized	GF	520.00				520.00			
1000-000-3-1-05-002-000	<b>B. OPERATIONAL ACTIVITIES</b>										-			
1000-000-3-1-05-002-001	Provision of Supplies and Materials for Election Activities	MTO	Apr	Dec	Supplies and Materials for Election Activities provided	GF		60.00			60.00			
1000-000-3-1-06-000-000	<b>ASSESSMENT OF REAL PROPERTY SERVICES</b>										-			
1000-000-3-1-06-001-001	<b>A. OPERATIONAL ACTIVITIES</b>										-			
1000-000-3-1-06-001-002	Provision for rate increase of other general services	MASSO	Apr	Dec	Rate Increase provided	GF		20.00			20.00			
1000-000-3-2-07-000-000	<b>INFORMATION SERVICES</b>										-			
1000-000-3-2-07-001-000	<b>A. OPERATIONAL ACTIVITIES</b>				<b>Public Information services delivered</b>						-			
1000-000-3-2-07-001-001	Provision for rate increase of other general services	PIO	Apr	Dec	Rate Increase provided	GF		10.00			10.00			
1000-000-3-2-07-001-002	Provision of Operational Expenses for information services	PIO	Apr	Dec	Other Maintenance and Operating Expenses provided	GF		60.00			60.00			
<b>SUBTOTAL (SOCIAL SERVICES)</b>								<b>1,885.00</b>	<b>2,275.00</b>	<b>-</b>	<b>6,200.00</b>	<b>10,360.00</b>		
<b>3000</b>	<b>SOCIAL SERVICES</b>													
3000-200-3-1-11-000-000	<b>HEALTH, NUTRITION &amp; POPULATION CONTROL</b>										-			
3000-200-3-1-11-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-			
3000-200-3-1-11-001-001	Provision for rate increase of other general services	MHO	Apr	Dec	Rate Increase provided	GF		120.00			120.00			
3000-200-3-1-11-001-002	Provision for fuel, oil, & lubricants for transport	MHO	Apr	Dec	Fuel, oil, & lubricants for transport	GF		120.00			120.00			
3000-200-3-1-11-002-000	<b>B. ILHZ-CHTF</b>										-			
3000-200-3-1-11-002-001	Provision of Counterpart to CHTF	MHO	Apr	Dec	CHTF Counterpart provided	GF		500.00			500.00			
3000-500-3-2-05-000-000	<b>SOCIAL SECURITY, SOCIAL SERVICES &amp; WELFARE</b>										-			
3000-500-3-2-05-001-000	<b>A. MANPOWER SERVICES</b>										-			
3000-500-3-2-05-001-001	Provision of Hazard Pay for Public Social Worker	MSWDO	Apr	Dec	Hazard Pay for Public Social Worker provided	GF	200.00				200.00			
3000-500-3-2-05-001-002	Provision of Subsistence Allowance for Public Social Worker	MSWDO	Apr	Dec	Subsistence Allowance for Public Social Worker provided	GF	20.00				20.00			
3000-500-3-2-05-002-000	<b>B. OPERATIONAL ACTIVITIES</b>										-			
3000-500-3-2-05-002-001	Provision for rate increase of other general services	MSWDO	Apr	Dec	Rate Increase provided	GF		70.00			70.00			
3000-500-3-2-09-000-000	<b>YOUTH DEVELOPMENT SERVICES</b>										-			
3000-500-3-2-09-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-			
3000-500-3-2-09-001-001	Provision of prizes for youth benefit activities	LYDO	Apr	Dec	Prizes for youth benefit activities provided	GF		60.00			60.00			
3000-500-3-2-09-001-002	Purchase of supplies and materials for youth activities	LYDO	Apr	Dec	Supplies and materials for youth activities purchased	GF		60.00			60.00			
3000-500-3-2-09-001-003	Payment of Operational Expenses for Youth Activities	LYDO	Apr	Dec	Operational Expenses for Youth Activities paid	GF		250.00			250.00			
<b>SUBTOTAL (SOCIAL SERVICES)</b>								<b>220.00</b>	<b>1,180.00</b>	<b>-</b>	<b>-</b>	<b>1,400.00</b>		
<b>8000</b>	<b>ECONOMIC SERVICES</b>													
8000-000-3-1-10-000-000	<b>ENGINEERING SERVICES</b>										-			
8000-000-3-1-10-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-			
8000-000-3-1-10-001-001	Provision for rate increase of other general services	MEO	Apr	Dec	Rate Increase provided	GF		20.00			20.00			
8000-000-3-1-10-002-000	<b>B. WATER SYSTEM</b>										-			
8000-000-3-1-10-002-001	Provision for rate increase of other general services	MEO/IMWS	Apr	Dec	Rate Increase provided	GF		60.00			60.00			
8000-000-3-1-10-003-000	<b>C. SLAUGHTERHOUSE</b>										-			
8000-000-3-1-10-003-001	Provision for rate increase of other general services	MEO/MTO	Apr	Dec	Rate Increase provided	GF		30.00			30.00			
8000-000-3-1-10-004-000	<b>D. PENSION HOUSE</b>										-			




