



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

Item No.: 03
 Date: 05 2026 MAY

PROVINCIAL BUDGET OFFICE

April 28, 2026

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

**Sangguniang Panlalawigan
 Province of Leyte**
RECEIVED
 Date: APR 29 2026
 By: Jenni VJ
 DATE: 4-29-26
 NO. 176
 BY: [Signature]
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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. 4 CY 2025** of the **Municipality of Carigara, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2025-029** amounting to **Php 9,984,185.80** 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 Current Appropriations is duly certified as savings, not restricted by law or other obligations, and is made available to support the expenditures under Supplemental Budget No. 4;
2. That the grant of the following incentives/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. Service Recognition Incentive (SRI)- DBM Budget Circular No. 2025-3
 - b. Collective Negotiation Agreement (CNA) Incentive - DBM Budget Circular No. 2025-2
 - c. Gratuity Pay- DBM Budget Circular No. 2025-4
3. That the utilization of the fire code revenues shall be subject to the provisions stipulated under DBM-DILG-DOF Joint Circular No. 1 dated April 17, 2023;
4. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and the recent guidelines on procurement; and
5. 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.

Compliance with DBM issuances and applicable accounting and auditing rules and regulations 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 and Development
 Coordinator- Designate

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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
26 January 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2025-029** of the **Municipality of Carigara, Leyte**, entitled: An Ordinance authorizing the **Supplemental Budget No. 4, series of 2025** involving the amount of **Nine Million Nine Hundred Eighty-Four Thousand One Hundred Eighty-Five Pesos & 80/100 (P9,984,185.80)**, together with **Supplemental Investment Program No. 5** for Calendar Year 2025 in the amount of **P15,500,000.00**.


FLORINDA JKL S. UYVICO
Secretary to the Sanggunian



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF CARIGARA



OFFICE OF THE SANGGUNIANG BAYAN

Telephone No. (053) 530-5144 E-mail Address: sangguniang_bayancarigara@gmail.com

BAGONG PILIPINAS

EXCERPT FROM THE MINUTES/JOURNAL OF THE 25TH REGULAR SESSION OF THE 20TH COUNCIL OF THE SANGGUNIANG BAYAN OF CARIGARA HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, CARIGARA, LEYTE ON DECEMBER 17, 2025

**Sangguniang Panlalawigan
Province of Leyte
RECEIVED**

Date: JAN 23 2026
By: [Signature]

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PRESENT:

- Hon. Jimmy A. Camposano----- Mun. Vice Mayor-Pres. Officer
- Hon. Fernando N. Moriel----- SB Member
- Hon. Vilma M. Domus ----- SB Member
- Hon. Carlo Angelo B. Go----- SB Member
- Hon. Ulpiano U. Arpon Jr.----- SB Member
- Hon. Joenlee C. Larraga ----- SB Member
- Hon. Guillermo I. Panal ----- SB Member
- Hon. Arvin. N. Urmeneta----- SB Member-LnB President
- Hon. Daniel N. Ariaso, Jr.----- SB Member-SK Fed. Pres.

ABSENT:

- Hon. Mildred C. Modesto ----- SB Member – VL
- Hon. Myla L. Aguilar ----- SB Member – VL

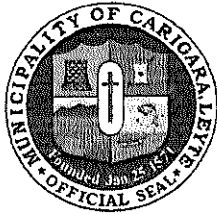
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**APPROPRIATION ORDINANCE NO. 2025-029
SERIES OF 2025**

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2025 INVOLVING THE AMOUNT OF NINE MILLION NINE HUNDRED EIGHTY-FOUR THOUSAND ONE HUNDRED EIGHTY-FIVE PESOS, & 80/100 (PHP9,984,185.80) ONLY, FOR VARIOUS EXPENDITURES OF THE LOCAL GOVERNMENT UNIT OF CARIGARA, LEYTE

Hon. Fernando N. Moriel
Author

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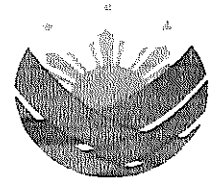


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PAGE 2/4 – APPROPRIATION ORDINANCE NO.2025-029 DATED DECEMBER 17, 2025– “AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, S. OF 2025 INVOLVING THE AMOUNT OF (PHP9,984,185.80) ...”

