



Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
-000-

Item No.: 11  
Date: 03 MAR 2023

RELEASED  
DATE 2-16-23  
#192  
PBO

## PROVINCIAL BUDGET OFFICE

February 15, 2023

Hon. LEONARDO M. JAVIER, JR.

Vice-Governor and Presiding Officer, and

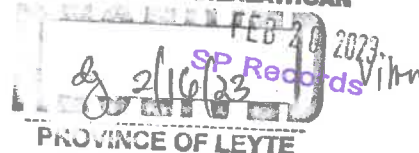
THE HONORABLE MEMBERS

Sangguniang Panlalawigan

Province of Leyte

Palo, Leyte

SANGGUNIANG PANLALAWIGAN



### 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. 05 FY 2022** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 7, Series of 2022** with a total appropriation in the amount of **P2,318,337.76** 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 grant of the following benefits shall be made pursuant to the corresponding guidelines relative thereto:
  - a. Service Recognition Incentive – Budget Circular No. 2022-4 dated December 20, 2022
  - b. Gratuity Pay – Budget Circular No. 2022-5 dated December 28, 2022
2. 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. 5. Further, that this will not cause an adverse effect on the financial condition of the LGU at the closing of the books of accounts;
3. That the proposed expenditures shall be incorporated in the Annual Investment Program or in the Supplemental Investment Program, otherwise, the payments shall not be allowed;
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.

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:

MARIA GINA P. HIPE  
Provincial Budget Officer

RUTH Y. SURPIA  
Provincial Treasurer

AGNES C. RAFON  
Project Development Officer IV  
Officer-In-Charge - PPDO


Republic of the Philippines  
PROVINCE OF LEYTE  
Tacloban City

OFFICE OF THE SANGGUNIANG PANLALAWIGAN



1<sup>ST</sup> INDORSEMENT  
05 January 2023

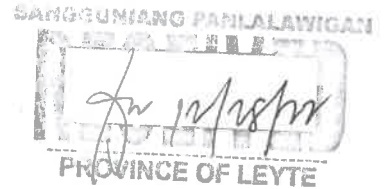
The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **APPROPRIATION ORDINANCE NO. 07 S. 2022 OF THE MUNICIPALITY OF TUNGA, LEYTE, ENTITLED: AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 05, series of 2022 FOR CALENDAR YEAR 2022 IN THE AMOUNT TWO MILLION THREE HUNDRED EIGHTEEN THOUSAND THREE HUNDRED THIRTY-SEVEN PESOS AND SEVENTY-SIX CENTAVOS (PHP2,318,337.76).**

  
FLORINDA JILL S. UYVICO  
Secretary to the Sanggunian

2/20/23



REPUBLIC OF THE PHILIPPINES  
Province of Leyte  
MUNICIPALITY OF TUNGA  
-oOo-



**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE SPECIAL SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON DECEMBER 21, 2022 AT THE SB SESSION HALL.**

**PRESENT:**

Hon. Egidio G. Baac	-	Municipal Vice-Mayor/Presiding Officer
Hon. Martiniano F. Requez	-	SB Member
Hon. Edmundo O. Labarda	-	SB Member
Hon. Joselito L. Arintoc	-	SB Member
Hon. Marietta A. Catalo	-	SB Member
Hon. Rex S. Ergina	-	SB Member
Hon. Jose Capoporo A. Uribe	-	SB Member
Hon. Severino B. Sari	-	SB Member
Hon. Leandro A. Aumento	-	SB Member/ABC President

**ABSENT:**

Hon. Lemuel G. Ponferrada	-	SB Member
Hon. Rhyss M. Buranday	-	SB Member/SK Federation President

**RESOLUTION NO. 2022-102**

**A RESOLUTION ENACTING THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 5 OF THE MUNICIPALITY OF TUNGA, LEYTE FOR CALENDAR YEAR 2022 IN THE AMOUNT OF TWO MILLION THREE HUNDRED EIGHTEEN THOUSAND THREE HUNDRED THIRTY-SEVEN PESOS AND SEVENTY-SIX CENTAVOS (PHP 2,318,337.76) PURSUANT TO SECTION 447(a)(2)(i) OF R.A. 7160.**

**WHEREAS**, Section 447(a)(2)(i) of R.A. 7160 empowers the Sangguniang Bayan to approved annual and supplemental budgets of the municipal government and appropriate funds for specific programs, projects, services and activities of the municipality, or for other purposes not contrary to law, in order to promote the general welfare of the municipality and its inhabitants;

**WHEREAS**, Administrative Order No. 1 dated December 16, 2022 authorizes the grant of a one-time Service Recognition Incentive (SRI) for FY 2022 at a uniform amount not exceeding Twenty Thousand Pesos (Php 20,000.00) for each qualified government employee;

**WHEREAS**, Department of Budget and Management (DBM) Budget Circular No. 2022-4 dated December 20, 2022 provides the "Guidelines on the Grant of Service Recognition Incentive to Government Employees for FY 2022;

**WHEREFORE**, on motion of Hon. Martiniano F. Requez, unanimously seconded by the Sangguniang Bayan members present, be it;

**RESOLVED**, as it is hereby resolved, to enact the following Appropriation Ordinance, to wit:

**APPROPRIATION ORDINANCE NO. 7**  
Series of 2022

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 5, SERIES OF 2022 OF THE MUNICIPALITY OF TUNGA, LEYTE IN THE AMOUNT OF TWO MILLION THREE HUNDRED EIGHTEEN THOUSAND THREE HUNDRED THIRTY-SEVEN PESOS AND SEVENTY-SIX CENTAVOS (PHP 2,318,337.76).**

Be it enacted by the Sangguniang Bayan, Tunga, Leyte that:

**Section 1.** The Supplemental Budget No. 5 of the Municipality of Tunga, Leyte for Calendar Year 2022 in the amount of Two Million Three Hundred Eighteen Thousand Three Hundred Thirty-Seven Pesos and Seventy-Six Centavos (Php 2,318,337.76) is hereby approved.

