Item No.: 01

Date: DEC 01 2026

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

PROVINCIAL BUDGET OFFICE

November 9, 2026

RELEASED
DATE. 11-23-26
NO. 268
BY:
PBO

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 23 2026
By:

Hon. LEONARDO M. JAVIER, JR
Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte
Palo, 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 Supplemental Budget No. 2 CY 2026** of the **Municipality of Abuyog, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2 Series of 2026** with a total appropriation in the amount of **P76,418,672.94** 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 savings from CY 2025 of the Abuyog Community College (ACC) and the reversion of the Current Appropriations and Continuing Appropriations are duly certified as savings not otherwise restricted by law or other obligations and are validly made available to support the expenditures under Supplemental Budget No. 2;
2. That the creation of new plantilla position shall be in accordance to the minimum standards and guidelines prescribed by the Civil Service Commission and the funding of the vacant unfunded positions shall conform to the rates of the salaries being implemented by the LGU under LBC No. 165;
3. That the grant of the following allowances/benefits for the funded positions shall be made pursuant to the corresponding guidelines relative thereto:
    a. Personnel Economic Relief Allowance (PERA) – Budget Circular No. 2009-3
    b. Productivity Enhancement Incentive (PEI)- subject to the issuance of guidelines
    c. Medical Allowance- Budget Circular no. 2024-6
    d. Year-End Bonus and Cash Gift– Budget Circular No. 2016-4
4. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
5. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made in accordance with the provisions of RA 12009 and its Implementing Rules and Regulations and to the issuances of GPPB; and
6. 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 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

SB NO. 2 CY 2026 LGU- ABUYOG
rabalos

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

PROVINCIAL BUDGET OFFICE
RECEIVED
BY:
9-24-24
DATE

1st Indorsement
23 September 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 02, series of 2026** of the **Municipality of Abuyog, Leyte,** entitled: An Ordinance Authorizing **Supplemental Budget No. 02, series of 2026 involving an amount of Seventy-Six Million Four Hundred Eighteen Thousand Six Hundred Seventy-Two Pesos and Ninety-Four Centavos (P76,418,672.94), together with the Supplemental Investment Program (SIP) No. 2 for CY 2026 in the amount of P76,418,672.94P.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

Office of the Sangguniang Bayan Secretary

September 22, 2026

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
SEP 23 2026
Date:
By:

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian
Sangguniang Panlalawigan of Leyte
Legislative Building
Capitol Grounds
Tacloban City

Ma'am:

Respectfully transmitting herewith as attached Appropriation Ordinance No. 02, s. 2026 re: *"AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2 SERIES OF 2026 INVOLVING AN AMOUNT OF SEVENTY SIX MILLION FOUR HUNDRED EIGHTEEN THOUSAND SIX HUNDRED SEVENTY TWO PESOS AND NINETY FOUR CENTAVOS (P76,418,672.94) FOR THE PROPOSED STIPULATED OBJECT OF EXPENDITURES AS REFLECTED IN THE SUPPLEMENTAL BUDGET NO. 2 FOR CY 2026"* of the Sangguniang Bayan of Abuyog, Leyte for the review of the Honorable Sangguniang Panlalawigan, Province of Leyte.

Thank you and more power.

Very respectfully yours,

JEANNETTE A. VALIDA
Secretary to the Sangguniang Bayan

a/s

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ABUYOG

OFFICE OF THE MUNICIPAL MAYOR

September 22, 2026

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: SEP 23 2026
By:

To : The Honorable Members of the **Sangguniang Bayan**
Provincial Government of Leyte

Thru : **LEONARDO M. JAVIER, SR.**
Provincial Vice Governor / Presiding Officer

From : **LEMUEL GIN K. TRAYA**
Municipal Mayor

Subject : ***Transmittal of the Proposed Supplemental Budget # 2 CY 2026***

In compliance with the pertinent provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, I am respectfully transmitting herewith the **Proposed Supplemental Budget No. 2 for Calendar Year 2026** of the Municipality of Abuyog, Leyte, with a total amount of **Seventy-six Million Four Hundred Eighteen Thousand Six Hundred Seventy-Two and 94/100 Pesos (₱76,418,672.94)**.

The said supplemental budget intends to provide additional appropriations for priority programs, projects, and activities of the municipal government that require immediate funding within the fiscal year.

Attached herewith are the following supporting documents for your reference and appropriate action:

1. Statement of Funding Sources (LBPF No. 8)
2. Statement of Supplemental Appropriations (LBPF No. 9)
3. SB Appropriation Ordinance No. 2 Series 2026
4. SB Resolution No. 391, Series 2026 "Granting Authority to the LCE for Reversion".
5. Certification of Funds Actually Available
6. Other Relevant Supporting Documents

We respectfully request the august body to deliberate and favorably act on the proposed supplemental budget at the soonest possible time to ensure the timely and effective implementation of the identified undertakings.

Thank you for your usual support and cooperation.

Very truly yours,

LEMUEL GIN K. TRAYA
Municipal Mayor

Certified True Copy from the Original File
JEANNETTE A. VALIDA
Secretary to the Sangguniang Bayan
LGU - Abuyog, Leyte

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 36TH REGULAR SESSION OF THE 20TH HONORABLE SANGGUNIANG BAYAN OF ABUYOG, LEYTE HELD AT ITS SESSION HALL, LEGISLATIVE BUILDING MUNICIPAL COMPOUND, ABUYOG, LEYTE ON SEPTEMBER 8, 2026

PRESENT:

Hon. Dario P. Lleve	Municipal Vice Mayor, Prsdg. Officer
Hon. Lemuel Vincent D. Tan	SB Member, Prsdg. Pro-tempore
Hon. Felicito V. Topia, Jr.	SB Member
Hon. Ma. Amelia C. Gacis	SB Member
Hon. Ofelia K. Traya	SB Member
Hon. Rodulfo M. Cabias	SB Member, Floor Leader
Hon. Roy Percival M. Perez	SB Member
Hon. Patrocinio A. Risos, Jr.	SB Member
Hon. Erwin V. Belleza	SB Member
Hon. John Bill V. Traya	SB Member, ABC President
Hon. Melliza Jane C. Traya	SB Member, SK Fed. President

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: SEP 23 2026
By: 10:47 am

ABSENT:
None

APPROPRIATION ORDINANCE NO. 2
SERIES OF 2026

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2 SERIES OF 2026 INVOLVING AN AMOUNT OF SEVENTY SIX MILLION FOUR HUNDRED EIGHTEEN THOUSAND SIX HUNDRED SEVENTY TWO PESOS AND NINETY FOUR CENTAVOS (P76,418,672.94) FOR THE PROPOSED STIPULATED OBJECT OF EXPENDITURES AS REFLECTED IN THE SUPPLEMENTAL BUDGET NO. 2 FOR CY 2026

BE IT ENACTED in Regular Session assembled.

Section 1. The Supplemental Budget of the Local Government Unit of Abuyog, Leyte for Fiscal Year 2026 in the total amount of Seventy Six Million Four Hundred Eighteen Thousand Six Hundred Seventy Two Pesos and Ninety Four Centavos (P76,418,672.94) for Personal Services, Maintenance and Other Operating Expenses, Capital Outlay and other Budgetary Requirements for the Supplemental Budget No. 2, Calendar Year 2026 of the municipality is hereby approved.

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

1. Certification of Funds Actually Available
2. Statement of Funding Sources
3. Statement of Supplemental Appropriation
4. Statement of Funds Available for Reversion

Section 2. Sources of Funds. The sources for the Supplemental Budget in the total amount of Seventy Six Million Four Hundred Eighteen Thousand Six Hundred Seventy Tow Pesos and Ninety Four Centavos (P76,418,672.94) shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available: a.) Savings CY 2025 Abuyog Community College	 P 58,534,617.42

b.) Reversions:	
1. Personal Services – Savings from Vacant/Unfilled Positions CY 2026	P 1,132,146.70
2. Maintenance & Other Operating Expenses (MOOE) CY 2026	P 2,000,000.00
3. Capital Outlays CY 2026	P 7,542,928.32
4. 20% Local Development Fund CY 2026	P 6,000,000.00
5. Capital Outlays: (Continuing)	P 1,208,980.50
Total:	P 76,418,672.94

Section 3. Use of Funds. The amount of Seventy Six Million Four Hundred Eighteen Thousand Six Hundred Seventy Two Pesos and Ninety Four Centavos (P76,418,672.94) is hereby appropriated for the Supplemental Budget No. 2, CY 2026 of the Municipal Local Government of Abuyog, Leyte, as follows:

Proposed New Appropriations

For Seventy Six Million Four Hundred Eighteen Thousand Six Hundred Seventy Two Pesos and Ninety Four Centavos (P76,418,672.94).

New Appropriations by Program/Activity/Project ('000)

Program/Project/ Activity	Current Operating Expenditures		CO	STATUTORY & CONTRACTUAL OBLIGATION	Total
	PS	MOOE			
A. Programs 1. General Administrations Services a. General Administrative and Support Services	P 2,650,786.84	P 14,796,886.10	P 58,971,000.00	-	P 76,418,672.94
Sub-total					
II. Operations a. b.					
B. Projects I. Locally-funded Project a. b.					
Sub-total					
Total, Projects					
TOTAL NEW APPROPRIATIONS					**P 76,418,672.94**

Section 4. 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 5. Effectivity. The provisions of this Ordinance shall take effect upon approval.

ENACTED: This 8th day of September 2026 at SB Session Hall, Legislative Building, Municipal Compound, Abuyog, Leyte.

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE 20TH SANGGUNIANG BAYAN ON SEPTEMBER 8, 2026.

JEANNETTE A. VALIDA
Secretary to the Sanggunian

HON. DARIO P. LLEVE
Municipal Vice Mayor, Prsdg. Officer

HON. LEMUEL VINCENT D. TAN
SB Member, Prsdg. Pro-tempore

HON. FELICITO V. TOPIA, JR.
SB Member

HON. MA. AMELIA C. GACIS
SB Member

HON. OFELIA K. TRAYA
SB Member

HON. RODULFO M. CABIAS
SB Member, Floor Leader

HON. ROY PERCIVAL M. PEREZ
SB Member

HON. PATROCINIO A. RISOS, JR.
SB Member

HON. ERWIN V. BELLEZA
SB Member

HON. JOHN BILL V. TRAYA
SB Member/ ABC Fed. President

HON. MELLIZA JANE C. TRAYA
SB Member/ SK Fed. Pres.

APPROVED:

HON. LEMUEL GIN K. TRAYA
Municipal Mayor

Date of Approval: SEP 22 2026

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 36TH REGULAR SESSION OF THE 20TH HONORABLE SANGGUNIANG BAYAN OF ABUYOG, LEYTE HELD AT ITS SESSION HALL, LEGISLATIVE BUILDING MUNICIPAL COMPOUND, ABUYOG, LEYTE ON SEPTEMBER 8, 2026

PRESENT:

Hon. Dario P. Lleve	Municipal Vice Mayor, Prsdg. Officer
Hon. Lemuel Vincent D. Tan	SB Member, Prsdg. Pro-tempore
Hon. Felicito V. Topia, Jr.	SB Member
Hon. Ma. Amelia C. Gacis	SB Member
Hon. Ofelia K. Traya	SB Member
Hon. Rodulfo M. Cabias	SB Member, Floor Leader
Hon. Roy Percival M. Perez	SB Member
Hon. Patrocinio A. Risos, Jr.	SB Member
Hon. Erwin V. Belleza	SB Member
Hon. John Bill V. Traya	SB Member, ABC President
Hon. Melliza Jane C. Traya	SB Member, SK Fed. President

ABSENT:
None

RESOLUTION NO. 391, S. 2026

A RESOLUTION GRANTING AUTHORITY TO THE LOCAL CHIEF EXECUTIVE HONORABLE LEMUEL GIN K. TRAYA TO REVERT THE TOTAL AMOUNT OF SEVENTEEN MILLION EIGHT HUNDRED EIGHTY FOUR THOUSAND FIFTY FIVE PESOS AND FIFTY TWO CENTAVOS (P17,884,055.52) REVERSIONS OF PERSONAL SERVICES-SAVINGS FROM VACANT/UNFILLED POSITIONS CY 2026, MAINTENANCE & OTHEROPERATING EXPENSES (MOOE) CY 2026, CAPITAL OUTLAYS CY 2026, 20% LOCAL DEVELOPMENT FUND CY 2026, CAPITAL OUTLAYS (CONTINUING) IN PREPARATION FOR SUPPLEMENTAL BUDGET NO. 2, CY 2026 OF THE MUNICIPAL GOVERNMENT, THIS MUNICIPALITY

WHEREAS, presented for consideration and favorable action of the Body was the proposed Supplemental Budget No. 2, CY 2026 contained in the letter request of the Local Chief Executive with supporting documents; RE: Statement of Funding Sources 5.0 Reversions; to wit:

1.	**Reversion of Personal Services – Savings from Vacant/ Unfilled Positions CY 2026**	**- P 1,132,146.70**
2.	**Maintenance & Other Operating Expenses (MOOE) CY 2026**	**- P 2,000,000.00**
3.	**Capital Outlays CY 2026**	**- P 7,542,928.32**
4.	**20% Local Development Fund CY 2026**	**- P 6,000,000.00**
5.	**Capital Outlays: (Continuing)**	**- P 1,208,980.50**
	Total Reversion	- ₱ 17,884,055.52

WHEREAS, the aforestated reverted amount as requested is one of the funding sources for the Supplemental Budget No. 2, CY 2026 funding for priority programs, projects, activities of this municipal government that needs immediate implementation;

WHEREAS, after a thorough deliberation of this Honorable Body on the matter, be it

THEREFORE, upon motion of the Honorable SB Member Rodulfo M. Cabias jointly seconded by the Honorable SB Member Lemuel Vincent D. Tan and Honorable SB Member John Bill V. Traya.

