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

PROVINCIAL BUDGET OFFICE

Item No.: 04
Date: NOV 25 2026
Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 19 2026
By: 10:48 am

November 16, 2026

RELEASED
DATE: 11-19-26
NO. 283
BY:
PBO

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 Hindang, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-03** with a total appropriation in the amount of **P181,360,761.00** 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 Overtime Pay – subject to the provisions of CSC & DBM Joint Circular No. 1, s. 2015
    1.8 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.
    1.9 Terminal Leave Benefits/Monetization of Leave Credits – CSC Guidelines and Budget Circular No. 2016-2;
    1.10 Medical Allowance – HMO Type Allowance subject to the Conditions cited under Budget Circular 2024-6 dated December 12, 2024
    1.11 Anniversary Bonus – Cash incentive granted to qualified government officials and employees during milestone years of their agency under Local Budget Circular 65 dated March 3, 1997

2. 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;

3. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P410,000.00, 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.

4. That the appropriation of P1,273,585.08 as Lump-sum amount for Salary Adjustment shall be in accordance with Executive Order No. 64 series of 2024, and disbursements shall be subject to the issuance of an implementing guidelines for the 4th Tranche Implementation of the Updated Salary Schedule for LGUs Under Executive Order (EO) No. 64, s. 2024.

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

6. That the Municipality of Hindang adopted the 3rd Tranche Compensation Adjustment under Local Budget Circular No. 172 dated July 16, 2026 "Annex A-1 & A-5" and the implementation thereof shall conform to the said guidelines.

7. That the utilization of confidential fund of P224,352.00 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 and/or Intelligence Fund.

8. 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;

9. 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;

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.

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
23 October 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2026-03 of the Municipality of Hindang, Leyte**, entitled: **An Ordinance Authorizing the Annual Budget for Fiscal Year 2027 in the total amount of One Hundred Eighty-One Million Three Hundred Sixty Thousand Seven Hundred Sixty-One Pesos (P181,360,761.00), together with the Annual Investment Program (AIP) for Calendar Year 2027 in the amount of P926,191,832.90.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

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

OFFICE OF THE SANGGUNIANG BAYAN

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21 October, 2026

The HONORABLE MEMBERS
Sangguniang Panlalawigan
Legislative Building
Prov'l Government Complex
Palo, Leyte

Thru: **FLORINDA JILL S. UYVICO**
Secretary to the Sangguniang Panlalawigan
Province of Leyte

Sirs/Mesdammes:

Respectfully submitted to your Office are Seventeen (17) hard-copy sets of the Municipality of Hindang, Leyte's General Fund Annual Budget for Fiscal Year 2027, in the total amount of **One Hundred Eighty-One Million Three Hundred Sixty Thousand Seven Hundred Sixty-One Pesos (₱181,360,761.00),** as provided under Appropriation Ordinance No. 2026-03.

Also enclosed is the Municipality's duly adopted **2027 Annual Investment Program (AIP),** approved through Sangguniang Bayan Resolution No. 2026-50 dated 19 May 2026. These documents are respectfully submitted for your review and approval.

Kindly acknowledge receipt of the submitted documents.

Thank you.

Very truly yours,

ANNABEL A. MABALE
Secretary to the Sanggunian

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

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF HINDANG
OFFICE OF THE MUNICIPAL MAYOR
RECEIVED
BY: DANILA G. ALBESA
DATE: 10-19-2026 TIME: 4:00 PM

OFFICE OF THE SANGGUNIANG BAYAN

19 October 2026

Hon. ELPIDIO B. CABAL, JR.
Municipal Mayor
Hindang, Leyte

SUBJECT: Indorsement of Annual Budget for Calendar Year 2027

Dear Hon. Mayor Cabal:

This is to respectfully inform you that, during its regular session held on 13 October 2026, the Sangguniang Bayan of Hindang, Leyte, duly **approved the Municipality's Annual Budget for Calendar Year 2027** in the amount of **One Hundred Eighty-One Million Three Hundred Sixty Thousand Seven Hundred Sixty-One Pesos ((₱ 181,360,761.00).**

The aforementioned budget was thoroughly deliberated upon in accordance with applicable laws, rules and regulations, and was found consistent with the Municipality's development priorities and fiscal policies.

Attached herewith is a copy of Appropriation Ordinance No. 2026-03, which includes the Certification of Fund Availability, Budget Summary and Detailed Schedules of the Annual Budget, for your information and appropriate action.

We trust in your continued leadership and commitment to the welfare and progress of our Municipality.

In the spirit of public service and good governance.

Thank you.

Very truly yours,

ANNABEL A. MABALE
Secretary to the Sanggunian

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

OFFICE OF THE SANGGUNIANG BAYAN

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: OCT 22 2026
Time: 12:40 PM

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON OCTOBER 13, 2026 AT THE SB SESSION HALL

APPROPRIATION ORDINANCE NO. 2026-03

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF HINDANG, LEYTE, FOR FISCAL YEAR 2027 IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY ONE MILLION THREE HUNDRED SIXTY THOUSAND SEVEN HUINDRED SIXTY ONE PESOS (Php181,360,761.00) COVERING VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2027 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

BE IT ORDAINED by the Sangguniang Bayan of Hindang, Leyte, in its regular session assembled this date, that:

SECTION 1. The ANNUAL BUDGET of the Municipality of Hindang, Leyte, in the total amount of **ONE HUNDRED EIGHTY ONE MILLION THREE HUNDRED SIXTY THOUSAND SEVEN HUNDRED SIXTY ONE PESOS (Php181,360,761.00)** covering various expenditures for the operation of the Municipal Government for **Fiscal Year 2027 is hereby approved.**

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

1. Plantilla of Personnel
2. Budget of Expenditures and source of financing

SECTION 2. RECEIPTS PROGRAM

2.1	*Local (Internal) Sources:*		
	Tax Revenue	*Php*	*6,154,603.00*
	Non-tax Revenue		*8,076,731.00*
2.2	*External Sources:*		
	National Tax Allotment (NTA)		*167,129,427.00*
2.3	*Operating & Misc Revenue*		*-*
	Total Expenditures		*Php 181,360,761.00*

(APPRO. ORD. NO. 2026-03 of the Sangguniang Bayan of Hindang, Leyte, RE: "An Ordinance authorizing the **ANNUAL BUDGET** of the Municipality of Hindang, Leyte, for fiscal year 2027 in the total amount of **Php181,360,761.00** covering various expenditures for the operation of the Municipal Government for fiscal year 2027 and appropriating the necessary funds for the purpose……continued)

SECTION 3. EXPENDITURE PROGRAM. The amount **ONE HUNDRED EIGHTY-ONE MILLION THREE HUNDRED SIXTY THOUSAND SEVEN HUNDRED SIXTY ONE PESOS (Php181,360,761.00)** is hereby appropriated for the various expenditures for the operation of the Municipal Government for the year 2027:

Particulars	Amount
A. Current Operating Expenditures	
1. PERSONAL SERVICES	
Salaries and Wages – Regular	39,889,176.00
Salaries and Wages –Regular (lumpsum appropriation for salary adjustment)	1,240,804.32
Salaries and Wages – Casual/Contractual	1,264,356.00
Salaries and Wages – Casual (lumpsum appropriation for salary adjustment)	32,780.76
Personnel Economic Relief Allowance (PERA)	1,968,000.00
Representation Allowance (RA)	1,929,900.00
Transportation Allowance (TA)	1,929,900.00
Clothing/Uniform Allowance	574,000.00
Subsistence Allowance	216,000.00
Laundry Allowance	18,000.00
Hazard Pay	870,829.20
Overtime and Night Pay	122,970.83
Year End Bonus	3,429,461.00
Cash Gift	410,000.00
Other Bonuses and Allowances	-
Mid-Year Bonus	3,429,461.00
Medical Allowance	574,000.00
Anniversary Bonus	240,000.00
Medico-Legal Allowance	20,000.00
Retirement and Life Insurance Contributions	4,938,423.84
PAG-IBIG Contributions	196,800.00
PHILHEALTH Contributions	1,018,804.80
Employees Compensation Insurance Premiums	98,400.00
Terminal Leave Benefits	4,718,004.16
Terminal Leave Benefits (Monetization)	1,589,803.61
Other Personnel Benefits	
Loyalty Incentive Pay	80,000.00
Productivity Enhancement Incentive (PEI)	410,000.00
Collective Negotiation Agreement (CNA) Incentive	-
Service Recognition Incentive (SRI)	-
TOTAL PERSONAL SERVICES	**71,209,875.52**
2. MAINTENANCE & OTHER OPERATING EXPENSES	
Travelling Expenses	4,579,740.00
Travelling Expenses (NDP)	30,000.00
Training Expenses	4,106,858.00
Training Expenses (QMER)	-
Training Expenses (NDP)	32,000.00
Office Supplies Expenses	1,060,121.30
Accountable Forms Expenses	221,810.00
Animal/Zoological Supplies Expenses	100,000.00
Drugs and Medicines Expenses	-
Drugs and Medicines	500,000.00
Drugs and Medicines (Prevention, Control & Management of	

(APPRO. ORD. NO. 2026-03 of the Sangguniang Bayan of Hindang, Leyte, RE: "An Ordinance authorizing the **ANNUAL BUDGET** of the Municipality of Hindang, Leyte, for fiscal year 2027 in the total amount of **Php181,360,761.00** covering various expenditures for the operation of the Municipal Government for fiscal year 2027 and appropriating the necessary funds for the purpose……continued)

Emerging & Re-emerging Diseases)	300,000.00
Medical, Dental and Laboratory Supplies Expenses	
Medical, Dental and Laboratory Supplies	400,000.00
Medical, Dental & Laboratory Supplies (Prevention, Control	
And Management of Emerging & Re-Emerging Diseases)	200,000.00
Newborn Screening Kits	17, 500.00
Fuel, Oil and Lubricants Expenses	3,307,639.86
Agricultural and Marine Supplies Expenses	
Semi-Expendable Machinery & Equipment Expenses	-
Office Equipment	-
ICT Equipment	15,000.00
Communications Equipment	5,000.00
Medical, Dental & Laboratory Equipment	-
Other Machinery & Equipment	65,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Furnitures and Fixtures	164,500.00
Other Supplies and Materials Expenses	413,916.00
Water Expenses	300,000.00
Electricity Expenses	2,460,000.00
Postage and Courier Service	26,800.00
Telephone Expenses	634,800.00
Internet Subscription Expenses	345,600.00
Awards & Rewards Expenses	-
Survey Expenses	150,000.00
Legal Services	10,000.00
Auditing Services	200,000.00
Other Professional Services	138,000.00
Environment/Sanitary Services	50,000.00
Janitorial Services	119,328.00
Other General Services	9,606,616.00
Other General Ser5vices (Gratuity)	-
Subscription Expenses	-
Repair and Maintenance – Infrastructure Assets	-
Repairs & Maintenance – Water Supply System	-
Repairs & Maintenance - Parks, Plazas, Monuments	238,656.00
Repair & Maintenance – Building & Other Structures	
Repairs & Maintenance - Buildings	65,000.00
Repairs and Maintenance - Markets	170,000.00
Repairs & Maintenance – Slaughterhouse	173,000.00
Repairs & Maintenance – Other Structure	50,000.00
Repair and Maintenance – Machinery & Equipment	
Machinery	-
Office Equipment	-
ICT Equipment	-
Construction & Heavy Equipment	750,000.00
Disaster Response and Rescue Equipment	50,000.00
Medical, Dental & Laboratory Equipment	-
Repair and Maintenance – Transportation Equipment	-
Repair & Maintenance - Motor Vehicles	688,527.80
Repair & Maintenance - Watercraft	100,000.00
Repair & Maintenance – Semi Expendable Machinery & Equipment	-
Machinery	30,000.00
Office Equipment	381,472.00
Information and Communications Technology Equipment	356,810.00
Disaster Response & Rescue Equipment	-
Medical, Dental and Laboratory Equipment	5,000.00
Repair & Maintenance - Semi Expendable Furnitures, Fixtures &	
Books Expenses	

Furnitures and Fixtures	-
Subsidy - Others (ILHZ)	100,000.00
Taxes, Duties and Licenses	185,000.00
Fidelity Bond Premiums	256,701.25
Insurance Expenses	465,000.00
Advertising Expenses	177,000.00
Printing and Publication Expenses	85,000.00
Representation Expenses	349,392.00
Transportation and Delivery Expenses	-
Rent/Lease Expenses	18,000.00
Membership Dues and Contribution to Organization	222,700.00
Subscription Expenses	3,000.00
Donations	15,000.00
Other Maintenance and Operating Expenses	730,200.00
TOTAL MOOE	**35,225,688.21**
B. CAPITAL OUTLAY	-
Other Land Improvements	-
Power Supply System	-
Parks, Plazas and Monuments	-
Buildings	-
School Buildings	-
Markets	-
Other Structures	-
Office Equipment	150,000.00
ICT Equipment	150,000.00
Motor Vehicles	-
Construction and Heavy Equipment	-
Other Machinery and Equipment	430,000.00
TOTAL CAPITAL OUTLAY	730,000.00
C. Special Purpose Appropriations	
Confidential Expenses	224,352.00
Discretionary Expenses	18,164.44
Aid to Barangays	1,891,700.00
MPOC Support Program (MOOE)	1,184,360.00
Sports Development (MOOE)	715,000.00
Socio-Cultural (MOOE)	1,000,000.00
Updating of CLUP (MOOE)	70,000.00
Updating of PELA (ELA) (MOOE)	-
Community-Based Monitoring System (CBMS) (MOOE)	850, 000.00
Waste Management Program (MOOE)	5,000,000.00
Waste management Program (CO)	1,500,000.00
Philippine Multi-sectoral Nutrition Project (PMNP)	-
COVID-19 Prevention, Control and Management (MOOE)	-
KALAHI PROGRAM	5,250,000.00
KILOS UNLAD (KU) Strategy 4Ps Law (MOOE)	100,000.00
4Ps PROGRAM	161,448.00
HINDANG FOUNDING ANNIVERSARY (MOOE)	500,000.00
CULTURE AND ARTS (MOOE)	-
Solo Parent Program	720,000.00
20% Local Development Fund (MOOE)	1,900,000.00
20% Local Development Fund (CO)	33,985,842.19
5% DRRM Fund (MOOE) – 70% Mitigation Fund	2,494,050.65
5% DRRM Fund (CO) – 70% Mitigation Fund	3,853,575.98
5% DRRM Fund (MOOE) – 30% QRF	1,000,000.00
5% DRRM Fund (CO) 30% QRF	1,720,411.42
GAD (MOOE)	6,021,390.70