Be it ordained in Regular Session assembled:

Section 1. Approval of Supplemental Budget. The Supplemental Budget No. 4 of the Local Government Unit of Carigara for FY 2025, in the total amount of Nine Million Nine Hundred Eighty-Four Thousand One Hundred Eighty-Five Pesos & 80/100 (Php9,984,185.80), is hereby approved.

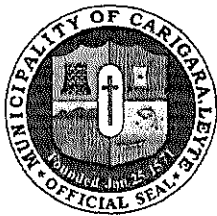
The budget documents consisting of the following are hereby incorporated and made an integral part of this Ordinance:

1. LBP Form 8 - Statement of Funding Sources
2. LBP Form 9 - Statement of Supplemental Appropriations, FY 2025
3. Certification of Availability of Funds

Section 2. Source of Funds. The funds for the Supplemental Budget in the total amount of Nine Million Nine Hundred Eighty-Four Thousand One Hundred Eighty-Five Pesos & 80/100 (Php9,984,185.80) shall be sourced from the Bureau of Fire Protection (BFP) Fund in the amount of Four Hundred Ninety Five Pesos (Php495,000.00) and Reversion of Appropriations from various offices under the General Fund Annual Budget for FY 2025 of the Local Government Unit of Carigara, Leyte, in the amount of Nine Million Four Hundred Eighty-Nine Thousand One Hundred Eighty-Five Pesos & 80/100 (Php9,489,185.80).

Section 3. Use of Funds. The amount of Nine Million Nine Hundred Eighty-Four Thousand One Hundred Eighty-Five Pesos & 80/100

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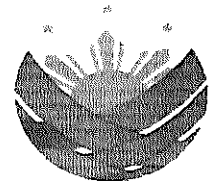


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PAGE 3/4 – APPROPRIATION ORDINANCE NO.2025-029 DATED DECEMBER 17, 2025- “AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, S. OF 2025 INVOLVING THE AMOUNT OF PHP9,984,185.80...”

(Php9,984,185.80), is hereby appropriated for the General Fund Supplemental Budget No. 4, FY 2025 of the Local Government Unit of Carigara and shall be utilized for various expenditures as indicated in the attached Statement of Supplemental Appropriations.

Section 4. **Separability Clause.** If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, the remaining sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

Section 5. **Effectivity.** This Ordinance shall take effect on the date of the approval by the Municipal Mayor.


ENACTED this 17th day of December 2025 at the Sangguniang Bayan Session Hall, Carigara, Leyte

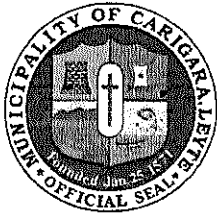
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I HEREBY CERTIFY that this is a true and accurate copy of the ordinance enacted by the sanggunian on 17 December 2025.

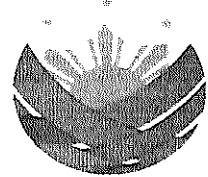
RACHELYN A. SILVESTRE-CABALLES
Secretary to the Sanggunian

Attested:


JIMMY A. CAMPOSANO
Municipal Vice Mayor/Presiding Officer



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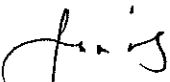


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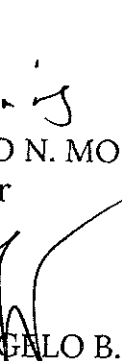
Telephone No. (053) 530-5144 E-mail Address: sangguniang_bayancarigara@gmail.com **BAGONG PILIPINAS**

PAGE 4/4 – APPROPRIATION ORDINANCE NO.2025-029 DATED DECEMBER 17, 2025– “AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, S. OF 2025 INVOLVING THE AMOUNT OF PHP9,984,185.80...”

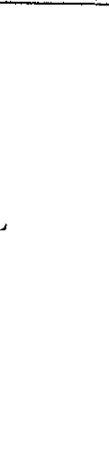
Concurred:



 FERNANDO N. MORIEL
 SB Member

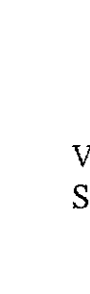

 VILMA M. DOMUS
 SB Member

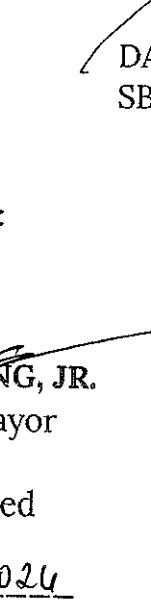

 CARLO ANGELO B. GO
 SB Member


 ULPIANO U. ARPON JR.
 SB Member


 JOENLEE C. LARRAGA
 SB Member


 GUILLERMO PANAL
 SB Member


 ARVIN N. URMENETA
 SB Member-LnB President


 DANIEL N. ARIASO JR.
 SB Member-SK Fed. Pres.

