



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

Item No.: 02

Date: 16 2026 JUN

Province of Leyte  
**RECEIVED**  
 Date: 05 June 2026  
 By: [Signature] June 5, 2026  
4:35pm

**PROVINCIAL BUDGET OFFICE**

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

**RELEASED**  
 DATE: 6-5-26  
 NO. 196  
 BY: [Signature]  
**PBO**

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Annual Budget FY 2026** of the **Municipality of Jaro, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 01 Series of 2026** with a total appropriations in the amount of **PHP327,032,685.00** 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. 157
  - 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 – Budget Circular No. 2016-4
  - 1.7 Overtime Pay– that the payment shall be given consistent with the provisions of CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015;
  - 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
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 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"; Nevertheless, the total appropriation of some items for personal services benefits are in excess than the amount authorized by law, to wit:

Object of Expenditures	Per AO LBP Form I	Authorized Rate	Excess
Representation Allowance	2,491,200.00	2,396,400.00	94,800.00
Transportation Allowance	2,491,200.00	2,396,400.00	94,800.00
PhilHealth Contribution	2,231,361.60	2,213,208.90	18,152.70
<b>TOTAL</b>	<b>7,213,761.60</b>	<b>7,006,008.90</b>	<b>207,752.70</b>

Accordingly, the excess appropriation is hereby disallowed for disbursement in the total amount of 207,752.70 and shall be reverted back to the Unappropriated Balance.

4. That the Municipality of Jaro is hereby reminded of the same review action issued in FY 2025 Annual Budget, to wit:
  - a) The use of Account Title/Object of Expenditures and Account Code in Local Budget Preparation Forms No. 1 and 2 shall be consistent with the Commission Audit (COA) Chart of Accounts for LGUs as prescribed under COA Circular No. 2015-009 dated December 1, 2015.
  - b) The LGU shall accomplish LBP Forms No. 3 (Plantilla of Personnel) completely and to include the date required under columns Current Year Authorized and Budget Year Proposed incorporating the compensation law/circular being implemented, the updated Salary Schedule for local government personnel and the corresponding period of implementation;
5. That the following Program, Project and Activity (PPAs) are deficiently programmed in the Annual Investment Program, to wit:

PPA	Per AO	Per AIP	Deficiency in the AIP
Conduct of CBDRRM Updating/Enhancement Workshop and Drills/Webinar/Audiovisual Trainings to Barangays	830,420.51	200,000.00	630,420.51
Participation in the Provincial and Regional Rescue Jamboree	233,200.00	160,000.00	73,200.00
Accreditation and Insurance of Responders	42,000.00	20,000.00	22,000.00
Procurement of Food, Non-Food Items, Fuel and Other Supplies	1,208,833.28	900,000.00	308,833.28

Accordingly, the stated deficient amount in the AIP shall be included in the next supplemental investment program, otherwise the excess in appropriation shall be disallowed pursuant to Section 305(i) of RA 7160 and BOM for LGUs, 2023 Edition, since they are not stipulated in the Annual Investment Program 2026.

6. That the following PPA is not programmed in the Annual Investment Program, to wit:

Program/Project /Activity	Per AO	Per AIP
Warning Signages/Markers, Communication Equipment, Public Address Warning System	126,000.00	0

Thereby, the stated appropriation is disallowed for disbursement.

7. 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 and the recent procurement laws and guidelines;
8. That the position title Board Secretary III is not adequately provided with the authorized salary in accordance to the provisions provided in LBC 165, to wit:

Position Title	Per AO	Per Authorized Rate	Deficient
Board Secretary III	588,180.00	721,884.00	133,704.00

LGU Jaro shall therefore make the necessary adjustment to rectify the said deficiency.

9. That there are eleven (11) unfunded vacant positions under the Municipal Government of Jaro. 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;
10. That LGU Jaro, Leyte has already exceeded the 45% Personal Services (PS) Limitation invoked under Section 325(a) of RA 7160, the computation of excess is presented below:

PS COMPUTATION OF AB 2026

Income from Regular Sources  
CY 2024

P 236,744,081.53  
X 45%

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106,534,836.69

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PS CY 2026

P 139,628,830.88

Less:

Terminal Leave  
LEE-PS

P 3,000,000.00  
12,492,828.38

**NET PS COSTS CY 2026**

**P 124,136,002.50**

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Excess of PS Costs

(17,601,165.81)

The Local Unit therefore shall not hire additional casuals, create new items or infuse new Personal Services costs until the PS Cap shall be met.

11. 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. 7, hence, the Municipality needs to reconcile the appropriation under LBP Form No. 1 with the appropriation under LBP Form No. 7, to wit;

Object of Expenditure	Per LBP Form No. 1	Per LBP Form No. 7
<b>MOOE</b>		
Traveling Expenses	3,994,934.87	3,777,134.87
Training Expenses	2,478,400.00	2,696,200.00

12. 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;

13. 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

14. 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.

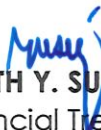
Compliance with CSC rules, DBM issuances and accounting and auditing rules and regulations and all other existing laws shall be the responsibility of the Implementing Local Government Unit.

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  
-000-



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

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

24 March 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 01 series of 2026 of the Municipality of Jaro, Leyte, entitled: An Ordinance authorizing the Annual Budget of the Local Government Unit of Jaro, Leyte for Fiscal Year 2026 in the total amount of Three Hundred Twenty-Seven Million Thirty-Two Thousand Six Hundred Eighty-Five Pesos (P327,032,685.00), together with CY 2026 Annual Investment Plan (AIP) in the amount of P327,032,685.00.**

A handwritten signature in black ink, appearing to be "F. Uyvico", written in a cursive style.

**FLORINDA JILLS UYVICO**  
Secretary to the Sanggunian



## **APPROPRIATION ORDINANCE NO. 01**

*Series of 2026*

**INTRODUCED BY: HONORABLE CARMENCITA G. TAÑALA**  
Chairman Committee on Finance, Budget and Appropriations

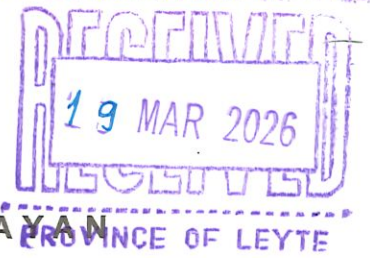
**“AN ORDINANCE AUTHORIZING THE ANNUAL MUNICIPAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF JARO, LEYTE FOR THE FISCAL YEAR 2026, IN THE TOTAL AMOUNT OF THREE HUNDRED TWENTY-SEVEN MILLION THIRTY-TWO THOUSAND SIX HUNDRED EIGHTY-FIVE PESOS (PHP 327,032,685.00), COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE”.**

SP Sec

SANGGUNIANG PANGALAYAN



Republic of the Philippines  
PROVINCE OF LEYTE  
MUNICIPALITY OF JARO



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF JARO, LEYTE HELD AT THE SB SESSION HALL, LEGISLATIVE BUILDING ON FEBRUARY 12, 2026

PRESENT:

- HON. REY P. AURE -SB Member/Presiding Officer Pro-Tempore
- HON. LANULFO M. BORJA -SB Member
- HON. RAUL A. MACANDA -SB Member
- HON. BENJAMIN H. GARIANDO, JR. -SB Member
- HON. TEOFILO CABELLO -SB Member
- HON. CARMENCITA G. TAÑALA -SB Member
- HON. ALMA A. TAMAYO -SB Member
- HON. ZANDRO T. MORABE -SB Member/LIGA Fed.-President
- HON. VIANCA MAE N. FAMILAR -SB Member/SK Fed.-President

ABSENT:

- HON. PEDRO B. TAÑALA, JR. -Municipal Vice Mayor/Presiding Officer-Acting Municipal Mayor
- HON. FRANCISCO R. ALTRES -SB Member/Majority Floor Leader-On Leave

**APPROPRIATION ORDINANCE NO. 01  
SERIES OF 2026**

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF JARO, LEYTE FOR THE FISCAL YEAR 2026, IN THE TOTAL AMOUNT OF **THREE HUNDRED TWENTY-SEVEN MILLION THIRTY-TWO THOUSAND SIX HUNDRED EIGHTY-FIVE PESOS (PHP 327,032,685.00)**, COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

**INTRODUCED BY: HONORABLE CARMENCITA G. TAÑALA**  
Chairman Committee on Finance, Budget and Appropriations

**WHEREAS**, the proposed 2026 Annual Budget of the Municipality was submitted before the Sangguniang Bayan for review. The Sangguniang Bayan, spearheaded by the Committee on Finance, Budget and Appropriations, conducted series of hearings where the proposed budget underwent thorough deliberation by the members of the Sanggunian;

**WHEREAS**, the proposed Annual Budget for FY 2026 for the Municipality has been reviewed with the presence of all concerned offices as an effective tool for allocating equitability to the limited resources of the government to the different sectors;

**WHEREAS**, pursuant to Section 319 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991", in relation to Article No. 415 of the Implementing Rules and Regulations of the said Code, the Sangguniang Bayan shall enact, through an ordinance, the Annual Budget of the Municipality for the ensuing fiscal year on the basis of the estimates of income and expenditures submitted by the Local Chief Executive;

**NOW THEREFORE**, on motion of **Honorable Carmencita G. Tañala, Chairman Committee on Finance, Budget and Appropriations**, duly seconded en masse;

Be it enacted by the Sangguniang Bayan that:

**SECTION 1.** The Annual Budget of the Local Government Unit of Jaro, Leyte for Fiscal Year 2026 **is hereby approved** in the amount of **(Php 327,032,685.00)**, covering the various expenditures for the operation of the Municipal Government.