(APPRO. ORD. NO. 2026-03 of the Sangguniang Bayan of Hindang, Leyte, RE: "An Ordinance authorizing the **ANNUAL BUDGET** of the Municipality of Hindang, Leyte, for fiscal year 2027 in the total amount of **Php181,360,761.00** covering various expenditures for the operation of the Municipal Government for fiscal year 2027 and appropriating the necessary funds for the purpose……continued)

GAD (CO)	50,000.00
OSCA (MOOE)	906,803.81
OSCA (CO)	-
PDAO (MOOE)	906,803.81
LCPC (MOOE)	1,671,294.27
LPCC (CO)	-
TOTAL SPECIAL PURPOSE APPROPRIATIONS	**74,195,197.27**
TOTAL EXPENDITURES	**181,360,761.00**

SECTION 4. USE OF SAVINGS AND AUGMENTATION. The Municipal Mayor and/or the Presiding Officer of the Sanggunian are authorized to augment any item in the approved **Annual Budget for Calendar Year 2027** for their respective offices from savings in other items within the same expense class of their respective appropriations, as provided for under Section 336 of Republic Act No. 7160, the Local Government Code of 1991.

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 leave 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.

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 are not affected thereby shall continue to be in full force and effect.

SECTION 6. EFFECTIVITY. The provisions of this appropriation ordinance shall take effect on **January One, Two Thousand and Twenty Seven (January 01, 2027)**.

ENACTED this 13th day of October, 2026 at Hindang, Leyte, during the regular session conducted by the Sangguniang Bayan of Hindang, Leyte, Philippines.

CLOTILDE A. GUINOCOR
SB Member

TEODULO A. CLAVEJO
SB Member

SALVADOR E. BAÑEZ, JR.
SB Member

LEONIDA A. CAVITE
SB Member

JOSE NAPOLEON D. MONTERO
SB Member

SORIANO B. DELALAMON
SB Member

(APPRO. ORD. NO. 2026-03 of the Sangguniang Bayan of Hindang, Leyte, RE: "An Ordinance authorizing the **ANNUAL BUDGET** of the Municipality of Hindang, Leyte, for fiscal year 2027 in the total amount of **Php181,360,761.00** covering various expenditures for the operation of the Municipal Government for fiscal year 2027 and appropriating the necessary funds for the purpose.....continued)

MIKHAEL ANNE GELO D. ABOYME
SB Member

SEAN RYAN MARK C. CABAL
SB Member

RODULFO C. DARGANTES
LNB Pres-Ex Officio Member

ADRIAN PAUL G. ASTORGA
PSK President -Ex Officio Member

CERTIFIED TRUE & CORRECT:

ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

JUN A. CABAL
Municipal Vice Mayor
Presiding Officer

APPROVED:

ELPIDIO B. CABAL, JR.
Municipal Mayor

OCT 29 2026

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

OFFICE OF THE MUNICIPAL MAYOR

BAGONG PILIPINAS

September 15, 2026

The HONORABLE MEMBERS
Sangguniang Bayan
Hindang, Leyte

SANGGUNIANG BAYAN OFFICE
RECEIVED
By:
Date: 9/15/26

Thru: HON. JUN A. CABAL
Municipal Vice Mayor
Presiding Officer

Sirs/Mesdames:

Respectfully submitted to your office the herein Annual Budget for CY 2027 in the amount of *One Hundred Eighty-One Million Three Hundred Sixty Thousand Seven Hundred Sixty-One Pesos* (Php 181,360,761.00) for authorization.

Please acknowledge receipt hereof.

Very truly yours,

ELPIDIO B. CABAL, JR.
Municipal Mayor

BUDGET MESSAGE

September 15, 2026

Hon. Vice Mayor **JUN A. CABAL**
Presiding Officer and the
Honorable Members of the SANGGUNIANG BAYAN

Gentlemen and Mesdames:

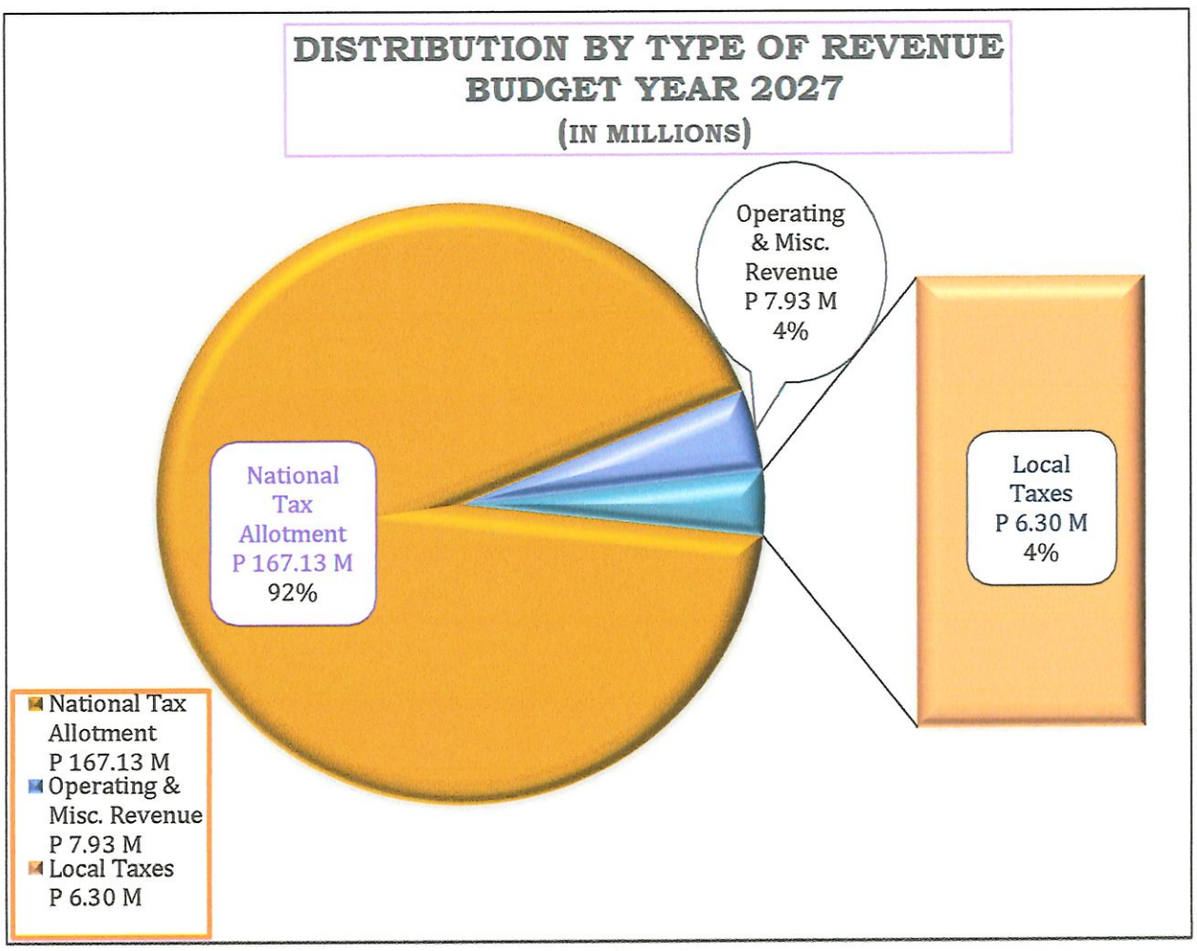
It is my honor to submit for your authorization the proposed General Fund Annual Budget of the Local Government Unit for Fiscal Year 2027. This financial plan serves as our primary instrument in driving the municipal development agenda forward.

