



Item No.: 03
 Date: 20 2025 AUG

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED

Date: AUG 13 2025
 By: Jenny V.

RELEASED
 DATE: 8-13-25
 NO. Hot 2
 BY: g.
 PBO

August 12, 2025

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 2025** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 02, Series of 2025** with a total appropriation in the amount of **P2,598,156.40** 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 is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 02;
2. That the appropriation for Other Personnel Benefits shall specify what type of benefits being given and shall have legal basis in establishing the same, if none, said appropriation shall be disallowed.
3. That the following PPAs in the Annual and Supplemental- Investment Program are insufficient to cover or support the appropriations in the Annual Budget, to wit:

AIP Ref Code	Department/Office/ PAPs	Expense Class	FY 2025 AIP, SIP 1, SIP 2	FY 2025 Annual Budget, SB1, SB2	AIP Balance
1000-3-01-001-000-000	<i>MO – General Supervision and Management of the Office of Mun. Mayor and the LGU</i>	MOOE	10,933,041.70	12,369,640.94	(1,436,599.24)
1000-3-01-007-000-000	<i>MAccO – Supervision and general administration of Mun. Acctng. Office.</i>	PS	1,831,818.88	1,832,379.45	(560.57)

Section 305(i) of RA No. 7160 explicitly provides that the local budgets shall operationalize approved local development plans. Consequently, the IRR of RA No. 7160 is very instructive on how to ensure that the local budgets are linked to harmonize local plans and policies. Article 410 thereof is clear on the following: 1) That the AIP should be prepared and approved before the start of the local budget preparation phase; and 2) That the local budgets shall fund PPAs included in the AIP.

Thus, the difference or deficiency stated above shall be included in the next Supplemental Investment Program. Otherwise, the appropriations shall be disallowed for disbursements.

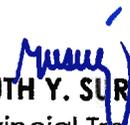
4. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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:


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
-o0o-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
27 June 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 02 S. 2025** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 2 of the Municipality of Tunga, Leyte, for CY 2025 in the amount of Two Million Five Hundred Ninety-Eight Thousand One Hundred Fifty-Six Pesos and Forty Centavos (P2,598,156.40).**

FLORINDA JILL S. DYVICO
Secretary to the Sanggunian



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

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

JUN 27 2025

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON JUNE 16, 2025 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. Lemuel G. Ponferrada | - 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. Florentina A. Obsequio | - Ex-Officio Member/Liga President |
| Hon. Leo Van C. Delgado | - Ex-Officio Member/SK Federation President |

ABSENT:

None

APPROPRIATION ORDINANCE NO. 02
Series of 2025

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 2 OF THE MUNICIPALITY OF TUNGA, LEYTE, FOR CALENDAR YEAR 2025 IN THE AMOUNT OF TWO MILLION FIVE HUNDRED NINETY-EIGHT THOUSAND ONE HUNDRED FIFTY-SIX PESOS AND FORTY CENTAVOS (PHP 2,598,156.40).

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 2025 in the amount of Two Million Five Hundred Ninety-Eight Thousand One Hundred Fifty-Six Pesos and Forty Centavos (Php 2,598,156.40) 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.
4. Statement of Funds Available for Reversion signed by the Local Finance Committee.

SECTION 2. SOURCES OF FUNDS. The source of funds for Supplemental Budget No. 2 in the amount of Two Million Five Hundred Ninety-Eight Thousand One Hundred Fifty-Six Pesos and Forty Centavos (Php 2,598,156.40) shall be from the Reversion of Funds.

[Handwritten signatures and initials of various officials, including the Mayor and members of the Sangguniang Bayan, are present at the bottom of the page.]

SECTION 3. USE OF FUNDS. The amount of Php 2,598,156.40 is hereby appropriated for Supplemental Budget No. 2, C.Y. 2025 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, June 16, 2025.

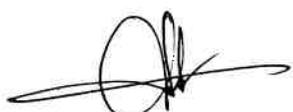
I HEREBY CERTIFY to the correctness of the foregoing appropriation ordinance.


