



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

Item No.: 44
Date: 19 2026 MAY

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

May 14, 2026

Date: MAY 15 2026
By: dlm 10:17am

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

RELEASED
DATE: 5-15-24
NO. 201
BY: dlm
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. 1 Series of 2026** of the **Municipality of Javier, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-01** with a total appropriation in the amount of **P9,785,310.74** 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 related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and to the recent procurement guidelines;
2. 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;
3. That the allocation of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with CSC rules, DBM issuances and 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 & Development
Coordinator Designate

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

1ST INDORSEMENT

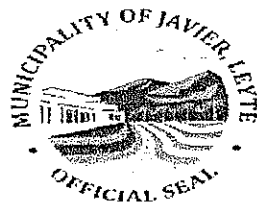
16 April 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2026-01, of the Municipality of Javier, Leyte, entitled: An Ordinance authorizing the Supplemental Budget No. 1, for Fiscal Year 2026 involving an amount of Nine Million Seven Hundred Eighty Five Thousand Three Hundred Ten Pesos and Seventy-four Centavos (P9,785,310.74).**

FLORINDA JIL S. UYVICO
Secretary to the Sanggunian

Supplemental Budget No. 1

C Y - 2026



LGU - Javier, Leyte



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: APR 16 2026
By: _____

OFFICE OF THE SANGGUNIANG BAYAN

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

Thru: Mrs. Maria Gina P. Hipe
Provincial Budget Officer

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 1 CY 2026 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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: APR 16 2026
By: _____

OFFICE OF THE MUNICIPAL MAYOR

The Honorable
Sangguniang Bayan Members
Javier, Leyte

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

[Handwritten Signature]
3/19/26

Ladies and Gentlemen:

Submitting herewith the Supplemental Budget No. 1 CY 2026 of the Municipality of Javier, Leyte for your approval and appropriate action.

Thank you very much and more power.

Very truly yours,

[Handwritten Signature]
MICHAEL DRAGON T. JAVIER
Municipal Mayor

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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
APR 16 2026

EXCERPT FROM MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON APRIL 06, 2026

Present:

Mun. Vice-Mayor Christopher T. Javier, presiding officer
SB Member Emma M. Abueva
SB Member Nora G. Maballo
SB Member Stephen Mark I. Papalid
SB Member Romeo C. Malinao
SB Member Marino C. Merilo
SB Member Michelle O. Moreno
SB Member Schubert A. Riños
SK Fed. President Ericka T. Cabangunay