A. Introduction

This budget has been prepared in strict compliance with the Local Government Code of 1991, established budgetary guidelines, and the core principles of transparency, accountability, and fiscal discipline. It reflects our unwavering commitment to delivering quality public services amidst fiscal challenges while embodying our shared vision for inclusive growth, good governance, and sustainable development. The total proposed budget amounts to ***One Hundred Eighty-One Million Three Hundred Sixty Thousand Seven Hundred Sixty-One Pesos (Php 181,360,761.00)***, translating to a per capita spending of **P 8,427.54.**

The Sources of Receipts and the corresponding Expenditure Program are detailed in the accompanying financial exhibits.

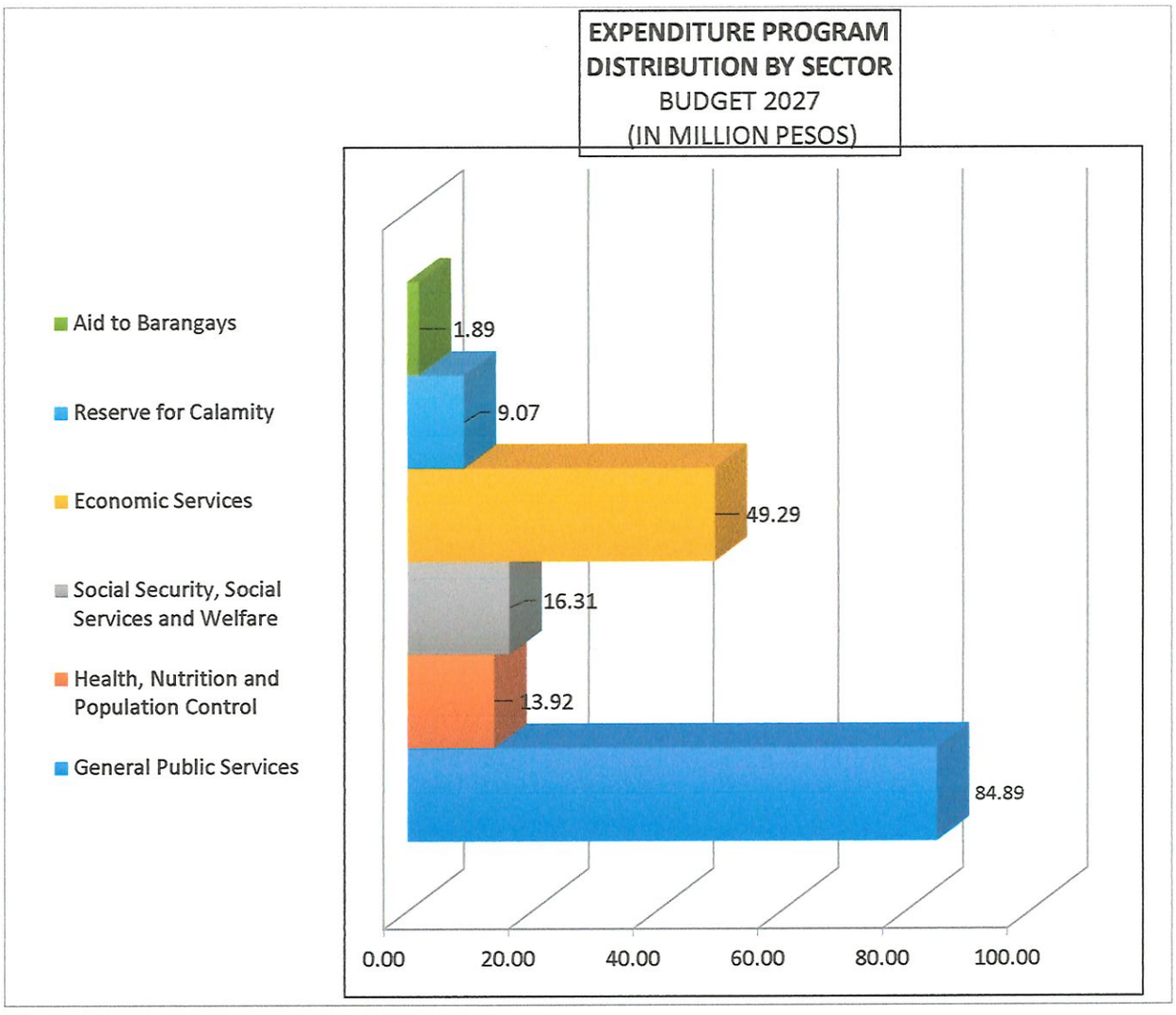
Exhibit 1



The proposed revenue is strategically allocated to fund key programs, projects, and activities that directly benefit our constituents across several priority areas:

- **Social Services:** Providing accessible healthcare, quality education, and robust social protection for vulnerable sectors.
- **Economic Development:** Supporting livelihood opportunities and agricultural productivity to ensure food security and generate income.
- **Infrastructure and Environmental Management:** Improving public roads and facilities while driving environmental sustainability to promote long-term resilience and growth.
- **Peace, Order and Public Safety:** Maintaining a secure, peaceful, and disaster-resilient community.
- **Good Governance:** Strengthening participatory governance, digital transformation, and efficient public service delivery.

