



PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JAN 15 2026
By: [Signature]

January 13, 2026

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

RELEASED
DATE: 16/1/26
NO. 142
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. 04 FY 2025** of the **Municipality of Javier, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-17** with a total appropriation in the amount of **PhP1,225,000.00** 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 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. 04;
2. That the grant of Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2025-2 dated November 19, 2025
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

ON LEAVE
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
23 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2025-17, of the Municipality of Javier, Leyte, entitled: An Ordinance authorizing the Supplemental Budget No. 4, series of 2025 involving an amount of One Million Two Hundred Twenty-Five Thousand Pesos (P1,225,000.00).**


FLORINDA JILL SUYVICO
Secretary to the Sanggunian

Supplemental

Budget No. 4

CY - 2025



LGU - Javier, Leyte



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

Bangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: DEC 27 2025
By: _____

SANGGUNIANG BAYAN OFFICE

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

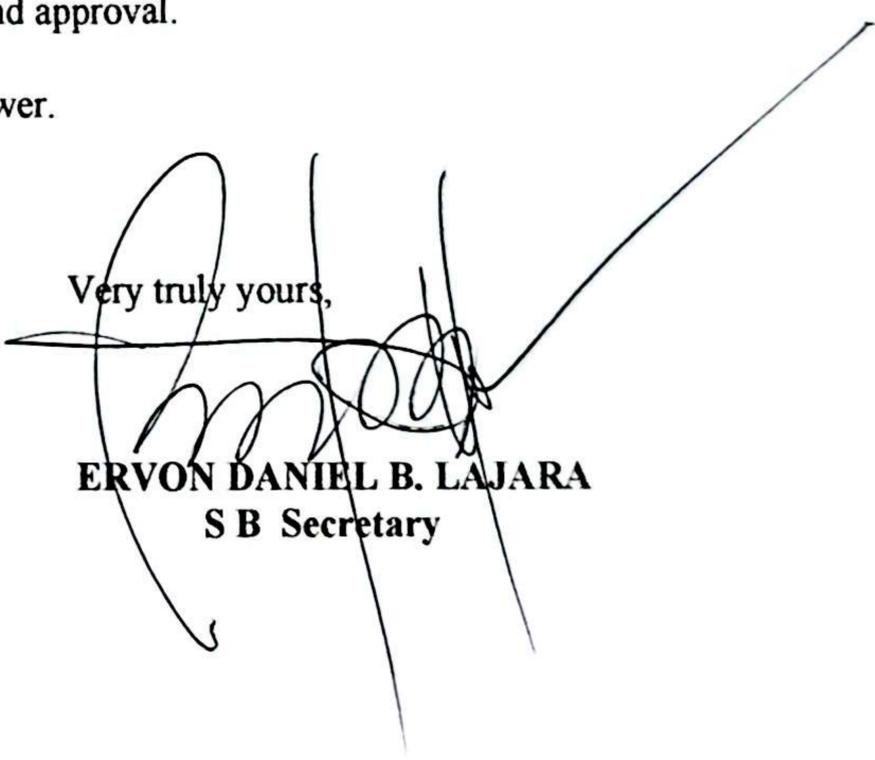
Thru: Mrs. Gina P. Hipe
Provincial Budget Officer

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 4 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 SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON DECEMBER 18, 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. 2025-17

-Authored by : HON. ANDY L. DINGAL

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2025 INVOLVING AN AMOUNT OF ONE MILLION TWO HUNDRED TWENTY FIVE THOUSAND PESOS (P 1,225,000.00) FOR THE PAYMENT OF THE COLLECTIVE NEGOTIATION AGREEMENT INCENTIVE (CNAI) CY 2025 IN THE LOCAL GOVERNMENT UNIT OF JAVIER, LEYTE.

Section 1. The General Fund Supplemental Budget No.4 of the Municipality of Javier, Leyte for Calendar Year 2025 in the total amount of ONE MILLION TWO HUNDRED TWENTY FIVE THOUSAND PESOS (P 1,225,000.00), 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. 2025-232, A RESOLUTION REVERTING THE TOTAL AMOUNT OF ONE MILLION TWO HUNDRED TWENTY FIVE THOUSAND PESOS (P 1,225,000.00) FROM THE SAVINGS OF THE MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) CY 2025.

Section 2. Sources of Funds. Supplemental Budget No. 4 for Fiscal Year 2025 of the Municipality of Javier, Leyte shall be sourced from the reverted savings of the MOOE CY 2025.

Section 3. Use of Funds. This Supplemental Budget No. 4 CY 2025 is to fund the payment of the Collective Negotiation Agreement Incentive (CNAI) CY 2025.

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Handwritten signatures of the Sangguniang Bayan members and the author, Andy L. Dingal, are present at the bottom of the page. The signatures are in black ink and include the names of 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, and Mark Christopher T. Javier.

