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

Item No.: 02
Date: NOV 25 2026

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
NOV 18 2026
Date

RELEASED
DATE: 11-16-26
NO. 272
BY:
PBO

October 27, 2026

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 Annual Budget FY 2027** of the **Municipality of MacArthur, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 01 series of 2026** with a total appropriation in the amount of **P188,456,927.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative to:
   - 1.1 PERA – Circular No. 2009-3
   - 1.2 Clothing Allowance – Budget Circular No. 2018-1
   - 1.3 RATA – Local Budget Circular No. 103
   - 1.4 Subsistence & Laundry Allowance – RA 7305 and AO No. 170
   - 1.5 Mid-Year Bonus – Budget Circular No. 2017-2
   - 1.6 Year-End Bonus and Cash Gift – Budget Circular No. 2016-4
   - 1.7 Hazard Pay – Establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Public Social Workers.
   - 1.8 Terminal Leave Benefits and Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2;
   - 1.9 Medical Allowance – Budget Circular 2024-6 dated December 12, 2024

2. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P505,000.00, shall be disallowed due to suspension of the implementation of Administrative Order (AO) No. 25 (s. 2011) and Executive Order (EO) No. 80 (s. 2012), and all relevant issuances related thereto wherein PEI is part of the Performance Based Incentive System (PBIS), as adopted in the latter issuance. As of date, no guidelines has been issued allowing the grant of PEI for FY 2027.

3. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 12009 and its Implementing Rules and Regulations and to the issuances of GPPB;

4. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;

5. That the Municipality of MacArthur adopted the Third Tranche Compensation Adjustment under Local Budget Circular No. 172 dated July 16, 2026 "Annex A-1 & A-6" and the implementation thereof shall conform to the said guidelines. Nevertheless, the total appropriation of some items for personal services benefits are less or in excess than the amount authorized by law, to wit:

Object of Expenditures	Per AO LPB Form 1	Authorized Rate	Excess / (Deficient)
PERA	2,304,000.00	2,328,000.00	-24,000.00
PEI	505,000.00	485,000.00	20,000.00

Accordingly, the excess appropriation is hereby disallowed for disbursement and shall be reverted back to the Unappropriated Balance. The deficient amount thereof P24,000.00 shall be provided in a supplemental budget.

6. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and the preparation of the Annual Investment Program (AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated March 8, 2007;

7. That the allocation of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 and it should not be less than required allocation;

8. That the utilization of confidential expenses of P200,000.00 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 Expenses;

9. That the proposed appropriation for Representation Allowance and Transportation Allowance (RATA) for the Local Youth Development Officer IV (LYDO IV) is disallowed, as the RATA is intended for Department Head and Assistant Department Head positions per LBC No. 157;

10. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

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

Compliance with CSC rules, DBM issuances and accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer

ON TRAVEL

AGNES C. RAFON
Provincial Planning and Development Coordinator -Designate

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
07 October 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 01, series of 2026 of the Municipality of MacArthur, Leyte, entitled: An Ordinance authorizing the Annual Budget of the Municipality of MacArthur, Leyte for Fiscal Year 2027 in the amount of One Hundred Eighty-Eight Million, Four Hundred Fifty-Six Thousand, Nine Hundred Twenty-Seven (P188,456,927.00), together with the Annual Investment Program (AIP) for Fiscal Year 2027 amounting to P3,543,080,000.00.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

10-8-26

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR
------oOo------

Office of the Sangguniang Bayan

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: OCT 06 2026
By:

ENDORSEMENT
October 6, 2026

Respectfully submitting to the Honorable Provincial Board for consideration and approval the herein Appropriation Ordinance No. 01, Series of 2026, AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF MACARTHUR, LEYTE FOR FISCAL YEAR 2027 IN THE AMOUNT OF ONE HUNDERED EIGHTY-EIGHT MILLION, FOUR HUNDRED FIFTY-SIX THOUSAND, NINE HUNDRED TWENTY-SEVEN (PHP188,456,927.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2027, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

MARIE STEPHANIE DE LA CRUZ- PULGA
Secretary to the Sanggunian

Legislative Building, Municipal Compound
Poblacion District I, MacArthur, Leyte, 6509
macarthur_legislative@yahoo.com

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR
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Office of the Sangguniang Bayan

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: OCT 06 2026
By:

Attested:

JESUS A. BARANDA
Municipal Vice Mayor

Concurred:

RAUL E. MUNDALA
SB Member

IRENEO G. REMANES JR.
SB Member

RONALD DOMINIC B. BABANTE
SB Member

TRINA C. BURAWIS
SB Member

JONATHAN T. BARQUIN
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SB Member

XANDRIX P. PANTIN
SB Member

GWENDOLYN M. BERISO
SB Member

JOSE A. BARANDA
Ex-Officio Member
President, Liga ng mga Barangay

RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

Approved:

RUDIN T. BABANTE
Municipal Mayor
Date Approved: OCT. 01, 2026

EXCERPT FROM THE MINUTES OF THE 62ND REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MACARTHUR, LEYTE HELD ON 28 SEPTEMBER 2026 AT THE MUNICIPAL SESSION HALL.

