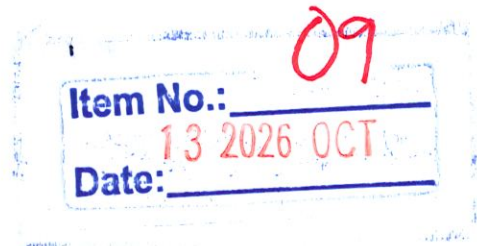




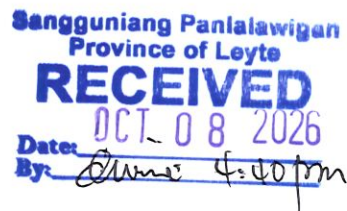
Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
-oOo-



PROVINCIAL BUDGET OFFICE

Tel. No. 325-3848

October 8, 2026



ENGR. ADLEO C. GO

Municipal Planning and Development Coordinator
Municipality of Dagami
Province of Leyte

Dear Engr. Go:

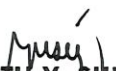
We acknowledge receipt of your official communication MEMORANDUM/FORMAL REPLY dated September 10, 2026, on your formal response on the subject: "FORMAL CLARIFICATION AND RESPONSE TO ITEM NO. 8 OF THE PROVINCIAL LOCAL FINANCE COMMITTEE (LFC) BUDGET REVIEW FINDINGS" of CY2026 Annual Budget of the Municipality of Dagami.

We confirm that the document was received by our office on September 14, 2026 and has been safely filed in our official records for future reference.

Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINA P. HIPE
Provincial Budget Officer

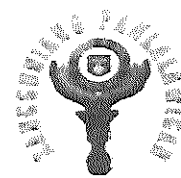

RUTH Y. SURPIA
Provincial Treasurer


AGNES C. RAFON
Provincial Government Assistant
Department Head
PPDC Designate

Cc: Office of the Sangguniang Panlalawigan, Leyte



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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 57th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON SEPTEMBER 22, 2026.

RESOLUTION NO. 2026-1073-A

A RESOLUTION REFERRING TO THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON BUDGET MANAGEMENT AND APPROPRIATIONS THE MEMORANDUM / FORMAL REPLY OF ENGR. ADLEO C. GO, MPDC OF DAGAMI, LEYTE.

WHEREAS, submitted to the Sangguniang Panlalawigan is a furnished copy of the Memorandum/Reply dated September 10, 2026 addressed to the Members of the Provincial Local Finance Committee, Province of Leyte, from **Engr. Adleo C. Go**, Municipal Planning and Development Coordinator, Municipality of Dagami, Leyte;

WHEREAS, the subject document is a clarification and response to Item No. 8 of the review findings of the Provincial Local Finance Committee dated April 30, 2026 on the 2026 Annual Budget of the Municipality of Dagami, Leyte;

WHEREAS, the August Body, deemed it proper to REFER said MEMORANDUM/FORMAL REPLY to the SP Committee on Budget Management and Appropriations;

NOW, THEREFORE, on motion presented by Atty. Carlo P. Loreto, duly seconded by Honorable Elmer Frederico N. Codilla, be it

RESOLVED, as it is hereby resolved, **REFER TO THE TO THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON BUDGET MANAGEMENT AND APPROPRIATIONS THE MEMORANDUM / FORMAL REPLY OF ENGR. ADLEO C. GO, MPDC OF DAGAMI, LEYTE.**

Approved unanimously.