Exhibit 2



A. GOALS AND OBJECTIVES

Aligned with Republic Act No. 7160, the LGU will direct its resources toward achieving the following major objectives:

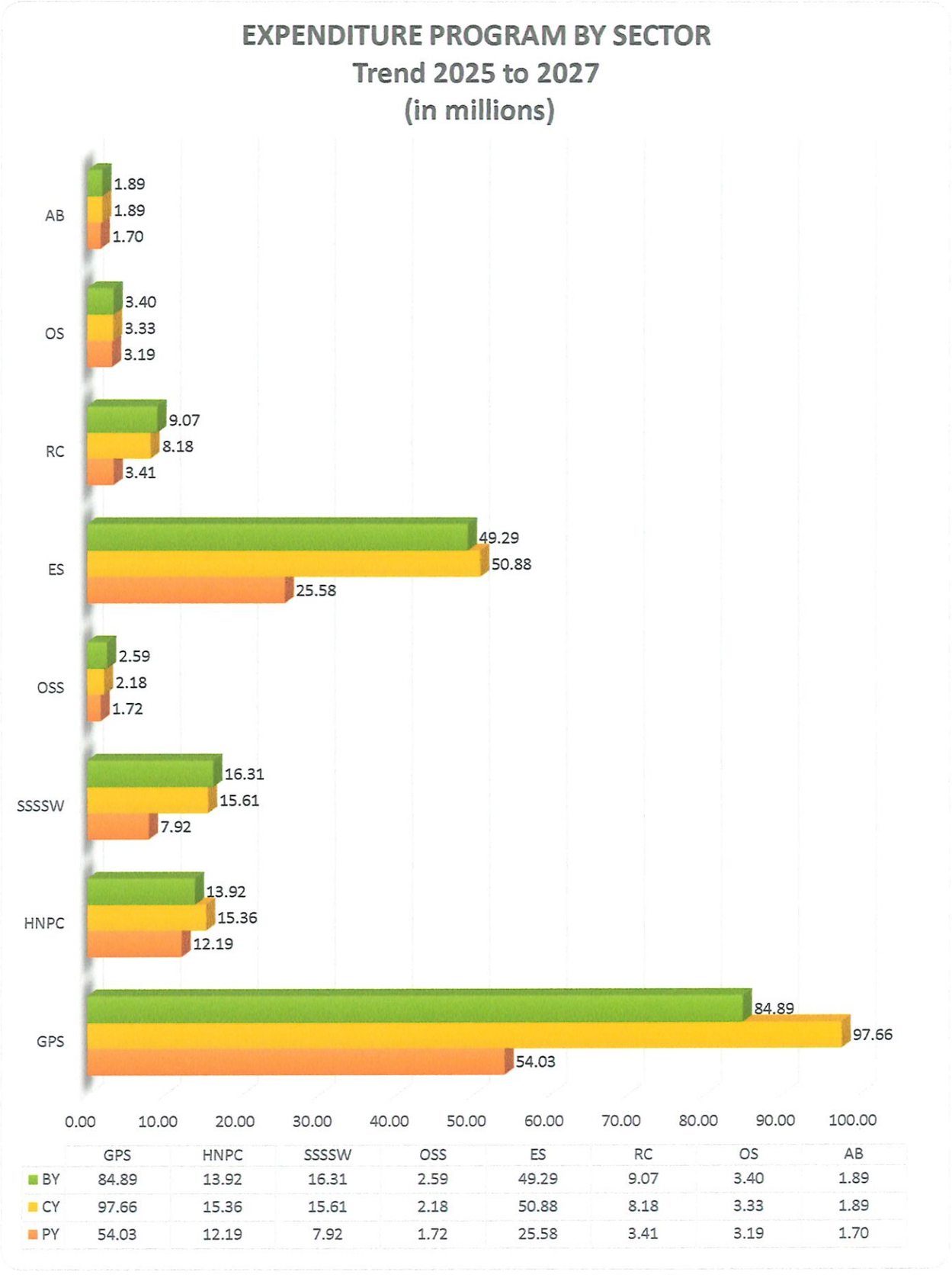
- Creating robust economic activities to reduce poverty through infrastructure and development projects.
- Fostering youth development, skill enhancement, and socio-cultural engagement for nation-building.
- Intensifying agricultural and fishery programs to boost crop, livestock, and marine production for a stable food supply.
- Strengthening environmental protection, climate change adaptation, disaster preparedness, and community resiliency.
- Boosting the income of small and medium-scale enterprises (SMEs) through targeted livelihood initiatives and promoting local tourism.
- Establishing a well-trained, highly equipped municipal disaster response team.
- Delivering comprehensive health, social, and educational services to foster equity and economic growth for marginalized groups.
- Conducting a comprehensive Community-Based Monitoring System (CBMS) survey across all 20 barangays to generate accurate socio-economic data.
- Streamlining service delivery efficiency, ensuring timely legislative enactments, and implementing holistic, preventive drug-abuse programs.

B. FISCAL POLICIES

To sustain our revenue generation and fiscal management, the municipality will pursue the following policies:

1. Revision/Updating of the Municipal Revenue Code.
2. Active implementation of Information, Education, and Communication (IEC) campaigns to bolster tax collection efficiency.
3. Prioritizing farm mechanization, food security programs, and sustainable livelihood support for SMEs.
4. Strictly enforcing Republic Act No. 9003 (The Ecological Solid Waste Management Act) through barangay-level ordinances and IEC campaigns.
5. Provision of technical and financial assistance to small and medium scale enterprises thru sustainable livelihood programs
6. Upgrading tourist destinations and facilities to attract external investors and visitors.
7. Completing the Ro-Ro type Municipal Port to generate local employment and stimulate micro-entrepreneurship.

