



**OFFICE OF THE POLLUTION CONTROL AND DISASTER RISK
REDUCTION AND MANAGEMENT**

Integrated Environmental Management and Resilience Policy (IEMRP)

I. Rationale

At the global scale, the crisis of plastic pollution has reached alarming levels, with non-biodegradable wastes clogging waterways, contaminating ecosystems, and threatening both marine and human life. The Philippines has been identified among the world's top contributors to plastic leakage into oceans, heightening its responsibility to pursue urgent and decisive actions toward sustainable waste management and environmental resilience. Beyond plastics, pollution from unmanaged solid waste undermines air and water quality, intensifying climate risks and magnifying disaster vulnerabilities of local communities.

Beyond the environmental lens, unmanaged waste and pollution also directly heighten disaster risks. Improper disposal of plastics and other solid wastes leads to clogged drainage systems, exacerbating urban flooding during heavy rains and typhoons—hazards to which Tacloban City and Eastern Visayas are already highly vulnerable. In the broader framework of **Republic Act No. 10121 or the Philippine Disaster Risk Reduction and Management Act of 2010**, environmental protection is recognized as an essential pillar of disaster prevention and mitigation. Likewise, **Republic Act No. 9729 or the Climate Change Act of 2009**, as amended by RA 10174, mandates the integration of climate change adaptation and DRRM strategies into development planning, emphasizing sustainable ecosystems management as a foundation for community resilience. Thus, pollution control and waste management are not only environmental responsibilities but also critical disaster risk reduction measures that protect lives, property, and livelihoods from recurring climate-induced hazards.

Nationally, the State has established comprehensive legal frameworks to address these issues. **Republic Act No. 9003 or the Ecological Solid Waste Management Act of 2000** mandates waste segregation at source, recycling, composting, and the reduction of single-use plastics. **Republic Act No. 8749 or the Philippine Clean Air Act of 1999** and **Republic Act No. 9275 or the Philippine Clean Water Act of 2004** emphasize pollution prevention and control by ensuring that solid waste does not compromise the quality of the nation's air and water

resources. These laws are supported by the Environmental Management Bureau (EMB) of the Department of Environment and Natural Resources (DENR), which provides the operational guidelines for environmental compliance, as well as by national mandates on **Disaster Risk Reduction and Management (RA 10121)** and **Climate Change Adaptation (RA 9729, as amended by RA 10174)** which stress environmental protection as a core resilience strategy.

At the local level, Tacloban City has advanced environmental legislation through **Ordinance Number 2023-15-06, otherwise known as the Plastic and Styrofoam Packaging Regulation Ordinance**, passed by the Sangguniang Panglunsod and signed by Mayor Alfred Romualdez. This ordinance reflects the community's shared responsibility to curb the use of harmful packaging materials and to safeguard ecosystems from further degradation. These efforts are reinforced by the operations of the **Tacloban City Environment and Natural Resources Office (CENRO)** and the **Solid Waste Management Team (SWMT)** which oversee the implementation of local waste and pollution control policies.

Despite these legal and policy foundations, **Leyte Normal University (LNU)** continues to operate under an outdated waste management paradigm. Waste from different bins across the campus is collected and consolidated without proper segregation, mirroring the limitations of the current system of the CENRO and SWMT. This practice not only undermines the intent of RA 9003 and local ordinances but also contributes to the broader national and global challenge of environmental degradation. Moreover, without the integration of pollution control and disaster risk reduction practices, the University risks contributing to vulnerabilities that hinder institutional resilience.

As an institution of higher learning and a steward of sustainable development, **LNU recognizes its responsibility to reduce its ecological footprint and to cultivate environmental citizenship among its stakeholders**. In alignment with global calls for sustainability, national legal frameworks, and local ordinances, the University commits to strengthening its role in integrated waste management, pollution control, and resilience building.

