



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

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PROVINCIAL LEGAL OFFICE

Item No.: 05
Date: 23 2026 OCT

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

2nd INDORSEMENT
September 23, 2026

Date: OCT 09 2026
By: Jenny V.

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 2026-15 of the Sangguniang Bayan of Tanauan, Leyte.

Issues/concerns for review/recommendation/legal opinion is/are as follows:

- Ordinance No. 2026-15 entitled: "An Ordinance amending Ordinance No. 2025-25 etc."

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office opines that the subject Ordinance is, in general, within the legislative authority of the Sangguniang Bayan to repeal/amend its prior acts either expressly or by the passage of an essentially inconsistent resolution¹. Hence, we recommend for the declaration of its validity.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.


ATTY. JOSE RAYMUND A. ACOL
Provincial Legal Officer

¹ (Constantino vs. Desierto, 288 SCRA 654) April 13, 1998

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
17 September 2026



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2026-15 of the Municipality of Tanauan, Leyte**, entitled: **An Ordinance amending Ordinance No. 2025-25, "An Ordinance enacting the Annual Budget for Fiscal Year 2026 of the Municipality of Tanauan, Leyte amounting to Three Hundred Twenty-Two Million Thirty-One Thousand Nine Hundred Ninety Pesos (P322,031,990.00).**


FLORINDA JILLS UYVICO
Secretary to the Sanggunian

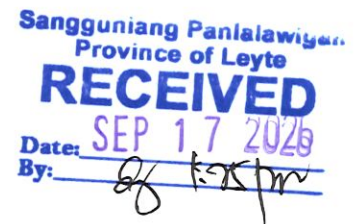


Republic of the Philippines
Province of Leyte
Municipality of Tanauan
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

September 15, 2026

THE SECRETARY
Sangguniang Panlalawigan
Province of Leyte
Capitol Building
Palo, Leyte



Sir/Madam;

Respectfully submitting herewith **ORDINANCE NO. 2026-15**, "AN ORDINANCE AMENDING ORDINANCE NO. 2025-25, AN ORDINANCE ENACTING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 OF THE MUNICIPALITY OF TANAUAN, LEYTE AMOUNTING TO THREE HUNDRED TWENTY-TWO MILLION THIRTY-ONE THOUSAND NINE HUNDRED NINETY PESOS (P322,031,990.00)", for your appropriate action.

Sponsored by: Hon. Quintin T. Octa, Jr., D.M.D.

Trusting that you will accord this matter with your kindest attention.

Thank You.

Truly Yours,

ELEUTERIO T. LERIOS

Sangguniang Bayan Secretary

SP

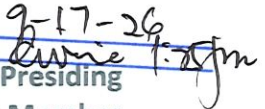
Republic of the Philippines
Province of Leyte
TANAUAN
-oOo-
SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE FIFTY - SEVENTH (57TH) REGULAR SESSION OF THE 17TH SANGGUNIANG BAYAN OF TANAUAN, LEYTE, HELD ON AUGUST 24, 2026, AT THE SB SESSION HALL, TANAUAN TOWN HALL, TANAUAN, LEYTE.

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

PRESENT :

HON. ARCHIE LAWRENCE R. KAPUNAN
HON. JAN ELMER V. MAGDALAGA
HON. MARK CHRISTIAN FERDINAND L. GIMENEZ
HON. MAE JANE ANGELIE M. MORABE-BORAIS
HON. CHERRY ANNE T. FIEL
HON. QUINTIN T. OCTA, JR., D.M.D.
HON. LAURO A. VILLERO
HON. EFREN C. MERILO
HON. KYLE C. MESIAS

Date: 9-17-26
By: 
Municipal Vice-Mayor/Presiding
Sangguniang Bayan Member
-do-
-do-
-do-
-do-
-do-
SB Member/Liga Fed. Pres.
SB Member/SK Fed. Pres.