NAOMI C. ARCALLANA
Secretary to the Sanggunian

ATTESTED:


EGIDIO G. BAAC
Municipal Vice Mayor/Presiding Officer


MARTINIANO F. REQUIEZ
SB Member


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


JOSE CAPOPORO A. URIBE
SB Member


SEVERINO B. SARI
SB Member


FLORENTINA A. OBSEQUIO
Ex-Officio/Liga President


LEO VAN C. DELGADO
Ex-Officio/SK Fed. President

APPROVED:


ENGR. REINBERT C. COSTELO
Municipal Mayor

Date: 6/25/25



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 JUNE 16, 2025 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. Lemuel G. Ponferrada | - | 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. Florentina A. Obsequio | - | Ex-Officio Member/Liga President |
| Hon. Leo Van C. Delgado | - | Ex-Officio Member/SK Federation President |

ABSENT:

None

RESOLUTION NO. 2025-50

A RESOLUTION TO REVERT THE TOTAL AMOUNT OF TWO MILLION FIVE HUNDRED NINETY-EIGHT THOUSAND ONE HUNDRED FIFTY-SIX PESOS AND FORTY CENTAVOS (PHP 2,598,156.40).

WHEREFORE, on motion of Hon. Martiniano F. Requeiz, unanimously seconded, be it;

RESOLVED, as it is hereby resolved, to revert the total amount of Two Million Five Hundred Ninety-Eight Thousand One Hundred Fifty-Six Pesos and Forty Centavos (Php 2,598,156.40), to wit:

FROM:

MTO (Municipal Treasurer)

Salaries and Wages	329,460.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth Contribution	1,500.00	
Life & Retirement Insurance Contribution	39,535.20	
Mid-Year Bonus	65,892.00	
ECC Contribution	500.00	
Clothing Allowance	6,000.00	453,387.20

Jose
Uribe

Requeiz

Labarda

Arintoc

Ponferrada

Catalo
Ergina
Uribe
Sari

MCR (Municipal Registrar)

Salaries and Wages	329,460.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth Contribution	1,500.00	
Life & Retirement Insurance Contribution	39,535.20	
Mid- Year Bonus	65,892.00	
ECC Contribution	500.00	
Clothing Allowance	<u>6,000.00</u>	453,387.20

MAO (Municipal Agriculturist)

Salaries and Wages	329,460.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth contribution	1,500.00	
Life & Retirement Insurance Contribution	39,535.20	
Mid- Year Bonus	65,892.00	
ECC Contribution	500.00	
Clothing Allowance	<u>6,000.00</u>	453,387.20

MO (Environment Management Specialist)

Salaries and Wages	134,445.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth Contribution	1,000.00	
Life & Retirement Insurance Contribution	16,133.40	
ECC Contribution	500.00	
Clothing Allowance	6,000.00	
Mid - Year Bonus	26,889.00	
Pag-ibig Contribution	76,800.00	
PhilHealth Contribution	30,915.42	
Step Increment for Employees	<u>15,890.62</u>	319,073.44

SB - Administraive Aide III (Clerk 1)

Salaries and Wages	53,430.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth Contribution	1,000.00	
Life & Retirement Insurance Contribution	6,411.60	
ECC Contribution	500.00	
Clothing Allowance	6,000.00	
Mid - Year Bonus	<u>10,686.00</u>	88,527.60

MHO (Municipal Health Officer 1)

Salaries and Wages	376,528.00	
PERA	8,000.00	
Pag-ibig Contribution	400.00	
PhilHealth Contribution	800.00	
Life & Retirement Insurance Contribution	45,183.36	
Representation Allowance	23,800.00	
Transportation Allowance	23,800.00	

Jora
[Handwritten initials]

[Handwritten initials]

[Handwritten initials]

[Large handwritten signature]

[Handwritten initials]

[Handwritten initials]

[Handwritten signature]

Clothing Allowance	6,000.00	
ECC Contribution	400.00	
Subsistence & Quarters Allowance	6,600.00	
Mid- Year Bonus	<u>94,132.00</u>	585,643.36

MSDWO (Social Welfare Officer 1)

Salaries and Wages	99,790.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth Contribution	500.00	
Life & Retirement Insurance Contribution	11,974.80	
ECC Contribution	500.00	
Subsistence & Quarters Allowance	7,500.00	
Clothing Allowance	6,000.00	
Mid - Year Bonus	<u>19,958.00</u>	156,722.80

EE - Administrative Aide III (Utility Worker II)

