



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

Item No.:

02

Date:

16 2025 DEC

## PROVINCIAL BUDGET OFFICE

December 3, 2025

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

RELEASED  
DATE: 12-9-25  
NO. 099  
BY: *[Signature]*  
PBO

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**

Date: DEC 09 2025  
By: *[Signature]*

### 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 Annual Budget FY 2026** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 05, Series of 2025** with a total appropriation in the amount of **PhP102,442,933.00**, 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 appropriation for salaries to officials and employees implementing the First Tranche Compensation Adjustment for Local Government Personnel is in accordance with the provisions of LBC 165 dated July 18, 2025 and the authorized rates thereof under Annex "A-7 & "Annex A-1;
2. That all positions in the Plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. 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;
4. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
  - a. PERA – Budget Circular No. 2009-3
  - b. RATA – LBC No. 157
  - c. Clothing Allowance – Budget Circular No. 2024-1
  - d. Subsistence Allowance – RA 7305 and AO No. 170
  - e. Honoraria – Secs. 288 & 289 of GAAM Vol 1 and LBC No. 62
  - f. Year-end Bonus and Cash Gift – Budget Circular No. 2016-4
  - g. Mid-Year Bonus - Budget Circular No. 2017-2
  - h. Hazard Pay- establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and payment shall likewise strictly adhere to the said requirements. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Social Workers.
  - i. Terminal Leave Benefits – CSC guidelines and Budget Circular No. 2016-2
  - j. Productivity Enhancement Incentive – Budget Circular No. 2017-4

5. That the following appropriations in the Annual Budget are not programmed under the Annual Investment Program, to wit:

<b>PPAs</b>	<b>Expense Class</b>	<b>Amount</b>
<b>20% DF</b> – Road Reblocking along Corner Rizal Street Extension & National Highway	Capital Outlay	250,000.00
<b>1% LCPC</b> – Moving Up Ceremony; Supplemental Feeding Implementation; Upgrading of pupils learning capacity under DEPED	MOOE	150,000.00
<b>1% PWD/SC</b> – Medical & Dental mission requested (Health Awareness); Proposed repair of Senior Citizens Day Center	MOOE	170,000.00
<b>Peace and Order and Public Safety</b> – Repair and Maintenance of PBNP Building; Training Workshop on Conflict Resolution and Mediation	MOOE	45,000.00
<b>POPCOM</b> – Traveling Expense; Adolescent Responsible Sexuality Education; BSPO Training and Allowance	MOOE	60,000.00
<b>Socio-Cultural</b> – Araw ng Kagitingan: Offering of Flowers	MOOE	5,000.00
<b>Support to Component BADAC</b>	MOOE	8,000.00

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.

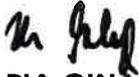
6. That the provision for various Programs/Projects/Activities under the Special Purpose Appropriations shall have a detailed listing of accounts as to object of expenditures in accordance with the chart of accounts of the Commission on Audit as prescribed under COA Circular No. 2015-009 dated December 1, 2015;
7. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
8. The utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program (AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016;
9. 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.

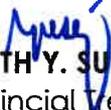
appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with CSC rules, DBM issuances and accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

**LOCAL FINANCE COMMITTEE:**

  
**MARIA GINA P. HIPE**  
Provincial Budget Officer

  
**RUTH Y. SURPIA**  
Provincial Treasurer

  
**AGNES C. RAFON**  
Provincial Planning & Development  
Coordinator - Designate

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

**1<sup>ST</sup> INDORSEMENT**  
06 November 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 05 S. 2025** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Annual Budget of the Local Government Unit of Tunga, Leyte for Fiscal Year 2026 in the total amount of One Hundred Two Million Four Hundred Forty-Two Thousand Nine Hundred Thirty-Three Pesos (P102,442,933.00), together with the Annual Investment Program for CY 2026 in the amount of P934,182,406.51.**

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

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By Object of Expenditure  
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Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Tunga



**OFFICE OF THE MUNICIPAL BUDGET OFFICER**

**September 26, 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 General Fund Budget and Annual Investment Program/Economic Development Fund for CY 2026 for your appropriate review and consideration.**

**Thank you very much for your most favorable action.**

**Very truly yours,**

  
**MARILYN A. CUBILLA**  
Local Budget Officer



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

Sangguniang Panlalawigan  
Province of Leyte  
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Date: NOV 06 2025  
By: \_\_\_\_\_

