



PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

September 10, 2026

Hon. LEONARDO M. JAVIER, JR.

Vice-Governor and Presiding Officer, and

THE HONORABLE MEMBERS

Sangguniang Panlalawigan

Province of Leyte

Palo, Leyte

RELEASED Date: SEP 16 2026
By: Jenelli
DATE: 9-14-26
NO. 294
BY: [Signature]
PBO

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.01 FY 2026** of the **Municipality of Calubian, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-01 series of 2026** amounting to **P7,099,412.62** 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 reversion of appropriations is duly authorized by the concerned officials and are made available to support the expenditures under Supplemental Budget No. 1;
2. That the procurement of Equipment and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and to the recent procurement guidelines;
3. That the reversion from 20% Development Fund and its reappropriation to certain projects shall comply to the purposed intentions of being necessary, appropriate, or incidental to efficient and effective local governance, and to the promotion of the general welfare of the people;
4. 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:

[Signature]
MARIA GINA P. HIPE
Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
Provincial Treasurer

[Signature]
AGNES C. RAFON
Provincial Planning & Development
Coordinator Designate



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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

07 July 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2026-01, series of 2026 of the Municipality of Calubian, Leyte**, entitled: **An Ordinance authorizing Supplemental Budget No. 01, series of 2026 involving an amount of Seven Million Ninety-Nine Thousand Four Hundred Twelve Pesos & 62/100 (P7,099,412.62), together with the Supplemental Annual Investment Program No, 1 CY 2026 in the amount of P12,099,412.62.**


FLORINDA JILLS UY VICO
Secretary to the Sanggunian



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

OFFICE OF THE SANGGUNIAN BAYAN

EXCERPT FROM THE MINUTES OF THE FORTY SEVENTH (47th) REGULAR SESSION OF THE
TWENTY SIXTH (26th) SANGGUNIAN BAYAN OF CALUBIAN, LEYTE HELD ON JUNE 15, 2026 AT
THE SB SESSION HALL, LEGISLATIVE BUILDING.

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: JUL 02 2026
By: [Signature]

PRESENT:

Hon. Anna Love Veloso-Laurente
Hon. Eduardo R. Omega
Hon. Jullian Marc A. Batiancela
Hon. Ralph Anthony George D. Martinez
Hon. Noel G. Eamiguel
Hon. Ester P. Lubiano
Hon. Julia E. Halichic
Hon. Eugenio A. Ching, Jr.
Hon. Ben Leo C. Ruña
Hon. Alfredo M. Casas

Presiding Officer
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
Liga ng mga Barangay Pres.

ON LEAVE:

Hon. Carl Ernest D. Ponce

SK Federation President

SANGGUNIAN BAYAN RESOLUTION NO. 2026-105

RESOLUTION ENACTING APPROPRIATION ORDINANCE NO. 2026-01, SERIES OF
2026 APPROVING THE 2026 GENERAL FUND SUPPLEMENTAL BUDGET NO. 01 OF
THE MUNICIPALITY OF CALUBIAN, LEYTE IN THE AMOUNT OF SEVEN MILLION
NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP
7,099,412.62), PURSUANT TO SECTION 447 (A) (2) (1) OF REPUBLIC ACT NO. 7160,
OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE.

WHEREAS, the Local Chief Executive in his letter dated May 21, 2026 endorsed to
the Honorable Sangguniang Bayan the Supplemental Budget No. 01 of the General Fund of
the Municipality of Calubian, Leyte with total appropriation of SEVEN MILLION NINETY
NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 7,099,412.62);

WHEREAS, Section 447 (a) (2) (i) of R.A. No. 7160 empowers the Honorable
Sangguniang Bayan to approve annual and supplemental budgets of the municipal
government and appropriate funds for specific programs, projects, services and activities
of the municipality xxx;

NOW, THEREFORE

On motion of Hon. Jullian Marc A. Batiancela, duly seconded by Hon. Ben Leo C.
Ruña, and the Majority of the SB Members present;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to
enact the following **APPROPRIATION ORDINANCE**, to wit:

APPROPRIATION ORDINANCE

NO. 2026-01, SERIES OF 2026

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01, SERIES OF 2026 INVOLVING AN AMOUNT OF SEVEN MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 7,099,412.62) PURSUANT TO SECTION 447 (A) (2) (1) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE.

SECTION 1. This Appropriation Ordinance covering the 2026 General Fund Supplemental Budget No. 01 of the Municipality of Calubian, in the amount of SEVEN MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 7,099,412.62), is hereby approved pursuant to Section 447 (A) (2) (1) of the 1991 Local Government Code (R.A. No. 7160), and other laws, rules and regulations, for the following purposes, to wit:

Implementing Office	Particulars/ Purpose	AIP Code	Object of Expenditures	Account Code	Amount
Mun. Mayor	20% LDF	1000			
	Procurement of Dumptruck		Capital Outlay	107 05 050	3,500,000.00
	Procurement of Backhoe				3,599,412.62
	Total Capital Outlay Appropriation				7,099,412.62
TOTAL APPROPRIATION				P	7,099,412.62
UNAPPROPRIATED BALANCE				P	-

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

1. LBF Form No. 8 – Statement of Funding Sources
2. LBF Form No. 9 – Statement of Supplemental Appropriation
3. Statement of Funds Available for Reversion Current Year 2020-2024
4. Certification of the available back up cash for the current year
5. Certification of the 20% Local Development Fund (LDF) for Current Year 2020-2024 Savings/ Balances for Reversion/ Re-appropriation
6. Municipal Development Council (MDC) Resolution No. 03 & 04, series of 2026 with the attached First (1st) Supplemental Annual Investment Program (AIP) of the Municipality
- 7.