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

1. Budget Message of the Municipal Mayor;
2. Budget of Expenditures and Sources of Financing;
3. Programmed Appropriation and Obligation by Object of Expenditures;
4. Programmed Appropriation and Obligation for Special Purpose Appropriations;
5. Plantilla of LGU Personnel CY 2026;
6. Personnel Schedule FY 2026;
7. Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026;
8. Statement of Indebtedness for the Budget Year 2026;
9. Statement of Statutory and Contractual Obligations and Budgetary Requirement CY 2026;
10. Statement of Fund Allocation by Sector CY 2026;
11. Annual Operating Budget of Local Economic Enterprises (LEE) for F.Y. 2026;
12. Annual Investment Program (AIP) CY 2026, duly approved by the Sangguniang Bayan, and supported of the following:
  - a. A resolution adopting the Gender and Development Plan
  - b. A resolution adopting the Local Climate Change Action Plan
  - c. A resolution adopting the Peace and Order Plan
  - d. A resolution adopting the Local Youth Development Plan
  - e. A resolution adopting the Local Nutrition Action Plan
  - f. A resolution adopting the Annual Cultural Development Plan
  - g. A resolution adopting the Indicative Annual Procurement Plan
  - h. A resolution adopting the List of PPAs for Senior Citizen and PWDs
  - i. A resolution adopting the List of PPAs to Combat HIV/Aids
  - j. A resolution adopting the List of PPAs to Address the Problem of Drugs
  - k. A resolution adopting the LGU Transition Development Plan (DTP)
  - l. A resolution adopting the LGU Capacity Development Agenda.

**SECTION 2. RECEIPTS PROGRAM F.Y. 2026.**

1.	Beginning Cash Balance	
2.	Total Tax Revenue	14,730,000.00
3.	Total Non-Tax Revenues	36,770,000.00
4.	Total External Sources	275,532,685.00
	<b>TOTAL RECEIPTS</b>	<b>Php 327,032,685.05</b>

**SECTION 3. EXPENDITURE PROGRAM** - The annual appropriation for Fiscal Year 2026 in the total amount of **(Php 327,032,685.00)**, intended for the PPA's of the different municipal offices, sub-offices, and for the Local Economic Enterprise(s), are itemized and illustrated below:

2026 APPROVED ANNUAL BUDGET						
	DEPARTMENT/OFFICE	P.S.	MOOE	CAPITAL OUTLAY	SPAS	TOTAL
1.	Municipal Mayor	6,659,967.48	14,053,500.00	2,735,000.00	54,825,000.00	78,273,467.48
2.	Municipal Vice Mayor	3,248,111.80	999,200.00	250,000.00	0.00	4,497,311.80
3.	Sangguniang Bayan	17,150,554.40	2,154,800.00	550,000.00	2,586,000.00	22,441,354.40
4.	SB Secretary	3,676,513.72	168,000.00	285,000.00	0.00	4,129,513.72
5.	Municipal Accountant	5,107,700.84	335,000.00	0.00	0.00	5,442,700.84
6.	Municipal Budget Officer	4,406,528.06	324,550.00	0.00	0.00	4,731,078.06
7.	Municipal Engineer	4,647,644.20	261,300.00	0.00	0.00	4,908,944.20
8.	Municipal Planning & Dev't	3,774,693.66	297,684.87	0.00	0.00	4,072,378.53
9.	MSWDO	3,772,166.70	247,550.00	0.00	8,970,000.00	12,989,717.70
10.	Municipal Health	15,690,265.88	519,800.00	0.00	5,930,498.05	22,140,563.93
11.	Municipal Civil Registrar	3,817,513.28	188,850.00	0.00	0.00	4,006,363.28
12.	Municipal Assessor	3,686,543.36	404,850.00	0.00	750,000.00	4,841,393.36
13.	Municipal Agriculturist	5,293,361.02	751,950.00	0.00	6,200,000.00	12,245,311.02
14.	Municipal Treasurer	9,485,383.60	1,623,000.00	0.00	0.00	11,108,383.60
15.	Municipal Administrator	1,684,437.68	236,000.00	0.00	0.00	1,920,437.68
16.	General Services	2,241,227.08	161,000.00	0.00	0.00	2,402,227.08
	<b>TOTAL</b>	<b>94,342,613.76</b>	<b>22,727,034.87</b>	<b>3,820,000.00</b>	<b>79,261,498.05</b>	<b>200,151,146.68</b>
<b>SUB-OFFICES (MAYOR'S OFFICE):</b>						
1.	Pop.Com/Nutrition	492,849.04	308,350.00	0.00	0.00	801,199.04
2.	Information/Solid Waste Mgt.	919,778.96	334,000.00	100,000.00	0.00	1,253,778.96
3.	License Inspector	506,653.02	254,000.00	0.00	0.00	760,653.02
4.	Human Resource Mgt.	1,643,362.50	244,000.00	0.00	841,000.00	2,728,362.50
5.	Operation of Motorpool	3,476,093.96	5,550,000.00	500,000.00	0.00	9,526,093.96
6.	Maintenance of Public Buildings	3,181,930.94	850,000.00	0.00	0.00	4,031,930.94
7.	Special Services	662,823.46	0.00	0.00	0.00	662,823.46
8.	Maintenance of Streetlights	638,568.12	96,800.00	0.00	0.00	735,368.12
9.	MDRRMO	1,959,292.10	129,000.00	0.00	0.00	2,088,292.10
10.	MPESO	701,498.48	99,000.00	0.00	150,000.00	950,498.48
11.	Internal Auditor	650,469.40	114,000.00	0.00	0.00	764,469.40
12.	JTSLTC (TESDA)	0.00	50,000.00	0.00	0.00	50,000.00
13.	Environmental Management	664,220.62	60,000.00	0.00	0.00	704,220.62
14.	Barangay Affairs	0.00	85,000.00	0.00	0.00	85,000.00
	<b>TOTAL</b>	<b>15,477,540.60</b>	<b>8,174,150.00</b>	<b>500,000.00</b>	<b>991,000.00</b>	<b>25,142,690.60</b>
<b>LOCAL ECONOMIC ENTERPRISE (LEE):</b>						
1.	Municipal Economic Enterprise	5,037,871.66	366,000.00	0.00	0.00	5,403,871.66
2.	Public Market	4,577,806.06	170,000.00	0.00	0.00	4,747,806.06
3.	Slaughterhouse	4,126,589.32	105,000.00	0.00	0.00	4,231,589.32

*[Handwritten signatures and initials]*

4.	Public Cemetery	4,059,505.44	220,000.00	1,000,000.00	0.00	5,279,505.44
5.	Tourism Office	3,018,471.04	180,000.00	0.00	0.00	3,198,471.04
6.	Water Services	3,788,433.00	100,000.00	0.00	0.00	3,888,433.00
<b>TOTAL</b>		<b>24,608,676.52</b>	<b>1,141,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>26,749,676.52</b>
<b>NATIONAL OFFICES:</b>						
1.	Auditor's Office	0.00	192,000.00	0.00	0.00	192,000.00
2.	Judge Office	0.00	115,500.00	0.00	0.00	115,500.00
3.	LGOO Office	0.00	134,000.00	0.00	0.00	134,000.00
4.	BFP Office	0.00	113,500.00	0.00	0.00	113,500.00
5.	PNP Office	0.00	110,000.00	0.00	0.00	110,000.00
<b>TOTAL</b>		<b>0.00</b>	<b>665,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>665,000.00</b>
<b>SUB-TOTAL</b>		<b>134,428,830.88</b>	<b>32,707,184.87</b>	<b>5,320,000.00</b>	<b>80,252,498.05</b>	<b>252,708,513.80</b>
20% Dev't Fund						54,926,537.00
5% MDRRM Fund						16,351,634.20
Terminal Leave Benefits & Others						3,046,000.00
<b>GRAND TOTAL</b>		<b>134,428,830.88</b>	<b>32,707,184.87</b>	<b>5,320,000.00</b>	<b>80,252,498.05</b>	<b>327,032,685.00</b>

