



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Palo  
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**PROVINCIAL BUDGET OFFICE**

Item No.: 13  
 Date: 22 2025 JUL

Sangguniang Panlalawigan  
 Province of Leyte  
**RECEIVED**  
 Date: JUL 01 2025  
 By: [Signature]  
 July 1, 2025

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

**Gentlemen and Ladies:**

**RELEASED**  
 DATE: 7-1-25  
 NO. #030  
 BY: [Signature]  
**PBO**

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 2025** of the **Municipality of Julita, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-05** with a total appropriation in the amount of **P9,340,083.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the procurement of Goods, Supplies, Equipment, Civil Works and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
2. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 01;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
  - a. Medical Allowance - Budget Circular No. 2024-6 dated December 12, 2024, specifically the conditions under Sections 7, 8 and 10 thereof
  - b. Terminal Leave Benefits - Budget Circular No. 2016-2 dated March 29, 2016
4. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
5. That the appropriation of 200,000.00 for donation of the Office of the Sangguniang Bayan violates the doctrine of separation of powers, thus, shall be disallowed.

After the enactment of the Appropriation Ordinance authorizing the Annual Budget, the role of the Legislative ends and from there the Executive's role of implementing the budget begins.

In the matter of **ABAKADA vs. Ermita**, GR. No. 168056 dated September 1, 2005, applied by analogy, it was held that from the moment the law becomes effective, any provision of the law that empowers congress or any of its members to play any role in implementation or enforcement of law violates the principle of separation of powers and thus unconstitutional.

Therefore, the donations must be implemented by the Executive Branch or in this case the Municipal Mayor as the one vested with the authority to execute the budget.

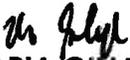
6. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

It is observed that the content and format in the formulation of the Appropriation Ordinance does not conform with the prescribed format under BOM 2023 Edition. The members of the local sanggunian are therefore reminded that henceforth, the preparation of the Appropriation Ordinance shall follow the format under BOM 2023 Edition.

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 Planning and Development  
Coordinator – Designate

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



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
05 June 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-05** of the **Municipality of Julita, Leyte**, entitled: Appropriating the Amount of **Nine Million Three Hundred Forty Thousand Eighty-Three Pesos (P9,340,083.00)** as **Supplemental Budget No. 01** for the **Budget Year 2025**.

  
**FLORINDA JIL SUYVICO**  
Secretary to the Sanggunian



**OFFICE OF THE SANGGUNIANG BAYAN**

*Aliana Marie R. Tubi*  
**ALIANA MARIE R. TUBI**  
 SB Member

*Geraldine S. Daya*  
**GERALDINE S. DAYA**  
 SB Member

*Irvin R. Dy*  
**IRVIN R. DY**  
 SB Member

*Allan T. Novalles*  
**ALLAN T. NOVALES**  
 SB Member

*Ria S. Dumduma*  
**RIA S. DUMDUMA**  
 SB Member

*Mark Joy E. Macaso*  
**MARK JOY E. MACASO**  
 SB Member

**JUDE ANDREI M. ROMUALDEZ**  
 SB Member

*Rosila L. Advincula*  
**ROSILA L. ADVINCULA**  
 SB Member

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

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

*Francis R. Avelino*  
**FRANCIS R. AVELINO**  
 SB Secretary

**GERMAN J. MACASO**  
 Municipal Vice Mayor

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 APRIL 28, 2025.**

**PRESENT:**

HON. ALIANA MARIE R. TUBI	<i>Sangguniang Bayan Member</i>
HON. GERALDINE S. DAYA	<i>SB Member/Temp. Presiding Officer</i>
HON. IRVIN R. DY	<i>Sangguniang Bayan Member</i>
HON. ALLAN T. NOVALES	<i>Sangguniang Bayan Member</i>
HON. RIA S. DUMDUMA	<i>Sangguniang Bayan Member</i>
HON. MARK JOY E. MACASO	<i>Sangguniang Bayan Member</i>
HON. ROSILA L. ADVINCULA	<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:**