The Supplemental Budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. Certification of Availability of funds signed by the Acting Municipal Treasurer & Municipal Accountant
2. Statement of Funding Sources signed by the Acting Municipal Treasurer & Municipal Accountant
3. Statement of Supplemental Appropriation prepared by the Municipal Budget Officer & approved by the Municipal Mayor.

**Section 2. Sources of funds.** The source of fund for Supplemental Budget No. 5 in the amount of Two Million Three Hundred Eighteen Thousand Three Hundred Thirty-Seven Pesos and Seventy-Six Centavos (Php 2,318,337.76) was taken from the reversion of funds, to wit:

**FROM:**

MO	AIP REF CODE	AMOUNT
Scholarship Grants	1000-3-01-001-000-000	200,000.00
MCPC fund		90,000.00
Repair & Maintenance Transportation Expense		80,000.00
Clean, Green & Grow Program		80,000.00
Membership Dues		20,000.00
Printing & Publication Expenses		11,000.00
Bloodletting for Red Cross		17,000.00
Postage & Courier Services		8,500.00
Internet Subscription Expenses		30,000.00
Training Expense		10,000.00
Insurance Expense		5,000.00
<b>MSWDO</b>		
Emergency Assistance	3000-3-02-005-000	50,000.00
<b>ME</b>		
Travelling Expenses	8000-3-01-010-000	60,000.00
Office Supplies		55,000.00
Membership Dues		5,000.00
<b>MTO</b>		
Municipal Treasurer (MGDH 1)	1000-3-01-005-000	
Salaries & Wages	58,384.00X7=	408,688.00
PERA	2,000.00 X 12=	24,000.00

PEI			
Clothing Allowance			5,000.00
Mid-Year Bonus			6,000.00
Year-End Bonus			58,384.00
GSIS			58,384.00
Cash Gift			84,072.96
Pag-ibig Contribution			5,000.00
ECC Contribution			1,200.00
PhilHealth Contribution			1,200.00
Administrative Aide IV (Clerk II)			10,000.00
Salaries & Wages	9.250.00 X2 =		
PERA	2,000.00 X2=		18,500.00
Pag-ibig Contribution			4,000.00
ECC Contribution			200.00
PhilHealth Contribution			200.00
GSIS			500.00
<b>MCR</b>		1000-3-01-012-000	2,220.00
Administrative Aide VI (Clerk III, CRC)			
Salary & Wages	10,393.00 X2=		
PERA	2,000.00 x 2=		20,786.00
GSIS			4,000.00
Pag-ibig Contribution			2,494.32
ECC Contribution			200.00
PhilHealth Contribution			200.00
<b>SB # 1 MSWDO</b>		3000-3-02-005-000	500.00
Salaries & Wages	58,384.00 X 3 =		
Representation Allowance	5,250.00 X 3 =		175,152.00
Transportation Allowance	5,250.00 X 3 =		15,750.00
Retirement & Life Insurance Premiums	175,152.00 X 3 =		15,750.00
PhilHealth Contribution	550.00 X 3 =		21,018.24
Year-End Bonus	700,608.00 / 12 =		1,650.00
<b>SB # 1 MA</b>		8000-3-02-003-000	58,384.00
Salaries & Wages	58,384.00 X3 =		
Representation Allowance	5,250.00 X 3 =		175,152.00
Transportation Allowance	5,250.00 X 3 =		15,750.00
Retirement & Life Insurance Premiums	175,152.00 X3 =		15,750.00
PhilHealth Contribution	550.00 X3 =		21,018.24
Year-End Bonus	700,608.00 / 12 =		1,650.00
<b>MPDO</b>		1000-3-01-009-000	58,384.00
Travelling Expenses			
Membership Dues			30,000.00
<b>MC</b>		1000-3-01-012-000	4,000.00
Travelling Expenses			
Membership Dues			20,000.00
Postage & Courier Services			2,000.00
<b>MASSO</b>		1000-3-01-006-000	200.00
Office Supplies			
Printing & Publication Expenses			10,000.00
Repair & Maintenance Machineries & Equipment			200.00
Membership Dues			3,000.00
<b>MHU</b>		3000-301-011-000	3,000.00
Other Supplies & Materials Expenses			
Inter LH Zone			20,000.00
Repair & Maintenance Furniture & Fixtures			50,000.00
Travelling Expenses			30,000.00
Membership Dues			45,000.00
Postage & Courier Services			4,000.00
			200.00
Medical, Dental & Laboratory Supplies			
<b>MACCO</b>		1000-3-01-007-000	12,000.00
Travelling Expenses			
Membership Dues			15,000.00
<b>MSWDO</b>		3000-3-02-005-000	4,000.00
Self Employment Assistance			
Membersio Dues			35,000.00
Transportation & Delivery Expense			3,500.00
			1,000.00

Postage & Courier Services <b>MAO</b>	8000-302-003-000	200.00
Membership Dues		
Postage & Courier Services		4,000.00
Transportation & Delivery Expense <b>MTO</b>	1000-3-01-005-000	200.00
Postage & Courier Services		1,000.00
Membership Dues		200.00
Repair & Maintenance Machineries & Equipment		4,000.00
<b>TOTAL APPROPRIATIONS</b>		<u>4,000.00</u>
		<u><b>2,318,337.76</b></u>