**SECTION 4. GENERAL PROVISIONS** - The appropriations herein authorized are subject to the following general provisions:

- 1. Use of Savings and Augmentation-** In accordance with Section 336 of the Local Government Code, the Municipal Mayor and the Vice Mayor/Presiding Officer of the Sanggunian are authorized to augment any item in the approved Annual Budget of their respective offices from savings in other items within the same expense class (Ex. Personal Services, MOOE, Property, Plant and Equipment/Capital Outlays) of their respective appropriations;
- 2. Utilization of Savings-** Subject to laws and regulations governing local governments, the Municipal Mayor or the Vice Mayor in appropriate instances is hereby authorized to use any savings in the appropriations for personal services, maintenance and other operating expenses and capital outlay contained in this appropriation ordinance for all offices of the local government unit;
- 3. Deficiencies in Appropriations-** Deficiencies in appropriations shall be immediately reported to the Sangguniang Bayan by any member of the Local Finance Committee of the Municipal Government.

**SECTION 5. SEPARABILITY CLAUSE** - If for any reason any section or provision of this Appropriation Ordinance No. 01, Series of 2026 is disallowed in 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 effect.

**SECTION 6. EFFECTIVITY** - The provisions of this Appropriation Ordinance No. 01, Series of 2026, shall take effect retroactive to January 1, 2026, and upon compliance with all procedures required under Republic Act No. 7160 of approving of an ordinance for its validity and including the affixation hereto of the Sangguniang Bayan members in concurring thereto.

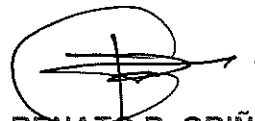
*[Handwritten signatures and initials are present at the bottom of the page, including names like "Carmichael" and "Mey".]*

**PROVIDED FURTHER**, copy of this Appropriation Ordinance No. 01, Series of 2026 be furnished to the Municipal Mayor, the Honorable Sangguniang Panlalawigan, the Provincial Budget Office, Provincial Capitol Complex for review, the Municipal Accountant, the Municipal Treasurer, the Municipal Budget Officer, MPDO and DILG/MLGOO for their information and guidance.

**ENACTED ON FEBRUARY 12, 2026.**

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I HEREBY CERTIFY THAT this is a true and accurate copy of the Appropriation Ordinance No. 01, Series of 2026 duly enacted by the Sangguniang Bayan of Jaro, Leyte on February 12, 2026.



**RENATO B. OBIÑA**

Acting Secretary to the Sangguniang Bayan  
DEMO IV

**CONCURRED:**



**HON. REV. P. AURE**

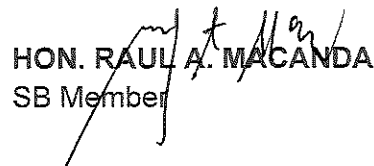
SB Member/Presiding Officer Pro-Tempore



**HON. LANULFO M. BORJA**

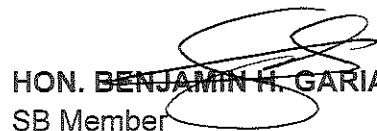
SB Member

**HON. FRANCISCO R. ALTRES**  
SB Member/Majority Floor Leader  
Absent-On Leave



**HON. RAUL A. MACANDA**

SB Member



**HON. BENJAMIN H. GARIANDO, JR.**

SB Member



**HON. TEOFILO C. CABELLO**

SB Member



**HON. CARMENCITA G. TAÑALA**

SB Member



**HON. ALMA A. TAMAYO**

SB Member



HON. ZANDRO T. MORABE  
SB Member/ FED.-President



HON. VIANCA MAE N. FAMILAR  
SB Member/SK FED.-President

**ATTESTED:**



HON. REMY P. AURE  
SB Member  
Presiding Officer-Pro Tempore

**APPROVED:**



HON. JASSIE LOU TAÑALA  
Municipal Mayor



Republic of the Philippines  
PROVINCE OF LEYTE  
MUNICIPALITY OF JARO

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF  
JARO, LEYTE HELD AT THE SB SESSION HALL LEGISLATIVE BUILDING  
ON FEBRUARY 12, 2026

**PRESENT:**

HON. REY P. AURE	-SB Member/Presiding Officer Pro-Tempore
HON. LANULFO M. BORJA	-SB Member
HON. RAUL A. MACANDA	-SB Member
HON. BENJAMIN H. GARIANDO, JR.	-SB Member
HON. TEOFILO C. CABELLO	-SB Member
HON. CARMENCITA G. TAÑALA	-SB Member
HON. ALMA A. TAMAYO	-SB Member
HON. ZANDRO T. MORABE	-SB Member/LIGA Fed.-President
HON. VIANCA MAE N. FAMILAR	-SB Member/SK Fed.-President

**ABSENT:**

HON. PEDRO B. TAÑALA, JR.	-Municipal Vice Mayo/Presiding Officer-Acting Municipal Mayor
HON. FRANCISCO R. ALTRES	-SB Member/Majority Floor Leader-On Leave

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RECORDS OF THE PROCEEDINGS:

CALL TO ORDER, PRAYER, SINGING OF THE PHILIPPINE NATIONAL ANTHEM AND ROLL CALL.

Honorable Rey P. Aure, SB Presiding Officer Pro-Tempore called to order the Special Session of the Sangguniang Bayan at 2:52 in the afternoon. He then requested the SB Members to stand for the prayer, which was followed by the singing of the Philippine National Anthem.

PRAYER

The Body offered a silent prayer.

PAMBANSANG AWIT

The Body sang the Philippine National Anthem.

ROLL CALL

After the singing of the Philippine National Anthem, the Chair requested the SB Secretary to call the roll to determine if there is a quorum, as follows:

**PRESENT:**

HON. REY P. AURE	-SB Member/Presiding Officer Pro-Tempore
HON. LANULFO M. BORJA	-SB Member
HON. RAUL A. MACANDA	-SB Member
HON. BENJAMIN H. GARIANDO, JR.	-SB Member
HON. TEOFILO C. CABELLO	-SB Member
HON. CARMENCITA G. TAÑALA	-SB Member

*Carmencita G. Tañala*

HON. ALMA A. TAMAYO -SB Member  
HON. ZANDRO T. MORABE -SB Member/LIGA Fed.-President  
HON. VIANCA MAE N. FAMILAR -SB Member/SK Fed.-President  
ABSENT:  
HON. PEDRO B. TAÑALA, JR. -Municipal Vice Mayo/Presiding Officer-Acting Municipal Mayor  
HON. FRANCISCO ALTRES -SB Member

The Chair declared that with nine (9) Sangguniang Bayan members present, the Sangguniang Bayan Special Session had a quorum. The Chair then requested Honorable Raul A. Macanda, Temporary Majority Floor Leader, to proceed with the Calendar of Business for the day.

READING AND CONSIDERATION OF MINUTES OF THE PREVIOUS SESSION: NONE

CALENDAR OF BUSINESS:

A. BUSINESS FOR THE DAY:

**ITEM NO. 1 PROPONENT: HON. CARMENCITA G. TAÑALA**  
Chairman Committee on Finance, Budget and Appropriations

A PROPOSED RESOLUTION APPROVING THE INDICATIVE ANNUAL PROCUREMENT PLAN FY 2026 AND ANNUAL PROCUREMENT PLAN 2026 OF THE MUNICIPALITY OF JARO, LEYTE.

The Chair gave the floor to Hon. Carmencita G. Tañala to offer the motion.



Hon. Carmencita G. Tañala took the floor and moved for then approval of the proposed resolution, which was duly seconded en masse.

With no further queries or objections, the Chair declared Item No. 1—the Business for the Day—moved, carried, and approved by the August Body.

**ITEM NO. 2 EXECUTIVE AGENDA:**  
**APPROVAL ON THIRD-AND-FINAL READING:**  
**PROponent: HON. CARMENCITA G. TAÑALA**  
Chairman Committee on Finance, Budget and Appropriations

**APPROPRIATION ORDINANCE NO. 01,  
SERIES OF 2026**

MUNICIPAL ORDINANCE APPROVING THE ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF JARO FOR FISCAL YEAR 2026, ENACTING **APPROPRIATION ORDINANCE NO.01, SERIES OF 2026**, IN THE TOTAL AMOUNT OF **THREE HUNDRED TWENTY-SEVEN MILLION, THIRTY-TWO THOUSAND, SIX HUNDRED EIGHTY-FIVE PESOS (PHP 327, 032,685.00)** COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF JARO, LEYTE FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS THEREFORE.


