



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
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Item No.: 03
Date: 22-2026 SEP

Sangguniang Panlalawigan
Province of Leyte

RECEIVED
SEP 14 2026

PROVINCIAL BUDGET OFFICE

September 10, 2026
By: CAg

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

RELEASED
DATE: 9-14-26
NO. 245
BY: BMK
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 Supplemental Budget No. 1 FY 2026** of the **Municipality of Barugo, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 09 Series of 2026** with a total appropriation in the amount of **P19,409,929.95** 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 procurement of Goods, Supplies, Equipment, Civil Works and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations and the latest issuances and guidelines on procurement;
2. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
 - a. RATA – Local Budget Circular No. 157
 - b. Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
 - c. Year-End Bonus and Cash Gift – Budget Circular No. 2016-4
 - d. Mid-Year Bonus – Budget Circular No. 2017-2
 - e. Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2
 - f. PERA – Circular No. 2009-3
3. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
4. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P60,000.00 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 2026;
5. That the procurement of Motor Vehicle under Capital Outlay shall be made pursuant to the guidelines on the requisition and use of Government Vehicles under Budget Circular No. 2019-3 dated May 16, 2019;

6. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013; and
7. 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.

Compliance with DBM issuances, and all other 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
Provincial Government Assistant
Department Head
PPDC Designate

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
29 July 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 09, S. 2026 of the Municipality of Barugo, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 01, s. 2026 involving an amount of Nineteen Million Four Hundred Nine Thousand Nine Hundred Twenty-Nine Pesos and 95/100 (P19,409,929.95), together with the Supplemental Investment Program No. 1 CY 2026 in the amount of P182,959,929.95.**



FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Received  Pat.
7/31/26





OFFICE OF THE SANGGUNIAN BAYAN

July 29, 2026

HON. LEONARDO "SANDY" JAVIER, JR.
Vice-Governor/Presiding Officer
Sanggunian Panlalawigan
Province of Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JUL 29 2026
By: _____

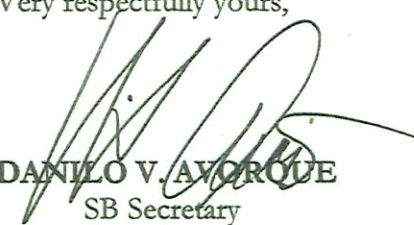
THRU: **FLORINDA JILL S. UYVICO**
Secretary to the Sanggunian
Province of Leyte

Sir:

Respectfully submitted to your good office for review the herein **ORDINANCE NO. 09, S. 2026, ENTITLED "AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01, S. 2026 INVOLVING AN AMOUNT OF NINETEEN MILLION FOUR HUNDRED NINE THOUSAND NINE HUNDRED TWENTY NINE PESOS & 95/100 (P19,409,929.95) ONLY TAKEN FROM THE UNAPPROPRIATED SURPLUS (BEGINNING BALANCE, REVERSION CAPITAL OUTLAY (CO) REVERSION CONTINUING 20% DF (CY 2022,2023,2024 & 2025) REVERSION OF GAD CY 2026, REVERSION OF DRRM FUND CY 2025,2024,2023 & 2022) REVERSION OF SPA RHU CY 2025 AND REVERSION PS 2026 TO THE GENERAL FUNDS INTENDED FOR THE PAYMENTS OF VARIOUS EXPENDITURES IN THE MUNICIPALITY OF BARUGO, LEYTE.**

Anticipating your favorable action on this matter.

Very respectfully yours,


DANILO V. AYOROQUE
SB Secretary

Barugo Padayon An Gugma!

Municipal Hall, Burgos St. Poblacion District I Barugo, Leyte

0960-294-93422

 lgu.barugo@yahoo.com

 Municipality of Barugo, Leyte



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE MEETING OF THE 12TH SANGGUNIANG BAYAN OF BARUGO, LEYTE ON ITS 22ND REGULAR SESSION HELD ON THE 7TH DAY OF JULY 2026, AT THE MUNICIPAL SESSION HALL, LEGISLATIVE BUILDING, BARUGO, LEYTE.

Present: Atty. Jesus B. Cabanacan

Hon. Felix A. Diloy
Hon. Josephine C. Tiu
Hon. Roselyn L. Baltar
Hon. Nikkos Rhet V. Astorga
Hon. Sonia A. Cañeda
Hon. Charee Mae M. Avila
Hon. Eduardo C. Calzita
Hon. Atty. Harold Edgar Apostol
Hon. Joemar Q. Acebo
Hon. Eric C. Hingpis

Municipal Vice Mayor
Presiding Officer

SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member

Liga Ng Mga Barangay President
Pederason ng mga Sanggunian Kabataan

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
JUL 29 2026
Date: _____
By: _____

Absent:

ORDINANCE NO. 09, S. 2026

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01, S. 2026 INVOLVING AN AMOUNT OF NINETEEN MILLION FOUR HUNDRED NINE THOUSAND NINE HUNDRED TWENTY NINE PESOS & 95/100 (P19,409,929.95) ONLY TAKEN FROM THE UNAPPROPRIATED SURPLUS (BEGINNING BALANCE, REVERSION CAPITAL OUTLAY (CO) REVERSION CONTINUING 20% DF (CY 2022, 2023, 2024 & 2025) REVERSION OF GAD CY 2026, REVERSION OF DRRM FUND CY 2025, 2024, 2023 & 2022) REVERSION OF SPA RHU CY 2025 AND REVERSION PS 2026 TO THE GENERAL FUNDS INTENDED FOR THE PAYMENTS OF VARIOUS EXPENDITURES IN THE MUNICIPALITY OF BARUGO, LEYTE.

Sponsored by SBM Josephine C. Tiu

BE IT ORDAINED by the Honorable Members of the Sangguniang Bayan of Barugo, Leyte on its Regular Session assembled to wit:

SECTION 1. The Supplemental Budget No. 01, S. 2026 of the Local Government Unit of Barugo, Leyte for Fiscal Year 2026 in the amount of NINETEEN MILLION FOUR HUNDRED NINE THOUSAND NINE HUNDRED TWENTY-NINE PESOS & 95/100 (P19,409,929.95) ONLY is hereby **APPROVED**,

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

1. **Certification of Availability of Funds** dated July 6, 2026 from LGU-Barugo, Leyte signed by Municipal Treasurer Ruth C. Tiu and Municipal Accountant Richel P. Ellaso;
2. **LBP Form No. 8**, Statement of Funding Sources, Supplemental Budget # 01, Fiscal Year 2026 from LGU-Barugo, Leyte signed by Municipal Accountant, Richel P. Ellaso and Municipal Treasurer, Ruth C. Tiu;
3. **LBP Form No. 9**, Statement of Supplemental Appropriation, Barugo, Leyte, Supplemental Budget No. 1, CY2026, General Fund from LGU-Barugo, Leyte prepared by Municipal Budget Officer Juana Jennah T. Dela Peña and approved by Local Chief Executive Dr. Aron C. Balais, FPCEM; and,

Barugo Padayon An Gugma!

