



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

Item No.: 11

Date: 15 2026 SEP

PROVINCIAL BUDGET OFFICE

Sangguniang Bayan
Province of Leyte

RECEIVED

September 9, 2026

Date: SEP 10 2026
By: [Signature]

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

RELEASED
DATE 9-10-26
NO. 237
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 Julita, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-02** with a total appropriation in the amount of **Php2,310,684.78** 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 creation of the position of Legal Officer IV shall be in accordance with the latest Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU) under Local Budget Circular No. 137 dated July 13, 2021 and shall comply with the minimum standards and guidelines prescribed by the Civil Service Commission (CSC);
2. That the procurement of Equipment, Supplies, Furniture, Fixtures, Civil Works and related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
3. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMCD-BM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
4. 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 CSC rules, 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

[Signature]
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
07 July 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 Julita, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 1, FY 2026** involving an amount of **Two Million Three Hundred Ten Thousand Six Hundred Eighty-Four Pesos & 78/100 only (P2,310,684.78)**.


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



RECEIVED
Sangguniang Panlalawigan
Province of Leyte
Date: JUL 03 2026
By: [Signature]

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG BAYAN OF JULITA, LEYTE HELD AT THE **MUNICIPAL SESSION
HALL OF JULITA, LEYTE ON JUNE 09, 2026.**

PRESENT:

HON. JUDE ANDREI M. ROMUALDEZ	<i>Presiding Officer/Municipal Vice-Mayor</i>
HON. BENJIE S. LAGARTO	<i>Sangguniang Bayan Member</i>
HON. ROMULO G. DONGHIT, JR.	<i>Sangguniang Bayan Member</i>
HON. ALIANA MARIE R. TUBI	<i>Sangguniang Bayan Member</i>
HON. ALLAN T. NOVALES	<i>Sangguniang Bayan Member</i>
HON. ALLAN CHRISTIAN V. AGABE	<i>Sangguniang Bayan Member</i>
HON. MARK JOY E. MACASO	<i>Sangguniang Bayan Member</i>
HON. ENRICO E. DUQUIATAN	<i>Sangguniang Bayan Member</i>
HON. ARTEMIO M. ESPINOSA, SR.	<i>Sangguniang Bayan Member</i>
ENGR. NOLIE C. CAÑA	<i>Pres. Ng Liga Ng Mga Barangay Ex-Officio Member</i>
HON. JOSE MIGUEL A. TINAYA	<i>Pres. Ng Pambayang Pederasyon Ng Mga Sangguniang Kabataan/ Ex-Officio Member</i>

**ABSENT:
NONE**

APPROPRIATION ORDINANCE NO. 2026-02

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET
NO. 1 FY 2026 INVOLVING AN AMOUNT OF TWO MILLION
THREE HUNDRED TEN THOUSAND SIX HUNDRED EIGHTY-
FOUR PESOS & 78/100 CENTAVOS ONLY (Php2,310,684.78)
FOR THE PROPOSED STIPULATED OBJECT OF
EXPENDITURES AS REFLECTED IN THE SUPPLEMENTAL
BUDGET NO. 01 FOR FY 2026.**

BE IT ENACTED, in Regular Session assembled.

Section 1. The Supplemental Budget of the Local Government Unit of Julita, Leyte for Fiscal Year 2026 in the amount of ***Two Million Three Hundred Ten Thousand Six Hundred Eighty-Four Pesos & 78/100 Centavos Only (Php 2,310,684.78)*** for ***Personal Services, MOOE, CO and SPA-MOOE*** and other Budgetary Requirements for the Supplemental Budget No. 1, Fiscal Year 2026 of the municipality is hereby approved.

