



Item No.: 08
Date: 22, 2025 DEC

PROVINCIAL BUDGET OFFICE

December 16, 2025

Province of Leyte
RECEIVED
Date: DEC 17 2025
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 12-17-25
NO. 092
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. 02 FY 2025** of the **Municipality of Javier, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-13** with a total appropriation in the amount of **Php523,268.18** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 02;
2. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
3. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

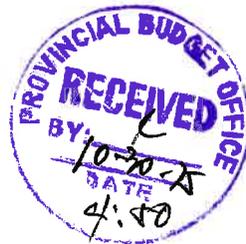
LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
Provincial Treasurer

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

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
30 October 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2025-13 of the Municipality of Javier, Leyte** entitled: An Ordinance authorizing the **Supplemental Budget No. 2, series of 2025** involving an amount of **Five Hundred Twenty-Three Thousand Two Hundred Sixty-Eight Pesos and Eighteen Centavos (P523,268.18)** for Fiscal Year 2025.


FLORINDA JILLS UYVICO
Secretary to the Sanggunian

**Supplemental
Budget No. 2**

C Y - 2025



LGU - Javier, Leyte



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

SANGGUNIANG BAYAN OFFICE

Hon. LEONARDO M. JAVIER, JR.
Vice Governor and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte, Tacloban City

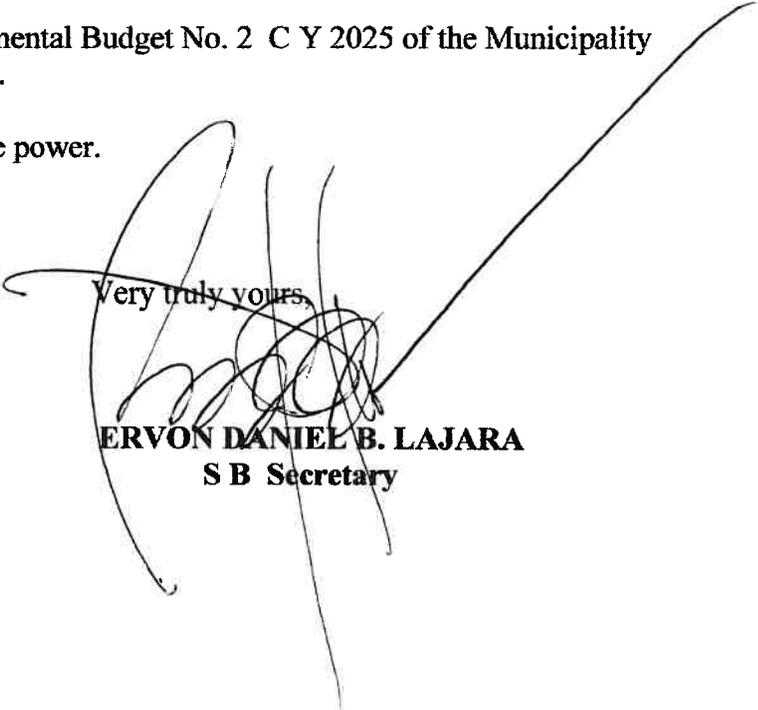
Thru: Mrs. Gina P. Hipe
Provincial Budget Officer

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 2 C Y 2025 of the Municipality of Javier, Leyte for review and approval.

Thank you very much and more power.

Very truly yours,


ERVON DANIEL B. LAJARA
S B Secretary

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

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Sangguniang Bayan

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: OCT 30 2025
By: _____

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON OCTOBER 21, 2025.

Present :

Mun. Vice-Mayor Mark Christopher T. Javier, Presiding Officer
SB Member Emma M. Abueva
SB Member Guilbert M. Lanoy
SB Member Nora G. Maballo
SB Member Stephen Mark I. Papalid
SB Member Romeo C. Malinao
SB Member Michelle O. Moreno
SB Member Marino C. Merilo
SB Member Schubert A. Rifos
Liga President Andy L. Dingal
SK Fed. President Ericka T. Cabangunay