Municipal Hall, Burgos St. Poblacion District I Barugo, Leyte



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE MEETING OF THE 12TH SANGGUNIANG BAYAN OF BARUGO, LEYTE ON ITS 22ND REGULAR SESSION HELD ON THE 7TH DAY OF JULY 2026, AT THE MUNICIPAL SESSION HALL, LEGISLATIVE BUILDING, BARUGO, LEYTE.

Present:	Atty. Jesus B. Cabanacan	Municipal Vice Mayor
		Presiding Officer
	Hon. Felix A. Diloy	SB Member
	Hon. Josephine C. Tiu	SB Member
	Hon. Roselyn L. Baltar	SB Member
	Hon. Nikkos Rhet V. Astorga	SB Member
	Hon. Sonia A. Cañeda	SB Member
	Hon. Charee Mae M. Avila	SB Member
	Hon. Eduardo C. Calzita	SB Member
	Hon. Atty. Harold Edgar Apostol	SB Member
	Hon. Joemar Q. Acebo	Liga Ng Mga Barangay President
	Hon. Eric C. Hingpis	Pederason ng mga Sanggunian Kabataan

Absent:

RESOLUTION NO. 82, S. 2026

A RESOLUTION PASSED ADOPTING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 01 CY 2026 UNDER THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) RESOLUTION NO. 001, S. 2026, DATED JULY 6, 2026 OF THE MUNICIPALITY OF BARUGO, LEYTE, AMOUNTING TO ONE HUNDRED EIGHTY-TWO MILLION NINE HUNDRED FIFTY-NINE THOUSAND NINE HUNDRED TWENTY-NINE PESOS & 95/100 ONLY (PHP 182,959,929.95.)

WHEREAS, on July 6, 2026, the Municipal Development Council (MDC) of the Municipality of Barugo, Leyte has unanimously approved and passed the MDC Resolution No. 01, Series of 2026 entitled **"A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 01 CY 2026 OF THE MUNICIPALITY OF BARUGO, LEYTE IN THE AMOUNT OF ONE HUNDRED EIGHTY-TWO MILLION NINE HUNDRED FIFTY-NINE THOUSAND NINE HUNDRED TWENTY-NINE PESOS & 95/100 ONLY (PHP 182,959,929.95.)"**. The MDC resolved further to endorse the said Supplemental Investment Program No. 01 CY 2026, to the Sangguniang Bayan of Barugo, Leyte for its adoption;

WHEREAS, on July 6, 2026, the Sangguniang Bayan of Barugo, Leyte received a letter from Hon. Aron C. Balais, MD, FPCEM, Municipal Mayor of the Municipality of Barugo, Leyte respectfully requesting the passing of a resolution for the adoption of the Supplemental Investment Program No. 01 CY 2026 amounting **ONE HUNDRED EIGHTY-TWO MILLION NINE HUNDRED FIFTY-NINE THOUSAND NINE HUNDRED TWENTY-NINE PESOS & 95/100 ONLY (PHP 182,959,929.95.)**

WHEREAS, on July 7, 2026, Regular Session the Sangguniang Bayan of Barugo, Leyte thoroughly discussed and deliberated the Supplemental Investment Program No. 01 CY 2026;

ON MOTION of SBM Josephine C. Tiu, jointly seconded by SBM Hon. Sonia A. Cañeda, Hon. Eduardo C. Calzita and Hon. Roselyn L. Baltar, resolve, as it is hereby resolved, to pass this resolution adopting the Supplemental Investment Program (SIP) No. 01 CY 2026, under the Municipal Development Council (MDC) Resolution No. 001, S. 2026, dated July 6, 2026 of the Municipality of Barugo, Leyte, amounting to One Hundred Eighty-Two Million Nine Hundred Fifty-Nine Thousand Nine Hundred Twenty-Nine Pesos & 95/100 Only (Php 182,959,929.95.)

Barugo Padayon An Gugma!

Municipal Hall, Burgos St. Poblacion District I Barugo, Leyte

OFFICE OF THE SANGGUNIANG BAYAN

Page 2
Resolution No. 82, S.2026

RESOLVED FURTHER, to furnish copies of this Resolution to the Municipal Development Council, Engr. Juddith M. Borrel, Municipal Planning and Development Officer, Ms. Richel L. Ellaso, Municipal Accountant and to Ms. Juannah Jennah De la Peña, Municipal Budget Officer all of Barugo, Leyte, and to all other offices concerned for their information and guidance.

APPROVED, this 7th day of July, 2026 in Barugo, Leyte.
I hereby certify to the correctness of the foregoing resolution.


HON. FELIX A. DILOY
SB Member

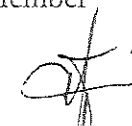

DANILO V. AVORQUE
SB Secretary

HON. JOSEPHINE C. TIU
SB Member


HON. ROSELYN L. BALTAR
SB Member


HON. NIKKOS RHET V. ASTORGA
SB Member


HON. SONIA A. CAÑEDA
SB Member


HON. CHAREE MAE M. AVILA
SB Member

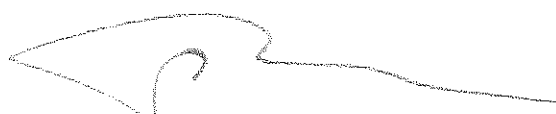

HON. EDUARDO C. CALZITA
SB Member


ATTY. HAROLD EDGAR C. APOSTOL
SB Member


HON. JOEMAR O. ACEBO
LIGA President

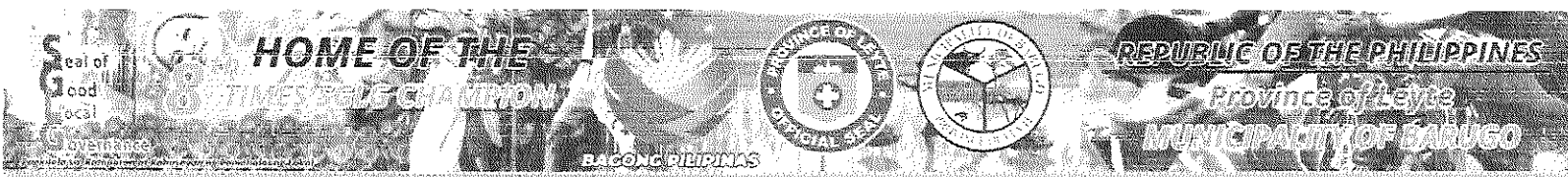

HON. ERIC C. HINGPIS
Pederasyon ng mga Sanggunian Kabataan

ATTESTED BY:


ATTY. JESUS B. CABANACAN
Municipal Vice Mayor
Presiding Officer

APPROVED BY:


HON. ARON C. BARAIS, MD, FPCEM
Municipal Mayor



MUNICIPAL DEVELOPMENT COUNCIL

Resolution No. 01
Series of 2026

A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 1 CY 2026, OF THE MUNICIPALITY OF BARUGO, LEYTE IN THE AMOUNT OF ONE HUNDRED EIGHTY-TWO MILLION NINE HUNDRED FIFTY-NINE THOUSAND NINE HUNDRED TWENTY-NINE AND 95/100 PESOS (PHP 182,959,929.95)

WHEREAS, Section 109 paragraph 2 of the Local Government Code of 1991 provides that the Local Development Council shall “formulate the medium-term and annual public investment programs”;

WHEREAS, LGU Barugo, Leyte has formulated Supplemental Investment Program to address priority programs, activities, and projects intended for the welfare of the municipality;

WHEREAS, presented for consideration during the deliberation is the passing of a resolution approving the Supplemental Investment Program No. 1 CY 2026 of the Municipality of Barugo, Leyte in the amount ***ONE HUNDRED EIGHTY-TWO MILLION NINE HUNDRED FIFTY-NINE THOUSAND NINE HUNDRED TWENTY-NINE AND 95/100 PESOS (PHP 182,959,929.95);***

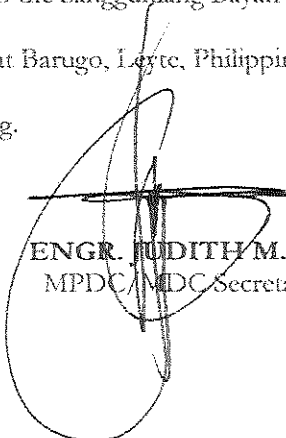
NOW THEREFORE, on motion presented by **HON. DANILO B. BUGAL**, Punong Barangay of Barangay Balire Barugo, Leyte and unanimously duly seconded by all members present, be it.

RESOLVED as it is hereby resolved, that a resolution be passed approving the SUPPLEMENTAL INVESTMENT PROGRAM No. 1 CY 2026 of the Municipality of Barugo, Leyte in the amount of ***ONE HUNDRED EIGHTY-TWO MILLION NINE HUNDRED FIFTY-NINE THOUSAND NINE HUNDRED TWENTY-NINE AND 95/100 PESOS (PHP 182,959,929.95).***

RESOLVED further that the same be endorsed to the Sangguniang Bayan Council for their adoption.

Unanimously approved this 6th day of July 2026, at Barugo, Leyte, Philippines.

I hereby certify to the correctness of the foregoing.

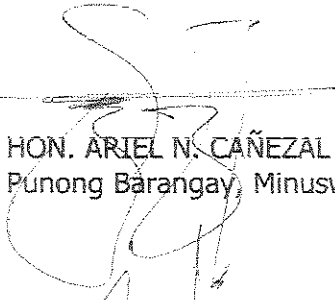

ENGR. JUDITH M. BORREL
MPDC/MDC Secretariat

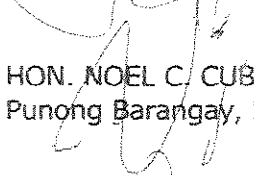
Attested by:


DR. ARON C. BALAIS, FPCEM
Municipal Mayor/MDC Chairman

Barugo Padayon An Gugma!

Municipal Hall, Burgos St. Poblacion District I Barugo, Leyte

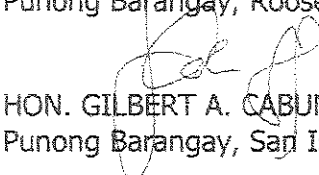

HON. ARIEL N. CAÑEZAL
Punong Barangay, Minuswang


HON. NOEL C. CUBILLA
Punong Barangay, Pikas


HON. MARIBEL M. PANA
Punong Barangay, Pitogo

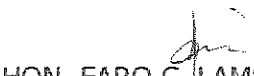

HON. NOEL A. ELIZONDO
Punong Barangay, Pongso


HON. NOE P. CABELTIS
Punong Barangay, Roosevelt

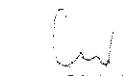

HON. GILBERT A. CABUNDOL
Punong Barangay, San Isidro

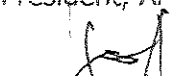

HON. GIOVANNI A. DANTE
Punong Barangay, San Roque


HON. NICOLAS A. BUSTILLO
Punong Barangay, Santarin


HON. FARO C. LAMSIN
Punong Barangay, Sta. Rosa


RICHARD NEGROS
President, BWADAP


MARGIE E. ALCOY
President, AMW ASSOC.


GERRY C. ASIS
President, ASSOC. OF FISHERMEN
OF BRGY. SANTARIN

RENATO L. DELGADO
President, CAMBIHANG VENDORS ASSOC.

ARNULFO B. BRIONES
President, CANOMANTAG FARMERS
AND FISHERFOLKS ASSOC.


ELMER ESCOBER
President, PITUGHISAN
IRRIGATORS ASSOC., INC.


GIL ACUIN
President, CDP654 RICE FARMERS
IRRIGATORS ASSOC., INC.

OLYMPIA COLIBAO
President, BARUGO CALBUSCA
IRRIGATORS SERVICE ASSOC., INC.

ROQUE A. ARIZA
President, CANSAGAYA BIAI

FLORA D. BUENA
President, CFMPC

ROSANA M. NARIDO
Pres., ABANGO SMALL COCONUT
FARMERS ASSOC.

IDA PEÑARANDA *for Marjiz Narad*
President, BRPA


MARVIN DADIS
President, BARUGO SMD ASSOC.