8000-000-3-1-10-004-001	Provision for rate increase of other general services	MEO/MTO	Apr	Dec	Rate Increase provided	GF		20.00			20.00		
8000-000-3-2-03-000-000	<b>AGRICULTURE &amp; VETERINARY SERVICES</b>										-		
8000-000-3-2-03-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
8000-000-3-2-03-001-001	Provision for rate increase of other general services	MAO	Apr	Dec	Rate Increase provided	GF		15.00			15.00		
8000-000-3-2-04-000-000	<b>NATURAL RESOURCES SERVICES</b>										-		
8000-000-3-2-04-001-000	<b>A. OPERATIONAL ACTIVITIES</b>										-		
8000-000-3-2-04-001-001	Provision for rate increase of other general services	MENRO	Apr	Dec	Rate Increase provided	GF		320.00			320.00		
8000-000-3-3-08-000-000	<b>TOURISM, CULTURE AND THE ARTS</b>										-		
8000-000-3-3-08-001-000	<b>B. OPERATIONAL ACTIVITIES</b>										-		
8000-000-3-3-08-001-001	Provision for rate increase of other general services	TOO	Apr	Dec	Rate Increase provided	GF		60.00			60.00		
8000-000-3-3-08-001-002	Purchase of materials for tourism operations	TOO	Apr	Dec	Materials provided	GF		60.00			60.00		
8000-000-3-3-08-001-003	Rentals of equipment and facilities	TOO	Apr	Dec	Rent Expense Paid	GF		30.00			30.00		
8000-000-3-3-08-001-004	Payment for Operational Expenses for Tourism	TOO	Apr	Dec	Operational Expenses Paid; Maintenance and Operating Fund provided	GF		300.00			300.00		
<b>SUBTOTAL (OTHER SERVICES)</b>								-	915.00	-	-	915.00	
<b>GRAND TOTAL</b>								2,105.00	4,370.00	-	6,200.00	12,675.00	

Prepared by:

  
**MILDRED C. BRIGILDO**  
 POII/MPDC Designate  
 Date: April 16, 2026

  
**MICHELLE C. DE LOS SANTOS**  
 Municipal Budget Officer  
 Date: April 16, 2026

Attested by:

  
**HON. AZUCENA P. MIRAMBEL, MD. FPOGS**  
 Municipal Mayor  
 Date: April 16, 2026



STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2026  
SUPPLEMENTAL BUDGET NO. 1

INOPACAN, LEYTE

Fund: General Fund

Particulars	Account Classification (PGCA)	Amount
<b>1.0 New Revenue Sources</b> Tax Revenue Loan Proceeds (Borrowings)		
<b>2.0 Actual collection in Excess of Estimated Income</b>		
<b>3.0 Savings</b> Unobligated Balances from PS & MOOE (2025)		11,000,000.00
<b>4.0 Realignment</b>		
<b>Total Income</b>		<b>11,000,000.00</b>

Certified Correct :

  
VERHAERT B. NIRZA  
Local Treasurer

  
NANCY CLYDE ABELLA-LAGARIO, CPA  
Local Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2026  
MUNICIPALITY OF INOPACAN  
SUPPLEMENTAL BUDGET NO. 1**

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL	
MMO	<b>PS</b> Provision for salaries of two (2) plantilla positions from May to December 2026	1000-000-3-1-01-001-001	Salaries & Wages - Regular	5-01-01-010	281,144.00		
	<b>Provision of Other Compensations and Personnel Benefit Contributions:</b>						
	PERA	1000-000-3-1-01-001-002	Personnel Economic Relief Allowance (PERA)	5-01-02-010	32,000.00		
	Clothing Allowance	1000-000-3-1-01-001-003	Clothing/Uniform Allowance	5-01-02-040	14,000.00		
	Year-End Bonus	1000-000-3-1-01-001-004	Year End Bonus	5-01-02-140	35,143.00		
	Cash Gift	1000-000-3-1-01-001-005	Cash Gift	5-01-02-150	10,000.00		
	Medical Allowance	1000-000-3-1-01-001-006	Other Bonuses & Allowances (Medical)	5-01-02-990	14,000.00		
	GSIS Premiums	1000-000-3-1-01-001-007	Retirement and Life Insurance Contributions	5-01-03-010	33,737.28		
	PAG-IBIG Contributions	1000-000-3-1-01-001-008	Pag-IBIG Contributions	5-01-03-020	3,200.00		
	PhilHealth	1000-000-3-1-01-001-009	PhilHealth Contributions	5-01-03-030	7,028.60		
	ECC	1000-000-3-1-01-001-009	Employees Compensation Insurance Premiums	5-01-03-040	1,600.00		
	<b>Total PS</b>					<b>431,852.88</b>	
	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-01-002-001	Other General Services	5-02-12-990	273,600.00		
	Provision for fuel, oil, & lubricants for transport	1000-000-3-1-01-002-002	Fuel, Oil and Lubricants Expenses	5-02-03-090	300,000.00		
	Provision for operating expenses	1000-000-3-1-01-002-003	Other Maintenance & Operating Expenses	5-02-99-990	100,000.00		
<b>Total MOOE</b>					<b>673,600.00</b>		
<b>Total Appropriations</b>						<b>1,105,452.88</b>	

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MDRRMO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-01-007-001	Other General Services	5-02-12-990	180,000.00	
	<b>Total MOOE</b>				<b>180,000.00</b>	
	<b>Total Appropriations</b>					<b>180,000.00</b>
VMO	<b>PS</b> Provision of Representation Allowance (RA)	1000-000-3-1-02-001-001	Representation Allowance (RA)	5-01-02-020	78,375.00	
	Provision of Transportation Allowance (TA)	1000-000-3-1-02-001-002	Transportation Allowance (TA)	5-01-02-030	78,375.00	
	Monetization of Leave Credits	1000-000-3-1-02-001-003	Terminal Leave Benefits	5-01-04-030	30,000.00	
	<b>Total PS</b>				<b>186,750.00</b>	
<b>Total Appropriations</b>					<b>186,750.00</b>	
SBO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-03-001-001	Other General Services	5-02-12-990	62,400.00	
	Provision for other operating and maintenance expenses of the office	1000-000-3-1-03-002-005	Other Maintenance & Operating Expenses	5-02-99-990	50,000.00	
	<b>Total MOOE</b>				<b>112,400.00</b>	
	<b>Capital Outlay</b> Office Equipment	1000-000-3-1-03-001-002	Office Equipment	1-07-05-020	150,000.00	
<b>Total CO</b>				<b>150,000.00</b>		
<b>Total Appropriations</b>					<b>262,400.00</b>	
ADMIN	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-2-01-001-001	Other General Services	5-02-12-990	33,000.00	
	<b>Total MOOE</b>				<b>33,000.00</b>	
<b>Total Appropriations</b>					<b>33,000.00</b>	
MPDO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-09-001-001	Other General Services	5-02-12-990	19,800.00	
	<b>Total MOOE</b>				<b>19,800.00</b>	
	<b>Capital Outlay</b> Purchase of ICT Equipment	1000-000-3-1-09-001-002	ICT Equipment	1-07-05-030	70,000.00	
<b>Total MOOE</b>				<b>70,000.00</b>		
<b>Total Appropriations</b>					<b>89,800.00</b>	

