



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

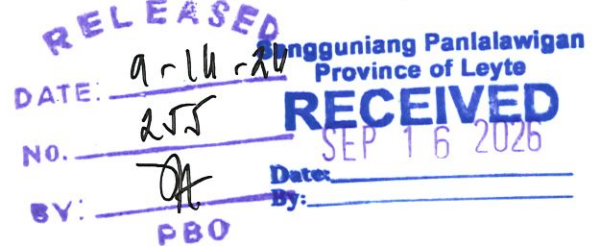
Item No.: 06

Date: 22 2026 SEP

PROVINCIAL BUDGET OFFICE

September 15, 2026

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



Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 1 FY 2026** of the **Municipality Kananga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 24L.26-021 Series of 2026** with a total appropriation in the amount of **P64,292,278.33** 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, Equipment, and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations and to the latest procurement issuances;
2. That the appropriation for salaries to officials and employees implementing the Third Tranche Compensation Adjustment under SSL VI for Local Government Personnel from August 1 to December 31 2026 is in accordance with the provisions of Local Budget Circular No. 172 dated July 16, 2026 and the authorized rates thereof under Annex "A-1" and further subject to Sec. 325(a) of RA 7160;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
 - a. Year-End Benefits – Budget Circular No. 2016-4
 - b. Terminal Leave Benefits - CSC Guidelines and Budget Circular No. 2016-2
4. That the purchase of lot shall conform with the provisions of RA 8974; and
5. 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.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer

AGNES C. RAFON
Provincial Government Assistant
Department Head
PPDC Designate

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
24 August 2026



The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 24L.26-021, series of 2026** of the **Municipality of Kananga, Leyte**, entitled: An Ordinance appropriating the amount of **Sixty-Four Million Two Hundred Ninety-Two Thousand Two Hundred Seventy-Eight Pesos and Thirty-Three Centavos (P64,292,278.33)** embodied under Supplemental Budget No. 1 CY 2026, together with the 2026 Supplemental Investment Program No. 2 in the amount of P124,213,660.02.

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Sangguniang Bayan of Kananga

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
AUG 19 2026
Date: _____
By: _____

24th SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE SANGGUNIANG BAYAN OF KANANGA ON AUGUST 10, 2026 AT THE SESSION HALL.

Present : Honorable Miguel Jorge P. Tan
Honorable Fernando M. Aseo
Honorable Minerva M. Bulawit
Honorable Ritchie C. Cruz
Honorable Alma N. Orfano
Honorable Brenzon C. Cabintoy
Honorable Allan C. Espinosa
Honorable Rowie O. Cogay
Honorable Ronelio C. Palar
Honorable Mary Daniela L. Cubero

Vice-Mayor/Presiding Officer
SB Member /Floor Leader
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member

Pambayang Pederasyon Ng Sangguniang
Kabataan President/Ex-officio Member
Liga Ng Mga Barangay
President/Ex-officio Member

Absent : Honorable Victoriano L. Globa(On leave)

ORDINANCE NO. 24L.26-021 (Series of 2026)

AN ORDINANCE APPROPRIATING THE AMOUNT OF SIXTY-FOUR MILLION TWO HUNDRED NINETY-TWO THOUSAND TWO HUNDRED SEVENTY-EIGHT PESOS AND THIRTY-THREE CENTAVOS (P64,292,278.33) EMBODIED UNDER SUPPLEMENTAL BUDGET NO. 1 CY 2026 FOR THE PROVISION OF PERSONAL SERVICES, MAINTENANCE AND OTHER OPERATING EXPENSES, CAPITAL OUTLAY, FINANCIAL EXPENSES, AND FOR OTHER PURPOSES.

WHEREAS, the Local Chief Executive, in pursuance of the provision of Section 444 (3) (ii) of Republic Act No. 7160, has caused the preparation of Supplemental Budget No. 1 outlining therein the Budgetary Requirements for the continued delivery of basic services, facilities, other functions of the Local Government under Section 17 of the said Code;

WHEREAS, the Sangguniang Bayan, through the Committee of the Whole, in the exercise of its power under the Local Government Code, has considered the proposed Supplemental Budget, reviewed evaluated and recommended the approval of the ordinance embodying the proposed appropriation for the Supplemental Budget No. 1 for Calendar Year 2026.

NOW THEREFORE, considering the above cited premises; be it enacted by the 24th Sangguniang Bayan of Kananga, Leyte on a regular session duly assembled on this 10th day of August 2026 and upon motion of SB Member Ronelio C. Palar, duly seconded by All SB Members, to wit:

Section 1. The Supplemental Budget No. 1 of the Municipality Government of Kananga for Fiscal Year 2026 in the total amount of Sixty-Four Million Two Hundred Ninety-Two Thousand Two Hundred Seventy-Eight Pesos and Thirty-Three Centavos (P64,292,278.33) for the Provision of Personal Services, Maintenance and Other Operating Expenses, Capital Outlay, Financial Expenses and for other purposes is hereby approved.