**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE 15<sup>TH</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON OCTOBER 23, 2025 AT THE SB SESSION HALL.**

**PRESENT:**

- |                                |  |
|--------------------------------|--|
| Hon. Lemuel G. Ponferrada      | - Municipal Vice-Mayor/Presiding Officer |
| Hon. Martiniano F. Requez      | - SB Member                              |
| Hon. Herman A. Ayuste          | - SB Member                              |
| Hon. Marietta A. Catalo        | - SB Member                              |
| Hon. Cielito O. Esquibel       | - SB Member                              |
| Hon. Jose Capoporo A. Uribe    | - SB Member                              |
| Hon. Joselito L. Arintoc       | - SB Member                              |
| Hon. Juanito G. Fallorina, Jr. | - SB Member                              |
| Hon. Florentina A. Obsequio    | - Ex-Officio Member/Liga President       |
| Hon. Leo Van C. Delgado        | - Ex-Officio Member/SK Fed. President    |

**ABSENT:**

- |                    |                                  |
|--------------------|----------------------------------|
| Hon. Rex S. Ergina | - SB Member – on official travel |
|--------------------|----------------------------------|

**APPROPRIATION ORDINANCE NO. 05**  
Series of 2025

**AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE LOCAL GOVERNMENT UNIT OF TUNGA, LEYTE FOR FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF ONE HUNDRED TWO MILLION FOUR HUNDRED FORTY-TWO THOUSAND NINE HUNDRED THIRTY-THREE PESOS (PHP 102,442,933.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE THAT WILL SUSTAIN THE DELIVERY OF ESSENTIAL PUBLIC SERVICES, PROMOTE SOCIO-ECONOMIC DEVELOPMENT AND ENSURE THE EFFICIENT AND TRANSPARENT UTILIZATION OF GOVERNMENT FUNDS IN ACCORDANCE WITH ESTABLISHED LAWS AND POLICIES.**

Introduced by: Hon. Martiniano F. Requez  
Hon. Jose Capoporo A. Uribe  
Hon. Cielito O. Esquibel

Be it ordained in Regular Session assembled:

**SECTION 1. ANNUAL BUDGET.** The Annual Budget of the Local Government Unit of Tunga, Leyte for Fiscal Year 2026 in the total amount of One Hundred Two Million Four

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

Hundred Forty-Two Thousand Nine Hundred Thirty-Three Pesos (PHP 102,442,933.00) covering the various expenditures for the operation of the Municipal Government for the year 2026 is hereby approved.

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

1. Local Budget Preparation Forms (LBPF) No. 1-7
2. Annual Investment Program FY 2026
3. Annual Operating Budget for Local Economic Enterprise(s), if any.

**SECTION 2. SOURCES OF FUNDS.** Funds for the Annual Budget for Fiscal Year 2026 of the Municipal Government of Tunga, Leyte shall be as follows:

**Local Sources**

Tax Revenue .....	P 2,350,000.00
Non-Tax Revenue .....	P 4,250,000.00
<b>TOTAL Local Sources .....</b>	<b>P 6,600,000.00</b>

**External Sources**

Share from National Tax Allotment .....	P 95,842,933.00
Share from GOCCs (PAGCOR/PCSO) .....	-
Share from National Wealth .....	-
<b>TOTAL External Sources .....</b>	<b>P 95,842,933.00</b>

**Non-Income Receipts**

Receipts from Loans and Borrowings .....	-
<b>TOTAL Non-Income Receipts .....</b>	<b>-</b>

**TOTAL FUND SOURCE .....** **P 102,442,933.00**

**SECTION 3. USE OF FUNDS.** The amount of One Hundred Two Million Four Hundred Forty-Two Thousand Nine Hundred Thirty-Three Pesos (PHP 102,442,933.00) is hereby appropriated for the Annual Budget of the Municipal Government of Tunga, Leyte as follows:

**Regular Offices**

Office/Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Mayor's Office	4,851,133.79	12,596,346.68	900,000.00	18,347,480.47
Vice-Mayor's Office	1,454,260.80	313,000.00		1,767,260.80
SB Office	14,930,239.26	1,698,000.00	100,000.00	16,728,239.26
MPDO	1,357,656.67	188,000.00		1,545,656.67
MCR	1,559,895.93	68,000.00		1,627,895.93
MBO	1,607,279.86	108,000.00	50,000.00	1,765,279.86
MTO	3,429,805.64	423,000.00		3,852,805.64
MACCO	1,875,202.13	98,000.00	50,000.00	2,023,202.13