The Chair stated that prior to the approval of the proposed measure, he requested the august body to carefully review and double-check the supporting documents. He further informed the members that the purchase of a vehicle, as requested by the Budget Officer, has been incorporated into the proposed budget for the Oval in preparation for the upcoming Provincial Meet, amounting to Fifteen Million Pesos (₱15,000,000.00).

Hon. Lanulfo M. Borja inquired whether there were any changes to the budget, considering that it is a reenacted budget.

In response, Hon. Carmencita G. Tañala explained that since the budget is reenacted, only minimal adjustments may occur in certain amounts; however, there are generally no significant changes.

Hon. Benjamin H. Gariando emphasized that, as the matter is already on final reading, no further deliberation should take place.

The Chair gave the floor to Hon. Carmencita G. Tañala to offer the motion.

Hon. Carmencita G. Tañala took the floor and moved for then approval of the proposed ordinance, which was duly seconded en masse.

The Chair stated that there were no more inquiries thereto, Municipal Ordinance No. 01 Series of 2026, is hereby declared duly approved on the third-and-final reading, as duly seconded en masse by the August Body.

UNASSIGNED BUSINESS/OTHER MATTERS: NONE

On motion of Hon. Benjamin H. Gariando Jr., duly seconded, the Chair declared the Special Session adjourned at 3:21 A.M.

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EXCERPT RESOLUTION/ORDINANCE:

ITEM NO. 1 PROPONENT: HON. CARMENCITA G. TAÑALA  
Chairman Committee on Finance, Budget and Appropriations

RESOLUTION NO. 2025 – 263

A RESOLUTION APPROVING THE INDICATIVE ANNUAL PROCUREMENT PLAN FY 2026 AND ANNUAL PROCUREMENT PLAN 2026 OF THE MUNICIPALITY OF JARO, LEYTE.

**WHEREAS**, presented to the body by the Chairman of the Committee on Finance, Budget and Appropriations for approval of the Sangguniang Bayan is the Annual Indicative Procurement Plan for FY 2026 of the Local Government Unit of Jaro, Leyte;

*Commented by*



**WHEREAS**, the Annual Indicative Procurement Plan provides therein the procedure, the schedule for each procurement of activity, the mode of procurement and the annual estimated appropriations for FY 2026;

**NOW THEREFORE**, on motion of **Honorable Carmencita G. Tañala**, Chairman Committee on Finance, Budget and Appropriations, duly seconded in masse, this Sangguniang Bayan-

**RESOLVED, AS IT IS HEREBY RESOLVED**, TO APPROVED THE INDICATIVE ANNUAL PROCUREMENT PLAN FY 2026 AND ANNUAL PROCUREMENT PLAN 2026 OF THE MUNICIPALITY OF JARO, LEYTE;

**RESOLVED FINALLY**, to furnish a copy of this resolution to the Municipal Mayor, the BAC, MBO, MACCO and the MTO, and to other concerned offices for their information and guidance.

**APPROVED ON FEBRUARY 12, 2026.**

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**ITEM NO. 2- EXECUTIVE AGENDA:**  
**APPROVAL ON THIRD-AND-FINAL READING:**  
**PROPONENT: HON. CARMENCITA G. TAÑALA**  
Chairman Committee on Finance, Budget and Appropriations

**APPROPRIATION ORDINANCE NO. 01  
SERIES OF 2026**

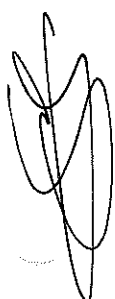
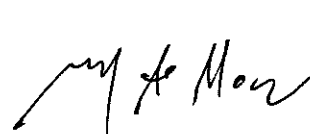
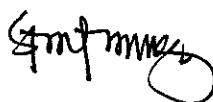
AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF JARO, LEYTE FOR THE FISCAL YEAR 2026, IN THE TOTAL AMOUNT OF **THREE HUNDRED TWENTY-SEVEN MILLION THIRTY-TWO THOUSAND SIX HUNDRED EIGHTY-FIVE PESOS (PHP 327,032,685.00)**, COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2025, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

**INTRODUCED BY: HONORABLE CARMENCITA G. TAÑALA**  
Chairman Committee on Finance, Budget and Appropriations

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**WHEREAS**, the proposed 2026 Annual Budget of the Municipality was submitted before the Sangguniang Bayan for review. The Sangguniang Bayan, spearheaded by the Committee on Finance, Budget and Appropriations, conducted series of hearings where the proposed budget underwent thorough deliberation by the members of the Sanggunian;

**WHEREAS**, the proposed Annual Budget for FY 2026 for the Municipality has been reviewed with the presence of all concerned offices as an effective tool for allocating equitability to the limited resources of the government to the different sectors;



Carmencita G. Tañala

**WHEREAS**, pursuant to Section 319 of Republic Act No. 7160, otherwise known as the “*Local Government Code of 1991*”, in relation to Article No. 415 of the Implementing Rules and Regulations of the said Code, the Sangguniang Bayan shall enact, through an ordinance, the Annual Budget of the Municipality for the ensuing fiscal year on the basis of the estimates of income and expenditures submitted by the Local Chief Executive;


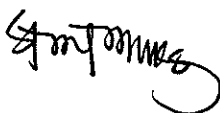
**NOW THEREFORE**, on motion of **Honorable Carmencita G. Tañala, Chairman Committee on Finance, Budget and Appropriations**, duly seconded en masse;

Be it enacted by the Sangguniang Bayan that:

**SECTION 1.** The Annual Budget of the Local Government Unit of Jaro, Leyte for Fiscal Year 2026 is hereby approved in the amount of **(Php 327,032,685.00)**, covering the various expenditures for the operation of the Municipal Government.

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

1. Budget Message of the Municipal Mayor;
2. Budget of Expenditures and Sources of Financing;
3. Programmed Appropriation and Obligation by Object of Expenditures;
4. Programmed Appropriation and Obligation for Special Purpose Appropriations;
5. Plantilla of LGU Personnel CY 2026;
6. Personnel Schedule FY 2026;
7. Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026;
8. Statement of Indebtedness for the Budget Year 2026;
9. Statement of Statutory and Contractual Obligations and Budgetary Requirement CY 2026;
10. Statement of Fund Allocation by Sector CY 2026;
11. Annual Operating Budget of Local Economic Enterprises (LEE) for F.Y. 2026;
12. Annual Investment Program (AIP) CY 2026, duly approved by the Sangguniang Bayan, and supported of the following:
  - a. A resolution adopting the Gender and Development Plan
  - b. A resolution adopting the Local Climate Change Action Plan
  - c. A resolution adopting the Peace and Order Plan
  - d. A resolution adopting the Local Youth Development Plan
  - e. A resolution adopting the Local Nutrition Action Plan
  - f. A resolution adopting the Annual Cultural Development Plan
  - g. A resolution adopting the Indicative Annual Procurement Plan



**MINUTES OF THE SPECIAL SESSION  
HELD ON FEBRUARY 12, 2026.**

- h. A resolution adopting the List of PPAs for Senior Citizen and PWDs
- i. A resolution adopting the List of PPAs to Combat HIV/Aids
- j. A resolution adopting the List of PPAs to Address the Problem of Drugs
- k. A resolution adopting the LGU Transition Development Plan (DTP)
- l. A resolution adopting the LGU Capacity Development Agenda.