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

1. Budget Message
2. Certification of Availability of Funds
3. Statement of Funding Sources
4. Statement of Supplemental Appropriation CY 2026

Section 2. Sources of Funds – The sources of fund for the Supplemental Budget No. 1, FY 2026 in the total amount of Sixty-Four Million Two Hundred Ninety-Two Thousand Two

Hundred Seventy-Eight Pesos and Thirty-Three Centavos (P64,292,278.33) shall be as follows:

Particulars	Account Classification	Amount
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Unrestricted Surplus (As of December 31, 2025)		₱ 68,492,278.33
4.0 Realignment		
5.0 Reversion		
Total Estimated Income		₱ 68,492,278.33

Section 3. Use of funds. The amount of Sixty-Four Million Two Hundred Ninety-Two Thousand Two Hundred Seventy-Eight Pesos and Thirty-Three Centavos (P64,292,278.33) is hereby appropriated for the Supplemental Budget No. 1 for FY 2026 of the Municipality of Kananga, as follows:

Implementing Office	Particulars/Purpose	Object of Expenditures	Amount
Municipal Mayor's Office	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	82,165.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	85,950.00
	Provision of Year End Bonus	Year End Bonus	33,623.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	20,180.00
	Provision of Philhealth Contributions	Philhealth Contributions	4,210.00
	Provision of Unpaid Prior Year PBB	Other Personnel Benefits	24,340.00
	Provision of Terminal Leave Benefits	Terminal Leave Benefits	6,000,000.00
	Sub-total		₱ 6,250,468.00
	Maintenance & Other Operating Expenses		
	Provision of Training Expenses	Training Expenses	1,000,000.00
	Provision of Fuel, Oil and Lubricant Expenses	Fuel, Oil and Lubricants Expenses	3,000,000.00
	Provision of Electricity Expenses	Electricity Expenses	6,223,484.71
	Provision of Internet Subscription Expenses	Internet Subscription Expenses	180,000.00
	Provision of Rewards and Incentives to Teaching and Non-Teaching of Kananga DepEd Personnel	Awards and Rewards Expenses	650,000.00
	Provision of Other Professional Services	Other Professional Services	200,000.00
	Provision for Civil Security Units Services	Security Services	70,000.00
	Provision of Other General Services	Other General Services	2,910,000.00
	Provision for Sports Development Program	Other Supplies and Materials Expenses	52,500.00
		Prizes	842,000.00
		Other Professional Services	285,000.00
		Other Maintenance and Operating Expenses	125,000.00
	Procurement of Water Pipes for Sitio Ducalang, Brgy. Natubgan, Kananga, Leyte	Other Maintenance and Operating Expenses	50,000.00
	Procurement of Water Pipes for Sitio Nairosan, Brgy. Natubgan, Kananga, Leyte	Other Maintenance and Operating Expenses	50,000.00
	Procurement of Water Pipes for	Other Maintenance and	161,250.00

Municipal Vice- Mayor's Office	Brgy. Tongonan, Kananga, Leyte	Operating Expenses	81,000.00
	Procurement of Water Pipes for	Other Maintenance and	
	Brgy. Montealegre, Kananga, Leyte	Operating Expenses	250,000.00
	Procurement of Water Pipes for	Other Maintenance and	
	Brgy. Naghalin, Kananga, Leyte	Operating Expenses	1,000,000.00
	Provision of Other Maintenance and	Other Maintenance and	
	Operating Expenses	Operating Expenses	1,557,157.00
	Provision of Unpaid Prior Year Office	Other Supplies	
	Supplies	Expenses	362,285.50
	Provision of Unpaid Prior Year Office	Other Supplies and	
	Supplies	Materials Expenses	378,573.75
	Provision of Unpaid Prior Year Semi-	Semi-Expendable	
	Expendable Furnitures and Fixtures	Furnitures and Fixtures	750,890.00
	Provision of Unpaid Prior Year Semi-	Semi-Expendable	
	Expendable Machineries and	Machineries and	
SB Secretary's Office	Equipments	Equipments Expenses	909,055.00
	Provision of Unpaid Prior Year Catering	Othe Maintenance and	
	Services	Operating Expenses	2,758,008.80
	Provision of Unpaid Prior Year Drugs	Drugs and Medicines	
	and Medicines	Expenses	1,129,482.35
	Provision of Unpaid Prior Year Medical,	Medical, Dental and	
	Dental and Laboratory Supplies	Laboratory Supplies	
	Expenses	Expenses	
	Sub-total		P 24,975,687.11
	Capital Outlay		
	Acquisition of Land for Expansion of	Land	
	the New Government and Commercial		P 4,760,191.00
	Center (additional)		
	Financial Expenses		
	Provision of Debt Services	Loan Payable-	P 15,000,000.00
		Domestic	
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-	253,915.00
		Regular	
	Provision of Salaries & Wages	Salaries and Wages	11,460.00
	Casual/Contractual	Regular	
	Provision of Year End Bonus	Salaries and Wages	53,075.00
		Casual/Contractual	
	Provision of Retirement and Life	Year End Bonus	31,850.00
	Insurance Contributions		
	Provision of Philhealth Contributions	Retirement and Life	6,640.00
	Provision of Employees Compensation	Insurance Contributions	10,000.00
	Insurance Premiums	Philhealth Contributions	
	Sub-total		P 366,940.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-	34,405.00
		Regular	
	Provision of Salaries & Wages	Salaries and Wages	
	Casual/Contractual	Regular	
	Provision of Year End Bonus	Year End Bonus	6,881.00
	Provision of Retirement and Life	Retirement and Life	4,130.00
	Insurance Contributions	Insurance Contributions	
	Provision of Philhealth Contributions	Philhealth Contributions	870.00
	Provision of Employees Compensation	Employees Compensation	2,000.00
	Insurance Premiums	Insurance Premiums	
	Sub-total		P 48,286.00
	Maintenance & Other Operating		
	Expenses		
	Provision of Semi-Expendable Furnitures	Semi-Expendable	P 50,000.00
	And Fixtures Expenses	Furnitures and Fixtures	
		Expenses	