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 ;

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

APPROVED UNANIMOUSLY :

DECEMBER 18, 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. ROMEO C. MALINAO
SB Member

HON. SCHUBERTA RIÑOS
SB Member

HON. NORA G. MABALLO
SB Member

HON. MICHELLE O. MORENO
SB Member

HON. ERICKA T. CABANGUNAY
SK Fed. President

HON. STEPHEN MARK I. PAPALID
SB Member

HON. MARINO C. MERILO
SB Member

HON. ANDY L. DINGAL
Liga President

APPROVED:

HON. MICHAEL DRAGON T. JAVIER
Municipal Mayor

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER
-o0o-
Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON DECEMBER 18, 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

RESOLUTION No. 2025-232

Authored by : HON. EMMA M. ABUEVA

A RESOLUTION REVERTING THE TOTAL AMOUNT OF ONE MILLION TWO HUNDRED TWENTY FIVE THOUSAND PESOS (P 1, 225,000.00) FROM THE SAVINGS OF THE MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) CY 2025.

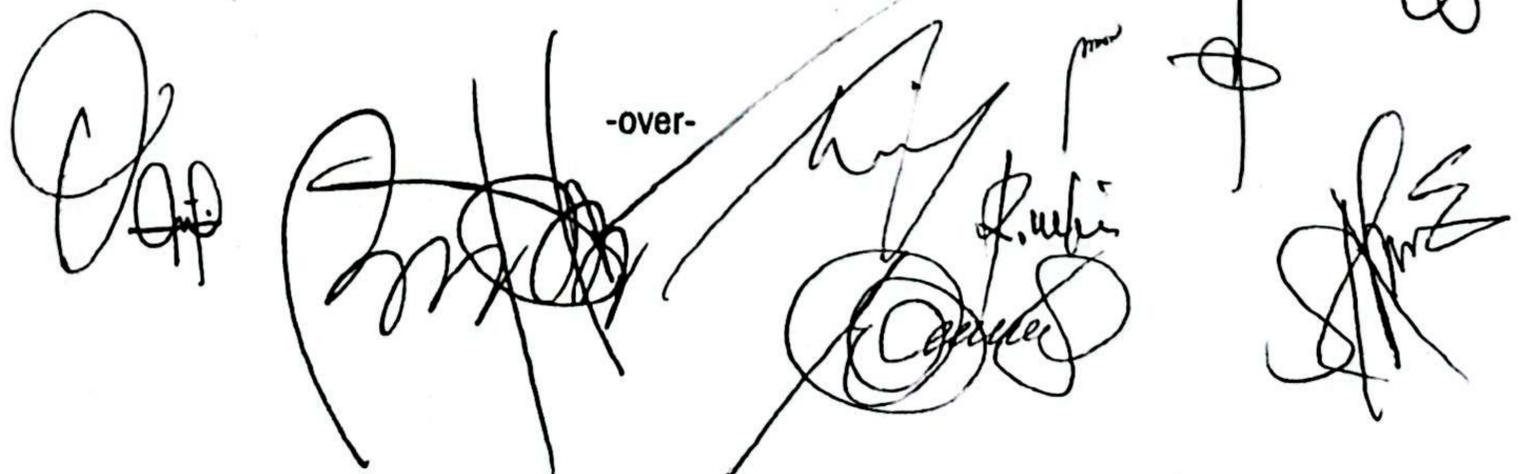
WHEREAS, Section 322 of the Local Government Code provides: "Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. – Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end 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. 4 for Calendar Year 2025 of the Municipality of Javier, Leyte, involving a total appropriation in the amount of P1,225,000.00 ;

WHEREAS, the Statement of Funding Sources to support the said Supplemental Budget No. 4 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 reverted savings of the MOOE CY 2025 in the amount of One Million Two Hundred Twenty Five Thousand Pesos (P 1,225,000.00) ;

WHEREAS, there is a need for a reversion from the savings of the MOOE CY 2025 in the amount of P 1,225, 000.00 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 4 ;

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

Emma
9/23/25

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RESOLVED, as it is hereby resolved to revert the total amount of One Million Two Hundred Twenty Five Thousand Pesos (P 1,225,000.00) from the savings of the Maintenance and Other Operating Expenses (MOOE) CY 2025.

RESOLVED FURTHER, to furnish copies of this resolution to all agencies concerned for information and appropriate favorable action.

