



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

Item No.: 03
Date: 01 2026 JUL

PROVINCIAL BUDGET OFFICE

June 17, 2026

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

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Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JUN 24 2026
By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Annual Budget FY 2026** of the **Municipality of Merida, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 04 series of 2025** with a total appropriation in the amount of **P213,683,864.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative to:
 - 1.1 PERA – Circular No. 2009-3
 - 1.2 Clothing Allowance – Budget Circular No. 2018-1
 - 1.3 RATA – Local Budget Circular No. 103
 - 1.4 Subsistence & Laundry Allowance – RA 7305 and AO No. 170
 - 1.5 Overtime and Night Pay – shall be renamed to **Overtime Pay** and payment shall be subject to the provisions of CSC & DBM Joint Circular No. 1, s. 2015
 - 1.6 Mid-Year Bonus – Budget Circular No. 2017-2
 - 1.7 Year-End Bonus and Cash Gift – Budget Circular No. 2016-4
 - 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. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Public Social Workers.
 - 1.9 Terminal Leave Benefits and Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2;
2. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P800,000.00, shall be disallowed due to suspension of the implementation of Administrative Order (AO) No. 25 (s. 2011) and Executive Order (EO) No. 80 (s. 2012), and all relevant issuances related thereto wherein PEI is part of the Performance Based Incentive System (PBIS), as adopted in the latter issuance. As of date, no guidelines has been issued allowing the grant of PEI for FY 2026.

3. 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 to the recent procurement guidelines;
4. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
5. That the Municipality of Merida adopted the Second Tranche Compensation Adjustment under Local Budget Circular No. 165 dated July 18, 2025 and shall be subject to the provisions thereof. Nevertheless, the total appropriation of some items for personal services benefits are less or in excess than the amount authorized by law, to wit:

Object of Expenditures	Per AO LPB Form 1	Authorized Rate	Excess / (Deficient)
Salaries – Regular	49,365,179.00	49,320,515.00	44,664.00
Year End Bonus	4,496,132.00	4,492,410.00	3,722.00
Other Bonuses and Allowances	4,496,132.00	4,492,410.00	3,722.00

Accordingly, the excess appropriation is hereby disallowed for disbursement and shall be reverted back to the Unappropriated Balance.

6. That the coding structure adopted by the LGU for the AIP Reference Code is not in accordance with LBC 152 or BOM for LGUs, 2023 edition. Henceforth, the LGU shall follow the prescribed coding structure presented in the Budget Operation Manual for LGUs 2023 Edition using the 17 digits.
7. 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 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 March 8, 2007;
8. That the allocation of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 and it should not be less than required allocation;
9. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

The local officials are hereby reminded on the provisions of Section 56 of RA 7160 which states that," that within three (3) days after the approval of the appropriation ordinance, the Secretary to the Sangguniang Panlungsod or Sangguniang Bayan shall submit copies of the approved ordinance and resolutions to the Sangguniang Panlalawigan for review".

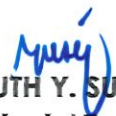
It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with CSC rules, DBM issuances and accounting and auditing rules and regulations 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
ON TRAVEL
Provincial Planning and Development
Coordinator -Designate

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

1ST INDORSEMENT
25 March 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 04, s. 2025** of the Municipality of **Merida, Leyte**, entitled: **An Ordinance authorizing the Annual Budget for Fiscal Year 2026, in the total amount of Two Hundred Thirteen Million, Six Hundred Eighty-Three Thousand, and Eight Hundred Sixty-Four Pesos (P213,683,864.00), together with the Fiscal Year 2026 Annual Investment Program involving an appropriation of P2,115,273,864.00.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

LOCAL GOVERNMENT UNIT OF MERIDA LEYTE

ANNUAL BUDGET

FY – 2026



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lgumerida.mayorsoffice@gmail.com



Republic of the Philippines
Province of Leyte
Municipality of Merida

OFFICE OF THE SANGGUNIANG BAYAN

DECEMBER 18, 2025

The Honorable Members of the Sangguniang Panlalawigan
Provincial Capitol
Province of Leyte
Tacloban City

Gentlemen / Ladies :

I have the honor to submit herewith the **ANNUAL BUDGET** for Calendar Year 2026 of the Local Government Unit of Merida, Leyte in the amount of ***TWO HUNDRED THIRTEEN MILLION SIX HUNDRED EIGHTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS (P213,683,864.00)*** with its supporting documents for your review and approval.

Thank you.

Truly yours,


JOSELITO T. DELOS ANGELES
SB Secretary



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MERIDA

SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 19TH REGULAR SESSION OF THE SANGGUNIANG BAYAN (19TH COUNCIL), MERIDA, LEYTE HELD ON DECEMBER 10, 2025 AT THE LEGISLATIVE BUILDING SESSION HALL.