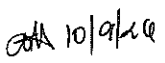
I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer


FLORINDA JILUYVICO
Secretary to the Sanggunian

Copy furnished:

Hon. Wilson S. Uy 
Chairperson – SP Com. on Budget
Management and Appropriations

Engr. Adleo C. Go
Municipal Planning & Dev. Coordinator
Dagami, Leyte


10/6/29

Item No.: 12

Date: 22 2026 SEP



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF DAGAMI



OFFICE OF THE MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR

Address: San Jose St. Dagami, Leyte
Email address: mpdcdaqami2020@gmail.com

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: SEP 14 2026
By: CAY

MEMORANDUM / FORMAL REPLY

FOR:

MEMBERS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE

MARIA GINA P. HIPE Provincial Budget Officer

RUTH Y. SURPIA, Provincial Treasurer

AGNES C. RAFON, Provincial Planning and Development Coordinator–Designate

THRU:

MARIA GINA P. HIPE Provincial Budget Officer

FROM:

ENGR. ADLEO C. GO

THE MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR

Municipality of Dagami, Leyte

DATE: September 10, 2026

SUBJECT: FORMAL CLARIFICATION AND RESPONSE TO ITEM NO. 8 OF THE PROVINCIAL LFC BUDGET REVIEW FINDINGS

Honorable Members of the Provincial Local Finance Committee:

This is in formal response to the review findings issued by the Provincial Local Finance Committee (PLFC) of Leyte regarding the Annual Budget of the Municipality of Dagami, specifically addressing **Item No. 8**, which states:

"8. That the Municipal Planning and Development officer is hereby reminded to affix the required signatures on the Local Budget Preparation Forms No. 1, 2, 4 and 6 in accordance to the procedural guidelines of Local Budget Memorandum No. 92 dated June 9, 2025;"

I respectfully submit this clarification to place on record the administrative and procedural facts regarding the absence of my signature on the subject Local Budget Preparation (LBP) Forms.

1. Factual Antecedents and Official Logbook Record

During the internal evaluation of the draft Local Expenditure Program (LEP) at the Municipal Local Finance Committee (LFC) level, this office conducted a plan-budget consistency review. The evaluation revealed that several proposed budgetary allocations exceeded the approved funding ceilings set in the Municipality's Annual Investment Program (AIP), in contravention of Section 305(i) of Republic Act No. 7160 (Local Government Code of 1991).

To ensure statutory compliance and budget-plan alignment, this office returned the budget documents together with the LBP Forms to the Municipal Budget Office for proper reconciliation and correction. As officially recorded in our office receiving logbook:

- **Date Returned:** March 9, 2026
- **Receiving Office / Staff:** Municipal Budget Office Staff- Reynaldo C. Almenario
- **Logbook Control / Particulars:** *Annual Budget 2026 (Reviewed by MPDC and the necessary corrections had been attached)*

Relative thereto I have enclosed a copy of LBP Form 4 of the Office of the Mayor as approved by the Sangguniang Bayan of Dagami, Leyte and reviewed by the Sangguniang Panlalawigan of Leyte and the portion of the approved 2026 AIP of Dagami, Leyte. The highlighted portions are examples and are self-explanatory. I have also enclosed a summary of the Plan-Budgetary inconsistencies we prepared after the plan-budget consistency review.

2. Disqualification and Invalid Designation of the Municipal Budget Officer Designate

In addition to the plan-budget discrepancies, this office officially raised inquiries regarding the legal capacity of the handling official. Per the official reply from our Human Resource Management Office (HRMO) to my formal query, alongside established guidelines under the 2017 Omnibus Rules on Appointments and Other Human Resource Actions (ORAOHRA) and the official legal opinion rendered by the Civil Service Commission (CSC) Regional Director, the designated Municipal Budget Officer failed to meet the mandatory Qualification Standards (QS) prescribed for the position.

Consequently, the designation was legally invalid and defective. A designated official who lacks the requisite qualifications under CSC rules and ORAOHRA lacks the statutory administrative

authority to prepare, finalize, or transmit the Local Expenditure Program and its accompanying preparation forms.

3. Procedural Bypass and Status of LBP Forms

Following the document's return to the Municipal Budget Office, the draft budget was never re-submitted to the Municipal Planning and Development Office (MPDO) for verification or re-examination. Instead, the draft budget bypassed final clearance and was directly submitted to the Sangguniang Bayan for enactment, and subsequently forwarded to the Sangguniang Panlalawigan and Provincial LFC for review.