MASSO	1,294,046.80	128,000.00		1,422,046.80
ME	1,322,402.17	108,000.00		1,430,402.17
MAO	3,242,753.70	139,000.00	40,000.00	3,421,753.70
MHO	4,068,560.73	118,000.00		4,186,560.73
MSWDO	2,724,948.81	123,000.00		2,847,948.81
EE	5,077,661.47	400,000.00		5,477,661.47
<b>TOTAL</b>	<b>48,795,847.76</b>	<b>16,508,346.68</b>	<b>1,140,000.00</b>	<b>P66,444,194.44</b>

**Special Purpose Appropriation**

Special Purpose Appropriation	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
20% Development Fund			19,168,586.60	19,168,586.60
5% LDRRMF	50,000.00	3,572,146.65	1,500,000.00	5,122,146.65
Aid to Barangays		8,000.00		8,000.00
Other SPA	120,000.00	11,530,005.31	50,000.00	11,100,005.31
<b>TOTAL</b>	<b>170,000.00</b>	<b>15,110,151.96</b>	<b>20,718,586.60</b>	<b>P35,998,738.56</b>

**TOTAL APPROPRIATION . . . . . P 102,442,933.00**

**SECTION 4. USE OF SAVINGS AND AUGMENTATION.** In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the local chief executive or the presiding officer of the sanggunian concerned are authorized to augment an 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 obligation 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 leaves of absence 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 provision 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.

**SECTION 6. EFFECTIVITY.** The provisions of this Appropriation Ordinance shall take effect on January 1, 2026.

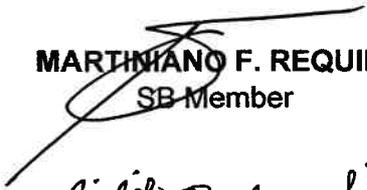
**ENACTED:** This 23<sup>rd</sup> day of October 2025 at Tunga, Leyte.

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIANG BAYAN ON OCTOBER 23, 2025.

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

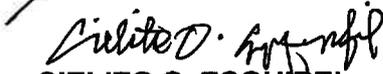
**ATTESTED:**

  
**LEMUEL G. PONFERRADA**  
Municipal Vice Mayor/Presiding Officer

  
**MARTINIANO F. REQUIEZ**  
SB Member

  
**HERMAN A. AYUSTE**  
SB Member

  
**MARIETTA A. CATALO**  
SB Member

  
**CIELITO O. ESQUIBEL**  
SB Member

  
**JOSE CAPOPORO A. URIBE**  
SB Member

  
**JOSE LITO L. ARINTOC**  
SB Member

(on official travel)  
**REX S. ERGINA**  
SB Member

  
**JUANITO G. FALLORINA, JR.**  
SB Member

  
**FLORENTINA A. OBSEQUIO**  
Ex-Officio Member/Liga President

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

**APPROVED:**

  
**ENGR. REINBERT C. COSTELO**  
Municipal Mayor  
Date: 11-05-2025



Republic of the Philippines  
 Province of Leyte  
 Municipality of Tunga



Sangguniang Panlalawigan  
 Province of Leyte  
**RECEIVED**  
 Date: NOV 06 2025  
 By: \_\_\_\_\_

**OFFICE OF THE MUNICIPAL MAYOR**

September 26, 2025

**HON. LEMUEL G. PONFERRADA**  
 Vice Mayor and Presiding Officer, and  
**THE HONORABLE MEMBERS**  
 Sangguniang Bayan  
 Tunga, Leyte

In faithful compliance with the mandate of Section 318 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, it is with great honor and responsibility that I respectfully submit the Proposed Annual Budget for Fiscal Year 2026 of the Municipal Government, specifically under the General Fund. This proposed financial plan embodies our collective efforts to allocate resources in a manner that will sustain the delivery of essential public services, promote socio - economic development, and ensure the efficient and transparent utilization of government funds in accordance with established laws and policies.

