



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

Item No.: 23

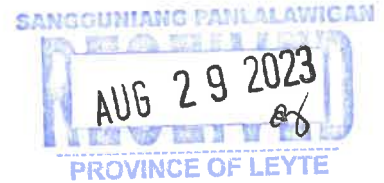
Date: SEP 05 2023

RELEASED  
 DATE: 8-30-23  
 NO. #176  
 BY: [Signature]  
 PBO

**PROVINCIAL BUDGET OFFICE**

August 29, 2023

**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. 02 FY 2023** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 02, Series of 2023** with a total appropriation in the amount of **P260,000.00** 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 procurement of Land and Office Equipment shall be made in accordance with the provisions of RA 8974 and RA 9184 and its Implementing Rules and Regulations;
2. That the grant of Terminal Leave Benefits shall be subject to the provisions of Budget Circular No. 2016-2 dated March 29, 2016;
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:**

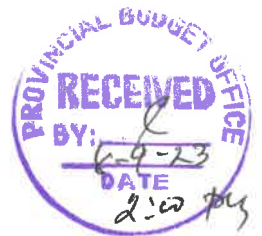
*[Signature]*  
**MARIA GINA P. HIPE**  
 Provincial Budget Officer

*[Signature]*  
**RUTH Y. SURPIA**  
 Provincial Treasurer

*[Signature]*  
**AGNES C. RAFON**  
 Project Development Officer IV  
 Officer-In-Charge - PPDO

SP copy


Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

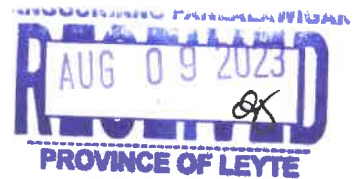
**1<sup>ST</sup> INDORSEMENT**  
09 August 2023

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **APPROPRIATION ORDINANCE NO. 02 S. 2023** of the **MUNICIPALITY OF TUNGA, LEYTE**, entitled: an ordinance authorizing **SUPPLEMENTAL BUDGET NO. 2** of the Municipality of Tunga, Leyte for Calendar Year **2023** in the amount of **TWO HUNDRED SIXTY THOUSAND PESOS (PHP260,000.00)**.

  
**FLORINDA JILL S. DYVICO**  
Secretary to the Sanggunian



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



**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON JULY 31, 2023 AT THE SB SESSION HALL.**

**PRESENT:**

- |                           |   |  |
|---------------------------|---|--|
| Hon. Egidio G. Baac       | - | Municipal Vice-Mayor/Presiding Officer |
| Hon. Martiniano F. Requez | - | SB Member                              |
| Hon. Joselito L. Arintoc  | - | SB Member                              |
| Hon. Lemuel G. Ponferrada | - | SB Member                              |
| Hon. Marietta A. Catalo   | - | SB Member                              |
| Hon. Rex S. Ergina        | - | SB Member                              |
| Hon. Severino B. Sari     | - | SB Member                              |
| Hon. Leandro A. Aumento   | - | SB Member/ABC President                |
| Hon. Rhyss M. Buranday    | - | SB Member/SK Federation President      |

**ABSENT:**

- |                             |   |           |
|-----------------------------|---|-----------|
| Hon. Edmundo O. Labarda     | - | SB Member |
| Hon. Jose Capoporo A. Uribe | - | SB Member |

**RESOLUTION NO. 2023-108**

**A RESOLUTION ENACTING THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 2 OF THE MUNICIPALITY OF TUNGA, LEYTE FOR CALENDAR YEAR 2023 IN THE AMOUNT OF TWO HUNDRED SIXTY THOUSAND PESOS (PHP 260,000.00) 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;

**WHEREFORE**, on motion of Hon. Lemuel G. Ponferrada, 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. 2**  
 Series of 2023

*(Handwritten signatures and initials are present at the bottom of the page, including a large signature on the left and several smaller ones on the right.)*

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2 OF THE MUNICIPALITY OF TUNGA, LEYTE FOR CALENDAR YEAR 2023 IN THE AMOUNT OF TWO HUNDRED SIXTY THOUSAND PESOS (PHP 260,000.00).**

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

**Section 1.** The Supplemental Budget No. 2 of the Municipality of Tunga, Leyte for Calendar Year 2023 is Two Hundred Sixty Thousand Pesos (Php 260,000.00).

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 Municipal Treasurer-ICO & Municipal Accountant
2. Statement of Funding Sources signed by the Municipal Treasurer-ICO & 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. 2 in the amount of Two Hundred Sixty Thousand Pesos (Php 260,000.00) was taken from the reversion of funds, to wit:

FROM:

<b>MO</b>		
Motor Vehicles	-	P 100,000.00
<b>MV</b>		
Membership Dues & Contribution to Organization	-	12,000.00
<b>SB</b>		
Membership Dues & Contribution to Organization	-	55,000.00
Printing & Publication Expenses	-	33,000.00
<b>ME</b>		
Furniture & Fixtures	-	60,000.00
		<b><u>Php 260,000.00</u></b>

TO:

<b>MO</b>		
Additional Fund for Procurement of Lot for Categorized Sanitary Landfill	-	100,000.00
<b>MV</b>		
Terminal Leave Benefits	-	100,000.00
<b>ME</b>		
Airconditioning Unit	-	60,000.00
		<b><u>Php 260,000.00</u></b>


**Section 3. Use of Funds.** The amount of Php 260,000.00 is hereby appropriated for Supplemental Budget No. 2, C.Y. 2023 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**, July 31, 2023.