HON. GERMAN J. MACASO	<i>Municipal Vice Mayor/On-Leave</i>
HON. JUDE ANDREI M. ROMUALDEZ	<i>SB Member/Absent</i>

**MUNICIPAL RESOLUTION NO. 2025-105**

**A RESOLUTION APPROVING THE SUPPLEMENTAL BUDGET NO. 01 FOR THE BUDGET YEAR 2025 OF THE MUNICIPALITY OF JULITA, LEYTE WITH A TOTAL APPROPRIATION OF NINE MILLION THREE HUNDRED FORTY THOUSAND EIGHTY-THREE PESOS (PhP 9,340,083.00) ONLY.**

Presented for consideration is the **Supplemental Budget No. 01 Budget Year 2025** of the **Municipality of Julita, Leyte** with a total appropriation of **NINE MILLION THREE HUNDRED FORTY THOUSAND EIGHTY-THREE PESOS (PhP9,340,083.00) ONLY** for the purposes as per Statement/Document hereto attached and to be taken from the **savings coming from the Unutilized 20% Development Fund CY 2024 and from Prior Years (Savings from Trust Fund) and funds coming from the Savings of Appropriations FY 2024/Unappropriated Surplus FY 2024** as per statement of Supplemental Appropriation hereto attached.

**On motion of the Hon. Aliana Marie R. Tubi, duly seconded by the Hon. Nolie C. Caña, be it;**

**RESOLVED, AS IT IS HEREBY RESOLVED,** to enact an Ordinance to wit:

**APPROPRIATION ORDINANCE NO. 2025-05**

**BE ENACTED,** by the Sangguniang Bayan of Julita, Leyte;

**SECTION 1.** There is hereby appropriated the amount of **NINE MILLION THREE HUNDRED FORTY THOUSAND EIGHTY-THREE PESOS (PhP9,340,083.00) ONLY** for the purposes as Statement/Document hereto attached and to be taken from the **savings coming from the Unutilized 20% Development Fund CY 2024 and from Prior Years (Savings from Trust Fund) and funds coming from the Savings of Appropriations FY 2024/Unappropriated Surplus FY 2024** as per statement of Supplemental Appropriation hereto attached.

**SECTION 2:** This Appropriation Ordinance shall take effect on **April 28, 2025.**

**RESOLVED FURTHER,** that copies of this resolution embodying **Appropriation Ordinance No. 2025-05** 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 **Municipal Resolution No. 2025-105** which approved the **Supplemental Budget No. 01 of the Municipality of Julita, Leyte for Budget Year 2025** 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 April 28, 2025.**

