Item No.: 03

Date: NOV 17 2026

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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 10 2026
By:

# PROVINCIAL BUDGET OFFICE

November 10, 2026

RELEASED
DATE: 11-10-26
NO. 243
BY:
PBO

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

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Annual Budget FY 2027** of the **Municipality of Mahaplag, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 26-005** with a total appropriations in the amount of **PHP209,831,436.00** 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. 2024-1
   - 1.3 RATA – Local Budget Circular No. 157
   - 1.4 Subsistence Allowance – RA 7305 and AO No. 170
   - 1.5 Mid-Year Bonus – Budget Circular No. 2017-2
   - 1.6 Year-End Benefits – Budget Circular No. 2016-4
   - 1.7 Overtime Pay – that the payment shall be given consistent with the provision of CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015
   - 1.8 Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2
   - 1.9 Hazard Pay – establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and Magna Carta for Public Social Workers and payment shall likewise strictly adhere to the said requirements
   - 1.10 Terminal Leave Benefits – CSC Guidelines and Budget Circular No. 2016-2
   - 1.11 That the grant of honorarium to the Board of Directors shall be subject to existing guidelines
   - 1.12 Medical Allowance - Budget Circular No. 2024-6 dated December 12, 2024
2. That all positions in the plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. That LGU Mahaplag shall accomplish LBP Forms No. 3 (Plantilla of Personnel) under column Current Year Authorized Rate/Annum the correct Step Increment consistent with the Authorized Rate/Annum found under LBC 165 Salary Schedule;

4. That the Municipality of Mahaplag is hereby reminded of the same review action issued in FYs 2026 Annual Budget, to wit;
    a) That the position of Executive Assistant V is not among those enumerated government officials under LBC No. 157 who are entitled to Representation Allowance (RA) and Transportation Allowance (TA). Thereby, the RATA provision for the Executive Assistant V shall be disallowed;

5. That the appropriation for salaries to officials and employees implementing the Third Tranche Compensation Adjustment for Local Government Personnel is in accordance to the provisions of Local Budget Circular No. 172 dated July 16, 2026 and the authorized rates thereof under Annex "A-1" & "A-5". Nevertheless, the total appropriation of some items for personal services benefits are in excess than the amount authorized by law, to wit:

| Object of Expenditures | Per AO LBP Form I | Authorized Rate | Excess |
|---|---|---|---|
| Salaries | 43,247,387.00 | 43,226,112.00 | 21,275.00 |
| Representation Allowance | 2,121,600.00 | 2,040,000.00 | 81,600.00 |
| Traveling Allowance | 2,121,600.00 | 2,040,000.00 | 81,600.00 |
| Mid Year Bonus | 3,697,605.00 | 3,695,832.00 | 1,773.00 |
| Year End Bonus | 3,697,605.00 | 3,695,832.00 | 1,773.00 |
| PhilHealth Contribution | 1,105,188.00 | 1,099,174.80 | 6,013.20 |
| Retirement & Life Ins. Premiums | 5,324,551.00 | 5,321,993.08 | 2,552.92 |
| **TOTAL** | **61,315,536.00** | **61,118,948.88** | **196,587.12** |

Accordingly, the excess appropriation is hereby disallowed for disbursement in the total amount of P196,587.12 and shall be reverted back to the Unappropriated Balance.

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 that the preparation of the Annual Investment Program (AIP)shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016;

7. That the procurement of Goods, Supplies, Equipment, Civil Works and other related services shall be made in accordance with the provisions of of RA 12009 and its implementing Rules and Regulations and to the issuances of GPPB;

8. That the Special Purpose Appropriations of the different Programs and Projects are all allocated under one account title, "Other Maintenance and Operating Expenses". It is therefore recommended that the said appropriation shall be disaggregated according to their purpose Programs/Projects/Activities and applicability using the Chart of Accounts of the Commission on Audit.

9. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P465,000.00, 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 2027;

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

11. That disbursement of funds shall be for the specific purposes for which they have been appropriated pursuant to Sections 335 &336 of RA 7160.

Attention is hereby directed to the local officials with regards to the provisions of Section 56 of RA 7160 which states that, *"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 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 Government Assistant
Department Head
PPDC Designate

MAHAPLAG AB 2027
ETherese




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

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1ST INDORSEMENT**
15 September 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 26-006** of the **Municipality of Mahaplag, Leyte**, entitled: An Ordinance Approving the **General Fund Annual Budget for Fiscal Year 2027 amounting to Two Hundred Nine Million Eight Hundred Thirty-One Thousand Four Hundred Thirty-Six Pesos only (P209,831,436.00)**, together with the **Annual Investment Program (AIP) for CY 2027 in the amount of P209,831,436.00.**

**FLORINDA JILL S. UYVICO**
Secretary to the Sanggunian

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Mahaplag
-o0o-

# Office of the Sangguniang Bayan

## TRANSMITTAL

September 10, 2026

**FLORINDA JILL S. UYVICO**
Provincial Government Department Head
Secretary to the Sangguniang Panlalawigan
Office of the Sangguniang Panlalawigan
Province of Leyte
Tacloban City

Attention: Records Office

Madam:

Transmitting to your good office this duly approved **Municipal Ordinance No. 26-005** (General Fund Annual Budget for F.Y. 2027) and **SB Resolution No. 2026-0116** of the Municipality of Mahaplag for review by the Sangguniang Panlalawigan of the Province of Leyte, as follows:

1. **MUNICIPAL ORDINANCE NO. 26-005:** AN ORDINANCE APPROVING THE GENERAL FUND ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF MAHAPLAG, IN THE PROVINCE OF LEYTE, FOR FISCAL YEAR 2027 AMOUNTING TO TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY (₱209,831,436.00).

2. **SB RESOLUTION NO. 2026-0116:** A RESOLUTION ADOPTING THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) RESOLUTION NO. 2 SERIES OF 2026 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE ENTITLE "A RESOLUTION APPROVING THE ANNUAL INVESTMENT PLAN (AIP) ANNUAL BUDGET FOR CALENDAR YEAR 2027 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE AMOUNTING TO TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY (Php. 209,831,436.00)."

Thank you and more power.

Respectfully yours,

**ATTY. JASON P. ALONZO**
Board Secretary V

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Mahaplag
-o0o-

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: SEP 15 2026
By:

# OFFICE OF THE SANGGUNIANG BAYAN

**EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MAHAPLAG, LEYTE HELD ON SEPTEMBER 7, 2026, AT THE SESSION HALL OF THE MUNICIPAL HALL, BRGY. POBLACION, MAHAPLAG, LEYTE.**

**PRESENT:**

| | | |
|---|---|---|
| HON. MYRA P. SOLIS | - | Municipal Vice Mayor/Presiding Officer |
| HON. GLENN H. BARTOLINI | - | Sangguniang Bayan Member |
| HON. AIDA L. DIZON | - | Sangguniang Bayan Member |
| HON. JOSE T. AMARADO II | - | Sangguniang Bayan Member |
| HON. JEFFREY M. RELEVO | - | Sangguniang Bayan Member |
| HON. HARLIN O. GONZAGA | - | Sangguniang Bayan Member |
| HON. EDGARDO R. CAMASIN | - | Ex officio Sangguniang Bayan Member<br>President, Liga Ng Mga Barangay |
| HON. REINA ROSE A. DEDAL | - | Ex officio Sangguniang Bayan Member<br>President, Sangguniang Kabataan Federation |

**ABSENT:**

| | | |
|---|---|---|
| HON. MARK L. ALONZO | - | Sangguniang Bayan Member |
| HON. ARLENE O. GIGANTO | - | Sangguniang Bayan Member |

## MUNICIPAL ORDINANCE NO. 26-005

**AN ORDINANCE APPROVING THE GENERAL FUND ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF MAHAPLAG, IN THE PROVINCE OF LEYTE, FOR FISCAL YEAR 2027 AMOUNTING TO TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY (₱209,831,436.00)**

**BE IT ENACTED**, as it is hereby enacted, by the Sangguniang Bayan of Mahaplag, Leyte, in session assembled:

**Section 1.** Pursuant to Section 319 and other pertinent provisions of Republic Act 7160 otherwise known as the Local Government Code of 1991, the Sangguniang Bayan of Mahaplag, Leyte hereby enact, through this Ordinance, the General Fund Annual Budget of the Local Government Unit of Mahaplag, in the Province of Leyte, for the ensuing Fiscal Year 2027 on the basis of the estimates of income and expenditures submitted by the Local Chief Executive.