Thus, the **Integrated Environmental Management and Resilience Policy (IEMRP)**—anchored on RA 9003, RA 8749, RA 9275, RA 10121, RA 9729, local ordinances, and EMB operational mandates—has been formulated to:

1. Institutionalize responsible and sustainable environmental practices;
2. Reduce dependence on plastics and ensure compliance with waste segregation policies;
3. Integrate pollution control, disaster risk reduction, and climate change adaptation into university operations; and

4. Instill a culture of ecological mindfulness, resilience, and sustainability within the LNU community.

II. Scope

The **Integrated Environmental Management and Resilience Policy (IEMRP)** shall apply to all operations, programs, activities, and stakeholders of Leyte Normal University. Its coverage extends to the following:

1. **University Community** – All faculty members, non-teaching personnel, students, and administrative staff shall be responsible for upholding the provisions of this policy within campus premises and in all LNU-related activities, whether held on- or off-campus.
2. **Campus Operations** – The policy shall govern all facilities, offices, laboratories, libraries, classrooms, dormitories, canteens, and university grounds. This includes the management of solid waste, implementation of pollution control measures, and compliance with disaster risk reduction and climate adaptation protocols.
3. **Academic and Research Functions** – The policy shall integrate environmental management, pollution control, and DRRM-CCA principles into teaching, learning, research, and extension activities, ensuring that sustainability and resilience are mainstreamed into the University's academic life.
4. **Suppliers, Contractors, and Service Providers** – All external partners, including food concessionaires, suppliers, contractors, and event organizers operating within or on behalf of LNU, shall comply with the provisions of the IEMRP, particularly on waste segregation, no plastic use, and pollution prevention measures.
5. **University Events and Activities** – All institutional events, student activities, athletic competitions, and community extension programs organized or supported by LNU shall adopt environmentally responsible practices, including the prohibition of single-use plastics, proper waste segregation, and disaster preparedness measures.
6. **Linkages and Partnerships** – The policy shall serve as a guiding framework in collaborative undertakings with government agencies, civil society, private institutions, and international partners, ensuring that joint programs align with national laws, local ordinances, and global sustainability standards.

III. Components and Policy Statements

A. Pollution Control

1. Solid Waste Management

A.1. Plastic Policy

LNU shall strictly prohibit the use of single-use plastics and styrofoam in all university operations, activities, and events, in accordance with national laws and local ordinances. This policy shall include the following provisions:

1. **Ban on Single-Use Plastics** – The use of single-use plastic bags, straws, cutlery, cups, bottles, and styrofoam containers is strictly prohibited within university premises. Exemptions may be granted for food items or materials that require careful packaging

for safety, hygiene, or preservation purposes, provided that no feasible eco-friendly alternatives are available.

2. Promotion of Eco-Friendly Alternatives – Stakeholders are encouraged to use reusable and biodegradable materials in all university activities and endeavors (e.g., eco-bags, tumblers, lunch boxes, paper straws, banana leaves, etc.).
3. Institutional Responsibility – The University commits to providing accessible water dispensers, appropriate waste segregation bins, and regular environmental education campaigns to support the implementation of this policy.
4. Compliance of Partners – All cooperatives, concessionaires, income-generating project (IGP) occupants, and stakeholders operating within the University are mandated to adhere to this policy as part of their contractual obligations with the institution.
5. Community Engagement – The University shall integrate the advocacy of plastic waste reduction into student activities, research, extension services, and outreach programs to extend its environmental impact beyond the campus.
6. Monitoring and Evaluation – The Disaster Risk Reduction and Management and Pollution Control Office (DRRMPC), in coordination with the University's Environmental Committee, shall conduct periodic inspections to ensure compliance, assess effectiveness, and recommend continuous improvements.

The LIMPYO Framework for Ecological Management

To strengthen campus-wide ecological responsibility, **LNU adopts the LIMPYO Framework** as a guiding principle for its waste management policies and practices.

L – Leadership in Action

University officials, faculty, and staff shall serve as role models in practicing and promoting ecological responsibility.

I – Innovation in Waste Solutions

Creative and interactive practices such as basketball bins, eco-bricks, and upcycling projects shall be encouraged to sustain participation and awareness.

M – Mandatory Waste Segregation

All members of the university community are required to segregate waste at source, with monitoring systems in place to ensure compliance.

P – Participation of All Sectors

Students, employees, cooperatives, concessionaires, and visitors shall share equal accountability in maintaining campus cleanliness and ecological order.

Y – Yielding Sustainable Benefits

Recyclables and upcycled materials shall be converted into funds or resources that support environmental programs, student activities, and extension services.

O – Organizational Commitment

The University shall institutionalize environmental policies and allocate resources to ensure the continuity of its ecological management program.

A.2. Biodegradable Waste Management

LNU shall establish a comprehensive biodegradable waste management system that ensures the proper collection, treatment, and utilization of organic waste, supporting both environmental sustainability and campus greening initiatives.