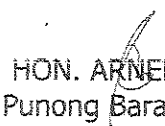

BENILDA A. MADRONERO
President, KATARUNGAN LEYTE

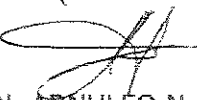

RICKY A. PEÑARANDA
President, ALAHAG BI Inc.

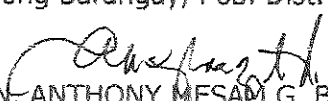

MARVIN G. GASTROVERDE
President, KABALIKAT CCL INC.


LINO P. LABARDA
Pres., BARUGO SC ASSOC.

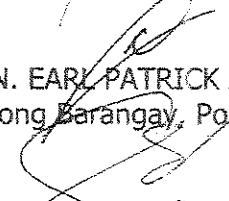

EDMOND BALAIS
President, PIKAS FARMERS ASSOC.

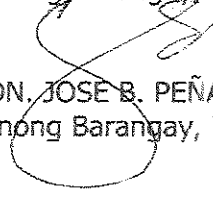

HON. ARNEL A. ASIS
Punong Barangay, Pob. Dist. 1

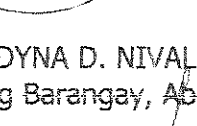

HON. ARNULFO N. BENUSA
Punong Barangay, Pob. Dist. 2


HON. ANTHONY MESAM G. BRAZIL
Punong Barangay, Pob. Dist. 3

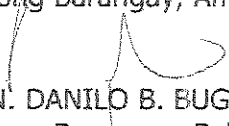

HON. LITO A. PADILLA
Punong Barangay, Pob. Dist. 4

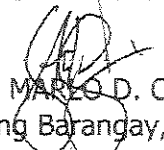

HON. EARL PATRICK ALBERCA
Punong Barangay, Pob. Dist. 5

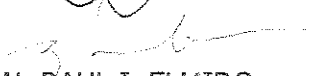

HON. JOSE B. PEÑARANDA JR.
Punong Barangay, Pob. Dist. 6

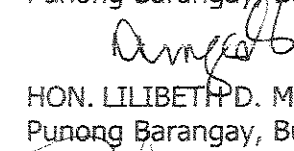

HON. DYNA D. NIVAL
Punong Barangay, Abango

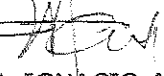

HON. JOEMAR Q. ACEBO
Punong Barangay, Amahit

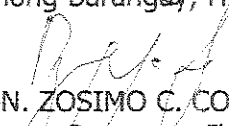

HON. DANILO B. BUGAL
Punong Barangay, Balire


HON. MARLO D. CORRO
Punong Barangay, Balud


HON. RAUL I. ELMIDO
Punong Barangay, Bukid


HON. LILIBETH D. MAGSOLING
Punong Barangay, Bulod

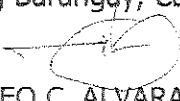

HON. IGNACIO A. AGUJA
Punong Barangay, Hinugayan


HON. ZOSIMO C. CONOS
Punong Barangay, Ibag

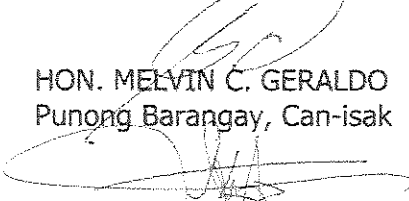

HON. FILIPE C. CIRERA
Punong Barangay, Minuhang


HON. RUPERTA Q. ALDAYA
Punong Barangay, Busay

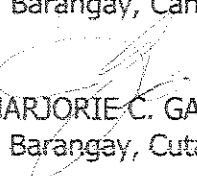

HON. FERDINAND C. ADIZAS
Punong Barangay, Cabarasan


HON. LEO C. ALVARAN
Punong Barangay, Caboloan

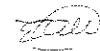

HON. MARIA MARITA Q. BABOR
Punong Barangay, Catingcaguing

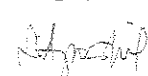

HON. MELVIN C. GERALDO
Punong Barangay, Can-isak


HON. ERNESTO A. BELLO
Punong Barangay, Canomantag

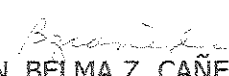

HON. MARJORIE C. GALLANO
Punong Barangay, Cuta

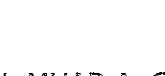

HON. FRANCISCO A. BALAIS
Punong Barangay, Domogdog


HON. EDWIN A. ALBERCA
Punong Barangay, Duka

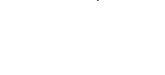

HON. LUCILA A. APOSTOL
Punong Barangay, Guindaohan


HON. ALEX C. GERALDO
Punong Barangay, Hiagsam


HON. BELMA Z. CAÑEDA
Punong Barangay, Hilaba


HON. MHAR A. GERALDO
Punong Barangay, Tutug-an


HON. JOSEPHINE C. TIU
SB Member, Com. On Appropriation


INOCENTES A. ARUTA
Co-Chairperson/President, MPC

OFFICE OF THE SANGGUNIANG BAYAN

Page 2
Ordinance No. 04, Series of 2025

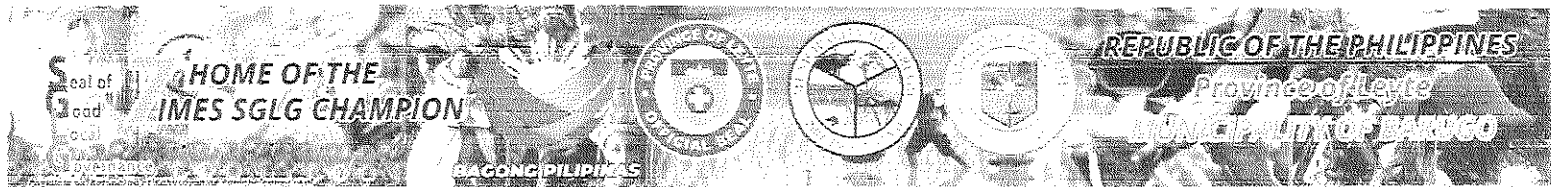
4. **Statement of Funds Available for Reversion** as of June 30, 2026 from LGU- Barugo, Leyte certified correct by Municipal Treasurer, Ruth C. Tiu, Municipal Budget Officer Juana Jennah T. Dela Peña, and Municipal Accountant Richel P. Ellaso, and approved by Local Chief Executive Dr. Aron C. Balais, FPCEM.