**Section 2.** The total amount of this General Fund Annual Budget for Fiscal Year 2027 is **Two Hundred Nine Million Eight Hundred Thirty-One Thousand Four Hundred Thirty-Six Pesos (₱209,831,436.00)**, which include the following budgetary requirements, as follows:

1. Personal Services - ₱72,465,127.00

| | | |
|---|---|---|
| 2. Maintenance and Other Operating Expenses | - | ₱85,880,449.00 |
| 3. Capital Outlay | - | ₱ 1,000,000.00 |
| 4. Special Purpose Appropriation | - | ₱50,485,860.00 |
| **Total Budget Appropriation** | | **₱209,831,436.00** |

The Special Purpose Appropriation includes the following:

| | | |
|---|---|---|
| 1. 20% Economic Development Fund | - | ₱39,966,288.00 |
| 2. 5% Local Disaster Risk Reduction Management Fund | - | ₱10,491,572.00 |
| 3. Provision of Municipal Aide to Barangays | - | ₱ 28,000.00 |
| **Total Special Purpose Appropriation** | | **₱50,485,860.00** |

**Section 3.** The following budget documents are hereby incorporated and made integral part of this Ordinance, as follows:

1. Budget of Expenditures and Sources of Financing;
2. Programmed Appropriation and Obligation by Object of Expenditure;
3. Programmed Appropriation and Obligation for Special Purpose Appropriations;
4. Plantilla of LGU Personnel Fiscal Year 2027;
5. Mandate, Mission, Vision, Major Final Output, Performance Indicators, and Targets Fiscal Year 2027;
6. Statement of Indebtedness;
7. Statement of Statutory and Contractual Obligations and Budgetary Requirements Fiscal Year 2027;
8. Statement of Fund Allocation by Sector Calendar Year 2027;
9. Calendar Year 2027 Annual Investment Program (AIP);
10. Municipal Development Council (MDC) Resolution No. 2 Series of 2026 with the Minutes of Meeting and Attendance Sheet;
11. Work and Financial Plan for the 20% Development Fund, AIP 2027;
12. Municipal Disaster Risk Reduction and Management Council (MDRRMC) Resolution No. 01 Series of 2026; and
13. Work and Financial Plan for Disaster Risk Reduction Management Council 2027 /Local Disaster Risk Reduction and Management Fund Investment Plan (LDRRMFIP), Calendar Year 2027.

**Section 4.** The Local Chief Executive and the Presiding Officer of the Sangguniang Bayan, pursuant to Section 336 of the Local Government Code of 1991 and Article 454 (b) of the Implementing Rules and Regulations of the Local Government Code of 1991, are authorized by this Ordinance to augment any item in this annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

**Section 5.** For the purpose of this Ordinance, "Savings" is defined as the portions or balances as of any given point in the fiscal year of any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity, or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absence without pay.

On the other hand, "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.

**Section 6.** The disbursement of the funds under this Ordinance shall be in accordance with law and with the existing accounting and auditing rules and procedures.

**Section 7. SEPARABILITY CLAUSE.** If, for any reason, any section or provision of this Ordinance is disallowed in the budget review or declared invalid by proper authorities, the other sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

**Section 8. EFFECTIVITY CLAUSE.** This Ordinance shall take effect on January 1, 2027.

**ENACTED** on this 7th day of September 2026 in Mahaplag, Leyte.

*I hereby certify to the correctness of the foregoing ordinance.*

**ATTY. JASON L. ALONZO**
Board Secretary V

***ENACTED BY THE SANGGUNIANG BAYAN MEMBERS:***

**HON. GLENN H. BARTOLINI**
SB Member

**HON. AIDA L. DIZON**
SB Member

**HON. JOSE T. AMARADO II**
SB Member

**HON. JEFFREY M. RELEVO**
SB Member

**HON. HARLIN O. GONZAGA**
SB Member

**HON. EDGARDO R. CAMASIN**
President, Liga Ng Mga Barangay

**HON. REINA ROSE A. DEDAL**
President, Sangguniang Kabataan Federation

***ATTESTED BY:***

**HON. MYRA P. SOLIS**
Municipal Vice Mayor/ Presiding Officer

***APPROVED BY:***

**HON. RONALDO T. LLEVE**
Municipal Mayor
Date of Approval: _____

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Mahaplag
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# SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MAHAPLAG, LEYTE HELD ON SEPTEMBER 7, 2026, AT THE SESSION HALL OF THE MUNICIPAL HALL BUILDING, BRGY. POBLACION, MAHAPLAG, LEYTE.**

| | | | |
|---|---|---|---|
| Present: | HON. MYRA P. SOLIS | - | Municipal Vice Mayor /Presiding Officer |
| | HON. GLENN H. BARTOLINI | - | Sangguniang Bayan Member |
| | HON. AIDA L. DIZON | - | Sangguniang Bayan Member |
| | HON. JEFFREY M. RELEVO | - | Sangguniang Bayan Member |
| | HON. JOSE T. AMARADO II | - | Sangguniang Bayan Member |
| | HON. HARLIN O. GONZAGA | - | Sangguniang Bayan Member |
| | HON. EDGARDO R. CAMASIN | - | Ex officio Sangguniang Bayan Member<br>President, Liga Ng Mga Barangay |
| | HON. REINA ROSE A. DEDAL | - | Ex officio Sangguniang Bayan Member<br>President, Sangguniang Kabataan Federation |
| Absent: | HON. MARK L. ALONZO | - | Sangguniang Bayan Member |
| | HON. ARLENE O. GIGANTO | - | Sangguniang Bayan Member |

## RESOLUTION NO. 2026-0116

**A RESOLUTION ADOPTING THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) RESOLUTION NO. 2 SERIES OF 2026 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE ENTITLE "A RESOLUTION APPROVING THE ANNUAL INVESTMENT PLAN (AIP) ANNUAL BUDGET FOR CALENDAR YEAR 2027 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE AMOUNTING TO TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY (Php. 209,831,436.00)"**

On motion by **HON. AIDA L. DIZON** and duly seconded by **ALL OF THE MEMBERS PRESENT**, and duly approved during the session, there being a quorum, by the affirmative votes of **ALL OF THE MEMBERS PRESENT** of the Sangguniang Bayan of Mahaplag;

**BE IT RESOLVED**, as it is hereby resolved, to **ADOPT** the **Municipal Development Council (MDC) Resolution No. 2 Series of 2026** of the Municipality of Mahaplag entitled *"A RESOLUTION APPROVING THE ANNUAL INVESTMENT PLAN (AIP) ANNUAL BUDGET FOR CALENDAR YEAR 2027 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE AMOUNTING TO TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY (Php. 209,831,436.00);"*

**RESOLVED FURTHER**, to furnish copies of this Resolution No 2026-0116 to all offices concerned for their information and appropriate action.

**APPROVED** this 7th day of September 2026.

*CERTIFIED CORRECT:*

**ATTY. JASON L. ALONZO**
Board Secretary V

*ATTESTED TO BE DULY APPROVED:*

**HON. MYRA P. SOLIS**
Municipal Vice Mayor/ Presiding Officer

*APPROVED BY:*

**HON. RONALDO T. LLEVE**
Municipal Mayor

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MAHAPLAG
oOo

BAGONG PILIPINAS

# OFFICE OF THE MUNICIPAL MAYOR

June 2, 2026

**THE HONORABLE MEMBERS**
Sangguniang Bayan of Mahaplag
Mahaplag, Leyte

**Ladies/Gentlemen:**

Submitting herewith, the **General Fund Annual Budget FY 2027**, in the amount of **Two Hundred Nine Million Eight Hundred Thirty-One Thousand Four Hundred Thirty-Six Pesos (Php. 209,831,436.00) Only,** together with the **CY 2027 Annual Investment Program (AIP)** in the amount of **(Php. 209,831,436.00).**

For your appropriate action please.

Thank You & Mabuhay,

Very truly yours,

**HON. RONALDO T. LLEVE**
Municipal Mayor

RECEIVED
DATE June 2, 2026
TIME 11:13 AM

# GENERAL FUND
# ANNUAL BUDGET
# FISCAL YEAR 2027
*MAHAPLAG, LEYTE*

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Republic of the Philippines
MUNICIPALITY OF MAHAPLAG
Province of Leyte
oOo
Office of the Municipal Mayor

BAGONG PILIPINAS

# BUDGET MESSAGE

May 29, 2026

**THE HONORABLE MEMBERS**
Sangguniang Bayan
Mahaplag, Leyte

**Gentlemen/Ladies:**

Respectfully submitting herewith, for your authorization, the proposed **General Fund Annual Budget** for **Fiscal Year 2027 amounting** to **Two Hundred Nine Million Eight Hundred Thirty-One Thousand Four Hundred Thirty-Six Pesos (Ph209,831,436.00)** as mandated under Section 318 of Republic Act No. 7160 also known as the Local Government Code of 1991 and all other issuances relative to budgeting that were conscientiously adhered to.

**INTRODUCTION:**



Primary consideration of the budget allocation for FY 2027 is based on our Comprehensive Municipal Development Plan which set our vision to attain the goals and objectives geared towards the improvement of basic and social services delivery, as well as for the continued growth and economic prosperity of the municipality.