Under the Local Budget Operations Manual and applicable DBM circulars, LBP Forms No. 1, 2, 4, and 6 are **ex-ante preparation instruments** designed to recommend and certify plan-budget consistency *prior* to budget enactment. Because the budget has already been enacted by the Sangguniang Bayan and reviewed by the Provincial Board, executing or affixing preparation signatures retroactively on un-reconciled forms processed under a defective designation serves no administrative function and misrepresents the preparation sequence prescribed by law.

This clarification is submitted for your official record to reflect the exact procedural history of the document.

Respectfully yours,


ENGR. ADLEO C. GO
MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR
Municipality of Dagami, Leyte

List of Enclosure:

1. Logbook Control/Particulars
2. HRMO IV reply letter
3. LBP Form No. 1 (2026 Budget of Dagami)
4. LBP Form No. 4 (2026 Budget of Dagami)
5. Portion of 2026 AIP
6. SUMMARY OF THE PLAN BUDGET INCONSISTENCIES

CC:

- Office of the Sangguniang Panlalawigan (Leyte)
- Office of the Municipal Mayor, Dagami, Leyte
- Office of the Sangguniang Bayan, Dagami, Leyte

DATE _____

2/25/20

2/25 PAYMENTS & SALARY (FOR 10-28-20)

MP 2/27/2020
H/GOO

2/26 ORDINANCE NO. 01 SERIES OF 2020

- NO ORDINANCE CREATING THE POSITION OF (POS).
DEVELOPMENT OFFICER II (PMO II) ...

3/4/20 OBSTRUCTION SUR \$ 40,000

~~HRMS~~
Jm 3/4/20
H/GOO

3/9/20 OBNS BTR 2020

CRISTINA MENDOZA
3/9/20
H/GOO

3/9/2020 WSP FORM NO. 2 (WSPC) 2 PAGES

WSP FORM NO. 4 (WSPC) 1 PAGE

COPY OF ORDINANCE AT SERIES 2

(CREATION OF PMO II)

MP 3/9/20
HRMS

3/10/2020

Annual Budget 2020

(Reviewed by MPAC and the necessary corrections have been attached)

MP 3/9/2020
ROBERTO C. ALMENDAR
MP



BAGONG PILIPINAS

MUNICIPALITY OF DAGAMI, LEYTE

Human Resource Management Office

May 13, 2026

Dear Engr. Go,

Greetings.

This refers to your letter dated April 29, 2026 requesting clarification on matters relative to the designation of the Municipal Budget Officer.

At the outset, it is understood that the designation may have been issued by the appointing authority in the exercise of administrative discretion to ensure continuity in the operations of the office.

However, it may be respectfully noted that the position of Municipal Budget Officer is governed by qualification standards prescribed under Republic Act No. 7160 and relevant Civil Service Commission issuances. As such, any designation to the said position remains subject to compliance with the required education, experience, and eligibility.

Based on the personnel records available in this Office, the educational background of the current designee does not appear to fall within the specific degree requirements for the position. Verification of other qualification components is ongoing, and any appropriate recommendations shall be submitted to the proper authority in accordance with applicable rules.

With respect to the grant of Representation and Transportation Allowance (RATA), this Office respectfully clarifies that it is not the office responsible for the certification or authorization of payroll disbursements. The participation of this Office in payroll preparation is limited to the submission of attendance and leave data based on Daily Time Records. Matters pertaining to the grant and payment of allowances fall within the functions of the appropriate financial and accounting offices, subject to applicable auditing rules and regulations. Nonetheless, it may be noted that entitlement thereto is generally contingent upon lawful occupancy of a position in accordance with existing laws and Civil Service Commission rules.

This Office respectfully notes that the designation of personnel is an act of the appointing authority. The role of the Human Resource Management Office is limited to maintaining personnel records and ensuring that qualification standards are properly documented and reported in accordance with applicable laws and Civil Service Commission rules. Any assessment made by this Office is thus based solely on available records and in faithful compliance with such governing standards.

This Office remains committed to ensuring that all personnel actions are undertaken in accordance with governing legal and regulatory standards.

For your information.