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MCRO	<b>Capital Outlay</b> Purchase of two (2) units of personal computer for office and mobile use	1000-000-3-1-12-001-001	ICT Equipment	1-07-05-030	100,000.00	
	<b>Total CO</b> <b>Total Appropriations</b>				<b>100,000.00</b>	<b>100,000.00</b>
LGSO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-3-03-001-001	Other General Services	5-02-12-990	261,000.00	
	<b>Total MOOE</b> <b>Total Appropriations</b>				<b>261,000.00</b>	<b>261,000.00</b>
MBO	<b>PS</b> Monetization of Leave Credits	1000-000-3-1-08-001-001	Other Personnel Benefits	5-01-04-990	150,000.00	
	<b>Total PS</b>				<b>150,000.00</b>	
	<b>MOOE</b> Fabrication and Installation of Partition & shelves	1000-000-3-3-03-001-002	Furnitures & Fixtures	5-02-03-220	50,000.00	
	Provision for rate increase of other general services	1000-000-3-3-03-001-001	Other General Services	5-02-12-990	6,600.00	
	Repair & maintenance of Budget System	1000-000-3-3-03-001-003	R & M - Machinery & Equipment	5-02-13-050	10,000.00	
<b>Total MOOE</b> <b>Total Appropriations</b>				<b>66,600.00</b>	<b>216,600.00</b>	
MACCO	<b>PS</b> Monetization of Leave Credits	1000-000-3-1-07-001-001	Terminal Leave Benefits	5-01-04-030	400,000.00	
	<b>Total PS</b>				<b>400,000.00</b>	
	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-07-002-001	Other General Services	5-02-12-990	33,000.00	
<b>Total MOOE</b> <b>Total Appropriations</b>				<b>33,000.00</b>	<b>433,000.00</b>	

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MTO	<b>PS</b> Provision of Overtime Pay during BSKE season	1000-000-3-1-05-001-001	Overtime and Night Pay	5-01-02-130	50,000.00	
	Monetization of Leave Credits	1000-000-3-1-05-001-002	Terminal Leave Benefits	5-01-04-030	500,000.00	
	<b>Total PS</b>				<b>550,000.00</b>	
	<b>MOOE</b> Provision of Supplies and Materials for Election Activities	1000-000-3-1-05-002-001	Other Supplies & Materials (Election Activities)	5-02-03-990	50,000.00	
	<b>Total MOOE</b>				<b>50,000.00</b>	<b>600,000.00</b>
	<b>Total Appropriations</b>					
MASSO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-06-001-002	Other General Services	5-02-12-990	13,200.00	
	<b>Total MOOE</b>				<b>13,200.00</b>	<b>13,200.00</b>
	<b>Total Appropriations</b>					
PIO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-2-07-001-001	Other General Services	5-02-12-990	6,600.00	
	Operational Expenses for information services	1000-000-3-2-07-001-002	Other Maintenance & Operating Expenses	5-02-99-990	50,000.00	
	<b>Total MOOE</b>				<b>56,600.00</b>	<b>56,600.00</b>
	<b>Total Appropriations</b>					
MLGOO	<b>MOOE</b> Provision for rate increase of other general services	1000-000-3-1-01-017-003	Other General Services	5-02-12-990	6,600.00	
	<b>Total MOOE</b>				<b>6,600.00</b>	<b>6,600.00</b>
	<b>Total Appropriations</b>					
RHU	<b>MOOE</b> Provision for rate increase of other general services	3000-200-3-1-11-001-001	Other General Services	5-02-12-990	99,000.00	
	Provision for fuel, oil, & lubricants for transport	3000-200-3-1-11-002-006	Fuel, Oil and Lubricants Expenses	5-02-03-090	100,000.00	
	<b>Total MOOE</b>				<b>199,000.00</b>	<b>199,000.00</b>
	<b>Total Appropriations</b>					