- RESOLUTION NO. 19-25-141 -

A RESOLUTION ADOPTING APPROPRIATION ORDINANCE NO. 04 AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF MERIDA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTEEN MILLION, SIX HUNDRED EIGHTY-THREE THOUSAND, AND EIGHT HUNDRED SIXTY-FOUR PESOS (PHP213,683,864.00) ONLY, COVERING THE VARIOUS PROPOSED EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF MERIDA, PROVINCE OF LEYTE, FOR THE FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

WHEREAS, the different items in the FY 2026 General Fund Annual Budget of LGU-Merida are in accordance with the Provisions of RA7160 taking into account the estimates and budgetary ceilings concurred by all LGU Agency Heads after consultation and Budget Hearing;

WHEREAS, the FY 2026 General Fund Annual Budget of the Municipality will cover all proposed expenditures like Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), Special Purpose Appropriations (SPA) and Other Statutory Obligations of the LGU;

NOW, WHEREFORE, ON MOTION OF Hon. Benjamin A. Traverro, Jr., Chairman Committee on Finance, Appropriations, Ways and Means, duly seconded by MASS, BE IT RESOLVED TO ENACT;

- APPROPRIATION ORDINANCE NO. 04, SERIES OF 2025 -

AN APPROPRIATION ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF MERIDA, PROVINCE OF LEYTE, FOR FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTEEN MILLION, SIX HUNDRED EIGHTY-THREE THOUSAND, AND EIGHT HUNDRED SIXTY-FOUR PESOS (PHP213,683,864.00) ONLY, COVERING THE VARIOUS PROPOSED EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF MERIDA, PROVINCE OF LEYTE, FOR THE FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

BE IT ORDAINED, by the Sangguniang Bayan (19th Council) of Merida, Leyte, on its Regular Session Assembled and by Authority of the same that;

SECTION 1. ANNUAL BUDGET. The Annual Budget of the Municipality of Merida, Province of Leyte for Fiscal Year 2026 in the total amount of TWO HUNDRED THIRTEEN MILLION, SIX HUNDRED EIGHTY-THREE THOUSAND, AND EIGHT HUNDRED SIXTY-FOUR PESOS (PHP213,683,864.00) covering the various expenditures for the operation of the Municipal Government of Merida, Province of Leyte, for the year 2026 is HEREBY APPROVED.

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

1. Local Budget Preparation Forms (LBPf) No. 1-7
2. Annual Investment Program FY 2026
3. Annual Operating Budget for Local Economic Enterprise(s), if any.

SECTION 2. SOURCES OF FUNDS. Funds for the Annual Budget for Fiscal Year 2026 of the Municipal Government of Merida, Province of Leyte, shall be as follows:

Local Sources

Tax Revenue	P 5,517,600.00
Non-Tax Revenue	P 9,002,400.00
TOTAL Local Sources	P 14,520,000.00

External Sources

Share from National Tax Allotment	P 199,163,864.00
Share from GOCCs (PAGCOR/PCSO)	P 0.00
Share from National Wealth	P 0.00
TOTAL External Sources	P 199,163,864.00

Non-Income Receipts

Receipts from Loans and Borrowings	P 0.00
TOTAL Non-Income Receipts	P 0.00



(CONITINUATION OF APPROPRIATION ORDINANCE NO. 04, SERIES OF 2025, RESOLUTION NO. 19-25-141, DATED DECEMBER 10,, 2025.....PAGE 02)

Section 3. Use of Funds. The amount of TWO HUNDRED THIRTEEN MILLION, SIX HUNDRED EIGHTY-THREE THOUSAND, AND EIGHT HUNDRED SIXTY-FOUR PESOS (PHP213,683,864.00) is hereby appropriated for the Annual Budget of the Municipal Government of Merida, Province of Leyte as follows:

Regular Offices

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Office of the Municipal Mayor	14,456,330.08	24,855,947.54	11,250,000.00	50,562,277.62
Local Disaster Risk Reduction Management Office	666,066.20	1,033,110.00	290,000.00	1,989,176.20
General Services Office	3,333,529.48	1,289,235.00	323,250.00	4,946,014.48
Office of the Municipal Vice Mayor	1,910,023.82	386,000.00	310,000.00	2,606,023.82
Office of the Sangguniang Bayan	14,997,495.02	2,365,000.00	560,000.00	17,922,495.02
Office of the Sangguniang Bayan Secretariat	2,599,448.62	236,000.00	-	2,835,448.62
Human Resource & Management Office	1,982,675.30	165,000.00	60,000.00	2,207,675.30
Municipal Planning & Development Office	3,311,928.30	115,000.00	150,000.00	3,576,928.30
DILG	-	85,800.00	50,000.00	135,800.00
Municipal Civil Registrar's Office	1,675,894.12	160,000.00	50,000.00	1,885,894.12
Municipal Budget Office	2,783,759.00	490,000.00	300,000.00	3,573,759.00

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(CONTINUATION OF APPROPRIATION ORDINANCE NO. 04, SERIES OF 2025, RESOLUTION NO. 19-25-141, DATED DECEMBER 10,, 2025.PAGE 03)

Auditor		170,000.00		170,000.00
Municipal Accounting Office	4,549,617.76	254,000.00	200,000.00	5,003,617.76
Municipal Treasurer's Office	3,494,139.74	737,000.00	230,000.00	4,461,139.74
Municipal Assessor's Office	2,272,471.96	323,500.00	120,000.00	2,715,971.96
Rural Health Unit	10,160,469.08	552,146.52		10,712,615.60
Municipal Social Welfare & Development Office	2,441,096.94	927,000.00		3,368,096.94
Municipal Population & Development Office	422,659.06	60,000.00		482,659.06
Municipal Nutrition Office	422,659.06	145,000.00	200,000.00	767,659.06
Municipal Agriculture Office	3,699,055.02	1,035,000.00	120,000.00	4,854,055.02
Municipal Engineering Office	3,889,258.60	1,347,363.11		5,236,621.71
Market and Slaughterhouse	630,492.04	221,000.00	200,000.00	1,051,492.04
Municipal Tourism Office	1,707,704.66	351,350.09	731,841.66	2,790,896.41
Municipal Administrator's Office	1,444,145.52	50,000.00		1,494,145.52
Business Permits and Licensing Office	544,188.54	175,000.00		719,185.54