**A. INTRODUCTION**

This Executive Budget has been carefully prepared following a series of thorough deliberations and consultations with all concerned departments, offices, and even interested citizens who actively participated in the planning process. The objective of these discussions was to ensure that the budget serves not only as a financial document, but also as a practical and effective tool for equitably allocating the government's limited resources. By doing so, we aim to directly contribute to the economic development and social upliftment of our people, particularly in areas where support is most urgently needed. A substantial portion of the funds has been conscientiously committed to programs, projects, and activities that are essential in guaranteeing the efficient and effective delivery of the basic services mandated by the Local Government Code (LGC). These allocations reflect our strong commitment to good governance, transparency, and accountability, while also ensuring that every peso spent translates into meaningful improvements in the quality of life of our constituents.

It is important to underscore that the preparation of this Budget has been deliberately designed to remain open and inclusive to the public, particularly through the active representation of the private sector. This approach ensures that the decision - making process is not limited to government officials alone but instead becomes more participative, democratic, and reflective of the broader community's interests and needs. Such inclusiveness is also fully aligned with the government's overarching thrust to uphold the principles of transparency, accountability, and good governance in every stage of the budget - making process.

We likewise give due recognition to the valuable contributions of non - government organizations, private sector associations, and ordinary citizens who have taken part in shaping this Budget. Their meaningful involvement, particularly during the planning and pre-budget preparation phases, was made possible through their representation and membership in the Local Development Council Executive Committee. By incorporating their insights, expertise, and advocacies, the Budget becomes not only a financial plan but also a collective expression of the community's priorities and aspirations.

Moreover, this Budget carefully integrates the Municipal Development Plan into the overall expenditure program, thereby ensuring that the allocation of financial resources is guided by a clear and strategic development framework. Only those projects and initiatives that have been identified, screened, and ranked as priority undertakings in the Annual Investment Program are proposed for funding. This deliberate alignment guarantees that the municipal government's limited resources are directed toward programs and projects that respond to the most urgent needs of the community, contribute to sustainable local development, and support the long - term goals envisioned in the Municipal Development Plan.

The Expenditure Program and Sources of Financing are illustrated in Exhibits 1 and 2.

Exhibit 1. Expenditure Program (Distribution by Sector)  
Budget Year (in Million pesos)

The balanced General Fund Budget for FY 2026 is composed of the Expenditure Program and Sources of Financing, both amounting to **Php 102,442,933.00** as illustrated in Exhibits 1 and 2.