RESOLVED, AS IT IS HEREBY RESOLVED, to grant authority to the Local Chief Executive Honorable Lemuel Gin K. Traya to revert the total amount of **SEVENTY-SIX MILLION FOUR HUNDRED EIGHTEEN THOUSAND SIX HUNDRED SEVENTY TWO PESOS AND NINETY FOUR CENTAVOS (P76,418,672.94)** Reversion of Appropriation of Personal Services – Savings from Vacant/Unfilled Positions CY 2026, Maintenance & Other Operating Expenses (MOOE) CY 2026, Capital Outlays CY 2026, 20% Local Development Fund CY 2026, Capital Outlays: (Continuing) in preparation for Supplemental Budget No. 2, CY 2026 of the municipal government, this municipality;

RESOLVED FINALLY, to furnish a copy of this resolution to the Office of the Municipal Mayor, the Municipal Budget Office, the Office of Municipal Accountant, the Office of Municipal Treasurer all of Abuyog, Leyte and other offices concerned for their information.

RESOLVED FINALLY, to let copies hereof be furnished to all agencies and offices concerned for their information and reference.

APPROVED: September 8, 2026

I HEREBY CERTIFY to the correctness of the foregoing Resolution.

ATTESTED:

JEANNETTE A. VALIDA
Secretary to the Sanggunian

HON. LEMUEL VINCENT D. TAN
SB Member, Prsdg. Pro-tempore

HON. FELICITO V. TOPIA, JR.
SB Member

HON. MA. AMELIA C. GACIS
SB Member

HON. OFELIA K. TRAYA
SB Member

HON. RODULFO M. CABIAS
SB Member, Floor Leader

HON. ROY PERCIVAL M. PEREZ
SB Member

HON. PATROCINIO A. RISOS, JR.
SB Member

HON. ERWIN V. BELLEZA
SB Member

HON. JOHN BILL V. TRAYA
SB Member/ ABC Fed. President

HON. MELLIZA JANE C. TRAYA
SB Member/ SK Ped. Pres.

APPROVED:

HON. DARIO P. LLEVE
Municipal Vice-Mayor, Presiding Officer

Certified True Copy from the Original File
JEANNETTE A. VALIDA
Secretary to the Sangguniang Bayan
LGU - Abuyog, Leyte

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 18TH REGULAR SESSION OF THE 20TH HONORABLE SANGGUNIANG BAYAN OF ABUYOG, LEYTE HELD AT ITS SESSION HALL, LEGISLATIVE BUILDING MUNICIPAL COMPOUND, ABUYOG, LEYTE ON MAY 5, 2026.

PRESENT:

Hon. Dario P. Lleve	Municipal Vice Mayor, Prsdg. Officer
Hon. Lemuel Vincent D. Tan	SB Member, Prsdg. Pro-tempore
Hon. Felicito V. Topia, Jr.	SB Member
Hon. Ma. Amelia C. Gacis	SB Member
Hon. Ofelia K. Traya	SB Member
Hon. Rodulfo M. Cabias	SB Member, Floor Leader
Hon. Roy Percival M. Perez	SB Member
Hon. Patrocinio A. Risos, Jr.	SB Member
Hon. Erwin V. Belleza	SB Member
Hon. John Bill V. Traya	SB Member, ABC President
Hon. Melliza Jane C. Traya	SB Member, SK Fed. President

Province of Leyte
RECEIVED
Date: MAY - 2 8 2026
By:

ABSENT:
NONE

ORDINANCE NO. 6, SERIES 2026

AN ORDINANCE APPROVING THE CREATION OF POSITION OF ATTORNEY III (SG 21) UNDER THE OFFICE OF THE MUNICIPAL MAYOR

BE IT ORDAINED BY THE 20TH SANGGUNIANG BAYAN OF ABUYOG, LEYTE IN A REGULAR SESSION ASSEMBLED; that:

SECTION 1. TITLE - this ordinance shall be known as **AN ORDINANCE APPROVING THE CREATION OF POSITION OF ATTORNEY III (SG 21) UNDER THE OFFICE OF THE MUNICIPAL MAYOR**

SECTION 2. SCOPE AND COVERAGE, SOURCE OF AUTHORITY/PURPOSE – this creation is deemed essential to ensure the proper functioning of the office and to further enhance efficiency and performance in delivering services that are responsive to the needs of our clients and the general public.

SECTION 3. SEPERABILITY CLAUSE. If any part of this ordinance be declared as invalid by any court of competent thereof other parts thereof not affected shall remain in force and effect.

Certified True Copy from the Original File
JEANNETTE A. VALIDA
Secretary to the Sangguniang Bayan
LGU - Abuyog, Leyte

SECTION 4. EFFECTIVITY. This ordinance shall take effect upon approval.

ENACTED: This 5th day of May 2026.

I HEREBY CERTIFY to the correctness of the foregoing ordinance.

JEANNETTE A. VALIDA
Secretary to the Sanggunian

ATTESTED:

HON. DARIO P. LLEVE
Municipal Vice Mayor, Prsdg. Officer

HON. LEMUEL VINCENT D. TAN
SB Member/ Prsdg. Pro-Tempore

HON. FELICITO V. TOPIA, JR.
SB Member

HON. MA. AMELIA C. GACIS
SB Member

HON. OFELIA K. TRAYA
SB Member

HON. RODULFO M. CARIAS
SB Member, Floor Leader

HON. ROY PERCIVAL M. PEREZ
SB Member

HON. PATROCINIO A. RISOS, JR.
SB Member

HON. ERWIN V. BELLEZA
SB Member

HON. JOHN BILL V. TRAYA
SB Member/ ABC Fed. President

HON. MELLIZA JANE C. TRAYA
SB Member/ SK Fed. Pres.

APPROVED:

HON. LEMUEL GIN K. TRAYA
Municipal Mayor

MAY 26 2026

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ABUYOG

Office of the Municipal Treasurer / Office of the Municipal Accountant

CERTIFICATION OF FUNDS ACTUALLY AVAILABLE

(Supplemental Budget No. 2 – CY 2026)

This is to certify that, based on the records of this office and in accordance with existing budgeting, accounting, and auditing rules and regulations, the total amount of:

SEVENTY-SIX MILLION FOUR HUNDRED EIGHTEEN THOUSAND SIX HUNDRED SEVENTY-TWO AND 94/100 PESOS (P 76,418,672.94) is actually available and duly supported by back-up cash in the coffers of the Municipal Government of Abuyog, Leyte. Said amount shall be utilized to fund the proposed **Supplemental Budget No. 2** for **Calendar Year 2026** of the municipality.

This certification is issued to attest to the availability of funds and cash backing, and to comply with the requirements for the enactment of the said supplemental appropriation ordinance.

Issued this 7th day of August 2026 at Abuyog, Leyte, Philippines.

ELENA B. MAGSOLING
Municipal Treasurer

MICHELLE L. EFREN
Municipal Accountant

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ABUYOG

Office of the Municipal Accountant

CERTIFICATION

(Savings for CY 2025 – Abuyog Community College)

This is to certify that based on the books of accounts maintained by this Office, there are **available savings from the operations of the Abuyog Community College (ACC), Abuyog, Leyte** for **Calendar Year 2025** in the total amount of **FIFTY-EIGHT MILLION FIVE HUNDRED THIRTY-FOUR THOUSAND SIX HUNDRED SEVENTEEN AND 42/100 PESOS (P 58,534,617.42)** derived from the balances of appropriations and obligations incurred under its various Maintenance and Other Operating Expenses (MOOE) and/or Personal Services (PS) accounts as of **December 31, 2025.**

Said amount represents actual and unobligated balances as verified from the records and is therefore available for supplemental budget purposes, subject to applicable budgeting, accounting, and auditing rules and regulations.

Given this 16th day of July 2026 at Abuyog, Leyte, Philippines.

MICHELLE L. EFREN
Municipal Accountant

LBP Form No. 8

STATEMENT OF FUNDING SOURCES
(SUPPLEMENTAL BUDGET)
FY 2026

ABUYOG, LEYTE
Province/City/Municipality

General
Fund/Special/Account

PARTICULARS (1)		Account Classification (2)	Amount (3)
1.0 New Revenue Sources			₱ -
2.0 Actual Collection in Excess of the Estimated Income CY 2025			₱ -
3.0 Savings CY 2025 *Abuyog Community College*	₱ 58,534,617.42		₱ 58,534,617.42
4.0 Realignment			₱ -
5.0 Reversions			
1. Personal Services - Savings from Vacant/Unfilled Positions CY 2026	₱ 1,132,146.70		₱ 1,132,146.70
2. Maintenance & Other Operating Expenses (MOOE) CY 2026	₱ 2,000,000.00		₱ 2,000,000.00
3. Capital Outlays CY 2026	₱ 7,542,928.32		₱ 7,542,928.32
4. 20% Local Development Fund CY 2026	₱ 6,000,000.00		₱ 6,000,000.00
5. Capital Outlays: (Continuing)	₱ 1,208,980.50		₱ 1,208,980.50
Total Estimated Income			**₱ 76,418,672.94**

Certified Correct :

ELENA B. MAGSOLING
Municipal Treasurer

MICHELLE L. EFREN
Municipal Accountant

LBP Form No. 9

STATEMENT OF SUPPLEMENTAL APPROPRIATION

ABUYOG

Province/City/Municipality

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
			A. PERSONAL SERVICES		
	Funding of Salary, Other Compensations &		1. Salaries	5-01-01-010	₱ 293,212.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
	Attorney III, SG 21/1 (September to December 2026)		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
			4. Year-End Bonus	5-01-02-140	73,303.00
		1000-000-3-01-001-000-001	5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	35,185.44
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	7,330.30
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 435,230.74
	Funding of Salary, Other Compensations &		1. Salaries	5-01-01-010	₱ 215,272.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
MAYOR'S	Senior Cooperative Development Specialist, SG 18/1		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
	(September to December 2026)		4. Year-End Bonus	5-01-02-140	53,818.00
		1000-000-3-01-001-000-002	5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	25,832.64
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	5,381.80
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 326,504.44
			TOTAL PERSONAL SERVICES:		**₱ 761,735.18**
			B. MOOE		
	Additional Appropriation for Other Maintenance and Operating Expenses	1000-000-3-01-001-000-003	1. Other Maintenance and Operating Expenses	5-02-99-999	₱ 4,796,886.10
			TOTAL MOOE:		**₱ 4,796,886.10**

			C. CAPITAL OUTLAYS		
	Purchase of 50 kVA Transformer	1000-000-3-01-001-000-005	1. Power Supply Systems	1-07-03-050	₱ 185,500.00
	Purchase of 37.5 kVA Transformer	1000-000-3-01-001-000-006	2. Power Supply Systems	1-07-03-050	160,500.00
MAYOR'S	Purchase of 25 kVA Transformer	1000-000-3-01-001-000-007	3. Power Supply Systems	1-07-03-050	125,000.00
	Rehabilitation of Abuyog Community College Firing Range	1000-000-3-01-001-000-004	4. Building	1-07-04-010	2,000,000.00
	Repair/Rehabilitation of Municipal Slaughterhouse (Repair of Roofing)	1000-000-3-01-001-000-008	5. Slaughterhouses	1-07-04-050	1,500,000.00
	Purchase of Survey Instrument	1000-000-3-01-001-000-009	6. Other Machinery and Equipment	1-07-05-990	2,000,000.00
			TOTAL CAPITAL OUTLAYS:		**₱ 5,971,000.00**
TOTAL APPROPRIATIONS					**₱ 11,529,621.28**
			A. PERSONAL SERVICES		
	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Associate Professor I, SG 19/1 (September to December 2026)	3000-000-3-03-018-000-001	1. Salaries	5-01-01-010	₱ 236,612.00
			2. PERA	5-01-02-010	8,000.00
			3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
			4. Year-End Bonus	5-01-02-140	59,153.00
			5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	28,393.44
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	5,915.30
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 356,273.74
	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Librarian III, SG 18/1 (September to December 2026)	3000-000-3-03-018-000-002	1. Salaries	5-01-01-010	₱ 215,272.00
			2. PERA	5-01-02-010	8,000.00
ACC			3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
			4. Year-End Bonus	5-01-02-140	53,818.00
			5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	25,832.64
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	5,381.80
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 326,504.44
	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Assistant Professor III, SG 17/1 (September to December 2026)	3000-000-3-03-018-000-003	1. Salaries	5-01-01-010	₱ 198,248.00
			2. PERA	5-01-02-010	8,000.00
			3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
			4. Year-End Bonus	5-01-02-140	49,562.00
			5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	23,789.76