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(CONTINUATION OF APPROPRIATION ORDINANCE NO. 04, SERIES OF 2025, RESOLUTION NO. 19-25-141, DATED DECEMBER 10,, 2025.PAGE 04)

Public Employment and Services Office (PESO)		155,000.00		155,000.00
Merida Infirmary / Birthing Clinic	3,324,475.94	1,859,195.00	74,482.86	5,258,153.80
Municipal Environment and Natural Resources (MENRO)	644,318.32	220,000.00	770,000.00	1,634,318.32
Local Youth Development Office (LYDO)		304,000.00		304,000.00
Internal Audit Service (IAS) Office		150,000.00	70,000.00	220,000.00
TOTAL				144,967,223.36

Special Purpose Appropriation

Special Purpose Appropriation	TOTAL
20% Development Fund	39,832,772.80
5% LDRRMF	10,684,193.20
Aid to Barangays	110,000.00
5% Reserve for GAD	0
Aid to Katarungang Pambarangay	110,000.00
1% Senior Citizens Fund	2,136,838.64
1% LCPC Fund	1,991,638.64
2% Discretionary Fund	15,546.55
Sports and Socio Cultural Activities	2,090,000.00
Capacity Development for Employees	272,000.00
Special Employment for Students (SPES)	330,000.00
Peace and Order and Public Safety Prog.	610,000.00
Tourism Development Programs	2,590,000.00
Health Programs and Services	4,503,650.21

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(CONINUATION OF APPROPRIATION ORDINANCE NO. 04, SERIES OF 2025, RESOLUTION NO. 19-25-141, DATED DECEMBER 10,, 2025.PAGE 05)

Population Programs	175,000.00
Nutrition Programs	625,000.00
Agricultural Programs	2,640,000.00
TOTAL	PHP68,716,640.04

TOTAL APPROPRIATION P 213,683,864.00

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 annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations;

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

"AUGMENTATION" implies the existence in the budget of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient;

SECTION 5. SEPARABILITY CLAUSE. If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed in 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 shall take effect on January one, Two Thousand and Twenty-Six (January 01, 2026).

Section 7. This Appropriation Ordinance is governed by the provisions of Section 320 of RA 7160.

ENACTED : DECEMBER 10, 2025

APPROVED UNANIMOUSLY.

SANGGUNIANG BAYAN MEMBERS

ATTY. CHRISTIAN Q. SALTA, EnP
Municipal Councilor
Forced Leave

BENJAMIN A. TRAVERO, JR.
Municipal Councilor

CHENIL C. CALDERON
Municipal Councilor

JESUS ANTONIO R. MARTINEZ
Municipal Councilor

MELQUIADES D. GUIO-GUIO
Municipal Councilor

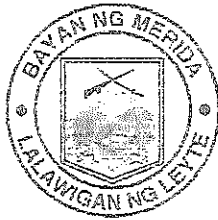
BRENDA T. ADOLFO
Municipal Councilor
Forced Leave

ROGEN G. WENCESLAO
Municipal Councilor

OLIVER B. LIMOSNERO
Municipal Councilor

RONILLO O. LABANG
Ex-Officio (LnB President)

ASHLEY NORREN J. DIAZ
Ex-Officio (Mun. SK Fed. President)



(CONITINUATION OF APPROPRIATION ORDINANCE NO. 04, SERIES OF 2025, RESOLUTION NO. 19-25-141, DATED DECEMBER 10, 2025.PAGE 06)

APPROVED BY HIS HONOR, THE MUNICIPAL MAYOR ON _____, 2025.

APPROVED BY:

ENGR. ROLANDO M. VILLASENCIO
Municipal Mayor

CERTIFIED BY:

RODRIGO M. WERCESLAO
Municipal Vice Mayor / Presiding Officer

ATTESTED BY:

MARIA CHRISTINA Q. SOLAÑA
Admin Aide VI (Clerk III)
Acting Recording Secretary

[Handwritten signatures and marks on the right margin]

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ENGR. ROLANDO M. VILLASENCIO

OFFICE OF THE MUNICIPAL MAYOR

Brgy. Poblacion, Merida, Leyte 6540 ✉ lgumerida.mayorsoffice@gmail.com ☎ (053) 5579-588



BUDGET MESSAGE

October 13, 2025

HON. RODRIGO M. WENCESLAO
Municipal Vice-Mayor and Presiding Officer, and
The Honorable Members
Sangguniang Bayan
18th Council
Merida, Leyte



The Honorable Members:

I am herewith submitting, for your consideration, the proposed General Fund Annual Budget for Fiscal Year 2026 pursuant to Section 318 of RA 7160 otherwise known as The Local Government Code of 1991.