SECTION 2. **Sources of Funds.** The Sources for the Supplemental Budget in the total amount of SEVEN MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 7,099,412.62), as provided for in the Statement of Funding Sources for the Supplemental Budget No. 01, Fiscal Year 2026 of the General Fund of Calubian, Leyte, both certified by the Municipal Treasurer and Accountant, shall be as follows:

Particulars	Actual	Budget 2020 - 2024	Amount Classification	Amount
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				

HON. EDUARDO R. OMEGA
SB Member

HON. JOEL C. CAMICUEL
SB Member

HON. JESUS MARC A. BATACANELA
SB Member

HON. RALPH ANTHONY GEDRAGE D. MARTINEZ
SB Member

HON. JULIA HALICHIC
SB Member

HON. JYSTER P. LUBIANO
SB Member

HON. BENTLEY C. RUNA
SB Member

HON. EUGENIO A. CHING, JR.
SB Member

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

3.0 Savings				
a. CBMS				3,000,000.00
b. Construction of Recovery Facility (MRF)				29,027.87
c. Construction of Perimeter in Sanitary Landfill				2,593.51
d. Construction of Perimeter Fence in Sanitary Landfill				25,368.47
e. Concreting of Access Road to Sanitary Landfill				27,276.58
f. Loan Payment				1,348,929.74
g. Road Reblocking				9,909.62
h. Concreting of Parking Area of Commercial Building				2,981.84
i. Improvement of NCDC				1,029.82
j. Infrastructure Project Provided to Barangays				603,213.40
k. Construction of Pathway				100.00
l. Installation of Solar Street Light				660.00
m. Procurement of Roofing Materials (old Commercial Building)				1,924.80
n. Concreting of Façade/ Parking area of Commercial Building Phase IV				25,499.13
o. Repair of ECCD Building				530.94
p. Aid to Brgys, and various development projects				447,957.38
q. Concreting/ Reblocking of Local Access Road				190,191.79
r. Establishment of Parking Area for Tractor				10,000.00
s. Procurement of Excavator				23,000.00
t. Establishment of Parking Area for Tractor				68,900.00
u. Purchase of Garbage Truck & Other Equipment & Protection Purposes				10,000.00
v. Construction of Reservoir				5,261.89
w. Construction of Commercial Building				1,241,305.28
x. Procurement of Dumptruck				1,500.00
y. Purchase of Garbage Truck				5,000.00
z. Construction/ Rehabilitation of Local Roads & Bridges				17,250.56
Total Sources Available for Appropriation				P 7,099,412.62

SECTION 3. Use of Funds. The amount of SEVEN MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 7,099,412.62) is hereby appropriated for the Supplemental Budget of the Municipality of Calubian, as stated in the Proposed Supplemental Budget / Statement of Supplemental Appropriation of the Supplemental Budget No. 01, as follows:

Implementing Office	Particulars/ Purpose	AIP Code	Object of Expenditures	Account Code	Amount
Mun. Mayor	20% LDF	1000			
	Procurement of Dumptruck		Capital Outlay	1 07 05 050	3,500,000.00
	Procurement of Backhoe		Capital Outlay		3,599,412.62
	Total Capital Outlay				7,099,412.62
TOTAL APPROPRIATION					P 7,099,412.62
UNAPPROPRIATED BALANCE					P -

SECTION 4. Separability Clause. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

SECTION 5. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon the approval of the Municipal Mayor and shall remain in effect unless otherwise provided by the Honorable Sangguniang Panlalawigan.

Approved.

Appropriation Ordinance No. 2026-01

APPROVED, this 15th day of June, 2026 at Calubian, Leyte.

Approved.

Resolution No. 2026-105

I HEREBY CERTIFY to the correctness of the foregoing resolution this June 15, 2026 at Calubian, Leyte, embodying an Appropriation Ordinance.

ATTY. KEISHA YNA VINEE V. RAMIREZ
MCDM I (Secretary to the Sanggunian)

ATTESTED BY:

HON. ANNA LOVE VELOSO-LAURENTE
Presiding Officer

APPROVED:
Date: JUN 30 2026

HON. MARCIANO A. BATIANCELA JR.
Municipal Mayor

HON. EDUARDO R. OMEGA
SB Member

HON. JULIAN MARCIA BATIANCELA
SB Member

HON. JULIA E. DALICHIC
SB Member

HON. BEN LEO C. RUNA
SB Member

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member



SANGGUNIANG PILIPINAS

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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE FORTY SEVENTH (47th) REGULAR SESSION OF THE TWENTY SIXTH (26th) SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON JUNE 15, 2026 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