Municipal Planning and Development Office	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	49,665.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	8,595.00
	Provision of Year End Bonus	Year End Bonus	11,652.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	7,000.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,460.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	4,500.00
	Sub-total		₱ 82,872.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	34,790.00
Local Civil Registrar's Office	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Regular	5,730.00
	Provision of Year End Bonus	Year End Bonus	8,104.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	4,870.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,020.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	3,500.00
	Sub-total		₱ 58,014.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expendable Furnitures And Fixtures Expenses	Semi-Expendable Furnitures And Fixtures Expenses	₱ 90,000.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	68,835.00
General Services Office	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	25,785.00
	Provision of Year End Bonus	Year End Bonus	18,924.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	11,360.00
	Provision of Philhealth Contributions	Philhealth Contributions	2,370.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	9,500.00
	Sub-total		₱ 136,774.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expendable Furnitures And Fixtures Expenses	Semi-Expendable Furnitures and Fixtures Expenses	180,000.00
	Public Services	Environment/Sanitary Services	850,000.00
	Sub-total		₱ 1,030,000.00
Municipal Budget Office	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	28,525.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	2,865.00
	Provision of Year End Bonus	Year End Bonus	6,278.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	3,770.00
	Provision of Philhealth Contributions	Philhealth Contributions	790.00

Municipal Accounting Office	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	1,500.00
	Sub-total		₱ 43,728.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	59,950.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	14,825.00
	Provision of Year End Bonus	Year End Bonus	14,955.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	8,980.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,870.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	6,500.00
	Sub-total		₱ 107,080.00
Municipal Treasurer's Office	Maintenance & Other Operating Expenses		
	Provision of Traveling Expenses	Traveling Expenses	150,000.00
	Provision of Training Expenses	Training Expenses	70,000.00
	Provision of Office Supplies Expenses	Office Supplies Expenses	7,800.00
	Provision of Semi-Expendable Machineries and Equipments Expenses	Semi-Expendable Machineries and Equipments Expenses	80,000.00
	Provision of Semi-Expendable Furnitures And Fixtures Expenses	Semi-Expendable Furnituresd and Fixtures Expenses	65,000.00
	Sub-total		₱ 372,800.00
	Capital Outlay		
	Procurement of Accounting System/Recording and Recordkeeping Tools for LGU Transactions (additional)	Information and Communication Technology Equipment	200,000.00
	Procurement of 1 unit Desktop Computer	Information and Communication Technology Equipment	60,000.00
	Sub-total		₱ 260,000.00
Municipal Assessor's Office	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	63,885.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	2,865.00
	Provision of Year End Bonus	Year End Bonus	13,350.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	8,010.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,670.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	5,500.00
	Sub-total		₱ 95,280.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	6,485.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	
	Provision of Year End Bonus	Year End Bonus	1,297.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	780.00
	Provision of Philhealth Contributions	Philhealth Contributions	170.00

Municipal Administrator's Office	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	1,500.00
	Sub-total		₱ 10,232.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expendable Furnitures And Fixtures Expenses	Semi-Expendable Furnitures and Fixtures Expenses	₱ 150,000.00
	Capital Outlay		
	Procurement of 2 units Desktop Computer	Information and Communication Technology Equipment	₱ 140,000.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	35,225.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	8,595.00
	Provision of Year End Bonus	Year End Bonus	8,764.00
Municipal Social Welfare and Development Office	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	5,260.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,100.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	4,000.00
	Sub-total		₱ 62,944.00
	Maintenance & Other Operating Expenses		
	Provision of Other Supplies and Material Expenses	Other Supplies and Materials Expenses	₱ 522,600.00
	Capital Outlay		
	Procurement of Interactive Board	Information and Communication Technology Equipment	₱ 500,000.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	26,780.00
BPLO	Provision of Salaries & Wages Casual/Contractual	Salaries & Wages-Regular	20,055.00
	Provision of Year End Bonus	Year End Bonus	9,367.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	5,630.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,180.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	5,000.00
	Sub-total		₱ 68,012.00
	Maintenance & Other Operating Expenses		
	Provision for the Assistance in Crisis Situation	Donations	₱ 2,500,000.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	10,145.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	5,730.00
	Provision of Year End Bonus	Year End Bonus	3,175.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	1,910.00
	Provision of Philhealth Contributions	Philhealth Contributions	400.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	1,500.00