Salaries and Wages	53,430.00	
PERA	10,000.00	
Pag-ibig Contribution	500.00	
PhilHealth Contribution	500.00	
Life & Retirement Insurance Contribution	6,411.60	
Mid- Year Bonus	10,686.00	
Clothing Allowance	6,000.00	
ECC Contribution	<u>500.00</u>	<u>88,027.60</u>

TOTAL

P 2,598,156.40

TO:

MO

Telephone Expenses	86,315.04	
Other Personnel Benefits	130,000.00	
General Services	1,200,000.00	
Fuel, Oil and Lubricants Expenses	400,000.00	
Electricity Expenses	400,000.00	
Counterpart for DOST (Community Empowerment thru Science and Technology (CEST) Program	<u>115,000.00</u>	2,331,315.04

MVM

Pag-ibig Contribution	1,200.00	
PhilHealth Contribution	<u>4,417.80</u>	5,617.80

SB

Pag-ibig Contribution	9,600.00	
PhilHealth Contribution	48,531.13	
Step Increment for Employees	65,604.00	
Travelling Expenses	<u>82,527.60</u>	206,262.73

Josa
[Signature]

[Signature]

[Signature]
Page 3 of 5
[Signature]

[Signature]

[Signature]
[Signature]

MPDO		
Salaries and Wages	300.00	
Year End Bonus	300.00	
Pag-ibig Contribution	1,200.00	
PhilHealth Contribution	<u>4,361.87</u>	6,161.87
MBO		
Salaries and Wages	14,532.00	
Pag-ibig Contribution	2,400.00	
PhilHealth Contribution	3,339.42	
Year End Bonus	<u>1,200.00</u>	21,471.42
MACCO		
Salaries and Wages	100.00	
Pag-ibig Contribution	3,600.00	
PhilHealth Contribution	<u>7,228.92</u>	10,928.92
MAO		
PhilHealth Contribution	6,383.86	
Pag-ibig Contribution	<u>3,600.00</u>	9,983.86
ME		
Salaries and Wages	300.00	
PhilHealth Contribution	2,414.76	
Pag-ibig Contribution	1,200.00	
Year End Bonus	300.00	4,214.76
MHO		
Pag-ibig Contribution		<u>2,200.00</u>
TOTAL		<u>P 2,598,156.40</u>

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

APPROVED, June 16, 2025.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

Naomi C. Arcallana
NAOMI C. ARCALLANA
 Secretary to the Sanggunian

ATTESTED:

Egidio G. Baac
EGIDIO G. BAAC
 Municipal Vice Mayor/Presiding Officer



MARTINIANO F. REQUIEZ
SB Member



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



JOSE CAPOPORO A. URIBE
SB Member



SEVERINO B. SARI
SB Member



FLORENTINA A. OBSEQUIO
Ex-Officio/Liga President



LEO VAN C. DELGADO
Ex-Officio/SK Fed. President



Republic of the Philippines
Province of Leyte
Municipality of Tunga



THE HONORABLE MEMBERS
Sangguniang Bayan
LGU - Tunga, Leyte

June 5, 2025

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

Gentlemen/ Madam:

Respectfully forwarding to the Honorable Members of the Sangguniang Bayan following documents for Fiscal Year 2025, Supplemental Budget No. 02 for your appropriate action.

1. Reversion of Fund
2. 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



June 5, 2025

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 2025 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

Tunga, Leyte

Province/City/Municipality/Barangay

General Fund

Fund/Special Account

PARTICULARS (1)	Account Classification (PGCA) (2)	AMOUNT (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		2,598,156.40
Total Unappropriated Income		<u><u>2,598,156.40</u></u>

Certified Correct:


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer


ARIANE JOY Q. FELIPE
Municipal Accountant

Implementing Office	AIP REF. CODE	Particulars/Purpose	Object of Expenditures	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
MO	1000-3-01-001-000-000	Payment for Fuel , Oil and Lubricants Expenses	Fuel, Oil and Lubricants Expenses	5-02-03-090	400,000.00
		Payment for Electricity Expenses	Electricity Expense	5-02-04-020	400,000.00
		Payment for General Services	Other General Services	5-02-12-990	1,200,000.00
		Payment for Telephone Expense	Telephone Expenses	5-02-05-020	86,315.04
		Payment for Other Personnel Benefits	Other Personnel Benefits	5-01-04-990	130,000.00
		Payment for Counterpart of DOST (Community Empowerment thru Science and Technology (CEST) Program)	Other Maintenance and Other Operating Expenses	5-02-99-990	115,000.00
MV	1000-3-01-002-000	Payment for Philhealth Contribution	PhilHealth Contribution	5-01-03-030	4,417.80
		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	1,200.00
SB	1000-3-01-003-000	Payment for Philhealth Contribution	PhilHealth Contribution	5-01-03-030	48,531.13