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

- 1. Certification of Funds Actually Available*
- 2. Statement of Funding Sources*
- 3. Statement of Supplemental Appropriation*
- 4. Statement of Funds Available for Reversion*

Section 2. Sources of Funds. The sources for the Supplemental Budget in the total amount of ***Two Million Three Hundred Ten Thousand Six Hundred Eighty-Four Pesos & 78/100 Centavos Only (Php 2,310,684.78)*** shall be as following:

FUND SOURCE	AMOUNT
Savings- Unappropriated Surplus/Unrestricted Cash Available for Operations CY 2025	2,310,684.78

BENJIE S. LAGARTO
SB Member

ROMULO G. DONGHIT, JR.
SB Member

ALIANA MARIE R. TUBI
SB Member

ALLAN T. NOVALES
SB Member

ALLAN CHRISTIAN V. AGABE, RN
SB Member

MARK JOY E. MACASO
SB Member

ENRICO E. DUQUIATAN
SB Member

ARTEMIO M. ESPINOSA, SR.
SB Member

ENGR. NOLIE C. CAÑA
*Pres. Ng Liga Ng
Mga Barangay/
Ex-Officio Member*

JOSE MIGUEL A. TINAYA
*Pres. Ng Pambayang Pederasyon
Ng Mga Sangguniang Kabataan/
Ex-Officio Member*

FRANCIS R. AVELINO
SB Secretary

HON. JUDE ANDREI M. ROMUALDEZ
Municipal Vice-Mayor

Section 4. Separability Clause. If for any reason, any Section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected shall continue to be in full force and effect.

SECTION 5: This Appropriation Ordinance shall take effect on **June 09, 2026.**

RESOLVED FURTHER, that copies of this **Appropriation Ordinance No. 2026-02** together with the Supporting Documents/Schedules/Statements be submitted to the Sangguniang Panlalawigan, Province of Leyte for review.

I HEREBY CERTIFY to the correctness of the foregoing **Appropriation Ordinance No. 2026-02** which approved **the Supplemental Budget No. 01 of the Municipality of Julita, Leyte for Fiscal Year 2026** which was duly adopted/enacted by the **Sangguniang Bayan of Julita, Leyte, in its Regular Session held at the Municipal Session Hall, Julita, Leyte on June 09, 2026.**

FRANCIS RAAGAS-AVELINO
Sangguniang Bayan Secretary

ATTESTED:

HON. JUDE ANDREI M. ROMUALDEZ
Honorable Presiding Officer/Municipal Vice-Mayor

CONCURRED:

HON. BENJIE S. LAGARTO
SB Member

HON. ROMULO G. DONGHIT, JR.
SB Member

HON. ALIANA MARIE R. TUBI
SB Member

HON. ALLAN T. NOVALES
SB Member

HON. ALLAN CHRISTIAN V. AGABE, RN
SB Member

HON. MARK JOY E. MACASO
SB Member

HON. ENRICO E. DUQUIATAN
SB Member

HON. ARTEMIO M. ESPINOSA, SR.
SB Member

HON. NOLIE C. CAÑA
Pres. Liga Ng Mga Barangay
Ex-Officio Member

HON. JOSE MIGUEL A. TINAYA
Pres. Ng Pambayang Pederasyon Ng
Mga Sangguniang Kabataan
Ex-Officio Member

APPROVED:
HON. IRVIN R. DY
Municipal Mayor


BENJIE S. LAGARTO

SB Member


ROMULO G. DONGHIT, JR.

