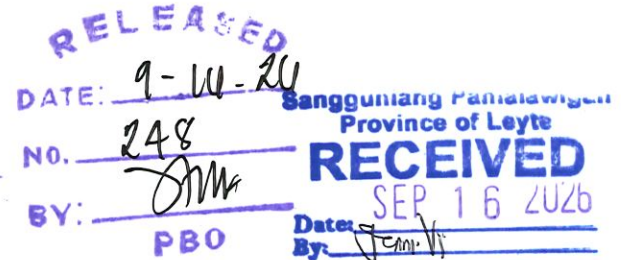




PROVINCIAL BUDGET OFFICE

September 10, 2026

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



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. 2 FY 2026** of the **Municipality of Javier, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-09** amounting to **P10,975,607.72** 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 are made available to support the expenditures under Supplemental Budget No. 2;
2. 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;
3. That the reversion from 20% Development Fund and its reappropriation to certain projects shall comply to the purposed intentions of being necessary, appropriate, or incidental to efficient and effective local governance, and to the promotion of the general welfare of the people;
4. 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;

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 O. RAFON
Provincial Planning & Development
Coordinator Designate

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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

07 August 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2026-09 of the Municipality of Javier, Leyte, entitled: An Ordinance authorizing the Supplemental Budget No. 2, for Fiscal Year 2026 involving an amount of Ten Million Nine Hundred Seventy Five Thousand Six Hundred Seven Pesos and Seventy-two Centavos (P10,975,607.72).**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Supplemental Budget No. 2

C Y – 2026



LGU - Javier, Leyte



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JAVIER

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: AUG 07 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. 2 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
-o0o-

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: AUG 07 2026
By: 

OFFICE OF THE SANGGUNIANG BAYAN

**EXCERPT FROM MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF
JAVIER, LEYTE HELD AT THE MUNICIPAL SESSION HALL ON JULY 27, 2026**

PRESENT:

HON. GUILBERT M. LANOY	- SB Member/ Temporary 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. ANTON G. ARGALLON	- SK Federation President

ABSENT:

HON. MARK CHRISTOPHER T. JAVIER	-Mun. Vice-Mayor
HON. ANDY L. DINGAL	- Liga President

ORDINANCE No. 2026-09

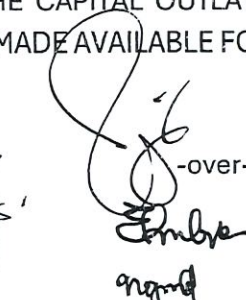
Authored by : HON. SCHUBERT A. RIÑOS

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 2, SERIES OF 2026 INVOLVING AN AMOUNT OF TEN MILLION NINE HUNDRED SEVENTY FIVE THOUSAND SIX HUNDRED SEVEN PESOS AND SEVENTY TWO CENTAVOS (P10,975,607.72) 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. 2 of the Municipality of Javier, Leyte for Calendar Year 2026 in the total amount of **TEN MILLION NINE HUNDRED SEVENTY FIVE THOUSAND SIX HUNDRED SEVEN PESOS AND SEVENTY TWO CENTAVOS (P 10,975,607.72)** 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. 2026-167, A RESOLUTION REVERTING THE TOTAL AMOUNT OF TEN MILLION FOUR HUNDRED FORTY FIVE THOUSAND THREE HUNDRED SIXTY SEVEN PESOS AND SEVENTY TWO CENTAVOS (P 10,445,367.72) FROM THE CONTINUING APPROPRIATION OF THE CAPITAL OUTLAY, (MEO) AND CURRENT APPROPRIATION (20% DF 2026) AND BE MADE AVAILABLE FOR APPROPRIATIONS.

    -over-   

Section 2. Sources of Funds. Supplemental Budget No. 2 for Fiscal Year 2026 of the Municipality of Javier, Leyte shall be sourced from the Savings (Unappropriated Balance, Reverted Continuing Appropriation of the Capital Outlay (MEO) and the Reverted Current Appropriation of the 20% DF 2026)

Section 3. Use of Funds. This Supplemental Budget No.2 CY 2026 is to fund the Supply and Delivery of Various Motor Parts & Supplies for the Repair & Maint. Of Vehicles, Supplies & Delivery of Catering Services for Various Activities of DILG Office, Procurement of IT Equipment, Procurement of Tools and Equipment, and additional purchase of Water Meters Pipe Fittings and Other Accessories for Javier Water System Level III.