		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	9,600.00
		Payment for Step Increment of Employees	Salaries and Wages	5-01-01-010	65,604.00
		Payment for Travelling Expenses	Travelling Expenses	5-02-02-010	82,527.60
MPDO	1000-3-01-009-000	Payment for Philhealth Contribution	PhilHealth Contribution	5-01-03-030	4,361.87
		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	1,200.00
		Payment for Salaries and Wages	Salaries and Wages	5-01-01-010	300.00
		Payment for Year End Bonus	Year End Bonus	5-01-02-140	300.00
MBO	1000-3-01-008-000	Payemnt for PhilHealth Contribution	PhilHealth Contribution	5-01-03-030	3,339.42
		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	2,400.00
		Payment for Salaries and Wages	Salaries and Wages	5-01-01-010	14,532.00
		Payment for Year End Bonus	Year End Bonus	5-01-02-140	1,200.00
MACCO	1000-3-01-007-000	Payment for Philhealth Contribution	PhilHealth Contribution	5-01-03-030	7,228.92
		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	3,600.00

		Payment for Salaries and Wages	Salaries and Wages	5-01-10-010	100.00
ME	8000-3-01-010-000	Payment for Philhealth Contribution	PhilHealth Contribution	5-01-03-030	2,414.76
		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	1,200.00
		Payment for Salaries and Wages	Salaries and Wages	5-01-01-010	300.00
		Payment for Year End Bonus	Year End Bonus	5-01-02-140	300.00
MAO	8000-3-02-003-000	Payment for Philhealth Contribution	PhilHealth Contribution	5-01-03-030	6,383.86
		Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	3,600.00
MHU	3000-3-01-011-000	Payment for Pag - ibig Contribution	Pag-ibig Contribution	5-01-03-020	2,200.00
TOTAL APPROPRIATIONS					<u>2,598,156.40</u>

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



His Honor
The Municipal Mayor

Sir:

We have the honor to recommend the Reversion of fund in the amount of Two Million Five Hundred Ninety Eight Thousand One Hundred Fifty Six Pesos & 40 /100 (**Php 2,598,156.40**) to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga, Leyte.

<i>FROM:</i>		AIP REF CODE	AMOUNT
MTO	Salaries and Wages	Jan. to May 2025 65,892.00 X 5 =	329,460.00
MGDH 1	PERA	2,000.00 X 5 =	10,000.00
(Municipal Treasurer)	PhilHealth Contribution	300.00 X 5 =	1,500.00
	Life & Retirement Insurance Contribution	329,460.00 X .12 =	39,535.20
	Mid - Year Bonus		65,892.00
	ECC Contribution	100.00 X 5 =	500.00
	Clothing Allowance		7,000.00
			453,887.20

MCR MGDH 1 (Municipal Registrar)	Salaries and Wages	Jan. to May 2025	329,460.00	
		65,892.00 X 5 =		
	PERA	2000,00 X 5 =	10,000.00	
	Pag - ibig Contribution	100.00 X 5 =	500.00	
	PhilHealth Contribution	300.00 X 5 =	1,500.00	
	Life & Retirement Insurance Contribution	329,460.00 X .12 =	39,535.20	
	Mid - Year Bonus		65,892.00	
	ECC Contribution	100.00 X 5 =	500.00	
	Clothing Allowance		7,000.00	
				454,387.20
MAO MGDH 1 (Municipal Agriculturist)	Salaries and Wages	Jan. to May 2025	329,460.00	
		65,892.00 X 5 =		
	PERA	2,000.00 X 5 =	10,000.00	
	Life & Retirement Insurance Contribution	329,460.00 X .12 =	39,535.20	
	Mid - Year Bonus		65,119.00	
	ECC Contribution	100.00 X 5 =	500.00	
		Clothing Allowance		7,000.00
				451,614.20
MO (Environment Management Specialist)	Salaries and Wages	Jan. to May 2025	134,445.00	
		26,889.00 X 5 =		
	PERA	2,000.00 x 5 =	10,000.00	