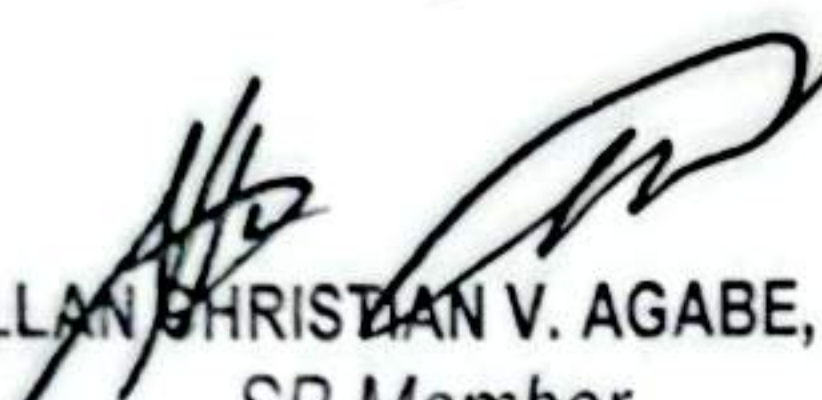
SB Member


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SB Member


ENGR. NOLIE C. CAÑA

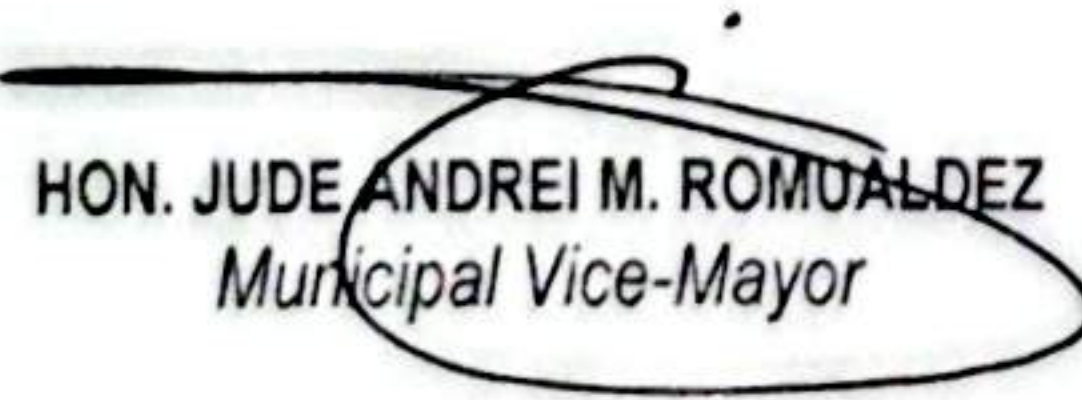
Pres. Ng Liga Ng
Mga Barangay/
Ex-Officio Member


JOSE MIGUEL A. TINAYA

Pres. Ng Pambayang Pederasyon
Ng Mga Sangguniang Kabataan/
Ex-Officio Member


FRANCIS R. AVELINO

SB Secretary


HON. JUDE ANDREI M. ROMUALDEZ

Municipal Vice-Mayor

RESOLVED FURTHER, that copies of this resolution be furnished the **Municipal Accountant, Ms. Imelda R. Escala, the Municipal Treasurer, Mrs. Abigail May R. Baldos and the Municipal Budget Officer, Mr. Arnel A. Abad all of Julita, Leyte** for their information, guidance and appropriate action.

APPROVED: JUNE 09, 2026.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


FRANCIS RAAGAS- AVELINO

Sangguniang Bayan Secretary

ATTESTED:


HON. JUDE ANDREI M. ROMUALDEZ

Honorable Presiding Officer/Municipal Vice-Mayor

CONCURRED:


HON. BENJIE S. LAGARTO

SB Member


HON. ALIANA MARIE R. TUBI

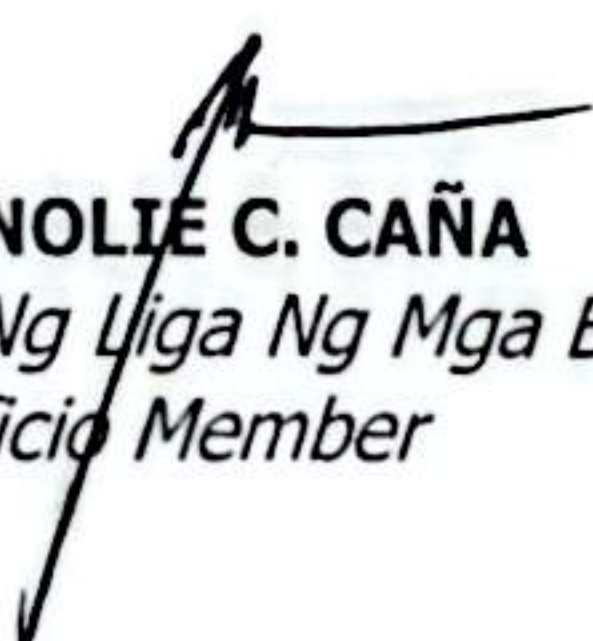
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SB Member


HON. ENRICO E. DUQUIATAN

SB Member


HON. NOLIE C. CAÑA

Pres. Ng Liga Ng Mga Barangay
Ex-Officio Member


HON. ROMULO G. DONGHIT, JR.