Absent : SB Member Guilbert M. Lanoy
Liga President Andy L. Dingal

ORDINANCE No. 2026-01

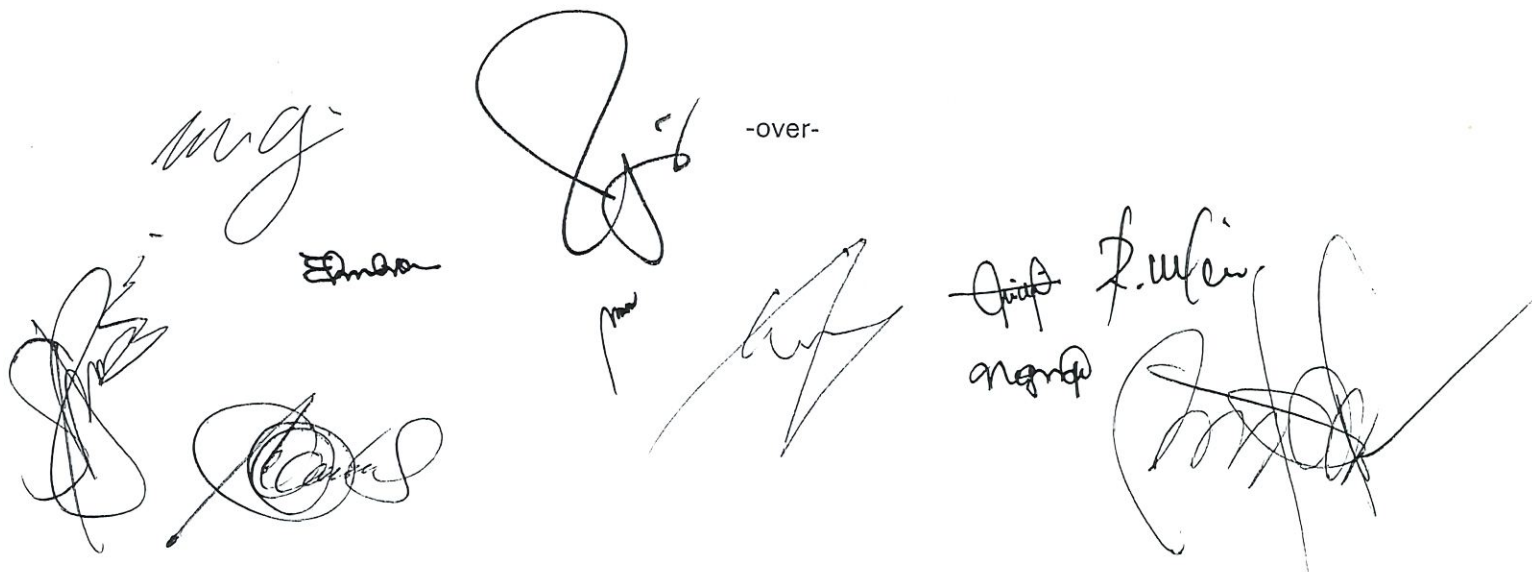
Authored by : HON. ROMEO C. MALINAO

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 1, SERIES OF 2026 INVOLVING AN AMOUNT OF NINE MILLION SEVEN HUNDRED EIGHTY FIVE THOUSAND THREE HUNDRED TEN PESOS AND SEVENTY FOUR CENTAVOS(P 9,785,310.74) FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

Section 1. The General Fund Supplemental Budget No.1 of the Municipality of Javier, Leyte for Calendar Year 2026 in the total amount of NINE MILLION SEVEN HUNDRED EIGHTY FIVE THOUSAND THREE HUNDRED TEN PESOS AND SEVENTY FOUR CENTAVOS(**P 9,785,310.74**) 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

The bottom section of the document contains several handwritten signatures in black ink. From left to right, there are approximately seven distinct signatures, some appearing to be initials or names like 'mg', 'Emma', and 'R. Malinao'. A central signature is larger and more prominent. To the right of the central signature, the text '-over-' is written. Further right, there are more signatures, including one that appears to be 'R. Malinao' and another that is very large and stylized.

Section 2. Sources of Funds. Supplemental Budget No. 1 for Fiscal Year 2026 of the Municipality of Javier, Leyte shall be sourced from the 20% Share of LGU on Fire Code Fees 2015-2016 and 2023, Actual Collection in excess of the Estimated Income and Savings Unappropriated Balance CY 2025.

Section 3. Use of Funds. This Supplemental Budget No. 1 CY 2026 is to fund the Maintenance and Other Operating Expenses (MOOE) and the Capital Outlay of the different offices of the Local Government Unit of Javier, Leyte.

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 ;

[Handwritten signatures and notes]

Embera

over-

mg.

and Public

signed

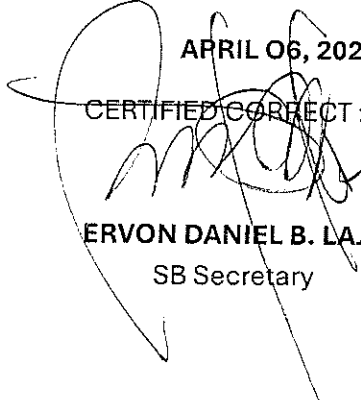
[Signature]

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

APPROVED UNANIMOUSLY :

APRIL 06, 2026
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. NORA G. MABALLO
SB Member

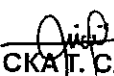

HON. STEPHEN MARK I. PAPALID
SB Member


HON. ROMEO C. MALINAO
SB Member


HON. MARINO C. MERILO
SB Member


HON. MICHELLE O. MORENO
SB Member


HON. SCHUBERT A. RIÑOS
SB Member

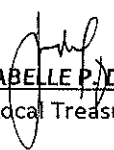
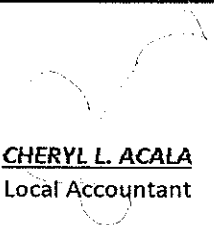

HON. ERICKA T. CABANGUNAY
SK Fed. President

APPROVED :


HON. MICHAEL DRAGON T. JAVIER
Municipal Mayor

STATEMENT OF FUNDING SOURCES (Supplemental Budget) FY 2026
Local Government Unit : Javier, Leyte

Fund/Special Account: General Fund

Particulars	Account Classification	Amount
(1)	(2)	(3)
1.0 New Revenue Sources Tax Revenue: 20% share of LGU on Fire code Fees 2015-2016 and 2023		₱ 64,966.02
2.0 Actual Collection in excess of the Estimated Income		2,331,254.10
3.0 Savings Unappropriated Balance CY 2025		7,389,090.62
TOTAL		₱ 9,785,310.74
<p>Certified Correct by:</p> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  ANABELLE P. DEPAZ Local Treasurer </div> <div style="text-align: center;">  CHERYL L. ACALA Local Accountant </div> </div>		



Republic of the Philippines
Province of Leyte
Municipality of Javier

CERTIFICATION

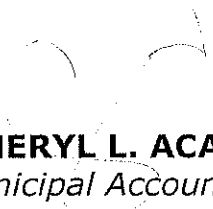
This is to certify that funds are actually available in the amount of **₱ 9,785,310.74 (Nine Million Seven Hundred Eighty-Five Thousand Three Hundred Ten Pesos & 74/100)** to pay the proposed expenditures under **Supplemental Budget No. 1 CY 2026** of the Municipality of Javier, Leyte.