This year's Executive Budget was prepared and crafted in a thorough process and scrupulous deliberation among all local offices/departments and various stakeholders in strict adherence to the government's thrust for transparency and accountability in the planning and budgeting process. Within this budget, lies our hope for a positive transformation that will strengthen the foundation for stability and inclusive growth, but most of all a peaceful, progressive and healthy constituents.

Based on the estimates from the existing local or internal sources and the estimated National Tax Allotment received by the LGU for Fiscal Year 2027, total estimated resources for appropriation amounting **Two Hundred Nine Million Eight Hundred Thirty-One Thousand Four Hundred Thirty-Six Pesos (Ph209,831,436.00)** breakdown as follows:

| | | | |
|---|---|---|---|
| a.) | Local or Internal Sources | - | P 10,000,000.00 |
| b.) | External Source (NTA) | - | 199,831,436.00 |
| | | | **P 209,831,436.00** |

Full provision has been made for all statutory and contractual obligations of the LGU enumerated as follows:

a.) The twenty percent (20%) Development Fund (DF) in the amount of Thirty-Nine Million Nine Hundred Sixty-Six Thousand Two Hundred Eighty-Eight Pesos (P39,966,288.00) is appropriated for various development projects while Ten Million Four Hundred Ninety-One Thousand Five Hundred Seventy-Two Pesos (Ph10,491,572.00) which represent Five Percent (5%) of the total regular estimated income appropriated for the Local Disaster Risk Reduction

and Management Fund (LDRRMF) intended to cover expenditures that may arise in times of calamities/disasters, such as, but not limited to land slide & flooding due to typhoon and also earthquake.

b.) As a 3rd class municipality, the 45% PS Cap of the LGU is Seventy-Eight Million Three Hundred Four Thousand Four Hundred Nineteen Pesos (P78,304,419.00). The total actual PS requirements for FY 2027 is Seventy-Two Million Four Hundred Sixty-Five Thousand One Hundred Twenty-Seven Pesos (P72,465,127.00). However, vacant funded positions amounting to Eleven Million Eight Hundred Sixty-Six Thousand Two Hundred Eighty-Three Pesos (P11,866,283.00) under Personal Services, is considered as waived items.

**Exhibit 1**

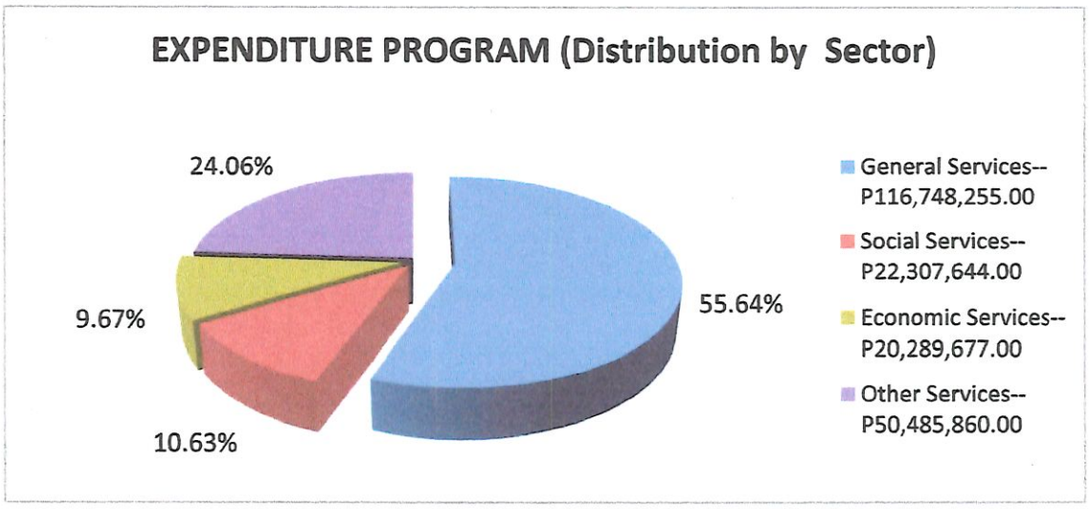
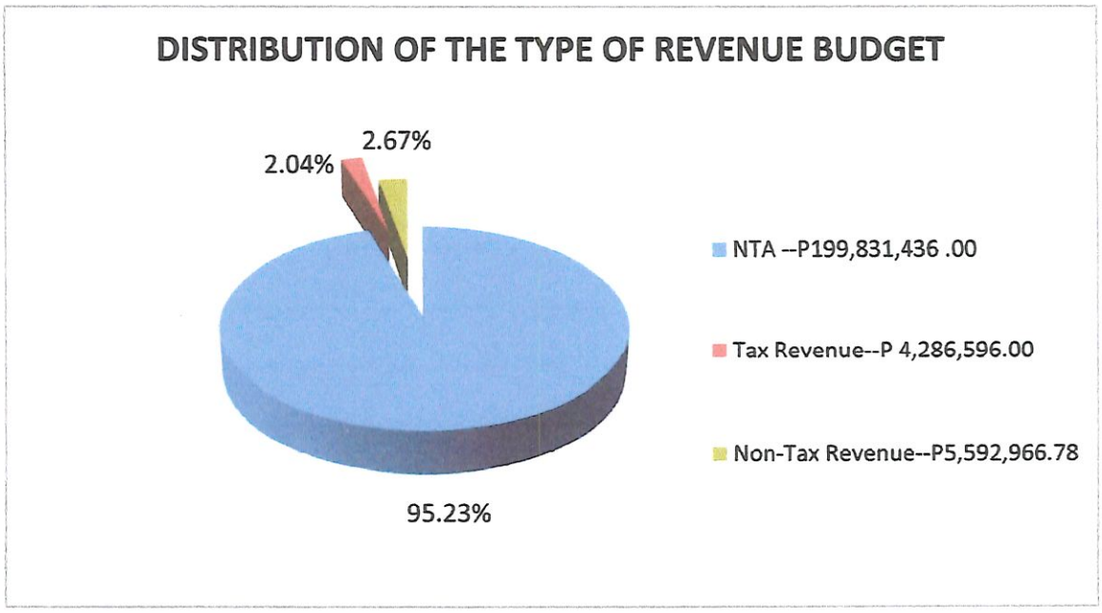





**Exhibit 2**




**GOALS AND OBJECTIVES**

This municipality expects to attain the following goals and objectives during the plan period:

**Goals:**

- ✓ Increase Local Revenue Collection Efficiency Rate

- ✓ Strengthen and re-activate the Local Special Bodies (LSB) and other Councils
- ✓ Enhancement delivery of basic economic and social services

**Specific Objectives:**

- ✓ Establish the i-Tax System
- ✓ Increase agricultural production
- ✓ Promote a harmonious and sound environment
- ✓ Encourage and give incentives to investors
- ✓ Boost eco-tourism and other local economic enterprise
- ✓ Peaceful, Progressive & Healthy Mahaplaganon

**FISCAL POLICIES**

Achieving one of the goals set and objectives identified which is to improve Local Revenue Collection Efficiency Rate, following measures shall be observed:

- Enhance Tax Collection Efficiency thru vigorous tax information campaigns, tax collection efforts with full administrative support and applicable judicial remedies
- Review and update existing Municipal Tax Revenue Code and impose strict implementation on it
- Continue Prudent Fiscal Administration
- Adopt BPLS (Business Permits and Licensing System) streamlining
- Encourage investors to invest by giving incentives



**DISTIBUTION BY MAJOR EXPENSE CLASS**

**Personal Services (PS)**

The amount of Seventy-Two Million Four Hundred Sixty-Five Thousand One Hundred Twenty-Seven Pesos (P72,465,127.00) is the total projected expenditure for Personal Services (PS), which is equivalent to 35% of the total budget for FY 2027. Meanwhile, vacant funded positions amounting to Eleven Million Eight Hundred Sixty-Six Thousand Two Hundred Eighty-Three Pesos (P11,866,283.00) under Personal Services is considered as waived items.

**Maintenance and Other Operating Expenses (MOOE)**

The amount of Eighty-Five Million Eight Hundred Eighty Thousand Four Hundred Forty-Nine Pesos (P85,880,449.00) has been allocated for Maintenance and Other Operating Expenses (MOOE), which is equivalent to 41% of the total budget. MOOE provides the basic needs in the operations & functions of the respective offices in the municipal government for the implementation of the target PPA's and for its effective and efficient delivery of basic services for the general welfare of the constituents, as mandated in Sections 16 and 17 of the Republic Act 7160 also known as the Local Government Code of 1991.