Very truly yours,


MARY MAY TWINKY A. CHU
Human Resource Management Officer IV

cc: CSC

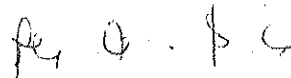
RECEIVED
5/13/26
3:16 P.M.

LBP/CRM No. 1

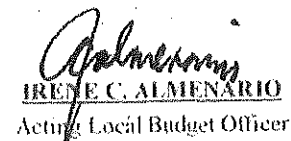
BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Local Government Unit - DAGAMI, LEYTE
GENERAL FUND

PARTICULARS	ACCOUNT CODE	Past Year 2024	Current Year			Budget Year (Proposed)
			First Semester Actual	Second Semester Estimates	Total 2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Local Government Operations Program		192,800.00	-	242,800.00	242,800.00	522,800.00
Support for Peace and Order, Public Safety Program		670,000.00	119,000.00	1,633,500.00	1,752,500.00	1,472,500.00
Fire Prevention Services		150,000.00	34,786.00	215,214.00	250,000.00	400,000.00
Human Resource Development Program		1,965,000.00	240,473.40	2,394,526.60	2,635,000.00	3,080,000.00
Local Development Planning Enhancement Program				500,000.00	500,000.00	1,400,000.00
Civil Registration Programs		605,000.00	232,110.00	430,390.00	662,500.00	785,000.00
Revenue Generation & Mobilization Programs		300,000.00	46,900.00	253,100.00	300,000.00	300,000.00
General Tax Revision/Tax Mapping		1,000,000.00	-	1,000,000.00	1,000,000.00	700,000.00
Health Services		2,442,200.00	-	5,450,000.00	5,450,000.00	7,310,600.00
Social Welfare Services		100,000.00	97,960.00	522,040.00	620,000.00	3,755,000.00
Agricultural Services		2,170,000.00	-	2,770,000.00	2,770,000.00	5,234,000.00
Total Special Purpose Appropriations (SPA's)		67,352,216.88	3,636,517.10	78,387,877.01	82,024,394.11	103,947,295.86
Total Expenditures		180,055,777.13	53,000,352.41	159,981,765.68	212,982,118.09	246,673,270.32
IV. Ending Balance						970.91

We hereby certify that the information presented are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.



PAMELA F. LUMBRE
Local Treasurer


IRENE C. ALMENARIO
Acting Local Budget Officer

ENGR. ADLEO C. GO
Local Planning and Development Coordinator

JEFFREY Y. PUSAY
Local Accountant

Approved:


HON. JOSE HINGLE N. SUDARIO
Local Chief Executive

MANDATE, VISION/MISSION, MAJOR FINAL OUTPUT, PERFORMANCE INDICATORS and TARGETS FY 2026
 Local Government Unit: Davao, Lucena

 Office: **OFFICE OF THE MAYOR**
 Project/Activity: **Executive Services**
 Fund/ Special Account: **DOH (01)**

Mandate: Exercise general supervision and control to all programs, projects, services and activities of the LGU
 Enforce all laws and ordinances relative to the governance of the LGU and the exercise of its appropriate corporate powers
 Initiate and maximize the generation of resources and revenues, and apply the same to the implementation of development plans, programs objectives and revenues programmed
 Ensure the delivery of basic services to the people and the provision of adequate facilities that is beneficial to the welfare of the whole community of the LGU

Vision: A premier, harmonious and with GRIFFIN LEDP - A GROWING PEOPLE SOCIETY, FISHING-NATURAL AND RURAL ENVIRONMENT, EMPOWERED AND HEALTHY PEOPLE SOCIETY, ACCOUNTABLE LOCAL GOVERNMENT LEADERSHIP, TRANSPARENT LOCAL GOVERNMENT LEADERSHIP, SUSTAINABLE ECONOMY, PROACTIVE LOCAL GOVERNMENT LEADERSHIP, ECOLOGICALLY BALANCED ENVIRONMENT, A GOVERNMENT AND INTERSHIELD ENVIRONMENT (ECO-TOURISM)