PRESENT:

Honorable Jesus A. Baranda	Vice Mayor, Presiding
Honorable Raul E. Mundala	SB Member
Honorable Ireneo G. Remanes Jr.	SB Member
Honorable Ronald Dominic B. Babante	SB Member
Honorable Trina C. Burawis	SB Member
Honorable Jonathan T. Barquin	SB Member
Honorable Victoriano T. Lazar	SB Member
Honorable Xandrix P. Pantin	SB Member
Honorable Gwendolyn M. Beriso	SB Member
Honorable Jose A. Baranda	Ex-Officio Member President, Liga ng mga Barangay
Honorable Ralph Martin P. Egos	Ex-Officio Member SKF President

ABSENT: None

APPROPRIATION ORDINANCE NO. 01
SERIES OF 2026

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF MACARTHUR, LEYTE FOR FISCAL YEAR 2027 IN THE AMOUNT OF ONE HUNDERED EIGHTY-EIGHT MILLION, FOUR HUNDRED FIFTY-SIX THOUSAND, NINE HUNDRED TWENTY-SEVEN (PHP188,456,927.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2027, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

INTRODUCED BY: Committee on Finance, Ways and Means
Chairman: Honorable Jonathan T. Barquin
Co-Chairman: Honorable Xandrix P. Pantin
Members: Honorable Ireneo G. Remanes Jr.
Honorable Victoriano T. Lazar

On motion of Honorable Jonathan T. Barquin duly seconded by all of the members present, be it

Legislative Building, Municipal Compound
Poblacion District I, MacArthur, Leyte, 6509
lgumacarthur_legislative@yahoo.com

Attested:

JESUS A. BARANDA
Municipal Vice Mayor

Concurred:

RAUL E. MONDALA
SB Member

IRENEO G. REMANES JR.
SB Member

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Ex-Officio Member
President, Liga ng mga Barangay

RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

Approved:

RUDIN T. BABANTE
Municipal Mayor
Date Approved: OCT. 01, 2026

Ordained by the Sangguniang Bayan of the Municipality of MacArthur, Leyte in Regular Session assembled:

Section 1. The Annual Budget of the Municipality of MacArthur, Leyte for Fiscal Year 2027 in the amount of ONE HUNDERED EIGHTY-EIGHT MILLION, FOUR HUNDRED FIFTY-SIX THOUSAND, NINE HUNDRED TWENTY-SEVEN PESOS (PHP188,456,927.00) covering the various expenditures for the operation of the Municipal Government for the year 2027 is hereby approved.

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

1. Local Budget Preparation Forms (LBPF) No. 1-7
2. Annual Investment Program FY 2027
3. Annual Operating Budget for Local Economic Enterprises

Section 2. Sources of Funds. Funds for the Annual Budget for Fiscal Year 2027 of the Municipal Government Unit of MacArthur, Leyte shall be as follows:

2.1.	**Local (Internal) Sources:**	
	Tax Revenue	PhP 3,850,000.00
	Non-Tax Revenue	PhP12,150,000.00
	Total Local Sources:	**PhP16,000,000.00**
2.2	**External Sources:**	
	National Tax Allotment (NTA)	PhP172,456,927.00
	Total External Sources:	**PhP172,456,927.00**
	TOTAL FUND SOURCE	**Php188,456,927.00**

Section 3. Use of Funds. The amount of ONE HUNDERED EIGHTY-EIGHT MILLION, FOUR HUNDRED FIFTY-SIX THOUSAND, NINE HUNDRED TWENTY-SEVEN PESOS (PHP188,456,927.00) is hereby appropriated for the Annual Budget of the Municipal Government of MacArthur, Leyte

Regular Offices

Office/Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Mayor's Office	12,659,383.98	7,631,837.64	4,432,000.00	24,723,221.62
MDRRMO	2,739,387.38	410,000.00	80,000.00	3,229,387.38

Attested:

JESUS A. BARANDA
Municipal Vice Mayor

Concurred:

RAULE MUNDALA
SB Member

IRENEO G. REMANES JR.
SB Member

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SB Member

JOSE A. BARANDA
Ex-Officio Member
President, Liga ng mga Barangay

RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

Approved:

RUPIN T. BABANTE
Municipal Mayor
Date Approved: Oct. 01, 2026

MPDO	1,961,318.48	318,100.44	80,000.00	2,359,418.92
Sangguniang Bayan Office	15,931,407.94	6,126,000.00	700,000.00	22,757,407.94
Secretary to the Sanggunian	1,917,419.62	402,000.00	80,000.00	2,399,419.62
Municipal Budget Office	2,243,540.96	656,000.00	80,000.00	2,979,540.96
Municipal Treasurer's Office	5,275,273.72	1,724,000.00	80,000.00	7,079,273.72
Municipal Accounting Office	2,620,250.66	964,800.00	80,000.00	3,665,050.66
Municipal Assessor Office	1,904,056.36	582,000.00	80,000.00	2,566,056.36
Municipal Civil Registry Office	1,968,763.50	580,000.00	80,000.00	2,628,763.50
Municipal Engineering Office	2,286,432.46	554,000.00	190,000.00	3,030,432.46
MSWDO	4,704,359.44	827,000.00	80,000.00	5,611,359.44
Municipal Agriculture Office	4,525,090.40	1,062,000.00	80,000.00	5,667,090.40
Municipal Health Office	8,918,343.32	1,310,000.00	80,000.00	10,308,343.32
MLGOO	488,231.88	305,000.00	-	793,231.88
PESO	3,047,146.66	392,000.00	80,000.00	3,519,146.66
TOTAL	73,190,406.76	23,844,738.08	6,282,000.00	103,317,144.84

Special Appropriation

Office/Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	

Legislative Building, Municipal Compound
Poblacion District I, MacArthur, Leyte, 6509
lgumacarthur_legislative@yahoo.com

Attested:

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Ex-Officio Member
SKF President

Approved:

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Municipal Mayor
Date Approved: OCT. 01, 2026

20% Development Fund			34,491,385.40	34,491,385.40
5% LDRRM Fund			9,420,346.35	9,420,346.35
5% GAD Program		9,370,346.35	50,000.00	9,420,346.35
Aid to Barangay		31,000.00	-	31,000.00
General Services Office Program		592,800.00	50,000.00	642,800.00
Human Resource Management Office Program		362,800.00	50,000.00	412,800.00
BAC Office Program		252,000.00	50,000.00	302,000.00
MENRO Office Program		352,800.00	50,000.00	402,800.00
Tourism Office Program		352,800.00	50,000.00	402,800.00
Repair and Maintenance of Government Facilities Program		4,253,227.12	-	4,253,227.12
Street Lighting Program		1,982,995.72	-	1,982,995.72
Plaza, Parks, and Monuments Program		2,051,535.34	-	2,051,535.34
Market Program		1,310,139.22	-	1,310,139.22
Slaughterhouse Program		660,000.00	-	660,000.00
Memorial Park Program		594,000.00	-	594,000.00
MacArthur Waterworks Program		5,267,964.00	50,000.00	5,317,964.00
Aid to Katarungang Pambarangay		16,000.00	-	16,000.00
Aid to Barangay Tanods/Security Services		50,000.00	-	50,000.00
PLEB Honorarium		50,000.00	-	50,000.00
Acquisition of Health		3,660,863.67	-	3,660,863.67

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SKF President

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Municipal Mayor
Date Approved: Oct. 01, 2026

Medicines/Medical Supplies/Medical Equipment				
Cultural Activity Fund		500,000.00	-	500,000.00
Founding Anniversary		1,000,000.00	-	1,000,000.00
Coconut and Palm Oil Industry Services		60,000.00	-	60,000.00
Fire Protection Services		331,468.99	-	331,468.99
Registration Services		60,000.00	-	60,000.00
13th Municipal Trial Court Legal Services		60,000.00	-	60,000.00
Prosecutor Services		120,000.00	-	120,000.00
Regional Trial Court Legal Services		60,000.00	-	60,000.00
Postal Services		60,000.00	-	60,000.00
Agrarian Reform Services		60,000.00	-	60,000.00
Philippine Coast Guard		60,000.00	-	60,000.00
Other Peace and Order Programs		901,000.00	-	901,000.00
Anti-Drug Campaign Program		70,000.00	-	70,000.00
Local Anti-Criminality Action Plan Program (LACAP)		70,000.00	-	70,000.00
DEVELOPMENT AND PLANNING PROGRAM		700,000.00	-	700,000.00
Budgeting and Planning Program		200,000.00	-	200,000.00
GENERAL REVISION PROGRAM		719,310.00	155,000.00	874,310.00
Recovery and Reintegration Program for Trafficked Persons Program		50,000.00	-	50,000.00
Sustainable livelihood			-	

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Concurred:

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President, Liga ng mga Barangay

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Ex-Officio Member
SKF President

Approved:

RUDIN T. BABANTE
Municipal Mayor
Date Approved: 07. 01, 2026

assistance to Individuals/4ps Graduate		150,000.00		150,000.00
Assistance to Individuals in Crisis Situation Program (AICS)		1,718,000.00	-	1,718,000.00
LGU-LED KC-NCDDP Program		1,520,000.00	-	1,520,000.00
Livestock Program		130,000.00	-	130,000.00
Fisheries Sector Program		542,000.00	-	542,000.00
KADIWA Program		120,000.00	-	120,000.00
Tractor/ Motorcycle Program		50,000.00	-	50,000.00
ALFARMDC Program		60,000.00	-	60,000.00
MAFC		140,000.00	-	140,000.00
TOTAL:		40,723,050.41	44,416,731.75	85,139,782.16

TOTAL APPROPRIATION: PHP188,456,927.00

Section 4. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Mayor and/or the Presiding Officer of the Sanggunian are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

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

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

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Attested:

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Municipal Vice Mayor

Concurred:

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Ex-Officio Member
SKF President

Approved:

RUDINT T. BABANTE
Municipal Mayor
Date Approved: Oct. 01, 2026

Priority in the Use of Personal Services Savings. Priority shall be given to the personnel benefits of local employees in the use of Personal Services savings.