Also, as mandated by law, the Local Government Unit of Mahaplag, likewise, include projects, programs and activities (PPAs) that attributes and built-in within the budget level the following plans, to wit:

- Gender and Development
- Senior Citizens and Person with Disabilities
- HIV/AIDS Prevention & Care
- COVID & Other Health Related PPA's
- Local Council for the Protection of Children
- Local Climate Change Action Plan
- Peace and Order and Public Safety
- Local Nutrition Action Plan
- Annual Cultural Development Plan

- Programs to Address Illegal Drugs Problem

**Capital Outlay (CO)**

The amount of One Million Pesos (P1,000,000.00) or .48% of the total budget is allocated for the procurement of various office equipment of the LGU, under Capital Outlay (CO).

**Special Purpose Appropriation (SPA):**

The amount of Fifty Million Four Hundred Eighty-Five Thousand Eight Hundred Sixty Pesos (Ph50,485,860.00) has been allotted for Special Purpose Appropriation representing 23.52% of this year's budget, to wit:

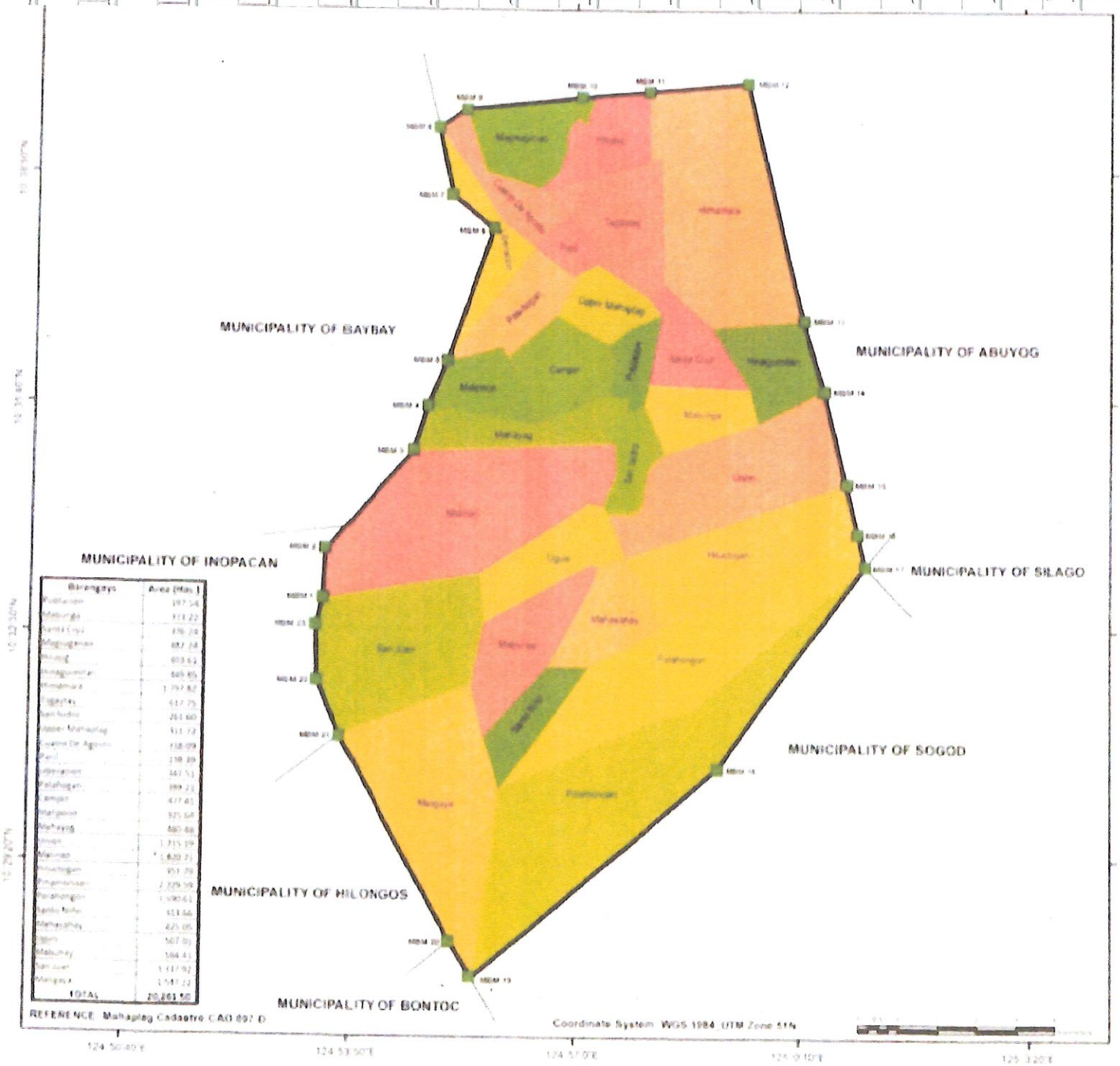
| | |
|---|---|
| • 5% Local Disaster Risk Reduction Management Fund | ₱ 10,491,572.00 |
| • 20% Development Fund | 39,966,288.00 |
| • Mandatory Aid to Barangay | 28,000.00 |
| | **₱ 50,485,860.00** |

**CONCLUSION:**

Honorable Members of the Sangguniang Bayan, this FY 2027 Executive Budget is a clear manifestation of our determination to establish a strong foundation for a better and improved local government unit and with your unyielding support and cooperation, we will succeed in realizing and attaining our goals and objectives as well as provide a promising and improve the lives of our constituents.

Very truly yours,

**HON. RONALDO T. LLEVE**
Municipal Mayor




# MUNICIPALITY OF MAHAPLAG

**Province of Leyte**
**Region 8**

1:100,000

Municipal Area: 20,261.50 Hectares

## ADMINISTRATIVE MAP

### LEGEND

- Municipal Boundary Monument
- Mahaplag Cadastral
- Municipal Boundary

**Mahaplag Barangays**

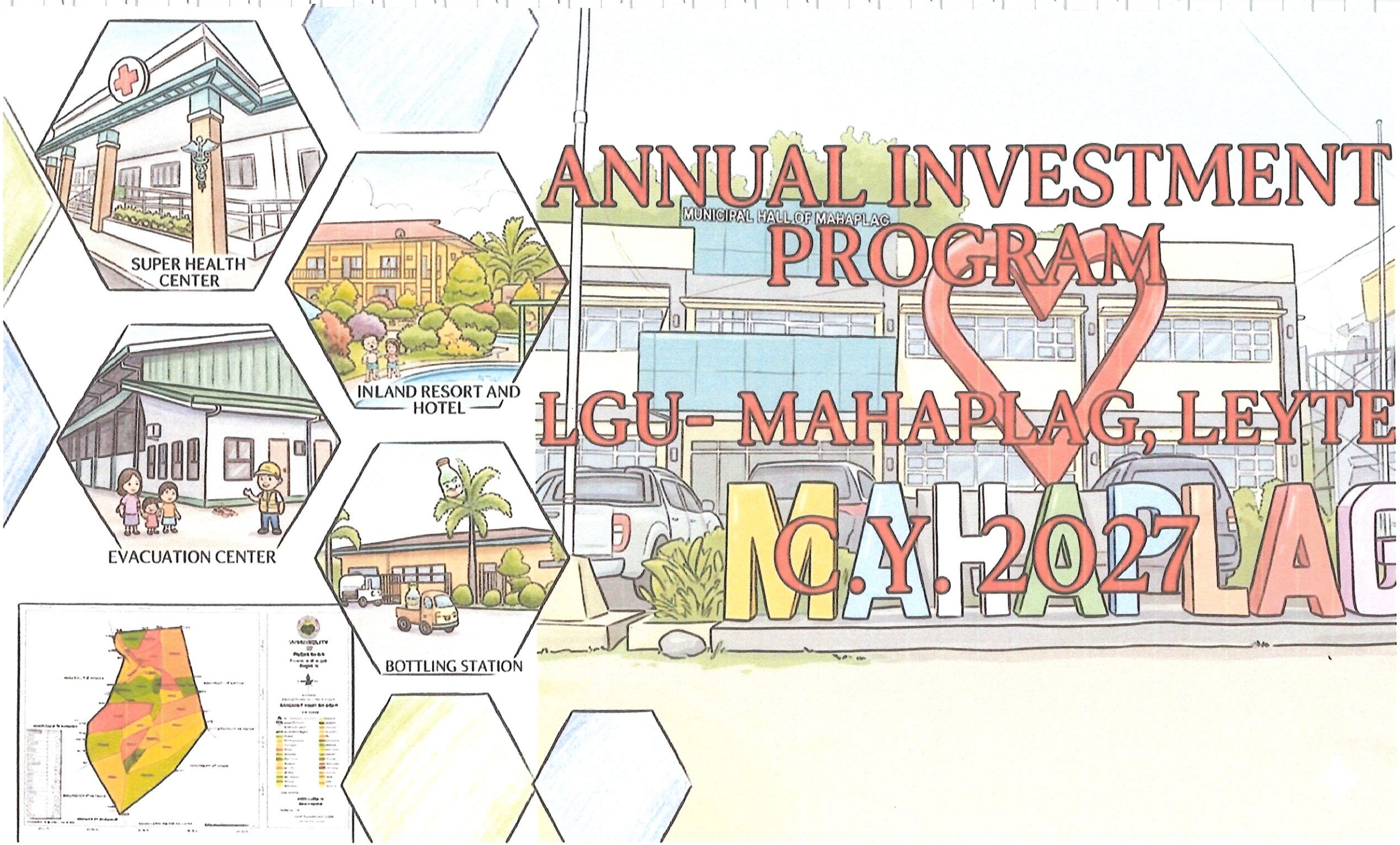
- Campon
- Cuatro De Agosto
- Hinuctangan
- Hiubo
- Hohoanhan
- Hinagumtan
- Liberacion
- Mahuhay
- Malunga
- Magsuganan
- Mahayag
- Mahayahay
- Malitbog
- Matalao
- Malagason
- Palalagan
- Pero
- Poblacion
- Potlatan
- Salvacion
- San Juan
- Santa Cruz
- Santo Nino
- Tagpatan
- Ugbus
- Union
- Upper Mahaplag