SECTION 2. SOURCES OF FUNDS. – The sources of funds for the Supplemental Budget No. 01, S. 2026, in the total amount of **NINETEEN MILLION FOUR HUNDRED NINE THOUSAND NINE HUNDRED TWENTY-NINE PESOS & 95/100 (P19,409,929.95) ONLY** shall be as follows:

Particulars	Account Classification	Amount
1.0 New Revenue Sources	-	-
Tax Revenue	-	-
Loan Proceeds (Borrowings)	-	-
2.0 Actual Collection in Excess of the Estimated Income	-	-
3.0 Savings	-	-
Unappropriated Surplus (Beginning Balance)	-	14,996,923.82
Reversion - Capital Outlay Continuing Appropriation	-	558,347.23
Reversion - Continuing DF (CY 2022, 2023, 2024 & 2025)	-	357,109.64
Reversion GAD CY 2026	-	500,000.00
Reversion DRRM Fund (CY 2025, 2024, 2023 & 2022)	-	1,413,453.28
Reversion - SPA RHU CY 2025	-	100,000.00
Reversion PS 2026	-	1,484,095.98
4.0 Realignment	-	-
Total Income	-	19,409,929.95

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Municipal Hall, Burgos St. Poblacion District I Barugo, Leyte



OFFICE OF THE SANGGUNIANG BAYAN

SECTION 3. USE OF FUNDS. – The amount of **NINETEEN MILLION FOUR HUNDRED NINE THOUSAND NINE HUNDRED TWENTY-NINE PESOS & 95/100 (P19,409,929.95) ONLY** is hereby appropriated for the Supplemental Budget No. 01, S. 2026 of the LGU of Barugo, Leyte as follows:

Implementing Office	AIP Code	Particulars/Purpose	Object of Expenditure	Account Code	Amount
Mayors Office	1000-000-3-1-01-001-000	Representation Allowance -Mun. Administrator	Representation Allowance	5-01-02-020	61,250.00
	1000-000-3-1-01-001-000	Transportation Allowance - Mun. Administrator	Transportation Allowance	5-01-02-030	61,250.00
	1000-000-3-1-01-001-001	Payment for INNOVE over due accounts (prior years)	Internet Subscription Expenses	5-02-05-030	25,600.00
	1000-000-3-1-01-001-000	Additional fund for Communication Allowance- Key Personnel	Telephone Expenses	5-02-05-020	30,000.00
	1000-000-3-1-01-001-000	Representation Expenses	Representation Expenses	5-02-99-030	200,000.00
	1000-000-3-1-01-001-000	Other MOOE	Other MOOE	5-02-99-990	50,000.00
	1000-000-3-1-01-001-002	Purchase and installation of Industrial Fan	Office Equipment	1-07-05-020	650,000.00
	1000-000-3-1-01-001-003	Desk Tops, Laptops & Printers	ICT Equipment	1-07-05-030	480,000.00
	1000-000-3-1-01-001-004	Purchase of AI Powered Digital Board	Office Equipment	1-0705-020	400,000.00
	1000-000-3-1-01-002-001	Tables & Chairs for different and High Schools & Mayors Office	Semi-ExpendableFurniture s & Fixtures	5-02-03-220	821,250.00
	1000-000-3-1-01-002-002	Improvement of HE & Office of Guindahan ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-002	Provision of Office Doors, Windows and Makshift Room	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-002	Roofing - Balire ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-002	Improvement of Ceiling, Wall for Office and Makeshift Room - Can isak ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-002	Provision of Roofing for Mini Hall- Abango ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-002	Provision of materials for Construction of Makeshift Room- Pongso PS	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-003	Concreting of Pathway - Barugo II CS	R&M- Infra Assets	5-02-13-030	50,000.00
	1000-000-3-1-01-002-002	Repair of Hall Roofing - Amahit ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
	1000-000-3-1-01-002-002	Provision of Materials for Construction of Makshift Room - San Roque PS	R&M-Buildings & other structures	5-02-13-040	50,000.00

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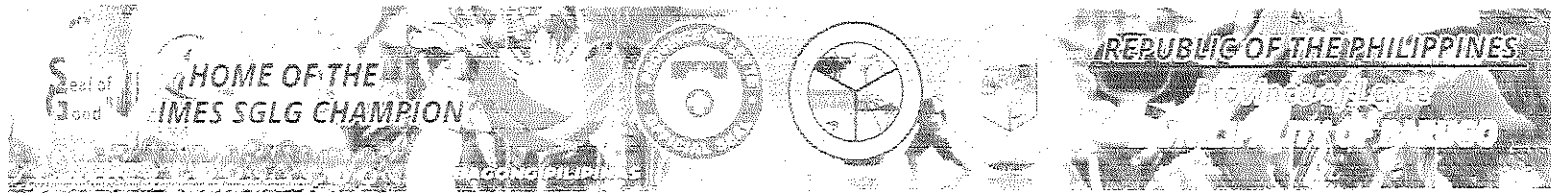
OFFICE OF THE SANGGUNIANG BAYAN

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1000-000-3-1-01-002-002	Construction of Makeshift Room-Pitogo ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
1000-000-3-1-01-002-002	Additional Fund for Construction of Makeshift Room-Cabolo-an ES	R&M-Buildings & other structures	5-02-13-040	50,000.00
1000-000-3-1-01-002-002	Construction of Makeshift Room-Cula PS	R&M-Buildings & other structures	5-02-13-040	150,000.00
1000-000-3-1-01-002-004	Procurement of Jetmatic Pumps	Semi-Expendable-Machinery & Equipment	5-02-03-210	100,000.00
1000-000-3-1-01-002-005	Athlete's Cash Incentives	Donations	5-02-06-020	30,000.00
1000-000-3-1-01-002-005	Allowances for (MDC, LHB, LSB) 37 at 1000 z75 members at 500/month	Other MOOE	5-02-99-990	339,000.00
1000-000-3-1-01-002-006	Additional Funds for Socio Cultural Activities	Other MOOE	5-02-99-990	980,000.00
1000-000-3-1-01-002-008	5 volunteer Teachers at 3500 for 7 months (Abango JHS)	Other MOOE	5-02-99-990	122,500.00
1000-000-3-1-01-002-009	Additional Fund for the construction of CR at ANHS	Other Structures	1-07-04-990	100,000.00
1000-000-3-1-01-002-010	Purchase of tables & chairs for Abango National High School	Semi-Expendable Furniture's & Fixtures	5-02-03-220	100,000.00
1000-000-3-1-01-002-011	Personal Accident Insurance for pupils & students	Donations	5-02-99-080	200,000.00
1000-000-3-1-01-002-012	Purchase of metal detectors for all schools	Semi-Expendable Machinery & Equipment	5-02-03-210	200,000.00
1000-000-3-1-01-002-013	Educational Assistance to BBC students	Donations	5-02-99-080	900,000.00
1000-000-3-1-01-002-014	Founding Anniversary Financial Assistance Brgy San Roque -	Other MOOE	5-02-99-990	535,000.00
1000-000-3-1-01-002-015	Installation of Solar Lights	Donations	5-02-99-080	50,000.00
1000-000-3-1-01-002-016	Financial Assistance (Barangay Prize for Ms Barugo)	Donations	5-02-06-020	500,000.00
1000-000-3-1-01-002-017	FIA to BNHS (Prize for Ms Teen Gay Inter-School)	Donations	5-02-99-080	200,000.00
1000-000-3-1-01-002-018	Electrical Wirings for Gymnasium & Purchase of Sound System	Other MOOE	5-02-99-990	500,000.00
1000-000-3-1-01-002-019	Incentives to Teachers	Other MOOE	5-02-99-990	324,000.00
1000-000-3-1-01-002-020	Teacher's day Activities	Donations	5-02-06-020	1,033,500.00
1000-000-3-1-01-002-021	Food Packs for Indigent Families	Other MOOE	5-02-99-990	250,000.00
1000-000-3-1-01-002-022	Incentives to Public Transport Drivers	Other MOOE	5-02-99-990	165,000.00
1000-000-3-1-01-002-022	Pedicab & Habal habal cum Year - end Assessment			