**TO:**

<b>MO</b> Service Recognition Incentive	1000-3-01-001-000-000	120,000.00
<b>MVM</b> Service Recognition Incentive	1000-3-01-002-000	20,000.00
<b>SB</b> Service Recognition Incentive	1000-3-01-003-000	220,000.00
<b>MPDO</b> Service Recognition Incentive	1000-3-01-009-000	20,000.00
<b>MCR</b> Service Recognition Incentive	1000-3-01-012-000	20,000.00
<b>MBO</b> Service Recognition Incentive	1000-3-01-008-000	20,000.00
<b>MACCO</b> Service Recognition Incentive	1000-3-01-007-000	40,000.00
<b>MTO</b> Service Recognition Incentive	1000-3-01-005-000	100,000.00
<b>MASSO</b> Service Recognition Incentive	1000-3-01-006-000	20,000.00
<b>ME</b> Service Recognition Incentive	8000-3-01-010-000	20,000.00
<b>MHU</b> Service Recognition Incentive	3000-3-01-011-000	80,000.00
<b>MAO</b> Service Recognition Incentive	8000-3-02-003-000	60,000.00
<b>MSWDO</b> Service Recognition Incentive	3000-3-02-005-000	20,000.00
<b>EE</b> Service Recognition Incentive	8000-3-03-001-000	380,000.00
<b>TOTAL APPROPRIATIONS</b>		<u>1,140,000.00</u>
<b>MO</b> Gratuity Pay	1000-3-01-001-000-000	354,000.00
Travelling Expense		50,000.00
Socio-Cultural Activities	1000-3-01-001-000-000	450,000.00
Other Maintenance & Other Operating Expenses	1000-3-01-001-000-000	324,337.76
<b>TOTAL</b>		<u><b>2,318,337.76</b></u>


**Section 3. Use of Funds.** The amount of Php 2,318,337.76 is hereby appropriated for Supplemental Budget No. 5, CY 2022 of the Municipality of Tunga, Leyte.

**Section 5. Separability Clause.** If, for any reason, any section or provision of this ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.


**Section 6. Effectivity.** This ordinance shall take effect upon approval.

**ENACTED,** December 21, 2022.

**I HEREBY CERTIFY** to the correctness of the foregoing resolution embodying an Appropriation Ordinance.

  
**NAOMI C. ARCALLANA**  
Secretary to the Sanggunian

**ATTESTED:**

  
**EGIDIO G. BAAC**  
Municipal Vice-Mayor/Presiding Officer

  
**MARTINIANO F. REQUIEZ**  
SB Member

(absent)

**LEMUEL G. PONFERRADA**  
SB Member

  
**JOSE CAPOPORO A. URIBE**  
SB Member

(absent)

**RHYSS M. BURANDAY**  
SB Member/SK Fed. President

  
**EDMUNDO O. LABARDA**  
SB Member

  
**MARIETTA A. CATALO**  
SB Member

  
**SEVERINO B. SARI**  
SB Member

  
**JOSELITO L. ARINTOC**  
SB Member

  
**REX S. ERGINA**  
SB Member

  
**LEANDRO A. AUMENTO**  
SB Member/ABC President

**APPROVED:**

  
**ENGR. REINBERT C. COSTELO**  
Municipal Mayor  
Date: 12/27/2022





REPUBLIC OF THE PHILIPPINES  
Province of Leyte  
MUNICIPALITY OF TUNGA  
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE SPECIAL SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON DECEMBER 21, 2022 AT THE SB SESSION HALL.

**PRESENT:**

Hon. Egidio G. Baac	-	Municipal Vice-Mayor/Presiding Officer
Hon. Martiniano F. Requeiz	-	SB Member
Hon. Edmundo O. Labarda	-	SB Member
Hon. Joselito L. Arintoc	-	SB Member
Hon. Marietta A. Catalo	-	SB Member
Hon. Rex S. Ergina	-	SB Member
Hon. Jose Capoporo A. Uribe	-	SB Member
Hon. Severino B. Sari	-	SB Member
Hon. Leandro A. Aumento	-	SB Member/ABC President

**ABSENT:**

Hon. Lemuel G. Ponferrada	-	SB Member
Hon. Rhyss M. Buranday	-	SB Member/SK Federation President

**RESOLUTION NO. 2022-101**

A RESOLUTION AUTHORIZING THE MUNICIPAL MAYOR ENGR. REINBERT C. COSTELO TO REVERT THE SUM OF TWO MILLION THREE HUNDRED EIGHTEEN THOUSAND THREE HUNDRED THIRTY-SEVEN PESOS AND SEVENTY-SIX CENTAVOS (PHP 2,318,337.76) TO THE GENERAL FUND AND TO APPROPRIATE THE SAME TO COVER VARIOUS EXPENSES OF THE MUNICIPALITY OF TUNGA, LEYTE.

**WHEREAS**, the Municipal Mayor requested for the reversion of funds as follows:

**FROM:**

MO	AIP REF CODE	AMOUNT
Scholarship Grants	1000-3-01-001-000-000	200,000.00
MCPC fund		90,000.00
Repair & Maintenance Transportation Expense		80,000.00
Clean, Green & Grow Program		80,000.00
Membership Dues		20,000.00
Printing & Publication Expenses		11,000.00
Bloodletting for Red Cross		17,000.00
Postage & Courier Services		8,500.00
Internet Subscription Expenses		30,000.00
Training Expense		10,000.00
Insurance Expense		5,000.00
<b>MSWDO</b>	3000-3-02-005-000	
Emergency Assistance		50,000.00
<b>ME</b>	8000-3-01-010-000	