SANGGUNIANG BAYAN RESOLUTION NO. 2026-106

RESOLUTION AUTHORIZING THE MUNICIPAL BUDGET OFFICER (MBO) OF THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE TO REVERT THE APPROPRIATIONS FOR CURRENT YEAR 2020-2024 FOR THE EXCESS OF THE UNREVERTED BALANCE OF THE 20% LOCAL DEVELOPMENT FUND OF THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE IN RELATION TO THE AUDIT OBSERVATION MEMORANDUM THE MBO RECEIVED AFTER THE EXIT CONFERENCE TO FULLY UTILIZE THE BUDGET - TO FUND THE SUPPLEMENTAL BUDGET NO. 01, C.S. 2026 OF THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE, AS CERTIFIED BY THE MUNICIPAL TREASURER, MUNICIPAL BUDGET OFFICER, MUNICIPAL ACCOUNTANT AND THE MUNICIPAL MAYOR, UNDER THE STATEMENT OF FUNDS AVAILABLE FOR REVERSION

WHEREAS, there is a need to authorize the Municipal Budget Officer (MBO) of the Municipal Government of Calubian, Leyte to revert the appropriations for Current Year 2020-2024 for the excess of the unreverted balance of the 20% Local Development Fund of the Municipal Government of Calubian, Leyte in relation to the Audit Observation Memorandum the MBO received after the Exit Conference to fully utilize the budget - to fund the Supplemental Budget No. 01, c.s. 2026 of the Municipal Government of Calubian, Leyte, as certified by the Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and the Municipal Mayor, under the Statement of Funds Available for reversion, pursuant to Section 447 (A) (2) (1) of Republic Act No. 7160;

NOW, THEREFORE

On motion of Hon. Jullian Marc A. Batiancela, duly seconded by Hon. Ben Leo C. Ruña, and the Majority of the SB Members present;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to **AUTHORIZE** the Municipal Budget Officer (MBO) of the Municipal Government of Calubian, Leyte to revert the appropriations for Current Year 2020-2024 for the excess of the unreverted balance of the 20% Local Development Fund of the Municipal Government of Calubian, Leyte in relation to the Audit Observation Memorandum the MBO received after the Exit Conference to fully utilize the budget - to fund the Supplemental Budget No. 01, c.s. 2026 of the Municipal Government of Calubian, Leyte, as certified by the Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and the Municipal Mayor, under the Statement of Funds Available for reversion.

Approved.

Resolution No. 2026-106

I **HEREBY CERTIFY** to the correctness of the foregoing resolution this June 15, 2026 at Calubian, Leyte.

ATTY. KEISHA YNA VINEE V. RAMIREZ
MGDHY (Secretary to the Sanggunian)

ATTESTED BY:

HON. ANNA LOVE VELOSO-LAURENTE
Presiding Officer

HON. EDUARDO R. OMEGA
SB Member
HON. NOEL G. EAMIGUEL
SB Member

HON. JULLIAN-MARC A. BATIANCELA
SB Member
HON. RAUL ANTHONY GEORGE D. MARTINEZ
SB Member

HON. JULIA E. BALICHIC
SB Member
HON. ESTER P. LUBIANO
SB Member

HON. BEN LEO C. RUÑA
SB Member
HON. EUGENIO A. CHING, JR.
SB Member

HON. ALFREDO M. CASAS
Lija ng mga Barangay President



SABONG PILIPINAS

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE FORTY SEVENTH (47th) REGULAR SESSION OF THE TWENTY SIXTH (26th) SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON JUNE 15, 2026 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

SANGGUNIANG BAYAN RESOLUTION NO. 2026-107

RESOLUTION APPROVING AND ADOPTING THE FIRST (1ST) SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) FOR CY 2026, AND TO INCORPORATE THE SAME IN THE 2026 ANNUAL INVESTMENT PROGRAM IN THE AMOUNT OF TWELVE MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 12, 099,412.62).

WHEREAS, on May 21, 2026, the Municipal Mayor Hon. Marciano A. Batiancela, Jr. requested for the approval of the Supplemental Budget No. 01 Annual Investment Program (AIP) to be incorporated into the 2026 Annual Investment Program for the Municipality of Calubian in the amount of TWELVE MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 12, 099,412.62) only;

WHEREAS, the Municipal Development Council (MDC) on May 21, 2026, passed Resolution Nos. 03 and 04, c.s. of 2026 endorsing to the Sangguniang Bayan the First Supplemental AIP to be incorporated into the 2026 Annual Investment Program of the Municipality, incorporating the "Rice Assistance to Low-Income Families Program" amounting to Five Million Pesos (Php 5,000,000.00), and the reversion of the identified unobligated balances from the 20% Local Development Fund for CY 2020-2024 reprogramming the same for the procurement of one (1) dumptruck and one (1) backhoe;

WHEREAS, the same is in line with Section 447 (a) (2) (i) and Section 287 of Republic Act (R.A.) No. 7160 otherwise known as the Local Government Code, upon further review of this August Body;

NOW, THEREFORE

On motion of Hon. Jullian Marc A. Batiancela, duly seconded by Hon. Ben Leo C. Ruña, and the Majority of the SB Members present;

RESOLVED, as it is hereby resolved, by the Sangguniang Bayan of Calubian, Leyte, to APPROVE and ADOPT the first (1st) Supplemental Annual Investment Program (AIP) for CY 2026, and to incorporate the same in the 2026 Annual Investment Program in the amount of TWELVE MILLION NINETY NINE THOUSAND FOUR HUNDRED TWELVE PESOS & 62/100 (PHP 12, 099,412.62).

Approved.

Resolution No. 2026-107

I HEREBY CERTIFY to the correctness of the foregoing resolution this June 15, 2026 at Calubian, Leyte.