MLCO	Insurance Premiums	Insurance Premiums	
	Sub-total		₱ 22,860.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	9,850.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	
	Provision of Year End Bonus	Year End Bonus	1,970.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	1,190.00
	Provision of Philhealth Contributions	Philhealth Contributions	250.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	500.00
	Sub-total		₱ 13,760.00
HRMO	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	13,370.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	14,325.00
	Provision of Year End Bonus	Year End Bonus	5,539.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	3,330.00
	Provision of Philhealth Contributions	Philhealth Contributions	700.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	3,000.00
	Sub-total		₱ 40,264.00
	Maintenance & Other Operating Expenses		
	Provision of Management and Second Liner Enhancement Program	Training Expenses	₱ 800,000.00
Municipal Tourism Office	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries and Wages Regular	22,090.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Regular	8,595.00
	Provision of Year End Bonus	Year End Bonus	6,137.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	3,690.00
	Provision of Philhealth Contributions	Philhealth Contributions	770.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	2,000.00
	Sub-total		₱ 43,282.00
	Maintenance & Other Operating Expenses		
	Provision for Socio-Cultural Services	Other Supplies and Materials Expenses	1,000,000.00
MDRRMO		Other Professional Services	933,000.00
		Rent	600,000.00
		Other Maintenance and Operating Expenses	998,100.00
	Sub-total		₱ 3,531,100.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	24,565.00
	Provision of Salaries & Wages	Salaries and Wages	28,650.00

Municipal Health Office	Casual/Contractual Provision of Year End Bonus	Regular Year End Bonus	10,643.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	6,390.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,340.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	7,000.00
	Sub-total		P 78,588.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	150,030.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Regular	17,190.00
	Provision of Hazard Pay	Hazard Pay	13,004.40
	Provision of Year End Bonus	Year End Bonus	33,444.00
Kananga Municipal Hospital	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	20,070.00
	Provision of Philhealth Contributions	Philhealth Contributions	4,190.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	12,500.00
	Sub-total		P 250,428.40
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	144,090.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	5,730.00
	Provision of Hazard Pay	Hazard Pay	10,079.82
	Provision of Year End Bonus	Year End Bonus	29,964.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	17,980.00
Municipal Agricultures Office	Provision of Philhealth Contributions	Philhealth Contributions	3,750.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	10,500.00
	Sub-total		P 222,093.82
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	45,655.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	8,595.00
	Provision of Year End Bonus	Year End Bonus	10,850.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	6,510.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,360.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	4,000.00
	Sub-total		P 76,970.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expandable Furnitures and Fixtures Expenses	Semi-Expandable Furnitures and Fixtures Expenses	60,000.00
	Support to KADIWA	Semi-Expandable Machineries and Equipment Expenses	54,000.00
		Semi-Expandable Furnitures and Fixtures Expenses	45,000.00
		Other Supplies and	201,000.00

Municipal Engineering Office	Sub-total	Materials Expenses	₱ 360,000.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	90,885.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	5,730.00
	Provision of Year End Bonus	Year End Bonus	19,323.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	11,600.00
	Provision of Philhealth Contributions	Philhealth Contributions	2,420.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	9,500.00
	Sub-total		₱ 139,458.00
	Capital Outlay		
	Fabrication and Installation of Cabinet COA Office	Furnitures and Fixtures	175,070.00
	Fabrication and Installation of Desk Information	Furnitures and Fixtures	400,000.00
	Sub-total		₱ 575,070.00
Kananga Municipal Waterworks System	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages-Regular	29,600.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	20,055.00
	Provision of Year End Bonus	Year End Bonus	9,931.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	5,960.00
	Provision of Philhealth Contributions	Philhealth Contributions	1,250.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	6,500.00
	Sub-total		₱ 73,296.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expandable Furnitures and Fixtures Expenses	Semi-Expandable Furnitures and Fixtures Expenses	₱ 90,000.00
Public Market	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages Regular	18,345.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	17,190.00
	Provision of Year End Bonus	Year End Bonus	7,107.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	4,270.00
	Provision of Philhealth Contributions	Philhealth Contributions	890.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	4,000.00
	Sub-total		₱ 51,802.00
Municipal Slaughterhouse	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages Regular	17,930.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	2,865.00
	Provision of Year End Bonus	Year End Bonus	4,159.00