Provisions under the LIMPYO Framework:

1. Leadership in Action – University officials, faculty, and staff shall actively model proper disposal of food and garden waste.
2. Innovation in Waste Solutions – Composting technologies (e.g., vermiculture, compost pits, biogas digesters) shall be promoted.
3. Mandatory Waste Segregation – All stakeholders shall separate biodegradable wastes such as food scraps, garden clippings, and paper products.
4. Participation of All Sectors – Canteens, cooperatives, concessionaires, and student organizations shall actively engage in composting initiatives.
5. Yielding Sustainable Benefits – Compost shall be used for campus landscaping, research, and shared with communities.
6. Organizational Commitment – The University shall allocate facilities and resources for composting and food waste reduction.

A.3. Waste Segregation at Source

LNU shall ensure proper waste segregation at source by providing clearly labeled and color-coded bins for biodegradable, non-biodegradable, recyclable, and hazardous wastes, and shall enforce strict compliance among all stakeholders.

Provisions under the LIMPYO Framework:

1. Leadership in Action – Faculty and staff shall demonstrate correct segregation practices.
2. Innovation in Waste Solutions – Creative approaches (e.g., basketball bins, digital monitoring) shall be implemented.
3. Mandatory Waste Segregation – All stakeholders are required to segregate waste at source with monitoring systems in place.
4. Participation of All Sectors – Students, employees, concessionaires, and visitors shall share accountability.
5. Yielding Sustainable Benefits – Segregated recyclables and biodegradables shall be collected for recycling, composting, or IGPs.
6. Organizational Commitment – The University shall provide bins, campaigns, and resources to sustain compliance.

A.4. Recycling and Upcycling

LNU shall establish and promote recycling and upcycling programs to reduce waste volume, conserve resources, and encourage innovation in sustainable practices.

Provisions under the LIMPYO Framework:

1. Leadership in Action – Administration and faculty shall lead in promoting recycling initiatives.
2. Innovation in Waste Solutions – Programs like eco-bricks, recycled art, and upcycling old materials shall be institutionalized.
3. Mandatory Waste Segregation – Only segregated wastes shall be eligible for recycling and upcycling.
4. Participation of All Sectors – Student orgs, cooperatives, and concessionaires shall take active roles.
5. Yielding Sustainable Benefits – Recyclables and upcycled products shall fund environmental and student projects.
6. Organizational Commitment – The University shall establish permanent recycling hubs and integrate upcycling into research/extension.

A.5. Hazardous and Laboratory Waste Management

LNU shall implement safe handling, storage, and disposal procedures for hazardous, biomedical, and laboratory wastes in compliance with national environmental and health regulations.

Provisions under the LIMPYO Framework:

1. Leadership in Action – Laboratory heads and supervisors shall enforce hazardous waste protocols.
2. Innovation in Waste Solutions – Adoption of waste minimization techniques and safer chemical alternatives shall be encouraged.
3. Mandatory Waste Segregation – Hazardous wastes shall be kept strictly separate from other waste streams.
4. Participation of All Sectors – All laboratory users and staff shall comply with hazardous waste handling rules.
5. Yielding Sustainable Benefits – Proper hazardous waste management shall protect health, ecosystems, and research sustainability.
6. Organizational Commitment – LNU shall provide specialized storage and coordinate with accredited waste collectors.

A.6. Alternative Sources of Energy

A.6. Alternative Sources of Energy

The University shall promote the use of **alternative and renewable energy sources** as a vital component of its sustainability and climate resilience agenda. This initiative seeks to reduce the institution's carbon footprint, operational costs, and dependence on

non-renewable energy while supporting national and global goals for environmental protection and climate change mitigation.

The University shall **adopt solar energy systems** in selected buildings and facilities to harness clean and sustainable power. The **General Services and Physical Plant Facilities** shall oversee the installation, maintenance, and expansion of these solar-powered systems in coordination with accredited renewable energy providers and the Department of Energy (DOE).

In line with ecological innovation, the University shall also **develop biogas production systems** that utilize biodegradable wastes—such as food scraps, plant residues, and other organic matter—as feedstock for clean energy generation. These systems shall employ **beneficial microorganisms** including **bacteria, algae, and fungi** to facilitate **anaerobic digestion and bioremediation processes**, converting waste into usable biogas, compost, and nutrient-rich by-products.

The University shall explore **algae-based biofuel research and microbial energy technologies**, particularly in its science and education laboratories, to advance innovation in renewable energy studies. Through these efforts, LNU aims to contribute to knowledge creation, research excellence, and sustainable operations that model best practices for higher education institutions.