Exhibit 1

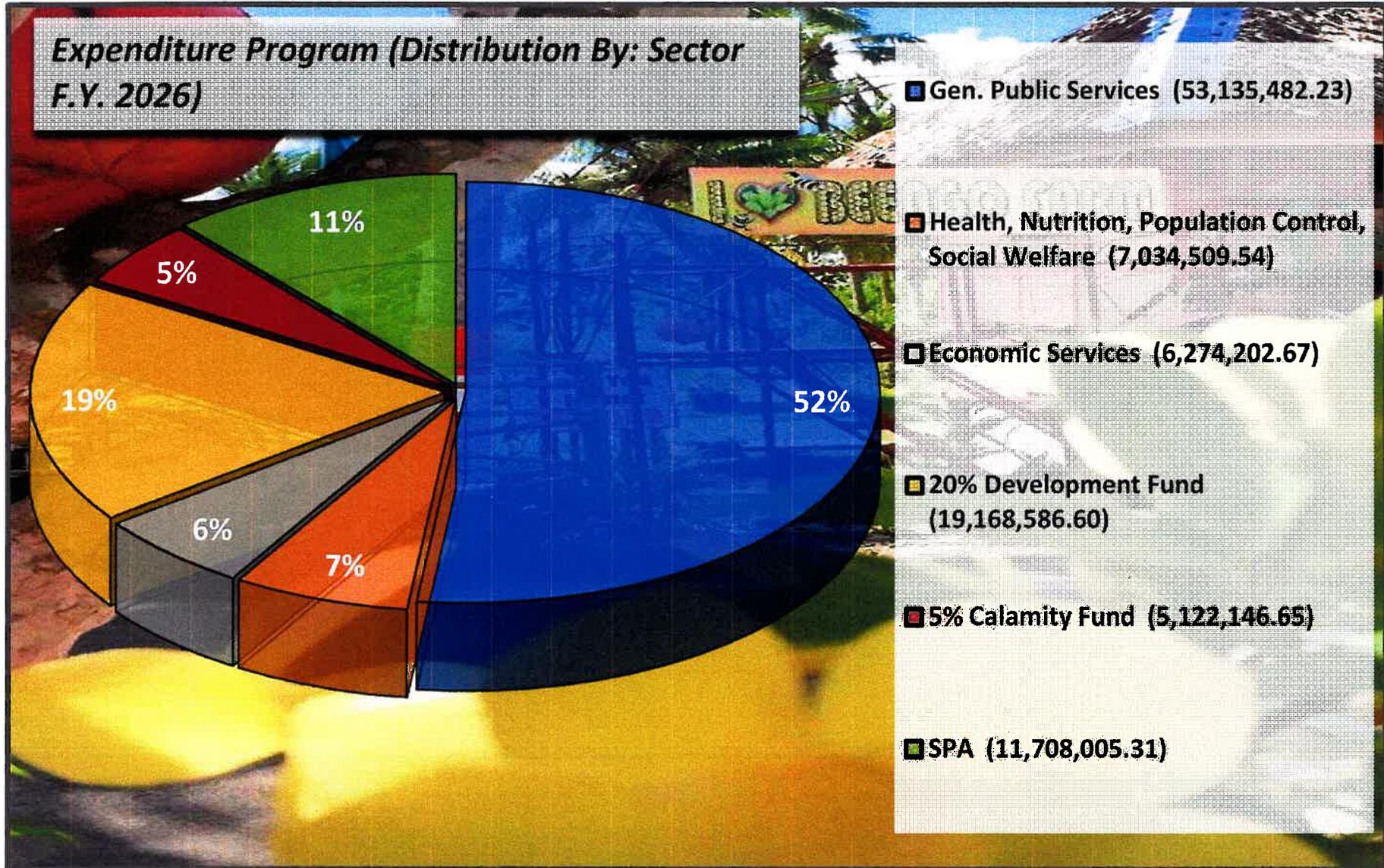