**APPROVED: APRIL 28, 2025.**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

  
**ALIANA MARIE R. TUBI**  
SB Member

  
**GERALDINE S. DAYA**  
SB Member

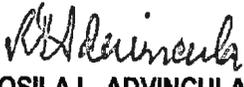
  
**IRVIN R. DY**  
SB Member

  
**ALLAN T. NOVALES**  
SB Member

  
**RIA S. DUMDUMA**  
SB Member

  
**MARK JOY E. MACASO**  
SB Member

**JUDE ANDREI M. ROMUALDEZ**  
SB Member

  
**ROSILA L. ADVINCULA**  
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

**GERMAN J. MACASO**  
Municipal Vice Mayor

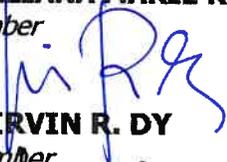
  
**FRANCIS RAAGAS- AVELINO**  
Sangguniang Bayan Secretary

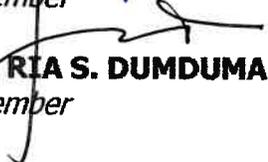
**ATTESTED:**

  
**HON. GERALDINE S. DAYA**  
SB Member/Temp. Presiding Officer

**CONCURRED:**

  
**HON. ALIANA MARIE R. TUBI**  
SB Member

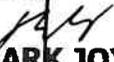
  
**HON. IRVIN R. DY**  
SB Member

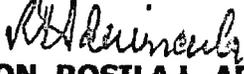
  
**HON. RIA S. DUMDUMA**  
SB Member

**HON. JUDE ANDREI M. ROMUALDEZ**  
SB Member/*On-Leave*

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

  
**HON. ALLAN T. NOVALES**  
SB Member

  
**HON. MARK JOY E. MACASO**  
SB Member

  
**HON. ROSILA L. ADVINCULA**  
SB Member

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

**APPROVED:**

  
**ATTY. PERCIVAL S. CAÑA**  
Municipal Mayor



**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 APRIL 28, 2025.**

**PRESENT:**

HON. ALIANA MARIE R. TUBI	<i>Sangguniang Bayan Member</i>
HON. GERALDINE S. DAYA	<i>SB Member/Temp. Presiding Officer</i>
HON. IRVIN R. DY	<i>Sangguniang Bayan Member</i>
HON. ALLAN T. NOVALES	<i>Sangguniang Bayan Member</i>
HON. RIA S. DUMDUMA	<i>Sangguniang Bayan Member</i>
HON. MARK JOY E. MACASO	<i>Sangguniang Bayan Member</i>
HON. ROSILA L. ADVINCULA	<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:**

HON. GERMAN J. MACASO	<i>Municipal Vice Mayor/On-Leave</i>
HON. JUDE ANDREI M. ROMUALDEZ	<i>SB Member/Absent</i>

**MUNICIPAL RESOLUTION NO. 2025-104**

**A RESOLUTION AUTHORIZING THE MUNICIPAL ACCOUNTANT, MS. IMELDA R. ESCALA, THE MUNICIPAL TREASURER, MRS. ABIGAIL MAY R. BALDOS AND THE MUNICIPAL BUDGET OFFICER, MR. ARNEL A. ABAD TO REVERT FUNDS COMING FROM THE SAVINGS OF APPROPRIATIONS FY 2024/UNAPPROPRIATED SURPLUS FY 2024 TO THE GENERAL FUND IN THE AMOUNT OF SEVEN MILLION, FOUR HUNDRED THIRTY THOUSAND PESOS (Php 7,430,000.00) ONLY.**

**WHEREAS,** the Office of the Sangguniang Bayan had received an Executive Agenda requesting for an authority to be granted to the Municipal Accountant, Municipal Treasurer and the Municipal Budget Officer all of the Local Government Unit of Julita, Leyte to revert *funds coming from the savings of Appropriations FY 2024/Unappropriated Surplus FY 2024 to the General Fund;*

**WHEREAS,** after a thorough and careful deliberation of the August Body as well as the appropriate perusal of the submitted documents, the council finds it necessary to grant an authority to the three (3) Department Heads;

**WHEREFORE,** on motion of the Hon. Mark Joy E. Macaso duly seconded by the Hon. Irvin R. Dy and the Hon. Ria S. Dumduma, be it;

**RESOLVED AS IT IS HEREBY RESOLVED,** to AUTHORIZE THE MUNICIPAL ACCOUNTANT, MS. IMELDA R. ESCALA, THE MUNICIPAL TREASURER, MRS. ABIGAIL MAY R. BALDOS AND THE MUNICIPAL BUDGET OFFICER, MR. ARNEL A. ABAD TO REVERT FUNDS COMING FROM THE SAVINGS OF APPROPRIATIONS FY 2024/UNAPPROPRIATED SURPLUS FY 2024 TO THE GENERAL FUND IN THE AMOUNT OF SEVEN MILLION, FOUR HUNDRED THIRTY THOUSAND PESOS (Php 7,430,000.00) ONLY.