ATTY. KEISHA YNA VINEE V. RAMIREZ
MGDI (Secretary to the Sanggunian)

ATTESTED BY:

HON. ANNA LOVE VELOSO-LAURENTE
Presiding Officer

HON. ALFREDO M. CASAS
Liga ng mga Barangay President

HON. EDUARDO R. OMEGA
SB Member

HON. NOEL V. EAMIGUEL
SB Member

HON. JULIAN MARCA A. BATIANCELA
SB Member

HON. RALPH ANTHONY GEORGE D. MARTINEZ
SB Member

HON. JULIA E. BALICHIC
SB Member

HON. ROSTER P. LUBIANO
SB Member

HON. BEN LEO C. RUÑA
SB Member

HON. EUGENIO A. CHING, JR.
SB Member



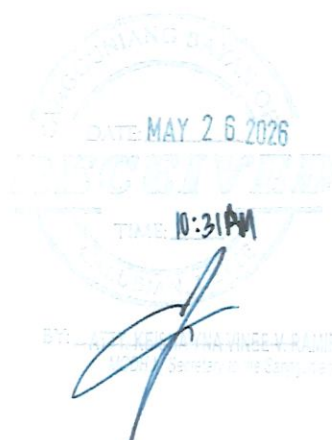
Republic of the Philippines
Province of Leyte
Municipality of Calubian
Office of the Municipal Mayor



May 21, 2026

The Honorable
Sangguniang Bayan Members
Calubian, Leyte

THRU: HON. ANNA LOVE V. LAURENTE
Vice Mayor
Presiding Officer



Dear **Hon. SB Members**,

I am endorsing herewith Supplemental Budget No. 1 for Calendar Year 2026 in the amount of SEVEN MILLION NINETY-NINE THOUSAND FOUR HUNDRED TWELVE and 62/100 (₱7,099,412.62) of the Municipality of Calubian, Leyte. Moreover, the undersigned likewise requests for a Resolution authorizing the Reversion of Appropriations to fund the Supplemental Budget No. 1, C.S. 2026 of the Municipal Government of Calubian, Leyte.

Your usual prompt favorable action is hereby appreciated.

Very truly yours,


HON. MARCIANO AGAS BATIANCELA, JR.
Municipal Mayor

#AbanteCalubian
GMAIL: calubianmayor561gmail.com
PHONE: 0956-328-7895



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
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MUNICIPAL BUDGET OFFICE

May 7, 2026

HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor
Calubian, Leyte

Sir:

Transmitted herewith is the 2026 Supplemental Budget No.01 of the General Fund of the Municipality of Calubian, Province of Leyte. For your approval.


JOY KAREN A. LENTEJAS, CPA
Municipal Budget Officer

**Statement of Funds Available for Reversion
Current Year 2020-2024**

Office 1	Object of Expenditures 2	Amount of Appropriation 3	Amount of Obligation 4	Unobligated to date 5	Amount to be reverted 6
MO	20% LDF CY 2024				
	CBMS	3,000,000.00	- -	3,000,000.00	3,000,000.00
	Construction of Recovery Facility (MRF) Phase II	3,449.54	- -	3,449.54	3,449.54
	Construction of Perimeter in Sanitary Landfill Phase II	2,593.51	- -	2,593.51	2,593.51
	Concreting of Access Road to Sanitary Landfill Phase II	1,809.57	- -	1,809.57	1,809.57
	Loan Payment Amortization	467,081.86	- -	467,081.86	467,081.86
	Road Reblocking-Espinosa	3,575.28	- -	3,575.28	3,575.28
	Road Reblocking-Garganera	6,334.34	- -	6,334.34	6,334.34
	Concreting of Parking Area of Commercial Building	2,981.84	- -	2,981.84	2,981.84
	Improvement of NCDC	1,029.82	- -	1,029.82	1,029.82
	Infrastructure Project Provided to Barangays	603,213.40	- -	603,213.40	603,213.40
	CY 2023				
	Construction of Material Recovery Facility (MRF)	25,578.33	- -	25,578.33	25,578.33
	Construction of Perimeter Fence in Sanitary Landfill	25,368.47	- -	25,368.47	25,368.47
	Concreting of Access Road to Sanitary Landfill	25,467.01	- -	25,467.01	25,467.01
	Construction of Pathway	100.00	- -	100.00	100.00
	Installation of Solar Street Light	660.00	- -	660.00	660.00
	Procurement of Roofing Materials (old Commercial Building)	1,924.80	- -	1,924.80	1,924.80
	Construction of Commercial Building Phase IV	966,121.21	- -	966,121.21	966,121.21
	Loan Amortization	365,271.71	- -	365,271.71	365,271.71
	Concreting of Façade/Parking Area of Commercial Building Phase IV	25,499.13	- -	25,499.13	25,499.13
	Repair of ECCD Building	530.94	- -	530.94	530.94
	Aid to Brgys and Various Development Project	147,957.38	- -	147,957.38	147,957.38
	CY 2022				
	Concreting/Reblocking of Local Access Road	190,191.79	- -	190,191.79	190,191.79
	Construction of Commercial Building	12,992.31	- -	12,992.31	12,992.31
	Loan Amortization	272,482.77	- -	272,482.77	272,482.77
	Aid to Brgys and Various Development Project	300,000.00	- -	300,000.00	300,000.00
	CY 2021				
	Establishment/Construction of (ECCD) Children's Playground	10,000.00	- -	10,000.00	10,000.00
	Construction/Rehabilitation of Local Roads & Bridges	10,352.18	- -	10,352.18	10,352.18
	Construction of Commercial Building	10,932.03	- -	10,932.03	10,932.03
	Loan Payment	190,036.04	- -	190,036.04	190,036.04
	Procurement of Excavator	23,000.00	- -	23,000.00	23,000.00
	Establishment of Parking Area for Tractor	68,900.00	- -	68,900.00	68,900.00
	Purchase of Garbage Truck & Other Equipment & Protection Purposes	10,000.00	- -	10,000.00	10,000.00
	CY 2020				
	Construction of Water Reservoir	5,261.89	- -	5,261.89	5,261.89
	Construction/Rehabilitation of Local Roads & Bridges	6,898.38	- -	6,898.38	6,898.38
	Construction of Commercial Building	251,259.73	- -	251,259.73	251,259.73
	Loan Payment	54,057.36	- -	54,057.36	54,057.36
	Procurement of Dumptruck	1,500.00	- -	1,500.00	1,500.00
	Purchase of Garbage Truck	5,000.00	- -	5,000.00	5,000.00
Total		7,099,412.62		7,099,412.62	7,099,412.62