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
MSWDO	<b>PS</b> Provision of Hazard Pay for Public Social Worker	3000-500-3-2-05-001-001	Hazard Pay	5-01-02-110	176,733.60	
	Provision of Subsistence Allowance for Public Social Worker	3000-500-3-2-05-001-002	Subsistence Allowance	5-01-02-050	13,200.00	
	<b>Total PS</b>				<b>189,933.60</b>	
	<b>MOOE</b> Provision for rate increase of other general services	3000-500-3-2-05-002-001	Other General Services	5-02-12-990	59,400.00	
	<b>Total MOOE</b>				<b>59,400.00</b>	
	<b>Total Appropriations</b>					<b>249,333.60</b>
MEO	<b>MOOE</b> Provision for rate increase of other general services	8000-000-3-1-10-001-001	Other General Services	5-02-12-990	13,200.00	
	<b>Total MOOE</b>				<b>13,200.00</b>	
	<b>Total Appropriations</b>					<b>13,200.00</b>
WS	<b>MOOE</b> Provision for rate increase of other general services	8000-000-3-1-10-002-001	Other General Services	5-02-12-990	51,000.00	
	<b>Total MOOE</b>				<b>51,000.00</b>	
	<b>Total Appropriations</b>					<b>51,000.00</b>
MENRO	<b>MOOE</b> Provision for rate increase of other general services	8000-000-3-2-04-001-001	Other General Services	5-02-12-990	294,600.00	
	<b>Total MOOE</b>				<b>294,600.00</b>	
	<b>Total Appropriations</b>					<b>294,600.00</b>
MAO	<b>MOOE</b> Provision for rate increase of other general services	8000-000-3-2-03-001-001	Other General Services	5-02-12-990	13,200.00	
	<b>Total MOOE</b>				<b>13,200.00</b>	
	<b>Total Appropriations</b>					<b>13,200.00</b>

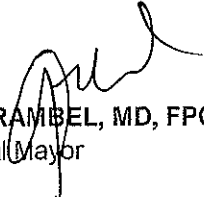
IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
TOURISM	MOOE					
	Provision for rate increase of other general services	8000-000-3-3-08-001-001	Other General Services	5-02-12-990	53,400.00	
	Purchase of materials for tourism operations	8000-000-3-3-08-001-002	Other Supplies & Materials Expense	5-02-03-990	50,000.00	
	Rentals of equipment and facilities	8000-000-3-3-08-001-003	Rent Expenses	5-02-99-050	20,000.00	
	Operational Expenses for tourism activities	8000-000-3-3-08-001-004	Other Maintenance & Operating Expenses	5-02-99-990	230,000.00	
	<b>Total MOOE</b>				<b>353,400.00</b>	
	<b>Total Appropriations</b>					<b>353,400.00</b>
LYDO	MOOE					
	Provision of prizes for youth benefit activities	3000-500-3-2-09-001-001	Prizes	5-02-06-020	50,000.00	
	Purchase of supplies and materials for youth activities	3000-500-3-2-09-001-002	Other Supplies & Materials Expense	5-02-03-990	50,000.00	
	Operational Expenses for youth activities	3000-500-3-2-09-001-003	Other Maintenance & Operating Expenses	5-02-99-990	250,000.00	
	<b>Total MOOE</b>				<b>350,000.00</b>	
	<b>Total Appropriations</b>					<b>350,000.00</b>
PENSION HOUSE	MOOE					
	Provision for rate increase of other general services	8000-000-3-1-10-004-001	Other General Services	5-02-12-990	18,000.00	
	<b>Total MOOE</b>				<b>18,000.00</b>	
	<b>Total Appropriations</b>					<b>18,000.00</b>
SLAUGHTERHOUSE	MOOE					
	Provision for rate increase of other general services	8000-000-3-1-10-003-001	Other General Services	5-02-12-990	27,000.00	
	<b>Total MOOE</b>				<b>27,000.00</b>	
	<b>Total Appropriations</b>					<b>27,000.00</b>
<b>Total Appropriations - Gen. Admin. Program</b>						<b>5,113,136.48</b>

IMPLEMENTING OFFICE	PARTICULARS/PURPOSE	AIP REFERENCE CODE	OBJECT OF EXPENDITURE	ACCOUNT CODE	APPROPRIATION	TOTAL
<b>SPECIAL PURPOSE APPROPRIATIONS (SPAs)</b>						
MMO - Annual Cultural Development Program	<b>MOOE</b>					
	Provision of supplies and materials for sociocultural activities	1000-000-3-1-01-003-001	Other Supplies & Materials Expense	5-02-03-990	50,000.00	
	Provision for other operating expenses	1000-000-3-1-01-003-002	Other Maintenance & Operating Expenses	5-02-99-990	186,863.52	
	<b>Total MOOE</b>				<b>236,863.52</b>	
	<b>Total Appropriations - SPA (ACDP)</b>					<b>236,863.52</b>
MMO - Midyear Review & Assessment Activity	<b>MOOE</b>					
	Conduct of Midyear Review & Assessment activity	1000-000-3-1-01-004-001	Training Expenses	5-02-02-010	200,000.00	
	<b>Total MOOE</b>				<b>200,000.00</b>	
	<b>Total Appropriations - SPA (MYRA)</b>					<b>200,000.00</b>
RHU - ILHZ-CHTF	<b>MOOE</b>					
	Counterpart to Inter-Local Health Zone (ILHZ)	3000-200-3-1-11-003-003	Subsidy -Others	5-02-14-990	450,000.00	
	<b>Total MOOE</b>				<b>450,000.00</b>	
	<b>Total Appropriations - SPA (ILHZ)</b>					<b>450,000.00</b>
MEO - 20% Development Fund	<b>Capital Outlay</b>					
	Purchase and installation of Solar Power System with Power House for Inopacan Town Hall	1000-000-3-1-01-005-001	Power Supply Systems	1-07-03-050	5,000,000.00	
	<b>Total Capital Outlay</b>				<b>5,000,000.00</b>	
	<b>Total Appropriations (20% LDF)</b>					<b>5,000,000.00</b>
<b>Total - Special Purpose Appropriations (SPAs)</b>						<b>5,886,863.52</b>
<b>GRAND TOTAL APPROPRIATIONS</b>						<b>11,000,000.00</b>
<b>UNAPPROPRIATED BALANCE</b>						<b>0.00</b>

Prepared by:

  
**MICHELLE G. DE LOS SANTOS**  
Municipal Budget Officer

Approved by:

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

LBP Form No. 3

**PLANTILLA OF PERSONNEL FY 2026  
Local Government Unit of Inopacan, Leyte**


OFFICE: MAYOR

Ordinance Item Number		Position Title	Name of Incumbent	Current Year Proposed LBC 165 - Second Tranche - SSL VI, Annex A-6 May to December 2026		Budget Year Proposed LBC 165 - Second Tranche - SSL VI, Annex A-6 May to December 2026		Increase/ Decrease
Old	New			Grade/Step	Amount	Grade/Step	Amount	
	1.15	Local DRRM Officer I	(VACANT)	N/A	N/A	G-11/S1	180,144.00	0.00
	1.16	Admin Aide IV (Driver II)	(VACANT)	N/A	N/A	G-4/S1	101,000.00	0.00
<b>TOTAL</b>							<b>281,144.00</b>	<b>0.00</b>

Prepared by

  
**RICARDO ERIC S. PROJO**  
Human Resource Management Officer

Reviewed by

  
**MICHELLE G. DE LOS SANTOS**  
Local Budget Officer

APPROVED:

  
**HON. AZUCENA P. MIRAMBEL, MD, FPOGS**  
Local Chief Executive



Republic of the Philippines  
 Province of Leyte  
 Municipality of Inopacan

-000-



16TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
 16<sup>th</sup> SANGGUNIANG BAYAN OF INOPACAN, LEYTE HELD ON  
 NOVEMBER 12, 2025 AT THE SB SESSION HALL

Sangguniang Panlalawigan  
 Province of Leyte  
**RECEIVED**  
 NOV 24 2025  
*Armas*

**PRESENT:**

- Hon. Lourdes B. Villas - SB Member, Temporary Presiding Officer
- Hon. Rowena K. Madrazo - SB Member
- Hon. Sheila L. Po - SB Member
- Hon. Fernando B. Ruite - SB Member
- Hon. Edna L. Ceniza - SB Member
- Hon. Andrew B. Dedal - SB Member
- Hon. Edmund D. Bayhonan - SB Member
- Hon. Teotimo G. Lapasa - SB Member
- Hon. Nathaniel Dave M. Katigbe - SB Member (PSK Pres)

**CERTIFIED TRUE COPY**  
 Office, Inopacan, Leyte  
 Date: 04/14/2026 @ 3:25 PM  
 By: *Minerva M. Bisanan*  
 MINERVA M. BISANAN  
 USA III

**ABSENT:**

- Hon. Sanders C. Lumarda - Vice Mayor, Regular Presiding Officer (on leave)
- Hon. Panfila I. Alonzo - SB Member (LnB Pres) (on leave)

**AUTHOR:** Hon. Lourdes B. Villas

**WHEREAS**, the Local Chief Executive indorsed to this August Body the creation of two plantilla positions, namely: Local DRRM Officer I; and Administrative Aide IV (Driver II) both under the Municipal Disaster Risk Reduction and Management Office (MDRRMO);

**WHEREAS**, the creation of these two positions is vital to the office of the MDRRMO for it to be adequately staffed in order to perform and carry out its functions in ensuring the protection and welfare of people during disasters and emergencies;

**NOW, THEREFORE**, premises considered, on motion of Honorable Andrew B. Dedal, duly seconded by Honorable Edna L. Ceniza, be it

**RESOLVED** as it is hereby **RESOLVED** to enact the following:

**ORDINANCE NO. 25-10**

**AN ORDINANCE CREATING POSITION TITLE OF LOCAL DRRM OFFICER I AND ADMINISTRATIVE AIDE IV (DRIVER II) IN THE OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION AND AMENDING FOR THIS PURPOSE THE ORGANIZATIONAL STRUCTURE AND STAFFING PATTERN OF THE LOCAL GOVERNMENT UNIT OF INOPACAN, LEYTE**

*[Handwritten signature]*

*[Handwritten signature]*

*[Vertical handwritten signatures and notes on the right margin]*



(ordinance no. 25-10 of the sangguniang bayan of inopacan, leyte dated november 12, 2025 continued)

**BE IT ORDAINED** by the Sangguniang Bayan of Inopacan, Leyte that:

**SECTION 1.** Title. The following positions are hereby created as follows:

Local DRRM Officer I	Municipal Disaster Risk Reduction and Management Office
Administrative Aide IV (Driver II)	

**SECTION 2.** For all intents and purposes the organizational structure and staffing pattern is hereto attached and made as integral part of this ordinance.

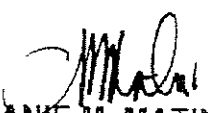
**SECTION 3. Repealing Clause.** All Ordinances, Local Executive Order and/or Rules and Regulations inconsistent herewith are hereby repealed and modified accordingly.

**SECTION 4. Separability Clause.** If, for any reason or reasons, any section or provision of this Ordinance will be declared by the Court unconstitutional or invalid, other sections or provisions not affected thereby shall continue to be in full force and effect.

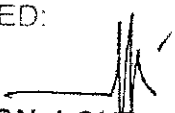
**SECTION 5. Effectivity Clause.** This Ordinance shall take effect immediately upon its approval.

**ENACTED** this 12<sup>th</sup> day of November 2025, at Inopacan, Leyte.

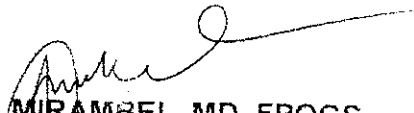
I HEREBY CERTIFY to the correctness of the foregoing Ordinance and that the same was enacted on the date above stated.

