



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

Item No.: 04
 Date: 01 2026 JUL

PROVINCIAL BUDGET OFFICE

June 19, 2026

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

RELEASED
 DATE: 6-21-26
 NO. 120
 BY: [Signature]
 PBO

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 JUN 23 2026
 Date: JUN 23 2026
 By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 02 CY 2026** of the **Municipality of Hindang, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-02** with a total appropriation in the amount of **P630,130.00** 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 procurement of Goods, Supplies, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and to the recent procurement guidelines;
2. That the reversion of appropriations is duly authorized by the concerned officials and are made available to support the expenditures under Supplemental Budget No. 02 . Further, that said reversion shall not render an adverse effect on the fiscal standing of the LGU upon the closing of the books accounts;
3. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
 Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

ON TRAVEL
AGNES C. RAFON
 Provincial Planning & Development
 Coordinator - Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
08 June 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2026-02 of the Municipality of Hindang, Leyte**, entitled: **An Ordinance Authorizing the Supplemental Budget No. 02 for Calendar Year 2026 involving the amount of Six Hundred Thirty Thousand One Hundred Thirty Pesos (P630,130.00), together with the Supplemental Investment Program No. 02 CY 2026 in the amount of P630,130.00.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



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

OFFICE OF THE SANGGUNIANG BAYAN

4 June 2026

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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: JUN 04 2026
By: 

Thru: FLORINDA JILL S. UYVICO
Secretary to the Sangguniang Panlalawigan
Province of Leyte
Prov'l Government Complex -Palo, Leyte


Sirs/Mesdammes:

Respectfully submitted to your office the herein-copies (17 sets) of the *GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 for Calendar Year 2026* of the Municipality of HINDANG, LEYTE, amounting to **SIX HUNDRED THIRTY THOUSAND ONE HUNDRED THIRTY PESOS (Php 630,130.00)** per *Appropriation Ordinance No. 2026-02*, together with the duly adopted *SUPPLEMENTAL INVESTMENT PROGRAM (SIP) NO. 02 CY 2026* amounting **SIX HUNDRED THIRTY THOUSAND ONE HUNDRED THIRTY PESOS (Php 630,130.00)**; for review and approval.

Please acknowledge receipt hereof.

Thank you.

Very truly yours,


MYRNA C. ABASOLA
LLSQ II - Temporary
Secretary to the Sanggunian



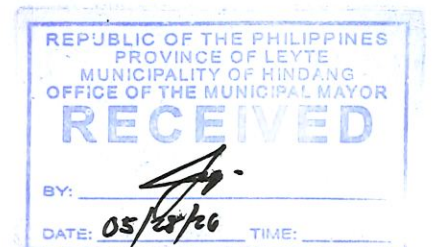
Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

Date: May 28, 2026

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



SUBJECT: Indorsement of Supplemental Budget No. 02 for Calendar Year 2026

Greetings!

This is to formally endorse, for your review and appropriate executive action, the Supplemental Budget No. 02 for Calendar Year 2026 of the Municipality of Hindang, Leyte, amounting to **Six Hundred Thirty Thousand One Hundred Thirty Pesos (₱ 630,130.00)**.

Said supplemental appropriation was approved by the Sangguniang Bayan during its Regular Session held on May 26, 2026, and was enacted through Appropriation Ordinance No. 2026-02, in accordance with the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

The appropriation is supported by the following documents, which are herein attached for your perusal:

- Copy of Supplemental Budget No. 02-CY 2026
- Appropriation Ordinance No. 2026-02
- Certification of Availability of Funds
- Summary of appropriations and Detailed Schedules

We hope for your favorable consideration and subsequent approval of the aforementioned supplemental budget to facilitate the continued implementation of the municipality's programs, projects, and activities (PPAs) for the benefit of our constituents.

Thank you.

Very truly yours,


MYRNA C. ABASOLA
LLSO II - Temporary
Secretary to the Sanggunian



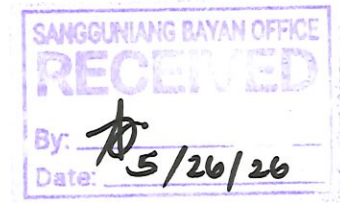
Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
-oOo-



OFFICE OF THE MUNICIPAL MAYOR

May 26, 2026

The HONORABLE MEMBERS
Sangguniang Bayan
Hindang, Leyte



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

Sirs/Madam:

Respectfully submitted to your office the herein Supplemental Budget No. 02 for CY 2026 in the amount of *Six Hundred Thirty Thousand One Hundred Thirty Pesos (630,130.00)* for authorization.

Please acknowledge receipt hereof.