**SECTION 2. RECEIPTS PROGRAM F.Y. 2026.**

1.	Beginning Cash Balance	Php	25,625,273.05
2.	Total Tax Revenue		14,730,000.00
3.	Total Non-Tax Revenues		36,770,000.00
4.	Total External Sources		275,532,685.00
	<b>TOTAL RECEIPTS</b>	<b>Php</b>	<b>327,032,685.05</b>

**SECTION 3. EXPENDITURE PROGRAM -** The annual appropriation for Fiscal Year 2026 in the total amount of **(Php 327,032,685.00)**, intended for the PPA's of the different municipal offices, sub-offices, and for the Local Economic Enterprise(s), are itemized and illustrated below:

2026 APPROVED ANNUAL BUDGET						
	DEPARTMENT/OFFICE	P.S.	MOOE	CAPITAL OUTLAY	SPAS	TOTAL
1.	Municipal Mayor	6,659,967.48	14,053,500.00	2,735,000.00	54,825,000.00	78,273,467.48
2.	Municipal Vice Mayor	3,248,111.80	999,200.00	250,000.00	0.00	4,497,311.80
3.	Sangguniang Bayan	17,150,554.40	2,154,800.00	550,000.00	2,586,000.00	22,441,354.40
4.	SB Secretary	3,676,513.72	168,000.00	285,000.00	0.00	4,129,513.72
5.	Municipal Accountant	5,107,700.84	335,000.00	0.00	0.00	5,442,700.84
6.	Municipal Budget Officer	4,406,528.06	324,550.00	0.00	0.00	4,731,078.06
7.	Municipal Engineer	4,647,644.20	261,300.00	0.00	0.00	4,908,944.20
8.	Municipal Planning & Dev't	3,774,693.66	297,684.87	0.00	0.00	4,072,378.53
9.	MSWDO	3,772,166.70	247,550.00	0.00	8,970,000.00	12,989,717.70
10.	Municipal Health	15,690,265.88	519,800.00	0.00	5,930,498.05	22,140,563.93
11.	Municipal Civil Registrar	3,817,513.28	188,850.00	0.00	0.00	4,006,363.28
12.	Municipal Assessor	3,686,543.36	404,850.00	0.00	750,000.00	4,841,393.36
13.	Municipal Agriculturist	5,293,361.02	751,950.00	0.00	6,200,000.00	12,245,311.02
14.	Municipal Treasurer	9,485,383.60	1,623,000.00	0.00	0.00	11,108,383.60
15.	Municipal Administrator	1,684,437.68	236,000.00	0.00	0.00	1,920,437.68
16.	General Services	2,241,227.08	161,000.00	0.00	0.00	2,402,227.08
<b>TOTAL</b>		<b>94,342,613.76</b>	<b>22,727,034.87</b>	<b>3,820,000.00</b>	<b>79,261,498.05</b>	<b>200,151,146.68</b>
<b>SUB-OFFICES (MAYOR'S OFFICE):</b>						
1.	Pop.Com/Nutrition	492,849.04	308,350.00	0.00	0.00	801,199.04
2.	Information/Solid Waste Mgt.	919,778.96	334,000.00	100,000.00	0.00	1,253,778.96
3.	License Inspector	506,653.02	254,000.00	0.00	0.00	760,653.02
4.	Human Resource Mgt.	1,643,362.50	244,000.00	0.00	841,000.00	2,728,362.50
5.	Operation of Motorpool	3,476,093.96	5,550,000.00	500,000.00	0.00	9,526,093.96
6.	Maintenance of Public Buildings	3,181,930.94	850,000.00	0.00	0.00	4,031,930.94
7.	Special Services	662,823.46	0.00	0.00	0.00	662,823.46
8.	Maintenance of Streetlights	638,568.12	96,800.00	0.00	0.00	735,368.12

*[Handwritten signatures and initials are present throughout the page, including a large signature on the left margin, a signature on the right margin, and several signatures at the bottom of the page.]*

**MINUTES OF THE SPECIAL SESSION  
HELD ON FEBRUARY 12, 2026.**

9.	MDRRMO	1,959,292.10	129,000.00	0.00	0.00	2,088,292.10
10.	MPESO	701,498.48	99,000.00	0.00	150,000.00	950,498.48
11.	Internal Auditor	650,469.40	114,000.00	0.00	0.00	764,469.40
12.	JTSLTC (TESDA)	0.00	50,000.00	0.00	0.00	50,000.00
13.	Environmental Management	664,220.62	60,000.00	0.00	0.00	704,220.62
14.	Barangay Affairs	0.00	85,000.00	0.00	0.00	85,000.00
<b>TOTAL</b>		<b>15,477,540.60</b>	<b>8,174,150.00</b>	<b>500,000.00</b>	<b>991,000.00</b>	<b>25,142,690.60</b>
<b>LOCAL ECONOMIC ENTERPRISE (LEE):</b>						
1.	Municipal Economic Enterprise	5,037,871.66	366,000.00	0.00	0.00	5,403,871.66
2.	Public Market	4,577,806.06	170,000.00	0.00	0.00	4,747,806.06
3.	Slaughterhouse	4,126,589.32	105,000.00	0.00	0.00	4,231,589.32
4.	Public Cemetery	4,0599,505.44	220,000.00	1,000,000.00	0.00	5,279,505.44
5.	Tourism Office	3,018,471.04	180,000.00	0.00	0.00	3,198,471.04
6.	Water Services	3,788,433.00	100,000.00	0.00	0.00	3,888,433.00
<b>TOTAL</b>		<b>24,608,676.52</b>	<b>1,141,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>26,749,676.52</b>
<b>NATIONAL OFFICES:</b>						
1.	Auditor's Office	0.00	192,000.00	0.00	0.00	192,000.00
2.	Judge Office	0.00	115,500.00	0.00	0.00	115,500.00
3.	LGOO Office	0.00	134,000.00	0.00	0.00	134,000.00
4.	BFP Office	0.00	113,500.00	0.00	0.00	113,500.00
5.	PNP Office	0.00	110,000.00	0.00	0.00	110,000.00
<b>TOTAL</b>		<b>0.00</b>	<b>665,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>665,000.00</b>
<b>SUB-TOTAL</b>		<b>134,428,830.88</b>	<b>32,707,184.87</b>	<b>5,320,000.00</b>	<b>80,252,498.05</b>	<b>252,708,513.80</b>
20% Dev't Fund						54,926,537.00
5% MDRRM Fund						16,351,634.20
Terminal Leave Benefits & Others						3,046,000.00
<b>GRAND TOTAL</b>		<b>134,428,830.88</b>	<b>32,707,184.87</b>	<b>5,320,000.00</b>	<b>80,252,498.05</b>	<b>327,032,685.00</b>

**SECTION 4. GENERAL PROVISIONS** - The appropriations herein authorized are subject to the following general provisions:

- 1. Use of Savings and Augmentation-** In accordance with Section 336 of the Local Government Code, the Municipal Mayor and the Vice Mayor/Presiding Officer of the Sanggunian are authorized to augment any item in the approved Annual Budget of their respective offices from savings in other items within the same expense class (Ex. Personal Services, MOOE, Property, Plant and Equipment/Capital Outlays) of their respective appropriations;
- 2. Utilization of Savings-** Subject to laws and regulations governing local governments, the Municipal Mayor or the Vice Mayor in appropriate instances is hereby authorized to use any savings in the appropriations for personal services, maintenance and other operating expenses and capital outlay contained in this appropriation ordinance for all offices of the local government unit;
- 3. Deficiencies in Appropriations-** Deficiencies in appropriations shall be immediately reported to the Sangguniang Bayan by any member of the Local Finance Committee of the Municipal Government.

**SECTION 5. SEPARABILITY CLAUSE** - If for any reason any section or provision of this Appropriation Ordinance No. 01, Series of 2026 is disallowed in 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 effect.


**SECTION 6. EFFECTIVITY** - The provisions of this Appropriation Ordinance No. 01, Series of 2026, shall take effect retroactive to January 1, 2026, and upon compliance with all procedures required under Republic Act No. 7160 of approving of an ordinance for its validity and including the affixation hereto of the Sangguniang Bayan members in concurring thereto.

**PROVIDED FURTHER**, copy of this Appropriation Ordinance No. 01, Series of 2026 be furnished to the Municipal Mayor, the Honorable Sangguniang Panlalawigan, the Provincial Budget Office, Provincial Capitol Complex for review, the Municipal Accountant, the Municipal Treasurer, the Municipal Budget Officer, MPDO and DILG/MLGOO for their information and guidance.

**ENACTED ON FEBRUARY 12, 2026.**

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I HEREBY CERTIFY, to the correctness of the foregoing records of the proceedings.



**RENATO B. OBIÑA**

Acting Secretary to the Sangguniang Bayan  
DEMO IV

**CONCURRED:**

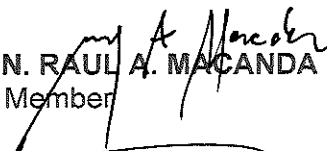


**HON. REY P. AURE**  
SB Member/Presiding Officer Pro-Tempore



**HON. LANULFO M. BORJA**  
SB Member

**HON. FRANCISCO R. ALTRES**  
SB Member/Majority Floor Leader  
Absent-On Leave



**HON. RAUL A. MACANDA**  
SB Member



**HON. BENJAMIN H. GARIANDO, JR.**  
SB Member



**HON. TEOFILO CABELLO**  
SB Member



**HON. CARMENCITA G. TAÑALA**  
SB Member



**HON. ALMA A. TAMAYO**  
SB Member

MINUTES OF THE SPECIAL SESSION  
HELD ON FEBRUARY 12, 2026.