Prepared by

**ALAN C. LOREJAS**
MPDC-Designate

Approved by

HON. RONALDO T. LLEVE
MUNICIPAL MAYOR


SUPER HEALTH CENTER
INLAND RESORT AND HOTEL
EVACUATION CENTER
BOTTLING STATION
ANNUAL INVESTMENT PROGRAM
MUNICIPAL HALL OF MAHAPLAG
LGU- MAHAPLAG, LEYTE
C.Y.2027

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | Implementing Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| *1000-000-3* | *General Services* | | | | | | | | | | | | | |
| 1000-000-3-01-001-001-000-001 | **Executive Services-** Supervision, Control & Monitor Project Implementation | MO | 1/1/2027 | 12/31/2027 | Project implementation controlled, monitored & supervised | Gen Fund | 10,326,367.00 | 51,621,966.00 | 0.00 | 1,000,000.00 | **62,948,333.00** | | | |
| 1000-000-3-01-001-006-000-001 | **Disaster Risk Reduction & Mgnt.-** Setting of direction, development, implementation, coordination & performs DRRM PPAs & related | DRRMO/ MO | 1/1/2027 | 12/31/2027 | Functions and responsibilities related to DRRM done | Gen Fund | 582,698.00 | 1,272,107.00 | 0.00 | 0.00 | **1,854,805.00** | | | |
| 1000-000-3-01-002-001-000-001 | **Legislative Services-** Enact Resolutions & Ordinances and other policies related thereto | MV/SB | 1/1/2027 | 12/31/2027 | Resolutions and Ordinances enacted | Gen Fund | 18,996,861.00 | 4,807,000.00 | 0.00 | 0.00 | **23,803,861.00** | | | |
| 1000-000-3-03-001-001-000-001 | **Administrative Services-** Proper recording & keeping of Personnel records, 201 files | HRMO | 1/1/2027 | 12/31/2027 | Personnel records, 201 files properly kept and recorded | Gen Fund | 1,506,771.00 | 762,000.00 | 0.00 | 0.00 | **2,268,771.00** | | | |
| 1000-000-3-01-009-001-000-001 | **Planning & Dev't. Coord. Services-** Project Planning, Monitoring & Development | MPDC | 1/1/2027 | 12/31/2027 | Project Planning & Development | Gen Fund | 2,257,467.00 | 318,000.00 | 0.00 | 0.00 | **2,575,467.00** | | | |
| 1000-000-301-012-001-000-001 | **Civil Registry Services-** Registration of Births, Deaths and Marriages | LCR | 1/1/2027 | 12/31/2027 | Births, Deaths and Marriages registered | Gen Fund | 1,506,771.00 | 636,000.00 | 0.00 | 0.00 | **2,142,771.00** | | | |
| 1000-003-3-03-013-001-000-001 | **General Services-** Incharge of Inventory and proper recording of serviceable and unserviceable office equipment and other properties of the LGU | GSO | 1/1/2027 | 12/31/2027 | Serviceable and unserviceable office equipment and other properties of the LGU properly recorded | Gen Fund | 0.00 | 636,000.00 | 0.00 | 0.00 | **636,000.00** | | | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementin Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| 1000-000-3-01-008-001-000-001 | **Budgeting Services-** Prepare Annual & Supplemental Budget & performs other functions | MBO | 1/1/2027 | 12/31/2027 | Annual and Supplemental Budget prepared | Gen Fund | 1,596,657.00 | 530,000.00 | 0.00 | 0.00 | **2,126,657.00** | | | |
| 1000-000-3-01-007-001-000-001 | **Accounting Services-** Recording & Posting of all transactions and disbursements of the LGU | MACCO | 1/1/2027 | 12/31/2027 | Transactions and disbursements of the LGU recorded and posted | Gen Fund | 2,331,225.00 | 742,000.00 | 0.00 | 0.00 | **3,073,225.00** | | | |
| 1000-000-3-01-005-001-000-001 | **Treasury Services-** Collections of RPT and other applicable fees | MTO | 1/1/2027 | 12/31/2027 | Collections of RPT and other | Gen Fund | 6,115,306.00 | 842,063.00 | 0.00 | 0.00 | **6,957,369.00** | | | |
| 1000-000-3-01-006-001-000-001 | **Assessment of Real Property Services-** Appraisal & Assessment of real properties | MASSO | 1/1/2027 | 12/31/2027 | Real properties appraised and assessed | Gen Fund | 1,526,996.00 | 742,000.00 | 0.00 | 0.00 | **2,268,996.00** | | | |
| 1000-000-3-01-007-013-000-001 | **Auditing Services-** Audit all transactions and disbursements of the LGU and barangays | MO/MACCO | 1/1/2027 | 12/31/2027 | All transactions and disbursements of the LGU and barangays audited | Gen Fund | | 230,000.00 | 0.00 | 0.00 | **230,000.00** | | | |
| 1000-000-3-01-008-014-000-001 | **Street Cleaning-** Cleaning and maintenance of municipal buildings and its surroundings | MO | 1/1/2027 | 12/31/2027 | Municipal buildings and its surroundings cleaned and maintained | Gen Fund | | 4,484,000.00 | 0.00 | 0.00 | **4,484,000.00** | | | |
| 1000-000-3-01-009-015-000-001 | **Garbage Collection-** Responsible for proper waste disposal, segregation and collection of garbage | MO | 1/1/2027 | 12/31/2027 | Garbage properly disposed, segregated and collected | Gen Fund | | 1,378,000.00 | 0.00 | 0.00 | **1,378,000.00** | | | |
| ***sub-total*** | | | | | | | ***46,747,119.00*** | ***69,001,136.00*** | 0.00 | ***1,000,000.00*** | ***116,748,255.00*** | ***0.00*** | ***0.00*** | |
| ***3000-200-3*** | ***Social Services*** | | | | | | | | | | | | | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementin Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| 3000-200-3-02-005-001-000-001 | **Social Welfare & Dev't.-** Provide technical assistance & Incharge for GAD-related program, senior citizens, PWDs & other related social services programs | MSWD | 1/1/2027 | 12/31/2027 | Technical services for GAD-related programs, senior citizens, PWDs & other social services programs provided | Gen Fund | 4,355,929.00 | 2,733,000.00 | 0.00 | 0.00 | **7,088,929.00** | | | |
| 3000-200-3-01-011-002-000-001 | **Health Services-** Provide maternal & health care services to the constituents | RHU | 1/1/2027 | 12/31/2027 | Maternal & health care services provided to the constituents | Gen Fund | 12,178,325.00 | 3,040,390.00 | 0.00 | 0.00 | **15,218,715.00** | | | |
| ***sub-total*** | | | | | | | ***16,534,254.00*** | ***5,773,390.00*** | 0.00 | ***0.00*** | ***22,307,644.00*** | ***0.00*** | ***0.00*** | |
| ***8000-000-3*** | ***Economic Services*** | | | | | | | | | | | | | |
| 8000-000-3-02-003-001-000-001 | **Agriculture Services-** Provide technical assistance to livelihood programs; fingerlings & animal dispersal to target beneficiaries | MA | 1/1/2027 | 12/31/2027 | Technical assistance to livelihood programs provided; fingerlings & animals dispersed to target beneficiaries | Gen Fund | 3,478,589.00 | 2,309,000.00 | 0.00 | 0.00 | **5,787,589.00** | | | |
| 8000-000-3-01-010-001-000-001 | **Engineering Services-** Provide technical assistance in the preparation of the Program of Works for LGU and | ME | 1/1/2027 | 12/31/2027 | Technical assistance in the preparation for the POWs of LGU & Brgys provided | Gen Fund | 1,547,553.00 | 1,060,000.00 | 0.00 | 0.00 | **2,607,553.00** | | | |