Mission: To establish a development framework that will promote the general welfare of the LGU through efficient, effective, relevant, and economical governance.
 Efficient, effective and economical governance that provide strategic directions in the delivery of services for a more progressive local economy

Organizational Outcomes:

Annual Investment Program Reference Code	Program/Project/Activity Description	Major Final Output	Performance Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	CO (8)	TOTAL (9)
1000-000-3-1-01-000-001	EXECUTIVE SERVICES				11,706,399.80	25,890,877.44	1,980,000.00	39,247,477.24
1000-000-3-1-01-000-017	Development Direction & Policy Implementation Delivery of Basic Services & Supervision Implementation of Development Plan, Program and Activities And to 65 Barangays	PPA Policies Enforced & Implemented 65 Barangays Affected	PPA Policies Supervised & Monitored	100% of PPA Policies Supervised & Monitored		25,890,877.44		25,890,877.44
1000-000-3-1-01-000-018	Program Political Transparency Services	Political Transparency Services Conducted	Political Transparency Services Conducted	100% Implementation		5,000,000.00		5,000,000.00
1000-000-3-1-01-000-019	Support to Socio-Cultural Activities	Socio-Cultural Activities Conducted				1,000,000.00		1,000,000.00
1000-000-3-1-01-000-020	Sports Development Program	Sports Development Conducted	Sports Activities			1,000,000.00		1,000,000.00
1000-000-3-1-01-000-021	Barangay Program	Barangay Conducted		100% Barangays Served		1,500,000.00		1,500,000.00
1000-000-3-1-01-000-022	Support to PISO Activities	Support to PISO Implementation	PISO Activities			60,000.00		60,000.00
1000-000-3-1-01-000-023	Support for a Sustainable Operation of Negosyo Center	Support for Sustainable Operation of Negosyo Center Implemented				50,000.00		50,000.00
1000-000-3-1-01-000-024	Support to Davao City Red Cross Program of Red Cross Clubs	Support to Davao City Red Cross Program of Red Cross Clubs				50,000.00		50,000.00
1000-000-3-1-01-000-025	Support to PLER	PLER Supported	PLER Meetings Program	100% Conducted		50,000.00		50,000.00
1000-000-3-1-01-000-030	Support to PCA Services	PCA Services Implemented	PCA Activities			12,000.00		12,000.00
1000-000-3-1-01-000-032	Bids and Awards Committee	Traveling Expenses Incurred				150,000.00		150,000.00
1000-100-3-1-01-000-001	Support to DEPED Programs and Activities	DEPED Programs and Activities Supported		100% Implemented		500,000.00		500,000.00
8000-000-3-1-01-000-022	Site Acquisition purchase of lot for Public cemetery	Site Acquisition purchase of lot for Public cemetery Implemented	Lot for Public cemetery	January - December 2026			3,000,000.00	3,000,000.00
1000-000-3-1-01-001-005	Procurement and Installation of Digital LED Information Display	24 inch Digital LED Information Display Procured (Outdoor and Indoor)	Digital LED Information Display	January - December 2026			5,000,000.00	5,000,000.00
								22,372,000.00

Prepared:

 HON. JOSE J. SUDARIO
 Department Head

Reviewed: Local Finance Committee

 LSGR-ADFFCC-00
 Local Planning and Development Coordinator

Approved:

 HON. JOSE J. SUDARIO
 Local Chief Executive

 HON. C. ALMENDRA
 Acting Local Budget Officer

 P. O. F. S.
 PAMELA F. LUMBRE
 Local Treasurer

AIP REFERENCE CODE (1)	PRCGRAM/PROJECT/ACTIVITY DESCRIPTION (2)	IMPLEMENTS OFFICE/DEPT (3)	SCHEDULE OF		EXPECTED OUTPUTS (6)	FUNDING SOURCE NGA/Province LGU TOTAL PROJECT COST (7)	AMOUNT				AMOUNT of Climate Change Expenditure		CC Typology Code (14)
			STARTING DATE (4)	COMPLETION DATE (5)			Personal Services (8)	Maint & Other Operating Exp. (9)	Capital Outlay (10)	TOTAL (11)	Climate Change Adeptation (12)	Climate Change Mitigation (13)	
1000-000-3- 3-01-000- 014	Market Supervisor	Office of the Market Supervisor	JAN 2026	DEC 2026	Revenue Collected	GENERAL FUND	10,282,049.70	800,000.00	500,000.00	11,582,049.70			
1000-000-3- 1-01-000- 015	Security Services	MAYORS Office	JAN 2026	DEC 2026	Security Services	GENERAL FUND	5,460,924.50			5,460,924.50			
1000-000-3- 3-01-000- 016	General Service Office	Gen. Service Office	JAN 2026	DEC 2026	Supply and Property Management	GENERAL FUND	7,589,279.40	300,000.00	300,000.00	8,189,279.40			
	NON-OFFICE EXPENDITURES												
1000-000-3- 1-01-000- 017	Aid to Barangays	MAYORS Office	JAN 2026	DEC 2026	65 barangays availed	GENERAL FUND		100,000.00		100,000.00			
1000-000-3- 1-01-000- 018	Political Boundaries Survey	MAYORS Office	JAN 2026	DEC 2026	Political Boundaries Survey conducted	GENERAL FUND		2,000,000.00		2,000,000.00			
1000-000-3- 1-01-000- 019	Support to Socio-Cultural Activities	MAYORS Office	JAN 2026	DEC 2026	Socio-Cultural Activities conducted	GENERAL FUND		3,000,000.00		3,000,000.00			
1000-000-3- 1-01-000- 020	Sports and Development	MAYORS Office	JAN 2026	DEC 2026	Sports and Development conducted	GENERAL FUND		1,500,000.00		1,500,000.00			
1000-000-3- 1-01-000- 021	Barangayan	MAYORS Office	JAN 2026	DEC 2026	Barangayan conducted	GENERAL FUND		5,000,000.00		5,000,000.00			
1000-000-3- 1-01-000- 022	Support to PESO	MAYORS Office	JAN 2026	DEC 2026	Support to PESO Implemented	GENERAL FUND		100,000.00		100,000.00			
1000-000-3- 1-01-000- 023	Support for a Sustainable Operation of Negosyo Center	MAYORS Office	JAN 2026	DEC 2026	Support for a Sustainable Operation of Negosyo Center Implemented	GENERAL FUND		100,000.00		100,000.00			
1000-000-3- 1-01-000- 024	Support to DUGO para han Bungto Program of RED CROSS Phil.	MAYORS Office	JAN 2026	DEC 2026	Support to DUGO para han Bungto Program of RED CROSS Phil. Implemented	GENERAL FUND		200,000.00		200,000.00			
1000-000-3- 1-01-000- 025	Support to PLEB	MAYORS Office	JAN 2026	DEC 2026	PLEB supported	GENERAL FUND		100,000.00		100,000.00			
1000-000-3- 1-01-000- 026	Completion of CLUP	MAYORS Office	JAN 2026	DEC 2026	CLUP completed	GENERAL FUND		1,000,000.00		1,000,000.00			
1000-000-3- 3-01-000- 027	Income Tax Sevices (BIR)	MAYORS Office	JAN 2026	DEC 2026	Income Tax Sevices (BIR) incurred	GENERAL FUND		50,000.00		50,000.00			
1000-000-3- 1-01-000- 028	Administration of Justice (MTC)	MAYORS Office	JAN 2026	DEC 2026	Administration of Justice (MTC) incurred	GENERAL FUND		50,000.00		50,000.00			