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HON. ZANDRO T. MORABE  
SB Member/LIGA FED.-President



HON. VIANCA MAE N. FAMILAR  
SB Member/SK FED.-President

ATTESTED:



HON. REY P. AURE  
SB Member  
Presiding Officer-Pro Tempore

APPROVED:



HON. JASSIE LOU TAÑALA  
Municipal Mayor



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF JARO**  
Office of the Sangguniang Bayan  
**Legislative Building**  
Corner Del Carmen and Real Streets

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March 16,, 2026,

## CERTIFICATION

### TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY that **APPROPRIATION ORDINANCE NO. 01, series of 2026** entitled: "AN ORDINANCE AUTHORIZING TH ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF JARO, LEYTE FOR THE FISCAL YEAR 2026, IN THE AMOUNT OF **THREE HUNDRED TWENTY-SEVEN MILLION THIRTY-TWO THOUSAND SIX HUNDRED EIGHTY-FIVE PESOS (PHP327,032,685.00)**, COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.". been posted on February 18, 2026, in a conspicuous place in the Municipality of Jaro, Leyte.

**ISSUED** this 16<sup>th</sup> day of March 2026 at Jaro, Leyte.

### CERTIFIED CORRECT:

**RENATO B. OBIÑA**  
Acting Secretary to the Sanggunian  
(DEMO IV)

### APPROVED:

**HON. PEDRO B. TAÑALA, JR.**  
Municipal Vice-Mayor

## 2026 PROPOSED ANNUAL BUDGET


  
 DATE: 01/19/2026 9:49 AM

OFFICE/DEPARTMENT	PERSONAL SERVICES	M.O.O.E	CAPITAL OUTLAY	SPAS	TOTAL
1. Municipal Mayor	6,659,967.48	14,053,500.00	2,735,000.00	54,825,000.00	78,273,467.48
2. Mun. Vice Mayor	3,248,111.80	999,200.00	250,000.00	0.00	4,497,311.80
3. Sangguniang Bayan	17,150,554.40	2,154,800.00	550,000.00	2,586,000.00	22,441,354.40
4. Sangguniang Bayan Secretary	3,676,513.72	168,000.00	285,000.00	0.00	4,129,513.72
5. Mun. Accountant	5,107,700.84	335,000.00	0.00	0.00	5,442,700.84
6. Mun. Budget Officer	4,406,528.06	324,550.00	0.00	0.00	4,731,078.06
7. Mun. Engineer	4,647,644.20	261,300.00	0.00	0.00	4,908,944.20
8. Mun. Planning & Dev't. Coord.	3,774,693.66	297,684.87	0.00	0.00	4,072,378.53
9. MSWDO Officer	3,772,167.70	247,550.00	0.00	8,970,000.00	12,989,717.70
10. Mun. Health Officer	15,690,265.88	519,800.00	0.00	5,930,498.05	22,140,563.93
11. Mun. Civil Registrar	3,817,513.28	188,850.00	0.00	0.00	4,006,363.28
12. Mun. Assesor	3,686,543.36	404,850.00	0.00	750,000.00	4,841,393.36
13. Mun. Agriculturist	5,293,361.02	751,950.00	0.00	6,200,000.00	12,245,311.02
14. Mun. Treasurer	9,485,383.60	1,623,000.00	0.00	0.00	11,108,383.60
15. Mun. Administrator	1,684,437.68	236,000.00	0.00	0.00	1,920,437.68
16. Mun. General Services Officer	2,241,227.08	161,000.00	0.00	0.00	2,402,227.08
<b>TOTAL</b>	<b>94,342,613.76</b>	<b>22,727,034.87</b>	<b>3,820,000.00</b>	<b>79,261,498.05</b>	<b>200,151,146.68</b>
<b>MAYOR'S OFFICE SUB-OFFICES:</b>					
1. PopCom/Nutrition	492,849.04	308,350.00	0.00	0.00	801,199.04
2. Information/Solid Waste Mgt.	919,778.96	334,000.00	0.00	0.00	1,253,778.96
3. License Inspection Officer	506,653.02	254,000.00	0.00	0.00	760,653.02
4. Human Resource Mgt. Officer	1,643,362.50	244,000.00	0.00	841,000.00	2,728,362.50
5. Operation of Motorpol	3,476,093.96	5,550,000.00	500,000.00	0.00	9,526,093.96
6. Maint. Of Public buildings	3,181,930.94	850,000.00	0.00	0.00	4,031,930.94
7. Special Services	662,823.46	0.00	0.00	0.00	662,823.46
8. Maint. Of St. Lights	638,568.12	96,800.00	0.00	0.00	735,368.12
9. MDRRMO	1,959,292.10	129,000.00	0.00	0.00	2,088,292.10
10. PESO	701,498.48	99,000.00	0.00	150,000.00	950,498.48
11. Internal Auditor	650,469.40	114,000.00	0.00	0.00	764,469.40
12. JTSLTC (TESDA)	0.00	50,000.00	0.00	0.00	50,000.00
13. Environmental Mgt.	644,220.62	60,000.00	0.00	0.00	704,220.62
14. Barangay Affairs	0.00	85,000.00	0.00	0.00	85,000.00
<b>TOTAL</b>	<b>15,477,540.60</b>	<b>8,174,150.00</b>	<b>500,000.00</b>	<b>991,000.00</b>	<b>25,142,690.60</b>
<b>LEE:</b>					
1. Mun. Economic Enterprise office	5,037,871.66	366,000.00	0.00	0.00	5,403,871.66
2. Public Market Operation	4,577,806.06	170,000.00	0.00	0.00	4,747,806.06
3. Slaughterhouse Operation	4,126,589.32	105,000.00	0.00	0.00	4,231,589.32
4. Maint. Of Public Cemetery	4,059,505.44	220,000.00	1,000,000.00	0.00	5,279,505.44
5. Tourism Office	3,018,471.04	180,000.00	0.00	0.00	3,198,471.04
6. Water Services	3,788,433.00	100,000.00	0.00	0.00	3,888,433.00
<b>TOTAL</b>	<b>24,608,676.52</b>	<b>1,141,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>26,749,676.52</b>
<b>NATIONAL OFFICES:</b>					
1. Auditors Office	0.00	192,000.00	0.00	0.00	192,000.00
2. Judge Office	0.00	115,500.00	0.00	0.00	115,500.00
3. LGOO Office	0.00	134,000.00	0.00	0.00	134,000.00
4. BFP Office	0.00	113,500.00	0.00	0.00	113,500.00
5. PNP Office	0.00	110,000.00	0.00	0.00	110,000.00
<b>TOTAL</b>	<b>0.00</b>	<b>665,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>665,000.00</b>
<b>SUB-TOTAL</b>	<b>134,428,830.88</b>	<b>32,707,184.87</b>	<b>5,320,000.00</b>	<b>80,252,498.05</b>	<b>252,708,513.80</b>
10% DEV'T. Fund	-	-	-	-	54,926,537.00
MDRRM Fund	-	-	-	-	16,351,634.20
Annual Leave Benefits & Others	-	-	-	-	3,046,000.00
<b>TOTAL</b>	<b>134,428,830.88</b>	<b>32,707,184.87</b>	<b>5,320,000.00</b>	<b>80,252,498.05</b>	<b>327,032,685.00</b>



Republic of the Philippines  
PROVINCE OF LEYTE  
MUNICIPALITY OF JARO

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 25<sup>th</sup> REGULAR SESSION OF THE  
SANGGUNIANG BAYAN OF JARO, LEYTE HELD AT THE SB SESSION HALL,  
LEGISLATIVE BUILDING ON JANUARY 19, 2026.

PRESENT:

HON. PEDRO B. TAÑALA, JR.	-Municipal Vice Mayor/SB Presiding Officer
HON. REY P. AURE	-SB Member/Presiding Officer Pro-Tempore
HON. LANULFO M. BORJA	-SB Member
HON. FRANCISCO R. ALTRES	-SB Member/Majority Floor Leader
HON. RAUL A. MACANDA	-SB Member
HON. BENJAMIN H. GARIANDO, JR.	-SB Member
HON. TEOFILO C. CABELLO	-SB Member
HON. CARMENCITA G. TAÑALA	-SB Member
HON. ALMA A. TAMAYO	-SB Member
HON. ZANDRO T. MORABE	-SB Member/LIGA Fed.-President
HON. VIANCA MAE N. FAMILAR	-SB Member/SK Fed.-President

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RESOLUTION NO. 2026 - 234

A RESOLUTION ADOPTING MDC-RESOLUTION NO. 2025-8, SERIES OF 2025 OR OTHERWISE KNOWN AS, "A RESOLUTION APPROVING THE C.Y. 2026 ANNUAL INVESTMENT PLAN (AIP) OF THE MUNICIPALITY OF JARO, LEYTE.