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

ATTESTED:

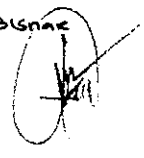
  
**HON. LOURDES B. VILLAS**  
 SB Member  
 Temporary Presiding Officer

APPROVED:

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

Date: 11-21-2025

RECEIVED  
 SB Office, Inopacan, Leyte  
 Date: July 14, 2024 @ 3:25pm  
 By: Minerva M. Bignat  
**MINERVA M. BIGNAT**  
 LLS AIII




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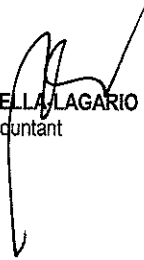


## CERTIFICATION OF SAVINGS

THIS IS TO CERTIFY that as per our collective record on file, the Municipality of Inopacan, Leyte, has accumulated Savings from Unobligated Balances of Personal Services (PS) and Maintenance and Other Operating Expenses (MOOE) from calendar year 2025, as can be implied from an excerpt of the Financial Statements appended as supporting document to the 2026 General Fund Supplemental Budget No. 1.

Jointly *CERTIFIED CORRECT* this 16<sup>th</sup> day of April, 2026, at Inopacan, Leyte.

  
**MICHELLE G. DE LOS SANTOS**  
Municipal Budget Officer

  
**NANCY CLYTE M. ABELLA LAGARIO**  
Municipal Accountant

  
**VERHAERT B. NIRZA**  
Municipal Treasurer

*VERIFIED AND NOTED:*

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



### CERTIFICATION OF AVAILABILITY OF FUNDS

THIS IS TO CERTIFY that funds are actually available in the total amount of **ELEVEN MILLION PESOS AND 00/100 (PhP 11,000,000.00)**, to defray for the proposed expenditures under 2026 General Fund Supplemental Budget No. 1, of the Municipality of Inopacan, Leyte.

CERTIFY FURTHER that said funds are sourced from the unobligated balances from Personal Services (PS) and Maintenance and Other Operating Expenses (MOOE) of calendar year 2025.

Jointly issued this 16<sup>th</sup> day of April, 2026, at Inopacan, Leyte.

  
**VERHAERT B. NIRZA**  
Municipal Treasurer

  
**NANCY CLYTE M. ABELLA-LAGARIO, CPA**  
Municipal Accountant



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF INOPACAN



## LOCAL FINANCE COMMITTEE

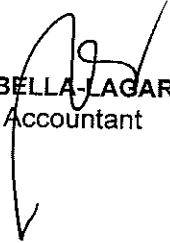
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### CERTIFICATION OF CASH BACK-UP

THIS IS TO CERTIFY that the total amount of **ELEVEN MILLION PESOS AND 00/100 (PhP 11,000,000.00)**, sourced from unobligated balances from Personal Services (PS) and Maintenance and Other Operating Expenses (MOOE) of calendar year 2025, is **backed with cash, available in the Land Bank of the Philippines, Baybay City Branch, Baybay City, Leyte, under the LBP General Fund Account No. 10102010-6.**

This Certification is issued this 16<sup>th</sup> day of April, 2026, as supporting document for the 2026 General Fund Supplemental Budget No. 1.

  
**VERHAERT B. NIRZA**  
Municipal Treasurer

  
**NANCY CLYTE M. ABELLA-LAGARIO, CPA**  
Municipal Accountant



Republic of the Philippines  
Province of Leyte  
Municipality of Inopacan

**DETAILED CONSOLIDATED FINANCIAL PERFORMANCE**  
**For the Month Ended December 31, 2025**  
**(with Comparative Figures for CY 2024)**

REVENUE	Notes	2025	2024
<b>TAX REVENUE</b>			
<b>Tax Revenue - Individual and Corporation</b>			
Professional Tax		9,538.93	690.00
Community Tax		443,693.32	472,509.50
<b>Tax Revenue - Property</b>			
Real Property Tax- Basic		572,477.52	578,448.80
Discount on Real Property Tax- Basic		(169,413.44)	(152,851.85)
Special Education Tax			
Discount on Special Education Tax			
Special Levy on Idle Lands			
Special Levy on Lands Benefited by Public Works Projects			
Real Property Transfer Tax		12,872.14	5,912.18
<b>Tax Revenue - Goods and Services</b>			
Business Tax		2,769,225.83	2,285,769.46
Tax on Sand, Gravel and Other Quarry Products			
Tax on Delivery Trucks and Vans		6,165.00	25.00
Amusement Tax		10,750.00	
Franchise Tax		9,760.00	15,903.10
Printing and Publication Tax			
<b>Tax Revenue - Others</b>			
Other Taxes		174,034.55	171,546.69
<b>Tax Revenue - Fines and Penalties</b>			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation			
Tax Revenue - Fines and Penalties - Property Taxes		12,067.44	6,613.11
Tax Revenue - Fines and Penalties - Taxes on Goods and Services			
Tax Revenue - Fines and Penalties - Other Taxes		210,309.48	162,389.39
<b>Total Tax Revenue</b>		<u>4,061,480.77</u>	<u>3,546,955.38</u>
<b>SHARE FROM NATIONAL TAXES</b>			
Share from Internal Revenue Collections (IRA)		145,102,029.00	122,338,298.00
<b>OTHER SHARE FROM NATIONAL TAXES</b>			
Share from Expanded Value Added Tax			
<b>Total Other Share from National Taxes</b>		<u>145,102,029.00</u>	<u>122,338,298.00</u>
<b>SERVICE AND BUSINESS INCOME</b>			
<b>Service Income</b>			
Permit Fees		1,753,363.06	1,583,658.59
Registration Fees		75,075.00	96,860.00
Registration Plates, Tags and Stickers Fees		89,891.75	103,101.20
Clearance and Certification Fees		208,393.91	226,521.01
Supervision and Regulation Enforcement Fees			
Inspection Fees		151,425.00	163,097.00
Verification and Authentication Fees			
Processing Fees			
Occupation Fees		66,209.00	60,769.33
Fishery Rental Fees and Charges			
Fees for Sealing and Licensing of Weights and Measures		50.00	
Fines and Penalties - Service Income			
Other Service Income			
<b>Business Income</b>			
School Fees		18,576.00	
Affiliation Fees		1,700.00	
Seminar/Training Fees			
Rent Income		3,965.00	56,193.20