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

1.) New Revenue Sources	
Tax Revenue:	
20% share of LGU on Fire code	
Fees 2015-2016 & 2023	64,966.02
2.) Actual Collection in excess of	
the Estimated Income	2,331,254.10
3.) Savings	
Unappropriated Balance CY 2025	7,389,090.62
Total Sources	<u>9,785,310.74</u>

Jointly issued this 19th day of March, 2025 at Javier, Leyte.


ANABELLE P. DE PAZ
Municipal Treasurer


CHERYL L. ACALA
Municipal Accountant

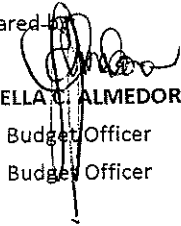
STATEMENT OF SUPPLEMENTAL APPROPRIATION
Province of Leyte
SUPPLEMENTAL BUDGET NO. 1 CY 2026

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
	Supplemental Appropriation				₱ 9,785,310.74
	5% LDRRMF	3000-049--3-3-00-002-000			119,811.00
MO	MOOE	1000-006-3-1-01-001-001			
	Electricity Expenses		Electricity Expenses	5-02-04-020	₱ 2,970,000.00
	Rep & Maint. Of Bahay Pag-asa Bldg.		Rep. & Maint. - Bldgs. & Other Structure	5-02-13-040	260,000.00
	Rep & Maint. of Public Library		Rep. & Maint. - Bldgs. & Other Structure	5-02-13-040	1,120,000.00
	Procurement of Projector with Screen		Semi Expendable Machinery & Equipment		36,782.00
	Phil. Eagle Foundation		Consultancy Services	5-02-11-030	500,000.00
	Total MOOE				₱ 4,886,782.00
	Capital Outlay				
	Construction of Stage & Concrete Bleachers of Multi purpose gym Brgy. Malitbogay Javier, Leyte		Other Structures	1-07-04-990	2,100,000.00
	Procurement of Camera		Other Property Plant & Equipment	1-07-99-990	250,000.00
	Procurement of CCTV Camera		IT Equipment & Software	1-07-05-030	180,000.00
	Total Capital Outlay				₱ 2,530,000.00
MPDC	Capital Outlay	1000-003-3-1-09-001-001			
	Procurement of IT Equipment		IT Equipment & Software	1-07-05-030	₱ 173,000.00
	Total Capital Outlay				₱ 173,000.00
Accounting	Capital Outlay	1000-005-3-1-07-001-001			
	Procurement of ICT Equipment		IT Equipment & Software	1-07-05-030	₱ 200,000.00
	Total Capital Outlay				₱ 200,000.00
MTO	MOOE	1000-004-3-1-05-001-001			
	Election Expenses				₱ 60,000.00
	Procurement of Accountable forms		Accountable Forms Exp.		100,000.00
	Procurement of 3 units Printer, 3 units LCD Monitor, 1 unit server & 5 keyboards		Semi-Expendable Machinery and equipment		₱ 128,000.00
	Total MOOE				₱ 288,000.00
	Capital Outlay				
	Procurement of System Unit (2)		IT Equipment & Software	1-07-05-030	₱ 120,000.00
	Total Capital Outlay				₱ 120,000.00
MENRO	MOOE	8000-042-3-02-001-000			
	Water Well for water sampling at the sanitary landfill		Other Maint. & Operating Expenses	5-02-99-990	₱ 10,000.00
	Procurement of designated containers for hazardous waste segregation		Other Supplies and Materials Expenses	5-02-03-990	20,000.00
	Total MOOE				₱ 30,000.00
Total carried forwarded					8,347,593.00

STATEMENT OF SUPPLEMENTAL APPROPRIATION
Province of Leyte
SUPPLEMENTAL BUDGET NO. 1 CY 2026

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
	Total brought forwarded				8,347,593.00
Infirmary	MOOE Procurement of Lab. Reagents and Supplies TOTAL MOOE	3000-028-3-1-11-002-000	Medical, Dental and Lab. Supplies Expenses	502-03-080	₱ 1,300,000.00 ₱ 1,300,000.00
MDRRMO	MOOE Rep. & Maint. - Transportation Equipment Total MOOE	3000-049-3-3-00-001-000	Rep. & Maint. - Transportation Equipment	5-02-13-060	₱ 76,000.00 ₱ 76,000.00
MO/Fire	Capital Outlay Procurement of Aircon Total Capital Outlay	1000-006-3-1-01-001-005	Office Equipment	1-07-05-020	61,717.74 ₱ 61,717.74
Total Appropriations					₱ 9,785,310.74
Unappropriated Balance					-

Prepared by:


ESTRELLA C. ALMEDORA
 Local Budget Officer
 Local Budget Officer

Approved by:


MICHAEL DRAGSAN T. JAVIER
 Local Chief Executive