**WHEREAS**, presented to the body by the Chairman of the Committee on Finance, Budget and Appropriations for approval of the Sangguniang Bayan is MDC-Resolution NO. 2025-8, Series of 2025 approving the C.Y. 2026 Annual Investment Plan (AIP) of the Local Government Unit of Jaro, Leyte;

**WHEREAS**, the Municipal Development Council (MDC) has convened on October 13, 2025 and have discussed thoroughly the various expenditures of the municipal government including the different program, projects and activities (PPAs) for the Budget Year 2026 and have found the same in order and unanimously endorsed the same to the Sangguniang Bayan for adoption;

**WHEREAS**, the Annual Investment Plan (AIP) for C.Y. 2026 has a total proposed appropriations of **Three Hundred Twenty-Seven Million Thirty-Two Thousand Six Hundred Eighty-Five Pesos (Php 327,032,685.00)** for the budget year 2026 of the Local Government Unit of Jaro, Leyte;

**NOW THEREFORE**, on motion of **Honorable Carmencita G. Tañala**, Chairman Committee on Finance, Budget and Appropriations, duly seconded in masse by the Honorable Members present, this Sangguniang Bayan-


**RESOLVED, AS IT IS HEREBY RESOLVED,** TO ADOPT MDC-RESOLUTION NO. 2025-8, SERIES OF 2025 OR OTHERWISE KNOWN AS, "A RESOLUTION APPROVING THE C.Y. 2026 ANNUAL INVESTMENT PLAN (AIP) OF THE MUNICIPALITY OF JARO, LEYTE;

**RESOLVED, FINALLY,** to furnish a copy of this resolution to the Municipal Mayor, the MPDO, MBO, MACCO and the MTO, and to other concerned offices for their information, guidance and appropriate action deemed necessary.

**APPROVED ON JANUARY 19, 2026.**

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



**RENATO B. OBIÑA**  
Acting Secretary to the Sangguniang Bayan  
DEMO IV

**CONCURRED:**



**HON. REYNA AURE**  
SB Member/Presiding Officer Pro-Tempore



**HON. LANULFO M. BORJA**  
SB Member

**HON. FRANCISCO R. ALTRES**  
SB Member/Majority Floor Leader



**HON. RAUL A. MACANDA**  
SB Member



**HON. BENJAMIN H. GARIANDO, JR.**  
SB Member



**HON. TEOFILO C. CABELLO**  
SB Member



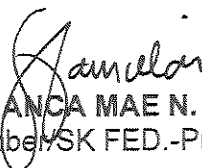
**HON. CARMENCITA G. TANALA**  
SB Member



**HON. ALMA A. TAMAYO**  
SB Member



HON. ZANDRO T. MORABE  
SB Member/LIGA FED.-President



HON. VIANCA MAE N. FAMILAR  
SB Member/SK FED.-President

ATTESTED:



HON. PEDRO B. TAÑALA, JR.  
Municipal Vice Mayor  
SB Presiding Officer

APPROVED:



HON. JASSIE LOU TAÑALA  
Municipal Mayor



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Jaro



**MUNICIPAL DEVELOPMENT COUNCIL**

**RESOLUTION NO. 2025 – 8**  
Series of 2025

**“A RESOLUTION APPROVING THE ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF JARO, LEYTE FOR CALENDAR YEAR 2026”**

WHEREAS, the Local Government Unit see the need to amend the 2026 Annual Investment Program;

WHEREAS, the Municipal Development Council convene this 13th day of October 2025 to discuss and approve the 2026 Annual Investment Program (AIP) of the Municipal Government of Jaro, Leyte;

WHEREAS, the Municipal Development Council (MDC) have decided to unanimously to approve the 2026 Annual Investment Program (AIP) amounting to Three Hundred Twenty-Seven Million Thirty-Two Thousand Six Hundred Eighty-Five (₱ 327,032,685.00) with the following Summary of Sources Financing and Summary of Expenditures, hereunder listed to wit;

**SUMMARY OF SOURCE OF FINANCING**

PARTICULARS	AMOUNT
Beginning Balance	0
Total Tax Revenue	14,730,000.00
Total Non-Tax Revenues	36,770,000.00
Total External Sources	275,532,685.00
<b>TOTAL RECEIPTS</b>	<b>₱ 327,032,685.00</b>

**SUMMARY OF EXPENDITURES**

PARTICULARS	AMOUNT
Total Personal Services	134,428,830.88
Total MOOE	32,707,184.87
Total Capital Outlay	5,320,000.00
<b>Sub-Total</b>	<b>₱ 172,456,015.75</b>
<b>Special Purpose Appropriations</b>	
20% Development Fund	54,926,537.00
5% DRRM Fund	16,351,634.20
Terminal Leave Benefits	3,000,000.00
Aid to Barangays	46,000.00
<b>Sub-Total</b>	<b>₱ 74,324,171.20</b>
<b>Other SPA'S</b>	
Mayor's Office	54,825,000.00
Vice-Mayor & SB Office	2,586,000.00



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Jaro



## MUNICIPAL DEVELOPMENT COUNCIL

MSWD Office	8,970,000.00
Municipal Health Office	5,930,498.05
Municipal Assessor's Office	750,000.00
HRMO	841,000.00
Municipal Agriculture's Office	6,200,000.00
PESO	150,000.00
Sub- Total	₱ 80,252,498.05
<b>TOTAL EXPENDITURES</b>	<b>₱ 327,032,685.00</b>

WHEREAS, on motion of HON. JACKILINE E. LISCABO, Punong Barangay of Barangay Hibunawon, duly seconded in masse;

RESOLVE, to APPROVE as it is hereby APPROVED the ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF JARO, LEYTE FOR CALENDAR YEAR 2026;

RESOLVE FURTHER, that copies of this Resolution be furnished the concerned agencies for their information, reference and guidance;

UNANIMOUSLY APPROVED this 13<sup>th</sup> day of October 2025;

I HEREBY CERTIFY that the foregoing resolution was duly approved by the Municipal Development Council in a meeting held on October 13, 2025.

Prepared by:

Ar. EnP CHRISTABEL M. RIBO  
MPDC/MDC Secretariat

Approved:

HON. JASSIE LOU TAÑALA  
Municipal Mayor

**FY 2026 ANNUAL INVESTMENT PROGRAM (AIP)  
BY PROGRAM / PROJECT / ACTIVITY BY SECTOR  
As of JANUARY 2026**

PROVINCE/CITY/MUNICIPALITY: LOCAL GOVERNMENT UNIT OF JARO, LEYTE

No Climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

AIP Reference Code	Program/Project/Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	Amount (In Thousand Pesos)						Amount of Climate Change Expenditure (In Thousand Pesos)		CC Typology/ Code
			Start Date	Completion Date			Personal Services (PS)	Maintenance and other operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total	Climate change Adaptation	Climate change Mitigation		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) = 8 + 9 + 10 + 11	(13)	(14)	(15)	
<b>MANDATORY OFFICES</b>															
1000-000-3-1-01-001-000	Municipal Mayors Office Program	MO	January	December	Administrative Actions	GF	13,257,241.64	27,387,000.00		3,000,000.00	43,644,241.64				
0102-000-3-1-02-001-000	Mun. Vice Mayor Office Program	MVO	January	December	Legislation	GF	6,540,693.68	1,982,400.00		500,000.00	9,023,093.68				
2000-000-3-1-03-001-000	SB Office Program	SB	January	December	Legislation	GF	34,127,994.04	4,309,600.00		1,100,000.00	39,537,594.04				
2000-000-3-1-04-001-000	SB Secretary Office Program	SB Sec.	January	December	Document on Leg. Action	GF	5,864,567.24	336,000.00		570,000.00	6,770,567.24				
5000-000-3-1-05-001-000	Mun. Treasurers Office Program	MTO	January	December	Fund Disbursement	GF	18,915,582.76	3,112,000.00		300,000.00	22,327,582.76				
6000-000-3-1-06-001-000	Mun. Assessors Office Program	MAO	January	December	Real Property Assessment	GF	6,777,614.72	809,700.00		400,000.00	7,987,314.72				
4000-000-3-1-07-001-000	Municipal Accountant Office Prog.	MA	January	December	Financial Records	GF	10,155,564.36	670,000.00		132,000.00	10,957,564.36				
3000-000-3-1-08-001-000	Municipal Budget Office Program	MBO	January	December	Budgeting	GF	8,813,056.12	649,100.00		200,000.00	9,662,156.12				
8000-000-3-1-09-001-000	Mun. Planning & Dev. Office Prog.	MPDC	January	December	Plan and Program	GF	7,492,264.76	444,680.00		200,000.00	8,136,944.76				
11000-000-3-1-10-001-000	Municipal Engineering Office Prog.	MEO	January	December	Infra Project	GF	9,283,119.28	458,800.00		200,000.00	9,941,919.28				