PhilHealth Contribution	200.00 X 5 =	1,000.00
Life & Retirement Insurance Contribution	134,445.00 X .12 =	16,133.40
ECC Contribution	100.00 X 5 =	500.00
Clothing Allowance		7,000.00
Mid - Year Bonus		26,853.00
Pag - ibig Contribution	SB # 1	76,800.00
PhilHealth Contribution	SB # 1	30,915.42
Step Increment for Employees	SB # 1	15,890.62

319,537.44

SB Administraive Aide 111 (Clerk 1)	Salaries and Wages	Jan. to May 2025 10,686.00 X 5 =	53,430.00
	PERA	2,000.00 X 5 =	10,000.00
	Life & Retirement Insurance Contribution	53,430.00 X .12 =	6,411.60
	ECC Contribution	100.00 X 5 =	500.00
	Clothing Allowance		6,997.17
	Mid - Year Bonus		10,497.83

87,836.60

MHO MDGH 1 (Municipal Health Officer 1)	Salaries and Wages	Feb. to May 2025 94,132.00 X 4=	376,528.00
	PERA	2,000.00 X 4 =	8,000.00
	PhilHealth Contribution	200.00 X 4 =	800.00

	Life & Retirement Insurance Contribution	376,528.00 X .12 =	45,183.36	
	Representation Allowance	5,950.00 X 4 =	23,800.00	
	Transportation Allowance	5,950.00 X 4 =	23,800.00	
	Clothing Allowance		6,400.00	
	ECC Contribution	100.00 X 4 =	400.00	
	Subsistence & Quarters Allowance	1,650.00 X 4 =	6,600.00	
	Mid - Year Bonus		94,132.00	
				585,643.36
MSDWO				
Social Welfare Officer 1	Salaries and Wages	Jan. to May 2025 19,958.00 X 5 =	99,790.00	
	PERA	2,000 .00 X 5 =	10,000.00	
	PhilHealth Contribution	100.00 X 5 =	500.00	
	Life & Retirement Insurance Contribution	99,790.00 X .12 =	11,974.80	
	ECC Contribution	100.00 X 5 =	500.00	
	Subsistence & Quarters Allowance	1,500.00 X 5 =	7,500.00	
	Clothing Allowance		7,000.00	
	Mid - Year Bonus		19,958.00	
				157,222.80
EE				
Administrative Aide 111 (Utility Worker 11)	Salaries and Wages (<i>Regular</i>)	Jan. to May 2025 10,686.00 X 5 =	53,430.00	
	PERA	2,000.00 X 5 =	10,000.00	

PhilHealth Contribution	100.00 X 5 =	500.00	
Life & Retirement Insurance Contribution	53,430.00 X .12 =	6,411.60	
Mid - Year Bonus		10,686.00	
Clothing Allowance		6,500.00	
ECC Contribution	100.00 X 5 =	500.00	
			88,027.60
TOTAL APPROPRIATION			<u>2,598,156.40</u>

TO:

MO		1000-3-01-001-000-000	
	Telephone Expenses		86,315.04
	Other Personnel Benefits		130,000.00
	Other General Services		1,200,000.00
	Fuel, Oil and Lubricants Expenses		400,000.00
	Electricity Expenses		400,000.00
	Counterpart for DOST (Community Empowerment thru Science and Technology (CEST) Program)		115,000.00
VM		1000-3-01-002-000	
	Pag - ibig Contribution		1,200.00
	PhilHealth Contribution		4,417.80
SB		1000-3-01-003-000	
	Pag - ibig Contribution		9,600.00
	PhilHealth Contribution		48,531.13

	Step Increment for Employees		65,604.00
	Travelling Expenses		82,527.60
MPDO		1000-3-01-009-000	
	Salaries and Wages		300.00
	Year End Bonus		300.00
	Pag - ibig Contribution		1,200.00
	PhilHealth Contribution		4,361.87
MBO		1000-3-01-008-000	
	Salaries and Wages		14,532.00
	Pag - ibig Contribution		2,400.00
	PhilHealth Contribution		3,339.42
	Year End Bonus		1,200.00
MACCO		1000-3-01-007-000	
	Salaries and Wages		100.00
	Pag - ibig Contribution		3,600.00
	PhilHealth Contribution		7,228.92
MAO		1000-3-02-003-000	
	PhilHealth Contribution		6,383.86
	Pag - ibig Contribution		3,600.00
ME		8000-3-01-010-000	
	Salaries and Wages		300.00
	PhilHealth Contribution		2,414.76
	Pag - ibig Contribution		1,200.00
	Year End Bonus		300.00