*Aliana Marie R. Tubi*  
**ALIANA MARIE R. TUBI**  
*SB Member*

*Geraldine S. Daya*  
**GERALDINE S. DAYA**  
*SB Member*

*Irvin R. Dy*  
**IRVIN R. DY**  
*SB Member*

*Allan T. Novales*  
**ALLAN T. NOVALES**  
*SB Member*

*Ria S. Dumduma*  
**RIA S. DUMDUMA**  
*SB Member*

*Mark Joy E. Macaso*  
**MARK JOY E. MACASO**  
*SB Member*

*Jude Andrei M. Romualdez*  
**JUDE ANDREI M. ROMUALDEZ**  
*SB Member*

*Rosila L. Advincula*  
**ROSILA L. ADVINCULA**  
*SB Member*

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

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

*Francis R. Avelino*  
**FRANCIS R. AVELINO**  
*SB Secretary*

*German J. Macaso*  
**GERMAN J. MACASO**  
*Municipal Vice Mayor*

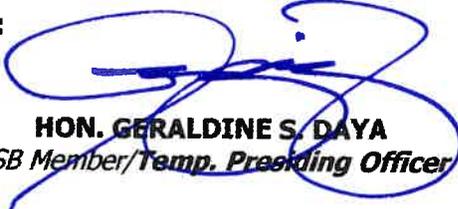
**RESOLVED FURTHER**, that copies of this resolution be furnished the **Municipal Accountant, Ms. Imelda R. Escala, the Municipal Treasurer, Mrs. Abigail May R. Baldos and the Municipal Budget Officer, Mr. Arnel A. Abad all of Julita, Leyte**, for their information, guidance and appropriate action.

**APPROVED: APRIL 28, 2025.**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

**FRANCIS RAAGAS- AVELINO**  
*Sangguniang Bayan Secretary*

**ATTESTED:**

  
**HON. GERALDINE S. DAYA**  
*SB Member/Temp. Presiding Officer*

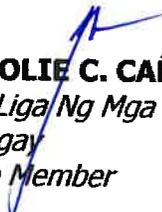
**CONCURRED:**

  
**HON. ALIANA MARIE R. TUBI**  
*SB Member*

  
**HON. IRVIN R. DY**  
*SB Member*

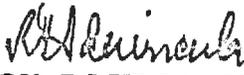
  
**HON. RIA S. DUMDUMA**  
*SB Member*

**HON. JUDE ANDREI M. ROMUALDEZ**  
*SB Member/On-Leave*

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

  
**HON. ALLAN T. NOVALES**  
*SB Member*

  
**HON. MARK JOY E. MACASO**  
*SB Member*

  
**HON. ROSILA L. ADVINCULA**  
*SB Member*

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

**APPROVED:**

  
**ATTY. PERCIVAL S. CAÑA**  
*Municipal Mayor*

  
**ALIANA MARIE R. TUBI**  
*SB Member*

  
**GERALDINE S. DAYA**  
*SB Member*

  
**IRVIN R. DY**  
*SB Member*

  
**ALLAN T. NOVALES**  
*SB Member*

  
**RIA S. DUMDUMA**  
*SB Member*

  
**MARK JOY E. MACASO**  
*SB Member*

**JUDE ANDREI M. ROMUALDEZ**  
*SB Member*

  
**ROSILA L. ADVINCULA.**  
*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*

**GERMAN J. MACASO**  
*Municipal Vice Mayor*



**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 APRIL 28, 2025.**

**PRESENT:**

HON. ALIANA MARIE R. TUBI	<i>Sangguniang Bayan Member</i>
HON. GERALDINE S. DAYA	<i>SB Member/Temp. Presiding Officer</i>
HON. IRVIN R. DY	<i>Sangguniang Bayan Member</i>
HON. ALLAN T. NOVALES	<i>Sangguniang Bayan Member</i>
HON. RIA S. DUMDUMA	<i>Sangguniang Bayan Member</i>
HON. MARK JOY E. MACASO	<i>Sangguniang Bayan Member</i>
HON. ROSILA L. ADVINCULA	<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:**

HON. GERMAN J. MACASO	<i>Municipal Vice Mayor/On-Leave</i>
HON. JUDE ANDREI M. ROMUALDEZ	<i>SB Member/Absent</i>