Very truly yours,


ELPIDIO B. CABAL, JR.
Municipal Mayor

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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF
HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON MAY 26, 2026 AT SB
SESSION HALL, HINDANG, LEYTE

APPROPRIATION ORDINANCE NO. 2026-02

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: JUN 04 2026
By: *[Signature]*

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 02 OF THE
MUNICIPALITY OF HINDANG, LEYTE, FOR CALENDAR YEAR 2026 INVOLVING THE
AMOUNT OF SIX HUNDRED THIRTY THOUSAND ONE HUNDRED THIRTY PESOS (Php
630,130.00) FROM THE UNAPPROPRIATED SURPLUS AS OF SB NO. 1 CY 2026 &
REVERSION OF FUNDS PER SB RESOLUTION NO. 2026-51

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

SECTION 1. The SUPPLEMENTAL BUDGET No. 02 CY 2026 of the Municipality of
HINDANG, LEYTE, in the total amount of SIX HUNDRED THIRTY THOUSAND ONE
HUNDRED THIRTY PESOS from the Unappropriated Surplus as of SB No.1 CY 2026 &
Reversion of Funds per SB Resolution No. 2026-51, is hereby **APPROVED**.

The budget documents consist of the following as herein-below specified, are incorporated
herein and made an integral part of this Ordinance:

- 1.1 LBP No. 8 - Statement of Funding Sources
- 1.2 LBP No. 9 - Statement of Supplemental Appropriation
- 1.3 Certification as to availability of funds dated May 25, 2026
duly signed by the Municipal Accountant-Designate

SECTION 2. SOURCE OF FUNDS:

Savings from:

Unappropriated Surplus as of SB No. 01 CY 2026	Php 9,105,852.51
Reversion of Funds as per SB Reso # 2026- 51	410,000.00

Total Estimated Income	Php 9,515,852.51
------------------------	------------------

SECTION 3. USE OF FUNDS. The amount of SIX HUNDRED THIRTY THOUSAND
ONE HUNDRED THIRTY PESOS (Php 630,130.00) is hereby appropriated for Supplemental
Budget No. 02 for Calendar Year 2026 of the Municipality of Hindang, Leyte, as follows:

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	- Symposium on Gender - Related Laws	10,000.00
	Implementation of the Katarungang Pambarangay Law	
	<i>Training Expenses</i>	
	- Training for Lupong Tagapamayapa	20,000.00
	Skills Enhancement Training for BPATS	
	<i>Training Expenses</i>	
	- Training for Brgy. Tanods/BPATS	20,000.00
	Retooled Community Support Program (RCSP)	
	<i>Training Expenses</i>	
	- Training on RCSP	30,000.00
MUNICIPAL RISK REDUCTION AND MANAGEMENT OFFICE (MDRRMO)	Capital Outlay	
	<i>Buildings</i>	
	- Upgrading of Emergency and Operation Center	220,130.00
TOTAL SUPPLEMENTAL APPROPRIATION		Php 630,130.00

SECTION 4. USE OF SAVINGS AND AUGMENTATION. The Municipal Mayor or the Presiding Officer of the Sanggunian are authorized to augment any item in the approved Supplemental Budget No. 02 for fiscal year 2026 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.

SECTION 5. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this appropriation ordinance is declared invalid or unconstitutional, other sections or provisions thereof 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 immediately after its approval.


APPROVED UNANIMOUSLY.

ENACTED this 26th day of May, 2026 by this Sanggunian in its Regular Session conducted at the SB Session Hall, this Municipality, with the following votes:

Yes (10)

No (0)

Abstain (0)

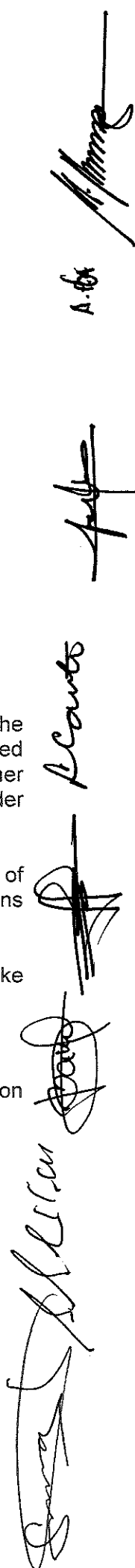

CLOTILDE A. GUINOCOR
 SB Member


TEODULO A. CLAVEJO
 SB Member










SALVADOR E. BANEZ, JR.
SB Member


LEONIDA A. CAVITE
SB Member


JOSE NAPOLEON D. MONTERO
SB Member


SORIANO T. DELALAMON
SB Member


MIKHAEL ANNE GELIO D. ABOYME
SB Member


SEAN RYAN MARK C. CABAL
SB Member


RODULFO C. DARGANTES
Ex-Officio Member-LNB President


ADRIAN PAUL G. ASTORGA
Ex-Officio Member-SK Fed. Pres.