MHO

3000-3-01-011-000

Pag - ibig Contribution

2,200.00

TOTAL AVAILABLE FOR APPROPRIATION

2,598,156.40

Very truly yours,

LOCAL FINANCE COMMITTEE


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer


MARILYN A. CUBILLA
Municipal Budget Officer


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


ARIANE JOY Q. FELIPE
Municipal Accountant



Republic of the Philippines
Province of Leyte
Municipality of Tunga



TO WHOM IT MAY CONCERN:

WE HEREBY CERTIFY that the amount available for appropriations in the sum of Two Million Five Hundred Ninety Eight Thousand One Hundred Fifty Six Pesos & 40/100 (**Php 2,598,156.40**) are Reversion of fund and free for any obligations and actually available to cover the Supplemental Budget No. 02 of the Municipality of Tunga.

Issued upon the request this 5th day of June 2025 in Tunga, Leyte.


ARIANE JOY Q. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer



Republic of the Philippines
Province of Leyte
Municipality of Tunga



TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund used in Supplemental Budget No. 02 of the Municipality of Tunga was taken from the Reversion of fund in the amount of Two Million Five Hundred Ninety Eight Thousand One Hundred Fifty Six Pesos & 40 /100 (**Php 2,598,156.40**) and to appropriate the same to cover various expenses.

Issued upon request this 5th day of June 2025 in Tunga, Leyte.


ARIANE JOY Q. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of June 5, 2025

OFFICE	OBJECT OF EXPENDITURES		AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
MO		Jan. to May 2025				
(Environmental Management Specialist)	Salaries and Wages	26,889.00 x 5 =	134,445.00		134,445.00	134,445.00
	PERA	2,000.00 x 5 =	10,000.00		10,000.00	10,000.00
	PhilHealth Contribution	200.00 x 5 =	1,000.00		1,000.00	1,000.00
	Mid - Year Bonus		26,853.00		26,853.00	26,853.00
	Life & Retirement Insurance Contribution	134,445.00 x .12 =	16,133.40		16,133.40	16,133.40
	ECC Contribution	100.00 x 5 =	500.00		500.00	500.00
	Clothing Allowance		7,000.00		7,000.00	7,000.00
	Pag - ibig Contribution	SB # 1	76,800.00		76,800.00	76,800.00
	PhilHealth Contribution	SB # 1	30,915.42		30,915.42	30,915.42
	Step Increment for Employees	SB # 1	15,890.62		15,890.62	15,890.62
MSWDO		Jan. to May 2025				
(Social Welfare Office 1)	Salaries and Wages	19,958.00 x 5 =	99,790.00		99,790.00	99,790.00
	PERA	2,000.00 x 5 =	10,000.00		10,000.00	10,000.00
	PhilHealth Contribution	100.00 x 5 =	500.00		500.00	500.00
	Life & Retirement Insurance Contribution	99,790.00 x .12 =	11,974.80		11,974.80	11,974.80
	Subsistence & Quarters Allowance	1,500.00 x 5 =	7,500.00		7,500.00	7,500.00
	Clothing Allowance		7,000.00		7,000.00	7,000.00
	ECC Contribution	100.00 x 5 =	500.00		500.00	500.00
	Mid - Year Bonus		19,958.00		19,958.00	19,958.00