Travelling Expenses		60,000.00
Office Supplies		
Membership Dues		55,000.00
<b>MTO</b>	<b>1000-3-01-005-000</b>	5,000.00
Municipal Treasurer (MGDH 1)		
Salaries & Wages	58,384.00 X 7 =	
PERA	2,000.00 X 12 =	408,688.00
PEI		24,000.00
Clothing Allowance		5,000.00
Mid-Year Bonus		6,000.00
Year-End Bonus		58,384.00
GSIS		58,384.00
Cash Gift		84,072.96
Pag-ibig Contribution		5,000.00
ECC Contribution		1,200.00
PhilHealth Contribution		1,200.00
Administrative Aide IV (Clerk II)		10,000.00
Salaries & Wages	9,250.00 X 2 =	
PERA	2,000.00 X 2 =	18,500.00
Pag-ibig Contribution		4,000.00
ECC Contribution		200.00
PhilHealth Contribution		200.00
GSIS		500.00
<b>MCR</b>	<b>1000-3-01-012-000</b>	2,220.00
Administrative Aide VI (Clerk III, CRC)		
Salary & Wages	10,393.00 X 2 =	
PERA	2,000.00 x 2 =	20,786.00
GSIS		4,000.00
Pag-ibig Contribution		2,494.32
ECC Contribution		200.00
PhilHealth Contribution		200.00
GSIS		500.00
<b>SB # 1 MSWDO</b>	<b>3000-3-02-005-000</b>	
Salaries & Wages	58,384.00 X 3 =	175,152.00
Representation Allowance	5,250.00 X 3 =	15,750.00
Transportation Allowance	5,250.00 X 3 =	15,750.00
Retirement & Life Insurance Premiums	175,152.00 X 3 =	21,018.24
PhilHealth Contribution	550.00 X 3 =	1,650.00
Year-End Bonus	700,608.00 / 12 =	58,384.00
<b>SB # 1 MA</b>	<b>8000-3-02-003-000</b>	
Salaries & Wages	58,384.00 X 3 =	175,152.00
Representation Allowance	5,250.00 X 3 =	15,750.00
Transportation Allowance	5,250.00 X 3 =	15,750.00
Retirement & Life Insurance Premiums	175,152.00 X 3 =	21,018.24
PhilHealth Contribution	550.00 X 3 =	1,650.00
Year-End Bonus	700,608.00 / 12 =	58,384.00
<b>MPDO</b>	<b>1000-3-01-009-000</b>	
Travelling Expenses		30,000.00
Membership Dues		4,000.00
<b>MC</b>	<b>1000-3-01-012-000</b>	
Travelling Expenses		20,000.00
Membership Dues		2,000.00
Postage & Courier Services		200.00
<b>MASSO</b>	<b>1000-3-01-006-000</b>	
Office Supplies		10,000.00
Printing & Publication Expenses		200.00
Repair & Maintenance Machineries & Equipment		3,000.00
Membership Dues		3,000.00
<b>MHU</b>	<b>3000-301-011-000</b>	
Other Supplies & Materials Expenses		20,000.00
Inter LH Zone		50,000.00
Repair & Maintenance Furniture & Fixtures		30,000.00
Travelling Expenses		45,000.00
Membership Dues		4,000.00
Postage & Courier Services		200.00
Medical, Dental & Laboratory Supplies		12,000.00

<b>MACCO</b>		
Travelling Expenses	1000-3-01-007-000	
Membership Dues		15,000.00
<b>MSWDO</b>		4,000.00
Self Employment Assistance	3000-3-02-005-000	
Membershio Dues		35,000.00
Transportation & Delivery Expense		3,500.00
Postage & Courier Services		1,000.00
<b>MAO</b>		200.00
Membership Dues	8000-302-003-000	
Postage & Courier Services		4,000.00
Transportation & Delivery Expense		200.00
<b>MTO</b>		1,000.00
Postage & Courier Services	1000-3-01-005-000	
Membership Dues		200.00
Repair & Maintenance Machineries & Equipment		4,000.00
<b>TOTAL APPROPRIATIONS</b>		<u>4,000.00</u>
<b>TO:</b>		<u><u>2,318,337.76</u></u>

<b>MO</b>		
Service Recognition Incentive	1000-3-01-001-000-000	
		120,000.00
<b>MVM</b>		
Service Recognition Incentive	1000-3-01-002-000	
		20,000.00
<b>SB</b>		
Service Recognition Incentive	1000-3-01-003-000	
		220,000.00
<b>MPDO</b>		
Service Recognition Incentive	1000-3-01-009-000	
		20,000.00
<b>MCR</b>		
Service Recognition Incentive	1000-3-01-012-000	
		20,000.00
<b>MBO</b>		
Service Recognition Incentive	1000-3-01-008-000	
		20,000.00
<b>MACCO</b>		
Service Recognition Incentive	1000-3-01-007-000	
		40,000.00
<b>MTO</b>		
Service Recognition Incentive	1000-3-01-005-000	
		100,000.00
<b>MASSO</b>		
Service Recognition Incentive	1000-3-01-006-000	
		20,000.00
<b>ME</b>		
Service Recognition Incentive	8000-3-01-010-000	
		20,000.00
<b>MHU</b>		
Service Recognition Incentive	3000-3-01-011-000	
		80,000.00
<b>MAO</b>		
Service Recognition Incentive	8000-3-02-003-000	
		60,000.00
<b>MSWDO</b>		
Service Recognition Incentive	3000-3-02-005-000	
		20,000.00
<b>EE</b>		
Service Recognition Incentive	8000-3-03-001-000	
<b>TOTAL APPROPRIATIONS</b>		<u>380,000.00</u>
<b>MO</b>		
Gratuity Pay	1000-3-01-001-000-000	
		354,000.00
<b>Travelling Expense</b>		
Socio-Cultural Activities	1000-3-01-001-000-000	
		50,000.00
		450,000.00