CERTIFIED CORRECT:


MYRNA C. ABASOLA
LLSO II, Temporary
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:


JUN A. CABAL
Municipal Vice Mayor
Presiding Officer

APPROVED:


ELPIDIO B. CABAL, JR.
Municipal Mayor

JUN 7 2026






STATEMENT OF FUNDING SOURCES
Supplemental Budget No. 02
Fiscal Year 2026

Hindang, Leyte
 Province/City/Municipality

GENERAL
 Fund/Special Account

Particulars (1)	Account Classification (2)	Amounts (3)
1.0 New Revenue Sources Tax Revenue		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Unappropriated Surplus as of SB No. 01 CY 2026	3-02-01-01	P 9,105,852.51
Reversion of Funds per SB Res. No. 2026-51		P 410,000.00
4.0 Realignment		
Total Estimated Income		P 9,515,852.51

Certified Correct:


VICTORIA N. FULACHE
Municipal Treasurer


NILDA T. ABRANTES
Municipal Accountant-Designate

STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte

Province/City/Municipality

SUPPLEMENTAL BUDGET NO. 2 CY 2026

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Peace and Order Council	MOOE				
	Anti-Illegal Drugs and Drug Clearing Operations	1000-000-3-1-01-002-007			
	Fuel for Anti-Illegal Drugs and Drug Clearing Operations		Fuel, Oil and Lubricants Expenses	5-02-03-090	P 40,000.00
	Community-Based Drug Rehabilitation Program	1000-000-3-1-01-002-008			
	Capacity Building for CBDRP Implementers		Training Expenses	5-02-02-010	40,000.00
	Conduct of CBDRP				20,000.00
	Drug-Abuse Prevention	1000-000-3-1-01-002-009			
	Symposium on Drug Abuse Prevention		Training Expenses	5-02-02-010	20,000.00
	IEC materials		Other Supplies and Materials Expenses	5-02-03-990	7,000.00
	Furnitures and Fixtures for Special Drug Education Center		Semi-Expendable Furnitures, Fixtures and Books Expenses - Furnitures and Fixtures	5-02-03-220 (01)	4,000.00
	Implementation of Balay Silangan Rehab Center (BSRC)	1000-000-3-1-01-002-010			
	Rehabilitation of PWUDS		Other MOE	5-02-99-990	20,000.00
	Drug-free Workplace Implementation	1000-000-3-1-01-002-011			
	Purchase of Drug Testing Kits		Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	20,000.00
	Crime and Disorder				
	Transportation for Manhunt Operations of Wanted Persons	1000-000-3-1-01-004-007	Traveling Expenses	5-02-01-010	50,000.00
	Support to MPOC/MADAC/MTF-ELCAC Secretariat Services	1000-000-3-1-01-004-008			
	Purchase of Laptop with Printer		Semi-Expendable Machinery and Equipment Expenses - ICT Equipment	5-02-03-210(03)	50,000.00
	Procurement of Fast Scanner				40,000.00
	Payment of Internet Subscription Expenses		Internet Subscription Expenses	5-02-05-030	9,000.00
	Total MOOE				P 320,000.00
	Sub-Total				P 320,000.00

Prepared :


 IMELDA A. RENEGADO
 Municipal Budget Officer

Approved :


 ELPIDIO B. CABAL, JR.
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION

Hindang, Leyte

Province/City/Municipality

SUPPLEMENTAL BUDGET NO. 2 CY 2026

Implementing Office (1)	Particulars/Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Peace and Order Council (MPOC)	Anti-Criminality Advocacy Campaign	1000-000-3-1-01-004-009			
	Advocacy campaign for Anti-Criminality		Training Expenses	5-02-02-010	P 10,000.00
	Advocacy Campaign on Gender-related Laws	1000-000-3-1-01-004-010			
	Symposium on Gender-related Laws		Training Expenses	5-02-02-010	10,000.00
	Implementation of the Katarungang Pambarangay Law	1000-000-3-1-01-004-011			
	Training for Lupong Tagapamayapa		Training Expenses	5-02-02-010	20,000.00
	Skills Enhancement Training for BPATS	1000-000-3-1-01-004-012			
Training for Barangay Tanods/BPATs		Training Expenses	5-02-02-010	20,000.00	
Retooled Community Support Program (RCSP)	1000-000-3-1-01-010-001				
Training on RCSP		Training Expenses	5-02-02-010	30,000.00	
	Total MOOE				P 90,000.00
	Sub-Total				P 90,000.00
	Total				P 410,000.00
Municipal Disaster Risk Reduction & Management Office	Capital Outlay	9000-000-3-1-14-001-001			
	Upgrading of Emergency and Operation Center	8000-000-3-1-10-002-047	Buildings	1-07-04-010	P 220,130.00
	Total Capital Outlay				P 220,130.00
	Total				P 220,130.00
TOTAL SUPPLEMENTAL APPROPRIATION					P 630,130.00