MCR		Jan. to May 2025			
MGDH 1 (Municipal Registrar)	Salaries and Wages	65,892.00 x 5 =	329,460.00	329,460.00	329,460.00
	PERA	2,000.00 x 5 =	10,000.00	10,000.00	10,000.00
	Pag - ibig Contribution	100.00 x 5 =	500.00	500.00	500.00
	PhilHealth Contribution	300.00 x 5 =	1,500.00	1,500.00	1,500.00
	Life & Retirement Insurance Contribution	329,460.00 x .12 =	39,535.20	39,535.20	39,535.20
	Clothing Allowance		7,000.00	7,000.00	7,000.00
	Mid - Year Bonus		65,892.00	65,892.00	65,892.00
	ECC Contribution	100.00 x 5 =	500.00	500.00	500.00
MTO		Jan. to May 2025			
MGDH 1 (Municipal Treasurer)	Salaries & Wages	65,892.00 x 5 =	329,460.00	329,460.00	329,460.00
	PERA	2,000.00 x 5 =	10,000.00	10,000.00	10,000.00
	PhilHealth Contribution	300.00 x 5 =	1,500.00	1,500.00	1,500.00
	Life & Retirement Insurance Contribution	329,460.00 x .12 =	39,535.20	39,535.20	39,535.20
	Clothing Allowance		7,000.00	7,000.00	7,000.00
	Mid - Year Bonus		65,892.00	65,892.00	65,892.00
	ECC Contribution	100.00 x 5 =	500.00	500.00	500.00
	MAO		Jan. to May 2025		
MGDH1 (Municipal Agriculturist)	Salaries & Wages	65,892.00 x 5 =	329,460.00	329,460.00	329,460.00
	PERA	2,000.00 x 5 =	10,000.00	10,000.00	10,000.00
	Life & Retirement Insurance Contribution	329,460.00 x .12 =	39,535.20	39,535.20	39,535.20
	Clothing Allowance		7,000.00	7,000.00	7,000.00
	Mid - Year Bonus		65,119.00	65,119.00	65,119.00
	ECC Contribution	100.00 x 5 =	500.00	500.00	500.00

MHO MGDH 1 (Municipal Health Officer 1)		Feb. to May 2025				
	Salaries and Wages	94,132.00 x 4 =	376,528.00	376,528.00	376,528.00	376,528.00
	PERA	2,000.00 x 4 =	8,000.00	8,000.00	8,000.00	8,000.00
	PhilHealth Contribution	200.00 x 4 =	800.00	800.00	800.00	800.00
	Life & Retirement Insurance Contribution	376,528.00 x .12 =	45,183.36	45,183.36	45,183.36	45,183.36
	Representation Allowance	5,950.00 x 4 =	23,800.00	23,800.00	23,800.00	23,800.00
	Transportation Allowance	5,950.00 x 4 =	23,800.00	23,800.00	23,800.00	23,800.00
	Clothing Allowance		6,400.00	6,400.00	6,400.00	6,400.00
	Mid - Year Bonus		94,132.00	94,132.00	94,132.00	94,132.00
	Subsistence & Quarters Allowance	1,650.00 x 4 =	6,600.00	6,600.00	6,600.00	6,600.00
ECC Contribution	100.00 x 4 =	400.00	400.00	400.00	400.00	
SB Administrative Aide 111 (Clerk 1)		Jan. to May 2025				
	Salaries and Wages	10,686.00 x 5 =	53,430.00	53,430.00	53,430.00	53,430.00
	PERA	2,000.00 x 5 =	10,000.00	10,000.00	10,000.00	10,000.00
	Life & Retirement Insurance Contribution	53,430.00 x .12 =	6,411.60	6,411.60	6,411.60	6,411.60
	Clothing Allowance		6,997.17	6,997.17	6,997.17	6,997.17
	ECC Contribution	100.00 x 5 =	500.00	500.00	500.00	500.00
Mid - Year Bonus		10,497.83	10,497.83	10,497.83	10,497.83	
EE Administrative Aide 111 (Utility Worker 11)		Jan. to May 2025				
	Salaries and Wages	10,686.00 x 5 =	53,430.00	53,430.00	53,430.00	53,430.00
	PERA	2,000.00 x 5 =	10,000.00	10,000.00	10,000.00	10,000.00
	PhilHealth Contribution	100.00 x 5 =	500.00	500.00	500.00	500.00
Life & Retirement Insurance Contribution	53,430.00 x 5 =	6,411.60	6,411.60	6,411.60	6,411.60	

Clothing Allowance		6,500.00		6,500.00	6,500.00
ECC Contribution	100.00 x 5 =	500.00		500.00	500.00
Mid - Year Bonus		10,686.00		10,686.00	10,686.00
TOTAL		2,598,156.40	0.00	2,598,156.40	2,598,156.40

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


JOHN EMMANUEL C. SALATAN
 Acting Municipal Treasurer


MARILYN A. CUBILLA
 Municipal Budget Officer


ARIANE JOY Q. FELIPE
 Municipal Accountant


ENGR. REINBERT C. COSTELO
 Municipal Mayor