Exhibit 3 shows the trend of Expenditures for FY 2025-2027

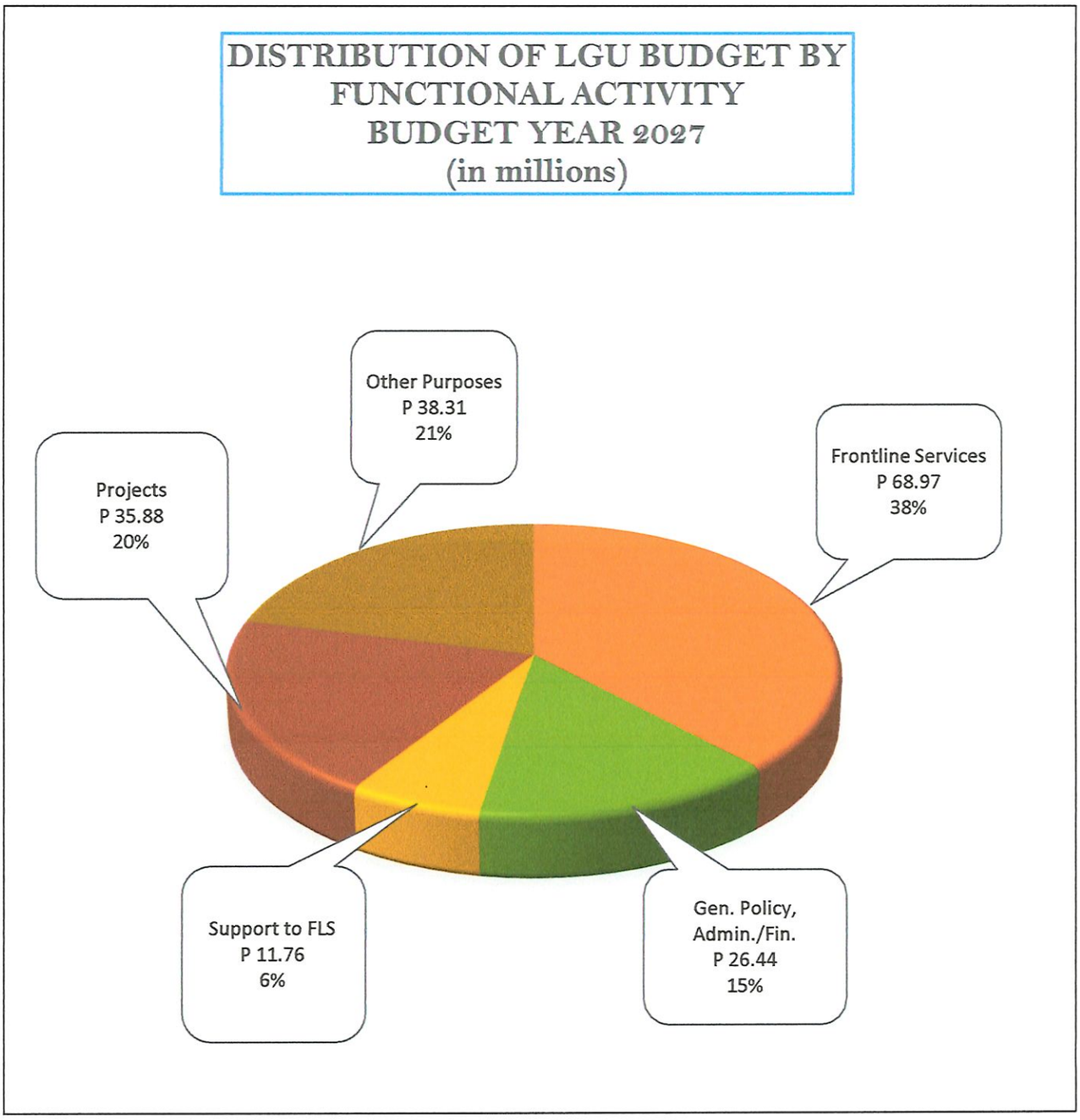


	GPS	HNPC	SSSSW	OSS	ES	RC	OS	AB
BY	84.89	13.92	16.31	2.59	49.29	9.07	3.40	1.89
CY	97.66	15.36	15.61	2.18	50.88	8.18	3.33	1.89
PY	54.03	12.19	7.92	1.72	25.58	3.41	3.19	1.70

A. DISTRIBUTION BY FUNCTIONAL ACTIVITY

This visual representation outlines the administrative costs associated with the successful provision of basic services to local government constituents, dividing the expenditures according to functional activity.

Exhibit 4



As shown in (Exhibit 4), out of the P 181,360,761.00 total LGU budget, P 68,966,580.05 or 38% is allocated for the operation of frontline services; 6% or P 11,762,098.58 is provided as support to frontline services; P 35,885,842.19 or 20% will be utilized for development projects; P 26,436,885.10

or 15% is provided for General Policy, Administration and Finance Services; and 21% or equivalent to P 38,309,355.08 will be spent for Other Purposes like funds for the

grant of aid to the 20 component barangays, Solid Waste Management Program, Disaster Risk Reduction and Management, updating of Comprehensive Land Use Plan, Community-Based Monitoring System, counterpart fund for the KALAHI-Program implementation, funds for Solo Parents Program, and all other special purpose appropriations.

B. DISTRIBUTION BY MAJOR EXPENSES

When categorized by major expense items, the budget comprises:

- **Personal Services**

  For the ensuing fiscal year, estimated Personal Services (PS) expenditure total is ₱ 71,209,875.51, representing 39.26% of the LGU's overall budget. This allocation fully funds the third tranche of the modified salary schedule, along with all associated statutory and contractual obligations, step increments, terminal leave benefits for optional and compulsory retirees, anniversary bonus, loyalty incentives pay and standard employee benefits.

  Additionally, statutory Magna Carta benefits for public health and social workers are incorporated into this proposed budget.

- **Maintenance and Other Operating Expenses**

  Representing 37.39% of the total estimated local government budget, the Maintenance and Other Operating Expenses (MOOE) allocation of ₱ 67,811,055.89 is programmed to sustain the operationalization of various municipal offices and guarantee the uninterrupted delivery of basic social services. This appropriation provides targeted funding for critical Programs, Projects, and Activities (PPAs) supporting vulnerable sectors through Gender and Development (GAD) initiatives, the Office of the Senior Citizens Affairs (OSCA), the Persons with Disabilities Affairs Office (PDAO), and the Solo Parents Program. To actively combat malnutrition and address community health concerns, comprehensive Health and Nutrition Programs are strategically integrated and subsidized through the GAD budget. Furthermore, the MOOE finances the routine maintenance of public infrastructure, the municipal Waste Management Program, livelihood initiatives aimed at strengthening food security, and operations for various disaster-related PPAs.

  This further covers operational funding for environmental management interventions, targeted support for agriculture and nutrition programs, and the institutional updating of the Community-Based Monitoring System (CBMS) to support data-driven local planning.

  Finally, this allocation encompasses the statutory Aid to the 20 component barangays amounting to ₱1,891,700.00, serving as an essential counterpart fund to augment the localized delivery of basic services and empower grassroots governance.

- **Capital Outlays**

  Comprising 23.35% of the total municipal budget, the Capital Outlays allocation of ₱ 42,339,829.59 is strategically programmed through the 20% Economic Development Fund (EDF) and the Local Disaster Risk Reduction and Management Fund (LDRRMF). The EDF appropriation is dedicated to high-impact infrastructure and socio-economic development initiatives. A key priority is the concreting of farm-to-market road networks to streamline agricultural supply chains and facilitate the efficient transport of farm produce. Additionally, this fund underwrites major public works and tourism infrastructure, including the rehabilitation and upgrading of the Hindang Nature Park, comprehensive municipal street rehabilitation, and the construction of vital seawall and embankment projects. Concurrently, capital investments in

disaster prevention, mitigation, and climate-resilient infrastructure are funded through the LDRRMF to ensure sustained municipal preparedness and disaster resilience.

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CONCLUSION

Respectfully submitted herewith are the Local Expenditure Program, the Plantilla of Personnel, and the approved Annual Investment Program for Fiscal Year 2027, formulated in accordance with DBM Local Budget Memorandum No. 94, dated June 10, 2026.

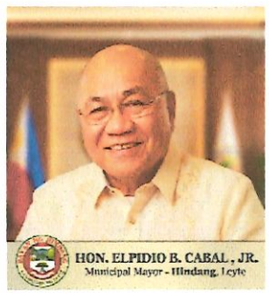
To the Presiding Officer and the esteemed members of the Sangguniang Bayan: The FY 2027 Municipal Annual Budget presented before you stand as a declaration of our steadfast commitment to transparent, accountable, and people-centered leadership. This document is far beyond a simple financial plan, it is a reflection of our collective aspirations and the strategic framework necessary to foster a more progressive and resilient HINDANG.

With unity of purpose, we can leverage these resources to generate meaningful opportunities that will uplift every sector of our community. I earnestly seek the Sanggunian's timely approval of this budget, allowing us to implement these vital initiatives for the utmost benefit of our constituents.

Through our continued dedication and collaborative efforts, let us guide our municipality toward a more prosperous future.

Thank you!