**MUNICIPAL RESOLUTION NO. 2025-103**

**A RESOLUTION AUTHORIZING THE MUNICIPAL ACCOUNTANT, MS. IMELDA R. ESCALA, THE MUNICIPAL TREASURER, MRS. ABIGAIL MAY R. BALDOS AND THE MUNICIPAL BUDGET OFFICER, MR. ARNEL A. ABAD TO REVERT FUNDS COMING FROM THE UNUTILIZED 20% DEVELOPMENT FUND CY 2024 AND FROM PRIOR YEARS (SAVINGS FROM TRUST FUND) TO THE GENERAL FUND IN THE AMOUNT OF ONE MILLION, NINE HUNDRED TEN THOUSAND, EIGHTY-THREE PESOS (Php 1,910,083.00) ONLY.**

**WHEREAS**, the Office of the Sangguniang Bayan had received an Executive Agenda requesting for an authority to be granted to the Municipal Accountant, Municipal Treasurer and the Municipal Budget Officer all of the Local Government Unit of Julita, Leyte to revert *savings coming from the Unutilized 20% Development Fund CY 2024 and from Prior Years (Savings from Trust Fund) to the General Fund;*

**WHEREAS**, after a thorough and careful deliberation of the August Body as well as the appropriate perusal of the submitted documents, the council finds it necessary to grant an authority to the three (3) Department Heads;

**WHEREFORE**, on motion of the Hon. Irvin R. Dy duly seconded by the Hon. Allan T. Novales, be it;

**RESOLVED AS IT IS HEREBY RESOLVED**, to AUTHORIZE THE MUNICIPAL ACCOUNTANT, MS. IMELDA R. ESCALA, THE MUNICIPAL TREASURER, MRS. ABIGAIL MAY R. BALDOS AND THE MUNICIPAL BUDGET OFFICER, MR. ARNEL A. ABAD TO REVERT FUNDS COMING FROM THE UNUTILIZED 20% DEVELOPMENT FUND CY 2024 AND FROM PRIOR YEARS (SAVINGS FROM TRUST FUND) TO THE GENERAL FUND IN THE AMOUNT OF ONE MILLION, NINE HUNDRED TEN THOUSAND, EIGHTY-THREE PESOS (Php 1,910,083.00) ONLY.

*Aliana Marie R. Tubi*  
**ALIANA MARIE R. TUBI**  
*SB Member*

*Geraldine S. Daya*  
**GERALDINE S. DAYA**  
*SB Member*

*Irvin R. Dy*  
**IRVIN R. DY**  
*SB Member*

*Allan T. Novales*  
**ALLAN T. NOVALES**  
*SB Member*

*Ria S. Dumduma*  
**RIA S. DUMDUMA**  
*SB Member*

*Mark Joy E. Macaso*  
**MARK JOY E. MACASO**  
*SB Member*

*Jude Andrei M. Romualdez*  
**JUDE ANDREI M. ROMUALDEZ**  
*SB Member*

*Rosila L. Advincula*  
**ROSILA L. ADVINCULA**  
*SB Member*

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

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

*Francis R. Avelino*  
**FRANCIS R. AVELINO**  
*SB Secretary*

*German J. Macaso*  
**GERMAN J. MACASO**  
*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: APRIL 28, 2025.**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