			A. PERSONAL SERVICES		
	Funding of Salary, Other Compensations &	3000-000-3-03-018-000-003	8. Pag-ibig Contributions	5-01-03-020	800.00
	Benefit Contributions for Vacant Plantilla Position,		9. PhilHealth Contributions	5-01-03-030	4,956.20
	Assistant Professor III, SG 17/1 (September to December 2026)		10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 302,755.96
	Funding of Salary, Other Compensations &	3000-000-3-03-018-000-004	1. Salaries	5-01-01-010	₱ 144,500.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
	Guidance Counselor III, SG 13/1 (September to December 2026)		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
			4. Year-End Bonus	5-01-02-140	36,125.00
			5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	17,340.00
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	3,612.50
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 227,777.50
	Funding of Salary, Other Compensations &	3000-000-3-03-018-000-005	1. Salaries	5-01-01-010	₱ 126,820.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
	Administrative Officer II, SG 11/1 (September to December 2026)		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
			4. Year-End Bonus	5-01-02-140	31,705.00
ACC			5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	15,218.40
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	3,170.50
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 203,113.90
	Funding of Salary, Other Compensations &	3000-000-3-03-018-000-006	1. Salaries	5-01-01-010	₱ 65,944.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
	Administrative Aide III (Utility Worker II), SG 3/1		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
	(September to December 2026)		4. Year-End Bonus	5-01-02-140	16,486.00
			5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	7,913.28
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	1,648.60
			10. Employees Compensation Insurance	5-01-03-040	400.00
					₱ 118,191.88
			TOTAL PERSONAL SERVICES:		₱ 1,534,617.42

			B. MOOE		
	Additional Appropriation for Other Supplies and Materials Expenses	3000-000-3-03-018-000-007	1. Other Supplies and Materials Expenses	5-02-03-990	₱ 5,000,000.00
	Additional Appropriation for Other Professional Services	3000-000-3-03-018-000-008	2. Other Professional Services	5-05-11-990	5,000,000.00
			TOTAL MOOE:		₱ 10,000,000.00
ACC					
			C. CAPITAL OUTLAYS		
	Contruction of the 4-Storey Tech-Voc Building (Phase I)	3000-000-3-03-018-000-009	1. School Building	1-07-04-010	₱ 30,000,000.00
	Upgrading of the ACC Open Gymnatorium (Phase I)	3000-000-3-03-018-000-010	2. Building	1-07-04-020	15,000,000.00
	Purchase of 100 KVA Transformer Set	3000-000-3-03-018-000-011	3. Power Supply Systems	1-07-03-050	2,000,000.00
			TOTAL CAPITAL OUTLAYS:		₱ 47,000,000.00
TOTAL APPROPRIATIONS					₱ 58,534,617.42
			A. PERSONAL SERVICES		
	Funding of Salary, Other Compensations &		1. Salaries	5-01-01-010	₱ 126,820.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
	LABOR & EMPLOYMENT OFFICER I, SG 11/1		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
	(September to December 2026)		4. Year-End Bonus	5-01-02-140	31,705.00
MSWDO		3000-000-3-02-005-000-001	5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	15,218.40
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	3,170.50
			10. Employees Compensation Insurance	5-01-03-040	400.00
			TOTAL PERSONAL SERVICES:		₱ 203,113.90
TOTAL APPROPRIATIONS					₱ 203,113.90
			A. PERSONAL SERVICES		
	Funding of Salary, Other Compensations &		1. Salaries	5-01-01-010	₱ 89,692.00
	Benefit Contributions for Vacant Plantilla Position,		2. PERA	5-01-02-010	8,000.00
	LOCAL DRRM ASSISTANT, SG 8/1		3. Productivity Enhancement Incentive	5-01-02-080	5,000.00
	(September to December 2026)		4. Year-End Bonus	5-01-02-140	22,423.00
MDRRMO		9000-000-3-03-014-000-001	5. Cash Gift	5-01-02-150	5,000.00
			6. Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00
			7. Retirement & Life Insurance Premiums	5-01-03-010	10,763.04
			8. Pag-ibig Contributions	5-01-03-020	800.00
			9. PhilHealth Contributions	5-01-03-030	2,242.30
			10. Employees Compensation Insurance	5-01-03-040	400.00
			TOTAL PERSONAL SERVICES:		₱ 151,320.34
TOTAL APPROPRIATIONS					₱ 151,320.34
			A. CAPITAL OUTLAYS		
20% LDFP	Opening of Brgy. Road, Brgy. New taligue, Abuyog, Leyte	8000-000-3-01-010-000-001	1. Road Networks	1-07-03-010	₱ 2,000,000.00
	Repair/Rehabilitation of Concrete Pathway, Brgy. Tadoc, Abuyog, Leyte	8000-000-3-01-010-000-003	2. Road Networks	1-07-03-010	1,000,000.00

			A. CAPITAL OUTLAYS		
20% LDFP	Repair/Rehabilitation of Concrete Pathway, Brgy. Mahayahay, Abuyog, Leyte	8000-000-3-01-010-000-002	3. Road Networks	1-07-03-010	1,000,000.00
	Construction of Brgy. Road, Brgy. Malagnao, Abuyog, Leyte	8000-000-3-01-010-000-004	4. Road Networks	1-07-03-010	1,000,000.00
	Installation of Streetlight Phase II, Brgy. Tadoc, Abuyog, Leyte	3000-000-3-01-010-000-001	5. Other Infrastructure Assets	1-07-03-990	1,000,000.00
			TOTAL CAPITAL OUTLAYS:		₱ 6,000,000.00
TOTAL APPROPRIATIONS					**₱ 6,000,000.00**
OVER-ALL TOTAL APPROPRIATIONS					**₱ 76,418,672.94**
UNAPPROPRIATED BALANCE					**₱ -**

Prepared:

ARTEMIO P. ZUÑIGA
Municipal Budget Officer

Approved:

LEMUEL GIN K. FRAYA
Municipal Mayor

* SCHEDULE 1 *

REVERSION OF APPROPRIATIONS OF PERSONAL SERVICES FROM DIFFERENT OFFICES

(Savings from Vacant/Unfilled Positions)

Calendar Year 2026

PARTICULARS	ACCOUNT CODE	MAYOR	MARKET OPERATION	MUNICIPAL CIVIL REGISTRAR	MUNICIPAL HEALTH	SUB-TOTAL
		ATTORNEY II SG - 18/1 From July - December (6 mos.)	SENIOR ADMINISTRATIVE ASSISTANT I SG - 13/1 From September - December (4 mos.)	REGISTRATION OFFICER I SG -10/2 From September - December (4 mos.)	SANITATION INSPECTOR SG - 6/1 From September - December (4 mos.)	
Salaries	5-01-01-010	**₱ 322,908.00**	**₱ 144,500.00**	**₱ 108,524.00**	**₱ 78,864.00**	**₱ 654,796.00**
Other Compensations :						
PERA	5-01-02-010	P 12,000.00	P 8,000.00	P 8,000.00	P 8,000.00	36,000.00
Representation Allowance	5-01-02-020	-	-	-	-	-
Transportation Allowance	5-01-02-030	-	-	-	-	-
Uniform/Clothing Allowance	5-01-02-040	-	-	-	-	-
Productivity Enhancement Incentive	5-01-02-080	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
Year-End Bonus	5-01-02-140	53,818.00	36,125.00	27,131.00	19,716.00	136,790.00
Cash Gift	5-01-02-150	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
Mid-Year Bonus	5-01-02-160	-		-	-	-
Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00	7,000.00	7,000.00	7,000.00	28,000.00
Total Other Compensation		**₱ 82,818.00**	**₱ 61,125.00**	**₱ 52,131.00**	**₱ 44,716.00**	**₱ 240,790.00**
Personnel Benefit Contributions :						
Retirement and Life Insurance Premiums	5-01-03-010	38,748.96	17,340.00	13,022.88	9,463.68	78,575.52
Pag-ibig Contributions	5-01-03-020	1,200.00	800.00	800.00	800.00	3,600.00
PhilHealth Contributions	5-01-03-030	8,072.70	3,612.50	2,713.10	1,971.60	16,369.90
Employees Compensation Insurance Premiums	5-01-03-040	600.00	400.00	400.00	400.00	1,800.00
Total Personnel Benefit Contributions		**₱ 48,621.66**	**₱ 22,152.50**	**₱ 16,935.98**	**₱ 12,635.28**	**₱ 100,345.42**
SUB-TOTAL :		**₱ 454,347.66**	**₱ 227,777.50**	**₱ 177,590.98**	**₱ 136,215.28**	**₱ 995,931.42**

PARTICULARS	ACCOUNT CODE	MUNICIPAL HEALTH SANITATION INSPECTOR SG - 6/1 From September - December (4 mos.)	SUB-TOTAL
Salaries	5-01-01-010	**₱ 78,864.00**	**₱ 78,864.00**
Other Compensations :			
PERA	5-01-02-010	P 8,000.00	8,000.00
Representation Allowance	5-01-02-020	-	-
Transportation Allowance	5-01-02-030	-	-
Uniform/Clothing Allowance	5-01-02-040	-	-
Productivity Enhancement Incentive	5-01-02-080	5,000.00	5,000.00
Year-End Bonus	5-01-02-140	19,716.00	19,716.00
Cash Gift	5-01-02-150	5,000.00	5,000.00
Mid-Year Bonus	5-01-02-160	-	-
Medical Allowance (Other Bonuses & Allowances)	5-01-02-990	7,000.00	7,000.00
Total Other Compensation		**₱ 44,716.00**	**₱ 44,716.00**
Personnel Benefit Contributions :			
Retirement and Life Insurance Premiums	5-01-03-010	9,463.68	9,463.68
Pag-ibig Contributions	5-01-03-020	800.00	800.00
PhilHealth Contributions	5-01-03-030	1,971.60	1,971.60
Employees Compensation Insurance Premiums	5-01-03-040	400.00	400.00
Total Personnel Benefit Contributions		**₱ 12,635.28**	**₱ 12,635.28**
SUB-TOTAL :		**₱ 136,215.28**	**₱ 136,215.28**
GRAND TOTAL			**₱ 1,132,146.70**

Certified Correct:

ARTEMIO P. ZUNIGA
Municipal Budget Officer

MICHELLE L. EFREN
Municipal Accountant

Approved:

LEMUEL GIN K. TRAYA
Municipal Mayor

SCHEDULE 2

Request for Reversion of Balances from the Savings of Personal Services, Maintenance & Other Operating Expenses (MOOE) and Capital Outlays CY 2026 from All Offices.