MENRO	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	2,500.00
	Provision of Philhealth Contributions	Philhealth Contributions	520.00
	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	2,500.00
	Sub-total		₱ 30,474.00
	Personal Services		
	Provision of Salaries & Wages-Regular	Salaries & Wages Regular	22,090.00
	Provision of Salaries & Wages Casual/Contractual	Salaries and Wages Casual/Contractual	5,730.00
	Provision of Year End Bonus	Year End Bonus	5,564.00
	Provision of Retirement and Life Insurance Contributions	Retirement and Life Insurance Contributions	3,340.00
	Provision of Philhealth Contributions	Philhealth Contributions	700.00
COA	Provision of Employees Compensation Insurance Premiums	Employees Compensation Insurance Premiums	1,500.00
	Sub-total		₱ 38,924.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expandable Furnitures and Fixtures Expenses	Semi-Expandable Furnitures and Fixtures Expenses	₱ 70,000.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expandable Furnitures and Fixtures Expenses	Semi-Expandable Furnitures and Fixtures Expenses	₱ 18,000.00
	Maintenance & Other Operating Expenses		
	Provision of Semi-Expandable Furnitures and Fixtures Expenses	Semi-Expandable Furnitures and Fixtures Expenses	12,000.00
	Provision of Other Professional Services	Other Professional Services	72,000.00
	Sub-total		₱ 84,000.00
TOTAL APPROPRIATION			₱ 64,292,278.33
UNAPPROPRIATED BALANCE			4,200,000.00

Section 4. Expenditure Component – Except by act of the Sangguniang Bayan, no changes or modification shall be made on the expenditure items authorized in the ordinance as detailed in the LBP Form 161 duly signed by the Municipal Budget Officer and the Local Chief Executive.

Any changes or modifications in the expenditure items in violation of this shall subject the erring official or employee to appropriate criminal and administrative sanctions as maybe provided under existing laws.

Section 5. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Municipal Mayor and the Presiding Officer of the Sangguniang Bayan are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

For their purpose, “savings” refer to portions or balances of any programmed appropriation free from any obligation or encumbrance still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized or arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absences without pay.

“Augmentation” implies the existence in the budget of an item, project or activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient.

Section 6. Separability Clause – If, for any reason, any item of expenditure appropriated in this ordinance is declared unlawful nor invalid, other items of the appropriations which are not otherwise affected shall continue in full force and effect.

Section 7. Effectivity Clause – This Ordinance shall take effect upon approval.

UNANIMOUSLY APPROVED.

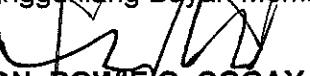
**APPROVED BY THE SANGGUNIANG BAYAN OF KANANGA AT ITS
REGULAR SESSION ON AUGUST 10, 2026.**

AYES : (09)
NAYS : (0)


HON. FERNANDO M. ASEO
Sangguniang Bayan Member/ Floor Leader

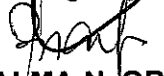

HON. RICHIE C. CRUZ
Sangguniang Bayan Member

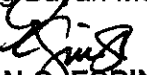

HON. BRENZON C. CABINTOY
Sangguniang Bayan Member


HON. ROWIE O. COGAY
Sangguniang Bayan Member

(On leave)
HON. VICTORIANO L. GLOBALA
Liga Ng Mga Barangay President/
Ex-officio Member


HON. MINERVA M. BULAWIT
Sangguniang Bayan Member


HON. ALMA N. ORFANO
Sangguniang Bayan Member


HON. ALLAN C. ESPINOSA
Sangguniang Bayan Member


HON. RONELIO C. PALAR
Sangguniang Bayan Member


HON. MARY DANIELA L. CUBERO
Pambayang Pederasyon Ng Sangguniang
Kabataan President/Ex-officio Member

I HEREBY CERTIFY to the correctness of the afore-quoted Ordinance


ATTESTED:
MIGUEL JORGE P. TAN
Vice-Mayor & Presiding Officer


ATTY. ALLAN R. CASTRO
(Board Secretary VI)
Secretary to the Sangguniang Bayan

APPROVED:

MANUEL VICENTE M. TORRES
Municipal Mayor
8/18/2026
(Date)

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF KANANGA

Office of the Municipal Mayor Manuel Vicente M. Torres

SB-EL26-056

July 30, 2026

THE HONORABLE MEMBERS
Office of the Sangguniang Bayan
Kananga, Leyte

Ladies and Gentlemen:

Respectfully requesting the Honorable August Body for **an enactment of ordinance** approving the **Supplemental Budget No. 1 Fiscal Year 2026** of Kananga, Leyte amounting **Sixty-Four Million Two Hundred Ninety-Two Thousand Two Hundred Seventy-Eight Pesos and Thirty-Three Centavos (P 64,292,278.33)** for the provision of **Personal Services, Maintenance and Other Operating Expenses, Capital Outlay and Financial Expenses.**

Should you find everything in order, I humbly seek your usual prompt/appropriate action on this matter.

Thank you.

Very truly yours,


HON. MANUEL VICENTE M. TORRES
Municipal Mayor

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF KANANGA

Office of the Municipal Mayor: Manuel Vicente M. Torres

BUDGET MESSAGE
Supplemental Budget No. 1
Fiscal Year 2026

July 30, 2026

The 24th Sangguniang Bayan
This Municipality

Ladies and Gentlemen:

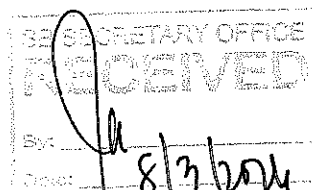
Respectfully submitting herewith **Supplemental Budget No. 1 for Fiscal Year 2026** in the amount of **SIXTY-FOUR MILLION TWO HUNDRED NINETY-TWO THOUSAND TWO HUNDRED SEVENTY-EIGHT PESOS AND THIRTY-THREE CENTAVOS (₱ 64,292,278.33)** taken from the Unrestricted Surplus of General Fund CY 2025.

