



Republic of the Philippines
 PROVINCE OF LEYTE
 Palo, Leyte
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Item No.: 24
 Date: 21 2026 JAN

PROVINCIAL BUDGET OFFICE

January 13, 2026

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: JAN 15 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: 1-17-26
 NO. 174
 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. 03 FY 2025** of the **Municipality of Javier, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-16** with a total appropriation in the amount of **PhP2,294,109.93** 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. 03;
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 the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM 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 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

ON LEAVE
AGNES C. RAFON
 Provincial Planning & Development
 Coordinator - Designate

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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
18 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2025-16 of the Municipality of Javier, Leyte** entitled: **An Ordinance authorizing the Supplemental Budget No. 3, series of 2025** involving an amount of **Two Million Two Hundred Ninety-Four Thousand One Hundred Nine Pesos and Ninety-Three Centavos (P2,294,190.93)**.


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Supplemental

Budget No. 3

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

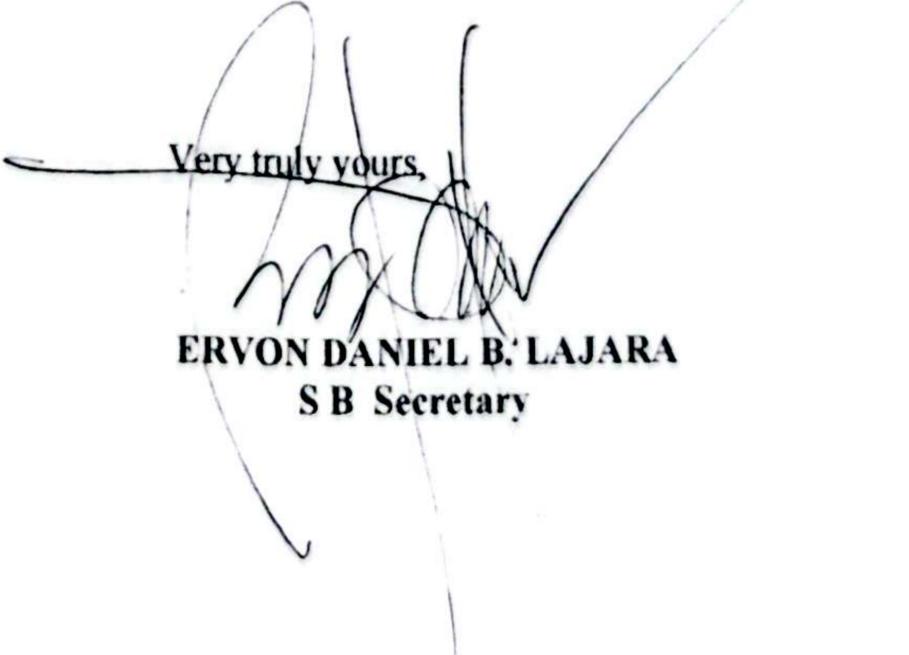
Thru: Mrs. Gina P. Hipe
Provincial Budget Officer

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 3 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

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON DECEMBER 09, 2025.

Present :

SB Member Emma M. Abueva, Temporary Presiding Officer
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. Riños
Liga President Andy L. Dingal
SK Fed. President Ericka T. Cabangunay

Absent : Mun. Vice-Mayor Mark Christopher T. Javier

ORDINANCE No. 2025-16

-Authored by : HON. SCHUBERT A. RIÑOS

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 3, SERIES OF 2025 INVOLVING AN AMOUNT OF TWO MILLION TWO HUNDRED NINETY FOUR THOUSAND ONE HUNDRED NINE PESOS AND NINETY THREE CENTAVOS (P 2,294,109.93) 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. 3 of the Municipality of Javier, Leyte for Calendar Year 2025 in the total amount of **TWO MILLION TWO HUNDRED NINETY FOUR THOUSAND ONE HUNDRED NINE PESOS AND NINETY THREE CENTAVOS (P 2,294,109.93)** 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. 2025-209, A RESOLUTION REVERTING THE TOTAL AMOUNT OF ONE MILLION FIVE HUNDRED THOUSAND PESOS (P 1,500,000.00) FROM THE CONTINUING APPROPRIATION OF THE 20% DEVELOPMENT FUND CY 2025 AND BE MADE AVAILABLE FOR APPROPRIATIONS.

Emma M. Abueva
Guilbert M. Lanoy
Nora G. Maballo
Stephen Mark I. Papalid
Romeo C. Malinao
Michelle O. Moreno
Marino C. Merilo
Schubert A. Riños
Andy L. Dingal
Ericka T. Cabangunay
Mark Christopher T. Javier

Section 2. Sources of Funds. Supplemental Budget No. 3 for Fiscal Year 2025 of the Municipality of Javier, Leyte shall be sourced from the Actual Collection in Excess of the Estimated Income and Savings from the Unappropriated Balance Reverted From the 20% Development Fund 2025.