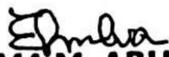
APPROVED UNANIMOUSLY :

DECEMBER 18, 2025

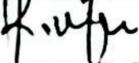
CERTIFIED CORRECT :

ERVON DANIEL B. LAJARA
SB Secretary

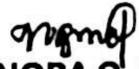
ATTESTED :


HON. EMMA M. ABUEVA
SB Member
Temporary Presiding Officer

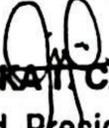

HON. GUILBERT M. LANOY
SB Member


HON. ROMEO C. MALINAO
SB Member

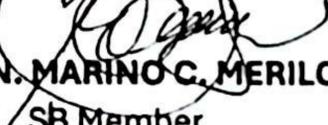

HON. SCHUBERT A. RIÑOS
SB Member

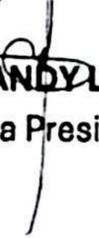

HON. NORA G. MABALLOS
SB Member


HON. MICHELLE O. MORENO
SB Member


HON. ERICKA CABANGUNAY
SK Fed. President


HON. STEPHEN MARK I. PAPALID
SB Member


HON. MARINO C. MERILO
SB Member


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

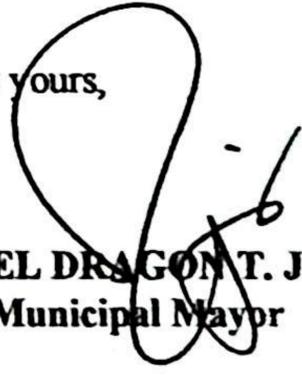
Thru: Mark Christopher T. Javier
Municipal Vice Mayor
Javier, Leyte

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 4 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 **₱ 1,225,000.00 (One Million Two Hundred Twenty-Five Thousand Pesos)** to pay the proposed expenditures under **Supplemental Budget No. 4 CY 2025** of the Municipality of Javier, Leyte.

This is to certify further that the sources of funds come from the Savings Unappropriated Balance Reversion from Maintenance and Other Operating Expenses.

Jointly issued this 15th day of December, 2025 at Javier, Leyte.


ANABELLE P. DE PAZ
Municipal Treasurer

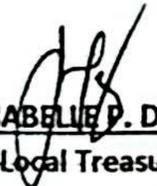

CHERYL L. ACAIA
Municipal Accountant

STATEMENT OF FUNDING SOURCES (Supplemental Budget) FY 2025
Local Government Unit : Javier, 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		
3.0 Savings Unappropriated Balance Reversion from MOOE		1,225,000.00
4.0 Re-alignment		
TOTAL		P 1,225,000.00

Certified Correct by:


ANABELLE P. DEPAZ
 Local Treasurer


CHERYL L. ACALA
 Local Accountant

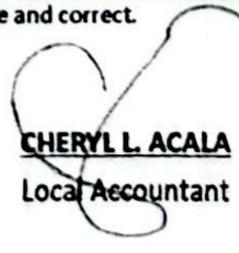
Municipality of Javier, Leyte
Statement of Funds Available for Reversion
General Fund - MAINTENANCE AND OTHER OPERATING EXPENSES
As of Dec. 15, 2025

Office	Object of Expenditures	Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted (50% of unobligated Bal.)	Balance
MO	Internet Subscription Expenses	900,000.00	100,000.00	800,000.00	400,000.00	400,000.00
	Postage and Courier Services	10,000.00	1,000.00	9,000.00	4,500.00	4,500.00
	Textbooks and Instructional Materials Expenses	5,000.00	-	5,000.00	2,500.00	2,500.00
	Military, Police and Traffic Supplies Expenses	20,000.00	-	20,000.00	10,000.00	10,000.00
	Electricity Expenses	5,000,000.00	3,900,000.00	1,100,000.00	550,000.00	550,000.00
	Printing and Publication Expenses	5,000.00	-	5,000.00	2,500.00	2,500.00
	Advertising Expenses	10,000.00	-	10,000.00	5,000.00	5,000.00
	SB	Repair & Maint. - Bldg. & Other Structures	105,000.00	44,950.00	60,050.00	30,025.00
Repair & Maint. - Machinery & Equipment		65,000.00	50,740.00	14,260.00	7,130.00	7,130.00
Repair & Maint. - Furniture & Fixtures		5,000.00	1,000.00	4,000.00	2,000.00	2,000.00
Printing and Publication Expenses		70,000.00	-	70,000.00	35,000.00	35,000.00
MCR	Postage and Courier Services	1,000.00	-	1,000.00	500.00	500.00
	Transportation and Delivery Expenses	500.00	-	500.00	250.00	250.00
	Printing and Publication Expenses	1,000.00	-	1,000.00	500.00	500.00
MENRO	Repair & Maint. - Machinery & Equipment	50,000.00	1,000.00	49,000.00	24,500.00	24,500.00
MPDO	Printing and Publication Expenses	5,000.00	-	5,000.00	2,500.00	2,500.00
MBO	Repair & Maint. - Furniture & Fixtures	2,500.00	-	2,500.00	1,250.00	1,250.00
MACCO	Postage and Courier Services	2,000.00	-	2,000.00	1,000.00	1,000.00
	Repair & Maint. - Machinery & Equipment	100,000.00	24,850.00	75,150.00	37,575.00	37,575.00
	Repair & Maint. - Transportation Equip.	150,000.00	134,441.03	15,558.97	2,985.00	12,573.97
MTO	Internet Subscription Expenses	2,000.00	-	2,000.00	1,000.00	1,000.00
	Postage and Courier Services	1,000.00	-	1,000.00	500.00	500.00
	Transportation and Delivery Expenses	5,000.00	-	5,000.00	2,500.00	2,500.00
Assessor	Transportation and Delivery Expenses	1,000.00	-	1,000.00	500.00	500.00
MSWD	Repair & Maint. - Machinery & Equipment	20,000.00	11,740.00	8,260.00	4,130.00	4,130.00
	Transportation and Delivery Expenses	3,000.00	-	3,000.00	1,500.00	1,500.00
Agri.	Repair & Maint. - Machinery & Equipment	30,000.00	11,290.00	18,710.00	9,355.00	9,355.00
MHO	Internet Subscription Expenses	21,600.00	-	21,600.00	10,800.00	10,800.00
	Repair & Maint. - Furniture & Fixtures	50,000.00	-	50,000.00	25,000.00	25,000.00
Infirmary	Other Supplies & Materials Expenses	100,000.00	-	100,000.00	50,000.00	50,000.00
TOTAL		6,740,600.00	4,281,011.03	2,459,588.97	1,225,000.00	1,234,588.97