Annex C

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementing Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| 8000-000-3-03-000-001-001-000 | **Waterworks System-** Maintain the smooth operation of the water system & collection of billings | MMWS | 1/1/2027 | 12/31/2027 | Smooth operation of the water system maintained including collection of billings | Gen Fund | 1,506,903.00 | 3,242,000.00 | 0.00 | 0.00 | **4,748,903.00** | | | |
| 8000-000-3-03-000-001-002-000 | **Operation of Market-** Maintain the smooth operation for market collections and rentals | MTO/MO | 1/1/2027 | 12/31/2027 | Operation for market collections and rentals maintained | Gen Fund | 2,216,431.00 | 130,000.00 | 0.00 | 0.00 | **2,346,431.00** | | | |
| 8000-000-3-03-000-001-003-000 | **Operation of Slaughterhouse-** Maintain the smooth operation for the collection of fees and rentals including its maintenance | MTO/MO | 1/1/2027 | 12/31/2027 | Operation for collection of fees and rentals including its maintenance maintained | Gen Fund | 434,278.00 | 448,000.00 | 0.00 | 0.00 | **882,278.00** | | | |
| 8000-000-3-03-000-001-004-000 | **Inland Resort Hotel-** Maintain the smooth operations of the hotel, accommodation, collection of bills and other fees | Inland Resort | 1/1/2027 | 12/31/2027 | Operations for the hotel, collection of bills & other fees maintained | Gen Fund | 0.00 | 2,923,923.00 | 0.00 | 0.00 | **2,923,923.00** | | | |
| 8000-000-3-03-000-001-005-000 | **Bottling-** Maintain the office building and its machineries | Bottling | 1/1/2027 | 12/31/2027 | Office building and its machineries maintained | Gen Fund | 0.00 | 993,000.00 | 0.00 | 0.00 | **993,000.00** | | | |
| ***sub-total*** | | | | | | | ***9,183,754.00*** | ***11,105,923.00*** | 0.00 | ***0.00*** | ***20,289,677.00*** | ***0.00*** | ***0.00*** | |
| ***Total*** | | | | | | | ***72,465,127.00*** | ***85,880,449.00*** | | ***1,000,000.00*** | ***159,345,576.00*** | ***0.00*** | ***0.00*** | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementin Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| **Others (Special Purpose Appropriations)** | | | | | | | | | | | | | | |
| ***9000-000-3*** | ***20% Development Fund*** | | | | | | | | | | | | | |
| 9000-000-3-01-008-006-001-001 | Payment of Loan Amortization | MTO/MO | 1/1/2027 | 12/31/2027 | Loan amortization paid | 20% DF | 0.00 | 14777603.88 | | 0.00 | **14,777,603.88** | | | |
| 9000-000-3-01-008-006-001-002 | Barangay Development Fund/Financial Assistance to Barangays and Other Development projects of LGU | MO | 1/1/2027 | 12/31/2027 | Barangays financial assistance and Other Development projects of LGU provided | 20% DF | 0.00 | 0.00 | | 7,288,684.12 | **7,288,684.12** | | | |
| 9000-000-3-01-008-006-001-003 | Procurement of Dialysis Machine with complete accessories/package such as but not limited to; Hemodialysis Machine (Console), Dialyzer(Artificial Kidney), Blood Tubing (Extracorporeal Circuit) AV fistula Needles, Water treatment System (Reverse Osmosis), Dialysis Chair /Bed, Patient Monitor, Dialysis Concentates, Disinfectants, Herapine/Saline, Infusion Set & Syringes & etc | MO/RHU | 1/1/2027 | 12/31/2027 | Dialysis machine Procured | 20%DF | 0.00 | 0.00 | - | 4,000,000.00 | **4,000,000.00** | | | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

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| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementin Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| 9000-000-3-01-008-006-001-004 | Procurment of Ambulance (Commuter Van-Toyota) | MO/RHU | 1/1/2027 | 12/31/2027 | Ambulance Vehicle Procured | 20% DF | 0.00 | 0.00 | - | 2,800,000.00 | **2,800,000.00** | | | |
| 9000-000-3-01-008-006-001-005 | Procurement/ Installation of Solar Street Lights to Various Barangay, including the Rehabilitation of Damaged Solar Street | MO | 1/1/2027 | 12/31/2027 | Solar Street Lights are Procured/ Installed | 20% DF | 0.00 | 0.00 | - | 10,000,000.00 | **10,000,000.00** | | | |
| 9000-000-3-01-008-006-001-006 | Construction of columbarium at LGU owned Cemetery | MO | 1/1/2027 | 12/31/2027 | Columbarium Constructed | 20% DF | 0.00 | 0.00 | - | 900,000.00 | **900,000.00** | | | |
| 9000-000-3-01-008-006-001-007 | Rehabilitation of Slaughter House | MO | 1/1/2027 | 12/31/2027 | Slaughter house Rehabilitated | 20% DF | 0.00 | 0.00 | - | 200,000.00 | **200,000.00** | | | |
| ***sub-total*** | | | | | | | ***0.00*** | ***14,777,603.88*** | ***0.00*** | ***25,188,684.12*** | ***39,966,288.00*** | ***0.00*** | ***0.00*** | |
| ***9000-000-3*** | ***Others (Special Purpose Appropriations)*** | | | | | | | | | | | | | |
| 9000-000-3-01-008-006-001-008 | Provision of Municipal Aid to Barangays | MO | 1/1/2027 | 12/31/2027 | Municipal aid to barangays provided | General Fund | 0.00 | 28,000.00 | 0.00 | 0.00 | **28,000.00** | | | |
| ***sub-total*** | | | | | | | ***0.00*** | ***28,000.00*** | 0.00 | ***0.00*** | ***28,000.00*** | ***0.00*** | ***0.00*** | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementin Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| **Others (Special Purpose Appropriations) 5% LDRRM FUND** | | | | | | | | | | | | | | |
| ***9000-000-3*** | ***30% Quick Response Fund*** | | | | | | | | | | | | | |
| 9000-000-3-01-008-006-001-009 | Provision of basic commodities and other emergency necessities during disaster/calamity | MO/MDRRMC | 1/1/2027 | 12/31/2027 | Basic commodities and other emergency necessities were procured provided during disaster/calamity | 5% LDRRMF | 0.00 | ₱ 3,147,472.00 | 0.00 | 0.00 | **3,147,472.00** | | | |
| ***sub-total*** | | | | | | | ***0.00*** | ***3,147,472.00*** | | ***0.00*** | ***3,147,472.00*** | ***0.00*** | ***0.00*** | |
| ***9000-000-3*** | ***70% Pre-Disaster Preparedness*** | | | | | | | | | | | | | |
| 9000-000-3-01-008-006-001-010 | Procurement of Medicines/Vaccines | MDRRMC/MO | 1/1/2027 | 12/31/2027 | Medicine procured | 5% LDRRMF | 0.00 | - | 0.00 | 3,000,000.00 | **3,000,000.00** | | | |
| 9000-000-3-01-008-006-001-011 | Procurement and stock filling of welfare goods during emergencies, including children's needs | MDRRMC/MO | 1/1/2027 | 12/31/2027 | *Stock filing of welfare Goods procured* | 5% LDRRMF | 0.00 | 2,000,000.00 | 0.00 | 0.00 | **2,000,000.00** | | | |
| 9000-000-3-01-008-006-001-012 | Capability Building for Disaster Related Activities | MDRRMC/MO | 1/1/2027 | 12/31/2027 | Capability Building for Disaster Related Activities Conducted | 5% LDRRMF | 0.00 | 1,309,100.00 | 0.00 | 0.00 | **1,309,100.00** | | | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementin Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| 9000-000-3-01-008-006-001-013 | Procurement of Handheld radios and crossband repeater | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Handheld radios and crossband repeater procured | 5% LDRRMF | 0.00 | 300,000.00 | 0.00 | 0.00 | **300,000.00** | | | |
| 9000-000-3-01-008-006-001-014 | Procurement of Aluminum spine board baskets(2 units) | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Aluminum spine board baskets(2 units) procured | 5% LDRRMF | 0.00 | 100,000.00 | 0.00 | 0.00 | **100,000.00** | | | |
| 9000-000-3-01-008-006-001-015 | Procurement of Rescue Safety rubber boots(10 pairs) | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Rescue Safety rubber boots(10 pairs) procured | 5% LDRRMF | 0.00 | 25,000.00 | 0.00 | 0.00 | **25,000.00** | | | |
| 9000-000-3-01-008-006-001-016 | Procurement of Raincoats(10pcs) | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Raincoats(10pcs) procured | 5% LDRRMF | 0.00 | 10,000.00 | 0.00 | 0.00 | **10,000.00** | | | |
| 9000-000-3-01-008-006-001-017 | Procurement Heavy Duty rope 20mm (50m) | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Heavy Duty rope 20mm (50m) procured | 5% LDRRMF | 0.00 | 20,000.00 | 0.00 | 0.00 | **20,000.00** | | | |
| 9000-000-3-01-008-006-001-018 | Procurement of Fire truck Y-Connector (Brass) | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Fire truck Y-Connector (Brass) procured | 5% LDRRMF | 0.00 | 25,000.00 | 0.00 | 0.00 | **25,000.00** | | | |
| 9000-000-3-01-008-006-001-019 | Procurement of Spine Board with straps (1) | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Spine Board with straps (1) procured | 5% LDRRMF | 0.00 | 10,000.00 | 0.00 | 0.00 | **10,000.00** | | | |
| 9000-000-3-01-008-006-001-020 | Procurement of Manequin (Adult) 2pcs | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Manequin (Adult) 2pcs procured | 5% LDRRMF | 0.00 | 60,000.00 | 0.00 | 0.00 | **60,000.00** | | | |
| 9000-000-3-01-008-006-001-021 | Procurement of Manequin (Kids) 2pcs | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Manequin (Kids) 2pcs procured | 5% LDRRMF | 0.00 | 50,000.00 | 0.00 | 0.00 | **50,000.00** | | | |