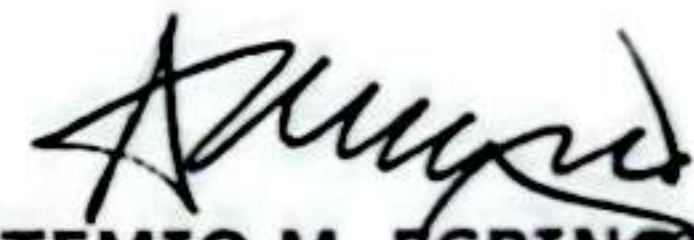
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SB Member


HON. MARK JOY E. MACASO

SB Member

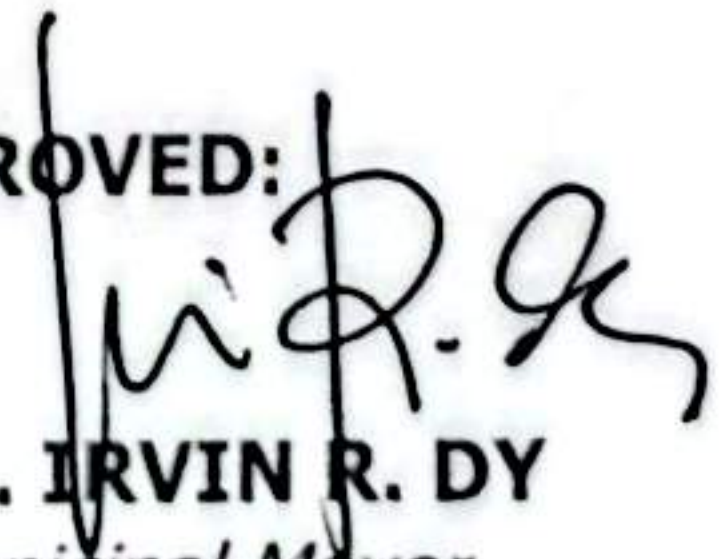

HON. ARTEMIO M. ESPINOSA, SR.

SB Member


HON. JOSE MIGUEL A. TINAYA

Pres. Ng Pambayang Pederasyon
Ng Mga Sangguniang Kabataan
Ex-Officio Member

APPROVED:


HON. IRVIN R. DY

Municipal Mayor



BAGONG PILIPINAS

Republic of the Philippines
Province of Leyte

MUNICIPAL GOVERNMENT OF
JULITA

GENERAL FUND
SUPPLEMENTAL
BUDGET NO. 01

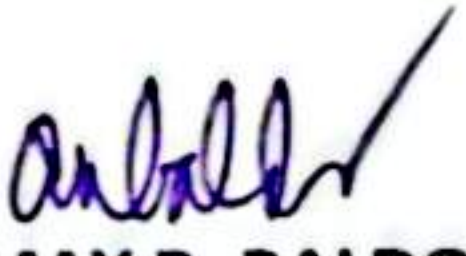
FY 2026

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2026
Local Government Unit: JULITA, LEYTE

Fund/Special Account: GENERAL FUND

Description	Account Classification	Amounts
(1)	(2)	(3)
1.0 New Revenue Sources		
1.1 Tax Revenue		-
1.2 Loan Proceeds (Borrowings)		-
2.0 Actual Collection in Excess of the Estimated Income		-
3.0 Savings		
Unappropriated Surplus/Unrestricted Cash Available for Operations (see supporting schedule/computation)		2,310,684.78
4.0 Realignment		-
Total		2,310,684.78

Certified Correct by:


ABIGAIL MAY R. BALDOS
Municipal Treasurer


IMELDA R. ESCALA
Municipal Accountant



MUNICIPALITY OF JULITA
COMPOSITION OF GOVERNMENT EQUITY
DECEMBER 31, 2025

	Amount
Receivables	22,693,999.72
Inventories	1,613,959.40
Prepayments	313,554,175.40
Property, Plant and Equipment (Net of Depreciation)	
Total	337,862,134.52

Unobligated balance that has no obligated allotment issued.	25,999,887.37	
Unpaid Obligation - MOOE	919,141.60	26,919,028.97
Total		364,781,163.49
GOVERNMENT EQUITY (as per Financial Statements)		367,091,848.27
Reconciling Items		(2,310,684.78)
Extra Cash Available for operations (Reconciling Items)		

ANALYSIS OF CASH AVAILABLE FOR OPERATIONS

Total Cash		55,413,804.51
Capital Outlay/CA	6,459,335.32	
Unexpended MOOE & 30% QRF	4,218,000.76	
20% Economic Development Fund	15,322,551.29	
Unpaid Obligation - MOOE/paid in CY 2026	919,141.60	
		26,919,028.97
		28,494,775.54

Less:		
Payables (as per FS)		26,184,090.76

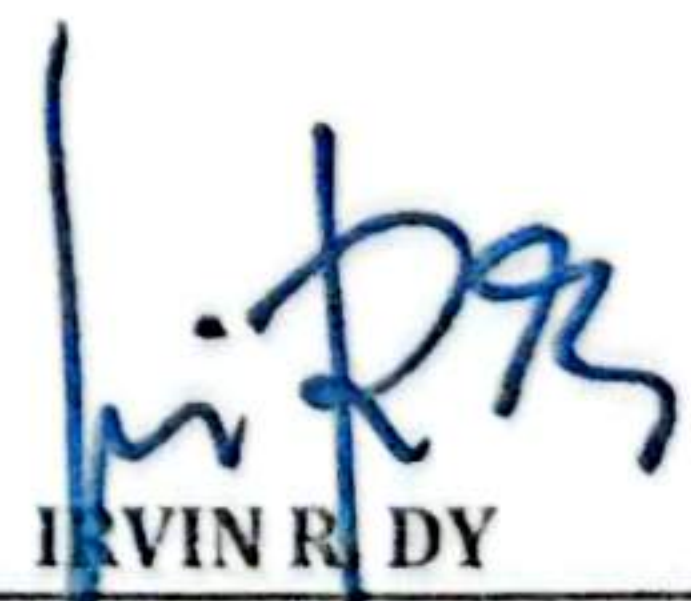
UNRESTRICTED CASH AVAILABLE FOR OPERATIONS		2,310,684.78
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Certified Correct:


IMELDA R. ESCALA

Municipal Accountant

Noted:

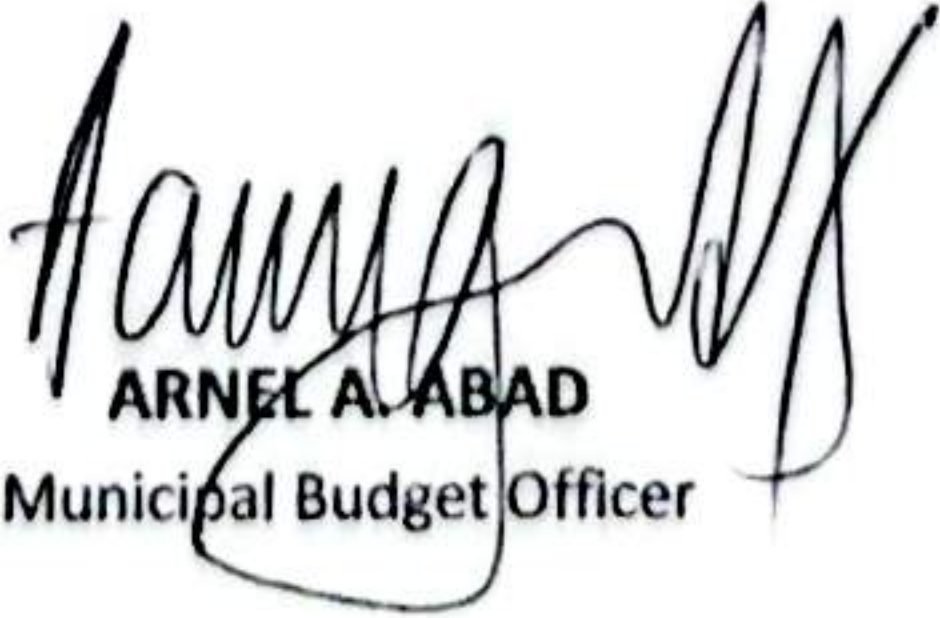

IRVIN R. DY

Municipal Mayor

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2026
Local Government Unit: JULITA, LEYTE

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
1. Office of the Mayor (1011)	PS for Legal Officer IV (July to December 2026)	1000-000-3-1-01-004-001	Salaries and Wages		
			Salaries and Wages-Regular	5-01-01-010	351,732.00
			Other Compensation		
			Personnel Econ. Relief Allow. (PERA)	5-01-02-010	12,000.00
			Representation Allowance (RA)	5-01-02-020	27,000.00
			Transportation Allowance (TA)	5-01-02-030	27,000.00
			Clothing/Uniform Allowance	5-01-02-040	7,000.00
			Year-End Bonus	5-01-02-140	58,622.00
			Cash Gift	5-01-02-150	5,000.00
			Other Bon. and Allow.-Med. Allow.	5-01-02-990	7,000.00
	MOOE	1000-000-3-1-01-001-001	Personnel Benefit Contributions		
			GSIS Retirement and Life Ins. Prem.	5-01-03-010	42,207.84
			Pag-IBIG Contributions	5-01-03-020	1,200.00
			PhilHealth Contributions	5-01-03-030	8,793.30
			Emp. Compensation Ins. Premiums	5-01-03-040	600.00
			Supplies and Materials Expenses		
			Fuel, Oil and Lubricants Expenses	5-02-03-090	400,000.00
			Utility Expenses		
			Electricity Expenses	5-02-04-020	200,000.00
			General Services		
CO	1000-000-3-1-01-001-001	Other General Services	5-02-12-990	497,674.86	
		Machinery and Equipment			
SPA-MOOE	1000-000-3-3-01-001-001	Info. and Comm. Tech. Equipment	1-07-05-030	200,000.00	
		Maintenance of Peace and Order			
		Other Supplies and Materials Exp.	5-02-03-990	50,000.00	
		Representation Expenses	5-02-99-030	50,000.00	
			Other Maintenance and Oper. Exp.	5-02-99-990	50,000.00
2. Office of the Vice-Mayor (1016)	MOOE	1000-000-3-1-02-001-001	Traveling Expenses		
			Traveling Expenses-Local	5-02-01-010	10,000.00
			General Services		
			Other General Services	5-02-12-990	20,000.00
3. Sangguniang Bayan (1021)	MOOE	1000-000-3-1-03-001-001	Traveling Expenses		
			Traveling Expenses-Local	5-02-01-010	100,000.00
4. 5% LDRRMF (9999)	MOOE-70%	9000-000-3-3-02-002-006	Skills and Development Training on		
			All Hazards Incident Mgt. Team		
				Training Expenses	5-02-02-010
	MOOE-30%	9000-000-3-3-02-007-000	Quick Response Fund		
			Other Maintenance and Oper. Exp.	5-02-99-990	34,660.27
5. 1% LCPC PPAs	MOOE	3000-500-3-2-05-015-006	Other LCPC Programs and Activities		
			Other Maintenance and Oper. Exp.	5-02-99-990	23,106.85
6. 1% PPAs Addressing the Needs of Senior Citizens	MOOE	3000-500-3-2-05-008-013	Office Supplies for OSCA		
			Office Supplies Expenses	5-02-03-010	23,106.85
7. 1% PPAs Addressing the Needs of Differently- Abled Persons	MOOE	3000-500-3-2-05-003-004	PWD Month Celebration		
			Other Maintenance and Oper. Exp.	5-02-99-990	23,106.85
TOTAL					2,310,684.78