**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)  
**EDMUNDO O. LABARDA**  
SB Member

  
**JOSELITO L. ARINTOC**  
SB Member

  
**LEMUEL G. PONFERRADA**  
SB Member

  
**MARIETTA A. CATALO**  
SB Member

  
**REX S. ERGINA**  
SB Member

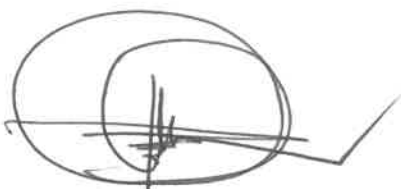
(absent)  
**JOSE CAPOPORO A. URIBE**  
SB Member

  
**SEVERINO B. SARI**  
SB Member

  
**LEANDRO AYAUMENTO**  
SB Member/ABC President

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

**APPROVED:**

  
**ENGR. REINBERT C. COSTELO**  
Municipal Mayor  
Date: 8/7/2023



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON JULY 31, 2023 AT THE SB SESSION HALL.

PRESENT:

- |                           |   |  |
|---------------------------|---|--|
| Hon. Egidio G. Baac       | - | Municipal Vice-Mayor/Presiding Officer |
| Hon. Martiniano F. Requez | - | SB Member                              |
| Hon. Joselito L. Arintoc  | - | SB Member                              |
| Hon. Lemuel G. Ponferrada | - | SB Member                              |
| Hon. Marietta A. Catalo   | - | SB Member                              |
| Hon. Rex S. Ergina        | - | SB Member                              |
| Hon. Severino B. Sari     | - | SB Member                              |
| Hon. Leandro A. Aumento   | - | SB Member/ABC President                |
| Hon. Rhyss M. Buranday    | - | SB Member/SK Federation President      |

ABSENT:

- |                             |   |           |
|-----------------------------|---|-----------|
| Hon. Edmundo O. Labarda     | - | SB Member |
| Hon. Jose Capoporo A. Uribe | - | SB Member |

RESOLUTION NO. 2023-107

A RESOLUTION TO REVERT THE TOTAL AMOUNT OF TWO HUNDRED SIXTY THOUSAND PESOS (PHP 260,000.00) FROM CAPITAL OUTLAY AND MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO PERSONAL SERVICES AND CAPITAL OUTLAY.

WHEREFORE, on motion of Hon. Lemuel G. Ponferrada, unanimously seconded, be it;

RESOLVED, as it is hereby resolved, to revert the total amount of Two Hundred Sixty Thousand Pesos (Php 260,000.00) from Capital Outlay and Maintenance and Other Operating Expenses (MOOE) to Personal Services and Capital Outlay, to wit:

FROM:

<b>MO</b>		
Motor Vehicles	-	P 100,000.00
<b>MV</b>		
Membership Dues & Contribution to Organization	-	12,000.00
<b>SB</b>		
Membership Dues & Contribution to Organization	-	55,000.00

Printing & Publication Expenses	-	33,000.00
<b>ME</b>		
Furniture & Fixtures	-	<u>60,000.00</u>
		<b>Php 260,000.00</b>


TO:

<b>MO</b>		
Additional Fund for Procurement of Lot for Categorized Sanitary Landfill		
<b>MV</b>	-	100,000.00
Terminal Leave Benefits	-	100,000.00
<b>ME</b>		
Airconditioning Unit	-	<u>60,000.00</u>
		<b>Php 260,000.00</b>

**RESOLVED FURTHER**, to forward this resolution to all concerned for their information and guidance.

**APPROVED**, July 31, 2023.

**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)  
**EDMUNDO O. LABARDA**  
 SB Member

  
**JOSE LITO L. ARINTOC**  
 SB Member

  
**LEMUEL G. PONFERRADA**  
 SB Member

  
**MARIETTA A. CATALO**  
 SB Member

  
**REX S. ERGINA**  
 SB Member

(absent)  
**JOSE CAPOPORO A. URIBE**  
 SB Member

  
**SEVERINO B. SARI**  
 SB Member

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

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



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga

**OFFICE OF THE MUNICIPAL MAYOR**

THE HONORABLE MEMBERS  
Sangguniang Bayan  
LGU - Tunga, Leyte

July 24, 2023

**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 2023,  
Supplemental Budget No. 02 for ~~your appropriate~~ action.