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Other Maintenance & Other Operating Expenses 1000-3-01-001-000-000  
TOTAL

324,337.76  
2,318,337.76

**WHEREAS**, the reverted fund shall be utilized for the Service Recognition Incentive of the Municipal Officials and Employees, Gratuity Pay, Travelling Expenses, Socio Cultural Activities and Other Maintenance and Other Operating Expenses;


**WHEREFORE**, on motion of Hon. Martiniano F. Requeiz, unanimously seconded by the Sangguniang Bayan Members present, be it;

**RESOLVED**, as it is hereby resolved, to authorize the Municipal Mayor Engr. Reinbert C. Costelo to revert the sum of Two Million Three Hundred Eighteen Thousand Three Hundred Thirty-Seven Pesos and Seventy-Six Centavos (Php 2,318,337.76) to the General Fund and to appropriate the same to cover various expenses of the Municipality of Tunga, Leyte.

**RESOLVED FURTHER**, that this Resolution be furnished to the Honorable Mayor and to all offices concerned for information.

**APPROVED**, December 21, 2022.

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

  
**NAOMI C. ARCALLANA**  
Secretary to the Sanggunian

**ATTESTED:**

  
**EGIDIO G. BAAC**  
Municipal Vice-Mayor/Presiding Officer

  
**MARTINIANO F. REQUIEZ**  
SB Member


(absent)


  
**LEMUEL G. PONFERRADA**  
SB Member

  
**JOSE CAPOPORO A. URIBE**  
SB Member

(absent)

**RHYSS M. BURANDAY**  
SB Member/SK Fed. President

  
**EDMUNDO O. LABARDA**  
SB Member

  
**MARIETTA A. CATALO**  
SB Member

  
**SEVERINO B. SARI**  
SB Member

  
**JOSELITO L. ARINTOC**  
SB Member

  
**REX S. ERGINA**  
SB Member

  
**LEANDRO A. AUMENTO**  
SB Member/ABC President



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga

**OFFICE OF THE MUNICIPAL MAYOR**

THE HONORABLE MEMBERS  
Sangguniang Bayan  
LGU - Tunga, Leyte

December 13, 2022

**Thru: HON. EGIDIO G. BAAC**  
Municipal Vice-Mayor/Presiding Officer

Gentlemen/ Madam:

Respectfully forwarding to the Honorable Members of the Sangguniang Bayan following documents for Fiscal Year 2022,  
Supplemental Budget No. 05 for your appropriate action.

1. Reversion of Fund
2. Authorization of Supplemental Budget No. 05

Thank you very much for your most favorable action.

Very truly yours,

**ENGR. REINBERT C. COSTELO**  
Municipal Mayor



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Tunga

**OFFICE OF THE MUNICIPAL BUDGET OFFICER**

December 13, 2022

The Honorable Members  
Sangguniang Panlalawigan  
Provincial Capitol  
Tacloban City

Thru: Ms. Ma. Gina P. Hipe  
Provincial Budget Officer

**Gentlemen/Mesdames:**

Kindly acknowledge receipt of 15 copies of the Supplemental Budget No. 5  
for CY 2022 for your appropriate review and consideration.

Thank you very much for your most favorable action.

Very truly yours,

  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

**STATEMENT OF FUNDING SOURCES  
SUPPLEMENTAL BUDGET NO. 05  
FISCAL YEAR 2022**

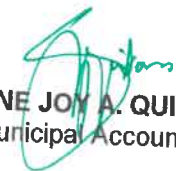
Tunga, Leyte  
Province/City/Municipality/Barangay

General Fund  
Fund/Special Account

<b>PARTICULARS</b> 1	<b>Account Classification (PGCA)</b> 2	<b>AMOUNT</b> 3
1.0 NEW REVENUE SOURCES:		
2.0 Actual Collections in Excess of the Estimated Income		
3.0 Savings Unappropriated Balance/Surplus		
4.0 Realignment		
5.0 Reversion		
		<b>2,318,337.76</b>

Certified Correct:

  
**FRANCIS ALLAN C. RAAGAS**  
Acting Municipal Treasurer

  
**ARIANE JOY A. QUINTANA**  
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION**  
**Province of Leyte**  
**SUPPLEMENTAL BUDGET NO. 05 CY 2022**


<b>Implementing Office</b>	<b>AIP REF. CODE</b>	<b>Particulars/ Purpose</b>	<b>Object of Expenditures</b>	<b>Account Code</b>	<b>Amount</b>
MO	1000-3-01-000-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	120,000.00
MVM	1000-3-01-002-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00
SB	1000-3-01-003-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	220,000.00
MPDO	1000-3-01-009-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00
MCR	1000-3-01-002-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00
MBO	1000-3-01-008-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00
MACCO	1000-3-01-007-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	40,000.00
MTO	1000-3-01-005-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	100,000.00
MASSO	1000-3-01-006-000				
		Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00




ME	8000-3-01-010-000	Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00
MHU	3000-3-01-011-000	Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	80,000.00
MAO	8000-3-02-003-000	Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	60,000.00
MSWDO	3000-3-01-005-000	Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	20,000.00
EE	8000-3-03-001-000	Payment for Service Recognition Incentive	Service Recognition Incentive	5-01-04-990	380,000.00
MO	1000-3-01-001-000-000	Payment for Travelling Expense	Travelling Expense		50,000.00
		Payment for Gratuity Pay	Gratuity Pay	5-02-12-990	354,000.00
		Payment for Socio Cultural Activities	Socio Cultural Activities	5-02-99-990	450,000.00
		Payment for Other Maintenance & Other Operating Expenses	Other Maintenance & Other Operating Expenses	5-02-99-990	324,337.76

**TOTAL APPROPRIATIONS**

**2,318,337.76**

Prepared by:  
  
**MARILYN A. CUBILLA**  
 Municipal Budget Officer

Approved by:  
  
**ENGR. REINBERT C. COSTELO**  
 Municipal Mayor



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga

**LOCAL FINANCE COMMITTEE**

His Honor  
The Municipal Mayor

Sir:

We have the honor to recommend the Reversion of fund in the amount of Two Million Three Hundred Eighteen Thousand Three Hundred Thirty Seven Pesos & 76/100 (Php 2,318,337.76) to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga.