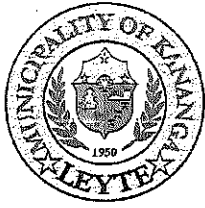
This Supplemental Budget No.1 aims to fund for the Provision of Personal Services, Maintenance and Other Operating Expenses, Capital Outlay, and Financial Expenses.

Thank you.

Very truly yours,


HON. MANUEL VICENTE M. TORRES
Municipal Mayor





*Republic of the Philippines
Province of Leyte
Municipality of Kananga*

--oOo--

CERTIFICATION OF AVAILABILITY OF FUNDS

We hereby certify the amount of ₱ 68,492,278.33 from the Unrestricted Surplus of CY 2025 is available to back-up the appropriations contained in Supplemental Budget No. 1 CY 2026 of Kananga, Leyte.

This Certification is issued to establish availability of funds for this specific purpose.


SUSAN S. DELMONTE
Municipal Treasurer


PROCESO THOMAS R. PABLO
Municipal Accountant

Attested by:


MANUEL VICENTE M. TORRES
Municipal Mayor

STATEMENT OF FUNDING SOURCES
(SUPPLEMENTAL BUDGET NO. 1)
Fiscal Year 2026

KANANGA, LEYTE
Province/City/Municipality

GENERAL FUND
Fund/Special Account

Particulars	Account Classification	Amount
1.0 New Revenue Sources		P
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings Unrestricted Surplus (as of December 31, 2025)		68,492,278.33
4.0 Realignment		
5.0 Reversion		P
Total Estimated Income		P 68,492,278.33

Certified Correct:


SUSAN S. DELMONTE
Municipal Treasurer


PROCESO THOMAS R. PABLO
Municipal Accountant



Sangguniang Bayan of Kananga

24th SANGGUNIAN BAYAN

RESOLUTION NO. 24R.26-360

Series of 2026

A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 02 FOR CALENDAR YEAR 2026 OF THE MUNICIPALITY OF KANANGA AMOUNTING TO ONE HUNDRED TWENTY-FOUR MILLION TWO HUNDRED THIRTEEN THOUSAND SIX HUNDRED SIXTY PESOS AND 02/100 (PHP124,213,660.02).

WHEREAS, the Municipal Mayor submitted to the 24th Sangguniang Bayan the Supplemental Investment Program No. 02 for Calendar Year 2026 of the Municipality of Kananga in the total amount of P124,213,660.02;

WHEREAS, the said document is supported by the Municipal Development Council Resolution No. 02, Series of 2026, entitled "A Resolution Approving the 2026 Supplemental Investment Program No. 02 of the Municipality of Kananga amounting to One Hundred Twenty-Four Million Two Hundred Thirteen Thousand Six Hundred Sixty Pesos and 02/100 (Php124,213,660.02)".

WHEREAS, as embodied in the said Supplemental Investment Program No. 02 for Calendar Year 2026, the particulars are summarized as follows:

Supplemental Investment Program No. 02 for CY 2026 Municipality of Kananga, Province of Leyte

PROGRAM/PROJECT/ACTIVITY DESCRIPTION	FUNDING SOURCE	AMOUNT (In Pesos)
GENERAL PUBLIC SERVICES 1000		
Executive Governance Program		
Provision of Unpaid Prior Year PBB	GF-Proper	24,340.00
Provision of Unpaid Prior Year Office Supplies	GF-Proper	1,557,157.00
Provision of Unpaid Prior Year Office Supplies	GF-Proper	362,285.50
Provision of Unpaid Prior Year Semi-Expendable Furnitures and Fixtures	GF-Proper	378,573.75
Provision of Unpaid Prior Year Semi-Expendable Machineries and Equipments	GF-Proper	750,890.00
Provision of Unpaid Prior Year Catering Services	GF-Proper	909,055.00
Provision of Unpaid Prior Year Drugs and Medicines	GF-Proper	2,758,008.80
Provision of Unpaid Prior Year Medical, Dental, and Laboratory	GF-Proper	1,129,482.35
Sports Development Program	GF-Proper	500,000.00
Debt Services (Additional)	GF-Proper	5,000,000.00
Procurement of Water Pipes for Sitio Ducalang, Brgy. Natubgan, Kananga Leyte	GF-Proper	50,000.00
Procurement of Water Pipes for Sitio Nairosan, Brgy. Natubgan, Kananga Leyte	GF-Proper	50,000.00
Procurement of Water Pipes for Brgy. Tongonan, Kananga Leyte	GF-Proper	161,250.00
Procurement of Water Pipes for Brgy. Montealegre, Kananga Leyte	GF-Proper	81,000.00
Procurement of Water Pipes for Brgy. Naghalin, Kananga Leyte	GF-Proper	250,000.00
Acquisition of Land for Expansion of the New Government and Commercial Center (Additional)	GF-Proper	4,760,191.00
Acquisition of Road Right of Way (RRWO Fees/Expenses for Libongao Junction to Rizal)	GF-Proper	2,000,000.00