Prepared :


 IMELDA A. RENEGADO
 Municipal Budget Officer

Approved :


 ELPIDIO B. CABAL, JR.
 Local Chief Executive



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF HINDANG
-OOO-
OFFICE OF THE MUNICIPAL ACCOUNTANT



CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that the MUNICIPALITY OF HINDANG has an available cash balance from savings derived from Unappropriated Surplus as of Supplemental Budget No. 01 CY 2026 and Reversion Funds per SB Resolution No. 2026-51, in the total amount of *Nine Million Five Hundred Fifteen Thousand Eight Hundred Fifty Two Pesos & 51/100 (Php 9,515,852.51)* for LGU's operation.

This further certifies that the amount stated above is available for Supplemental Budget No. 02 for CY 2026.

Given this 25th day of May, 2026 at Hindang, Leyte.


NILDA T. ABRANTES
Municipal Accountant-Designate

NOTED:


VICTORIA N. FULACHE
Municipal Treasurer



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

CASH ANALYSIS
December 31, 2025

GENERAL FUND

Cash and Other Cash Accounts		127,980,883.30
Less:		
Unreconciled Amount	889,394.93	
Obligations not yet due and demandable	14,029,116.10	
Continuing Appropriation	53,694,355.46	
Liabilities:		
Accounts Payable	10,855,282.57	
Due to Officers & Employees	1,576,739.42	
Due to BIR	915,080.68	
Due to GSIS	1,252,418.97	
Due to PAG-IBIG	105,565.82	
Due to PHILHEALTH	202,123.61	
Due to NGAs	513,299.38	
Due to GOCCs	32,380.16	
Due to LGUs	2,099,551.58	
Due to Other Funds	151,436.76	
Guaranty/Security Deposits Payable	671,287.57	
Other Payables	536,868.09	
Total		<u>87,524,901.10</u>
Cash Available		<u><u>40,455,982.20</u></u>

CERTIFIED CORRECT:


NILDA T. ABRANTES
Municipal Accountant-Designate



Republic of the Philippines
Province of Leyte
Municipality of Hindang

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the Period Ended December 31, 2025

	Accumulated Surpluses/(Deficits)	
	2025	2024
Balance at January 1, 2025	352,688,106.35	325,749,044.23
Add (Deduct)		
Change in Accounting Policy	-	
Prior Period Errors	(3,142,490.44)	(6,274,694.00)
Restated Balance	349,545,615.91	319,474,350.23
Add (Deduct) Changes in net assets/equity during the year		
LGU Provided Materials for completed project: Construction of Powerhouse at Municipal Grounds	7,500.00	
LGU Provided Materials for completed project: Construction of Municipal Stockroom	23,000.00	
LGU Provided Materials for completed project: Construction of Retaining Wall & Slope Protection in Landslide Prone Area at Brgy Baldoza	77,800.00	
LGU Provided Materials for completed project: Construction of Comfort Room for Operation Center Donated Ambulance from PCSO	4,690.00	
2,300,000.00		
LGU Provided Materials for completed project: Construction of Retaining Wall & Slope Protection in Landslide Prone Area at Brgy Anahaw	28,500.00	
Rehabilitation of RHU Main Building and Birthing Center		3,383,684.01
PPE transfer from TF		1,679,810.00
Rehab/Improvement of Hindang Port (DOTR 2023)		248,897.63
	2,441,490.00	5,312,391.64
Surplus (Deficit) for the period	37,773,256.29	27,901,364.48
Balance at December 31, 2025	389,760,362.20	352,688,106.35

Certified Correct:


 NILDA T. ABRANTES
 Municipal Accountant-Designate

REVERSION OF FUNDS



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF HINDANG,
LEYTE, IN ITS REGULAR SESSION HELD ON MAY 19, 2026 AT THE SB SESSION HALL

RESOLUTION NO. 2026-51

A RESOLUTION REVERTING THE APPROPRIATION IN THE TOTAL AMOUNT OF FOUR HUNDRED TEN THOUSAND PESOS ONLY THOUSAND (Php 410,000.00) FROM THE MOOE OF MUNICIPAL PEACE AND ORDER COUNCIL (MPOC) UNDER THE OFFICE OF THE MAYOR, TO UNAPPROPRIATED SURPLUS