Personal Services:			**₱ 1,132,146.70**
a. MAYOR	*P*	*454,347.66*	
c. MARKET OPERATION		*227,777.50*	
f. MCR		*177,590.98*	
h. MHO		*272,430.56*	
Sub-Total	***P***	***1,132,146.70***	
Maintenance & Other Operating Expenses (MOOE):			**₱ 2,000,000.00**
a. MAYORS OFFICE			
1. Financial Assistance to Abuyog Community College	*P*	*2,000,000.00*	
	P	***2,000,000.00***	
Capital Outlays:			**₱ 7,542,928.32**
a. MUN. MAYORS OFFICE			
1. Improvement of Municipal Abattoir (Perimeter Fence)	*P*	*1,500,000.00*	
2. Executive Office Interior Design		*800,000.00*	
3. Generator Set		*4,704,227.69*	
	P	***7,004,227.69***	
b. SB OFFICE			
1. Transet Van	*P*	*1,965.63*	
	P	***1,965.63***	
c. MUN. CIVIL REGISTRAR OFFICE			
1. ICT Equipment	*P*	*110.00*	
	P	***110.00***	
d. MUN. ASSESSOR OFFICE			
1. Two (2) Units Laptop Computers	*P*	*6,220.00*	
	P	***6,220.00***	
e. MUN. AGRICULTURE OFFICE			
1. Rehablilatation of Rice Processing Center	*P*	*500,000.00*	
	P	***500,000.00***	
f. MUN. GENERAL SERVICES OFFICE			
1. Desktop Computers and Accessories	*P*	*9,145.00*	
	P	***9,145.00***	
g. MUN. DISASTER RISK REDUCTION MANAGEMENT OFFICE			
1. Duplex Sheet-fed Document Scanner	*P*	*21,260.00*	
	P	***21,260.00***	
Total Reversions			**P 10,675,075.02**

Reversion Requested by :
(Local Finance Committee)

ARTEMIO P. ZUÑIGA
Municipal Budget Officer

ELENA B. MAGSOLING
Municipal Treasurer

ELEANOR CHRISTINE D. BELTRAN
Municipal Planning & Dev't. Officer

Approved :

LEMUEL GIN K. TRAYA
Municipal Mayor

SCHEDULE 3

Request for Reversion of the Savings from the Continuing Balances of 20% LDF (Current)

20% Local Development Fund - Capital Outlays		**P 6,000,000.00**
a. 20% Local Development Fund CY 2026		
1. Construction of Concrete Pathway, Brgy. New Taligue, Abuyog, Leyte	*P 1,000,000.00*	
2. Purchase of Lot for Barangays Site, Brgy. New Taligue, Abuyog, Leyte	*1,000,000.00*	
3. Purchase of Lot for Barangays Site, Brgy. Tadoc, Abuyog, Leyte	*2,000,000.00*	
4. Purchase of Lot for Barangays Site, Brgy. Mahayahay, Abuyog, Leyte	*1,000,000.00*	
5. Purchase of Lot for Barangays Site, Brgy. Matagnao, Abuyog, Leyte	*1,000,000.00*	
Sub-Total	***P 6,000,000.00***	
Total Reversions		**P 6,000,000.00**

Reversion Requested by :
(Local Finance Committee)

ARTEMIO P. ZUNIGA
Municipal Budget Officer

ELENA B. MAGSOLING
Municipal Treasurer

ELEANOR CHRISTINE D. BELTRAN
Municipal Planning & Dev't. Officer

Approved :

LEMUEL GIN K. TRAYA
Municipal Mayor

SCHEDULE 4

Request for Reversion of Balances of CY 2025 & 2023 from the Continuing Allotment (Not Subject to Budgeting) - All Offices

Reversion of Balances of CY 2025 Continuing Allotment (Capital Outlay)

1. MAYORS OFFICE			**P**	**585,000.00**
a. Purchase of Two (2) Units Dump Truck	*P*	*500,000.00*		
b. instrument (Set of Weights & Calibrating Bucket)		*80,000.00*		
c. SB#1 Backfilling of Municipal Slaughterhouse Ground Phase I		*5,000.00*		
Sub-Total	*P*	*585,000.00*		

Reversion of Balances of CY 2023 Continuing Allotment (Capital Outlay)

1. MAYORS OFFICE			**P**	**162,323.00**
a. Desktop Computer/ Laptop (For EBOSS)	*P*	*1,638.00*		
b. Funitures & Fixtures		*100,685.00*		
c. Fabrication of Filing Cabinet		*60,000.00*		
Sub-Total	*P*	*162,323.00*		
2. MARKET OPERATIONS			**P**	**30,000.00**
a. Purchase of 1 Unit Window Type Airconditioner	*P*	*30,000.00*		
Sub-Total	*P*	*30,000.00*		
3. MUN. ENGINEERING OFFICE			**₱**	**9,394.50**
a. Funitures & Fixtures	*P*	*8,074.50*		
b. SB#1 SURVEYING INSTRUMENT		*50.00*		
b. 1 UNIT DESKTOP COMPUTER		*1,270.00*		
Sub-Total	*P*	*9,394.50*		
4. MUN. TREASURER'S OFFICE			**₱**	**139,710.00**
a. Computers with Complete Accessories	*P*	*49,710.00*		
b. Filling Cabinet		*90,000.00*		
Sub-Total	*P*	*139,710.00*		
5. MUN. ACCOUNTING OFFICE			**₱**	**16,115.00**
a. SB#1 Aircon	*P*	*5.00*		
b. Furniture & Fixtures		*16,110.00*		
Sub-Total	*P*	*16,115.00*		
6. MUN. ASSESSOR OFFICE			**₱**	**95,097.00**
a. Furniture & Fixtures	*P*	*49,095.00*		
b. 1 Unit Laptop For ESRE		*16,002.00*		
c. Bookcover with Bolts		*30,000.00*		
Sub-Total	*P*	*95,097.00*		
7. MUN. AGRICULTURE OFFICE			**₱**	**31,936.00**
a. Furniture & Fixtures	*P*	*2,000.00*		
b. Site Development Fund		*29,936.00*		
Sub-Total	*P*	*31,936.00*		
8. MUN. HEALTH OFFICE			**₱**	**75,000.00**
a. Furniture & Fixtures	*P*	*100.00*		
b. Desktop Computer w/ Printer & Scanner		*74,900.00*		
Sub-Total	*P*	*75,000.00*		

9. MUN. GENERAL SERVICES OFFICE			₱ 59,405.00
a. Other PPE	P	59,405.00	
Sub-Total	P	59,405.00	
10. MUN. DISASTER RISK REDUCTION MANAGEMENT			₱ 5,000.00
a. Furniture & Fixtures	P	5,000.00	
Sub-Total	P	5,000.00	
Total Reversions			P 1,208,980.50

Reversion Requested by :
(Local Finance Committee)

ARTEMIO P. ZUNIGA
Municipal Budget Officer

ELENA B. MAGSOLING
Municipal Treasurer

ELEANOR CHRISTINE D. BELTRAN
Municipal Planning & Dev't. Officer

Approved :

LEMUEL GIL K. TRAYA
Municipal Mayor

Statement of Funds Available for Reversion

as of June 31, 2026

1. PERSONAL SERVICES

Offices	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to date	Amount to be reverted
1	2	3	4	5	6
	Salaries	P 6,928,200.00	P 2,770,155.17	P 4,681,499.92	P 322,908.00
	PERA	912,000.00	367,299.90	628,876.00	12,000.00
	Uniform/Clothing Allowance	266,000.00	252,000.00	7,000.00	-
	Productivity Enhancement Incentive	190,000.00	-	195,000.00	5,000.00
	Year-End Bonus	879,318.00	-	923,112.00	53,818.00
	Cash Gift	190,000.00	-	195,000.00	5,000.00
MAYOR	Mid-Year Bonus	879,318.00	781,000.00	48,548.00	-
	Medical Allowance (Other Bonuses & Allowances)	266,000.00	-	273,000.00	7,000.00
	Retirement and Life Insurance Premiums	1,266,217.00	540,720.42	857,407.89	38,748.96
	Pag-ibig Contributions	91,200.00	43,770.68	54,629.32	1,200.00
	PhilHealth Contributions	263,795.40	89,068.19	192,667.33	8,072.70
	Employees Compensation Insurance Premiums	45,600.00	21,088.14	30,011.86	600.00
	TOTAL :	**P 12,177,648.40**	**P 4,865,102.50**	**P 8,086,752.32**	**P 454,347.66**
	Salaries	P 2,071,476.00	P 793,423.85	P 1,416,318.83	P 144,500.00
	PERA	192,000.00	68,770.75	136,410.55	8,000.00
	Uniform/Clothing Allowance	56,000.00	56,000.00	-	-
	Productivity Enhancement Incentive	40,000.00	-	40,000.00	5,000.00
	Year-End Bonus	214,806.00	-	214,806.00	36,125.00
MARKET OPERATION	Cash Gift	40,000.00	-	40,000.00	5,000.00
	Mid-Year Bonus	214,806.00	200,761.00	14,045.00	-
	Medical Allowance (Other Bonuses & Allowances)	56,000.00	-	56,000.00	7,000.00
	Retirement and Life Insurance Premiums	309,320.64	120,355.82	210,618.47	17,340.00
	Pag-ibig Contributions	19,200.00	7,000.00	13,600.00	800.00
	PhilHealth Contributions	64,441.80	23,680.31	45,271.54	3,612.50
	Employees Compensation Insurance Premiums	9,600.00	3,700.00	6,600.00	400.00
	TOTAL :	**P 3,287,650.44**	**P 1,273,691.73**	**P 2,193,670.39**	**P 227,777.50**
	Salaries	P 2,539,476.00	P 1,191,648.00	P 1,533,541.00	P 108,524.00
	PERA	216,000.00	88,862.55	140,864.55	8,000.00
	Uniform/Clothing Allowance	63,000.00	56,000.00	7,000.00	-
	Productivity Enhancement Incentive	45,000.00	-	45,000.00	5,000.00
	Year-End Bonus	239,745.00	-	239,745.00	27,131.00
	Cash Gift	45,000.00	-	45,000.00	5,000.00
MCR	Mid-Year Bonus	239,745.00	199,774.00	39,971.00	-
	Medical Allowance (Other Bonuses & Allowances)	63,000.00	-	63,000.00	7,000.00
	Retirement and Life Insurance Premiums	345,232.80	153,121.64	216,084.04	13,022.88
	Pag-ibig Contributions	21,600.00	9,000.00	14,000.00	800.00
	PhilHealth Contributions	71,923.50	31,900.47	45,017.40	2,713.10
	Employees Compensation Insurance Premiums	10,800.00	4,509.08	6,990.92	400.00
	TOTAL :	**P 3,900,522.30**	**P 1,734,815.74**	**P 2,396,213.91**	**P 177,590.98**
	Salaries	P 12,105,408.00	P 5,572,429.00	P 7,246,085.29	P 157,728.00
	PERA	840,000.00	377,587.95	517,593.35	16,000.00
	Uniform/Clothing Allowance	245,000.00	224,000.00	14,000.00	-
MHO	Productivity Enhancement Incentive	175,000.00	-	175,000.00	10,000.00
	Year-End Bonus	1,050,967.00	-	1,041,666.00	39,432.00
	Cash Gift	175,000.00	-	175,000.00	10,000.00

Offices	Object of Expenditures	Amount of Appropriation	Amount of Obligation	Unobligated to date	Amount to be reverted
1	2	3	4	5	6
	Mid-Year Bonus	1,050,967.00	974,127.00	35,834.00	-
	Medical Allowance (Other Bonuses & Allowances)	245,000.00	-	245,000.00	14,000.00
MHO	Retirement and Life Insurance Premiums	1,513,392.48	700,678.59	905,382.14	18,927.36
	Pag-ibig Contributions	84,000.00	35,070.99	54,529.01	1,600.00
	PhilHealth Contributions	315,290.00	142,784.25	190,308.77	3,943.20
	Employees Compensation Insurance Premiums	42,000.00	22,100.00	22,700.00	800.00
	TOTAL :	**P 17,842,024.48**	**P 8,048,777.78**	**P 10,623,098.56**	**P 272,430.56**
PS TOTAL REVERSIONS:		**P 37,207,845.62**	**P 15,922,387.75**	**P 23,299,735.18**	**P 1,132,146.70**
TOTAL OVER-ALL REVERSIONS					**P 1,132,146.70**

We HEREBY CERTIFY jointly that the above Statement of Funds Available for Reversion is true and correct.