# CY 2027 ANNUAL INVESTMENT PROGRAM (AIP)

By Program/Project/Activity by Sector

*as of May 6, 2026*

Province/Municipality: **MAHAPLAG, LEYTE**

( ✓ ) No climate change Expenditure (Please tick the box if your LGU does not have any climate change expenditure).

| | | | Schedule of Implementation | | | | AMOUNT | | | | | AMOUNT of Climate Change Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AIP Reference Code (1) | rogarm/Project/Activity Description (2) | mplementing Office/Dept. (3) | Start Date (4) | Completion Date (5) | Expected Outputs (6) | Funding Source (7) | Personal Services (8) | Main. & Other Oper. Exps (9) | Financial Expenses (FE) (10) | Capital Outlay (11) | Total 8+9+10+11 (12) | Climate Change Adaptation (13) | Climate Change Mitigation (14) | CC Typology Code (15) |
| 9000-000-3-01-008-006-001-022 | Procurement of Manequin (Child) 2pcs | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Manequin (Child) 2pcs procured | 5% LDRRMF | 0.00 | 30,000.00 | 0.00 | 0.00 | **30,000.00** | | | |
| 9000-000-3-01-008-006-001-023 | Procurement of Various Rescue Equipments and protective gears | MDRRMC/ MO | 1/1/2027 | 12/31/2027 | Various Rescue Equipments and protective gears procured | 5% LDRRMF | 0.00 | 405,000.00 | 0.00 | 0.00 | **405,000.00** | | | |
| ***Total*** | | | | | | | ***0.00*** | ***4,344,100.00*** | | ***3,000,000.00*** | ***7,344,100.00*** | ***0.00*** | ***0.00*** | |
| ***sub-total*** | | | | | | | ***0.00*** | ***22,297,175.88*** | ***0.00*** | ***28,188,684.12*** | ***50,485,860.00*** | ***0.00*** | ***0.00*** | |
| **GRAND TOTAL** | | | | | | | ***72,465,127.00*** | ***108,177,624.88*** | ***0.00*** | ***29,188,684.12*** | ***209,831,436.00*** | - | - | |

Prepared by:

**ALAN C. LOREJAS**
Mun. Planning & Dev't Coordinator - Designate
Date: _____

**ARNOLD J. BANTACULO**
Municipal Budget Officer
Date: _____

Attested by:

**HON. RONALDO T. LLEVE**
Municipal Mayor
Date: _____

Republic of the Philippines
**PROVINCE OF LEYTE**
Municipality of Mahaplag
-oOo-

BAGONG PILIPINAS

# MUNICIPAL DEVELOPMENT COUNCIL OFFICE

EXCERTS FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) MEETING AT THE EXECUTIVE OFFICE, MAHAPLAG, MUNICIPAL HALL, MAHAPLAG, LEYTE ON MAY 6, 2026, AT 9:00 O'CLOCK IN THE MORNING.

**RESOLUTION NO. 2**
**Series of 2026**

**"A RESOLUTION APPROVING THE ANNUAL INVESTMENT PLAN ( AIP ) ANNUAL BUDGET FOR CALENDAR YEAR 2027 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE AMOUNTING TO TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY ( Php. 209,831,436.00 )."**

**WHEREAS** the Proposed Sectoral Program and Activities (PPA's) of the Municipality have been prepared and prioritized to address the immediate need and priorities of the Municipality towards reducing poverty, promoting economic growth and climate change adaptation.

**WHEREAS,** the active participation of all sectors, especially Barangay captains, CSO, NGO, and other stakeholders in crafting various PPA's during the MDC meeting is in line with the principle of open, participatory and transparent method of planning and budgeting.



**WHEREAS,** the total amount **of ONE HUNDRED SIXTEEN MILLION SEVEN HUNDRED FORTY-EIGHT THOUSAND TWO HUNDRED FIFTY-FIVE PESOS ONLY ( Php. 116,748,255.00 )** is appropriated to General Services of the different Departments of the LGU of Mahaplag, Leyte.

**WHEREAS,** the total amount of **TWENTY -TWO MILLION THREE HUNDRED SEVEN THOUSAND SIX HUNDRED FORTY-FOUR PESOS ONLY ( Php. 22, 307,644.00 )** is appropriated to Social Services of the LGU of Mahaplag, Leyte;

**WHEREAS,** the amount of **TWENTY MILLION TWO HUNDRED EIGHTY -NINE THOUSAND SIX HUNDRED SEVENTY-SEVEN PESOS ONLY ( Php. 20,289,677.00)** is appropriated to Economic Services unto its subsectors/ departments of the LGU of Mahaplag, Leyte;

**WHEREAS,** the total amount of **THIRTY- NINE MILLION NINE HUNDRED SIXTY- SIX THOUSAND TWO HUNDRED EIGHTY -EIGHT PESOS ONLY (Php.39,966,288.00)** is appropriated to the 20% Development Fund for the implementation of the different PPA's of the LGU of Mahaplag, Leyte;

**WHEREAS,** the total amount of **TWENTY-EIGHT THOUSAND PESOS ONLY (Php.28,000.00)** is appropriated as Municipal Aid to Barangays of Mahaplag, Leyte;

**WHEREAS,** the total amount of **TEN MILLION FOUR HUNDRED NINETY-ONE THOUSAND FIVE HUNDRED SEVENTY-TWO PESOS ONLY (Php. 10,491,572.00)** is appropriated to Local Disaster Risk Reduction and Management Fund of Mahaplag, Leyte;

**WHEREAS**, the 30% Quick Response Fund amounted to **THREE MILLION ONE HUNDRED FORTY-SEVEN THOUSAND FOUR HUNDRED SEVENTY-TWO PESOS ONLY (Php. 3,147,472.00)** while the 70% Pre Disaster Preparedness Fund amounted to **SEVEN MILLION THREE HUNDRED FORTY-FOUR THOUSAND ONE HUNDRED PESOS ONLY ( Php. 7,344,100.00);**

**WHEREAS,** the total amount of **TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY( Php. 209,831,436.00** ) is the Proposed Annual Investment Program for the annual budget of the Municipality of Mahaplag for Calendar Year 2027 is hereby endorse for its approval and adoption;

**WHEREFORE,** on motion of the Hon. Jessica D. Ramos, Barangay Chairman of Barangay Mabunga, Mahaplag, Leyte and duly seconded by all members of the Municipal Development Council present;

**RESOLVED,** as it hereby **RESOLVED,** to approve the Annual Investment Program ( AIP)for Calendar Year 2027 of the Municipality of Mahaplag, Leyte in the amount of **TWO HUNDRED NINE MILLION EIGHT HUNDRED THIRTY-ONE THOUSAND FOUR HUNDRED THIRTY-SIX PESOS ONLY (Php. 209,831,436.00);**

**RESOLVED FURTHER,** that copies of this resolution be furnished to the Office of the Sangguniang Bayan, Mahaplag, Leyte for adoption and approval.