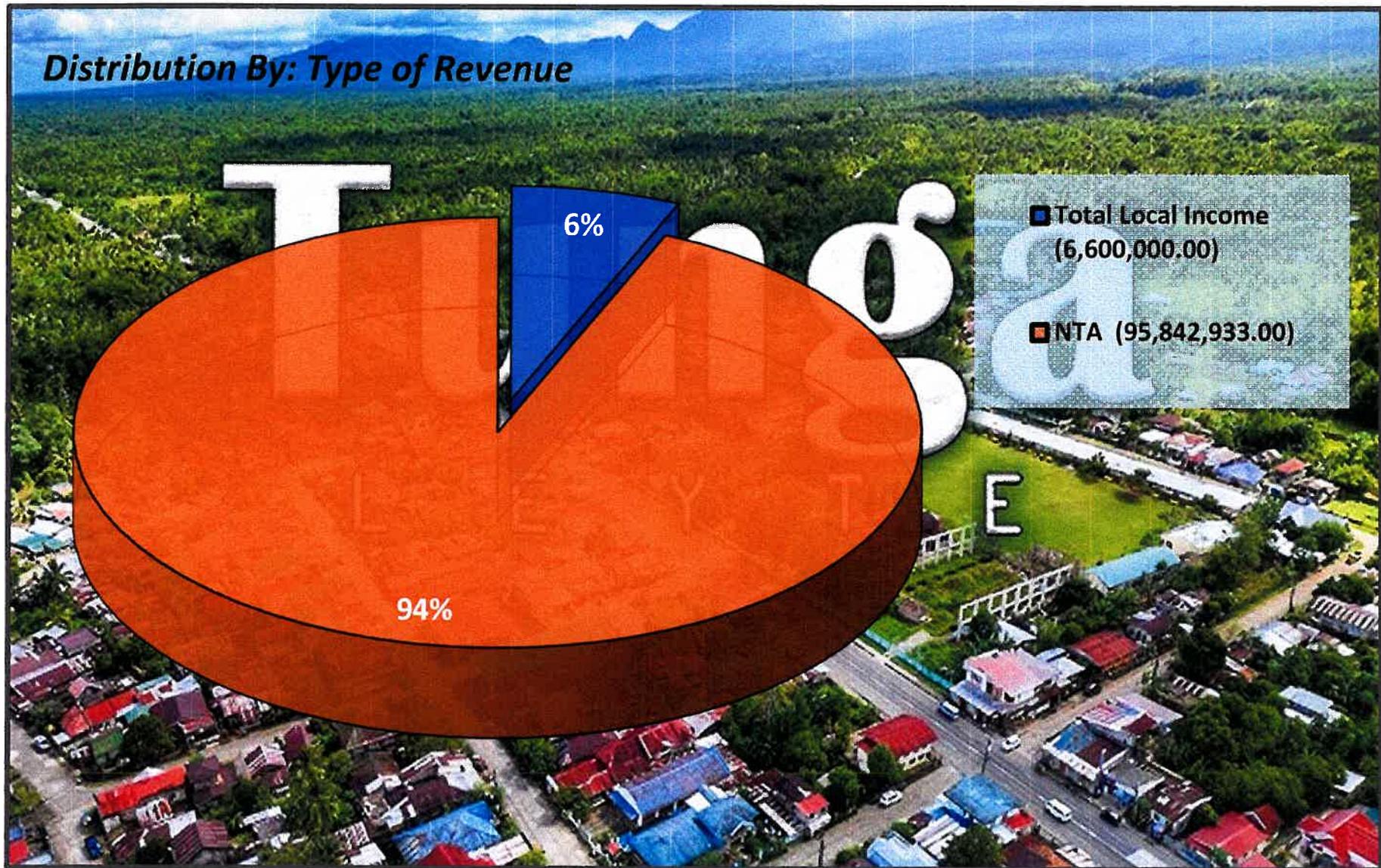