**SUMMARY OF BUDGETARY INCONSISTENCIES
FISCAL YEAR 2026**

6

AIP REF CODE	PROGRAM/PROJECT/ACTIVITY	AMOUNT PER APPROVED AIP (2026)	AMOUNT PER PROPOSED BUDGET (2026)	VARIANCE (EXCESS AMOUNT)
1000-000-3-1-01-000-018	Political Boundaries Survey	2,000,000.00	✓ 5,000,000.00	- 3,000,000.00
9000-000-3-1-01-000-014	Other Programs and Projects of similar nature and considered necessary	100,000.00	✓ 187,202.37	- 87,202.37
1000-000-3-3-01-006-007	Health and Wellness Program	200,000.00	✓ 220,000.00	- 20,000.00
3000-200-3-1-11-008-002	TB Awareness & Active Case Finding	100,000.00	✓ 490,000.00	- 390,000.00
3000-200-3-1-11-013-001	Procurement of Laptop for MESU	150,000.00	✓ 180,000.00	- 30,000.00
3000-200-3-1-11-018-001	Purchase of equipment & supplies to meet PCF standards	100,000.00	✓ 270,000.00	- 170,000.00
1000-000-3-3-01-000-014	Market Supervisor	500,000.00	✓ 700,000.00	- 200,000.00

TOTAL DISCREPANCY

3,150,000.00 7,047,202.37 - 3,897,202.37



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

Item No.: 01
Date: 12 2026 MAY

PROVINCIAL BUDGET OFFICE

April 30, 2026

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



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 Dagami, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 01 Series of 2026** with a total appropriations in the amount of **PHP246,673,270.32** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - 1.1 PERA – Circular No. 2009-3
 - 1.2 Clothing Allowance – Budget Circular No. 2024-1
 - 1.3 RATA – Local Budget Circular No. 157
 - 1.4 Subsistence Allowance – RA 7305 and AO No. 170
 - 1.5 Mid-Year Bonus – Budget Circular No. 2017-2
 - 1.6 Year-End Bonus and Cash Gift – Budget Circular No. 2016-4
 - 1.7 Overtime Pay– CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015
 - 1.8 Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2
 - 1.9 Hazard Pay – establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements
 - 1.10 Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
 - 1.11 Medical Allowance - Budget Circular No. 2024-6 dated December 12, 2024
2. That the appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance to the provisions of Local Budget Circular No. 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-1 & A4".
3. That LGU Dagsami is hereby reminded that the updated Salary Grade allocation of Midwife II is SG 11 in accordance to the provisions of Local Budget Circular No. 137 dated July 13, 2021 and the Salary Grade allocation of Nurse II is SG 16 in accordance to the provisions of Budget Circular No. 2021-2 dated August 25, 2021;
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 utilization of confidential fund of Php441,750.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential/Intelligence Fund;
6. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P640,000.00 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;
7. That there are ten (10) unfunded vacant positions under the Municipal Government of Dagami. The same should be abolished if the Municipality has no intention of providing funds, pursuant to Local Budget Circular No. 98 dated October 14, 2011 which provides that vacant and newly created positions shall be adequately provided with appropriations for salaries, allowances and benefits, and fixed personnel expenditures to back up their legal existence;
8. That the Municipal Planning and Development officer is hereby reminded to affix the required signatures on the Local Budget Preparation Forms No. 1, 2, 4 and 6 in accordance to the procedural guidelines of Local Budget Memorandum No. 92 dated June 9, 2025;
9. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to the provisions of RA 9184 and its implementing Rules and Regulations and to the recent procurement guidelines;
10. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program(AIP)shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016;
11. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 213-dated March 25, 2013; and
12. That disbursement of funds shall be for the specific purposes for which they have been appropriated pursuant to Sections 335 &336 of RA 7160.

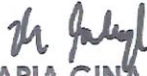
The LGU is hereby reminded to follow the Budget Calendar in the preparation of the Annual Budget and the Budget Authorization thereafter provided in the provisions of the Local Government Code and in the Budget Operation Manual.