ABSENT:

HON. JOSIE M. CREER (on leave)
HON. MARK EFREN E. MERILO (official travel)

Sangguniang Bayan Member
-do-

ORDINANCE NO. 2026 – 15

AN ORDINANCE AMENDING ORDINANCE NO. 2025-25, "AN ORDINANCE ENACTING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 OF THE MUNICIPALITY OF TANAUAN, LEYTE AMOUNTING TO THREE HUNDRED TWENTY-TWO MILLION THIRTY-ONE THOUSAND NINE HUNDRED NINETY PESOS (P322,031,990.00)".

Sponsored by : Hon. Quintin Octa, Jr, D.M.D.

BE IT ENACTED BY THE 17th SANGGUNIANG BAYAN OF TANAUAN, LEYTE IN REGULAR SESSION ASSEMBLED THAT:

WHEREAS, the Local Government Code of 1991 provides for the legislative authorization of the annual budget through an ordinance; and provides further that changes may be made in the annual budget when supported by funds actually available as certified by the Municipal Treasurer or by new revenue sources, and under the circumstances provided therein;

WHEREAS, the Sangguniang Bayan of Tanauan, Leyte enacted Ordinance No. 2025-25 appropriating the amount THREE HUNDRED TWENTY-TWO MILLION THIRTY-ONE THOUSAND NINE HUNDRED NINETY PESOS (PhP 322,031,990.00) for the Annual Budget of the Municipality of Tanauan, Leyte for Fiscal Year 2026;

WHEREAS, there is a need to amend certain provisions of the said ordinance to address urgent and priority programs and projects of the municipality;

WHEREAS, funds are available to cover the adjustments therein.

Section 1. **Title:** This ordinance shall be known as the, "Ordinance Amending Ordinance No. 2025-25 known as the Ordinance Approving the Annual Budget for FY 2026."

Section 2. **Availability and Continuing Use of Appropriation.** Section 4 of Ordinance 2025-25 is hereby amended to read as follows:



“Section 4. The amount herein appropriated shall be made available until fully expended. Provided, that the appropriation under Account Code 5-02-03-060 GAD Senior Citizen Program: Honoring Senior Citizens Equally: Inclusive Birthday Celebration Activity “Welfare Goods Expense” in the amount of One Million (P1,000,000.00) shall be maintained and made available for the implementation of the GAD Senior Citizens Program until its full implementation in accordance with the applicable ordinance, budget, and program guidelines.

Provided further, that the LGU shall create or maintain a Special Account within the General Fund specifically for the implementation of the GAD Senior Citizens Program. Funds appropriated for the said program shall be accounted for separately and shall be used exclusively for the purposes for which they were appropriated. Any unutilized balance thereof shall be handled in accordance with applicable budgeting, accounting, auditing, and local government laws, rules and regulations, and shall remain available for the continued implementation of the program, subject to the approval and appropriation requirements of succeeding annual budgets, until the program and benefits provided under the ordinance granting for the program herein indicated birthday cakes to qualified senior citizens are fully implemented.

Section 3. Compliance with Budgetary Limitations. The implementation of this Ordinance shall be subject to all budgetary limitations and requirements under RA 7160 and other applicable laws, rules and regulations.

Section 4. Repealing Clause. All ordinances, resolutions, or provisions thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

Section 5. Separability Clause. If any provision of this Ordinance is declared invalid, the remaining provisions shall remain in full force and effect.

Section 6. Effectivity. This ordinance shall take effect immediately upon approval.

ENACTED, this 24th day of August 2026, by the 17th Sangguniang Bayan of the Municipality of Tanauan, Leyte.

CERTIFIED TRUE AND CORRECT:


ELEUTERIO T. LERIOS
SB Secretary

ATTESTED BY:

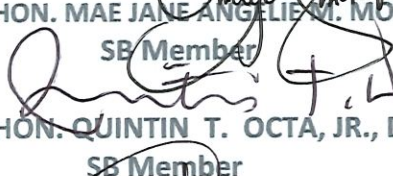

HON. ARCHIE LAWRENCE R. KAPUNAN
Vice Mayor/Presiding

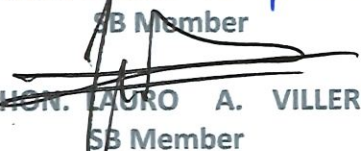

HON. JAN ELMER V. MAGDALAGA
SB Member


HON. MARK CHRISTIAN FERDINAND L. GIMENEZ
SB Member


HON. MAE JANE ANGELIE M. MORBAE - BORAE
SB Member


HON. CHERRY ANNE T. FIEL
SB Member


HON. QUINTIN T. OCTA, JR., D.M.D.
SB Member


HON. LAURO A. VILLERO
SB Member


HON. EFREN C. MERILO
SB Member/Liga Fed. Pres.