Exhibit 2



## **B. GOALS AND OBJECTIVES**

The Municipality expects to attain the following objectives during the plan period:

1. Increase per capita income by a stated realistic percentage;
2. Provide accessibility to all basic needs and services;
3. Realistic percentage of citizens/constituents of the province;
4. Provide expanded employment opportunities to the urban poor residents; and
5. Increase agricultural productivity and enhance delivery of health care services.

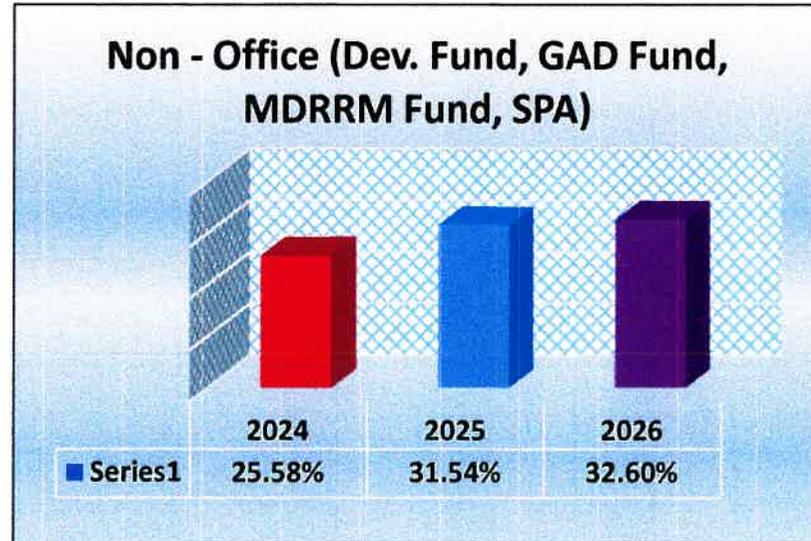
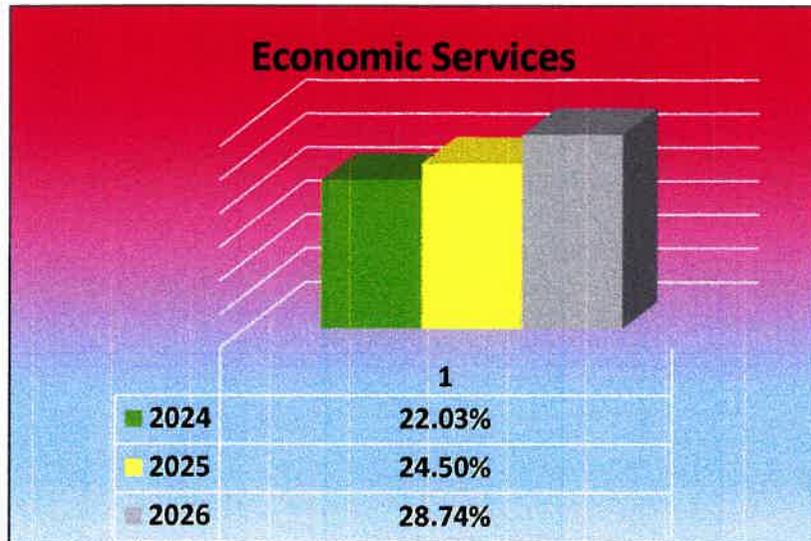
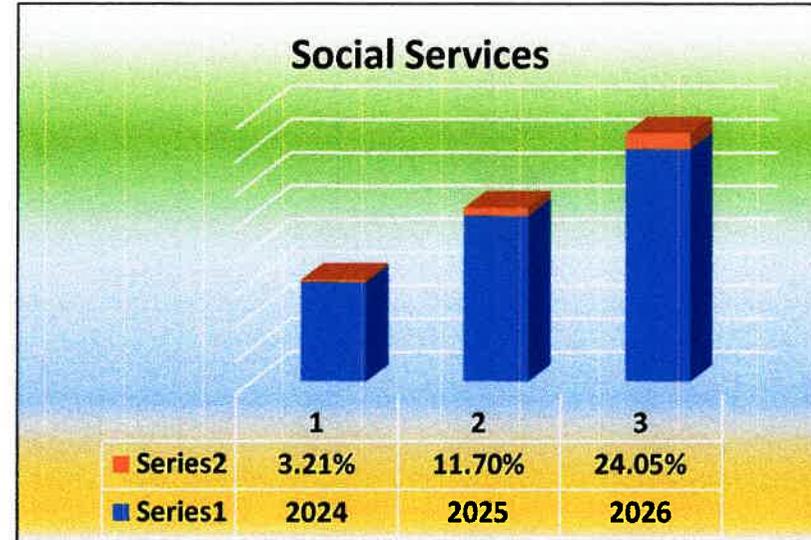
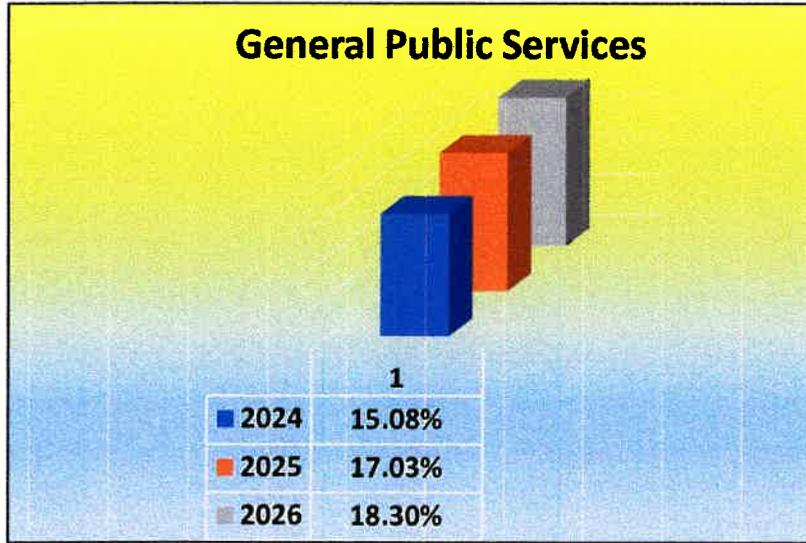
## **C. FISCAL POLICIES**

Revenue - generating measures for the municipality include not only the enhancement of tax collection systems but also the implementation of a vigorous tax information and education campaign. This campaign is designed to raise public awareness on the importance of paying taxes promptly and correctly, while also clarifying the direct link between local revenues and the delivery of essential services. In addition, intensified tax collection efforts will be undertaken through stricter enforcement of existing revenue ordinances, improved monitoring of business compliance, and the strengthening of coordination between local finance offices and barangay units. Together, these strategies aim to increase the municipality's fiscal capacity, reduce tax leakages, and ensure a more sustainable and reliable flow of resources to support priority development programs and projects.

Exhibit 3 presents the projected trend of expenditures for the fiscal years 2024 to 2026, highlighting the shifts in resource allocation across major sectors. The Health, Nutrition, and Population Control Sector, in particular, has recorded substantial increases throughout the three-year period. This upward trend is primarily attributed to the absorption of devolved functions in Health, Social, and General Public Services, which have significantly expanded the financial requirements of the sector. The increase also reflects the government's continuing commitment to improve public health services, strengthen nutrition programs, and address population-related concerns as part of its mandate to safeguard the well-being of its constituents.