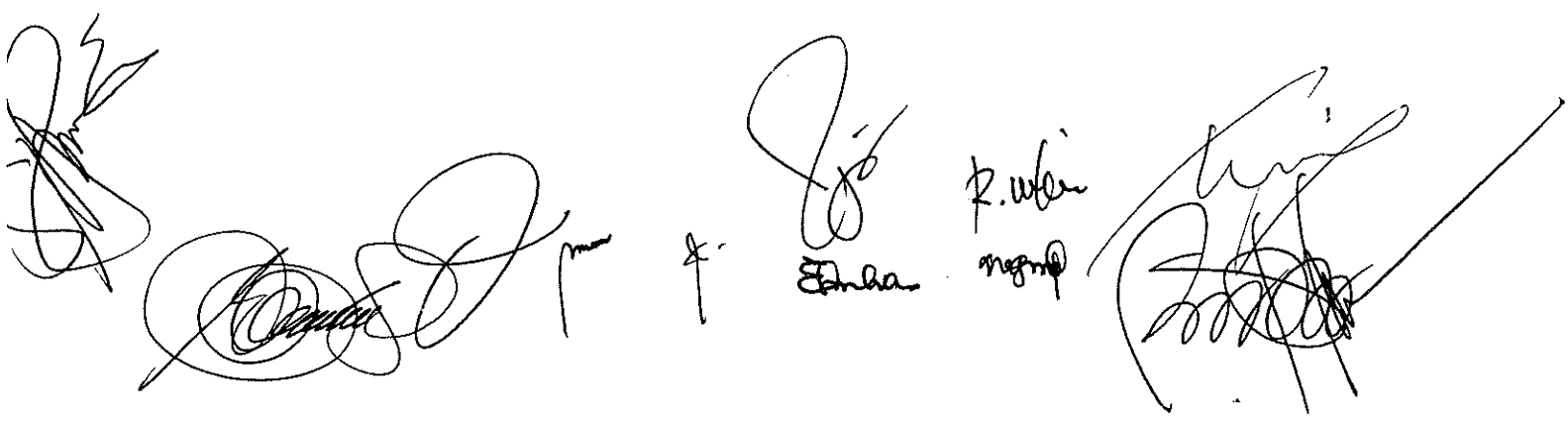
Section 4. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act 7160, the Local Government Code of 1991, the Mayor and the Presiding Officer of the Sanggunian are authorized to augment any item in the approved annual budget for their respective offices from savings in other 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 ;

-over-

The bottom of the page features several handwritten signatures and initials. From left to right, there is a large, stylized signature, a signature that appears to be 'P. W. ...', a signature that appears to be 'R. W. ...', and a large, complex signature on the far right. There are also some smaller initials and marks scattered around these main signatures.

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

APPROVED UNANIMOUSLY:

JULY 27, 2026

CERTIFIED CORRECT:

ERVON DANIEL B. LAJARA
SB Secretary

ATTESTED:

HON. GUILBERT M. LANOY
SB Member
Temporary 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. SCHUBERTA RINOS
SB Member

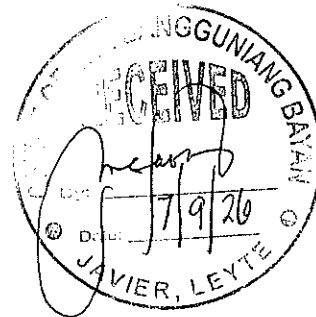
HON. ANTON G. ARGALLON
SK Fed. President

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 2026 of the Municipality of Javier, Leyte for your approval and appropriate action.

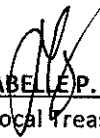
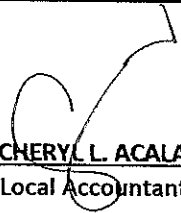
Thank you very much and more power.

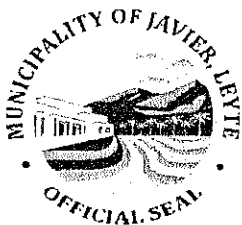
Very truly yours,


MICHAEL DRAGON T. JAVIER
Municipal Mayor

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:		
2.0 Actual Collection in excess of the Estimated Income		
3.0 Savings Unappropriated Balance		530,240.00
Reversion of Continuing Appropriation from Capital Outlay (MEO)		904,143.20
Reversion of Current Appropriation (20% DF 2026)		9,541,224.52
4.0 Re-alignment		
TOTAL		₱ 10,975,607.72
Certified Correct by:		
 ANABELLE P. DEPAZ Local Treasurer	 CHERYL L. ACALA Local Accountant	



CERTIFICATION

This is to certify that funds are actually available in the amount of **₱ 10,975,607.72 (Ten Million Nine Hundred Seventy-Five Thousand Six Hundred Seven Pesos & 72/100)** to pay the proposed expenditures under **Supplemental Budget No. 2 CY 2026** of the Municipality of Javier, Leyte.