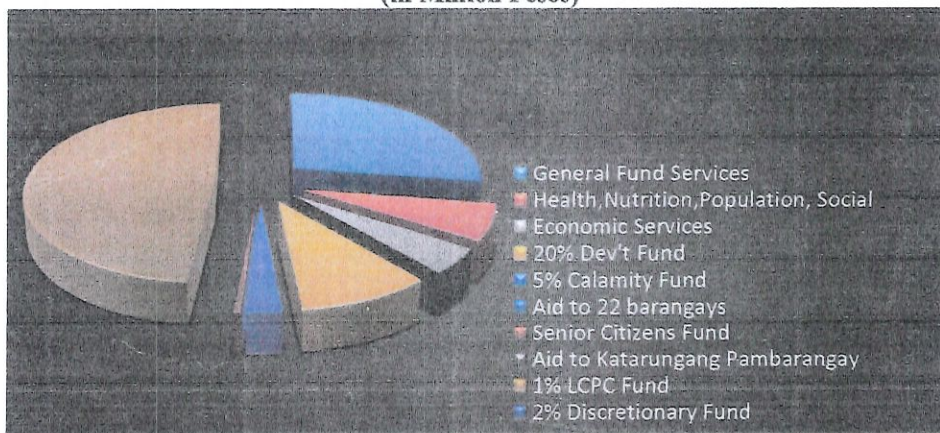
A. INTRODUCTION:

This Executive Budget is prepared in consonance with the provisions of Local Budget Memorandum No. 87 using the improve budgetary forms as introduced in the Updated Budget Operations Manual for LGU's (2016 Edition) applying the New Account Code under Philippine Public Sector Accounting Standards (PPSAS). Funds have been provided for the programs, project and activities needed for an efficient delivery of basic services enumerated in the Local Government Code of 1991.

The General Fund Budget for FY 2026 is composed of Budget of Expenditures and Sources of Financing, both amounting to **TWO HUNDRED THIRTEEN MILLION SIX HUNDRED EIGHTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS (P213,683,864.00)** as illustrated in exhibit 1 and 2.

EXHIBIT 1

Expenditures Programs (Distribution by Sector) FY 2026
(in Million Pesos)





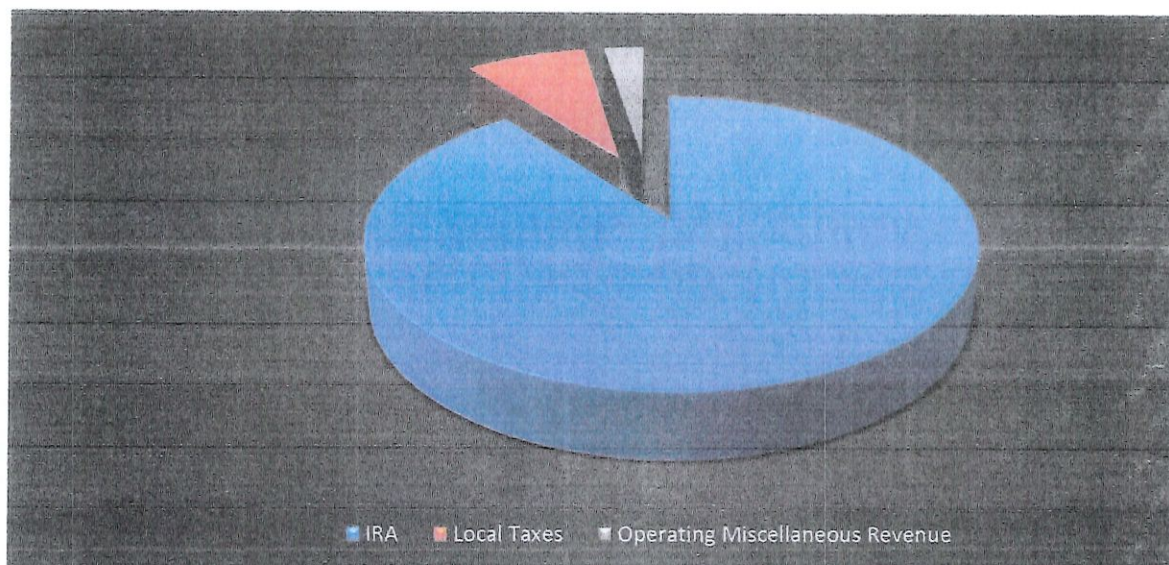
ENGR. ROLANDO M. VILLASENCIO

OFFICE OF THE MUNICIPAL MAYOR

Brgy. Poblacion, Merida, Leyte 6540 ✉ lgumerida.mayoroffice@gmail.com ☎ (053) 5579-588



EXHIBIT 2
Distribution by Type of Revenue FY 2026
(in Million Pesos)



B. GOALS AND OBJECTIVES:

1. Increase capita income by a stated realistic percentage.
2. To improve the delivery of the basic services and facilities through LGU's reliance on local revenues.
3. To set the policy directions in local revenue collection and administration and aid offices in monitoring accomplishment in revenue generation on the basis of specific target.
4. Identify all potential sources of revenues such as RPT, business taxes, market fees and charges, permit fees and other sources for the LGU.
5. Increase agricultural productivity and enhance delivery of health care services.
6. Provide accessibility to all basic needs and services.
7. Development of Local Tourism Sites
8. Establishment of Business District

C. FISCAL POLICIES:

1. Adopt a system of minimum fiscal flow to maximum beneficiary with the end view of spreading benefits to all sectors of the municipality.
2. Promote transparency in all local government financial transactions to safeguard the people's money (taxes) from being siphoned from the local treasury without proper accounting.
3. Full implementation of the updated Local Revenue Code and provide an updated Real Property Tax Maps for property Identification.
4. Improve efficiency of system for real property tax assessment.
5. Enhance tax collection via a vigorous tax information campaign and tax collection effort both for current taxes and delinquencies.