Section 5. Separability Clause. If, for any reason, any section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not effected thereby shall continue to be in full force and effect.

Section 5. Effectivity. The provisions of this Appropriation Ordinance shall take effect on the 1st day of January, 2027.

ENACTED by the Sangguniang Bayan in session assembled on 28th day of September, 2026 at MacArthur, Leyte.

RESOLVED FINALLY, that copies of this appropriation ordinance together with the approved Annual General Fund Budget be submitted to the Office of the Sangguniang Panlalawigan, Province of Leyte for review and evaluation.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 01, Series of 2026, duly enacted by the Sangguniang Bayan Members of MacArthur, Leyte in session assembled on 28th day of September, 2026 at the Municipal Session Hall.

MARIE STEPHANIE DE LA CRUZ- PULGA
Secretary to the Sanggunian

Republic of the Philippines
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MUNICIPALITY OF MACARTHUR
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Office of the Sangguniang Bayan

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: OCT 06 2026
By:

ENDORSEMENT
October 6, 2025

Respectfully submitting to the Honorable Provincial Board for consideration and approval the herein Resolution No. 2026-129, A RESOLUTION APROVING THE ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF MACARTHUR, LEYTE FOR THE FISCAL YEAR 2027 WITH A TOTAL APPROPRIATIONS FROM THE *LOCAL SOURCE* IN THE AMOUNT OF FOUR HUNDRED NINETY-EIGHT MILLION, SEVEN HUNDRED ELEVEN THOUSAND, SEVEN HUNDRED THIRTY-ONE PESOS AND SEVENTY-FIVE CENTAVOS (PHP498,711,731.75) AND A TOTAL APPROPRIATIONS FROM THE *OUTSIDE SOURCE* IN THE AMOUNT OF THREE BILLION, FIVE HUNDRED FORTY-THREE MILLION, EIGHTY THOUSAND PESOS (PHP3,543,080,000.00) WITH A GRAND TOTAL OF FOUR BILLION, FORTY-ONE MILLION, SEVEN HUNDRED NINETY-ONE THOUSAND, SEVEN HUNDRED THIRTY-ONE PESOS AND SEVENTY-FIVE CENTAVOS (PHP4,041,791,731.75).

MARIE STEPHANIE DE LA CRUZ- PULGA
Secretary to the Sanggunian

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Office of the Sangguniang Bayan

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Ex-Officio Member
SKF President

Approved:

RUDINT. BABANTE
Municipal Mayor

EXCERPT FROM THE MINUTES OF THE 62ND REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MACARTHUR, LEYTE HELD ON 28 SEPTEMBER 2026 AT THE MUNICIPAL SESSION HALL.

PRESENT:

Honorable Jesus A. Baranda	Vice Mayor, Presiding
Honorable Raul E. Mundala	SB Member
Honorable Ireneo G. Remanes Jr.	SB Member
Honorable Ronald Dominic B. Babante	SB Member
Honorable Trina C. Burawis	SB Member
Honorable Jonathan T. Barquin	SB Member
Honorable Victoriano T. Lazar	SB Member
Honorable Xandrix P. Pantin	SB Member
Honorable Gwendolyn M. Beriso	SB Member
Honorable Jose A. Baranda	Ex-Officio Member President,Liga ng mga Barangay
Honorable Ralph Martin P. Egos	Ex-Officio Member SKF President

ABSENT: None

RESOLUTION NO. 2026-129

A RESOLUTION APROVING THE ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF MACARTHUR, LEYTE FOR THE FISCAL YEAR 2027 WITH A TOTAL APPROPRIATIONS FROM THE *LOCAL SOURCE* IN THE AMOUNT OF FOUR HUNDRED NINETY-EIGHT MILLION, SEVEN HUNDRED ELEVEN THOUSAND, SEVEN HUNDRED THIRTY-ONE PESOS AND SEVENTY-FIVE CENTAVOS (PHP498,711,731.75) AND A TOTAL APPROPRIATIONS FROM THE *OUTSIDE SOURCE* IN THE AMOUNT OF THREE BILLION, FIVE HUNDRED FORTY-THREE MILLION, EIGHTY THOUSAND PESOS (PHP3,543,080,000.00) WITH A GRAND TOTAL OF FOUR BILLION, FORTY-ONE MILLION, SEVEN HUNDRED NINETY-ONE THOUSAND, SEVEN HUNDRED THIRTY-ONE PESOS AND SEVENTY-FIVE CENTAVOS (PHP4,041,791,731.75)