WHEREAS, the Municipal Government of Hindang, Leyte, has allocated an appropriation under the Maintenance and Other Operating Expenses (MOOE) for the Municipal Peace and Order Council (MPOC) under the Office of the Mayor;

WHEREAS, the Municipal Peace and Order Council (MPOC) had requested the reversion of funds from its allocation on Anti-Illegal Drugs Prevention and Rehabilitation Program, Livelihood Program, Crime Prevention, MPOC Secretariat Services and Other Maintenance and Operating Expenses amounting to Four Hundred Ten Thousand Pesos only (Php 410,000.00);


WHEREFORE, on motion of Hon. Mikhael Anne Gelo D. Aboyme duly seconded by Hon. Sean Ryan Mark C. Cabal, be it:

RESOLVED, as it is hereby **RESOLVED**, to **Revert** the appropriation of MPOC in the total amount of **FOUR HUNDRED TEN THOUSAND PESOS (Php 410,000.00)** from the **MOOE** for **MPOC under the Office of the Mayor** to the Unappropriated Surplus of the same office;


RESOLVED FURTHER, that copies of this resolution be furnished all concerned offices for their information and proper implementation.

ADOPTED this 19th day of May, 2026 by this Honorable Body during its regular session held in Hindang, Leyte, Philippines.

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



Resolution No. 2026-51

On -Leave
CLOTILDE A. GUINOCOR
SB Member


TEODULFO A. CLAVEJO
SB Member

On -Leave
SALVADOR E. BAÑEZ, 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
Ex Officio Member LNB President

On-Leave
ADRIAN PAUL G. ASTORGA
SK Federation Pres-Ex Officio Member

Date : May 18, 2026
 TO : Office of the Sangguniang Bayan
 SUBJECT : Request for Reversion of Funds


<u>FROM</u>		<u>TO</u>	
Municipal Peace and Order Council (MPOC)		Unappropriated Surplus	410,000.00
<i>Anti-Illegal Drugs Prevention and Rehabilitation Program:</i>			
Fuel, Oil and Lubricants Expenses			
Fuel for Buy-Bust Operations	30,000.00		
<i>Livelihood Program:</i>			
Agricultural and Marine Supplies Expenses			
Vegetable Production	30,000.00		
<i>Crime Prevention:</i>			
Training Expenses			
Symposium on Anti-Bullying/Cyber Bullying Law	200,000.00		
Fuel, Oil and Lubricants Expenses			
Transportation for Manhunt Operations	30,000.00		
<i>MPOC SECRETARIAT SERVICES:</i>			
Semi-Expendable - Machinery and Equipment - ICT Equipment			
Purchase of 1 unit Laptop	40,000.00		
Training Expenses			
Capacity Building for Tanods	20,000.00		
Lupon Training	20,000.00		
Other Maintenance and Operating Expenses			
Community Based Drug Rehabilitation for Moderately Affected PWUDs	40,000.00		
Total	410,000.00	Total	410,000.00

Requested by:



GIN KENNETH M. ESTACO
 MLGOO/MPOC Head Secretariat

Funds Available:


IMELDA A. RENEGADO
 Municipal Budget Officer


NILDA T. ABRANTES
 Municipal Accountant-Designate

Approved by:


ELPIDIO B. CABAL, JR.
 Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
oOo



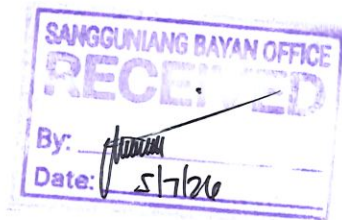
MUNICIPAL DEVELOPMENT COUNCIL

MAY 7, 2026

THE HONORABLE MEMBERS

Sangguniang Bayan
Hindang, Leyte

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




Sir;

Respectfully submitted to your good office the herein approved SUPPLEMENTAL INVESTMENT PROGRAM (SIP) No.01 for CY 2026 from the Municipal Development Council in the amount of **SIX HUNDRED THIRTY THOUSAND ONE HUNDRED THIRTY PESOS (Php 630,130.00)** of the Municipality for adoption to wit:

- 1.) Supplemental Investment Program (SIP) No. 02 Budget Year 2026
- 2.) Municipal Development Council (MDC) Resolution No.04-2026 approving the SIP No.02 of CY 2026.
- 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

Supplemental Investment Program (S.I.P.) No.2
CY 2026

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Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
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A.P.B