**FRANCIS RAAGAS- AVELINO**  
*Sangguniang Bayan Secretary*

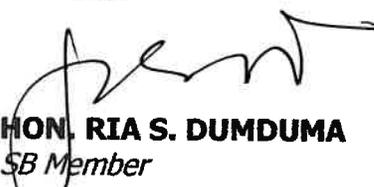
**ATTESTED:**

  
**HON. GERALDINE S. DAYA**  
*SB Member/Temp. Presiding Officer*

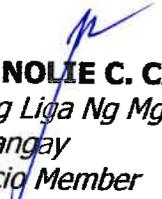
**CONCURRED:**

  
**HON. ALIANA MARIE R. TUBI**  
*SB Member*

  
**HON. IRVIN R. DY**  
*SB Member*

  
**HON. RIA S. DUMDUMA**  
*SB Member*

**HON. JUDE ANDREI M. ROMUALDEZ**  
*SB Member/On-Leave*

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

  
**HON. ALLAN T. NOVALES**  
*SB Member*

  
**HON. MARK JOY E. MACASO**  
*SB Member*

  
**HON. ROSILA L. ADVINCULA**  
*SB Member*

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

**APPROVED:**

  
**ATTY. PERCIVAL S. CAÑA**  
*Municipal Mayor*

  
**ALIANA MARIE R. TUBI**  
*SB Member*

  
**GERALDINE S. DAYA**  
*SB Member*

  
**IRVIN R. DY**  
*SB Member*

  
**ALLAN T. NOVALES**  
*SB Member*

  
**RIA S. DUMDUMA**  
*SB Member*

  
**MARK JOY E. MACASO**  
*SB Member*

**JUDE ANDREI M. ROMUALDEZ**  
*SB Member*

  
**ROSILA L. ADVINCULA**  
*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*

**GERMAN J. MACASO**  
*Municipal Vice Mayor*

SANGGUNIANG BAYAN OFFICE

RECEIVED

BY: *Almira Guli*  
DATE: *4/10/25*  
TIME: *4:13 A.M.*



**SUPPLEMENTAL  
BUDGET NO. 01  
BY 2025**



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF JULITA**  
-oOo-

## **CERTIFICATION**

**THIS IS TO CERTIFY** that funds are actually available in the amount of **NINE MILLION THREE HUNDRED FORTY THOUSAND EIGHTY-THREE ONLY (Php 9,340,083.00)** to pay the appropriation under **Supplemental Budget No. 01 BY 2025** of the Municipality of Julita.

Jointly issued this **26<sup>th</sup>** day of **March 2025**, Julita, Leyte.

  
**ABIGAIL MAY R. BALDOS**  
*Municipal Treasurer*

  
**IMELDA R. ESCALA**  
*Municipal Accountant*

LBP Form No. 8

**STATEMENT OF FUNDING SOURCES  
(SUPPLEMENTAL BUDGET No. 01)  
Fiscal Year 2025**

**LEYTE, JULITA**  
Province/City/Municipality

**General Fund**  
Fund/Special Account

<b>Particulars</b> <b>1</b>	<b>Account Classification</b> <b>2</b>	<b>Amount</b> <b>3</b>
1.0 New Revenue Sources Tax Revenue Loan Proceeds (Borrowings)		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings •Unappropriated Balance •Reversion oReversion of		7,430,000.00  1,910,083.00
4.0 Realignment		
<b>Total Estimated Income</b>		<b>9,340,083.00</b>

Certified Correct:

  
**ABIGAIL MAY R. BALDOS**  
Municipal Treasurer

  
**IMELDA R. ESCALA**  
Municipal Accountant

Date \_\_\_\_\_

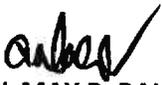
Date \_\_\_\_\_

## Statement of Funds Available for Reversion

As of March 26, 2025

Office 1	Object of Expenditures 2	Amount of Appropriations 3	Amount of Obligation 4	Unobligated to date 5	Amount to be Reverted 6
<b>20% Development Fund</b>	<b>Savings from Trust Fund</b>				
	Debt Servicing for Steel Bridge & Water System Projects	59,015.44		59,015.44	59,015.44
	Solid Waste Management Facilities	7,548.01		7,548.01	7,548.01
	Construction/Rehabilitation of Steel Bridge	31,231.54		31,231.54	31,231.54
	Retrofitting of Daguitan Bridge (Pier 2	549,054.74		549,054.74	549,054.74
	Retrofitting of Daguitan Bridge Pier 1 and Abutment A	216,945.98		216,945.98	216,945.98
	Installation of water system to all LGU buildings in Brgy. Cuya-e	31,008.95		31,008.95	31,008.95
	Improvement & Expansion of Water System(Water Source Development & Transmission Line)	15,278.34		15,278.34	15,278.34
	Rehabilitation and Improvement of Road Approach A & B of Daguitan Bridge	5,113,212.54		5,113,212.54	1,000,000.00
<b>TOTAL</b>		<b>6,023,295.54</b>	-	<b>6,023,295.54</b>	<b>1,910,083.00</b>

WE HEREBY CERTIFY jointly that the above Statement of Funds Available for Reversion is true & correct.