Absent : None

ORDINANCE No. 2025-13

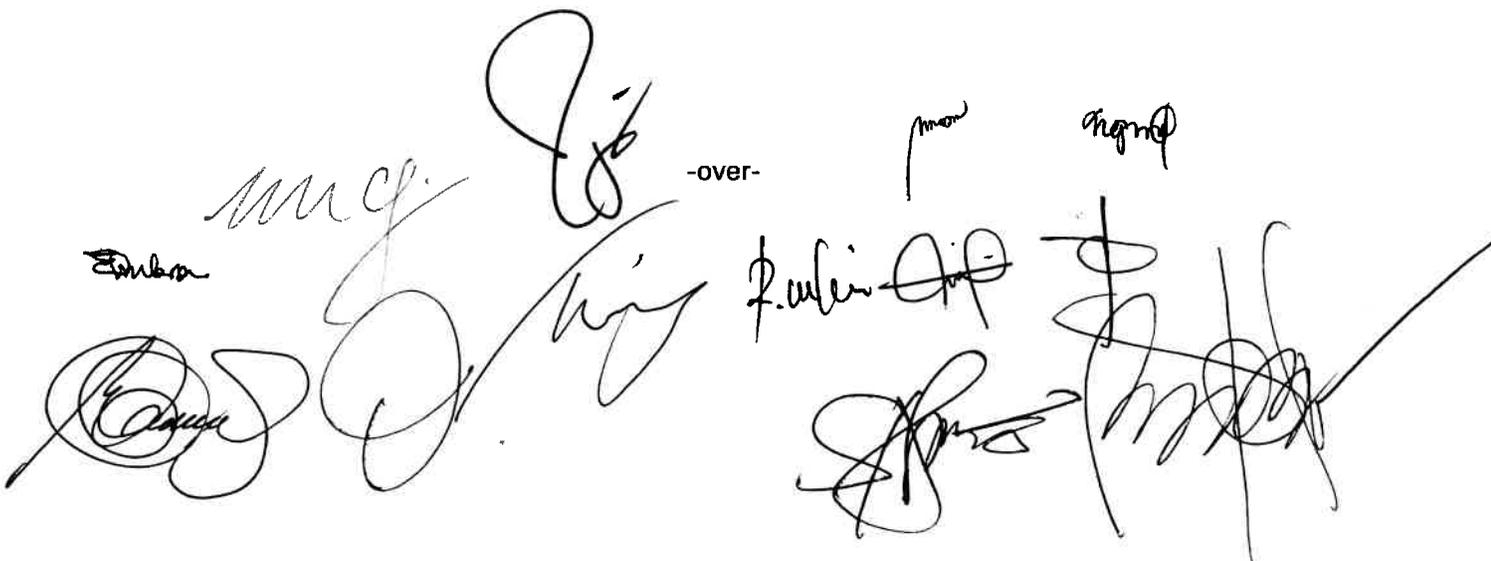
-Authored by : HON. ROMEO C. MALINAO

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 2, SERIES OF 2025 INVOLVING AN AMOUNT OF FIVE HUNDRED TWENTY THREE THOUSAND TWO HUNDRED SIXTY EIGHT PESOS AND EIGHTEEN CENTAVOS (P 523,268.18) FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2025 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

Section 1. The General Fund Supplemental Budget No. 2 of the Municipality of Javier, Leyte for Calendar Year 2025 in the total amount of FIVE HUNDRED TWENTY THREE THOUSAND TWO HUNDRED SIXTY EIGHT PESOS AND EIGHTEEN CENTAVOS (P 523,268.18), is hereby approved :

The budget documents consisting of the following are incorporated herein and made integral parts of this Ordinance:

1. LBP Form No. 8 – Statement of Funding Sources
2. LBP Form No. 9 – Statement of Supplemental Appropriation
3. Certification of Funds Actually Available
4. Resolution No. 2025-183, A RESOLUTION REVERTING THE TOTAL AMOUNT OF FIVE HUNDRED TWENTY THREE THOUSAND TWO HUNDRED SIXTY EIGHT PESOS & EIGHTEEN CENTAVOS (P 523,268.18) FROM THE CONTINUING APPROPRIATION OF THE 20% DEVELOPMENT FUND CY 2022 -2024 AND BE MADE AVAILABLE FOR APPROPRIATIONS.


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Section 2. Sources of Funds. Supplemental Budget No. 2 for Fiscal Year 2025 of the Municipality of Javier, Leyte shall be sourced from the Continuing Appropriation of the 20% Development Fund CY 2022-2024 ;

Section 3. Use of Funds. This Supplemental Budget No. 2 CY 2025 is to fund the LGU Counterpart for the construction of Javier Level III Water System (Subsidy to Other Funds) and Debt Service-Water System.

Section 4. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act 7160, the Local Government Code of 1991, the Mayor and the Presiding Officer of the Sanggunian 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 this purpose, "savings" refer to portions or balances of any programmed appropriation free from any objection or encumbrance, still available after the satisfactory completion or avoidable 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 leave of absences without pay ;

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

Section 5. Separability Clause. If, for any reason, any section or provisions of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other sections or provisions hereof that are not affected thereby shall continue to be in full force and effect ;

The bottom of the page features several handwritten signatures in black ink. From left to right, there are approximately eight distinct signatures. Some are more legible than others, with some appearing to be initials or names like 'E. Ambra', 'M. G.', 'R. Ambra', and 'M. G.'. The signatures are arranged in a somewhat horizontal line, with some overlapping.

Section 6. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon its approval.