ELENA B. MAGSOLING
Municipal Treasurer

ARTEMIO P. ZUNIGA
Municipal Budget Officer

MICHELLE L. EFREN
Municipal Accountant

Approved :

LEMUEL GIN K. TRAYA
Local Chief Executive

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PLANTILLA OF LGU PERSONNEL FY 2026

LGU : **ABUYOG**

Department/Office : **Municipal Mayor**

Item No.		POSITION TITLE	NAME OF INCUMBENT	Current Year Authorized Rate/Annum *LBC 165 A1 January to December 2025*		Budget Year Proposed Rate/Annum *LBC 165 A1 January to December 2026*		Increase/ Decrease
Old	New			G/S	Amount	G/S	Amount	
1	2	3	4	5	6	7	8	9
1	1	**MUNICIPAL MAYOR I**	Lemuel Gin K. Traya	27/1	₱ 1,711,956.00	27/1	₱ 1,711,956.00	₱ -
		PERSONAL STAFF :						
2	2	**EXECUTIVE ASSISTANT IV**	Octavio K. Traya III	22/1	-	22/1	937,944.00	937,944.00
3	3	**EXECUTIVE ASSISTANT III**	Vacant	20/2	766,104.00	20/2	766,104.00	-
-	4	**ATTORNEY III**	Vacant	21/1	-	21/1	293,212.00	293,212.00
4	5	**ATTORNEY II**	Vacant	18/1	-	18/1	-	-
5	6	**SENIOR COOPERATIVES DEVELOPMENT SPECIALIST**	Vacant	18/1	-	18/1	215,272.00	215,272.00
6	7	**INTERNAL AUDITOR III**	Vacant	18/1	615,648.00	18/1	322,908.00	(292,740.00)
7	8	**ENGINEER II** (Agricultural & Biosystems)	Arvin Noel R. Galan	16/1	522,720.00	16/1	522,720.00	-
8	9	**SENIOR ADMINISTRATIVE ASSITANT III** (Private Secretary II)	Vacant	15/1	-	15/1	-	-
9	10	**ADMINISTRATIVE ASSISTANT V** (Private Secretary I)	Sheela Ann A. Traya	11/3	367,164.00	11/3	367,164.00	-
10	11	**ADMINISTRATIVE ASSISTANT V** (Communication Equipment Operator IV)	Vacant	11/1	-	11/1	-	-
11	12	**ADMINISTRATIVE ASSISTANT I** (Computer Operator I)	Vacant	7/1	-	7/1	-	-
12	13	**ADMINISTRATIVE AIDE VI** (Labor Foreman)	Triston S. Ruela	6/2	229,176.00	6/2	229,176.00	-
13	14	**ADMINISTRATIVE AIDE VI** (Labor Foreman)	Abdon C. Morales	6/1	227,484.00	6/1	227,484.00	-
14	15	**ADMINISTRATIVE AIDE IV** (Clerk II)	Alberto A. Abelgos, Jr.	4/1	201,996.00	4/1	201,996.00	-
15	16	**ADMINISTRATIVE AIDE III** (Laborer II)	Diana Lynn A. Labisto	3/5	195,948.00	3/1	190,224.00	(5,724.00)
16	17	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Mario C. Mora	3/1	190,224.00	3/1	190,224.00	-
17	18	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Ma. Joy J. Tano	1/5	174,108.00	1/1	168,732.00	(5,376.00)
18	19	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Annabella M. Austero	1/5	174,108.00	1/5	174,108.00	-
		PERMITS & LICENSES :						
19	20	**LICENSING OFFICER I**	Jayson Rey Risos	11/1	360,288.00	11/1	360,288.00	-
20	21	**LICENSE INSPECTOR II**	Melgie O. Gonzaga	8/1	257,376.00	8/1	257,376.00	-
21	22	**LICENSE INSPECTOR I**	Vacant	6/8	239,556.00	6/1	-	(239,556.00)

22	23	**ADMINISTRATIVE AIDE IV** (Clerk II)	Vacant	4/1	-	4/1	-	-
23	24	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Melvin R. Makiling	1/4	172,716.00	1/4	172,716.00	-
		PUBLIC AFFAIRS :						
24	25	**COMMUNITY AFFAIRS ASSISTANT I**	Renante C. Zarzua	5/5	₱ 220,812.00	5/5	₱ 220,812.00	₱ -
		TOTAL			**₱ 6,627,384.00**		**₱ 7,530,416.00**	**₱ 903,032.00**

Prepared :

LEMUEL GIN K. TRAYA
Department Head

Reviewed :

MARIA MARLY A. TISADO
Human Resource Management Officer

Approved :

LEMUEL GIN K. TRAYA
Local Chief Executive

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PLANTILLA OF LGU PERSONNEL FY 2026

LGU : **ABUYOG**

Department/Office : **Municipal Social Welfare & Development**

Item No. Old	Item No. New	POSITION TITLE	NAME OF INCUMBENT	Current Year Authorized Rate/Annum *LBC 165 A1 January to December 2025* G/S	Current Year Authorized Rate/Annum *LBC 165 A1 January to December 2025* Amount	Budget Year Proposed Rate/Annum *LBC 165 A1 January to December 2026* G/S	Budget Year Proposed Rate/Annum *LBC 165 A1 January to December 2026* Amount	Increase/ Decrease
1	2	3	4	5	6	7	8	9
1	1	**MUNICIPAL GOVERNMENT DEPARTMENT HEAD I** (Municipal Social Welfare and Development Officer)	Ruth G. Jordan	24/1	₱ 1,178,220.00	24/1	₱ 1,178,220.00	₱ -
2	2	**SOCIAL WELFARE OFFICER IV**	Vacant	22/1	-	22/1	-	-
3	3	**SOCIAL WELFARE OFFICER III**	Adam Paul B. Fabia	18/1	615,648.00	18/1	615,648.00	-
4	4	**SOCIAL WELFARE OFFICER III**	Mary Jane C. Villote	18/1	615,648.00	18/1	615,648.00	-
5	5	**SOCIAL WELFARE OFFICER II**	Vacant	15/1	482,496.00	15/1	-	(482,496.00)
6	6	**DISABILITY AFFAIRS OFFICER II**	Vacant	15/1	-	15/1	-	-
7	7	**SOCIAL WELFARE OFFICER I**	Via A. Redoña	11/1	360,288.00	11/1	360,288.00	-
8	8	**LABOR & EMPLOYMENT OFFICER I**	Vacant	11/1	-	11/1	126,820.00	126,820.00
9	9	**DAY CARE WORKER II**	Bernarda E. Belacho	8/1	257,376.00	8/1	257,376.00	-
10	10	**DAY CARE WORKER I**	Vacant	6/3	230,868.00	6/1	-	(230,868.00)
11	11	**DAY CARE WORKER I**	Nelita G. Bacoto	6/3	230,868.00	6/3	230,868.00	-
12	12	**DAY CARE WORKER I**	Reynold Rene E. Requioma	6/1	227,484.00	6/2	229,176.00	1,692.00
13	13	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Rina R. Bandalan	3/1	190,224.00	3/1	190,224.00	-
14	14	**ADMINISTRATIVE AIDE III** (Driver I)	Donato G. Altejar	3/1	190,224.00	3/1	190,224.00	-
15	15	**ADMINISTRATIVE AIDE II** (Messenger)	Gil A. de la Cruz	2/2	180,420.00	2/2	180,420.00	-
16	16	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Allan Francis T. Barquin	1/2	169,968.00	1/1	168,732.00	(1,236.00)
		TOTAL			**₱ 4,929,738.00**		**₱ 4,343,652.00**	**-₱ 586,079.00**

Prepared :

RUTH G. JORDAN
Department Head

Reviewed :

MARIA MARLY A. TISADO
Human Resource Management Officer

Approved :

LEMUEL GIN K. TRAYA
Local Chief Executive

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PLANTILLA OF LGU PERSONNEL FY 2026

LGU : **ABUYOG**

Department/Office : **Municipal Disaster Risk Reduction Mgt.**

Item No.		POSITION TITLE	NAME OF INCUMBENT	Current Year Authorized Rate/Annum *LBC 165 A1 January to December 2025*		Budget Year Proposed Rate/Annum *LBC 165 A1 January to December 2026*		Increase/ Decrease
Old	New			G/S	Amount	G/S	Amount	
1	2	3	4	5	6	7	8	9
1	1	**MUNICIPAL GOVERNMENT DEPARTMENT HEAD I** (Local Disaster Risk Reduction and Management Officer)	Erik V. Barcelo	24/1	₱ 1,178,220.00	24/1	₱ 1,178,220.00	₱ -
2	2	**MUNICIPAL GOVERNMENT ASSISTANT DEPARTMENT** (Local Disaster Risk Reduction and Management Officer)	Vacant	23/1	-	23/1	-	-
3	3	**LOCAL DRRM OFFICER III**	Reinz R. Corbeza	18/1	-	18/1	322,908.00	322,908.00
4	4	**LOCAL DRRM OFFICER II**	Vacant	15/2	487,248.00	15/2	487,248.00	-
5	5	**LOCAL DRRM ASSISTANT**	Janeth R. Angelada	8/1	-	8/1	257,376.00	257,376.00
6	6	**LOCAL DRRM ASSISTANT**	Vacant	8/1	-	8/1	89,692.00	89,692.00
7	7	**LOCAL DRRM ASSISTANT**	Vacant	8/1	-	8/1	-	-
8	8	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Orbel A. Moquia	3/1	-	3/1	190,224.00	190,224.00
9	9	**ADMINISTRATIVE AIDE III** (Driver I)	Bensilou C. Reas	3/3	193,056.00	3/3	193,056.00	-
10	10	**ADMINISTRATIVE AIDE III** (Driver I)	George R. Paraiso	3/2	191,652.00	3/2	191,652.00	-
11	11	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Charlie D. Aring	3/3	193,056.00	3/3	193,056.00	-
12	12	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Lester A. Butad	3/1	190,224.00	3/1	190,224.00	-
13	13	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Mark Gill T. Tomines	1/3	171,336.00	1/3	171,336.00	-
		TOTAL			**₱ 2,604,792.00**		**₱ 3,464,992.00**	**₱ 860,200.00**

Prepared :

ERIK V. BARCELO
Department Head

Reviewed :

MARIA MARLY A. TISADO
Human Resource Management Officer

Approved :

LEMUEL GIN K. TRAYA
Local Chief Executive

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PLANTILLA OF ACC PERSONNEL FY 2026

LGU : ABUYOG, LEYTE

Item No.		POSITION TITLE	NAME OF INCUMBENT	Current Year Authorized Rate/Annum *LBC 165 A1 January to December 2025*		Budget Year Proposed Rate/Annum *LBC 165 A1 January to December 2026*		Increase/ Decrease
Old	New			G/S	Amount	G/S	Amount	
1	2	3	4	5	6	7	8	9
1	1	**COLLEGE ADMINISTRATOR**	Clemelle L. Montallana	25/1	₱ 1,340,724.00	25/2	₱ 1,361,712.00	₱ 20,988.00
2	2	**PROFESSOR II**	Vacant	25/1	-	25/1	-	-
3	3	**CHIEF ADMINISTRATIVE OFFICER**	Asuncion A. Villote	24/2	1,196,652.00	24/2	1,196,652.00	-
4	4	**SUPERVISING ADMINISTRATIVE OFFICER** (Administrative Officer IV)	Vacant	22/1	-	22/1	-	-
5	5	**REGISTRAR III**	Vacant	18/1	-	18/1	-	-
6	6	**REGISTRAR II**	Marlisa B. Riños	15/2	487,248.00	15/2	487,248.00	-
7	7	**REGISTRAR I**	Alwin John C. Matanda	11/1	360,288.00	11/1	360,288.00	-
8	8	**NURSE II**	Vacant	18/1	-	18/1	-	-
9	9	**NURSE I**	Marian Joy C. Brillo	15/3	492,072.00	15/3	492,072.00	-
10	10	**LIBRARIAN III**	Vacant	18/1	-	18/1	215,272.00	215,272.00
11	11	**LIBRARIAN II**	Neri Joy G. Elic	15/2	487,248.00	15/2	487,248.00	-
12	12	**LIBRARIAN I**	Janin A. Robin	11/2	360,288.00	11/2	360,288.00	-
13	13	**LIBRARIAN I**	Vacant	11/1	-	11/1	-	-
14	14	**GUIDANCE SPECIALIST II**	Vacant	18/1	-	18/1	-	-
15	15	**GUIDANCE COUNSELOR III**	Vacant	13/1	-	13/1	144,500.00	144,500.00
16	16	**GUIDANCE COUNSELOR II**	Vacant	12/1	386,940.00	12/1	386,940.00	-
17	17	**ADMINISTRATIVE OFFICER II**	Vacant	11/1	-	11/1	126,820.00	126,820.00
18	18	**ADMINISTRATIVE OFFICER I** (Records Officer I)	Marialyn B. Salamanca	10/1	307,032.00	10/1	307,032.00	-
19	19	**ADMINISTRATIVE ASSISTANT III** (Senior Bookkeeper)	Cindy Simborio	9/3	283,188.00	9/3	283,188.00	-
20	20	**ADMINISTRATIVE AIDE IV** (Clerk III)	Vacant	6/1	227,484.00	6/1	227,484.00	-
21	21	**ASSOCIATE PROFESSOR V**	Vacant	23/1	-	23/1	-	-
22	22	**ASSOCIATE PROFESSOR V**	Vacant	23/1	-	23/1	-	-
23	23	**ASSOCIATE PROFESSOR V**	Vacant	23/1	-	23/1	-	-
24	24	**ASSOCIATE PROFESSOR V**	Vacant	23/1	-	23/1	-	-
25	25	**ASSOCIATE PROFESSOR V**	Vacant	23/1	-	23/1	-	-
26	26	**ASSOCIATE PROFESSOR V**	Vacant	23/1	-	23/1	-	-
27	27	**ASSOCIATE PROFESSOR IV**	Vacant	22/1	-	22/1	-	-
28	28	**ASSOCIATE PROFESSOR IV**	Vacant	22/1	-	22/1	-	-
29	29	**ASSOCIATE PROFESSOR IV**	Vacant	22/1	-	22/1	-	-