FROM:

MO	AIP REF CODE	AMOUNT
Scholarship Grants		
MCPC fund	1000-3-01-001-000-000	200,000.00
Repair & Maintenance Transportation Expense		90,000.00
Clean, Green & Grow Program		80,000.00
Membership Dues		80,000.00
Printing & Publication Expenses		20,000.00
Bloodletting for Red Cross		11,000.00
Postage & Courier Services		17,000.00
Internet Subscription Expenses		8,500.00
Training Expense		30,000.00
Insurance Expense		10,000.00
<b>MSWDO</b>		
Emergency Assistance	3000-3-02-005-000	5,000.00
<b>ME</b>		
Travelling Expenses	8000-3-01-010-000	50,000.00
Office Supplies		60,000.00
Membership Dues		55,000.00
<b>MTO</b>		
Municipal Treasurer (MGDH 1)	1000-3-01-005-000	5,000.00
Salaries & Wages	58,384.00 X 7 =	
PERA	2,000.00 X 12 =	
PEI		408,688.00
Clothing Allowance		24,000.00
		5,000.00
		6,000.00

Mid-Year Bonus				58,384.00
Year-End Bonus				58,384.00
GSIS				84,072.96
Cash Gift				5,000.00
Pag-ibig Contribution				1,200.00
ECC Contribution				1,200.00
PhilHealth Contribution				10,000.00
Administrative Aide IV ( Clerk II)				
Salaries & Wages	9,250.00 X 2 =			18,500.00
PERA	2,000.00 X 2=			4,000.00
Pag-ibig Contribution				200.00
ECC Contribution				200.00
PhilHealth Contribution				500.00
GSIS				2,220.00
	<b>MCR</b>			
Administrative Aide VI ( Clerk III, CRC)		1000-3-01-012-000		
Salary & Wages	10,393.00 X 2=			20,786.00
PERA	2,000.00 x 2=			4,000.00
GSIS				2,494.32
Pag-ibig Contribution				200.00
ECC Contribution				200.00
PhilHealth Contribution				500.00
	<b>SB # 1 MSWDO</b>			
Salaries & Wages		3000-3-02-005-000		
Representation Allowance	58,384.00 X 3 =			175,152.00
Transportaion Allowance	5,250.00 X 3 =			15,750.00
Retirement & Life Insurance Premiums	5,250.00 X 3 =			15,750.00
PhilHealth Contribution	175,152.00 X 3 =			21,018.24
Year-End Bonus	550.00 X 3 =			1,650.00
	700,608.00 / 12 =			58,384.00
	<b>SB # 1 MA</b>			
Salaries & Wages		8000-3-02-003-000		
Representation Allowance	58,384.00 X 3 =			175,152.00
Transportation Allowance	5,250.00 X 3 =			15,750.00
Retirement & Life Insurance Premuims	5,250.00 X 3 =			15,750.00
PhilHealth Contribution	175,152.00 X 3 =			21,018.24
Year-End Bonus	550.00 X 3 =			1,650.00
	700,608.00 / 12 =			58,384.00
	<b>MPDO</b>			
Travelling Expenses		1000-3-01-009-000		
Membership Dues				30,000.00
				4,000.00


	<b>MCR</b>		
Travelling Expenses		1000-3-01-012-000	
Membership Dues			20,000.00
Postage & Courier Services			2,000.00
	<b>MASSO</b>		200.00
Office Supplies		1000-3-01-006-000	
Printing & Publication Expenses			10,000.00
Repair & Maintenance Machineries & Equipment			200.00
Membership Dues			3,000.00
	<b>MHU</b>		3,000.00
Other Supplies & Materials Expenses		3000-301-011-000	
Inter LH Zone			20,000.00
Repair & Maintenance Furniture & Fixtures			50,000.00
Travelling Expenses			30,000.00
Membership Dues			45,000.00
Postage & Courier Services			4,000.00
Medical, Dental & Laboratory Supplies			200.00
	<b>MACCO</b>		12,000.00
Travelling Expenses		1000-3-01-007-000	
Membership Dues			15,000.00
	<b>MSWDO</b>		4,000.00
Self Employment Assistance		3000-3-02-005-000	
Membership Dues			35,000.00
Transportation & Delivery Expense			3,500.00
Postage & Courier Services			1,000.00
	<b>MAO</b>		200.00
Membership Dues		8000-302-003-000	
Postage & Courier Services			4,000.00
Transportation & Delivery Expense			200.00
	<b>MTO</b>		1,000.00
Postage & Courier Services		1000-3-01-005-000	
Membership Dues			200.00
Repair & Maintenance Machineries & Equipment			4,000.00
			4,000.00
<b>TOTAL APPROPRIATIONS</b>			<b>2,318,337.76</b>


TO:


MO Service Recognition Incentive	1000-3-01-001-000-000	
MVM Service Recognition Incentive	1000-3-01-002-000	120,000.00
SB Service Recognition Incentive	1000-3-01-003-000	20,000.00
MPDO Service Recognition Incentive	1000-3-01-009-000	220,000.00
MCR Service Recognition Incentive	1000-3-01-012-000	20,000.00
MBO Service Recognition Incentive	1000-3-01-008-000	20,000.00
MACCO Service Recognition Incentive	1000-3-01-007-000	20,000.00
MTO Service Recognition Incentive	1000-3-01-005-000	40,000.00
MASSO Service Recognition Incentive	1000-3-01-006-000	100,000.00
ME Service Recognition Incentive	8000-3-01-010-000	20,000.00
MHU	3000-3-01-011-000	20,000.00

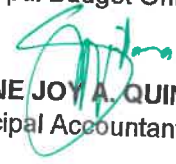
Service Recognition Incentive		80,000.00
<b>MAO</b>		
Service Recognition Incentive	8000-3-02-003-000	
<b>MSWDO</b>		
Service Recognition Incentive	3000-3-02-005-000	60,000.00
<b>EE</b>		
Service Recognition Incentive	8000-3-03-001-000	20,000.00
<b>TOTAL APPROPRIATIONS</b>		<u>380,000.00</u>
<b>MO</b>		<u><b>1,140,000.00</b></u>
Gratuity Pay		
Travelling Expense	1000-3-01-001-000-000	354,000.00
Socio-Cultural Activities		50,000.00
Other Maintenance & Other Operating Expenses	1000-3-01-001-000-000	450,000.00
<b>TOTAL</b>	1000-3-01-001-000-000	<u>324,337.76</u>
		<u><b>2,318,337.76</b></u>

**LOCAL FINANCE COMMITTEE**

  
**FRANCIS ALLAN C. RAAGAS**  
Acting Municipal Treasurer

  
**ENGR. MARLON B. ARINTOC**  
Mun. Planning & Development Officer

  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

  
**ARIANE JOY A. QUINTANA**  
Municipal Accountant






Republic of the Philippines  
Province of Leyte  
Municipality of Tunga

### CERTIFICATION

TO WHOM IT MAY CONCERN:

WE HEREBY CERTIFY that the amount available for appropriations in the sum of Two Million Three Hundred Eighteen Thousand Three Hundred Thirty Seven Pesos & 76/100. ( **Php 2,318,337.76**) are Reversion of fund and free for any obligations and actually available to cover the Supplemental Budget No.5 of the Municipality of Tunga.

Issued upon the request this 13th day of December , 2022 in Tunga, Leyte.

  
**ARIANE JOY A. QUINTANA**  
Municipal Accountant

  
**FRANCIS ALLAN C. RAAGAS**  
Acting Municipal Treasurer





Republic of the Philippines  
Province of Leyte  
Municipality of Tunga

### CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund used in Supplemental Budget No. 05 of the Municipality of Tunga was taken from the Reversion of fund in the amount of Two Million Three Hundred Eighteen Thousand Three Hundred Thirty Seven Pesos 76/100 , (Php 2,318,337.76) and to appropriate the same to cover various expenses.

Issued upon request this 13th day of December , 2022 in Tunga, Leyte.

  
**ARIANE JOY A. QUINTANA**  
Municipal Accountant

  
**FRANCIS ALLAN C. RAAGAS**  
Acting Municipal Treasurer

As of December 13,2022

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT TO BE REVERTED
MAYOR'S OFFICE	Scholarship Grants	200,000.00	200,000.00	200,000.00	200,000.00
	MCPC Fund	90,000.00	90,000.00	90,000.00	90,000.00
	Repair & Maintenance Transportation Expense	80,000.00	80,000.00	80,000.00	80,000.00
	Clean, Green & Grow Program	80,000.00	80,000.00	80,000.00	80,000.00
	Membership Dues	20,000.00	20,000.00	20,000.00	20,000.00
	Printing & Publication Expense	11,000.00	11,000.00	11,000.00	11,000.00
	Bloodletting for Red Cross	17,000.00	17,000.00	17,000.00	17,000.00
	Postage & Courier Services	8,500.00	8,500.00	8,500.00	8,500.00
	Internet Subscription Expensees	30,000.00	30,000.00	30,000.00	30,000.00
	Training Expense	10,000.00	10,000.00	10,000.00	10,000.00
Insurance Expense	5,000.00	5,000.00	5,000.00	5,000.00	
MUNICIPAL SOCIAL WELFARE & DEVELOPMENT OFFICE	Emergency Assistance	50,000.00	50,000.00	50,000.00	50,000.00
	Salaries & Wages 58,384.00 X 3 =	175,152.00	175,152.00	175,152.00	175,152.00
	Representation Allowance 5,250.00 X 3 =	15,750.00	15,750.00	15,750.00	15,750.00
	Transportation Allowance 5,250.00 X 3 =	15,750.00	15,750.00	15,750.00	15,750.00
	Retirement & Life Insurance Premiums 175,152.00X3=	21,018.24	21,018.24	21,018.24	21,018.24
	PhilHealth Contribution 550.00 X 3 =	1,650.00	1,650.00	1,650.00	1,650.00
	Year-End Bonus 700,608.00/ 12 =	58,384.00	58,384.00	58,384.00	58,384.00
	Self Employment Assistance	35,000.00	35,000.00	35,000.00	35,000.00
	Membership Dues	3,500.00	3,500.00	3,500.00	3,500.00
	Transportation & Delivery Expense	1,000.00	1,000.00	1,000.00	1,000.00
Postage & Courier Services	200.00	200.00	200.00	200.00	
MUNICIPAL AGRICULTURIST OFFICE	Salaries & Wages 58,384.00 X 3 =	175,152.00	175,152.00	175,152.00	175,152.00
	Representation Allowance 5,250.00 X 3 =	15,750.00	15,750.00	15,750.00	15,750.00
	Transportation Allowance 5,250.00 X 3 =	15,750.00	15,750.00	15,750.00	15,750.00
	Retirement & Life Insurance Premiums 175,152.00X3=	21,018.24	21,018.24	21,018.24	21,018.24
	PhilHealth Contribution 550.00 X 3 =	1,650.00	1,650.00	1,650.00	1,650.00