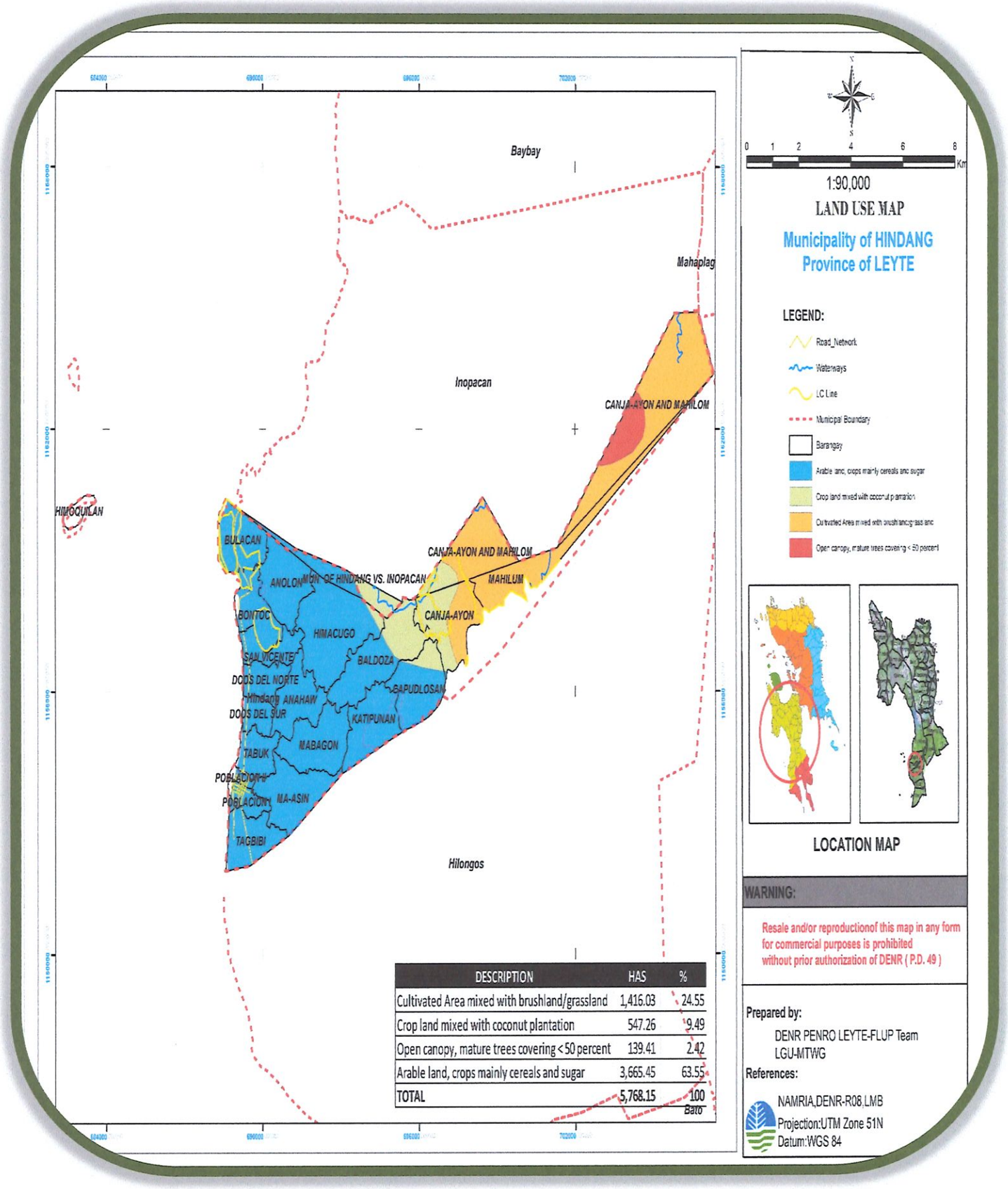
Very truly yours,



ELPIDIO B. CABAL, JR.
Municipal Mayor

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF HINDANG

LOCATION MAP



TOTAL LAND AREA :12,740 Has.

TOTAL POPULATION : 21,520 (Census 2024)

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
oOo

BAGONG PILIPINAS

MUNICIPAL DEVELOPMENT COUNCIL

MAY 7,2026

THE HONORABLE MEMBERS
Sangguniang Bayan
Hindang, Leyte

SANGGUNIANG BAYAN OFFICE
RECEIVED
By:
Date: 5/7/26

Thru: **HON. JUN A. CABAL**
Municipal Vice Mayor
Presiding Officer

Sir;

Respectfully submitted to your good office the herein approved ANNUAL INVESTMENT PROGRAM for CY 2027 from the Municipal Development Council in the amount of **NINE HUNDRED TWENTY-SIX MILLION ONE HUNDRED NINETY-ONE THOUSAND EIGHT HUNDRED THIRTY-TWO PESOS AND NINETY CENTAVOS (Php 926,191,832.90)** of the Municipality for adoption to wit:

1.) Annual Investment Program (AIP) Budget Year 2027

2.) Municipal Development Council (MDC) Resolution No.03-2026 approving the AIP of CY 2027.

3.) Attendance Sheet of the MDC meeting held on April 29,2026 at the SB Conference Hall, Municipal Building, Hindang, Leyte.

Please acknowledge receipt hereof.

Very Truly Yours,

ELPIDIO B. CABAL, JR.
Local Chief Executive/ MDC Chairman

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
-oOo-
OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2026-50

A RESOLUTION ADOPTING THE APPROVED ANNUAL INVESTMENT PROGRAM (AIP) FOR CALENDAR YEAR 2027 OF THE MUNICIPALITY OF HINDANG, LEYTE, PER MUNICIPAL DEVELOPMENT COUNCIL (MDC) RESOLUTION NO. 03-2026 DATED APRIL 29, 2026

WHEREAS, Section 106 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides for the creation of the Local Development Council tasked to formulate development plans and investment programs for the Local Government Unit;

WHEREAS, the Municipal Development Council (MDC) of the Municipality of Hindang, Leyte, during its meeting held on April 29, 2026, approved the Annual Investment Program (AIP) for Calendar Year 2027 through MDC Resolution No. 03-2026;

WHEREAS, the Annual Investment Program (AIP) contains the priority programs, projects, and activities of the Municipality that are aligned with the approved Local Development Investment Program and the overall development thrusts of the Local Government Unit;

WHEREAS, there is a need for the Sangguniang Bayan to adopt and affirm the approved Annual Investment Program (AIP) for CY 2027 to serve as basis in the preparation and implementation of the Annual Budget of the Municipality;

WHEREFORE, on motion of Hon. Mikhael Anne Gelo D. Aboyme, duly seconded by the rest of the attending Members, be it;

RESOLVED, as it is hereby RESOLVED, to ADOPT the Approved Annual Investment Program (AIP) for Calendar Year 2027 of the Municipality of Hindang, Leyte, as endorsed by the Municipal Development Council (MDC) through MDC Resolution No. 03-2026 dated April 29, 2026;

RESOLVED FURTHER, that copies of this Resolution be furnished to the Office of the Municipal Mayor, Municipal Planning and Development Coordinator (MPDC), Municipal Budget Office, Municipal Accounting Office, Municipal Treasurer's Office and other offices concerned for their information and appropriate action.