30	30	**ASSOCIATE PROFESSOR III**	Vacant	21/1	₱ -	21/1	₱ -	₱ -
31	31	**ASSOCIATE PROFESSOR III**	Vacant	21/1	-	21/1	-	-
32	32	**ASSOCIATE PROFESSOR III**	Vacant	21/1	-	21/1	-	-
33	33	**ASSOCIATE PROFESSOR II**	Vacant	20/1	-	20/1	-	-
34	34	**ASSOCIATE PROFESSOR II**	Vacant	20/1	-	20/1	-	-
35	35	**ASSOCIATE PROFESSOR II**	Vacant	20/1	-	20/1	-	-
36	36	**ASSOCIATE PROFESSOR I**	Domer P. Regis	19/3	695,436.00	19/3	695,436.00	-
37	37	**ASSOCIATE PROFESSOR I**	Eduardo D. Raquel Sr.	19/2	685,980.00	19/2	685,980.00	-
38	38	**ASSOCIATE PROFESSOR I**	Shiela V. Posas	19/2	685,980.00	19/2	685,980.00	-
39	39	**ASSOCIATE PROFESSOR I**	Elizabeth M. Sebios	19/1	676,680.00	19/1	676,680.00	-
40	40	**ASSOCIATE PROFESSOR I**	Ronalee R. Pedere	19/1	676,680.00	19/1	676,680.00	-
41	41	**ASSOCIATE PROFESSOR I**	Vacant	19/1	-	19/1	236,612.00	236,612.00
42	42	**ASSISTANT PROFESSOR IV**	Vacant	18/1	-	18/1	-	-
43	43	**ASSISTANT PROFESSOR IV**	Vacant	18/1	-	18/1	-	-
44	44	**ASSISTANT PROFESSOR IV**	Vacant	18/1	-	18/1	-	-
45	45	**ASSISTANT PROFESSOR IV**	Vacant	18/1	-	18/1	-	-
46	46	**ASSISTANT PROFESSOR IV**	Vacant	18/1	-	18/1	-	-
47	47	**ASSISTANT PROFESSOR III**	Vacant	17/1	-	17/1	198,248.00	198,248.00
48	48	**ASSISTANT PROFESSOR III**	Vacant	17/1	-	17/1	-	-
49	49	**ASSISTANT PROFESSOR III**	Vacant	17/1	-	17/1	-	-
50	50	**ASSISTANT PROFESSOR III**	Vacant	17/1	-	17/1	-	-
51	51	**ASSISTANT PROFESSOR III**	Vacant	17/1	-	17/1	-	-
52	52	**COLLEGE DEPARTMENT HEAD**	Vacant	20/1	-	22/1	-	-
53	53	**COLLEGE DEPARTMENT HEAD**	Vacant	20/1	-	22/1	-	-
54	54	**COLLEGE DEPARTMENT HEAD**	Vacant	20/1	-	22/1	-	-
55	55	**COLLEGE DEPARTMENT HEAD**	Vacant	20/1	-	22/1	-	-
56	56	**COLLEGE DEPARTMENT HEAD**	Vacant	20/1	-	22/1	-	-
57	57	**ASSISTANT DEPARTMENT HEAD**	Vacant	17/1	-	17/1	-	-
58	58	**ASSISTANT DEPARTMENT HEAD**	Vacant	17/1	-	17/1	-	-
59	59	**ASSISTANT DEPARTMENT HEAD**	Vacant	17/1	-	17/1	-	-
60	60	**ASSISTANT DEPARTMENT HEAD**	Vacant	17/1	-	17/1	-	-
61	61	**ASSISTANT DEPARTMENT HEAD**	Vacant	17/1	-	17/1	-	-
62	62	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	522,720.00	522,720.00
63	63	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
64	64	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-

65	65	**ASSISTANT PROFESSOR II**	Vacant	16/1	₱ -	16/1	₱ -	₱ -
66	66	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
67	67	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
68	68	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
69	69	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
70	70	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
71	71	**ASSISTANT PROFESSOR II**	Vacant	16/1	-	16/1	-	-
72	72	**ASSISTANT PROFESSOR I**	Juancho C. Tesado	15/1	482,496.00	15/1	482,496.00	-
73	73	**ASSISTANT PROFESSOR I**	Junielito R. Espanto	15/1	482,496.00	15/1	482,496.00	-
74	74	**ASSISTANT PROFESSOR I**	Mary Jill L. Arias	15/1	482,496.00	15/1	482,496.00	-
75	75	**ASSISTANT PROFESSOR I**	John Paul C. Tupas	15/1	482,496.00	15/1	482,496.00	-
76	76	**ASSISTANT PROFESSOR I**	Annabelle A. Dela Rama	15/1	482,496.00	15/1	482,496.00	-
77	77	**ASSISTANT PROFESSOR I**	Vacant	15/1	482,496.00	15/1	482,496.00	-
78	78	**ASSISTANT PROFESSOR I**	Joel D. Comaling	15/1	482,496.00	15/1	482,496.00	-
79	79	**ASSISTANT PROFESSOR I**	Allen Glen C. Matanda	15/1	482,496.00	15/1	482,496.00	-
80	80	**ASSISTANT PROFESSOR I**	Vacant	15/1	-	15/1	-	-
81	81	**ASSISTANT PROFESSOR I**	Vacant	15/1	-	15/1	-	-
82	82	**INSTRUCTOR V**	Vacant	16/1	522,720.00	16/2	527,952.00	5,232.00
83	83	**INSTRUCTOR V**	Vacant	16/1	-	16/1	-	-
84	84	**INSTRUCTOR V**	Vacant	16/1	-	16/1	-	-
85	85	**INSTRUCTOR V**	Vacant	16/1	-	16/1	-	-
86	86	**INSTRUCTOR V**	Vacant	16/1	-	16/1	-	-
87	87	**INSTRUCTOR V**	Vacant	16/1	-	16/1	-	-
88	88	**INSTRUCTOR V**	Vacant	16/1	-	16/1	-	-
89	89	**INSTRUCTOR III**	Crisostomo M. Arias	14/4	457,416.00	14/4	457,416.00	-
90	90	**INSTRUCTOR III**	Fhaila Donn C. Soniedo	14/2	448,608.00	14/2	448,608.00	-
91	91	**INSTRUCTOR III**	Christopher P. Gallos	14/2	448,608.00	14/2	448,608.00	-
92	92	**INSTRUCTOR III**	Irene A. Belleza	14/1	444,288.00	14/1	444,288.00	-
93	93	**INSTRUCTOR III**	Ma. Aiza C. Traya	14/1	444,288.00	14/1	444,288.00	-
94	94	**INSTRUCTOR III**	Bimbo G. Solayao	14/2	448,608.00	14/2	448,608.00	-
95	95	**INSTRUCTOR III**	Teofilo O. Montallana	14/1	444,288.00	14/1	444,288.00	-
96	96	**INSTRUCTOR III**	Dulce Amor C. Cutura	14/1	444,288.00	14/1	444,288.00	-
97	97	**INSTRUCTOR III**	Julie G. Silvano	14/1	444,288.00	14/1	444,288.00	-
98	98	**INSTRUCTOR III**	Reyna V. Turado	14/1	444,288.00	14/1	444,288.00	-
99	99	**INSTRUCTOR I**	Francis Jacob C. Tupas	12/3	393,804.00	12/4	397,296.00	3,492.00

100	100	**INSTRUCTOR I**	Franco B. Salamanca	12/3	₱ 393,804.00	12/4	₱ 397,296.00	₱	3,492.00
101	101	**INSTRUCTOR I**	John Artur V. Posas	12/3	393,804.00	12/3	393,804.00		-
102	102	**INSTRUCTOR I**	V a c a n t	12/2	390,348.00	12/2	390,348.00		-
103	103	**INSTRUCTOR I**	Medin P. Acala	12/3	393,804.00	12/3	393,804.00		-
104	104	**INSTRUCTOR I**	Nino Vic M. Beloy	12/3	393,804.00	12/3	393,804.00		-
105	105	**INSTRUCTOR I**	John Paul Adtoon	12/3	393,804.00	12/1	386,940.00		(6,864.00)
106	106	**INSTRUCTOR I**	V a c a n t	12/2	390,348.00	12/3	393,804.00		3,456.00
107	107	**INSTRUCTOR I**	V a c a n t	12/1	386,940.00	12/1	386,940.00		-
108	108	**INSTRUCTOR I**	Jasper V. Dulosa	12/1	386,940.00	12/1	386,940.00		-
109	109	**INSTRUCTOR I**	Mary Fe Almendra	12/1	386,940.00	12/2	390,348.00		3,408.00
110	110	**INSTRUCTOR I**	V a c a n t	12/1	386,940.00	12/2	390,348.00		3,408.00
111	111	**INSTRUCTOR I**	Alvin V. Advincula	12/3	393,804.00	12/3	393,804.00		-
112	112	**INSTRUCTOR I**	Robert John A. Novio	12/2	390,348.00	12/2	390,348.00		-
113	113	**INSTRUCTOR I**	Aryanne R. Querquez	12/2	390,348.00	12/3	393,804.00		3,456.00
114	114	**INSTRUCTOR I**	V a c a n t	12/2	390,348.00	12/2	390,348.00		-
115	115	**INSTRUCTOR I**	V a c a n t	12/2	390,348.00	12/2	390,348.00		-
116	116	**INSTRUCTOR I**	Eila Krista B. Traya	12/1	386,940.00	12/1	386,940.00		-
117	117	**INSTRUCTOR I**	Angelika P. Villamor	12/1	386,940.00	12/1	386,940.00		-
118	118	**INSTRUCTOR I**	Marlon B. Cainong	12/1	386,940.00	12/1	386,940.00		-
119	119	**INSTRUCTOR I**	Reynalee N. Padero	12/1	386,940.00	12/1	386,940.00		-
120	120	**INSTRUCTOR I**	Roxan B. Tidalgo	12/1	386,940.00	12/1	386,940.00		-
121	121	**INSTRUCTOR I**	Irish Ann A. Cabungcal	12/1	386,940.00	12/1	386,940.00		-
122	122	**INSTRUCTOR I**	Bruce L. Realino	12/1	386,940.00	12/1	386,940.00		-
123	123	**INSTRUCTOR I**	Nichols V. Torado	12/1	386,940.00	12/1	386,940.00		-
124	124	**INSTRUCTOR I**	Apple Mae L. Hermosilla	12/1	386,940.00	12/1	386,940.00		-
125	125	**INSTRUCTOR I**	Ronnel V. Muidera	12/1	386,940.00	12/1	386,940.00		-
126	126	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
127	127	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
128	128	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
129	129	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
130	130	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
131	131	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
132	132	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
133	133	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-
134	134	**INSTRUCTOR I**	V a c a n t	12/1	-	12/1	-		-

135	135	**INSTRUCTOR I**	Vacant	12/1	₱ -	12/1	₱ -	₱ -
136	136	**TEACHER II**	Clent Aby D. Ablanque	12/2	390,348.00	12/3	393,804.00	3,456.00
137	137	**TEACHER II**	Vacant	12/2	-	12/1	-	-
138	138	**TEACHER II**	Romulo D. Reas	12/2	390,348.00	12/3	393,804.00	3,456.00
139	139	**TEACHER II**	Kenneth S. Beronio	12/1	386,940.00	12/2	390,348.00	3,408.00
140	140	**TEACHER II**	Vacant	11/1	-	11/1	-	-
141	141	**INFORMATION ANALYST SYSTEM II**	Mark I. Castañas	16/1	-	16/1	522,720.00	522,720.00
142	142	**COMPUTER MAINTENANCE TECHNOLOGIST II**	Vacant	15/1	-	15/1	482,496.00	482,496.00
143	143	**COMPUTER PROGRAMMER I**	Gerry S. Gohil Jr.	15/1	482,496.00	15/1	482,496.00	-
144	144	**COMPUTER PROGRAMMER I**	Mark S. Simborio	15/1	482,496.00	15/1	482,496.00	-
145	145	**ADMINISTRATIVE ASSISTANT VI** (Computer Operator III)	Vacant	12/1	-	12/1	-	-
146	146	**COMPUTER OPERATOR I**	Vacant	9/1	278,712.00	9/1	-	(278,712.00)
147	147	**ELECTRICIAN I**	Vacant	6/1	-	6/1	-	-
148	148	**ELECTRICIAN I**	Johny M. Pacia	4/1	201,996.00	4/1	201,996.00	-
149	149	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Vacant	3/1	-	3/1	65,944.00	65,944.00
150	150	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Vacant	3/1	-	3/1	-	-
151	151	**ADMINISTRATIVE AIDE III** (Utility Worker II)	Vacant	3/1	-	3/1	-	-
152	152	**ADMINISTRATIVE AIDE III** (Laborer II)	Elaine T. De Paz	3/1	190,224.00	3/1	190,224.00	-
153	153	**WATCHMAN I**	Victor A. Corbes	2/1	179,100.00	2/1	179,100.00	-
154	154	**WATCHMAN I**	Donnie G. Pasadas	2/1	179,100.00	2/1	179,100.00	-
155	155	**WATCHMAN I**	Ruel Verra	2/1	179,100.00	2/1	179,100.00	-
156	156	**WATCHMAN I**	Teotimo E. Reyes Jr.	2/1	179,100.00	2/1	179,100.00	-
157	157	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Vacant	1/2	169,968.00	1/3	171,336.00	1,368.00
158	158	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Ma. Karen V. Almaden	1/1	-	1/1	168,732.00	168,732.00
159	159	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Oliver O. Lucion	1/1	-	1/1	168,732.00	168,732.00
160	160	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Vacant	1/1	-	1/1	168,732.00	168,732.00
161	161	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Vacant	1/1	-	1/1	-	-
162	162	**ADMINISTRATIVE AIDE I** (Utility Worker I)	Vacant	1/1	-	1/1	-	-
		TOTAL			₱ 32,407,380.00		₱ 35,201,952.00	₱ 2,794,572.00