WE HEREBY CERTIFY jointly that the above statement of funds available for reversion is true and correct.


MARICHUR R. COTIANGCO
Municipal Treasurer


JOY KAREN A. LENTEJAS, CPA
Municipal Budget Officer


EARL C. CABILLAN
Municipal Accountant


HON. MARCIANO A. BATTANCELA, JR.
Municipal Mayor

STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 01
 Current Year 2020-2024

Calubian, Leyte
 General Fund

Particlars 1	Actual 2	Budget 2020-2024 3	Account Classification	Amount 5
1.0 New Revenue Sources				
Tax Revenue Sources				
Loan Proceeds Borrowing				
2.0 Actual Collection Excess of Estimated Income				
3.0 Savings				
a. CBMS				3,000,000.00
b. Construction of Recovery Facility (MRF)				29,027.87
c. Construction of Perimeter in Sanitary Landfill				2,593.51
d. Construction of Perimeter Fence in Sanitary Landfill				25,368.47
e. Concreting of Access Road to Sanitary Landfill				27,276.58
f. Loan Payment				1,348,929.74
g. Road Reblocking				9,909.62
h. Concreting of Parking Area of Commercial Building				2,981.84
i. Improvement of NCDC				1,029.82
j. Infrastructure Project Provided to Barangays				603,213.40
k. Construction of Pathway				100.00
l. Installation of Solar Street Light				660.00
m. Procurement of Roofing Materials (old Commercial Building)				1,924.80
n. Concreting of Façade/Parking Area of Commercial Building Phase IV				25,499.13
O. Repair of ECCD Building				530.94
p. Aid to Brgys. And Various Development Project				447,957.38
q. Concreting/Reblocking of Local Access Road				190,191.79
r. Establishment/Construction of (ECCD) Children's Playground				10,000.00
s. Procurement of Excavator				23,000.00
t. Establishment of Parking Area for Tractor				68,900.00
u. Purchase of Garbage Truck & Other Equipment & Protection Purposes				10,000.00
v. Construction of Reservoir				5,261.89
w. Construction of Commercial Building				1,241,305.28
x. Pocurement of Dumptruck				1,500.00
y. Purchase of Garbage Truck				5,000.00
z. Construction/Rehabilitation of Local Roads & Bridges				17,250.56
Total Sources Available for Appropriation				P 7,099,412.62

Certified Correct:

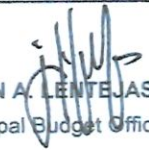

MARICHUR R. COTIANGCO
 Municipal Treasurer


EARL C. CABILLAN, CPA
 Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION
CALUBIAN LEYTE
SUPPLEMENTAL BUDGET NO.1 CY 2026

Implementing Office (1)	Particulars/Purpose	AIP Code (2)	Object of Expenditures (4)	Account Code (5)	Amount (6)
Mun. Mayor	20% LDF	1000			
	Procurement of Dumptruck		Capital Outlay	1-07-05-050	3,500,000.00
	Procurement of Backhoe		Capital Outlay		3,599,412.62
	Total Capital Outlay Appropriation				7,099,412.62
TOTAL APPROPRIATION				P	7,099,412.62
UNAPPROPRIATED BALANCE				P	-

Prepared by:


JOY KAREN A. LENTEJAS, CPA
Municipal Budget Officer

Approved by:


HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Calubian
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CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that 20% Local Development Fund (LDF) for Current Year 2020-2024 Savings/Balances for Reversion/Re-appropriation are as follows:

a. CBMS	3,000,000.00
b. Construction of Recovery Facility (MRF)	29,027.87
c. Construction of Perimeter in Sanitary Landfill	2,593.51
d. Construction of Perimeter Fence in Sanitary Landfill	25,368.47
e. Concreting of Access Road to Sanitary Landfill	27,276.58
f. Loan Payment	1,348,929.74
g. Road Reblocking	9,909.62
h. Concreting of Parking Area of Commercial Building	2,981.84
i. Improvement of NCDC	1,029.82
j. Infrastructure Project Provided to Barangays	603,213.40
k. Construction of Pathway	100.00
l. Installation of Solar Street Light	660.00
m. Procurement of Roofing Materials (old Commercial Building)	1,924.80
n. Concreting of Façade/Parking Area of Commercial Building Phase IV	25,499.13
O. Repair of ECCD Building	530.94
p. Aid to Brgys. And Various Development Project	447,957.38
q. Concreting/Reblocking of Local Access Road	190,191.79
r. Establishment/Construction of (ECCD) Children's Playground	10,000.00
s. Procurement of Excavator	23,000.00
t. Establishment of Parking Area for Tractor	68,900.00
u. Purchase of Garbage Truck & Other Equipment & Protection Purposes	10,000.00
v. Construction of Reservoir	5,261.89
w. Construction of Commercial Building	1,241,305.28
x. Procurement of Dumptruck	1,500.00
y. Purchase of Garbage Truck	5,000.00
z. Construction/Rehabilitation of Local Roads & Bridges	17,250.56
TOTAL	P 7,099,412.62

Issued this 7th day of May, 2026 at Calubian, Leyte.

CERTIFIED CORRECT:

MARICHU R. COTIANGCO
Municipal Treasurer

EARL C. CABILLAN
Municipal Accountant

JOY KAREN A. LENTEJAS, CPA
Municipal Budget Officer

Approved:

HON. MARCIANO A. BATIANCELA, JR.
Municipal Mayor



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

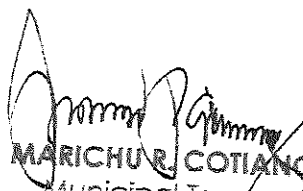
OFFICE OF THE MUNICIPAL TREASURER

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the 2026 Supplemental Budget No. 01 of the Municipality of Calubian in the amount of Seven Million Ninety-Nine Thousand Four Hundred Twelve Pesos & Sixty-Two Centavos Only (P 7,099,412.62) has an available back up cash and duly appropriated for the current year.

Issued this 8th day of June, 2026 in Calubian, Leyte, Philippines.


MARICHUR COTIANGCO
Municipal Treasurer


EARL C. CABILLAN, CPA
Municipal Accountant



Republic of the Philippines
Province of Leyte
Municipality of Calubian
Office of the Municipal Mayor



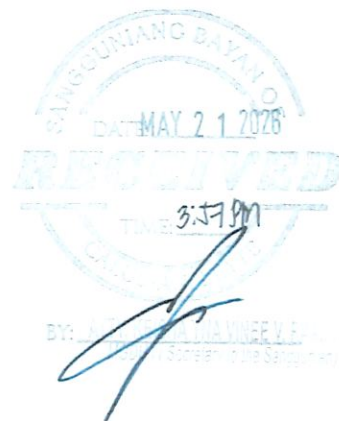
May 21, 2026

The Honorable

Sangguniang Bayan Members
Calubian, Leyte

THRU: HON. ANNA LOVE V. LAURENTE

Vice Mayor
Presiding Officer



Dear **Hon. SB Members**,

I am endorsing herewith Supplemental Annual Investment Program (AIP) No. 1 for Calendar Year 2026 with a total appropriation of TWELVE MILLION NINETY-NINE THOUSAND FOUR HUNDRED TWELVE and 62/100 (₱12,099,412.62) for Rice Assistance to Low Income Families, Procurement of one (1) unit backhoe and procurement of one (1) unit dump truck.

Your usual prompt favorable action is hereby appreciated.

Very truly yours,


HON. MARCIANO AGAS BATIANCELA, JR.
Municipal Mayor

#AbanteCalubian
GMAIL: calubianmayor561@gmail.com
PHONE: 0956-328-7895

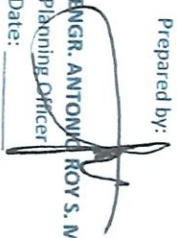
Province/City/Municipality/Barangay: **CALUBIAN**

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM(AIP) No. 1
Calendar Year 2026
Municipality of Calubian
Province of Leyte

Annex B
AIP From

AIP Reference Code	Program/ Project Activity Description	Implementing Office/ Dept.	Schedule of Implementation		Expected Output	Funding Source	Amount (in Thousand Pesos)				Amount of Climate Change PPAs (in Thousand Pesos)		
			Starting Date	Completion Date			Personal Services (PS)	Maintenance & other Operating Expenses (MOOE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
GENERAL PUBLIC SERVICES													
1000-000-3-1-01-010	Rice Assistance to Low-Income Families Program	Mayor's Office	May 2026	December 2026	Rice distribution to qualified beneficiaries	DILG Grant			5,000,000.00	5,000,000.00			
1-000-000-3-2-04-009	Procurement of 1-unit Backhoe	MENRO	May 2026	December 2026	1-unit Backhoe procured	Reverted Funds			3,599,412.62	3,599,412.62			
1-000-000-3-2-04-010	Procurement of 1-unit Dumptruck	MENRO	May 2026	December 2026	1-unit Dumptruck procured	Reverted Funds			3,500,000.00	3,500,000.00			

GRAND TOTAL----- **P 12,099,412.62**

Prepared by:

ENGR. ANTONIO ROY S. MATUTES
Planning Officer
Date: _____


JOY KAREN A. LENTEJAS, CPA
OIC-Budget Officer
Date: _____

Attested by:

HON. MARCIANO A. BATICAN
Local Chief Executive
Date: _____

Republic of the Philippines
Province of Leyte
Municipality of Calubian
-o0o-

EXCERPT FROM THE MINUTES OF THE MEETING OF THE MUNICIPAL
DEVELOPMENT COUNCIL OF CALUBIAN, LEYTE HELD ON MAY 21, 2026
(THURSDAY), 9:00 A.M. AT ABC BUILDING, MUNICIPAL GROUND, BRGY.
VELOSO, CALUBIAN, LEYTE.