AIP Reference Code	Program/Project/Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	Amount (in Thousand Pesos)						Amount of Climate Change Expenditure (in Thousand Pesos)		CC Typology Code
			Start Date	Completion Date			Personal Services (PS)	Maintenance and other operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total	Climate change Adaptation	Climate change Mitigation		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) = 8 + 9 + 10 + 11	(13)	(14)	(15)	
9000-000-3-1-11-001-000	Municipal Health Office Program	MHO	January	December	Health Program	GF	31,006,031.80	1,039,600.00		200,000.00	32,245,631.80				
0402-000-3-1-12-001-000	Mun. Civil Registrar Office Program	MCR	January	December	Registry (Birth, marriage, Death)	GF	7,644,659.44	374,500.00		200,000.00	8,219,159.44				
10000-000-3-1-13-001-000	Mun. Soc. Welfare & Dev. Off. Prog.	MSWD	January	December	Social Works	GF	7,416,401.24	495,100.00		200,000.00	8,111,501.24				
13000-000-3-1-14-001-000	Mun. Disaster & Risk Red. Mgt. Program	MO	January	December	Disaster Management	GF	3,920,095.24	258,000.00		200,000.00	4,378,095.24				
5000-000-3-1-15-001-000	Internal Auditors Office Program	MO	January	December	Internal Audit	GF	1,300,938.80	248,000.00		200,000.00	1,748,938.80				
1000-000-3-1-16-001-000	Public Employment Service Program	MO	January	December	Generate Employment	GF	1,402,996.96	198,000.00		120,000.00	1,720,996.96				
	<b>SUB - TOTAL</b>						<b>173,918,822.08</b>	<b>42,772,480.00</b>		<b>7,722,000.00</b>	<b>224,413,302.08</b>				
	<b>OPTIONAL OFFICES</b>														
1000-000-3-2-17-001-000	Municipal Administrator Off. Prog.	MAO	January	December	Administrative Action	GF	3,368,875.36	472,000.00		200,000.00	4,040,875.36				
12000-000-3-2-18-001-000	Mun. Agriculture Office Program	MA	January	December	Agriculture	GF	10,555,131.80	1,503,900.00		200,000.00	12,259,031.80				
3000-000-3-2-19-001-000	Municipal Environmental Mgt. Prog.	MO	January	December	Environment Mgt.	GF	1,288,441.24	120,000.00		200,000.00	1,608,441.24				
3000-000-3-2-20-001-000	POP COM (Family Planning)/Nutrition Activity Prog.	MO	January	December	Community Services	GF	1,321,327.36	616,700.00		200,000.00	2,138,027.36				
1000-000-3-3-21-001-000	General Services Office Prog.	GSO	January	December	General Public Service	GF	4,431,934.92	322,000.00		200,000.00	4,953,934.92				
1000-000-3-1-22-002-000	Barangay Affairs Program	MO	January	December	Barangays Attended	GF	1,611,222.24	170,000.00		200,000.00	1,981,222.24				
1000-000-3-1-23-003-000	Information Services/ Solid waste Program	MO	January	December	Information Services	GF	1,839,557.92	668,000.00		200,000.00	2,707,557.92				
1000-000-3-1-24-004-000	License Inspection Services prog.	MO	January	December	License Process	GF	1,003,987.96	368,500.00		200,000.00	1,572,487.96				
1000-000-3-1-25-005-000	Human Resource Mgt. Services Prog.	MO	January	December	Personnel Services	GF	3,281,971.52	488,000.00		200,000.00	3,969,971.52				

AIP Reference Code	Program/Project/Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	Amount (In Thousand Pesos)						Amount of Climate Change Expenditure (In Thousand Pesos)		OC Typology/ Code
			Start Date	Completion Date			Personal Services (PS)	Maintenance and other operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total	Climate change Adaptation	Climate change Mitigation		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) = 8 + 9 + 10 + 11	(13)	(14)	(15)	
1000-000-3-1-26-006-000	Operation of Motor pool Program	MO	January	December	Motor pool Operated	GF	11,984,480.96	6,048,000.00		2,000,000.00	20,032,480.96				
1000-000-3-1-27-007-000	Maintenance of Public Buildings Program	MO	January	December	Repair of building	GF	11,403,930.48	1,684,000.00		200,000.00	13,287,930.48				
1000-000-3-1-28-008-000	Special Services Program	MO	January	December	General Public Service	GF	1,339,025.92	500,000.00		200,000.00	2,039,025.92				
3000-000-3-1-29-001-000	Maintenance of Street Lighting's Program	MO	January	December	Street lights maintained	GF	1,268,573.88	193,600.00		600,000.00	2,062,173.88				
1000-000-3-1-30-009-000	TESDA JTSLTC Program	MO	January	December	General Public Service	GF	1,201,565.16	100,000.00		200,000.00	1,501,565.16				
	<b>SUB - TOTAL</b>						<b>55,900,026.72</b>	<b>13,254,700.00</b>		<b>5,000,000.00</b>	<b>74,154,726.72</b>				
<b>LOCAL ECONOMIC ENTERPRISE OFFICE</b>															
8000-000-3-3-31-001-000	Municipal Economic Enterprise Prog.	MEE0	January	December	Economic Enterprise	GF	10,058,901.52	732,000.00		200,000.00	10,990,901.52				
8000-000-3-3-32-002-000	Public Market Services Prog.	MEE0	January	December	Income Generate	GF	6,629,990.12	340,000.00		200,000.00	7,169,990.12				
8000-000-3-3-33-003-000	Slaughterhouse Program	MEE0	January	December	Income Generate	GF	5,727,556.64	210,000.00		200,000.00	6,137,556.64				
8000-000-3-3-34-004-000	Public Cemetery Program	MEE0	January	December	Income Generate	GF	5,589,831.64	286,000.00		2,000,000.00	7,875,831.64				
8000-000-3-3-35-005-000	Tourism Program	MEE0	January	December	Income Generate	GF	6,036,942.08	320,000.00		3,000,000.00	9,356,942.08				
8000-000-3-3-36-006-000	Water Services Program	MEE0	January	December	Income Generate	GF	50,464,444.00	200,000.00		2,000,000.00	52,664,444.00				
	<b>SUB - TOTAL</b>						<b>84,507,666.00</b>	<b>2,088,000.00</b>		<b>7,600,000.00</b>	<b>94,195,666.00</b>				
<b>NATIONAL OFFICES</b>															
1000-000-3-1-37-010-000	Auditor's Office	MO	January	December	Cultural Maintenance	GF	1,000,445.00	384,000.00		200,000.00	1,584,445.00				
1000-000-3-1-38-011-000	Judicial Office	MO	January	December	Judicial Services	GF	801,778.24	231,000.00		200,000.00	1,232,778.24				
1000-000-3-1-39-012-000	LGOO Program	MO	January	December	Office Assisted	GF	1,019,776.20	268,000.00		200,000.00	1,487,776.20				


AIP Reference Code	Program/Project/Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	Amount (In Thousand Pesos)					Amount of Climate Change Expenditure (In Thousand Pesos)		CC Typology/ Code
			Start Date	Completion Date			Personal Services (PS)	Maintenance and other operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total	Climate change Adaptation	Climate change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) = 8 + 9 + 10 + 11	(13)	(14)	(15)
16000-000-3 1-40-013-000	Fire Department Activity Program	MO	January	December	Program Implemented	GF	1,201,579.12	227,000.00		200,000.00	1,628,579.12			
16000-000-3 1-41-014-000	Phil.Natl. Police PNP	MO	January	December	Office Assisted	GF	1,561,997.08	220,000.00		200,000.00	1,981,997.08			
	<b>SUB - TOTAL</b>						<b>5,585,575.64</b>	<b>1,330,000.00</b>		<b>1,000,000.00</b>	<b>7,915,575.64</b>			
	<b>OVERALL TOTAL</b>						<b>319,912,090.44</b>	<b>59,445,180.00</b>		<b>21,322,000.00</b>	<b>400,679,270.44</b>			

Prepared by:

  
**Ar. EnP CHRISTABEL M. RIBO**  
 MPDC

Attested:

  
**JUANCHO C. BONAYON**  
 Municipal Budget Officer

  
**JASSIE YOU TAÑALA**  
 Municipal Mayor