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Municipal Hall, Burgos St. Poblacion District 1 Barugo, Leyte



OFFICE OF THE SANGGUNIANG BAYAN

TVSAC	1001-000-3-1-01-002-023	Purchase of BBC Uniform and PPE PMC Uniforms	Other MOOE	5-02-99-990	60,000.00
	1001-000-3-1-01-002-024	Election Expenses	Other MOOE	5-02-99-990	30,000.00
	1001-000-3-1-01-002-025	Transportation Allowance for OJY students	Donations	5-02-06-020	85,000.00
	1001-000-3-1-01-002-026	MCC Year-end Evaluation	Other MOOE	5-02-99-990	40,000.00
	1001-000-3-1-01-002-027	Human Resource Enhancement Program	Other MOOE	5-02-99-990	200,000.00
MENRO	1001-000-3-1-01-002-028	Honorarium of Caregiving NC II Trainer	Other MOOE	5-02-99-990	40,000.00
	1001-000-3-1-01-002-029	Supplies & Materials for Pharmacy NC II Servicing	Semi-Expendable Machinery & Equipment	5-02-03-210	100,000.00
BFP	1001-000-3-1-01-002-030	Fabrication of Waste Bin	Semi-Expendable Furniture's & Fixtures	5-02-03-220	75,000.00
	1001-000-3-1-01-002-031	Rescue Helmet and Others	Semi-Expendable Machinery & Equipment	5-02-03-210	85,000.00
Legislative	1001-000-3-1-02-001-000	ICT Equipment	ICT Equipment	1-07-05-030	120,000.00
SB Secretary	1001-000-3-1-04-001-000	Mid-year Bonus	Other bonuses & Allowances	5-01-02-990	6,143.42
Treasury	1001-000-3-1-05-001-000	Terminal Leave Benefits (Additional Funds for R Acebo)	Terminal Leave Benefits	5-01-04-030	20,000.00
	1001-000-3-1-05-002-000	Internet Subscription Prior Years (Sept., Oct., Nov. 2025)	Internet Subscription Expenses	5-02-05-030	4,500.00
Accounting	1001-000-3-1-07-001-000	Mid-year Bonus	Other bonuses & Allowances	5-01-02-990	7,177.00
	1001-000-3-1-07-001-000	Monetization	Terminal Leave Benefits	5-01-04-030	90,000.00
Engineering	1001-000-3-1-10-001-000	Terminal Leave Benefits	Terminal Leave Benefits	5-01-04-030	28,000.00
	1001-000-3-1-10-001-000	R&M Machinery & Equipment(Heavy Equipment)	R&M Machinery & Equipment	5-02-13-050	160,000.00
ECONOMIC ENTERPRISES	1001-000-3-1-10-002-000	Fuel, oil & lubricants- Prior year	Fuel,oil & lubricants	5-02-03-090	600,000.00
	1001-000-3-1-10-003-000	Construction of Pantheon & Niches	Other Structures	1-07-04-990	200,181.05
BARUGO MUNICIPAL INFIRMARY	8001-200-3-3-01-001-000	Salaries - Casual	Salaries-Casual	5-01-01-020	809,928.00
	8001-200-3-3-01-001-000	PERA	PERA	5-01-02-010	168,000.00
"	8001-200-3-3-01-001-000	Mini-year Bonus	Other bonuses & Allowances	5-01-02-990	115,704.00
	8001-200-3-3-01-001-000	Year-End Bonus	Year-end Bonus	5-01-02-140	115,704.00
"	8001-200-3-3-01-001-000	GSIS	Retirement & Life Insurance Contribution	5-01-03-010	97,191.36
	8001-200-3-3-01-001-000	PAG-IBIG	PAG-IBIG Contributions	5-01-03-020	16,800.00