Prepared by:


ARNEL A. ABAD
Municipal Budget Officer

Approved by:


IRVIN R. DY
Municipal Mayor

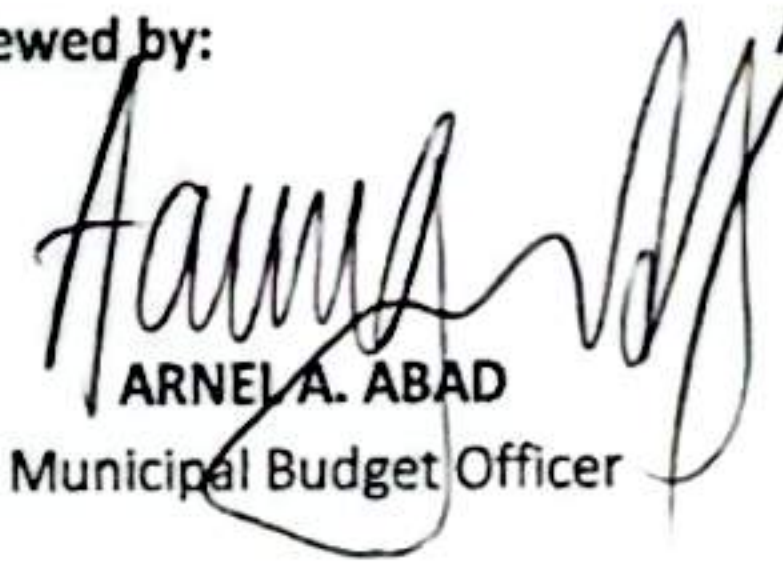
PLANTILLA OF PERSONNEL FY 2026
Local Government Unit: JULITA, LEYTE

Item Number		Position Title	Name of Incumbent	Current Year (2025) Authorized Rate/Annum LBC 165 Annex A-6/ 2nd Tranche and Annex A-1 (For MHO/RHU)		Budget Year (2026) Authorized Rate/Annum LBC 165 Annex A-6/ 2nd Tranche and Annex A-1 (For MHO/RHU)		Increase/ Decrease
Old	New			Salary Grade (SG)/ Step	Amount	Salary Grade (SG)/ Step	Amount	
(1)	(2)			(3)	(4)	(5)	(6)	
OFFICE OF THE MAYOR								
01/01	01/01	Municipal Mayor I (Municipal Mayor)	Dy, Irvin R.	27/1	1,283,964.00	27/1	1,283,964.00	-
01/02-F	01/02-F	Administrative Aide I (Utility Worker I)	Pelicano, Teodorico A.	1/1	126,552.00	1/2	127,476.00	924.00
01/02-G	01/02-G	Administrative Aide I (Utility Worker I)	Peleño, Josefa B.	1/4	129,540.00	1/5	130,584.00	1,044.00
01/02-H	01/02-H	Administrative Aide I (Utility Worker I)	Daya, Marites C.	1/4	129,540.00	1/4	129,540.00	-
01/67	01/67	Nutrition Officer II	Ayo, Sharyn Alysson Niña G.	14/1	333,216.00	14/2	333,216.00	-
01/80	01/80	Administrative Aide III (Driver I)	Peregrino, Wowie Y.	3/1	142,668.00	3/2	143,736.00	1,068.00
01/93	01/93	Senior Administrative Assistant III/ (Private Secretary II)	VACANT	15/1	-	15/1	361,872.00	361,872.00
	01/105	Legal Officer IV	VACANT	22/1	-	22/1	703,464.00	703,464.00

Prepared by:


RUTH ABEGAIL T. ALONZO
Administrative Officer V
(Human Resource Management Officer III)

Reviewed by:


ARNEL A. ABAD
Municipal Budget Officer

Approved by:


IRVIN R. DY
Municipal Mayor