ENGR. ROLANDO M. VILLASENCIO

OFFICE OF THE MUNICIPAL MAYOR

Brgy. Poblacion, Merida, Leyte 6540 | lgumerida.mayorsoffice@gmail.com | (053) 5579-588



D. PROGRAM THRUST AND PRIORITIES

Our estimated total resources for the budget year amounted to **TWO HUNDRED THIRTEEN MILLION SIX HUNDRED EIGHTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS (P213,683,864.00)**. **ONE HUNDRED NINETY NINE MILLION ONE HUNDRED SIXTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS (P199,163,864.00)** or 93.20% of these is from the National Tax Allocation (NTA), revenue from local taxes is projected at **THIRTEEN MILLION TWO HUNDRED THOUSAND PESOS (P13,200,000.00)**. This shows that our LGU is very much dependent on IRA.

This administration is trying its best to instigate strategies to better our local collections. We are also instituting development activities, infrastructure programs and establishment of a business district and a local economic enterprise that are included and prioritized in our Annual Investment Program, so as to foster economic and social development in our municipality.

In line with the current Administrations priority to solve the problem of illegal drugs in the country and to counteract the drug problems in the Municipality of Merida, this administration has allocated substantial amount to implement 2017 counternarcotic strategy to combat threats/problems associated with illegal drugs and to improve the security and safety in this Municipality.

A summary of our total General Fund Budget Proposal will show the allocation by Sector, as follows:

Sector	Amount	% to Total
GENERAL PUBLIC SERVICES	113,333,656.00	53.03%
HEALTH, NUTRITION, POPULATION CONTROL, SOCIAL WELFARE	26,681,834.67	12.48%
ECONOMIC SERVICES	18,787,383.50	8.79%
OTHER SERVICES		
OTHER PURPOSE:		
20% DEVELOPMENT FUND	39,832,772.80	18.74%
5% RESERVE FOR CALAMITY	10,684,193.20	5%
5% RESERVE FOR GAD		
AID TO 22 BARANGAYS	110,000.00	0.01%
AID TO KATARUNGANG PAMBARANGAY	110,000.00	0.01%
1% SENIOR CITIZENS FUND	2,136,838.64	1%
1% LCPC FUND	1,991,638.64	0.93%
2% DISCRETIONARY FUND	15,546.55	0.01%
TOTAL	213,683,864.00	100%





ENGR. ROLANDO M. VILLASENCIO

OFFICE OF THE MUNICIPAL MAYOR

Brgy. Poblacion, Merida, Leyte 6540 ✉ lgumerida.mayorsoffice@gmail.com ☎ (053) 5579-588



E. DISTRIBUTION BY MAJOR EXPENSE CLASS

PERSONAL SERVICES

The total expenditures for Personal Services for the budget year is **EIGHTY SEVEN MILLION THREE HUNDRED SIXTY THREE THOUSAND NINE HUNDRED TWO PESOS AND 18/100 (P87,363,902.18)** or 40.88% of the total appropriations.

MAINTENANCE AND OTHER OPERATING EXPENSES

The amount of **FORTY MILLION EIGHT HUNDRED FORTY THREE THOUSAND SEVEN HUNDRED FORTY SEVEN PESOS AND 26/100 (P40,843,747.26)** has been set aside for MOOE, representing 19.11% of the total appropriations.

CAPITAL OUTLAYS

For FY 2026, the amount of **SIXTEEN MILLION SEVEN HUNDRED FIFTY NINE THOUSAND FIVE HUNDRED SEVENTY FOUR PESOS AND 52/100 (P16,759,574.52)** is provided for capital outlay.

OTHER PURPOSE

The amounts **TEN MILLION SIX HUNDRED EIGHTY FOUR THOUSAND ONE HUNDRED NINETY THREE PESOS AND 20/100 (P10,684,193.20)** is set aside for the LDRRMF, likewise 1% for Senior Citizens is set aside in the amount of **TWO MILLION ONE HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED THIRTY EIGHT PESOS AND 64/100 (P2,136,838.64)**, **ONE MILLION NINE HUNDRED NINETY ONE THOUSAND SIX HUNDRED THIRTY EIGHT PESOS AND 64/100 (P1,991,638.64)** is set aside for the Local Council for the Protection of Children. Aid to 22 Barangays in the amount of **ONE HUNDRED TEN THOUSAND PESO (P110,000.00)** is also provided as well as the Aid to Katarungang Pambarangay in the amount of **ONE HUNDRED TEN THOUSAND PESOS (P110,000.00)**, 2% Discretionary Fund is provided in the amount of **FIFTEEN THOUSAND FIVE HUNDRED FOURTY SIX PESOS AND 55/100 (P15,546.55)** and special programs of the different offices amounting to **THIRTEEN MILLION EIGHT HUNDRED THIRTY FIVE THOUSAND SIX HUNDRED FIFTY PESOS AND 21/100 (P13,835,650.21)**.



[Handwritten signatures and initials in blue ink on the right margin]



ENGR. ROLANDO M. VILLASENCIO

OFFICE OF THE MUNICIPAL MAYOR

Brgy. Poblacion, Merida, Leyte 6540 ✉ lgumerida.mayorsoffice@gmail.com ☎ (053) 5579-588



F. CONCLUSION

Submitted together with this Message is the Budget of Expenditures and Sources of Financing.

Vice-Mayor and the Honorable Members of the Sanggunian, this budget proposal manifests our strong commitment towards a greater and progressive municipality. May we always join our hands together as we go about our mission of providing a brighter future to our constituents.