OFFICE OF THE SANGGUNIANG BAYAN

Barugo Bayview College	8000-200-3-3-01-001-000	PhilHealth	Philhealth Contributions	5-01-03-030	20,248.20
	8000-200-3-3-01-001-000	Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	5-01-03-040	7,200.00
	8000-200-3-3-01-001-000	PEI	Other Personnel Benefits	5-01-04-990	60,000.00
	8000-200-3-3-01-001-000	CASH GIFT	Cash Gift	5-01-02-150	60,000.00
	8000-200-3-3-01-001-000	New Born Screening	Other Supplies & Materials Expense	5-02-03-990	100,000.00
	8000-100-3-3-02-001-000	Mun. Govt Dept Head I (College Administrator) - Representation Allowance	Representation Allowance	5-01-02-020	61,250.00
	8000-100-3-3-02-001-000	Mun. Govt Dept Head I (College Administrator) - Transportation Allowance	Transportation Allowance	5-01-02-030	61,250.00
	8000-100-3-3-02-001-000	Wages- Contract of Service (COS)	Other General Services		1,315,540.00
	8000-100-3-3-02-001-000	Electricity Expense	Electricity Expense	5-02-04-020	120,000.00
	8000-100-3-3-02-001-000	Water Expense	Water Expense	5-02-04-010	24,000.00
	8000-100-3-3-02-002-000	Internet Prior years	Internet Subscription Expenses	5-02-05-030	18,000.00
	8000-100-3-3-02-001-000	Internet	Internet Subscription Expenses	5-02-05-030	36,000.00
	8000-100-3-3-02-001-000	Labor for the Installation of 2 units aircon	Other MOOE	5-02-99-990	40,000.00
	8000-100-3-3-02-001-000	Other MOOE	Other MOOE	5-02-99-990	50,000.00
	8000-100-3-3-02-001-000	ICT Equipment	ICT Equipment	1-07-05-030	400,000.00
GAD	3000-500-3-2-05-001-000	Acquisition of GAD Response and Rescue Vehicle	Motor Vehicles	1-07-06-010	1,933,200.00
5% DRRMF	1000-000-3-1-01-003-001	Purchase of Gen Set and its accessories	Other Machinery & Equipment	1-07-05-990	1,313,453.28
	1000-000-3-1-01-003-002	Purchase of tents	Other Machinery & Equipment	1-07-05-990	100,000.00
20% DF	1000-000-3-1-05-003-000	Loan Amortization 2026	Interest Expense	5-03-01-020	357,109.64
		TOTAL			19,409,929.95
Total:					

OFFICE OF THE SANGGUNIANG BAYAN

SECTION 4. Disbursement of these funds is subject to the usual accounting and auditing rules and regulations.

SECTION 5. SEPARABILITY CLAUSE. – If, for any reason, any Section or provision of this Ordinance is declared invalid or unconstitutional, other Sections or provisions thereof, which are not affected thereby, shall continue to be in full force and effect.

SECTION 6. EFFECTIVITY. – The provisions of this Ordinance shall take effect upon its approval.

RESOLVED FURTHER, to furnish copies of this Ordinance to the Municipal Budget Officer, Juana Jennah T. Dela Peña, Municipal Accountant Ms. Richel P. Ellaso, and to the Honorable Members of the Sangguniang Panlalawigan of Leyte thru the Provincial Budget Officer, Province of Leyte, for their information, review and appropriate action.

UNANIMOUSLY APPROVED, this 7th day of July 2026, in Barugo, Leyte.

I HEREBY CERTIFY to the correctness of this foregoing ordinance.

DANIELO V. AYDROQUE
SB Secretary

HON. FELIX A. DILOY
SB Member

HON. JOSEPHINE C. TIU
SB Member

HON. ROSELYN L. BALTAR
SB Member

HON. NIKKOS RHET V. ASTORGA
SB Member

HON. SONIA A. CAÑEDA
SB Member

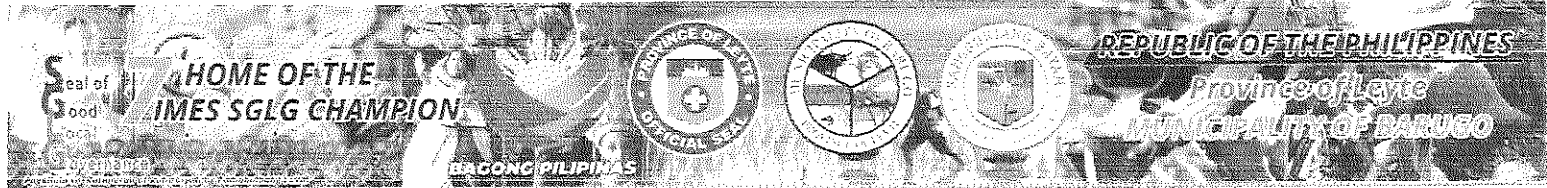
HON. CHAREE MAE M. AVILA
SB Member

HON. EDUARDO C. CALZITA
SB Member

ATTY. HAROLD EDGAR C. APOSTOL
SB Member

HON. JOEMAR Q. ACEBO
LIGA President

HON. ERIC C. HINGPIS
Pederasyon ng mga Sanggunian Kabataan

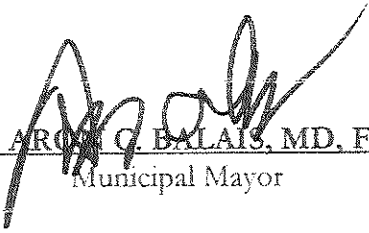


OFFICE OF THE SANGGUNIANG BAYAN

ATTESTED BY:


ATTY. JESUS B. CABANACAN
Municipal Vice Mayor
Presiding Officer

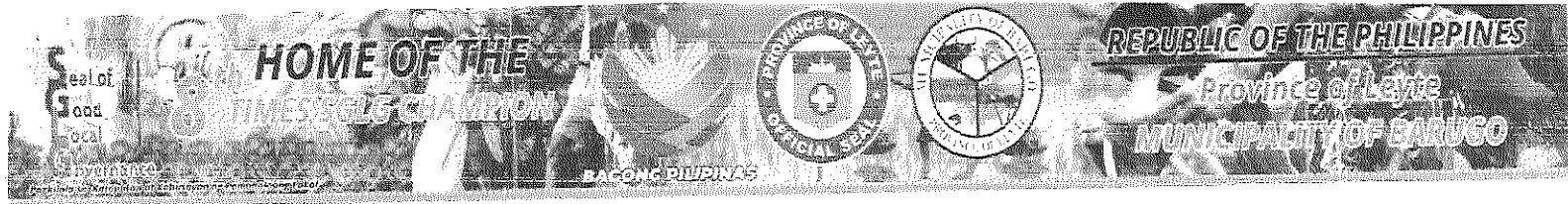
APPROVED BY:


HON. ARON C. BALAIS, MD, FPCEM
Municipal Mayor









OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE MEETING OF THE 12TH SANGGUNIANG BAYAN OF BARUGO, LEYTE ON ITS 22ND REGULAR SESSION HELD ON THE 7TH DAY OF JULY 2026, AT THE MUNICIPAL SESSION HALL, LEGISLATIVE BUILDING, BARUGO, LEYTE.