HON. KYLE C. MESIAS
SB Member/SK Fed. Pres.

Approved:


HON. MA. GINA E. MERILO
Municipal Mayor
Tanauan, Leyte
Date: 14 SEP 2026



Republic of the Philippines
Province of Leyte
Municipality of Tanauan
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that ORDINANCE NO. 2026-15, "AN ORDINANCE AMENDING ORDINANCE NO. 2025-25, AN ORDINANCE ENACTING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 OF THE MUNICIPALITY OF TANAUAN, LEYTE AMOUNTING TO THREE HUNDRED TWENTY-TWO MILLION THIRTY-ONE THOUSAND NINE HUNDRED NINETY PESOS (P322,031,990.00)", have been posted in the bulletin boards at the following: Entrance of the Municipal Hall, Office of the Sangguniang Bayan and Public Market beginning September 14, 2026 and shall remain posted for a minimum of three consecutive weeks.

This certification is issued in compliance with the pertinent provisions of R.A. 7160.

Issued: September 14, 2026

ELEUTERIO T. LERIOS
Sangguniang Bayan Secretary

Republic of the Philippines
Province of Leyte
TANAUAN
-o0o-
SANGGUNIANG BAYAN

RECEIVED
DATE 12/15/25
TIME 11:40 AM

EXCERPT FROM THE TWENTY - FIRST (21st) REGULAR SESSION OF THE 17TH SANGGUNIANG BAYAN OF TANAUAN, LEYTE, HELD ON DECEMBER 01, 2025, AT THE SB SESSION HALL, TANAUAN TOWN HALL, TANAUAN, LEYTE.

PRESENT :

HON. MAE JANE ANGELIE M. MORABE-BORAIS
HON. JAN ELMER V. MAGDALAGA
HON. MARK CHRISTIAN FERDINAND L. GIMENEZ
HON. CHERRY ANNE T. FIEL
HON. JOSIE M. CREER
HON. QUINTIN T. OCTA, JR., D.M.D.
HON. LAURO A. VILLERO
HON. EFREN C. MERILO
HON. KYLE C. MESIAS

OIC -Vice Mayor/Presiding
Sangguniang Bayan Member

-do-

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-do-/Liga Fed. Pres.

-do-/ SK Fed. Pres.

ABSENT :

HON. ARCHIE LAWRENCE R. KAPUNAN (OIC Mayor)
HON. MARK EFREN E. MERILO (on leave)

Municipal Vice-Mayor
Sangguniang Bayan Member

ORDINANCE NO. 2025 - 25

AN ORDINANCE ENACTING THE ANNUAL BUDGET F.Y. 2026, OF THE MUNICIPALITY OF TANAUAN, LEYTE, AMOUNTING TO, THREE HUNDRED TWENTY-TWO MILLION THIRTY ONE THOUSAND NINE HUNDRED NINETY PESOS (P322,031,990.00).

Sponsored by : Hon. Quintin T. Octa, Jr., D.M.D.

BE IT ENACTED BY THE SANGGUNIANG BAYAN OF TANAUAN, LEYTE IN A REGULAR SESSION ASSEMBLED THAT:

Section 1. There is hereby an approved Annual Budget (General Fund) F.Y. 2026 of the Municipality of Tanauan, Leyte amounting to, THREE HUNDRED TWENTY-TWO MILLION THIRTY ONE THOUSAND NINE HUNDRED NINETY PESOS (P322,031,990.00).