WHEREAS, presented for consideration is the amount of Php34,491,385.40 for the 20% Local Development Fund; Php9,420,346.35 allocations for the 5% Calamity Fund;

Legislative Building, Municipal Compound
Poblacion District I, MacArthur, Leyte, 6509
lgumacarthur_legislative@yahoo.com

Attested:

JESUS A. BARANDA
Municipal Vice Mayor

Concurred:

RAUL E. MUNDALA
SB Member

IRENEO G. REMANES JR.
SB Member

RONALD DOMINIC B. BABANTE
SB Member

TRINA C. BURAWIS
SB Member

JONATHAN T. BARQUIN
SB Member

VICTORIANO T. LAZAR
SB Member

XANDRIX P. PANTIN
SB Member

GWENDOLYN M. BERISO
SB Member

JOSE A. BARANDA
Ex-Officio Member
President, Liga ng mga Barangay

RALPH MARTIN P. EGOS
Ex-Officio Member
SKF President

Approved:

RUDIN T. BABANTE
Municipal Mayor

PhP10,835,000.00 for the Gender and Development (GAD) Fund and Php500,000.00 allocation for the Aid to Barangay, and;

WHEREAS, the Local Chief Executive submitted priority program of expenditures duly concurred and strongly recommended by the Municipal Development Council through MDC Resolution No. 01 Series of 2026.

WHEREFORE on motion of Honorable Jonathan T. Barquin duly seconded by Honorable Ralph Martin P. Egos, Honorable Xandrix P. Pantin, Honorable Ireneo G. Remanes Jr., Honorable Raul E. Mundala, Honorable Trina C. Burawis, Honorable Victoriano T. Lazar, and Honorable Jose A. Baranda, be it

RESOLVED, TO APPROVE AS IT IS HEREBY APPROVED, THE ANNUAL INVESTMENT PROGRAM (AIP) OF THE MUNICIPALITY OF MACARTHUR, LEYTE FOR THE FISCAL YEAR 2027 WITH A TOTAL APPROPRIATIONS FROM THE *LOCAL SOURCE* IN THE AMOUNT OF FOUR HUNDRED NINETY-EIGHT MILLION, SEVEN HUNDRED ELEVEN THOUSAND, SEVEN HUNDRED THIRTY-ONE PESOS AND SEVENTY-FIVE CENTAVOS(PHP498,711,731.75) AND A TOTAL APPROPRIATIONS FROM THE *OUTSIDE SOURCE* IN THE AMOUNT OF THREE BILLION, FIVE HUNDRED FORTY-THREE MILLION, EIGHTY THOUSAND PESOS (PHP3,543,080,000.00) WITH A GRAND TOTAL OF FOUR BILLION, FORTY-ONE MILLION, SEVEN HUNDRED NINETY-ONE THOUSAND, SEVEN HUNDRED THIRTY-ONE PESOS AND SEVENTY-FIVE CENTAVOS (PHP4,041,791,731.75).

RESOLVED FINALLY, that, copies of this resolution be submitted to the Office of the Sangguniang Panlalawigan, Province of Leyte, through the Office of the Provincial Budget Officer, for review and evaluation.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

MARIE STEPHANIE DE LA CRUZ- PULGA
Secretary to the Sanggunian

Legislative Building, Municipal Compound
Poblacion District I, MacArthur, Leyte, 6509
lgumacarthur_legislative@yahoo.com

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MACARTHUR
-o0o-

BAGONG PILIPINAS

BUDGET MESSAGE

23 September 2027

Office of the Sangguniang Bayan
MacArthur, Leyte
RECEIVED
Date: 09-23-2026 Time: 8:24 A.M.
By: JUDITH L. [illegible]
PSO-10-2609-322

Honorable JESUS A. BARANDA
Municipal Vice-Mayor and Presiding Officer
The **HONORABLE MEMBERS**
Sangguniang Bayan
This Municipality

Gentlemen/Mesdames:

May I submit the Proposed Annual Budget for FY 2027 of the Municipal Government of this municipality for both the General Fund and Operation of Economic Enterprises pursuant to Section 318 of RA 7160.

A. INTRODUCTION

This Executive Budget was prepared after a thorough deliberation with all concerned offices/departments and interested citizens to make it an effective tool for equitably allocating the limited resources of government to the different sectors, thus making the budget an instrument for the economic and social upliftment of our people. We have substantially committed funds for the programs, projects, and activities needed for an efficient and effective delivery of the basic services enumerated in the Local Government Code.

It is important to stress at this point that the preparation of this Budget has been open to the public through private sector representation to make decisions more participative and democratic. This is also in keeping with the government's thrust for transparency and accountability in the budget-making process. We take full cognizance of the significant roles demonstrated by non-government organizations, and pre-budget preparation stage by way their membership in the Local Development Council Executive Committee.