Present:	Atty. Jesus B. Cabanacan	Municipal Vice Mayor Presiding Officer
	Hon. Felix A. Diloy	SB Member
	Hon. Josephine C. Tiu	SB Member
	Hon. Roselyn L. Baltar	SB Member
	Hon. Nikkos Rhet V. Astorga	SB Member
	Hon. Sonia A. Cañeda	SB Member
	Hon. Charee Mae M. Avila	SB Member
	Hon. Eduardo C. Calzita	SB Member
	Hon. Atty. Harold Edgar Apostol	SB Member
	Hon. Jocmar Q. Acebo	Liga Ng Mga Barangay President
	Hon. Eric C. Hingpis	Pederason ng mga Sanggunian Kabataan

Absent:

RESOLUTION NO. 83, S. 2026

A RESOLUTION PASSED APPROVING THE REVERSION OF FUND IN THE AMOUNT OF FOUR MILLION FOUR HUNDRED THIRTEEN THOUSAND SIX PESOS & 13/100 (PHP 4,413.006.13) TAKEN FROM CAPITAL OUTLAY – CONTINUING APPROPRIATION, CONTINUING DF (CY 2022,2023, 2024 & 2025), GAD CY 2026, DRRM FUND (CY 2025, 2024, 2023 & 2022) SPA RHU CY 2026 AND PS 2026 TO THE GENERAL FUNDS INTENDED FOR THE VARIOUS EXPENDITURES IN THE MUNICIPALITY OF BARUGO, LEYTE.

WHEREAS, presented for consideration during the deliberation is the request for the reversion of funds from various savings from **CAPITAL OUTLAY – CONTINUING APPROPRIATION, CONTINUING DF (CY 2022,2023, 2024 & 2025), GAD CY 2026, DRRM FUND (CY 2025, 2024, 2023 & 2022) SPA RHU CY 2026 AND PS 2026**, to the General Funds intended for the various expenditures in the general fund of the Municipality of Barugo, Leyte;

WHEREAS, these accumulated amounts of **FOUR MILLION FOUR HUNDRED THIRTEEN THOUSAND SIX PESOS & 13/100 (PHP 4,413.006.13)** are certified balances from the various appropriations of the Local Government Unit of Barugo, Leyte, as a result of the prudent fiscal management exercised by the present administration in order to finance future and urgent expenditures:

WHEREAS, it is imperative to augment the appropriation in the general funds to maximize the use of these local resources and to provide allocations for the implementation of programs, projects and activities, including urgent and priority expenditures for the payment of various expenditures in the general funds of the Municipality of Barugo, Leyte.

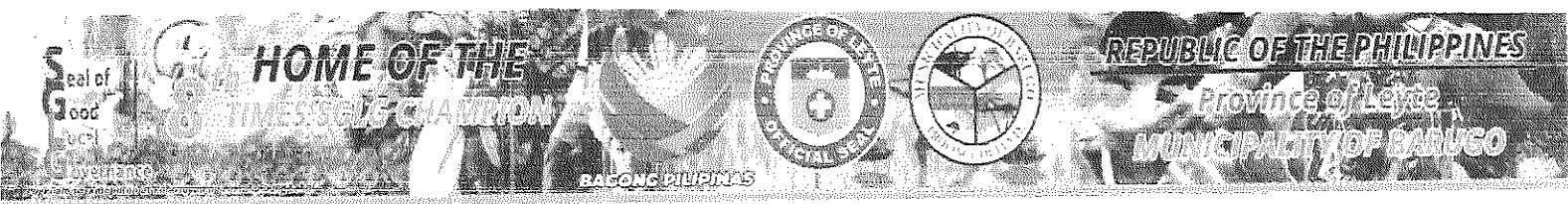
NOW THEREFORE;

ON MOTION of SBM Josephine C. Tiu, jointly seconded by SBM Sonia A. Cañeda and SBM Eduardo C. Calzita, **RESOLVED**, as it is hereby resolved, to pass this resolution approving the reversion of fund in the amount of **FOUR MILLION FOUR HUNDRED THIRTEEN THOUSAND SIX PESOS & 13/100 (PHP 4,413.006.13)** only taken from savings from capital outlay – continuing appropriation, continuing DF (CY 2022,2023, 2024 & 2025), GAD CY 2026, DRRM FUND (CY 2025, 2024, 2023 & 2022) SPA RHU CY 2026 and PS 2026, intended for the various expenditures in the general funds of Barugo, Leyte;

RESOLVED FURTHER, to furnish copies of this resolution to Juana Jennah T. Dela Peña, Municipal Budget Officer, Ms. Richel P. Ellaso, Municipal Accountant and to the Honorable Members of the Sangguniang Panlalawigan of Leyte thru the Provincial Budget Officer, Province of Leyte, for their information, review and approval.

Barugo Padayon An Gugma!

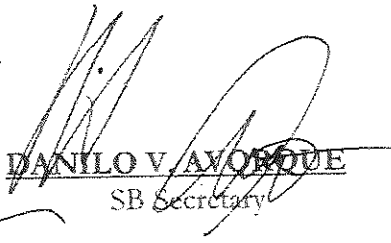
Municipal Hall, Burgos St. Poblacion District I Barugo, Leyte



OFFICE OF THE SANGGUNIANG BAYAN

APPROVED, this 7th day of July, 2026 in Barugo, Leyte.

I hereby certify to the correctness of the foregoing resolution.


DANILO V. AVOROU
SB Secretary


HON. FELIX A. DILOY
SB Member

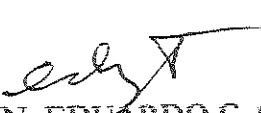

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SB Member


HON. ROSELYN L. BALTAR
SB Member

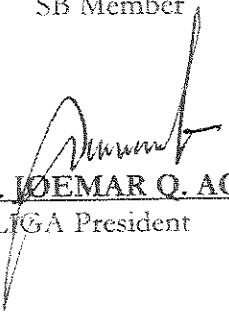

HON. NIKKOS RHET V. ASTORGA
SB Member


HON. SONIA A. CAÑEDA
SB Member


HON. CHAREE MAE M. AVILA
SB Member


HON. EDUARDO C. CALZITA
SB Member


ATTY. HAROLD EDGAR C. APOSTOL
SB Member

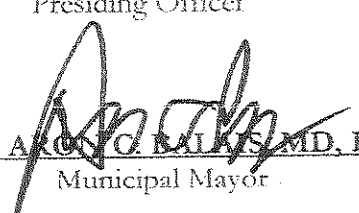

HON. JOEMAR Q. ACEBO
LIGA President


HON. ERIC C. HINGPIS
Pederasyon ng mga Sanggunian Kabataan

ATTESTED BY:


ATTY. JESUS B. CABANACAN
Municipal Vice Mayor
Presiding Officer

APPROVED BY:


HON. ARON O. BULAS MD, FPCEM
Municipal Mayor