1. ~~Reversion~~ Reversion of Fund
2. ~~Auth~~ Authorization of Supplemental Budget No. 02

**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**

July 24, 2023

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. 2  
for CY 2023 for your appropriate review and consideration.

Thank you very much for your most favorable action.

Very truly yours,

  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

LBP Form No. 08

STATEMENT OF FUNDING SOURCES  
SUPPLEMENTAL BUDGET NO. 02  
FISCAL YEAR 2023

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		
		2260,000.00

Certified Correct:

  
**EVELYN A. PLAZA**  
Acting Municipal Treasurer

  
**ARIANE JOY C. FELIPE**  
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION**  
**Province of Leyte**  
**SUPPLEMENTAL BUDGET NO. 02 CY 2023**

Implementing Office	Particulars/ Purpose	AIP REF. CODE	Object of Expenditures	Account Code	Amount
MO	Purchase of Additional Fund for Procurement of Lot for Categorized Sanitary Landfill	1000-3-01-001-000-000	Additional Fund for the Procurement of Lot for Categorized Sanitary Landfill	1-07-01-010	100,000.00
MV	Payment for Terminal Leave Benefits	1000-3-01-000-000	Terminal Leave Benefits	5-01-04-030	100,000.00
ME	Purchase of Airconditioning Unit	8000-3-01-010-000	Airconditioning Unit	1-07-05-020	60,000.00
<b>TOTAL APPROPRIATIONS</b>					<b><u>260,000.00</u></b>

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 Hundred Sixty Thousand Pesos (Php 260,000.00) to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga.

FROM:

<b>MO</b>	<b>AIP REF CODE</b>	<b>AMOUNT</b>
Motor Vehicles		
<b>MV</b>	<b>1000-3-01-001-000-000</b>	<b>100,000.00</b>
Membership Dues & Contribution to Organization		
<b>SB</b>	<b>1000-3-01-002-000</b>	<b>12,000.00</b>
Membership Dues & Contribution to Organization		
Printing & Publication Expenses		
<b>ME</b>	<b>1000-3-01-003-000</b>	<b>55,000.00</b>
Furniture & Fixtures		
	<b>8000-3-01-010-000</b>	<b>33,000.00</b>
		<b>60,000.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>260,000.00</b>

TO:

<b>MO</b>		
Additional Fund for Procurement of Lot for Categorized Sanitary Landfill		
<b>MV</b>	<b>1000-3-01-001-000-000</b>	100,000.00
Terminal Leave Benefits		
<b>ME</b>	<b>1000-3-01-002-000</b>	100,000.00
Airconditioning Unit		
	<b>8000-3-01-010-000</b>	60,000.00
<b>TOTAL APPROPRIATIONS</b>		<b>260,000.00</b>

Very truly yours,

**LOCAL FINANCE COMMITTEE**

  
**EVELYN A. PLAZA**  
Acting Municipal Treasurer

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

  
**MARILYN ESCUBILLA**  
Municipal Budget Officer

  
**ARIANE JOY C. FELIPE**  
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 Hundred Sixty Thousand Pesos ( **Php 260,000.00** ) are Reversion of fund and free for any obligations and actually available to cover the Supplemental Budget **No. 2 of the M**unicipality of Tunga.

Issued upon the request this 24<sup>th</sup> day of July , 2023 in Tunga, Leyte.

  
**ARIANE JOY O. FELIPE**  
Municipal Accountant

  
**EVELYN A. PLAZA**  
Acting Municipal Treasurer




Republic of the Philippines:  
Province of Leyte  
Municipality of Tunga

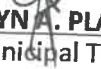
### CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund in Supplemental Budget No. 2 of the Municipality of Tunga was taken from the Reversion of fund in the amount of Two Hundred Sixty Thousand Pesos (Php 260,000.00) and to appropriate the same to cover various expenses.

Issued upon request this 24th day of July, 2023 in Tunga, Leyte.

  
**ARIANE JOY Q. FELIPE**  
Municipal Accountant

  
**EVELYN A. PLAZA**  
Acting Municipal Treasurer

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of July 24, 2023


OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
OFFICE OF THE MUNICIPAL MAYOR	Motor Vehicles	100,000.00		100,000.00	100,000.00
OFFICE OF THE MUNICIPAL VICE-MAYOR	Membership Dues & Contribution to Organization	12,000.00		12,000.00	12,000.00
OFFICE OF THE SANGGUNIANG BAYAN	Membership Dues & Contribution to Organization	55,000.00		55,000.00	55,000.00
	Printing & Publication	33,000.00		33,000.00	33,000.00
OFFICE OF THE MUNICIPAL ENGINEER	Furniture & Fixtures	60,000.00		60,000.00	60,000.00
<b>TOTAL</b>		<b>260,000.00</b>		<b>260,000.00</b>	<b>260,000.00</b>

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

  
**EVELYN A. PLAZA**  
Acting Municipal Treasurer

  
**ARIANE JOY Q. FELIPE**  
Municipal Accountant

  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

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