In particular, the Council took active part in the review of the visions and goals in the Municipal Development Plan and prioritized projects in the Medium-Term Municipal Development Investment Program to address current needs and provide inputs to the formulation of the Annual Investment Program. These programs should have been duly approved by the Honorable Members of the Sangguniang Bayan. This Budget integrates the Municipal Development Plan into the expenditure program by proposing only those projects which have been ranked as top priority in the Annual Investment Program.

B. GOALS AND OBJECTIVES

The municipality expects to attain the following objectives during the plan period.

1. Continue to provide accessibility to all basic needs and services requirements to a realistic percentage of constituents of the municipality through the waterworks system and services.

2. Increase delivery of social and health care services.

3. Improve productivity in agriculture and aquaculture to ensure food sufficiency and lessen the incidence of poverty.

4. Uplift the social and economic conditions of the community thru increase income per capita.

C. FISCAL POLICIES:

1. More effective enforcement of the provisions Municipal Revenue Code and intensify information campaign strategies to attain local income targets.

2. Enforce revenue collection program both for current taxes and delinquencies.

3. Provide an updated real property tax maps for property identification.

4. Ensure optimum utilization of limited resources.

D. PROGRAM THRUST AND PRIORITIES:

Our total resources for the Budget Year 2027 have been estimated to reach **Php 188,456,927.00** wherein **Php 172,456,927.00** derived from NTA shares.

The revenue from local taxes and other income sources are projected at **Php 16,000,000.00** only. This shows that our municipality of MacArthur is still deemed dependent on NTA.

GENERAL PUBLIC SERVICES

Allocation for this sector is at **Php 100,745,659.28** or 53.46% of the total budget. The amount represents regular funding for PS, MOOE, & Capital Outlay.

HEALTH, SOCIAL SECURITY, SOCIAL SERVICES AND WELFARE

This sector allocated an amount in which includes funding for 100% Hazard Allowance for all Health Workers amounting to **Php 1,111,567.80.00** and Appropriation to Assistance to Individual in Crisis Situation amounting to **Php 1,718,000.00**.

The amount of **Php 38,175,595.46, or 20.26%** of the total budget is provided for the delivery of social services and welfare and GAD Initiative amounting to **Php 9,420,346.35 or 5%** was culled out from the total budget. Beneficiaries of this allocation are members of the marginalized sector of the community.

ECONOMIC SERVICES

The budget allocates **49,535,672.26 or 26.28%** to this sector of total LGU budget. The allocation includes development programs, projects and activities amounting to **Php 34,491,385.40** representing 20% of the total NTA of which were likewise utilized for the Development Projects and Food Security Program.

OTHER PROGRAM

The amount reserved for calamity and or unforeseen circumstances is **Php 9,420,346.35** representing 5% of the regular income sources. Aid to the 31 barangays at **Php 1,000.00** per barangay is provided in the total amount of **Php 31,000.00** and **Php 16,000.00** assistance to Katarunggang Pambarangay, and Barangay Tanod assistance at **Php 50,000.00**.

Also embodied in this document are priority programs, projects and activities which were not accommodated by our local source funds but can be possibly implemented through outside sourcing in the amount of **Php 3,543,080,000.00**. The total amount of this proposal is presented below:

LOCAL SOURCE	: **Php 188,456,927.00**
OUTSIDE SOURCE	: **Php 3,543,080,000.00**
TOTAL	:**Php 3,731,536,927.00**

E. DISTRIBUTION BY MAJOR EXPENSE CLASS

PERSONAL SERVICES

The total expenditures for Personal Services for the budget year is **Php 73,190,406.76.**

***Maintenance and Other Operating Expenses (MOOE) & Special Purpose Appropriation (SPA)**

The amount of **Php 23,844,738.08** has been set aside for MOOE and **Php 31,807,704.06** for Special Purpose Appropriation.

*** CAPITAL OUTLAY**

Expenditures for capital outlay amount to a total of **Php 40,773,385.00**. It includes **Php 34,491,385.40** provision for development projects funded from 20% Development Fund, purchase of office furniture and fixtures to the different offices has been set to **Php 6,282,000.00**.

F. OPERATION OF ECONOMIC ENTERPRISES

A. The proposed budget for the operation of the Economic Enterprise (Operation of Waterworks System and Services) in FY 2026 amounted to **Php 5,317,964.00**, allocated as follows:

PARTICULARS	**AMOUNT**	**% OF TOTAL**
PERSONAL SERVICES		
MOOE		
SPA	**5,317,964.00**	100.00
CAPITAL OUTLAY		
TOTAL	**5,317,964.00**	100.00
UNAPPROPRIATED BALANCE		

CONCLUSION:

Submitted together with this message are the Local Revenue and Expenditure Program and the Budget of Expenditures and Sources of Financing.

This budget proposal manifests our determination to lay a foundation for a greater and progressive municipality. May we always join hands together as we go about our mission of providing a brighter future for our constituents and I am confident that the realization of our specific plans, programs and activities are within our reach, thereby making MacArthur a more progressive, fully developed and a drug free municipality.