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

1.) Savings

Unappropriated Balance	530,240.00
Reversion of Continuing Appropriation From Capital Outlay (MEO)	904,143.20
Reversion of Current Appropriation (20% DF 2026)	9,541,224.52

Total Sources	<u><u>10,975,607.72</u></u>
---------------	-----------------------------

Jointly issued this 30th day of June, 2026 at Javier, Leyte.


ANABELLE P. DE PAZ
Municipal Treasurer

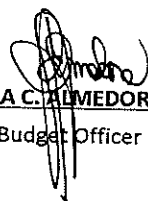

CHERYL L. ACALA
Municipal Accountant

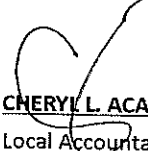
Municipality of Javier, Leyte
Statement of Funds Available for Reversion
20% Development Fund
(CY 2026)

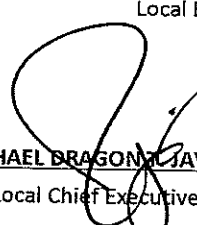
Office	Object of Expenditures	Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	Balance
reverted 20% Dev't Fund	Improvement of Multi - purpose Building (Auditorium/Evacuation Center) LGU - Javier, Leyte	2,541,224.52	-	2,541,224.52	2,541,224.52	-
	Site Development at Public Cemetery at Brgy. Sta. Cruz, Javier, Leyte	7,000,000.00		7,000,000.00	7,000,000.00	-
TOTAL		9,541,224.52	-	9,541,224.52	9,541,224.52	-

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


ANABELLE P. DE PAZ
Local Treasurer


ESTRELLA C. ALMEDORA
Local Budget Officer


CHERYL L. ACALA
Local Accountant


MICHAEL DRAGONIL JAVIER
Local Chief Executive

Local Budget Preparation Form No. 9					
STATEMENT OF SUPPLEMENTAL APPROPRIATION Province of Leyte SUPPLEMENTAL BUDGET NO. 2 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				₱ 10,975,607.72
MO	MOOE	1000-006-3-1-01-001-000			
	Supply & Delivery of var. motor parts & supplies for the Repair & Maint of Vehicles		Repair & Maint. - Trans. Equipment	5-02-13-060	309,240.00
MO/DILG	Supplies & Delivery of Catering Services for Var. Activities of DILG Office		Representation Expenses	5-02-99-030	221,000.00
MEO	CAPITAL OUTLAY	8000-044-3-1-10-001-000			
	Procurement of IT Equipment (Javier Water & Sewer System)		IT Equipment & Software	1-07-05-030	270,000.00
	Procurement of Tools & Equipment (Javier Water & Sewer System)		Other Property, Plant and Equipment	1-07-99-990	569,143.20
	Procurement of IT Equipment (BAC Office)		IT Equipment & Software	1-07-05-030	65,000.00
20% Local Dev't Fund	CAPITAL OUTLAY				
	Additional Purchase of Water Meters Pipe Fittings and other Accessories for Javier Water System Level III	8000-044-3-1-10-010-000	Other Infrastructure Assets	1-07-03-990	9,541,224.52
Total Appropriations					₱ 10,975,607.72
Unappropriated Balance					-

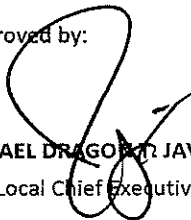
Prepared by:



ESTRELLA C. ALMEDORA

Local Budget Officer

Approved by:



MICHAEL DRAGOMIR JAVIER

Local Chief Executive

Municipality of Javier, Leyte
Statement of Funds Available for Reversion
General Fund - CAPITAL OUTLAY
Continuing Appropriations (C Y 2024)

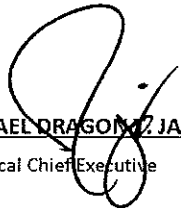
Office	Object of Expenditures	Appropriation	Amount of Obligation	Unobligated to Date	Amount to be Reverted	Balance
MEO	Buildings & Other Structure	1,000,000.00	-	1,000,000.00	904,143.20	95,856.80
TOTAL		1,000,000.00	-	1,000,000.00	904,143.20	95,856.80

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


ANABELLE P. DE PAZ
Local Treasurer


ESTRELLA C. ALMEDORA
Local Budget Officer


CHERYL L. ACALA
Local Accountant


MICHAEL DRAGON M. JAVIER
Local Chief Executive