Very truly yours,

ENGR. ROLANDO M. VILLASENCIO
Municipal Mayor



MUNICIPAL PLANNING & DEVELOPMENT OFFICE



LEYE



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MERIDA

SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 19TH REGULAR SESSION OF THE SANGGUNIANG BAYAN (19TH COUNCIL), MERIDA, LEYTE HELD ON DECEMBER 10, 2025 AT THE LEGISLATIVE BUILDING SESSION HALL.

- RESOLUTION NO. 19-25-140 -

A RESOLUTION APPROVING THE FISCAL YEAR 2026 ANNUAL INVESTMENT PROGRAM OF THE MUNICIPALITY OF MERIDA, PROVINCE OF LEYTE INVOLVING AN APPROPRIATION OF TWO BILLION, ONE HUNDRED FIFTEEN MILLION, TWO HUNDRED SEVENTY-THREE THOUSAND, AND EIGHT HUNDRED SIXTY-FOUR PESOS (PHP2,115,273,864.00) COMPRISING THE DIFFERENT PROGRAMS, PROJECTS, AND ACTIVITIES BY SECTOR.

WHEREAS, the Annual Investment Program (AIP) is a tool by which an LGU effectively deliver with the basic services to their citizens;

WHEREAS, Article 405 of the Implementing Rules & Regulations of RA7160 asserts the fundamental principles governing LGU budgeting. Thus, it is of utmost importance to every LGU since it is considered as integral part of the Annual Local Government Planning and Budgeting process;

WHEREAS, the Municipal Development Council has submitted the Annual Investment Program to this Sangguniang for appropriate action pursuant to the mandate of RA7160, otherwise known as Local Government Code 1991;

WHEREAS, after careful scrutiny and deliberation by the Sanggunian, the significance and necessity of the said Annual Investment Program (AIP) is hereby found, further approving the same and hereby recommends for its adoption;

NOW, WHEREFORE, ON MOTION OF Hon. Benjamin A. Traverro, Jr., Chairman Committee on Finance, Appropriations, Ways and Means, duly seconded by MASS, BE IT;

RESOLVED, AS IT IS HEREBY RESOLVED TO APPROVE THE FISCAL YEAR 2026 ANNUAL INVESTMENT PROGRAM OF THE MUNICIPALITY OF MERIDA, PROVINCE OF LEYTE INVOLVING AN APPROPRIATION OF TWO BILLION, ONE HUNDRED FIFTEEN MILLION, TWO HUNDRED SEVENTY-THREE THOUSAND, AND EIGHT HUNDRED SIXTY-FOUR PESOS (PHP2,115,273,864.00) COMPRISING THE DIFFERENT PROGRAMS, PROJECTS, AND ACTIVITIES BY SECTOR.

RESOLVED FINALLY, that copies of this Resolution be submitted and furnished to the Municipal Local Government Operations Office, Municipal Development Council, Municipal Planning and Development Office and to such other offices concerned for their information, reference and consideration.

APPROVED UNANIMOUSLY.

SANGGUNIANG BAYAN MEMBERS

ATTY. CHRISTIAN Q. SALTA, EnP
Municipal Councilor
Forced Leave

BENJAMIN A. TRAVERO, JR.
Municipal Councilor

CHENIL C. CALDERON
Municipal Councilor

JESUS ANTONIO R. MARTINEZ
Municipal Councilor

MELQUIADES D. GUIO-GUIO
Municipal Councilor

BRENDA T. ADOLFO
Municipal Councilor
Forced Leave

ROGEN G. VENCESLAO
Municipal Councilor

OLIVER R. LIMOSNERO
Municipal Councilor

RONILLO O. LABANG
Ex-Officio (LnB President)

- OVER -

CPJ



(CON TINUATION OF FISCAL YEAR 2026 ANNUAL INVESTMENT PLAN (AIP) OF MLGU MERIDA, LEYTE, RESOLUTION NO. 19-25-140, DATED DECEMBER 10, 2025. PAGE 02


ASHLEY NOREEN J. DIAZ
Ex-Officio (Mun. SK Fed. President)

APPROVED BY HIS HONOR, THE MUNICIPAL MAYOR ON _____, 2025.

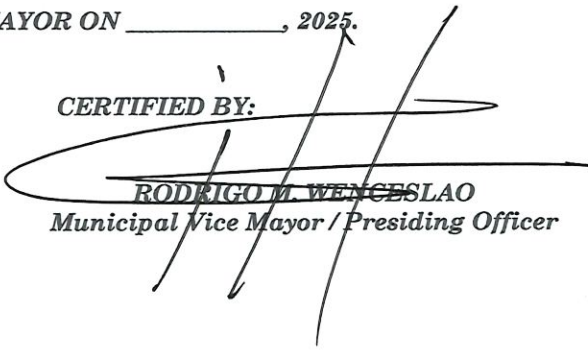
APPROVED BY:


ENGR. ROLANDO M. VILLASENCIO
Municipal Mayor

ATTESTED BY:


MARIA CHRISTINA Q. SOLAÑA
Admin Aide VI (Clerk III)
Acting Recording Secretary

CERTIFIED BY:


RODRIGO M. WENCESLAO
Municipal Vice Mayor / Presiding Officer

Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF MERIDA
-oOo-

MUNICIPAL DEVELOPMENT COUNCIL
(MDC)

EXCERPT FROM THE MINUTES OF THE REGULAR MDC MEETING HELD ON OCTOBER 13, 2025, 9:00 O’CLOCK IN THE MORNING, AT MAYOR’S OFFICE
EXTENSION, JETTY PORT, RECLEMATION AREA, MERIDA, LEYTE

Attendees: Please refer to the attached Attendance Sheet.