Very truly yours,

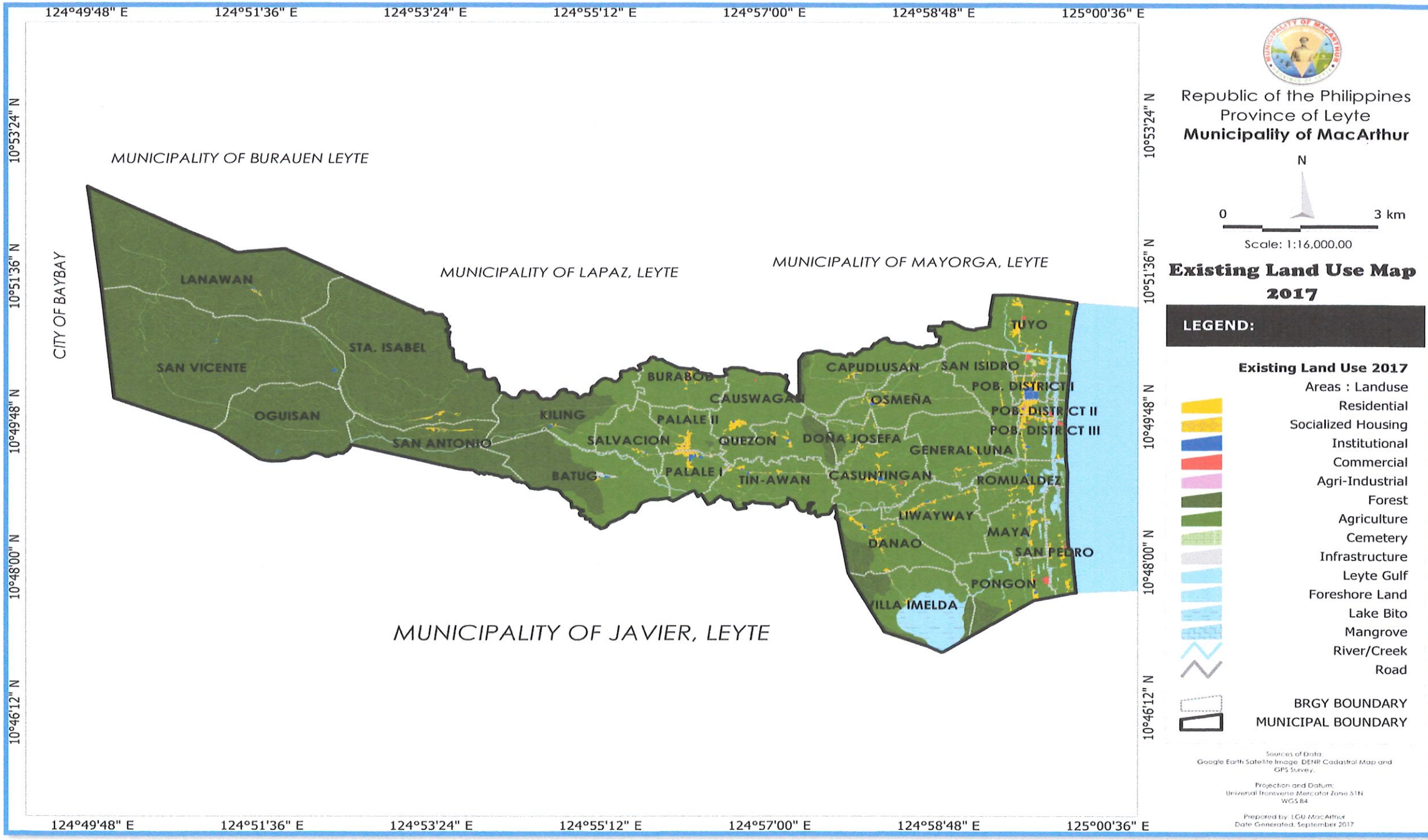
RUDIN T. BABANTE
Municipal Mayor

LOCAL EXPENDITURES PROGRAM

January 01, 2027 to December 31, 2027



'' A Budget dedicated for a Unified Change geared towards Socio - Economic growth and a Drug-Free Municipality ''