Prepared :

CLEMELLE L. MONTALLANA, DM, CESE
Department Head

Reviewed by :

MARIA MARLY A. TISADO
Human Resource Management Officer

Approved :

LEMUEL GIN K. TRAYA
Local Chief Executive

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 36TH REGULAR SESSION OF THE 20TH HONORABLE SANGGUNIANG BAYAN OF ABUYOG, LEYTE HELD AT ITS SESSION HALL, LEGISLATIVE BUILDING MUNICIPAL COMPOUND, ABUYOG, LEYTE ON SEPTEMBER 8, 2026

PRESENT:

Hon. Dario P. Lleve	Municipal Vice Mayor, Prsdg. Officer
Hon. Lemuel Vincent D. Tan	SB Member, Prsdg. Pro-tempore
Hon. Felicito V. Topia, Jr.	SB Member
Hon. Ma. Amelia C. Gacis	SB Member
Hon. Ofelia K. Traya	SB Member
Hon. Rodulfo M. Cabias	SB Member, Floor Leader
Hon. Roy Percival M. Perez	SB Member
Hon. Patrocinio A. Risos, Jr.	SB Member
Hon. Erwin V. Belleza	SB Member
Hon. John Bill V. Traya	SB Member, ABC President
Hon. Melliza Jane C. Traya	SB Member, SK Fed. President

ABSENT:
None

RESOLUTION NO. 390, S. 2026

A RESOLUTION ADOPTING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 2 FOR CY 2026 EMBODIED IN THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) RESOLUTION NO. 07, S. 2026 OF THE MUNICIPALITY OF ABUYOG, LEYTE

WHEREAS, the Municipal Development Council (MDC) has submitted to this body copies of its Resolution No. 07, series 2026 duly approved in body by the MDC last August 12, 2026 adopting and endorsing Supplemental Investment Program (SIP) No. 02 for CY 2026 of the municipality of Abuyog, Leyte; and

WHEREAS, the said document as presented, after review is found to be in line with the development policies and priorities of the municipality and the Municipal Development Council in the total amount of **SEVENTY-SIX MILLION FOUR HUNDRED EIGHTEEN THOUSAND SIX HUNDRED SEVENTY-TWO PESOS AND NINETY FOUR CENTAVOS (P 76,418,672.94);**

WHEREAS, after a careful study and lengthy deliberation of the matter, be it

THEREFORE, upon motion of Honorable SB Member Rodulfo M. Cabias jointly seconded by Honorable SB Member Lemuel Vincent D. Tan and Honorable SB Member John Bill V. Traya.

RESOLVED AS IT IS HEREBY RESOLVED, to adopt as it is hereby adopted and approved Resolution No. 07, s. 2026 of the Municipal Development Council (MDC), Abuyog, Leyte

RESOLVED FURTHER, to let copies hereof be furnished to all agencies and offices concerned for their information and reference.

APPROVED: September 8, 2026

I HEREBY CERTIFY to the correctness of the foregoing Resolution.

ATTESTED:

JEANNETTE A. VALIDA
Secretary to the Sanggunian

HON. LEMUEL VINCENT D. TAN
SB Member, Prsdg. Pro-tempore

HON. FELICITO V. TOPIA, JR.
SB Member

HON. MA. AMELIA C. GACIS
SB Member

HON. OFELIA K. TRAYA
SB Member

HON. RODULFO M. CABIAS
SB Member, Floor Leader

HON. ROY PERCIVAL M. PEREZ
SB Member

HON. PATROCINIO A. RISOS, JR.
SB Member

HON. ERWIN V. BELLEZA
SB Member

HON. JOHN BILL V. TRAYA
SB Member/ ABC Fed. President

HON. MELLIZA JANE C. TRAYA
SB Member/ SK Fed. Pres.

APPROVED:

HON. DARIO P. LLEVE
Municipal Vice-Mayor, Presiding Officer

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

OFFICE OF THE MUNICIPAL MAYOR

RECEIVED
SANGGUNIAN BAYAN
BY:
DATE: 12 AUG 2026 4:20 P.M.
ABUYOG, LEYTE

August 12, 2026

The Sangguniang Bayan
Abuyog, Leyte

MBO - LGU ABUYOG, LEYTE
RECEIVED
SIGNATURE:
DATE: 12 AUG 2026 4:25 PM

Thru: **Hon. Dario P. Lleve**
Municipal Vice-Mayor & Presiding Chairman

Gentlemen/Ladies:

Greetings!

May I have the honor to submit the Supplemental Investment Program (SIP) No. 2 for Calendar Year 2026 of the Municipality of Abuyog, Leyte as embodied through MDC Resolution No. 01, entitled: **A RESOLUTION ADOPTING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 2 FOR CY 2026 OF THE MUNICIPALITY OF ABUYOG, LEYTE AND ENDORSING THE SAME FOR APPROVAL OF THE HONORABLE SANGGUNIANG BAYAN, ABUYOG, LEYTE.**

Thank you very much!

Very truly yours,

LEMUEL GIN K. TRAYA
Municipal Mayor

Enclosure:
Original MDC Resolution No.07, series of 2026

Republic of the Philippines
MUNICIPALITY OF ABUYOG
Province of Leyte

MUNICIPAL DEVELOPMENT COUNCIL (MDC)

EXCERPT FROM THE MINUTES OF THE REGULAR MEETING OF THE MEMBERS OF MUNICIPAL DEVELOPMENT COUNCIL (MDC) HELD AT THE TRAYA'S COMPOUND, BARANGAY STA. FE, ABUYOG, LEYTE ON **AUGUST 12, 2026**.

PRESENT:

Hon. Lemuel Gin K. Traya	Municipal Mayor
Hon. Rodulfo M. Cabias	SBM/ Committee on Budget, Appropriation and Finance
Hon. Jay Ralph Rebao	Punong Barangay (Anibongon)
Hon. Lourdes L. Castañas	Punong Barangay (Balinsasayao)
Hon. Romualdo N. Gonzaga	Punong Barangay (Balocawe)
Hon. Eufronio S. Dumas	Punong Barangay (Balocawehay)
Hon. Ronald U. Mabelin	Punong Barangay (Bayabas)
Hon. Alfredo A. Lamar	Punong Barangay (Buaya)
Hon. Eric A. Atienza	Punong Barangay (Buenavista)
Hon. Ma. Elisa C. Robin	Punong Barangay (Bunga)
Hon. Melissa P. Verona	Punong Barangay (Buntay)
Hon. Cesar M. Antoc	Punong Barangay (Burubud-an)
Hon. Noel A. Pepito	Punong Barangay (Cadac-an)
Hon. Rommel E. Gain	Punong Barangay (Cagbolo)
Hon. Noel C. Ojeda	Punong Barangay (Can-aporong)
Hon. Eliseo M. Arandia	Punong Barangay (Canmarating)
Hon. Leonides A. Cumpio	Punong Barangay (Can-uguib)
Hon. Ivy R. Poliquit	Punong Barangay (Capilian)
Hon. Christopher A. Elem	Punong Barangay (Combis)
Hon. Abner D. Luta	Punong Barangay (Dingle)
Hon. Rodelito M. Pensona	Punong Barangay (Guintagbucan)
Hon. Ric A. Papong	Punong Barangay (Hampipila)
Hon. Sammy A. Nicolas	Punong Barangay (Katipunan)
Hon. Rey P. Lauria	Punong Barangay (Lawaan)
Hon. Ruel L. Sumayang	Punong Barangay (Libertad)
Hon. Edmund U. Saño, Jr.	Punong Barangay (Loyonsawang)
Hon. Ma. Lorena R. Villacorte	Punong Barangay (Mag-atubang)
Hon. Jonryl D. Robin	Punong Barangay (Mahagna)
Hon. Arwin A. Pusa	Punong Barangay (Mahayahay)
Hon. Sofronio U. Cabahit	Punong Barangay (Maitum)
Hon. Louie T. Gacita	Punong Barangay (Malaguicay)
Hon. Rolly Cesar B. Magsoling	Punong Barangay (Matagnao)
Hon. Roland M. De Veyra	Punong Barangay (Nalibunan)
Hon. Jesthonie L. Macasa	Punong Barangay (Nebga)
Hon. Calixto M. Papong	Punong Barangay (New Taligue)
Hon. Rufo P. Aticaldo	Punong Barangay (Odiongan)
Hon. Elma N. Niñofranco	Punong Barangay (Pagsang-an)

Hon. Vicentico R. Yamon, Jr.	Punong Barangay (Paguite)
Hon. Vicente O. Colarte	Punong Barangay (Picas Sur)
Hon. Iglecerio R. Roche	Punong Barangay (Pilar)
Hon. Ma. Erlene R. Manto	Punong Barangay (Salvacion)
Hon. Narciso G. Tabudlong	Punong Barangay (San Francisco)
Hon. Almando S. Riños	Punong Barangay (San Isidro)
Hon. John Bill V. Traya	Punong Barangay (Sta. Fe)
Hon. Lorena S. Remandaban	Punong Barangay (Sta. Lucia)
Hon. Mila O. Soria	Punong Barangay (Sto. Niño)
Hon. Rodel T. Ruela	Punong Barangay (Tabigue)
Hon. Uldarico T. Francisco, Jr.	Punong Barangay (Tadoc)
Hon. Junwell D. Espiritu	Punong Barangay (Tib-o)
Hon. Roland G. Galenzoga	Punong Barangay (Tinalian)
Hon. Elmer R. Reyes	Punong Barangay (Victory)

Jude E. Dalino	President (QCCIA, Inc.-Canmarating)
Timoteo Tomines, Jr.	President (NITFA-Tinalian)
Maribel C. Asuncion	President (CTIA-Tabigue)
Antonio R. Corbeza, Jr.	President (SFRFA-Sta. Fe)
Nestor N. Gato	President (BAFACO-Balocawe)
Rene M. Portagaliza	President (ALIA-Paguite)
Angelito E. Elmido	President (STFA-Sto. Nino)
Aracelli A. Bonife	President (OFA-Odiongan)
Nida T. Israel	President (SICA-Capilian)
Mylene A. Papong	President (MIFA-Hampipila)
Alex R. Turalde	President (SAFA-Salvacion)
Azucena E. Bangalan	President (SWFA-Salvacion)
Norivy L. Almorin	President (BVfA-Burubud-an)
Ma. Luz P. Brao	President (MWFA-Matagnao)
Lito T. Erne	President (TFA-Tabigue)
Tito C. Gallos	President (SUHFA-Hampipila)
Jude B. Bangcore	President (COPSIA-Canmarating)
Anecita S. Mionda	President (BCFAC-Balinsasayao)
Clemente L. Tisado, Jr.	President (BAFA-Balocawe)
Roslin L. Chavez	President (AWTDA-Sto. Niño)
Rosemarie A. Naol	President (UBFA-Burubud-an)
Celerina B. Binueza	President (BACPOP FA-Paguite)
Adelaido B. Ruales, Jr.	President (BIA Inc.-Balocawehay)
Hanchel P. Ancheta	President (NWTF-Guintagbucan)
Ma. Vilma T. Modesto	President (MFA-Bunga)
Francisca P. Cinco	President (GFA-Guintagbucan)
Maria Cecilia R. Bartolay	President (PIFA-Barayong)
Aleser D. Amarilla	President (BGIA-Barayong)