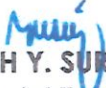
It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINA P. HIPE
 Provincial Budget Officer


RUTH Y. SURPIA
 Provincial Treasurer


AGNES C. RAFON
 Provincial Planning and Development
 Coordinator – Designate

DAGAMI AB 2026
 Etherese



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 40th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE ON CONDUCTED AT SUMMIT HOTEL, TACLOBAN CITY ON **MAY 12, 2026.**

RESOLUTION NO. 2026-850

A RESOLUTION APPROVING **GENERAL FUND ANNUAL BUDGET FY 2026 OF DAGAMI, LEYTE,** GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 FY 2025 OF JULITA, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 CY 2026 OF TUNGA, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 3 FY 2025 OF MATALOM, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 CY 2026 OF TABANGO, LEYTE, SUBJECT TO THE CONDITIONS SET FORTH BY THE PROVINCIAL LOCAL FINANCE COMMITTEE.

WHEREAS, Section 327 of Republic Act 7160 otherwise known as The Local Government Code of 1991, mandates the Sangguniang Panlalawigan to review the ordinance authorizing annual or supplemental appropriations of component cities and municipalities, in the same manner and within the same period for the review of other ordinances;

WHEREAS, submitted to the Sangguniang Panlalawigan of Leyte are Annual Budget of Dagami, Leyte, and the Supplemental Budgets of Julita, Leyte, Tunga, Leyte, Matalom, Leyte and Tabango, Leyte for approval, to wit:

1. **General Fund Annual Budget FY 2026 of the Municipality of Dagami, Leyte** in the amount of Php246,673,270.32 under Appropriation Ordinance No. 01, Series of 2026 together with Amended Annual Investment Program (AIP) CY2026 in the amount of Php2,281,665,943.00;
2. **General Fund Supplemental Budget No. 02 FY 2025 of the Municipality of Julita, Leyte** in the amount of Php2,067,000.00 under Appropriation Ordinance No. 2025-12;
3. **General Fund Supplemental Budget No. 01 FY 2026 of the Municipality of Tunga, Leyte** in the amount of Php8,450,883.00 under Appropriation Ordinance No. 01, Series of 2026;
4. **General Fund Supplemental Budget No. 3 FY 2025 of the Municipality of Matalom, Leyte** in the amount of Php6,762,910.00 under Appropriation Ordinance No. 04, Series of 2025;
5. **General Fund Supplemental Budget No. 1 FY 2026 of the Municipality of Tabango, Leyte** in the amount of Php16,507,114.43 under Appropriation Ordinance No. 2026-01, together with Supplemental Investment Program No. 1, Series of 2026 amounting to Php133,919,803.49;

WHEREAS, the subject Annual and Supplemental Budgets were referred to the Provincial Local Finance Committee for preliminary review, pursuant to Section 316 (f) and Section 475 (7) of R.A. 7160;

WHEREAS, the Local Finance Committee recommended for approval of said Annual and Supplemental Budgets, subject to certain conditions stated in the Assessment Reports, copies of which are hereto attached and made integral part hereof;

WHEREAS, the August Body, upon review, finds the subject Budgets to be in compliance with the Local Government Code of 1991 and its Implementing Rules and Regulations;

NOW THEREFORE, on omnibus motion presented by Honorable Wilson S. Uy, duly seconded by Atty. Carlo P. Loreto, Honorable Raissa J. Villasin, Atty. Mildred Joy P. Que, Honorable Marie Kathryn Veloso-Kabigting, Honorable Alan P. Ang, Honorable Michael L. Cari and MJ Luinly D. Lumen, be it

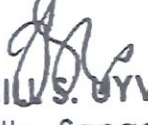
RESOLVED, as it is hereby resolved, TO **APPROVE GENERAL FUND ANNUAL BUDGET FY 2026 OF DAGAMI, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 FY 2025 OF JULITA, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 CY 2026 OF TUNGA, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 3 FY 2025 OF MATALOM, LEYTE, GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 CY 2026 OF TABANGO, LEYTE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Copy furnished:

LCE and Sangguniang Bayan
of Dagami, Leyte

LCE and Sangguniang Bayan
of Julita, Leyte

LCE and Sangguniang Bayan
of Tunga, Leyte

LCE and Sangguniang Bayan
of Matalom, Leyte

LCE and Sangguniang Bayan
of Tabango, Leyte