124°49'48" E
124°51'36" E
124°53'24" E
124°55'12" E
124°57'00" E
124°58'48" E
125°00'36" E
10°53'24" N
10°51'36" N
10°49'48" N
10°48'00" N
10°46'12" N
MUNICIPALITY OF BURAUEN LEYTE
CITY OF BAYBAY
MUNICIPALITY OF LAPAZ, LEYTE
MUNICIPALITY OF MAYORGA, LEYTE
MUNICIPALITY OF JAVIER, LEYTE
LANAWAN
STA. ISABEL
SAN VICENTE
OGUISAN
SAN ANTONIO
KILING
BURABOD
CAUSWAGAN
PALALE II
SALVACION
QUEZON
BATUG
PALALE I
TIN-AWAN
CAPUDLUSAN
SAN ISIDRO
OSMEÑA
DOÑA JOSEFA
GENERAL LUNA
CASUNTINGAN
TUYO
POB. DISTRICT I
POB. DISTRICT II
POB. DISTRICT III
ROMUALDEZ
LIWAYWAY
MAYA
DANAO
SAN PEDRO
PONGON
VILLA IMELDA
Republic of the Philippines
Province of Leyte
Municipality of MacArthur
N
0
3 km
Scale: 1:16,000.00
Existing Land Use Map 2017
LEGEND:
Existing Land Use 2017
Areas : Landuse
Residential
Socialized Housing
Institutional
Commercial
Agri-Industrial
Forest
Agriculture
Cemetery
Infrastructure
Leyte Gulf
Foreshore Land
Lake Bito
Mangrove
River/Creek
Road
BRGY BOUNDARY
MUNICIPAL BOUNDARY
Sources of Data:
Google Earth Satellite Image; DENR Cadastral Map and GPS Survey.
Projection and Datum:
Universal Transverse Mercator Zone 51N
WGS 84
Prepared by: LGU-MacArthur
Date Generated: September 2017

GENERAL INTRODUCTION

HISTORY OF MACARTHUR, LEYTE

This name MacArthur can be traced back to the liberation of the Philippines form the hands of the Japanese forces by the Americans. As an expression of gratitude, six years after Gen. Douglas MacArthur landed at Leyte Beach, the Leyteños through the effort of the late Daniel Z. Romualdez, then congressman of the first district of Leyte named the town after its liberator.

The history of MacArthur covers a struggle that was both political and social. In the later part of the 19th century. MacArthur was a flourishing village called bagacay, bamboo species, because of the abundance of the plant in the locality. Its first inhabitants were the families of Gabion, Matol, Echavez, Moquia, Jervoso and Galo who came from the neighboring towns of Abuyog. Tolosa, Tanuan and Burauen Abuyog were their mother town.

The name bagacay was then changed to Tarragona by the parish priest of Abuyog. Fr. Bernardo Tapyol who chose the name in the honor of his native city in Spain. Sometimes in 1998, Tarragona became an independent town with Anastacio Jervoso as Captain then chief executive of the municipality. That was when the Spanish Government changed hands in the short-lived Philippine Republic. Leyte was then under the governorship of Gen. Mijica, Military Governor of Leyte. This local government however indeed with the short-lived Philippine Republic thus returned to its former status of a barrio.

With the advent of the Second World War, Senator Jose Veloso proclaimed Tarragona as a municipality with Antonio Matoza as Mayor, Fabian Pantin as Vice Mayor, Calixta Matoza as Municipal Secretary, Alejandro Nuevas as Municipal Treasurer, and Marciano Lumbre as Chief of Police. The Population of the Municipality was approximately 12,000 and composed of the following barrios: Osmena, Capudlosan, Causwagan, Pongon, Danao, Casuntingan, Tuyo, San Isidro, Maya, Pinocawan, Batug, Kiling, Palale, Liwayway, Burabod, Gen. Luna, Calzada, Bugho, Manarog, Pondoc and Tinawan.

When the American Liberation forces arrived in 1944, the municipality collapsed and returned to its former status as barrio. The People re-petitioned President Sergio Osmena to make Tarragona as municipality again, but it did not materialize. In 1947, the people organized the "Barrio Tarragona for the Regular Town League. After the National Election in 1949, Daniel Z. Romualdez sponsored House Bill 141 creating the municipality of MacArthur with the seat of the Municipal Government at Tarragona. It was vetoed by then President Elpidio Quirino. It was later followed up by Congressman Romualdez and Governor Catalina Landia. Finally, the President issued Executive Order No. 324, which created the Municipality of MacArthur, Leyte on June 17, 1950. Now the Municipality of MacArthur composes of the following barangays: Pob. 1,2&3, San Pedro, Pongon, Maya, Romualdez, Liwayway, Danao, Villa Imelda, Tuyo, San Isidro, Gen. Luna, Casuntingan, Dona Josefa, Osmena, Quezon, Tin-awan, Palale 1& 2, Causwagan, Salvacion, Batug, Kiling, Sta. Isabel, San Antonio, San Vicente, Lanawan, Oguisan, Burabod and Capudlosan.

BUDGET PREFACE

Calendar Year 2027 Proposed Annual Budget estimated at **Php 188,456,927.00**. MacArthur is an agricultural municipality with coconut and rice as its major products. The municipality is seemingly still dependent on National Tax Allotment shares as its main source of revenue to provide for the growing needs of services it should cater to its constituents. The NTA shares represent **91.69%** or **Php 172,456,927.00** of the total estimated income while **8.49%** or an amount of **Php 16,000,000.00** representing the Local Revenue.

The Local Expenditure Program Allocates **Php 100,745,659.28** or **53.46%** for General Services, Economic Services amounting to **Php 49,535,672.26 or 26.281%** and funding for Social Services is set at **Php 38,175,595.46 or 20.26%** of the total estimated budget.