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2026-45

A RESOLUTION ADOPTING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 02 FOR CY 2026 OF THE MUNICIPALITY OF HINDANG, LEYTE, AS EMBODIED IN MDC RESOLUTION NO. 04-2026, ENDORSING TO THE LEGISLATIVE BODY THE AFORESAID SUPPLEMENTAL INVESTMENT PROGRAM IN THE AMOUNT OF SIX HUNDRED THIRTY THOUSAND ONE HUNDRED THIRTY PESOS (Php630,130.00), TO ADDRESS THE URGENT NEED TO INTEGRATE THE REVISED PROGRAMS, PROJECTS AND ACTIVITIES (PPAs) AND THE CORRESPONDING FUNDING REQUIREMENTS FROM THE UPDATED POPS PLAN

WHEREAS, the Municipal Development Council (MDC) of Municipality of Hindang, through MDC Resolution No. 04-2026, approved and endorsed to the Sangguniang Bayan the Supplemental Investment Program No. 02 for Calendar Year 2026 in the total amount of Six Hundred Thirty Thousand One Hundred Thirty Pesos (Php630,130.00);

WHEREAS, there is an urgent need to integrate the revised Programs, Projects and Activities (PPAs), including the corresponding funding requirements, arising from the Updated PEACE and ORDER and PUBLIC SAFETY (POPS) Plan of the Municipality;

WHEREAS, the Supplemental Investment Program No. 02 for CY 2026 is being proposed to facilitate and ensure the immediate implementation of priority programs and interventions consistent with the development thrusts and planning framework of the Municipality;

WHEREAS, the Local Government Code of 1991 authorizes the Sangguniang Bayan to approve and adopt local development plans and investment programs for the effective governance and delivery of public services;

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 Supplemental Investment Program No. 02 for CY 2026 of the Municipality of Hindang, Leyte, as embodied in Municipal Development Council (MDC) Resolution No. 04-2026, in the amount of Six Hundred Thirty Thousand One Hundred Thirty Pesos (Php630,130.00) to address the urgent integration of the revised PPAs and the corresponding funding requirements from the Updated POPS Plan;

RESOLVED FURTHER, that copies of this resolution be furnished to the Office of the Municipal Mayor, the Municipal Planning and Development Coordinator and other concerned Offices for their information, guidance and appropriate action.

ADOPTED this 12th day of May, 2026 by the Body, during its regular session held at the SB Session Hall, Hindang, Leyte.

[Handwritten signatures]

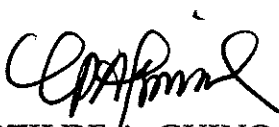
[Vertical handwritten signatures and initials on the right margin]

I HEREBY CERTIFY to the correctness of the foregoing resolution.


ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

(OB-Tacloban City)
JUN A. CABAL
Municipal Vice Mayor


CLOTILDE A. GUINOCOR
SB Member-Temporary
Presiding Officer


(OB -Tacloban City)
TEODULO A. CLAVEJO
SB Member


SALVADOR E. BANEZ, JR.
SB Member


LEONIDA A. CAVITE
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

(OB-Tacloban City)
RODULFO C. DARGANTES
LIGA Pres-Ex Officio Member


ADRIAN PAUL G. ASTORGA
Ex-Officio Member-SK Fed. Pres.

APPROVED:


ELPIDIO B. CABAL, JR
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
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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. 04-2026

**A RESOLUTION ENDORSING TO THE LEGISLATIVE BODY, THE SUPPLEMENTAL
INVESTMENT PROGRAM NO. 02 CY 2026 IN THE AMOUNT OF SIX HUNDRED THIRTY
THOUSAND ONE HUNDRED THIRTY PESOS (Php 630,130.00) FOR ADOPTION**

WHEREAS, the Annual Investment Program (AIP) for CY 2026 was previously approved by the Sangguniang Bayan as a core component of the CY 2026 Annual Budget;

WHEREAS, it has been determined that certain newly identified priorities of the current administration were not integrated into the approved AIP CY 2026 adopted last June 10, 2025, under SB Resolution No. 2025-58;

WHEREAS, the Peace and Order and Public Safety (POPS) Plan of the Municipality of Hindang for Calendar Years 2026–2028 was initially approved under SB Resolution No. 2025-55-A;

WHEREAS, the Municipal Peace and Order Council (MPOC) has since revised the said POPS Plan, as embodied in **MPOC Resolution No. 01-2026** dated **April 20, 2026**, to better address the evolving security and safety needs of the municipality;

WHEREAS, there is an urgent need to integrate the revised Programs, Projects, and Activities (PPAs) and their corresponding funding requirements from the updated POPS Plan into the local investment instrument;

WHEREAS, a Supplemental Investment Program (SIP) has been prepared to formally incorporate these priority safety and security initiatives, ensuring that the updated budgetary requirements are officially recognized and aligned with the municipality's development goals;