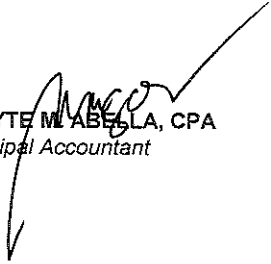
Communication Network Fees		
Transportation System Fees		
Road Network Fees		50.56
Waterworks System Fees	4,409,371.66	4,952,271.27
Power Supply System Fees		
Seaport System Fees		
Parking Fees		
Receipts from Operation of Hostels/Dormitories and Other Like Facilities		
Receipt from Market Operations	1,560,553.75	1,760,345.50
Receipt from Slaughterhouse Operation	516,419.50	507,450.00
Receipt from Cemetery Operations	105,700.00	240,810.00
Receipts from Printing and Publication		
<b>Sales Revenue</b>		
Sales Discounts		
Cost of Goods Manufactured		
Direct Materials		
Direct Labor		
Manufacturing Overhead		
Cost of Sales		
Cost of Sales		
<b>Net Sales Revenue</b>		
Garbage Fees	452,980.00	465,545.00
Hospital Fees	779,050.00	794,433.00
Dividend Income		
Interest Income	50,074.61	42,234.10
Service Concession Revenue		
Other Service Concession Revenue		
Lease Revenue		
Share in the Profit of Joint Venture		
Fines and Penalties - Business Income		
Other Business Income	771,316.13	833,513.06
<b>Total Service and Business Income</b>	<b>11,014,114.37</b>	<b>11,886,852.82</b>
<b>SHARES, GRANTS AND DONATIONS</b>		
<b>Share</b>		
Share from PAGCOR		
Share from PCSO		
<b>Grants and Donations</b>		
Grants and Donations in Cash		
Grants and Donations in Kind		
Grants from Concessionary Loans		
<b>Total Shares, Grants and Donations</b>		
<b>GAINS</b>		
<b>Gains</b>		
Gain on Initial Recognition of Biological Assets		
Gain on Sale of Biological Assets		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change		
Gain from Initial Recognition of Agricultural Produce		
<b>Total Gains</b>		
<b>TOTAL REVENUE</b>	<b>160,177,624.14</b>	<b>137,772,106.20</b>
<b>LESS: CURRENT OPERATING EXPENSES</b>		
<b>PERSONNEL SERVICES</b>		
<b>Salaries and Wages</b>		
Salaries and Wages - Regular	33,133,412.50	27,988,435.98
Salaries and Wages - Casual/Contractual		
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	1,692,420.00	1,729,636.38
Representation Allowance (RA)	1,900,500.00	1,870,593.75
Transportation Allowance (TA)	2,248,500.00	1,870,593.75
Clothing/Uniform Allowance	511,200.00	497,000.00
Subsistence Allowance	155,400.00	151,200.00
Laundry Allowance	4,200.00	8,400.00
Quarters Allowance		1,000.00

Productivity Incentive Allowance		365,000.00
Overseas Allowance		
Honoraria	447,500.00	289,500.00
Hazard Pay	1,118,123.10	1,065,869.10
Longevity Pay		
Overtime and Night Pay	44,473.75	
Year End Bonus	5,944,532.60	5,069,264.00
Cash Gift	370,000.00	365,000.00
Other Bonuses and Allowances	4,532,500.00	210,000.00
<b>Personnel Benefits Contributions</b>		
Retirement and Life Insurance Premiums	3,331,542.56	1,669,439.84
Pag-IBIG Contributions	859,758.26	56,000.00
PhilHealth Contributions	913,285.90	760,974.08
Employees Compensation Insurance Premiums	94,291.90	41,074.74
Provident/Welfare Fund Contributions		
<b>Other Personnel Benefits</b>		
Pension Benefits		
Retirement Gratuity		
Terminal Leave Benefits	3,160,283.57	2,135,089.25
Other Personnel Benefits		3,560,000.00
<b>Total Personnel Services</b>	<b>60,461,924.14</b>	<b>49,704,070.87</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
<b>Traveling Expenses</b>		
Traveling Expenses - Local	1,857,298.78	1,736,255.47
Traveling Expenses - Foreign		
<b>Training and Scholarship Expenses</b>		
Training Expenses	3,282,779.74	3,256,610.51
Scholarship Grants/Expenses	57,000.00	25,000.00
<b>Supplies and Material Expenses</b>		
Office Supplies Expenses	971,009.00	1,062,933.90
Accountable Forms Expenses	174,320.00	521,199.12
Non-Accountable Forms Expenses		
Animal/Zoological Supplies Expenses	177,770.00	195,810.00
Food Supplies Expenses	1,037,482.50	2,441,149.00
Welfare Goods Expenses	352,553.80	295,549.00
Drugs and Medicines Expenses		4,890,949.80
Medical, Dental and Laboratory Supplies Expenses	539,165.50	1,751,026.75
Fuel, Oil and Lubricants Expenses	3,610,205.07	3,267,096.23
Agricultural and Marine Supplies Expenses	1,259,305.00	2,637,201.65
Textbooks and Instructional Materials Expenses		
Military, Police and Traffic Supplies Expenses		
Chemical and Filtering Supplies Expenses		
Other Supplies and Materials Expenses	1,229,665.40	1,545,710.40
<b>Utility Expenses</b>		
Water Expenses		
Electricity Expenses	3,320,386.43	2,354,159.72
<b>Communication Expenses</b>		
Postage and Courier Services	235.00	
Telephone Expenses	701,000.00	346,000.00
Internet Subscription Expenses	190,508.13	358,227.59
Cable, Satellite, Telegraph and Radio Expenses		
<b>Awards/Rewards and Prizes</b>		
Awards/Rewards Expenses	23,500.00	18,500.00
Prizes	110,700.00	207,400.00
<b>Survey, Research, Exploration and Development Expenses</b>		
Survey Expenses	102,000.00	98,000.00
Research, Exploration and Development Expenses		