Resolution No. 03
C.S. of 2026

A RESOLUTION ENDORSING TO THE SANGGUNIANG BAYAN THE
INCORPORATION OF THE "RICE ASSISTANCE TO LOW-INCOME FAMILIES
PROGRAM" AMOUNTING TO FIVE MILLION PESOS (P5,000,000.00) IN THE CY 2026
ANNUAL INVESTMENT PROGRAM OF THE MUNICIPALITY

WHEREAS, the Municipal Development Council recognizes the need to provide assistance
to low-income families affected by increasing food prices and economic challenges;

WHEREAS, the Municipality intends to implement the "Rice Assistance to Low-Income
Families Program" to help augment the food needs of qualified beneficiaries within the municipality;

WHEREAS, the Municipality has been granted funds from the Department of Interior and
Local Government (DILG) for the implementation of the "Rice Assistance to Low-Income Families
Program" in the amount of Five Million Pesos (P5,000,000.00).

WHEREAS, there is a need to incorporate the said program and corresponding fund into
the CY 2026 Annual Investment Program (AIP) of the Municipality to ensure proper planning,
budgeting, and implementation:

NOW THEREFORE, on motion of HON. JOSE E. TAPAYA JR.
of BRGY. VILLANUEVA duly seconded by MILAGROS G. ABILAR
of BRGY. TABLA be it;

RESOLVED, as it is hereby resolved to endorse the incorporation of the "Rice Assistance
to Low-Income Families Program" amounting to Five Million Pesos (P5,000,000.00) in the CY 2026
Annual Investment Program (AIP) of the Municipality of Calubian, Leyte.

RESOLVED FURTHER, that the copies of this resolution be furnished to the Sangguniang
Bayan for information and appropriate action.

APPROVED this 21th day of May 2026 at Calubian, Leyte.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFIED CORRECT:

ENGR. ANTONIO ROY S. MATUTES
MDC Secretary

HON. JULIAN MARC A. BATIANCELA
SB Finance & Appropriation

APPROVED BY:

HON. MARCIANO A. BATIANCELA JR.
Municipal Mayor

JOSEFINA C. POLANGCOS

ALONA B. BAGALLON

GARRY C. GIGANTO

JESSICA B. DODALGO

ATILANO D. ABAJON

SYLITA M. SOLITE

ENRIQUE L. ABAJON, SR.

NENITA G. BERMOY

ROSENO A. TALUA

MILAGROS G. ABILAR

DIOMEDES D. CARLOS

SILVESTRE C. ABAJON

MA. LUISA M. AGDA

LEANDRO D. PATES

GENESIS S. PONCE

EDERLINA C. EAMIGUEL

JOSE E. TAPAYA JR.

JULIUS M. PATES

LIEF ADRIAN S. ARTHOU

MADEIRA DEQUINO

JOSEPHINE M. CASINAY

BEBILYN C. LOVIANO

RYAN C. CHENG

ALFREDO M. CASAS

ESTERLINA C. BERDIDA

GERARDO S. PADOGA

SIMEON M. QUEBEC

EUGENIO S. QUIMBO

EDGARDO S. PEDIDA

CHERIE MAE H. CASILAGAN

OFELIA L. VILLALOR

EDUARDO C. CANEJA

EDILBERTO A. DUMASAPAL

JUAN A. CATOR, JR.

EDWIN D. ROSALEJOS

JASSIE B. EFF
ELISEO S. BETACHE
KEVIN ALBINO

ISMAEL M. RUIZ
DHASRI S. ESTACAAAN
REYNALDO V. CABILLAN

BELINDA R. CHITA
ROBERTO P. BATANGATAN
IGNACIA S. PALAPAR

EDITO P. DABALOS
GRAPES S. SINCERO
JHUNPEY B. LARISMA

RAMON C. MORALES
GEMALYN D. JAVIER
ARVIN P. LUBIANO

REYNALDO S. DALUT
MARGARET M. DUEGA
REYNATO C. AVENIR JR.

CSO REPRESENTATIVES

EDUARDO R. VALIENTE

Camoda Drivers Association

CONCORDIO C. BAGION

Calubian Tilapia Workers Association

ROSALYN D. CENTINO

Calubian Association of Rural
Entrepreneurs

JANICE C. CABALQUINTO

Brgy. Petrolia Farmers Multi-Purpose
Cooperative

SILVESTRE S. DELANTAR III

Calubian Municipal Employees
Association

LELITA S. AGUMBAY

Mahait, Veloso, Cantonghao, Cristina,
Obispo, Pates Farmers And Fishermen
Association

RODOLFO M. OROT JR.

Patag Agri-Farmers Association

ALFREDO C. CATOR

Enage Agrarian Reform Farmer
Beneficiaries Association (Earfba) Inc.