APPROVED UNANIMOUSLY :

OCTOBER 21, 2025

CERTIFIED CORRECT:

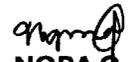
ERVON DANIEL B. LAJARA
SB Secretary

ATTESTED :

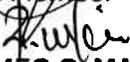

HON. MARK CHRISTOPHER T. JAVIER
Municipal Vice-Mayor
Presiding Officer


HON. EMMA M. ABUEVA
SB Member


HON. GUILBERT M. LANOY
SB Member


HON. NORA G. MABALLO
SB Member


HON. STEPHEN MARK I. PAPALID
SB Member

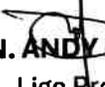

ROMEO C. MALINAO
SB Member


HON. MICHELLE O. MORENO
SB Member


HON. MARINO C. MERILO
SB Member


HON. SCHUBERT A. RINOS
SB Member


HON. ERICKA T. CABANGUNAY
SK Fed. President


HON. ANDY L. DINGAL
Liga President

APPROVED:


HON. MICHAEL DRAGON T. JAVIER
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER



OFFICE OF THE MUNICIPAL MAYOR

The Honorable
Sangguniang Bayan Members
Javier, Leyte

Thru: Mark Christopher T. Javier
Municipal Vice Mayor
Javier, Leyte

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 2 CY 2025 of the Municipality of Javier, Leyte for your approval and appropriate action.

Thank you very much and more power.

Very truly yours,

MICHAEL DRAGON T. JAVIER
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Javier

CERTIFICATION

This is to certify that funds are actually available in the amount of **₱ 523,268.18 (Five Hundred Twenty-Three Thousand Two Hundred Sixty-Eight Pesos & 18/100)** to pay the proposed expenditures under **Supplemental Budget No. 2 CY 2025** of the Municipality of Javier, Leyte.

This is to certify further that the source of funds comes from the 20% Development Fund Continuing Appropriation from the previous years 2022-2024.

Jointly issued this 10th day of October, 2025 at Javier, Leyte.


ANABELLE P. DE PAZ
Municipal Treasurer


CHERYL L. ACALA
Municipal Accountant

STATEMENT OF FUNDING SOURCES (Supplemental Budget) FY 2025
Local Government Unit : Javier, Leyte

Fund/Special Account: General Fund

Particulars (1)	Account Classification (2)	Amount (3)
1.0 New Revenue Sources Tax Revenue:		
2.0 Actual Collection in excess of the Estimated Income		-
3.0 Savings Unappropriated Balance Reversion of Continuing Appropriation (20% DF 2022 - 2024)		- 523,268.18
4.0 Re-alignment		
TOTAL		₱ 523,268.18

Certified Correct by:


ANABELLE F. DEPAZ
 Local Treasurer


CHERYL L. ACALA
 Local Accountant

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

SUPPLEMENTAL BUDGET NO. 2 CY 2025

Implementing Office	Particulars/Purpose	Amount
reverted 20% DF CY 2022-2024	Electrification of Calzada Housing at Brgy. Calzada, Javier, Leyte	₱ 210,000.00
	Construction of Canopy and covered Pathwalk of Multi-purpose building (Falcon Gym) at LGU-Javier, Leyte	7,149.91
	Procurement of Hollow Blocks making machine for use at CMRF at Brgy. Malitbogay Javier, Leyte	100,000.00
	Installation of Electrical facilities and fixtures of the Waste Processing Facility Building and Installation of Fourteen (14) units Electrical Post located within the MCRMF Compound	92,443.69
	Improvement/Rehabilitation of Hemat-e 4 Barrel Box Culvert at Brgy. Odiong, Javier, Leyte	14,698.59
	Construction and completion of Operation Command Post Phase 2 at LGU, Javier, Leyte	14,599.03
	Installation of CCTV Equipment to various entry and exit points of the municipality of Javier, Leyte	15,307.77
	Construction of Sanitary Landfill Pit at Brgy. Malitbogay, Javier, Leyte	15,048.23
	Construction/Opening of local Road at Poblacion Zone I, Javier, Leyte	11,242.59
	Construction/Concreting of Local Road Leading to Public Cemetery at Brgy. Sta Cruz, Javier, Leyte (Re-alignment)	42,778.37
TOTAL		523,268.18

Prepared by:



ESTRELLA C. ALMEDORA
Local Budget Officer

Approved by:



MICHAEL DRAGON T. JAVIER
Local Chief Executive

Local Budget Preparation Form No. 9

STATEMENT OF SUPPLEMENTAL APPROPRIATION
 Province of Leyte
 SUPPLEMENTAL BUDGET NO. 2 CY 2025

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
20% Local Dev't Fund	Supplemental Appropriation				₱ 523,268.18
	LGU counterpart for the Const. of Javier, Level III Water System (Brgy. Odiong)	8000-044-3-1-10-001-010	Subsidy to Other Funds	502-14-060	519,312.65
	Payment for the Javier Level III Water System (Brgy. Odiong) Debt Service	8000-044-3-1-10-001-011	Interest Expenses	503-01-020	3,955.53
Total Appropriations					₱ 523,268.18
Unappropriated Balance					-

Prepared by:


ESTRELLA C. ALMEDORA
 Local Budget Officer

Approved by:

MICHAEL DRAGON T. JAVIER
 Local Chief Executive