Acquisition of Road Right of Way (RRWO Fees/Expenses for Tagaytay to Tugbong)	GF-Proper	2,000,000.00
Acquisition of Road Right of Way (RRWO Fees/Expenses for Masarayao to San Ignacio)	GF-Proper	2,000,000.00
Appraisal and Assessment of Real Property Program		
Procurement of 2 units Desktop Computer	GF-Proper	140,000.00
Accounting Services Program		
Procurement of Accounting System/Recording and Recordkeeping Tools for LGU Transactions (additional)	GF-Proper	200,000.00
Procurement of 1 unit Desktop Computer	GF-Proper	60,000.00
Management and Administration		
Procurement of Interactive Board	GF-Proper	500,000.00
Administrative of Justice		
	GF-Proper	84,000.00
Fire Protection Program		
Procurement of 4 units Office Desk	GF-Proper	24,000.00
Procurement of 4 units High Back Office Chairs	GF-Proper	20,000.00
Procurement of 4 units Visitors' Chairs	GF-Proper	16,000.00
Procurement of 2 units Desktop Computer	GF-Proper	100,000.00
Procurement of 2 units Vertical Filing Cabinet	GF-Proper	22,000.00
Procurement of 2 units Lateral Filing Cabinet	GF-Proper	36,000.00
Procurement of 2 units Monoblock Folding Table	GF-Proper	10,000.00
Procurement of 12 units Monoblock Chairs	GF-Proper	7,200.00
Procurement of 2 units Floor Standing Water Dispenser	GF-Proper	16,000.00
Procurement of 1 unit Refrigerator	GF-Proper	15,000.00
Procurement of 1 unit Television	GF-Proper	40,000.00
Procurement of 10 units Single Door Locker Cabinet	GF-Proper	60,000.00
Procurement of 5 units Military Double Deck Bed	GF-Proper	75,000.00
Auditing Services		
	GF-Proper	18,000.00
SOCIAL SERVICES SECTOR 3000		
Social Welfare Development Program		
Assistance to Indigent Individuals or Families-Food Assistance	LGSF-FALGU FY 2026	5,000,000.00
Supplemental Feeding CY 2026 (16 th Cycle)	Trust Fund DSWD	2,700,000.00
ECONOMIC SERVICES SECTOR 8000		
Agriculture Production Program		
Support to KADIWA	GF-Proper	80,000.00
	GF-Proper	300,000.00
Engineering and Infrastructure Management Program		
Fabrication and Installation of Cabinet at COA Office	GF-Proper	175,070.00
Fabrication and Installation of Desk Information	GF-Proper	485,000.00
Road concreting at Sitio Dapdap, Brgy. Hiluctogan	20% Reverted Fund	315,000.00
Reconstruction of Riprap at Brgy. Sto. Niño	20% Royalty Fund	300,000.00
Rehabilitation of Footbridge at Sitio Laway, Brgy. Sto. Niño	20% Royalty Fund	1,200,000.00
Reblocking of Local Across Road at Brgy. Tagaytay	DOE ER 1-	750,000.00

	94 DLF	
Reblocking of Local Across Road at Brgy. Sto. Niño	DOE ER 1-94 DLF	1,500,000.00
Concreting of Local Access Road at. Brgy. Masarayao	DOE ER 1-94 DLF	1,000,000.00
Concreting of Local Access Road at. Brgy. Aguiting	DOE ER 1-94 DLF	1,000,000.00
Concreting of Local Access Road at. Brgy. Natubgan	DOE ER 1-94 DLF	1,000,000.00
Construction of Box Culvert at Sitio Ducalang, Brgy. Natubgan	DOE ER 1-94 RWWHEEF	1,000,000.00
Development of Bagalongon River Flood Control Facilities at Brgy. Poblacion	DOE ER 1-94 RWWHEEF	1,000,000.00
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Aguiting Elementary School, Brgy. Aguiting, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Lonoy Elementary School, Brgy. Lonoy, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Masarayao Elementary School, Brgy. Masarayao, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Montealegre Elementary School, Brgy. Montealegre, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Rizal Elementary School, Brgy. Rizal, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Sto. Niño Elementary School, Brgy. Sto. Niño, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Kananga National High School-Main Campus, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Lim-ao National High School, Brgy. Lim-ao, Kananga Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Kananga National High School-Kawayan Annex Kananga, Leyte	Other Fund Sources	6,323,075.38
Construction of 1-Storey, 2 Classrooms with Bundled School Furniture at Kananga National High School-Montebello Annex Kananga, Leyte	Other Fund Sources	6,323,075.38
Resurfacing of Road at Brgy. Hiluctogan	Other Fund Sources	2,000,000.00
Operational of the Office of the Building Official	GF-Proper	782,440.00
Procurement of Computer	GF-Proper	80,000.00
Procurement of Laptop	GF-Proper	60,000.00
Procurement of Vehicle	GF-Proper	1,620,000.00
Waterworks Administration/ Operation of KMWS	GF-Proper	90,000.00
Operational of Municipal Hospital		
Procurement of Medical Supplies, Materials, and Equipments for KMH	Philhealth Fund	4,493,555.75
Provision of Performance Incentives for Health Professionals and Staff	Philhealth Fund	1,098,741.22
Municipal Tourism Program		