MDC Resolution No. 2025 – 06

A RESOLUTION APPROVING AND ENDORSING FAVORABLY TO THE SANGGUNIAN BAYAN OF MERIDA, LEYTE, FOR ADOPTION, THE HEREIN CY 2026 ANNUAL INVESTMENT PROGRAM (AIP) OF LOCAL GOVERNMENT UNIT OF MERIDA, LEYTE, WITH A TOTAL APPROPRIATIONS OF TWO BILLION ONE HUNDRED FIFTEEN MILLION TWO HUNDRED SEVENTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS ONLY (P 2,115,273,864.00) COMPRISING THE DIFFERENT PROGRAMS, PROJECTS TO WIT:

SECTOR	GENERAL FUND (PS/MOOE/C O)	20% DEV'T FUND	5% DRRM FUND	SPECIAL PURPOSE APPROPRIATION	5% GAD FUND	1% SENIOR CITIZENS FUND	1% LCPC FUND	AID TO KP	AID TO BARANGAYS	DISCRETIONARY FUND	OTHER SOURCES OF FUNDING	ESTIMATED AMOUNT (IN PESO)
General Public Services Sector	108,351,656.00	39,832,772.80	10,684,193.20	4,982,000.00				110,000.00	110,000.00	15,546.55		164,086,168.55
Social Services Sector	21,048,184.46			5,633,650.21		2,136,838.64	1,991,638.64					30,810,311.95
Economic Services Sector	15,567,383.50			3,220,000.00								18,787,383.50
Environmental Services Sector												
Other Services											1,901,590,000.00	1,901,590,000.00
TOTAL	144,967,223.96	39,832,772.80	10,684,193.20	13,835,650.21		2,136,838.64	1,991,638.64	110,000.00	110,000.00	15,546.55	1,901,590,000.00	2,115,273,864.00

WHEREAS, CY 2026 Annual Investment Program (AIP) of Merida, Leyte was presented to the MDC for proper study, review and scrutiny by which the LGU administers and provides budgetary support to its Local Development Investment Program (LDIP) based on the CDP/Term-based Plan (CY 2022-2025);

WHEREAS, each identified P/P/As was studied and ranked in the order of priority and timeliness of implementation per sector pursuant to RA 7160, to address the needs of the local populace;

WHEREAS, it contains necessary basic elements and component parts which will make it an easy reference for local officials and concerned agencies and serves as a source of data and information needed by government authorities regarding P/P/As by sector;

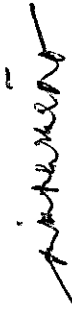
ON MOTION of HON. RONILLO O. LABANG, ABC President, Merida, Leyte duly seconded by **HON. HELEN C. CABRAHAN**, Punong Barangay of Brgy. Libas, Merida, Leyte, with the accord of all MDC members present.

RESOLVE THEREFORE, as it is hereby resolved approving and endorsing favorably to the Sangguniang Bayan of Merida, Leyte, for adoption, the herein CY 2025 Annual Investment Program (AIP) of Local Government Unit of Merida, Leyte, with a total appropriations of **TWO BILLION ONE HUNDRED FIFTEEN MILLION TWO HUNDRED SEVENTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS ONLY (P 2,115,273,864.00)**, comprising the different Programs, Projects and Activities (P/P/As) by sector, as stated in page 1.

RESOLVED FURTHER that original copy of this resolution hereof be furnished/endorsed to the Sangguaniang Bayan of Merida, Leyte, for adoption and approval and be endorsed further to the Sangguaniang Panlalawigan, Province of Leyte thru the PBO for final review and approval, copy furnished all concerned agencies for information, references and guidance.

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


NIKKI I. SERENO
MDC Secretary
MPDC Designate

CONCURRED BY:


HON. BENJAMIN A. TRAVERO JR.
Chairman: Committee of Finance

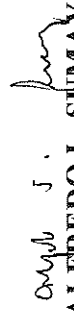

CONG. RICHARD I. GOMEZ
Representative, 4th District of Leyte


HON. ROMULO PAPELLERO
Punong Barangay, Brgy. Casilda,


HON. SERVANDO CASIMERO
Punong Barangay, Brgy. Cabaliwan


HON. MARIALEE C. ABLEN
Punong Barangay, Brgy. Benabaye


HON. RAUL MIRALLES
Punong Barangay, Brgy. Macario

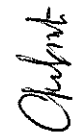

HON. ALFREDO L. SUMAYANG
Punong Barangay, Brgy. San Isidro

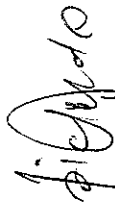

HON. MARIO A. TAJIL
Punong Barangay, Brgy. Cambalong


HON. GERALDINE ZOILO
Punong Barangay, Brgy. Can-unzo


HON. NORBERTO A. COLANGO
Punong Barangay, Brgy. Calunasan


HON. ULPIANO H. TAJOS
Punong Barangay, Brgy. San Jose


HON. CASILDA DELANTE
Punong Barangay, Brgy. Lundag

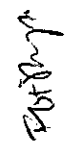

HON. RICARDO AMABAO
Punong Barangay, Brgy. Tubod

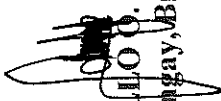

HON. ROMEOPENING
Punong Barangay, Brgy. Canbantug


HON. JONATHAN GUBALANE
Punong Barangay, Brgy. Mahayag


HON. ILUMINADO ESTREMOS JR.
Punong Barangay, Brgy. Poblacion


HON. ALEJANDRO UBAY JR.
Punong Barangay, Brgy. Masumbang


NICHOLAS R. PALES
RGI ALAKDAN


HON. RONILLO O. LABANG
Punong Barangay, Brgy. Pto. Bello

RIZALINA AMODIA
MOWWA


EDDIELMAR A. PEREZ
LGBTQIA


MARILYN PALES
KPK


ANDRELEON E. LIMOSNERO
BENAPRIMCO

GENEVIEVE G. SABINO
BLSA


EDGAR T. GORGONIO
KABALIKAT

HERMOGINIS N. ALVAREZ JR.
CASACALIMA

ALVAR C. NIVOLLO
MEROFWA

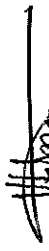
ANGEL I. BARQUIO
BFARMC

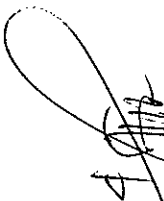
MARINO MOJADO
MTODA


AMOR S. ZARCO
MPRAC

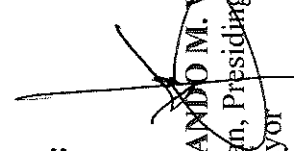
AMELITA S. MEDINA
KALUPI

Attested:


HON. VIRGILIO Q. MITGANO
Punong Barangay, Calunangan


HON. DIOSDADO P. URBANO
Punong Barangay, Libjo

APPROVED:


ENGR. ROLANDO M. VILLASEÑICO
MDC Chairman, Presiding
Municipal Mayor

Annual Investment Program (AIP) Alignment Form
For Planning Period: 2026

Annex: K

Province/City/Municipality : Merida, Leyte

20% Dev.t Fund = P 39,832,772.80

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

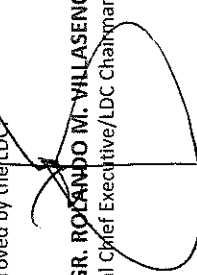
AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/Depart- ment (3)	Schedule of Implementation		Expected Outputs (6)	Funding Source (7)	AMOUNT (in Thousand pesos)					AMOUNT of Climate Change expenditure (in Thousand Pesos)			CC Typology Code (14)	Aligned with					Remarks	
			Start Date (4)	Comple- tion Date (5)			(PS) (8)	(MOOE) (9)	(CO)	(10)	Total (11) 849+10	Climate Change Adaptation (12)	Climate Change Mitigation (13)	PDP 2017- 2022 (15)		RDP 2017- 2022 (16)	SDGs (17)	Sandai Framework ADRRM Plan (18)	NSP 2017 (19)	PDP/PP (20)		
8000	Economic Sector																					
8000-000-3-01-001-001-001	Landbank Loan Amortization	MO	Jan. 2026	Dec. 2026	Landbank Loan Amortization paid	20% Dev. Fund			30,653,318.82	30,653,318.82						Chapter 19	Chapter 14	Goal 9	Goal 3	Goal 3	Goal 5	
8000-000-3-01-001-001-002	Construction of Core Local Road at Sitio Can-untod, Calunasan going to Brgy. San Isidro	MO/MEO	Jan. 2026	Dec. 2026	Core Local Road at Sitio Can-untod, Calunasan going to Brgy. San Isidro constructed	20% Dev. Fund			2,000,000.00	2,000,000.00						Chapter 19	Chapter 14	Goal 9	Goal 3	Goal 3	Goal 5	
8000-000-3-01-001-001-003	Construction of Core Local Road at Brgy. Pto. Bello, Merida, Leyte	MO/MEO	Jan. 2026	Dec. 2026	Core Local Road at Brgy. Pto. Bello, Merida, Leyte constructed	20% Dev. Fund			2,800,000.00	2,800,000.00						Chapter 19	Chapter 14	Goal 9	Goal 3	Goal 3	Goal 5	
8000-000-3-01-001-001-004	Construction of Core Local Road at Purok 2 Brgy, Libas, Merida, Leyte	MO/MEO	Jan. 2026	Dec. 2026	Core Local Road at Purok 2, Brgy. Libas, Merida, Leyte constructed	20% Dev. Fund			1,000,000.00	1,000,000.00						Chapter 19	Chapter 14	Goal 9	Goal 3	Goal 3	Goal 5	
8000-000-3-01-001-001-005	Construction of Core Local Road at Barangay San Jose, Merida, Leyte	MO/MEO	Jan. 2026	Dec. 2026	Core Local Road at Brgy. San Jose Merida, Leyte constructed	20% Dev. Fund			1,379,453.98	1,379,453.98						Chapter 19	Chapter 14	Goal 9	Goal 3	Goal 3	Goal 5	
8000-000-3-01-001-001-006	Construction of Core Local Road at Barangay Canbantug, Merida, Leyte	MO/MEO	Jan. 2026	Dec. 2026	Core Local Road at Brgy. San Jose Merida, Leyte constructed	20% Dev. Fund			2,000,000.00	2,000,000.00						Chapter 19	Chapter 14	Goal 9	Goal 3	Goal 3	Goal 5	
TOTAL									34,677,400.60	39,832,772.80												

Prepared by:


NIKKI I. SERENO
Local Planning and Development
Coordinator Designate

Approved by the LDC:


ERNESTO B. PENING
MUNICIPAL BUDGET OFFICER DESIGNATE


ENGR. ROLANDO M. VILLASENCIO
Local Chief Executive/LDC Chairman