<b>Repairs and Maintenance</b>		
Repairs and Maintenance - Investment Property		
Repairs and Maintenance - Land Improvements		24,000.00
Repairs and Maintenance - Infrastructure Assets	669,588.69	782,383.08
Repairs and Maintenance - Buildings and Other Structures	571,108.00	372,432.00
Repairs and Maintenance - Machinery and Equipment	340,016.00	380,759.80
Repairs and Maintenance - Transportation Equipment	1,756,860.03	1,947,468.49
Repairs and Maintenance - Furniture and Fixtures		
Repairs and Maintenance - Leased Assets		
Repairs and Maintenance - Leased Assets Improvements	72,881.19	92,847.56
Repairs and Maintenance - Semi-Expendable Furniture, Fixture	42,300.00	25,000.00
Repairs and Maintenance - Other Property, Plant and Equipment		
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	61,822.00	51,660.00
Fidelity Bond Premiums	52,500.00	
Insurance Expenses	435,341.85	259,662.43
<b>Other Maintenance and Operating Expenses</b>		
Advertising Expenses	3,500.00	25,900.00
Printing and Publication Expenses		
Representation Expenses		
Transportation and Delivery Expenses		
Rent Expenses		
Membership Dues and Contributions to Organizations	169,000.00	134,300.00
Subscription Expenses		
Donations	1,606,200.00	1,579,500.00
Other Maintenance and Operating Expenses	5,833,579.44	6,358,392.78
<b>Total Maintenance and Other Operating Expenses</b>	<b>46,406,687.00</b>	<b>53,924,590.28</b>
<b>FINANCIAL EXPENSES</b>		
<b>Financial Expenses</b>		
Management Supervision/Trusteeship Fees		
Interest Expenses	797,424.40	1,033,024.02
Guarantee Fees		
Bank Charges	10,014.93	8,470.82
Commitment Fees		
Other Financial Charges		
<b>Total Financial Expenses</b>	<b>807,439.33</b>	<b>1,041,494.84</b>
<b>NON-CASH EXPENSES</b>		
<b>Depreciation</b>		
Depreciation - Investment Property		
Depreciation - Land Improvements	244,383.40	
Depreciation - Infrastructure Assets	6,602,639.72	2,806,209.05
Depreciation - Buildings and Other Structures	1,622,651.10	3,874,175.78
Depreciation - Machinery and Equipment	2,136,072.07	10,814,412.68
Depreciation - Transportation Equipment	1,655,076.16	
Depreciation - Furniture, Fixtures and Books		63,397.70
Depreciation - Other Property, Plant and Equipment	3,510,981.55	920,323.63
<b>Amortization</b>		
Amortization - Intangible Assets		
<b>Total Non-Cash Expenses</b>	<b>15,771,804.00</b>	<b>18,478,518.84</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<b>123,447,854.47</b>	<b>123,148,674.83</b>
<b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>	<b>36,729,769.67</b>	<b>14,623,431.37</b>
<b>ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY</b>		
<b>Assistance and Subsidy from</b>		
Subsidy from National Government		320.00
Subsidy from Local Government Units		
Subsidy from Government-Owned and/or Controlled Corporations		
Subsidy from Other Funds		
Subsidy from General Fund Proper/Other Special Accounts		
Subsidy from Other Local Economic Enterprise		
<b>Total Assistance and Subsidy from</b>		<b>320.00</b>
<b>Transfers from</b>		
<b>Total Transfers, Assistance and Subsidy from</b>	<b>-</b>	<b>-</b>
<b>Financial Assistance/Subsidy to</b>		
Subsidy to NGAs		

Subsidy to Other Local Government Units	2,486,172.77		4,571,539.10
Subsidy to Other Funds	2,897,416.95		2,066,628.35
Subsidy to General Fund Proper/Special Accounts			
Subsidy to Local Economic Enterprises			
Subsidies - Others			
<b>Total Financial Assistance/Subsidy to</b>	<b>5,383,589.72</b>	<b>-</b>	<b>6,638,167.45</b>
<b>Transfers to</b>			
Transfers of Unspent Current Year DRRM Funds to the Trust Funds			
Transfers for Project Equity Share /LGU Counterpart			
<b>Total Transfers, Assistance and Subsidy to</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSISTANCE/SUBSIDY</b>	<b>31,346,179.95</b>	<b>-</b>	<b>7,985,583.92</b>
<b>Miscellaneous Income</b>			
Miscellaneous Income	80,377.45		779,809.14
<b>Losses</b>			
Loss from Changes in Fair Value of Financial Instruments			
Loss on Foreign Exchange (FOREX)			
Loss on Sale of Investments			
<b>Total Losses</b>	<b>80,377.45</b>	<b>-</b>	<b>779,809.14</b>
<b>Net Other Non-Operating Income/(Losses)</b>	<b>80,377.45</b>	<b>-</b>	<b>779,809.14</b>
<b>SURPLUS (DEFICIT) FOR THE PERIOD</b>	<b>31,426,557.40</b>	<b>-</b>	<b>8,765,393.06</b>

CERTIFIED CORRECT:

  
NANCY CLYTE M. ABEJELA, CPA  
Municipal Accountant

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