The **Pollution Control and DRRM (PCDRRM) Committee** shall take the lead in developing, implementing, and monitoring all energy-related programs and systems. This includes **bioremediation-based energy recovery** initiatives that utilize natural biological processes to produce energy while restoring ecological balance. Collaborative partnerships with the **Department of Energy (DOE)**, **Department of Environment and Natural Resources (DENR)**, and other partner agencies shall be pursued to strengthen technical expertise and promote replication of these innovations in local communities.

Through these initiatives, **Leyte Normal University** reaffirms its commitment to sustainability, in alignment with the **Renewable Energy Act of 2008 (RA 9513)**, the **Climate Change Act of 2009 (RA 9729)**, and the **Ecological Solid Waste Management Act of 2000 (RA 9003)**. The University, as a steward of environmental responsibility, shall continue to integrate science-based solutions with education, research, and extension programs to achieve long-term climate resilience and energy sustainability.

2. Disaster Risk Reduction and Management (DRRM) and Climate Change Adaptation (CCA)

2.1. Prevention and Mitigation

LNU shall reduce vulnerabilities and disaster risks, while integrating climate adaptation strategies into infrastructure, environment, and academic programs.

Provisions (RA 10121, RA 9729, RA 9512, Sendai Priority 3):

1. Conduct climate and disaster risk assessments (CDRA) for campus planning and site development.
2. Ensure all new facilities comply with disaster- and climate-resilient building codes (energy efficiency, flood-proofing, green architecture).
3. Institutionalize rainwater harvesting, flood drainage, and tree-planting programs to mitigate flooding and heat stress.

4. Integrate DRRM and CCA education into teaching, research, and extension, in line with RA 9512.
5. Partner with local government and DENR on reforestation, watershed protection, and coastal resilience projects.

2.2. Preparedness

LNU shall strengthen preparedness through training, drills, early warning, and awareness programs that incorporate climate risk scenarios.

Provisions (RA 10121, RA 9729, RA 10174, Sendai Priority 4):

1. Conduct regular multi-hazard drills (fire, earthquake, typhoon, storm surge, heatwaves) and integrate climate-induced hazards into exercises.
2. Establish a Climate and DRR Information Desk that consolidates advisories from PAGASA, PHIVOLCS, and LGUs.
3. Institutionalize preparedness modules (e.g., heat-health warnings, El Niño/La Niña impacts) in curriculum and student orientation.
4. Stockpile climate- and disaster-related emergency supplies (e.g., hydration stations for heat, mosquito nets during floods).
5. Leverage the People's Survival Fund (RA 10174) and external partners to support preparedness projects.

2.3. Response

LNU shall implement a coordinated response that safeguards life, health, and continuity of learning in both disaster and climate emergency contexts.

Provisions (RA 10121, RA 9729, Sendai Priority 2):

1. Activate the Incident Command System (ICS) with DRRMPC and CCA focal persons coordinating campus emergency actions.
2. Maintain campus response teams trained in both disaster response and climate-induced emergencies (e.g., extreme heat, vector-borne outbreaks).
3. Implement climate-informed evacuation and shelter plans (e.g., shaded muster points, ventilation in evacuation centers).
4. Coordinate with Tacloban CDRMO, BFP, and health offices for climate hazard response (flooding, drought, epidemic).
5. Provide immediate psychosocial and health interventions, especially for climate-sensitive groups (elderly, PWDs, children).

2.4. Recovery and Rehabilitation

LNU shall restore learning continuity and rehabilitate facilities using climate-resilient, sustainable, and “build back better” strategies.

Provisions (RA 10121, RA 9729, Sendai Priority 4):

1. Implement a Continuity of Operations Plan (COOP) that accounts for both disaster and climate disruption scenarios (e.g., prolonged class suspensions due to extreme weather).
2. Apply Build Back Better principles using climate-smart technologies (solar power, rainwater systems, elevated structures).
3. Provide sustained psychosocial recovery programs addressing trauma from disasters and climate events.
4. Document lessons learned and update both DRRM and CCA action plans regularly.
5. Forge partnerships with government (CCC, DENR, DepEd) and NGOs for adaptation-based recovery projects (e.g., mangrove planting, urban greening, sustainable energy).

IV. LNU Integrated Environmental Management and Resilience Committee (IEMRC)

The Integrated Environmental Management and Resilience Committee (IEMRC) of Leyte Normal University serves as the central coordinating body for institutional policies, programs, and initiatives on pollution control, waste management, disaster risk reduction and management (DRRM), and climate change adaptation (CCA). Guided by national laws, local ordinances, and accrediting standards, the IEMRC ensures that the University fosters an environmentally sustainable and disaster-resilient academic community. The Committee is mandated to lead in policy development, capacity building, coordination, and emergency response, thereby safeguarding the University's mission of delivering quality education while ensuring the safety, well-being, and resilience of its stakeholders.