NOW, THEREFORE, on motion of **MR. ROMULO D. BASAÑEZ, MDRRMO**, duly seconded by **MR. GIN KENNETH M. ESTACO, MLGOO**, be it;

RESOLVED, as it is hereby **RESOLVED**, to approve the **Supplemental Investment Program (SIP) No. 02-2026** in the amount of **SIX HUNDRED THIRTY THOUSAND ONE HUNDRED THIRTY PESOS (Php 630,130.00)** and to endorse the same to the Sangguniang Bayan of Hindang, Leyte, for adoption;

RESOLVED FURTHER, that the revised POPS Plan PPAs and their respective amounts, as approved by the MPOC, shall form an integral part of this Supplemental Investment Program;


RESOLVED FINALLY, that copies of this resolution be furnished to the Sangguniang Bayan, the Municipal Budget Office, and other concerned agencies 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



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. LAPAL, JR	M	MUN. MAYOR	LCE	
2	IMELDA L. PENEGRADO	F	MPO	MPO	
3	RICARDO M. PENEGRADO, JR.	M	MPDC	MPPO	
4	Angelina B. Bando	F	P/B	Capullo San	Bando
5	FLORENDA P. CABUT	F	PO	Himacugo	
6	EMERILDA M. MONTANA	F	MA	INTD	
7	JOSE R. ORACUEL	M	P/B		
8	Melinda L. Rivas	F	CIFA- Pres	Comharayon	
9	Costrino N. Abrigo	M	DISFA-Pasa	DDS	
10	Augusto A. Bado Jr.	M	CSO	Tagbura	
11	WENDELIN K. ESTRO	M	MUOD	DLG	
12	I Dalmacio		AD	ACOLON	
13	Analyn P. Maramba	F	P/B	DDN	
14	Victoriano Dencimon Jr.	M	P/B	BHDO2H	
15	SEVERINO C. BADA	M	P/B	malya	
16	TEODORO M. BADA	M	P/B	MA-ASIN	
17	APRILITO JABILLO	M	P/B	KATIPUYAN	
18	APRILIN N. LIGAYO	M	P/B	MIMILAN	
19	ARMANDO M. LIGAYO	M	P/B	TEPANA	
20	Nilda T. Obrante	F	MA-Asn.	Acad.	
21	Renna G. Agudera	F	MSWD	MSWD	
22	Rommel D. Basano	M	LDRANO	MDRANO	
23	MARCO ANTONIO K. MONTANA	M	MS	MS	
24	VICTORIA N. MONTANA	F	MS	MS	
25	JUL A. CABAN	M	VM	LCA	
26	ARRECILO B. ABENETA	M	ALARM PRES.	Sub-1	
27	LEONARDO M. PANDRO	F	DA-AS.	MSWD	
28	Dominador C. Cabute	M	MSWD	Humbolton	
29	Maristela K. Stejandrin	F	HRMS I/UTODS	LGO	
30	LOWIE P. APRAKIS	M	P/B	DDS	

31	Shel Chonan G. Cantiga	F	DBCA	MSWD	gpc
32	RUEL H. RECKO	M	P/B	Anahaw	OR
33	CRISTINA G. MORIL	F	P/B	SKA V. ORO	gn
34	JONATHAN D. BARRON	M	P/B	TAGBIRI	2
35	Leif Gleason M.	F	MM	MM	Leif
36	Caraculi, Constanza A.	F	RAN	RAN	CA
37	Johanna C. Pangantao	M	BCP	Carra-ogan	Johanna
38	HARRISON TORRILLO	F	HAPC PRG.		HARRISON
39	MARY N. ANNA	F	PSCD Representation		MA
40	ANNAEVA MORTLE	F	SB Sec	Lon	ANNAEVA
41	MARTIN C. MURPHY	M.	G-SO REP.	G-SO	M
42	MICHAEL ANNE GELU ADONIS	M	SBM	SB	MA
43	DEXTER R. SANCHEZ	M	M CR	LCRO	AT
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Prepared by:

ENGR. RICARDO M. RENEGAD, JR.
LPMC SECRETARIAT

SUPPLEMENTAL INVESTMENT PROGRAM (SIP)

By Program/Project/Activity by Sector

CY 2026

Province/City/Municipality: **Hindang, Leyte**


No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change)