Section 3. Use of Funds. This Supplemental Budget No. 3 CY 2025 is to fund the Debt Service (Municipal Bldg.), Soil Cover for Sanitary Landfill, Conduct of Feasibility Study to update Biodiversity, Payment for the Javier Level III Water System (Brgy. Odiong) Debt Service and Enhancement Construction of Emergency Operation Center Project.

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 ;

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Handwritten signatures and initials at the bottom of the page, including the name "M. Garcia" written vertically on the left side.

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

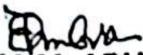
APPROVED UNANIMOUSLY:

DECEMBER 09, 2025

CERTIFIED CORRECT:

ERVON DANIEL B. LAJARA
SB Secretary

ATTESTED:


HON. EMMA M. ABUEVA
SB Member
Temporary Presiding Officer

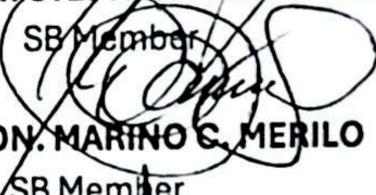

HON. GUILBERT M. LANOY
SB Member


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 S. MERILO
SB Member


HON. SCHUBERT A. RIÑOS
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
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Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON NOVEMBER 17, 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. Mabalto
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. Riños
Liga President Andy L. Dingal
SK Fed. President Ericka T. Cabangunay

Absent : None

RESOLUTION No. 2025-209

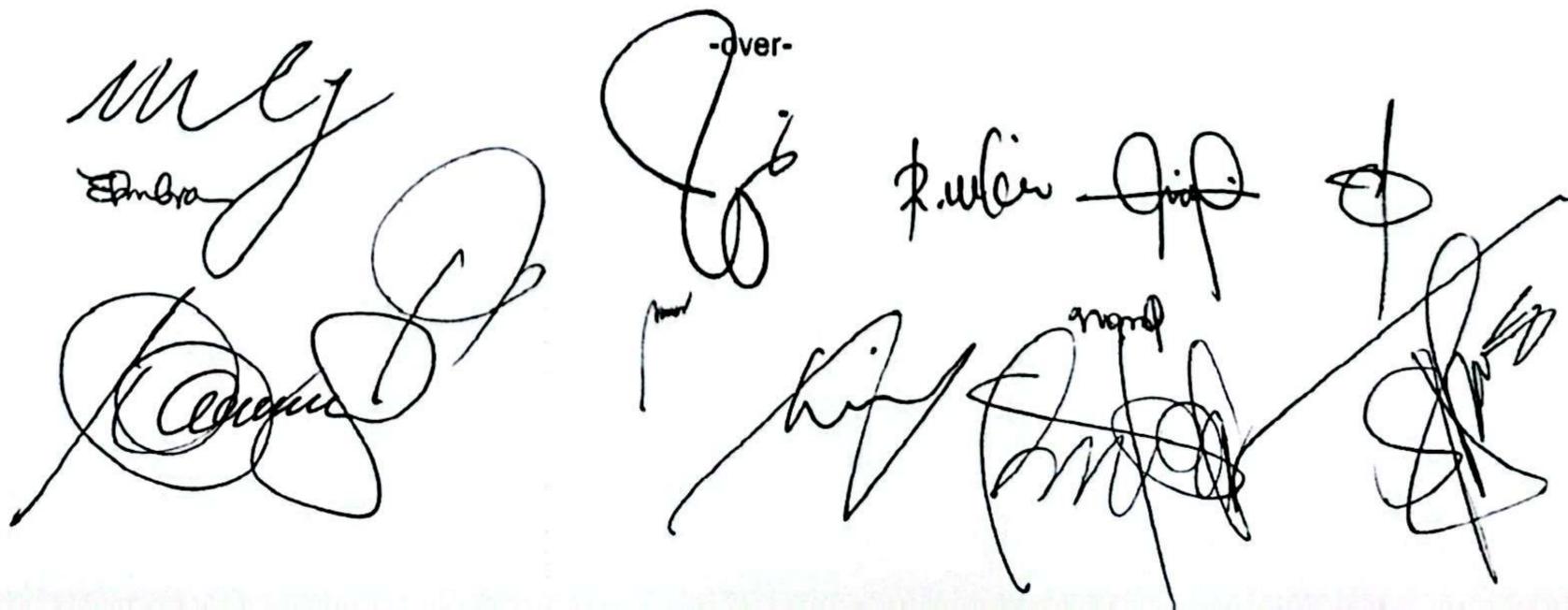
Authored by :HON. EMMA M. ABUEVA

A RESOLUTION REVERTING THE TOTAL AMOUNT OF ONE MILLION FIVE HUNDRED THOUSAND PESOS (P 1,500,000.00) FROM THE CONTINUING APPROPRIATION OF THE 20% DEVELOPMENT FUND CY 2025 AND BE MADE AVAILABLE FOR APPROPRIATIONS.