ABSENT:

Hon. Mark Paul D. Risos	Punong Barangay (Alangilan)
Hon. Janice R. Tayum	Punong Barangay (Bagacay)
Hon. Bienvenido T. Lozada, Jr.	Punong Barangay (Bahay)
Hon. Bernabe M. De Veyra II	Punong Barangay (Barayong)

Hon. Erwin M. Peñaranda	Punong Barangay (Bito)
Hon. Lydia P. Suganob	Punong Barangay (Bulak)
Hon. Elesio C. Ranes	Punong Barangay (Kikilo)
Hon. Gad H. Elmido	Punong Barangay (Laray)
Hon. Naome V. Tabugon	Punong Barangay (Old Taligue)
Hon. Alipio C. Lamoste	Punong Barangay (Parasanon)
Hon. Edgar F. Pakig	Punong Barangay (Pinamanagan)
Hon. Juliet C. Felizarta	Punong Barangay (San Roque)
Hon. Ronald G. Mantilla	Punong Barangay (Tinocolan)
Hon. Annaliza O. Humang-it	Punong Barangay (Tuy-a)

Melecia T. Fernandez	President (ELCOFACO-Bunga)
Rosalinda G. Bayot	President (PSACFA-Picas Sur)
Elvira D. Sagrario	President (SRFFA-San Roque)
Gina T. Hugar	President (TWFA-Tinocolan)
Babelonio V. Tayum	President (BKFA-Bulak)
Roselyn B. Humang-it	President (CCNFA-Parasanon)
Francisco M. Ojeda	President (MAGPAKAON-Picas Sur)
Norma E. Quines	President (LFA-Laray)
Reo O. Abenoja	President (CFFA-New Taligue)

MDC RESOLUTION NO. 07, s. 2026

A RESOLUTION ADOPTING THE SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 2 FOR CY 2026 OF THE MUNICIPALITY OF ABUYOG, LEYTE AND ENDORSING THE SAME FOR APPROVAL OF THE HONORABLE SANGGUNIANG BAYAN, ABUYOG, LEYTE.

PRESENTED, before the Municipal Development Council (MDC) was the adoption of Supplemental Investment Program (SIP) No. 2 for CY 2026 of the Municipality of Abuyog, Leyte.

WHEREAS, Honorable Mayor Lemuel Gin K. Traya, Chairman of the Municipal Development Council, discussed the enumerated items in the Supplemental Investment Program (SIP) No. 2 for CY 2026 through a power point presentation and accepted questions from the floor;

WHEREAS, some members of the Council posed different suggestions and ask questions for clarifications as to the necessity of the appropriations and were answered by the Chairman and other Department Heads, which further strengthened the position of the Chair that these proposals were really needed for the growth and progress of the municipality;

WHEREAS, after a thorough study and mature deliberation of the council on the matter, be it

THEREFORE, upon motion of **Hon. John Bill V. Traya,** Punong Barangay of Barangay Sta. Fe, jointly seconded by **Hon. Sammy A. Nicolas,** Punong Barangay of Barangay Katipunan and **Mr. Alex R. Turalde**, President, Salvacion Active Farmers Association (SAFA) of Barangay Salvacion, in a special meeting of the Municipal Development Council (MDC), Abuyog, Leyte.

RESOLVED, AS IT IS HEREBY RESOLVED, to adopt and indorse the Supplemental Investment Program (SIP) No. 2 for CY 2026 of the Municipality of Abuyog, Leyte which included the specific programs, projects and activities for economic, social, and general services funded under the 20% Local Development Fund in the amount of **SEVENTY-SIX MILLION FOUR HUNDRED EIGHTEEN THOUSAND SIX HUNDRED SEVENTY-TWO & 94/100 PESOS ONLY (P 76,418,672.94)** as presented.

RESOLVED FURTHER, that copies of this resolution be forwarded to the Sangguniang Bayan, Abuyog, Leyte for its immediate and favorable action.

APPROVED: **AUGUST 12, 2026**

APPROVED IN BODY

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ELEANOR CHRISTINE D. BELTRAN
MPDC/MDC Secretariat

APPROVED:

LEMUEL GIN K. TRAYA
Municipal Mayor

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Aleser D. Amarilla
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2026 Supplemental Investment Program No. 1 (SIP No. 2)

By Program/ Project/Activity by Sector

As of August 2026

Province/City/Municipality/Barangay: ABUYOG, LEYTE

SIP REFERENCE CODE	PROGRAM/PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ IMPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (PhP.)				Amount of Climate Change Expenditure		Climate Change Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	CAPITAL OUTLAY (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
General Public Services Sector (1000)													
	Executive Governance Program												
1000-000-3-01-001-000-001	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Attorney III, SG 21/1 (September to December 2026)	Office of the Mayor	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Attorney III, SG 21/1 (September to December 2026)	General Fund	435,230.74			435,230.74			
1000-000-3-01-001-000-002	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Senior Cooperative Development Specialist, SG 18/1 (September to December 2026)	Office of the Mayor	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Senior Cooperative Development Specialist, SG 18/1 (September to December 2026)	General Fund	326,504.44			326,504.44			
1000-000-3-01-001-000-003	Additional Appropriation for Other Maintenance and Operating Expenses	Office of the Mayor	September	December	Additional Appropriation for Other Maintenance and Operating Expenses	General Fund		5,000,000.00		5,000,000.00			
1000-000-3-01-001-000-004	Rehabilitation of Abuyog Community College Firing Range	Office of the Mayor	September	December	Rehabilitation of Abuyog Community College Firing Range	General Fund			2,000,000.00	2,000,000.00			
1000-000-3-01-001-000-005	Purchase of 50 kVA Transformer	Office of the Mayor	September	December	50 kVA Transformer purchased	General Fund			185,500.00	185,500.00			
						Sub-Total PhP.	761,735.18	5,000,000.00	2,185,500.00	7,947,235.18			

SIP REFERENCE CODE	PROGRAM/PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ IMPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (PhP.)				Amount of Climate Change Expenditure		Climate Change Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	CAPITAL OUTLAY (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1000-000-3-01-001-000-006	Purchase of 37.5 kVA Transformer	Office of the Mayor	September	December	37.5 kVA Transformer purchased	General Fund			160,500.00	160,500.00			
1000-000-3-01-001-000-007	Purchase of 25 kVA Transformer	Office of the Mayor	September	December	25 kVA Transformer purchased	General Fund			125,000.00	125,000.00			
1000-000-3-01-001-000-008	Repair/Rehabilitation of Municipal Slaughterhouse (Repair of Roofing)	Office of the Mayor	September	December	Municipal Slaughterhouse (Repair of Roofing) repaired	General Fund			1,500,000.00	1,500,000.00			
1000-000-3-01-001-000-009	Purchase of Survey Instrument	Office of the Mayor	September	December	Survey Instrument purchased	General Fund			2,000,000.00	2,000,000.00			
Social Services Sector													
	Education Program												
3000-000-3-03-018-000-001	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Associate Professor I, SG 19/1 (September to December 2026)	**ACC**	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Associate Professor I, SG 19/1	General Fund	**356,273.74**			**356,273.74**			
3000-000-3-03-018-000-002	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Librarian III, SG 18/1 (September to December 2026)	**ACC**	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Librarian III, SG 18/1	General Fund	**326,504.44**			**326,504.44**			
						Sub-Total PhP.	**682,778.18**	**-**	**3,785,500.00**	**4,468,278.18**			

SIP REFERENCE CODE	PROGRAM/PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ IMPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (PhP.)				Amount of Climate Change Expenditure		Climate Change Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	CAPITAL OUTLAY (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
3000-000-3-03-018-000-003	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Assistant Professor III, SG 17/1 (September to December 2026)	ACC	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Assistant Professor III, SG 17/1	General Fund	302,755.96			302,755.96			
3000-000-3-03-018-000-004	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Guidance Counselor III, SG 13/1 (September to December 2026)	ACC	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Guidance Counselor III, SG 13/1	General Fund	227,777.50			227,777.50			
3000-000-3-03-018-000-005	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Administrative Officer II, SG 11/1 (September to December 2026)	ACC	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Administrative Officer II, SG 11/1	General Fund	203,113.90			203,113.90			
3000-000-3-03-018-000-006	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Administrative Aide III (Utility Worker II), SG 3/1 (September to December 2026)	ACC	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, Administrative Aide III (Utility Worker II), SG 3/1	General Fund	118,191.88			118,191.88			
3000-000-3-03-018-000-007	Additional Appropriation for Other Supplies and Materials Expenses	ACC	September	December	Additional Appropriation for Other Supplies and Materials Expenses	General Fund		5,000,000.00		5,000,000.00			
						Sub-Total PhP.	851,839.24	5,000,000.00		5,851,839.24			

SIP REFERENCE CODE	PROGRAM/PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ IMPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (PhP.)				Amount of Climate Change Expenditure		Climate Change Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	CAPITAL OUTLAY (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
3000-000-3-03-018-000-008	Additional Appropriation for Other Professional Services	ACC	September	December	Additional Appropriation for Other Professional Services	General Fund		5,000,000.00		5,000,000.00			
3000-000-3-03-018-000-009	Construction of the 4-Storey Tech-Voc Building (Phase I)	ACC	September	December	4-Storey Tech-Voc Building (Phase I) Constructed	General Fund			30,000,000.00	30,000,000.00			
3000-000-3-03-018-000-010	Upgrading of the ACC Open Gymnatorium (Phase I)	ACC	September	December	ACC Open Gymnatorium (Phase I) upgraded	General Fund			15,000,000.00	15,000,000.00			
3000-000-3-03-018-000-011	Purchase of 100 KVA Transformer Set	ACC	September	December	100 KVA Transformer Set purchased	General Fund			2,000,000.00	2,000,000.00			
	Social Services Program												
3000-000-3-02-005-000-001	Funding of Salary, Other Compensation & Benefit Contributions for Vacant Plantilla Position, LABOR & EMPLOYMENT OFFICER I, SG 11/1 (September to December 2026)	MSWDO	September	December	Funding of Salary, Other Compensation & Benefit Contributions for Vacant Plantilla Position, LABOR & EMPLOYMENT OFFICER I, SG 11/1	General Fund	203,113.90			203,113.90			
	Housing and Community Development												
3000-000-3-01-010-000-001	Installation of Streetlight Phase II, Brgy. Tadoc, Abuyog, Leyte	20% LDFP	September	December	Streetlight Phase II, Brgy. Tadoc, Abuyog, Leyte, installed	General Fund			1,000,000.00	1,000,000.00			
Economic Services Sector													
	Engineering Works and Infrastructures Services												
3000-000-3-01-010-000-001	Opening of Brgy. Road, Brgy. New Taligue, Abuyog, Leyte	20% LDFP	September	December	Opening of Brgy. Road, Brgy. New Taligue, Abuyog, Leyte	General Fund			2,000,000.00	2,000,000.00			
3000-000-3-01-010-000-002	Repair/Rehabilitation of Concrete pathway, Brgy. Mahayahay, Abuyog, Leyte	20% LDFP	September	December	Repair/Rehabilitation of Concrete pathway, Brgy. Mahayahay, Abuyog, Leyte	General Fund			1,000,000.00	1,000,000.00			
3000-000-3-01-010-000-003	Repair/Rehabilitation of Concrete Pathway, Brgy. Tadoc, Abuyog, Leyte	20% LDFP	September	December	Repair/Rehabilitation of Concrete Pathway, Brgy. Tadoc, Abuyog, Leyte	General Fund			1,000,000.00	1,000,000.00			
3000-000-3-01-010-000-004	Construction of Brgy. Road, Brgy. Matagnao, Abuyog, Leyte	20% LDFP	September	December	Brgy. Road, Brgy. Matagnao, Abuyog, Leyte constructed	General Fund			1,000,000.00	1,000,000.00			
					Sub-Total	**PhP.**	**203,113.90**	**5,000,000.00**	**53,000,000.00**	**58,203,113.90**			

SIP REFERENCE CODE	PROGRAM/PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ IMPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (PhP.)				Amount of Climate Change Expenditure		Climate Change Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	CAPITAL OUTLAY (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Other Services													
	Disaster Risk Reduction and Management Program												
9000-000-3-03-014-000-001	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, LOCAL DRRM ASSISTANT, SG 8/1 (September to December 2026)	MDRRMO	September	December	Funding of Salary, Other Compensations & Benefit Contributions for Vacant Plantilla Position, LOCAL DRRM ASSISTANT, SG 8/1 (September to December 2026)	General Fund	151,320.34			151,320.34			
						Sub-Total PhP.	151,320.34			151,320.34			
						GRAND TOTAL PhP.	2,447,672.34	15,000,000.00	58,971,000.00	76,418,672.34			

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