Socio-Cultural Services (Mid-Year and Year End Cultural Summit)	GF-Proper	5,000,000.00
OTHER SERVICES 9000-3		
30% Quick Response Fund	GF-Proper	365,299.75
70% Mitigation and Preparedness		
Disaster Prevention and Mitigation Program		
Explosives Ordinance and Reconnaissance Agent (EORA) Training	GF-Proper	150,000.00
Disaster Preparedness		
BDRRM Planning Training	GF-Proper	150,000.00
Purchase of Push-to-Talk Over Cellular (POC) Radio (20 units)	GF-Proper	130,000.00
Purchase of Generator Set (30 KVA)	GF-Proper	337,366.10
Review and Enhancement of Contingency Plans and Updating of LDRRM Plan	GF-Proper	50,000.00
Participation in the 2026 Regional Rescue Jamboree	GF-Proper	30,000.00
TOTAL		124,213,660.02

WHEREAS, this body also finds that the same is necessary for the continued operation of the Local Government Unit of Kananga, and by which, it is within the power and prerogative of the Local Chief Executive to formulate the document, as well as it is within the authority of this Sanggunian to authorize the same for the general welfare of the constituents, hence recommended for approval.

NOW THEREFORE, on motion of SB Member Alma N. Orfano, duly seconded by SB Members Palar and Aseo, BE IT:

RESOLVED, as it is hereby resolved, to approve the 2026 Supplemental Investment Program No. 02 of the Municipality of Kananga, which include the programs/projects/activities necessary amounting to One Hundred Twenty-Four Million Two Hundred Thirteen Thousand Six Hundred Sixty Pesos 02/100 (Php124,213,660.02)

CARRIED UNANIMOUSLY.

Voting Results: In favor: 09 Against: None

Adopted and Approved on August 10, 2026 during Regular Session.

I HEREBY CERTIFY to the correctness of the afore-quoted Resolution.

ATTY. ALLAN R. CASTRO
Board Secretary V
(Secretary to the Sanggunian)

APPROVED BY:

HON. MIGUEL JORGE P. TAN
Vice Mayor & Presiding Officer

ATTESTED BY:

HON. FERNANDO M. ASEO
SB Member / Floor Leader

HON. MINERVA M. BULAWIT
SB Member

HON. RICHIE C. CRUZ
SB Member

HON. ALMA N. ORFANO
SB Member

HON. BRENZON C. CABINTOY
SB Member

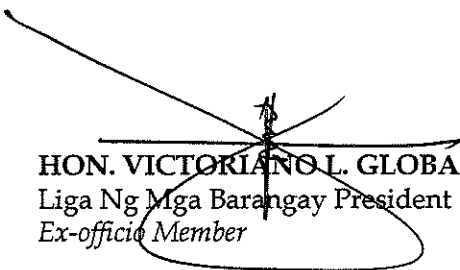
HON. ALLAN C. ESPINOSA
SB Member



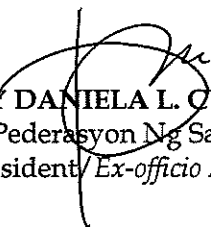
HON. ROWIE O. COGAY
SB Member



HON. RONELIO C. PALAR
SB Member



HON. VICTORIANO L. GLOBA
Liga Ng Mga Barangay President
Ex-officio Member



HON. MARY DANIELA L. CUBERO
Pambayang Pederasyon Ng Sangguniang
Kabataan President / *Ex-officio Member*





Republic of the Philippines
Province of Leyte
Municipality of Kananga

OFFICE OF THE MUNICIPAL MAYOR
(Municipal Development Council)

July 23, 2026

The 24th Sangguniang Bayan
Municipality of Kananga

THRU: **Hon. Miguel Jorge P. Tan**
Municipal Vice Mayor
Presiding Officer
24th Sangguniang Bayan

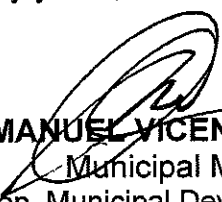
Dear Honorable Members of
The 24th Sangguniang Bayan:

Good day!

Respectfully endorsing the **Municipal Development Council Resolution No. 02 Series of 2026** Re: **A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 02 FOR CALENDAR YEAR 2026 OF THE MUNICIPALITY OF KANANGA AMOUNTING TO ONE HUNDRED TWENTY-FOUR MILLION TWO HUNDRED THIRTEEN THOUSAND SIX HUNDRED SIXTY PESOS AND 02/100 (124,213,660.02)** for your further legislative action.

Thank you for your usual support and cooperation.

Very truly yours,


HON. MANUEL VICENTE M. TORRES
Municipal Mayor
Chairman, Municipal Development Council