WHEREAS, Section 322 of the Local Government Code provides: "Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. – Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment; "

WHEREAS, transmitted to the August Body is the General Fund Supplemental Budget No. 3 for Calendar Year 2025 of the Municipality of Javier, Leyte, involving a total appropriation in the amount of Two Million Two Hundred Ninety Four Thousand One Hundred Nine Pesos & Ninety Three Centavos (P 2,294,109.93) ;

WHEREAS, the Statement of Funding Sources to support the said Supplemental Budget No. 3 was certified and submitted by Ms. Anabelle P. de Paz, Municipal Treasurer and Ms. Cheryl L. Acala, Municipal Accountant on the availability of funds from the Sources of Income, (20% Development Fund CY 2025 continuing appropriation) in the amount of One Million Five Hundred Thousand Pesos (P 1,500,000.00) ;


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WHEREAS, there is a need for a reversion from the Continuing Appropriations in the amount of P 1,500,000.00 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 3;

NOW THEREFORE, be it by the Sangguniang Bayan of Javier, Leyte

RESOLVED, as it is hereby resolved to revert the total amount of One Million Five Hundred Thousand Pesos (P 1,500,000.00) from the Continuing Appropriation of the 20% Development Fund CY 2025 and be made available for appropriations.

APPROVED UNANIMOUSLY :

NOVEMBER 17, 2025

CERTIFIED CORRECT:

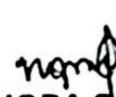
ERVON DANIEL B. LAJARA
SB Secretary

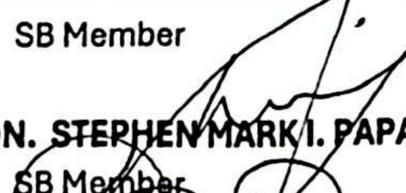
ATTESTED :

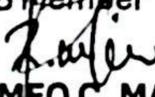

HON. MARK CHRISTOPHER T. JAVIER
Municipal Vice-Mayor
Presiding Officer


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. ERICK 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. 3 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 **₱ 2,294,109.93 (Two Million Two Hundred Ninety-Four Thousand One Hundred Nine Pesos & 93/100)** to pay the proposed expenditures under **Supplemental Budget No. 3 CY 2025** of the Municipality of Javier, Leyte.

This is to certify further that the sources of funds shall be as follows:

1.) Actual Collection in excess of the Estimated Income	794,109.93
2.) Savings	
Unappropriated Balance	
Reversion of Continuing Appropriation (20% DF 2025)	1,500,000.00
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Total Sources	2,294,109.93
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Jointly issued this 29th day of October, 2025 at Javier, Leyte.


ANABELLE P. DE PAZ
Municipal Treasurer


CHERYL L. ACALA
Municipal Accountant

STATEMENT OF FINANCING SOURCES (Supplemental Budget) FY 2025
 Local Government Unit: **Jayon, Leyte**

Fund/Special Account: **General Fund**

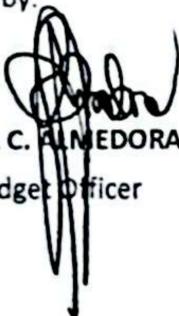
Particulars	Account Classification	Amount
(1)	(2)	(3)
1.0 New Revenue Sources Tax Revenue		
2.0 Actual Collection in excess of the Estimated Income		704,158.28
3.0 Savings Unexpended Balance Reversal of Continuing Appropriation (2024 - 2025)		1,500,000.00
4.0 Re-alignment		
TOTAL		2,204,158.28
Executed Correctly by: <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;">  ANAPIL R. ALONSO Local Treasurer </div> <div style="text-align: center;">  ROSELYN L. AGUIA Local Assessor </div> </div>		

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

SUPPLEMENTAL BUDGET NO. 3 CY 2025

Implementing Office	Particulars/Purpose	Amount
reverted 20% DF CY 2025	Purchase of Retractable Stage with Dome Tent	1,500,000.00
TOTAL		1,500,000.00

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. 3 CY 2025

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
	Supplemental Appropriation				P 2,294,109.93
	5% LDRRMF	3000-049-3-3-00-000-000			39,705.49
MO	Debt Service (Municipal Bldg.)	8000-044-3-1-10-001-012	Interest Expenses	503-01-020	454,404.44
MENRO	Soil Cover for Sanitary Landfill	8000-044-3-1-10-001-015	Repair & Maint. - Infrastructure Asset	502-13-030	200,000.00
	Conduct of Feasibility Study to update Biodiversity	8000-044-3-1-10-001-016	Other Maint. & Operating Exp.	502-99-990	100,000.00
20% Local Dev't Fund	Payment for the Javier Level III Water System (Brgy. Odiong)				
	Debt Service	8000-044-3-1-10-001-013	Interest Expenses	503-01-020	860,399.25
	Enhancement Construction of Emergency Operation Center Project	8000-044-3-1-10-001-014	Building & Other Structure	107-04-990	639,600.75
Total Appropriations					P 2,294,109.93
Unappropriated Balance					-

Prepared by:



ESTRELLA C. ALMEDORA
 Local Budget Officer

Approved by:



MICHAEL DRAGON T. JAVIER
 Local Chief Executive