  
**ABIGAIL MAY R. BALDOS**  
Municipal Treasurer

  
**ARNEL A. ABAD**  
Municipal Budget Officer

  
**IMELDA R. ESCALA**  
Municipal Accountant



MUNICIPALITY OF JULITA  
COMPOSITION OF GOVERNMENT EQUITY  
DECEMBER 31, 2024

	<b>Amount</b>
Receivables	9,528,147.73
Inventories	1,775,506.16
Prepayments	1,195,837.70
Property, Plant and Equipment (Net Depreciation)	<u>307,266,025.61</u>
<b>TOTAL</b>	<b>319,765,517.20</b>
Unobligated balance that has no obligated allotment issued.	
	<u>28,550,734.07</u>
<b>GOVERNMENT EQUITY (as per Financial Statements)</b>	<b>348,316,251.27</b>
Reconciling Items	<u>355,746,251.27</u>
Extra Cash Available for Operations (Reconciling Items)	<u><b>(7,430,000.00)</b></u>

**ANALYSIS OF CASH AVAILABLE FOR OPERATIONS**

Total Cash		57,030,080.94
Capital Outlay	7,120,740.05	
Continuing Appropriations (2022)	910,083.00	
Capital Outlay-DRRM	365,000.00	
Unexpended MOOE & 30% QRF	1,945,379.55	
20% Economic Development Fund	18,209,531.47	
		<u>28,550,734.07</u>
		<b>28,479,346.87</b>
Less:		
Payables		<u>21,049,346.87</u>
<b>UNRESTRICTED CASH AVAILABLE FOR OPERATIONS</b>		<u><b>7,430,000.00</b></u>

Certified Correct:

  
IMLEDA R. ESCALA  
Municipal Accountant

Noted:

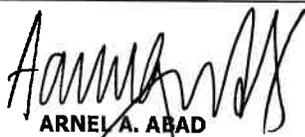
  
ATTY. PERCIVAL S. CAÑA  
Municipal Mayor

**Supplemental Budget Preparation Form No. 1  
JULITA, LEYTE**

SB - 2025

<b>STATEMENT OF SUPPLEMENTAL APPROPRIATION</b>					
<b>Implementing Office 1</b>	<b>Particulars/Purpose 2</b>	<b>AIP REF. CODE 3</b>	<b>Object of Expenditures 3</b>	<b>Account Code 4</b>	<b>Amount 5</b>
<b>Office of the Municipal Mayor (1011)</b>	<b>Personal Services</b>				
	Additional Fund for Terminal Leave Benefits	1000-000-3-1-01-001-001	Terminal Leave Benefits	5-01-04-030	630,000.00
	Fund for Medical Allowance	1000-000-3-1-01-001-004	Medical Allowance	5-01-04-990	100,000.00
	<i>Total Personal Services</i>				<b>730,000.00</b>
	<b>Maintenance and Other Operating Expenses</b>				
	Additional fund for General Services	1000-000-3-1-01-001-002	Other General Services	5-02-12-990	300,000.00
	Additional Fund for Other Supplies and Materials	1000-000-3-1-01-001-003	Other Supplies and Materials	5-02-03-990	100,000.00
	Fund for LGBTQIA+ Month Celebration	1000-000-3-1-01-001-005	Other MOOE	5-02-99-990	50,000.00
	<i>Total Maintenance and Other Operating Expenses</i>				<b>450,000.00</b>
	<b>Capital Outlay</b>				
	Fund for Procurement/ Installation of High Volume Low Speed (HVLS) Fans for Community Center	1000-000-3-1-01-004-001	Furniture and Fixtures	1-07-07-010	300,000.00
	Fund for Procurement of IT Equipment & Software	1000-000-3-1-01-009-004	Information and Communication Technology and Equipment	1-07-05-030	70,000.00
	Fund for Construction of Emergency Operation Center	1000-000-3-1-01-003-001	Buildings	1-07-04-010	5,330,000.00
	<i>Total Capital Outlay</i>				<b>5,700,000.00</b>
	<b>Special Purpose Appropriation</b>				
Additional Fund for Mandated Celebration	1000-000-3-1-01-001-001	Mandated Celebration	5-02-99-990	200,000.00	
Additional Fund for Capacity Development	1000-000-3-1-01-002-001	Capacity Development	5-02-99-990	100,000.00	
<i>Total SPA</i>				<b>300,000.00</b>	
<b>20% Development Fund-Trust Fund</b>	<b>Capital Outlay</b>				
	Fund for Construction of Access Road to Public Cemetery	1000-000-3-1-01-002-001	Road Networks	1-07-03-010	910,083.00
	Improvement of Daguitan Bridge (Pier 3 and Abutment B)	1000-000-3-1-01-003-001	Road Networks	1-07-03-010	1,000,000.00
<i>Total Capital Outlay</i>				<b>1,910,083.00</b>	
<b>Office of the Sangguniang Bayan (1021)</b>	<b>Personal Services</b>				
	Fund for Medical Allowance	1000-000-3-1-02-001-001	Medical Allowance	5-01-04-990	50,000.00
	<i>Total Personal Services</i>				<b>50,000.00</b>
	<b>Maintenance and Other Operating Expenses</b>				
Fund for Donation	1000-000-3-1-02-002-002	Donation	5-02-99-080	200,000.00	
<i>Total Maintenance and Other Operating Expenses</i>				<b>200,000.00</b>	
<b>TOTAL APPROPRIATION</b>					<b>9,340,083.00</b>

Prepared by:

  
**ARNEL A. ABAD**  
Municipal Budget Officer

Approved by:

  
**ATTY. PERCIVAL S. CAÑA**  
Municipal Mayor

## SUPPORTING SCHEDULE

PROGRAM APPROPRIATION	ACCOUNT CODE	AMOUNT
<b>Office of the Municipal Mayor (1011)</b>		
<b>Personal Services</b>		
Terminal Leave Benefits	5-01-04-030	630,000.00
Medical Allowance	5-01-04-990	100,000.00
<b>Maintenance and Other Operating Expenses</b>		
General Services	5-02-12-990	300,000.00
Other Supplies and Materials	5-02-03-990	100,000.00
Other MOOE	5-02-99-990	50,000.00
<b>Capital Outlay</b>		
Purchase of Furniture and Fixtures	1-07-07-010	300,000.00
Purchase of IT Equipment and Software	1-07-05-030	70,000.00
Construction of Emergency Operation Center	1-07-04-010	5,330,000.00
<b>Special Purpose Appropriation</b>		
Mandated Celebration	5-02-99-990	200,000.00
Capacity Development	5-02-99-990	100,000.00
<b>20% Development Fund-Trust Fund</b>		
Construction of Access Road to Public Cemetery	1-07-03-010	910,083.00
Improvement of Daquitan Bridge (Pier 3 and Abutment B)	1-07-03-010	1,000,000.00
<b>Office of the Sangguniang Bayan (1021)</b>		
<b>Personal Services</b>		
Medical Allowance	5-01-04-990	50,000.00
<b>Maintenance and Other Operating Expenses</b>		
Donation	5-02-99-080	200,000.00
<b>GRAND TOTAL</b>		<b><u>P9,340,083.00</u></b>

Prepared by:

  
**ARNEL A. ABAD**  
 Municipal Budget Officer

Approved by:

  
**ATTY. PERCIVAL S. CAÑA**  
 Municipal Mayor