WE HEREBY CERTIFY jointly that the above statement of funds available for reversion is true and correct.


ANABELLE RUDE PAZ
 Local Treasurer


ESTRELLA C. ALMEDORA
 Local Budget Officer


CHERYL L. ACALA
 Local Accountant


MICHAEL DRAGON T. JAVIER
 Local Chief Executive

STATEMENT OF SUPPLEMENTAL APPROPRIATION
Province of Leyte
SUPPLEMENTAL BUDGET NO. 4 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 1,225,000.00
MO	Personal Services	1000-006-3-1-01-001-000-006			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 200,000.00
	Total Personal Services				200,000.00
SB	Personal Services	1000-006-3-1-01-001-000-006			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 200,000.00
	Total Personal Services				200,000.00
MPDC	Personal Services	1000-003-3-1-09-001-000-001			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 62,500.00
	Total Personal Services				62,500.00
MCR	Personal Services	1000-007-3-1-12-001-004-000			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 12,500.00
	Total Personal Services				P 12,500.00
MBO	Personal Services	1000-003-3-1-08-001-000-001			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 62,500.00
	Total Personal Services				P 62,500.00
Accounting	Personal Services	1000-005-3-1-07-001-000-001			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 37,500.00
	Total Personal Services				P 37,500.00
MTO	Personal Services	1000-004-3-1-05-000-000-000			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 162,500.00
	Total Personal Services				P 162,500.00
Assessor	Personal Services	1000-009-3-1-10-001-000-001			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 62,500.00
	Total Personal Services				P 62,500.00
MEO	Personal Services	8000-044-3-1-06-001-000-000			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 62,500.00
	Total Personal Services				P 62,500.00
MSWDO	Personal Services	3000-048-3-2-05-001-011-000			
	Grant of Collective Negotiation Incentive		Other Bonuses & Allowances	501-02-990	P 100,000.00
	Total Personal Services				P 100,000.00
Total carried forwarded					P 962,500.00

STATEMENT OF SUPPLEMENTAL APPROPRIATION
Province of Leyte
SUPPLEMENTAL BUDGET NO. 4 CY 2025

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
		Totals brought forwarded			P 962,500.00
Agriculture	Personal Services Grant of Collective Negotiation Incentive	8000-040-3-2-03-001-000-001	Other Bonuses & Allowances	501-02-990	P 75,000.00
	Total Personal Services				P 75,000.00
MHO	Personal Services Grant of Collective Negotiation Incentive	3000-028-3-1-11-003-000-000	Other Bonuses & Allowances	501-02-990	P 125,000.00
	Total Personal Services				P 125,000.00
Infirmary	Personal Services Grant of Collective Negotiation Incentive	3000-028-3-1-11-002-000-000	Other Bonuses & Allowances	501-02-990	P 25,000.00
	Total Personal Services				P 25,000.00
MDRRMO	Personal Services Grant of Collective Negotiation Incentive	3000-049-3-3-00-001-000-000	Other Bonuses & Allowances	501-02-990	P 37,500.00
	Total Personal Services				P 37,500.00
Total Appropriations					P 1,225,000.00
Unappropriated Balance					-

Prepared by:


ESTRELLA C. ALMEDORA
 Local Budget Officer

Approved by:


MICHAEL DRAGON T. JAVIER
 Local Chief Executive