Approved:


 EDUARDO T. ONG, JR.
 Municipal Mayor

Date Approved

1/22/2024



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BAGONG PILIPINAS

EXCERPT FROM THE MINUTES/JOURNAL OF THE 25TH REGULAR SESSION OF THE 20TH COUNCIL OF THE SANGGUNIANG BAYAN OF CARIGARA HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, CARIGARA, LEYTE ON DECEMBER 17, 2025

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RESOLUTION NO. 2025-317

A RESOLUTION APPROVING THE REVERSION OF APPROPRIATIONS FROM VARIOUS OFFICES UNDER THE GENERAL FUND IN THE AMOUNT OF NINE MILLION FOUR HUNDRED EIGHTY-NINE THOUSAND ONE HUNDRED EIGHTY-FIVE PESOS & 80/100 (PHP9,489,185.80) ONLY, AND APPROPRIATING THE SAME TO OTHER IDENTIFIED PRIORITY PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) OF THIS MUNICIPALITY

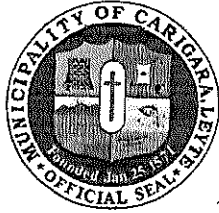
WHEREAS, the Municipal Government of Carigara has current appropriations from various offices under the General Fund in the amount of Nine Million Four Hundred Eighty-Nine Thousand One Hundred Eighty-Five Pesos & 80/100 (Php9,489,185.80), which remain unobligated and available following the discontinuation of the activities or purposes for which such appropriations were originally allocated;

WHEREAS, there is a need to revert the aforesaid appropriations for utilization under the General Fund Supplemental Budget No. 4 for Fiscal Year 2025;

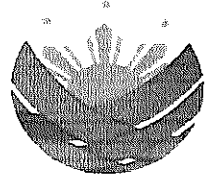
WHEREAS, the Local Finance Committee has certified the existence and availability of funds to support the said reversion of appropriations;

NOW, THEREFORE, on motion of Honorable Fernando N. Moriel, duly seconded by the Members of the Sangguniang Bayan, be it -

RESOLVED, AS IT IS HEREBY RESOLVED, that the Sangguniang Bayan of Carigara, hereby approves the reversion of appropriations from various offices under the General Fund in the amount of Nine Million Four Hundred Eighty-Nine Thousand One Hundred Eighty-Five Pesos & 80/100



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Page 2/2 – Res. No.2025-317 dated December 17, 2025–
“A RESOLUTION APPROVING THE REVERSION OF APPROPRIATIONS FROM
VARIOUS OFFICES UNDER THE GENERAL FUND IN THE AMOUNT OF NINE
MILLION FOUR HUNDRED EIGHTY-NINE THOUSAND ONE HUNDRED
EIGHTY-FIVE PESOS & 80/100 (PHP9,489,185.80) ...”

(Php9,489,185.80) only, and appropriates the same to other identified priority programs, projects, and activities (PPAs) of this Municipality.

RESOLVED FINALLY, that copies of this Resolution be furnished to Honorable Mayor Eduardo T. Ong, Jr., the Municipal Budget Officer, the Municipal Treasurer, the Municipal Accountant, and the Office of the Sangguniang Panlalawigan, for information and appropriate action.


APPROVED UNANIMOUSLY this 17th day of December 2025 at the Sangguniang Bayan Session Hall, Carigara, Leyte

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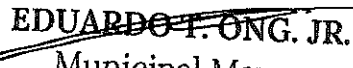
I HEREBY CERTIFY to the correctness of the foregoing excerpt.

RACHELYN A. SILVESTRE-CABALLES
Secretary to the Sanggunian

Attested:


JIMMY A. CAMPOSANO
Municipal Vice Mayor / Presiding Officer

Approved:


EDUARDO T. ONG, JR.
Municipal Mayor