Carried unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

LEONIDA A. CAVITE
SB Member-Temporary
Presiding Officer

ATTESTED TO BE DULY ADOPTED:

(On leave)
CLOTILDE A. GUINOCOR
SB Member

TEODULO A. CLAVEJO
SB Member

(On leave)
SALVADOR E. BANEZ, JR.
SB Member

JOSE NAPOLEON D. MONTERO
SB Member

SORIANO B. DELALAMON
SB Member

MIKHAEL ANNE GELO D. ABOYME
SB Member

SEAN RYAN MARK C. CABAL
SB Member

RODULFO C. DARGANTES
LIGA Pres-Ex Officio Member

(On leave)
ADRIAN PAUL G. ASTORGA
Ex-Officio Member-SK Fed. Pres.

A P P R O V E D:

ELPIDIO B. CABAL, JR
Municipal Mayor

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
oOo

BAGONG PILIPINAS

MUNICIPAL DEVELOPMENT COUNCIL

EXCERPT FROM THE MINUTES OF THE MUNICIPAL DEVELOPMENT COUNCIL (MDC) MEETING HELD ON APRIL 29, 2026 AT THE SB CONFERENCE HALL, MUNICIPAL BUILDING, HINDANG, LEYTE

RESOLUTION NO. 03-2026

A RESOLUTION ENDORSING TO THE LEGISLATIVE BODY, THE ANNUAL INVESTMENT PROGRAM (AIP) FOR CALENDAR YEAR 2027 IN THE AMOUNT OF NINE HUNDRED TWENTY-SIX MILLION ONE HUNDRED NINETY-ONE THOUSAND EIGHT HUNDRED THIRTY-TWO PESOS AND NINETY CENTAVOS (Php 926,191,832.90) FOR ADOPTION

WHEREAS, the Multi-sectoral Plan formulated by the Municipality embodying its vision, mission, goals, objectives, development strategies, and policies has been established and prioritized to address the immediate needs of local constituents and to attain sustainable social, economic, infrastructure, environmental, and institutional growth in conformity with National and Local Development Plans;

WHEREAS, a convergence was established by the members of the Municipal Development Council through the Community-Driven Development (CDD) approach in identifying priority programs, in consonance with the latest guidelines relative to the National Development Plan which aims to promote greater autonomy, transparency, and accountability in Local Government Fund utilization;

WHEREAS, the adoption and approval of Annual Investment Programs (AIP) is mandated under RA 7160, otherwise known as the "Local Government Code of 1991," which aims to set the direction of local development efforts and ensure the effective utilization of local resources for the general welfare of the populace;

NOW, THEREFORE, on motion of **HON. ANGELITO A. JABILLO**, Punong Barangay of Barangay Katipunan duly seconded en masse;

RESOLVED, as it is hereby **RESOLVED**, to endorse to the Legislative Body of this Municipality the CY 2027 Annual Investment Program (AIP) in the amount of **NINE HUNDRED TWENTY-SIX MILLION NINETY-ONE THOUSAND EIGHT HUNDRED THIRTY-TWO PESOS AND NINETY CENTAVOS (Php 926,091,832.90)** for adoption;

RESOLVED FURTHER, that copies of this resolution be furnished to the Sangguniang Bayan of Hindang, Leyte; the Provincial Development Council of the Province of Leyte; the Department of the Interior and Local Government (DILG); the Department of Budget and Management (DBM); and all other concerned offices for their information and appropriate action.

APPROVED UNANIMOUSLY.

I hereby certify to the correctness of the foregoing resolution.

ENGR. RICARDO M. RENEGADO, JR.
MPDC/ MDC Secretary

Approved by:

ELPIDIO B. CABAL, JR.
MDC Chairperson
Local Chief Executive

Republic of the Philippines
Province of Leyte
Municipality of Hindang

BAGONG PILIPINAS

MUNICIPAL DEVELOPMENT COUNCIL

ATTENDANCE SHEET

Annual Investment Program CY 2027
Supplemental Investment Program No. 02-2026

Date: APRIL 29, 2026 (WEDNESDAY)
Time: 8:00 AM – 12:00 NN
Venue : SB Conference Hall

NO.	NAME	GENDER (M/F)	DESIGNATION	OFFICE	SIGNATURE
1	ELPIDIO B. CABAL, JR.	M.	MUN. MAYOR	LCE	
2	IMELDA A. RENEGADO	F	MBO	MBO	
3	RICARDO M. RENEGADO JR	M	MPDC	MPDO	
4	Angelina B. Bacuño	F	P/B	Capuddo San	
5	FLORENDA P. SERUT	F	P/B	Himacugo	
6	EMELINDA B. ABABADO	F	MA	MAO	
7	JOSE R. CARACHEL	M	P/O		
8	Melinda L. Rivas	F	CIFA-Pres	Cantaranan	
9	Castro M. Abrigo	M	DDSFA Press	Dagdak sur	
10	Agustin M. Bado Jr.	M.	CSO		
11	ATTY KENNETH M. ESTRO	M	MLGOO	DILG	
12	L Palpacio		MP	ANOLON	
13	Andaya P. Maranggay	F	P/B	DDN	
14	Victoriano A. Degamo Jr.	M	P/B	BALDOZA	
15	~~EMERITO C. BARCA~~	M	P/B	makopa	
16	~~FEDERICO A. NAVARRO~~	M	P/B	MA-ISIA	
17	ANGELITO A. JABILO	M	P/B	KATIPUNAN	
18	Jorge P. Libos	M	P/B	Mayana	
19	Jorge P Libos	M	P/B	Mayana	
20	Nilda T. Obrante	F	MA-dev.	Acctg.	
21	Renna G. Agudya	F	MSWDO	MSWDO	
22	Romulo D Bascon	M	LDARMO	MDRRMO	
23	~~MARIO FREDERICK DUMANGAS JR~~	M	~~MPS~~	~~DPO~~	
24	VICTORIA N FUNACHO	F	Mun. treas	MTO	
25	JUN A. CABAL	M	VM	LGU	
26	ANECITO B. ABOGADO	M	Admin Asst.	Pob-C	
27	LOURDES M. PONELO	F	PA-DPS	ASSESSOR	
28	Domiciano C Cavite	M	P/B	Pharmacy	
29	Marisela A-Rojombon	F	ADMIN I / MDDO des	LGU	
30	LOWIE R. ABRANTES	M	P/B	DRS	

31	Rachona G. Cantiga	F	OSCA	MSWD	
32	RUEL N. RECREO	M	PIB	Asst Law	
33	CRISTINE G. MOTUS	F	PIB		
34	JOVANIE D. BARRACO	M	PIB	TAGBIBI	
35		F	MHM	MHM	
36	Caracol Consorcia A.	F	RHM	RHM	
37		M		Cashier-agent	
38	MARIBOR M.	F	HAPC Pres.		
39	MERCY N. ANIPO	F	PESO Representative	PESO	
40	ANNABEL MORE	F	SB SEC	LGU	
41		M	G.S.O STAFF	G.S.O	
42	MICHAEL ANNE GELO ABOJME	M	SBM	SB	
43	DEXTER R. CANCAN	M	MCR	LCRO	
44					
45					
46					
47					
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49					
50					

Prepared by:

ENGR. RICARDO M. RENEGAD, JR.
LPMC SECRETARIAT