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

**ALAN C. LOREJAS**
Municipal Planning and Development
Coordinator – Designate

APPROVED:

**HON RONALDO T. LLEVE**
Municipal Mayor/ MDC-Chair

*Ref. MDC Res. No. 02-2026*
*CONCURRED:*

(1.) **Hon. EDGARDO R. CAMASIN**
*Barangay Chairman-Poblacion*

(2.) **Hon. RAMIL T. CASTAÑAREZ**
*Barangay Chairman-Campin*

(3.) **Hon. MARIA O. PIAMONTE**
*Barangay Chairwoman-Cuatro De Agosto*

(4.) **Hon. WENCESLAO R. PUDA**
*Barangay Chairman-Hiluctogan*

(5.) **Hon. ALAN D. ROA**
*Barangay Chairman-Hilusig*

(6.) **Hon. EPIFANIA L. ACIDO**
*Barangay Chairman-Himamara*

(7.) **Hon. NENITO L. TORRES**
*Barangay Chairman-Hinaguimitan*

(8.) **Hon. NENITA D. MERCADERO**
*Barangay Chairman-Liberacion*

(9.) **Hon. RAMIL F. PINO**
*Barangay Chairman-Mabuhay*

(10.) **Hon. JESSICA D. RAMOS**
*Barangay Chairman-Mabunga*

(11.) **Hon. GEROME O. SARAOSOS**
*Barangay Chairman-Magsuganao*

(12.) **Hon. ROBERTO G. SARTILLO**
*Barangay Chairman-Mahayag*

(13.) **Hon. ALFREDO A. DAYONAN**
*Barangay Chairman-Mahayahay*

(14.) **Hon. RANDY M. GORTIANO**
*Barangay Chairman-Maligaya*

(15.) **Hon. BONIFACIO A. DAVIS JR.**
*Barangay Chairman-Malinao*

(16.) **Hon. EMELINDA A. MUÑEZ**
*Barangay Chairwoman-Malipoon*

(17.) **Hon. EMAR B. TEROL**
*Barangay Chairman-Palanogan*

(18.) **Hon. RODULFO Z. DE ASIS**
*Barangay Chairman-Paril*

(19.) **Hon. NELSON D. ABRASADA**
*Barangay Chairman-Pinamonoan*

(20.) **Hon. LITO K. ZAMORA**
*Barangay Chairman-Polahongon*

(21.) **Hon. ROLANDO R. SIMPRON**
*Barangay Chairman-San Isidro*

(22.) **Hon. ARNULFO V. LENTERIA**
*Barangay Chairman-San Juan*

(23.) **Hon. BONIFACIO A. BERGADO III**
*Barangay Chairman-Sta. Cruz*

(24.) **Hon. AVELINA O. MORING**
*Barangay Chairwoman-Sto. Niño*

(25.) **Hon. ALVIN A. EMPRON**
*Barangay Chairman-Tagaytay*

(26.) **Hon. EDGARDO B. CABATO**
*Barangay Chairman-Uguis*

(27.) **Hon. JOSE Q. GERONES JR.**
*Barangay Chairman-Union*

(28.) **Hon. ELSA C. LUMBAO**
*Barangay Chairman-Upper*

REPUBLIC of the PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY of MAHAPLAG
-oOo-

OFFICE OF THE MUNICIPAL DEVELOPMENT COUNCIL

MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) MEETING HELD AT THE EXECUTIVE OFFICE, MAHAPLAG MUNICIPAL HALL BUILDING, MAHAPLAG, LEYTE ON MAY 6, 2026 AT EXACTLY 9:00 OÇLOCK IN THE MORNING.

PRESENT : HON. RONALDO T. LLEVE -MDC CHAIR
MR. ALAN C. LOREJAS – MPDC /MDC SECRETARTIAT
MR. ARNOLD J. BANTACULO -MBO
MR. RODULFO LORETO – REPRESENTATIVE OF THE CONGRESSMAN/ MACCO
MRS. OFELIA BALAGON - BALIKAT CIVICOM (CSO)
HON. JOSE GERONES JR.
HON. JEROME SARAOSOS
HON. ALVIN A. EMPRON
HON. ALAN ROA
HON. ROBERTO SARTILLO
HON. RODULFO DE ASIS
HON. ELSA LUMBAO
HON. RAMIL CASTANAREZ
HON. EPIFANIA ACIDO
HON. JESSICA RAMOS
HON. ALFREDO DAYONAN
HON .EMAR TEROL
HON. ROLANDO SIMPRON
HON. NELSON ABRASADO
MRS. MARYSOL JUSON
DINDO MENDEZ
ROMEO RAMOS
VICE MAYOR MYRA P. SOLIS
HON. MARK ALONZO
EXPEDITA TORREGOSA



**Hon. Chairman**: Good morning everyone , our MDC meeting is now call to order. May I request Hon. Mark Alonzo, SB Member, Chair Committee on Finance to lead the prayer and to be followed by the singing of the National Anthem to be conducted by Hon. Jessica D. Ramos, barangay Captain of Barangay Mabunga, Mahaplag, Leyte.

( Prayer and the Singing of the Philippine National Anthem has been done)

**Hon. Chairman:** May I request Mr. Lorejas to call the Roll to determine if we are in quorum.
**Mr. Alan Lorejas:** ( Roll Call) Hon Chair our MDC Meeting is now in quorum.
**Hon. Chairman**; Thank you Mr. Lorejas. Since we are in quorum, let's procced to the business of the day.
May I request the secretary to read the businesses of our MDC meeting.
**Mr. Alan Lorejas:** Thank you Mr. Chair. Good morning, we have 4 businesses of the day, to name;

1. PROPOSED SIP NO. 1 OF THE MUNICIPALITY OF MAHAPLAG, LEYTE FOR THE CALENDAR YEAR 2026
2. Proposed Annual Investment Program (AIP ) for the calendar year 2027
3. Proposed Updated Comprehensive Development Plan of the municipality of Mahaplag, Leyte for Calendar Year 2027
4. Proposed Flood Risk Management Plan for Cadac-an River Basin .

Mr. Lorejas : Our first agenda is about the Supplemental Program No. 1 series of 2026 . To discuss said SIP No. 01series of 2026 may we call on Mr. Arnold J. Bantaculo, our Municipal Budget Officer.

( With the aid of the visual material MR. Bantaculo discusses comprehensively the SIP No. 1 series of 2026 . After a thorough discussion, Mr. Bantaculo ask the attendees for any reactions, yet reactions no more for everyone fully understands the SIP No. 1 of 2026.)

Said SIP No. 1 series of 2026, is moved for approval and adoption by Hon. Jerome Saraosos duly seconded by the Hon. Ramil Castanarez of Barangay Campin. The Honorable Chair ask the MDC Secretary to proceed to the 2nd agenda.

Mr. Lorejas: Our second agenda is the Annual Investment Program (AIP) of the Calendar Year 2027. To discuss to us comprehensively , again, our Municipal Budget Officer, Mr. Arnold J. Bantaculo.

( Mr. Bantaculo displayed again a document containing the Annual Investment Plan of 2027 and thoroughly discusses the Annual Investment Program of 2027. He explained in details of the PPAs with the corresponding budgets. All in all no questions were raised for that agenda.)

Hon. Jessica D. Ramos: I move for the approval and adoption of the Annual Investment Plan (AIP) of the Calendar 2027.
All: We all second the motion.

Hon Mayor Lleve: Mr. secretary pls proceed to our 3rd Agenda today.
Mr. Lorejas: Our 3rd agenda is the Proposed Updated version of the Comprehensive Development Plan of Mahaplag, Leyte for 2026-2028.

( Mr. Lorejas displayed several slides and explained thoroughly what CDP is all about and how it helps the Municipal officials, barangay officials to come up priority PPAs to answer the need of the community. He emphasized the CDP is not new , rather a document that keeps updated purposely to suit the needs of the constituents. He even stressed that this is a guide, a blueprint towards a progressive , peaceful, healthy and very inclusive community.)



Hon Mayor: Any reaction, question and /or recommendation? None? Since no question is raised, who will move for the adoption and its approval?

Hon. Alvin Empron: I hereby move for the adoption and approval of the Updated Comprehensive Development Plan (2026-2028) of the Municipality of Mahaplag, Leyte.
Hon. Elsa C. Lumbao : I second the motion.

Hon. Mayor Lleve: It has been moved and seconded ,therefore the Comprehensive Development Plan (2026-2028) is deemed approved and hereby endorse to the Sangguniang Bayan for their appropriate action. Mr. Lorejas Pls read the last agenda of the meeting.

Mr. Lorejas: Our last but not the least agenda of the day is the Proposed Flood Risk Management Master Plan for the Cadac-an River Basin which captures the three Town in the fifth district of Leyte; Javier, Abuyog , and Mahaplag.

( Mr. Lorejas with the aid of a 20 slide presentations discussed thoroughly what the project is all about, its advantage to the community of Mahaplag where the Layog river runs, it will protect the lives of the people living in the areas near the bank of the river and protects the livelihood of the people / farmers farming along areas. After the presentations , there were few reactions, questions but at the same time answered by the Mr. Lorejas)

Hon. Alan Roa move for the approval and adoption of the said Master Plan and hereby endorses the Plan to the SB- Mahaplag,Leyte for appropriate action. Duly seconded by the Hon. Captain of Barangay Hinaguimitan, Hon. Nenito Torres.

No other Matters being tackled , indeed ,the Hon. Emar Terol of Barangay Palanogan moved to adjourn the meeting supported by Hon. Pino of Barangay Mabuhay, who seconded the motion.

The meeting ended at exactly 11:35 in the morning.

Prepared by:

ALAN C. LOREJAS
MPDC/ MDC SECRETARY

APPROVED

HON. RONALDO T. LLEVE
Municipal Mayor