PRIMITIVO S. PAIREZ

Calubian Cacao Coconut Cooperative

REMEDIO C. CABALQUINTO JR.

Calubian Tricycle Owners and Drivers
Association

ROLANDO C. DE LARA

United Farmers & Fishermen's
Association

CHARITO C. ALVAREZ

Villalon SPL Association

MEDIE C. CARELORIA

Calubian Barangay Nutrition Scholar
Association

JANETH S. FLORES

Women's Hope Meat Vendors
Association

ANNA LEA M. SILLAR

Malobago SLP Rice Retailer Association

EVELYN M. DESALES

Agas SLP Agricultural Supplier
Association

MA. TERESA M. PATES

Calubian Cacao Coconut Agriculture
Cooperative

CHARITO C. ALVAREZ

Calubian Central Farmers Association

GERALDINE D. RAAGAS

Cabalhin SLP Rice and Agricultural
Suppliers Trader Association

RONA H. GONZALES

Metro Ormoc Community Multi- Purpose
Cooperative

Republic of the Philippines
Province of Leyte
Municipality of Calubian
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EXCERPT FROM THE MINUTES OF THE MEETING OF THE MUNICIPAL
DEVELOPMENT COUNCIL OF CALUBIAN, LEYTE HELD ON MAY 18, 2026
(MONDAY), 9:00 A.M. AT ABC BUILDING, MUNICIPAL GROUND, BRGY.
VELOSO, CALUBIAN, LEYTE.

Resolution No. 04
C.S. of 2026

**A RESOLUTION ENDORSING TO THE SANGGUNIAN BAYAN THE
REVERSION OF UNOBLIGATED BALANCES OF THE 20% LOCAL DEVELOPMENT
FUND FOR CY 2020-2024 AMOUNTING TO P7,099,412.62 FOR THE PURPOSE OF
REPROGRAMMING THE SAME FOR THE PROCUREMENT OF ONE (1) DUMP TRUCK
AND ONE (1) BACKHOE**

WHEREAS, the Municipal Development Council (MDC) is mandated under the Local
Government Code of 1991 to assist the Sangguniang Bayan and the Local Chief Executive in the
formulation, coordination, and monitoring of local development plans and investment programs of
the municipality;

WHEREAS, the Annual Investment Program (AIP) of the municipality includes the
Twenty Percent (20%) Local Development Fund (LDF) intended to finance priority development
projects;

WHEREAS, there are identified unobligated balances from the 20% LDF allocations for
CY 2020-2024 which remain unutilized due to project completion adjustments, savings, or non-
implementation of certain programs;

WHEREAS, based on the Joint Certification of the Statement of Funds Available for
Reversion issued by the Municipal Treasurer, Municipal Budget Officer, and Municipal Accountant,
the total unobligated balances of the 20% LDF for CY 2020-2024 amounts to Seven Million Ninety-
Nine Thousand Four Hundred Twelve Pesos and 62/100 (P7,099,412.62);

WHEREAS, there is a need to revert and reprogram the said unobligated balances to ensure
efficient and optimal utilization of public funds for priority development projects of the municipality,
particularly for capital outlay projects that will enhance infrastructure support and public service
delivery such as the procurement of heavy equipment;

WHEREAS, the Municipal Development Council (MDC), after due deliberation, finds the
reversion of the said unobligated balances necessary and beneficial to support the implementation of
priority programs and projects of the Local Government Unit;

NOW THEREFORE, on motion of HON. MARIAGROS G. ABILAR
of BRGY. TALUA duly seconded by HON. ROGER A. TALUA
of BRGY. TALUA be it;

RESOLVED, as it is hereby resolved to endorse to the Sangguniang Bayan the reversion
of the unobligated balances of the 20% Local Development Fund CY 2020-2024 in the amount of
P7,099,412.62 for the purpose of reprogramming the same to priority development projects of the
municipality particularly the procurement of One (1) Dump Truck and One (1) Backhoe, subject to
existing budgeting, accounting, and auditing rules and regulations.

RESOLVED FURTHER, that the copies of this resolution be furnished to the Sangguniang
Bayan for information and appropriate action.

APPROVED this 18th day of May 2026 at Calubian, Leyte

JOSEFINA C. POLANGCOS

ALONA B. BAGALLON

GARRY C. GIGANTO

JESSICA B. NODALO

ATILANO D. ABAJON

SYLITA M. SOLITE

ENRIQUE L. ABAJON, SR.

NENITA G. BERMOY

ROGER A. TALUA

MARIAGROS G. ABILAR

DIOMEDES D. CARLOS

SILVESTRE C. ABAJON

MA. LUISA M. AGDA

LEANDRO D. PATES

GENESIS S. PONCE

EDERLINA C. EAMIGUEL

JOSE E. TARAYA JR.

JULIUS M. PATES

LIEF ADRIAN A. SARTHO

MADEIRA DEQUINO

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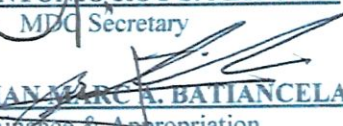
I HEREBY CERTIFY to the correctness of the foregoing resolution.

CERTIFIED CORRECT:


ENGR. ANTONIO ROY S. MATUTES
MDC Secretary

APPROVED BY:


HON. MARCIANO A. BATIANCELA JR.
Municipal Mayor


HON. JULLIAN ARCA A. BATIANCELA
SB Finance & Appropriation