AIP Reference Code	Program/Project/Activity Description	Implementing Office/ Department	Schedule of Implementation		Expected Outputs	Funding Source	Amount				Total	Amount of Climate Change Expenditures		Climate Change Typhology Code
			Start Date	Completion Date			Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)		Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1000	GENERAL PUBLIC SERVICES													
	PEACE AND ORDER													
1000-000-3-1-01-002-000	ILLEGAL DRUG PREVENTION AND REHABILITATION PROGRAM													
1000-000-3-1-01-002-006	Furnitures & Fixtures for SDEC	MHO	Jan. 2026	Dec. 2026	SDEC upgraded and functional	General fund (GF) Proper		4,000.00			4,000.00			
1000-000-3-1-01-002-007	Anti-Illegal Drugs and Drug Clearing Operations	PNP	Jan. 2026	Dec. 2026	Anti-Illegal Drugs and Drug Clearing Operations conducted	General fund (GF) Proper		40,000.00			40,000.00			
1000-000-3-1-01-002-008	Community-Based Drug Rehabilitation Program (CBDRP)	MHO, PNP	Jan. 2026	Dec. 2026	Capacity building for Community-Based Rehabilitation Program (CBDRP) implementers and CBDRP conducted	General fund (GF) Proper		60,000.00			60,000.00			
1000-000-3-1-01-002-009	Drug-Abuse Prevention Awareness Program thru Special Drug Education Center (SDEC)	MHO	Jan. 2026	Dec. 2026	Symposia/seminars on Drug abuse prevention conducted IEC materials produced and distributed	General fund (GF) Proper		27,000.00			27,000.00			
1000-000-3-1-01-002-010	Implementation of the Balay Silangan Rehabilitation Center Program	MHO	Jan. 2026	Dec. 2026	PWUDs referred to BSRC graduated/completed	General fund (GF) Proper		20,000.00			20,000.00			
1000-000-3-1-01-002-011	Drug-Free Workplace Implementation	MHO, HRMO	Jan. 2026	Dec. 2026	Drug-free workplace activity implemented	General fund (GF) Proper		20,000.00			20,000.00			
1000-000-3-1-01-004-000	CRIME PREVENTION													
1000-000-3-1-01-004-007	Transportation for manhunt Operations of Wanted persons	PNP	Jan. 2026	Dec. 2026	Manhunt operations of wanted persons outside AOR conducted	General fund (GF) Proper		50,000.00			50,000.00			

1000-000-3-1-01-004-008	Support to MPOC/MADAC/MTF-ELCAC Secretariat Services	MPOC Secretariat	Jan. 2026	Dec. 2026	Various equipment and internet subscription provided to MPOC/MADAC/MTF-ELCAC Secretariat	General fund (GF) Proper		99,000.00			99,000.00				
1000-000-3-1-01-004-009	Anti-Criminality Advocacy Campaign	PNP	Jan. 2026	Dec. 2026	Anti-Criminality Advocacy Campaign conducted	General fund (GF) Proper		10,000.00			10,000.00				
1000-000-3-1-01-004-010	Advocacy Campaign on Gender-related laws(anti bullying, cyber bullying, safe space act, anti-bastos law, etc.	MSWDO, PNP	Jan. 2026	Dec. 2026	Symposia on gender-related laws conducted	General fund (GF) Proper		10,000.00			10,000.00				
1000-000-3-1-01-004-011	Implementation of the Katarungang Pambarangay Law	DILG	Jan. 2026	Dec. 2026	Technical assistance/training provided to Lupong Tagapamayapa	General fund (GF) Proper		20,000.00			20,000.00				
1000-000-3-1-01-004-012	Skills Enhancement Training for Barangay Tanods/BPATS	DILG, PNP	Jan. 2026	Dec. 2026	Skills enhancement Training provided to Barangay Tanods/BPATS	General fund (GF) Proper		20,000.00			20,000.00				
1000-000-3-1-01-010-000	INSURGENCY/ARMED CONFLICT														
1000-000-3-1-01-010-001	Retooled Community Support Program (RCSP)	DILG	Jan. 2026	Dec. 2026	RCSP target barangay implemented with RCSP activities	General fund (GF) Proper		30,000.00			30,000.00				
SUB TOTAL							-	410,000.00	-	-	410,000.00	-	-		
MDRRM															
8000-000-3-1-10-002-047	Upgrading of Emergency and Operation Center	MDRRMO, MEO	May 2026	Dec. 2026	Existing Emergency and Operation Center improved and upgraded	General fund (GF) Proper		220,130.00			220,130.00				
GRAND TOTAL							-	630,130.00	-	-	630,130.00	-	-		

Prepared by:


ENGR. RICARDO M. RENEGADO, JR.
Municipal Planning & Dev't. Coordinator
Date: _____


IMELDA A. RENEGADO
Municipal Budget Officer
Date: _____

Attested by:


ELPIDIO B. CABAL, JR.
Local Chief Executive
Date: _____