	Year-End Bonus	700,608.00/ 12 =	58,384.00	58,384.00	58,384.00	58,384.00
	Membership Dues		4,000.00	4,000.00	4,000.00	4,000.00
	Postage & Courier Services		200.00	200.00	200.00	200.00
	Transportation & Delivery Expense		1,000.00	1,000.00	1,000.00	1,000.00
MUNICIPAL HEALTH OFFICE	Other Supplies & Materials Expenses		20,000.00	20,000.00	20,000.00	20,000.00
	Inter LH Zone		50,000.00	50,000.00	50,000.00	50,000.00
	Repair & Maintenance Furniture & Fixtures		30,000.00	30,000.00	30,000.00	30,000.00
	Travelling Expenses		45,000.00	45,000.00	45,000.00	45,000.00
	Membership Dues		4,000.00	4,000.00	4,000.00	4,000.00
	Postage & Courier Services		200.00	200.00	200.00	200.00
	Medical, Dental & Laboratory Supplies		12,000.00	12,000.00	12,000.00	12,000.00
MUNICIPAL ENGINEER'S OFFICE	Travelling Expenses		60,000.00	60,000.00	60,000.00	60,000.00
	Office Supplies		55,000.00	55,000.00	55,000.00	55,000.00
	Membership Dues		5,000.00	5,000.00	5,000.00	5,000.00
MUNICIPAL TREASURER'S OFFICE	Municipal Treasurer					
	Salaries & Wages	58,384.00X 7=	408,688.00	408,688.00	408,688.00	408,688.00
	PERA	2,000.00 X 12=	24,000.00	24,000.00	24,000.00	24,000.00
	PEI		5,000.00	5,000.00	5,000.00	5,000.00
	Clothing Allowance		6,000.00	6,000.00	6,000.00	6,000.00
	Mid-Year Bonus		58,384.00	58,384.00	58,384.00	58,384.00
	Year-End Bonus		58,384.00	58,384.00	58,384.00	58,384.00
	GSIS		84,072.96	84,072.96	84,072.96	84,072.96
	Cash Gift		5,000.00	5,000.00	5,000.00	5,000.00
	Pag-ibig Contribution		1,200.00	1,200.00	1,200.00	1,200.00
	ECC Contribution		1,200.00	1,200.00	1,200.00	1,200.00
	PhilHealth Contribution		10,000.00	10,000.00	10,000.00	10,000.00
	Administrative Aide IV ( Clerk II)					
	Salaries & Wages	9,250.00 X 2=	18,500.00	18,500.00	18,500.00	18,500.00
	PERA	2,000.00 X 2=	4,000.00	4,000.00	4,000.00	4,000.00
	Pag-ibig Contribution		200.00	200.00	200.00	200.00
	ECC Contribution		200.00	200.00	200.00	200.00

	PhilHealth Contribution	500.00	500.00	500.00	500.00
	GSIS	2,220.00	2,220.00	2,220.00	2,220.00
	Postage & Courier Services	200.00	200.00	200.00	200.00
	Repair & Maintenance Machineries & Equipment	4,000.00	4,000.00	4,000.00	4,000.00
MUNICIPAL ASSESSOR'S OFFICE	Office Supplies	10,000.00	10,000.00	10,000.00	10,000.00
	Printing & Publication Expenses	200.00	200.00	200.00	200.00
	Repair & Maintenance Machineries & Equipment	3,000.00	3,000.00	3,000.00	3,000.00
	Membership Dues	3,000.00	3,000.00	3,000.00	3,000.00
MUNICIPAL ACCOUNTANT'S OFFICE	Travelling Expense	15,000.00	15,000.00	15,000.00	15,000.00
	Membership Dues	4,000.00	4,000.00	4,000.00	4,000.00
MUNICIPAL & PLANNING DEVELOPMENT OFFICE	Travelling Expense	30,000.00	30,000.00	30,000.00	30,000.00
	Membership Dues	4,000.00	4,000.00	4,000.00	4,000.00
MUNICIPAL CIVIL REGISTRAR'S OFFICE	Administrative Aide VI (Clerk III, CRC)				
	Salaries & Wages 10,393.00 X 2=	20,786.00	20,786.00	20,786.00	20,786.00
	PERA 2,000.00 X 2=	4,000.00	4,000.00	4,000.00	4,000.00
	GSIS	2,494.32	2,494.32	2,494.32	2,494.32
	Pag-ibig Contribution	200.00	200.00	200.00	200.00
	ECC Contribution	200.00	200.00	200.00	200.00
	PhilHealth Contribution	500.00	500.00	500.00	500.00
	Travelling Expenses	20,000.00	20,000.00	20,000.00	20,000.00
	Membership Dues	2,000.00	2,000.00	2,000.00	2,000.00
	Postage & Courier Services	200.00	200.00	200.00	200.00
	<b>TOTAL</b>	<b>2,318,337.76</b>	<b>2,318,337.76</b>	<b>2,318,337.76</b>	<b>2,318,337.76</b>

reversion is true and correct.

WE HEREBY CERTIFY jointly that the above statement of funds available for

Francis Allan C. Raagas  
Acting Municipal Treasurer

Ariane Joy A. Quintana  
Municipal Accountant

Marilyn A. Cubilla  
Municipal Budget Officer

Engr. Reinbert C. Costelo  
Municipal Mayor