A. Composition

Chairperson

University President

Co-Chairpersons

Vice President for Administration and Finance

Vice President for Academic Services

Vice President for Student Development

Deans (College of Education, College of Management and Entrepreneurship, College of Arts and Sciences, Graduate School)

Chief Administrative Officer for Administration and Finance

Director, Pollution Control and Disaster Risk Reduction Management (PCDRRM)

Members

Director, General Services and Physical Plant Facilities

Coordinator, National Service Training Program

Laboratory Custodians (Science, Research, and other laboratories)

Representatives from each College (COE, CME, CAS, Graduate School)

SSC and DRRMPC Junior Falcons Representative

Faculty Club Representative

ASA Representative

Representative from Cooperatives/Income-Generating Projects

Environmental Sustainability Officer (if designated)

Safety and Security Officer

B. Functions of the Committee

B.1. Policy Development and Oversight

B.1.1. Formulate, implement, and regularly update the Integrated Environmental Management and Resilience Policy (IEMRP), covering Pollution Control, Waste Management, DRRM, and Climate Change Adaptation (CCA).

B.1.2. Ensure compliance with relevant national laws (RA 9003, RA 8749, RA 9275, RA 10121, RA 9729, RA 10174, RA 9512), local ordinances, and accrediting body requirements.

B.1.3. Recommend policies, sanctions, and innovative measures to strengthen ecological management, disaster resilience, and climate adaptation practices.

B.2. Monitoring and Evaluation

B.2.1. Conduct periodic environmental audits, pollution monitoring, and disaster risk assessments within university premises.

B.2.2. Establish a system for documenting and evaluating DRRM and CCA activities, including lessons learned from actual hazard events.

B.2.3. Submit annual integrated reports on environmental management, DRRM, and CCA initiatives to the University President, accrediting agencies, and partner government offices.

B.3. Capacity Building and Advocacy

B.3.1. Design and implement training programs, workshops, and information campaigns on waste management, pollution control, disaster preparedness, and CCA for students, faculty, staff, and stakeholders.

B.3.2. Integrate environmental awareness and DRRM-CCA education into curricular, co-curricular, and extension programs of the University.

B.4. Coordination and Partnerships

B.4.1. Collaborate with the City Government of Tacloban, CDRRMO, DENR, CCC, DepEd, CHED, and other partner agencies for joint environmental and resilience-building initiatives.

B.4.2. Build partnerships with NGOs, the private sector, and donor agencies to strengthen financial and technical support for sustainability and resilience programs.

B.5. Operational and Emergency Response

B.5.1. Oversee waste segregation, recycling, pollution control, and laboratory safety systems across the University.

B.5.2. Supervise campus preparedness activities such as drills, early warning dissemination, and stockpiling of essential resources.

B.5.3. Activate and support the Incident Command System (ICS) during emergencies, ensuring coordinated response and recovery.

B.5.4. Lead the implementation of the Continuity of Operations Plan (COOP) to sustain academic resilience during and after crises.

C. Sub-Committees

C. 1. Assessment and Analysis Team

(Early Warning • Rapid Assessment • Damage Analysis & Needs Analysis • Safety & Security)

Lead: PCDRRM Director

Members:

Laboratory Custodians

College Representatives (COE, CME, CAS, Graduate School)

SSC and DRRMPC Junior Falcons Representative

C.2. Education Programs Team

(Alternative Learning • Temporary Learning Spaces • Psychosocial Support • Continuing Learning • Capacity Building)

Lead: Vice President for Academic Services

Members:

Deans of Colleges

Head, National Service Training Program

Faculty Club Representative

ASA Representative

C.3. Planning and Operations Team

(Relief & Evacuation • Emergency Drills • Fire Suppression • Parent-Pupil Reunification • Engineering & Rehabilitation)

Lead: Director, General Services and Physical Plant Facilities

Members:

PCDRRM Director (co-lead for drills and evacuation)
SSC and DRRMPC Junior Falcons Representative
Laboratory Custodians
Environmental Sustainability Officer

C.4. Advocacy and Information Team

(Advocacy & Public Information • Communications • Reporting)

Lead: Vice President for Student Development

Co-Lead: PCDRRM Director

Members:

SSC and DRRMPC Junior Falcons Representative
ASA Representative
Environmental Sustainability Officer
College Representatives

C.5. Resources and Logistics Team

(Resource Mobilization • Donor Relations)

Lead: Vice President for Administration and Finance

Members:

Cooperatives/IGP Representative
Faculty Club Representative
ASA Representative

C. 6. Donor Relations Team

(Fund Sourcing • Finance)

Lead: Vice President for Administration and Finance

Members:

Cooperatives/IGP Representative
Faculty Club Representative

SSC and DRRMPC Junior Falcons Representative

7. Monitoring and Evaluation Team

(Monitoring & Evaluation • Encoding & Database • Student Tracking)

Lead: PCDRRM Director

Members:

College Representatives

Laboratory Custodians

SSC and DRRMPC Junior Falcons Representative

8. Liaison Committee

(External coordination with Tacloban CENRO, DENR, LGUs, NGOs, etc.)

Lead: University President

Members:

PCDRRM Director

Vice Presidents (Administration & Finance, Academic Services, Student Development)

Environmental Sustainability Officer

V. Communication and Implementation

To ensure effective enforcement and sustainability of the University's Integrated Environmental Management and Resilience Policy (IEMRP), all directives—including those on waste management, pollution control, disaster resilience, and climate adaptation—shall be widely disseminated through official communication platforms such as the University website, social media channels, bulletin boards, campus-wide memoranda, and official announcements.

Concessionaires, cooperatives, contractors, and partner organizations shall undergo orientation sessions and be provided with written guidelines prior to policy enforcement. These orientations shall emphasize shared accountability and alignment with the University's environmental and resilience objectives.

All members of the University community—including students, faculty, staff, and visitors—are expected to remain informed and strictly comply with the policy. The IEMRC, in coordination with relevant offices, shall oversee information campaigns, feedback mechanisms, and compliance monitoring to sustain community-wide engagement.

Non-compliance with any component of the IEMRP, including the prohibition of single-use plastics and other environmental regulations, shall be subject to administrative sanctions in accordance with university rules, contractual agreements, and applicable laws.

Through the implementation of this policy, Leyte Normal University reaffirms its role as a **model of environmental stewardship and disaster resilience in higher education**, demonstrating its commitment to sustainability, the safety and well-being of its stakeholders, and the broader call for climate-responsive academic institutions.

V. Budgetary Allocation and Financial Implications

The implementation of the **Integrated Environmental Management and Resilience Policy (IEMRP)** shall be adequately supported through sustainable and transparent financial management. To ensure the effective realization of its objectives in **Pollution Control, Waste Management, Disaster Risk Reduction and Management (DRRM), and Climate Change Adaptation (CCA)**, the University shall provide sufficient budgetary support for all related programs, projects, and activities.

The **University Administration**, through the Office of the **Vice President for Administration and Finance** and the **Budget Office**, shall ensure that appropriate financial resources are allocated to support:

- The procurement, installation, and maintenance of solar energy, biogas, and waste management systems;
- Capacity-building initiatives, research, and advocacy campaigns on environmental sustainability and resilience;
- Pollution control operations, laboratory and safety upgrades, and monitoring activities;
- DRRM preparedness, response, and recovery initiatives; and
- Monitoring, evaluation, and reporting mechanisms related to IEMRP implementation.

Funding for these initiatives may be sourced from:

1. **University savings and income**, subject to existing **Commission on Audit (COA)** rules and regulations;
2. **Grants, donations, and partnerships** with local and international agencies, private institutions, and non-governmental organizations; and
3. **Income-Generating Projects (IGPs)**, research outputs, or extension programs that promote environmental sustainability and resilience.

All financial transactions related to the implementation of the IEMRP shall adhere to the **Government Auditing Code of the Philippines (Presidential Decree No. 1445)**, applicable **COA circulars**, and existing university accounting and budgeting policies.

The **Pollution Control and DRRM (PCDRRM) Committee**, in coordination with the **Budget Office** and **Accounting Office**, shall prepare an **annual financial plan** outlining the projected costs and funding sources for environmental and resilience initiatives. A transparent **financial reporting mechanism** shall be established to ensure accountability, fiscal integrity, and the efficient use of funds.

Through this budgetary commitment, **Leyte Normal University** affirms its dedication to environmental stewardship, fiscal responsibility, and institutional resilience — ensuring that the goals of the IEMRP are not only visionary but also financially attainable and sustainable in accordance with Philippine laws and ethical governance standards.