Section 2. The Executive Department shall have the commitment to monitor and ensure the utilization and implementation of the Programs, Projects and Activities funded under this Appropriation Ordinance;

Section 3. The augmentation of fund from MOOE to MOOE or from PS to PS allocation shall be allowed;

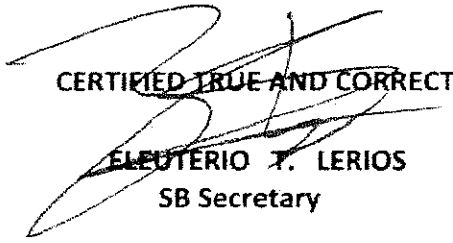
Section 4. The amount herein appropriated shall be made available until fully expended;

Section 5. If for any reason, any part of this ordinance shall be held unconstitutional or invalid, other parts or provisions which are not affected thereby shall continue to be in full force and effect.

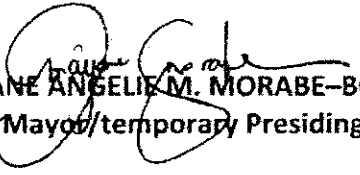
Section 6. This Ordinance shall take effect on January 01, 2026

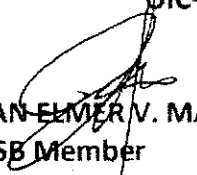
ENACTED: 01 DECEMBER 2025.

CERTIFIED TRUE AND CORRECT:


ELEUTERIO T. LERIOS
SB Secretary

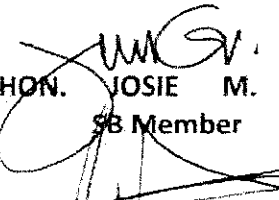
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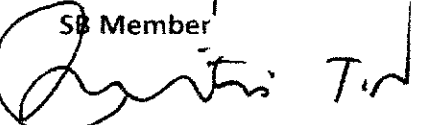

HON. MAE JANE ANGELIZ M. MORABE-BORAIS
DIC-Vice Mayor/temporary Presiding

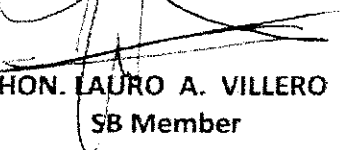

HON. JAN ELMER V. MAGDALAGA
SB Member

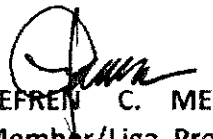

HON. MARK CHRISTIAN FERDINAND L. GIMENEZ
SB Member


HON. CHERRY ANNE T. FIEL
SB Member


HON. JOSIE M. CREER
SB Member


HON. QUINTIN T. OCTA, JR., D.M.D.
SB Member

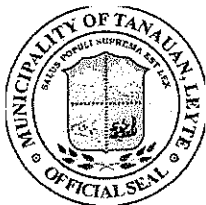

HON. LAURO A. VILLERO
SB Member


HON. EFREN C. MERILO
SB Member/Liga Pres.


HON. KYLE O. MESIAS
SB Member/Sk. Fed. Pres.

Approved:


HON. MA. GINA E. MERILO
Municipal Mayor
Date: 12/15/2025



Republic of the Philippines
Province of Leyte
Municipality of Tanauan
-oOo-

OFFICE OF THE SANGGUNANG BAYAN

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that ORDINANCE NO. 2026-15, "AN ORDINANCE AMENDING ORDINANCE NO. 2025-25, AN ORDINANCE ENACTING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 OF THE MUNICIPALITY OF TANAUAN, LEYTE AMOUNTING TO THREE HUNDRED TWENTY-TWO MILLION THIRTY-ONE THOUSAND NINE HUNDRED NINETY PESOS (P322,031,990.00)", have been posted in the bulletin boards at the following: Entrance of the Municipal Hall, Office of the Sangguniang Bayan and Public Market beginning September 14, 2026 and shall remain posted for a minimum of three consecutive weeks.

This certification is issued in compliance with the pertinent provisions of R.A. 7160.

Issued: September 14, 2026

ELEUTERIO T. LERIOS

Sangguniang Bayan Secretary