Meanwhile, expenditures under the Economic Sector have likewise demonstrated consistent growth. This is largely due to the prioritization of infrastructure development projects, such as the construction and improvement of roads, bridges, and other public facilities, as well as the provision of larger allocations for the agriculture sub-sector. By channeling additional funds to agriculture, the municipality aims to boost local food production, enhance farmers' productivity, and promote rural development, thereby ensuring that economic growth becomes more inclusive and beneficial to the wider community.

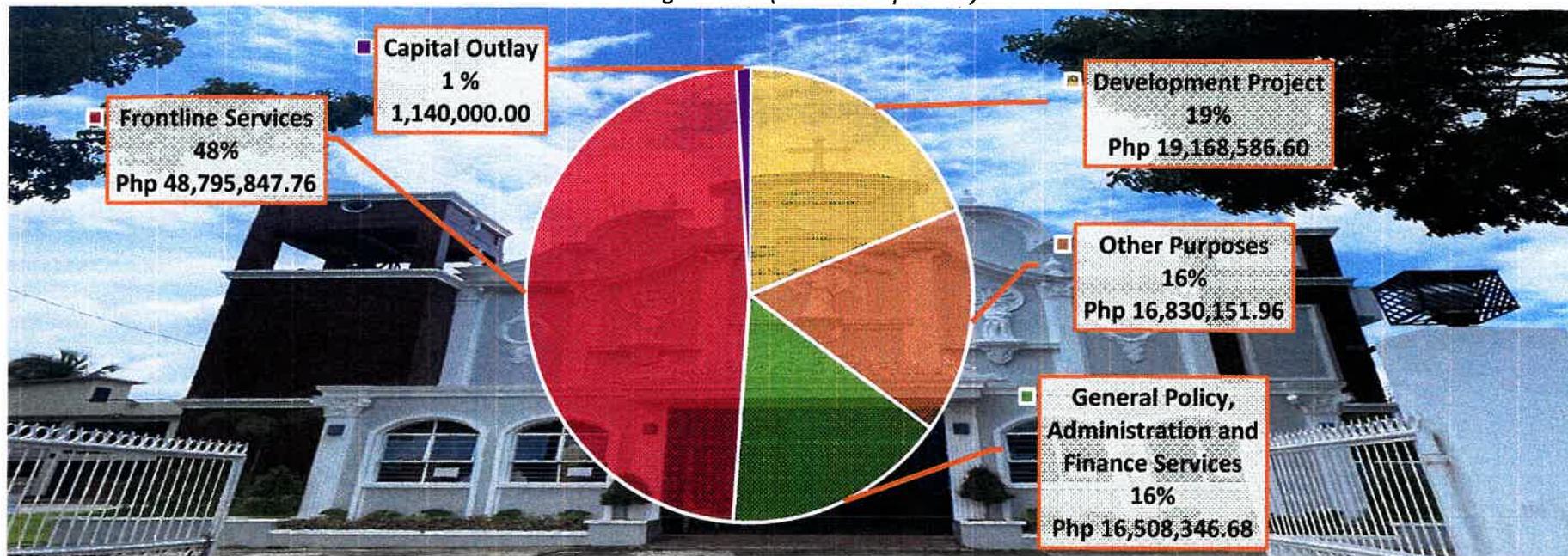
**Exhibit 3, Expenditure Program by Sector**  
*Comparative Trend for FY 2024 to 2026 (in millions)*



It has long been recognized that for any local government unit to attain efficient and effective operations, it must continually strive to improve the ratio of its overhead costs to the actual costs of production and service delivery. In other words, the government should aim to reduce unnecessary administrative expenses while maximizing the direct benefits that reach its constituents in the form of programs, projects, and services.

For this reason, it is deemed important to present in this Budget Message, through the chart provided below, the direct costs of public goods and services that are produced and delivered, compared side by side with their associated overhead expenses. This form of presentation effectively illustrates how resources are allocated across different areas of governance and allows stakeholders to see clearly how much of the budget goes directly to functional activities versus administrative support. In essence, the chart provides a practical “slice of the budget pie,” broken down by function, thereby ensuring transparency in fiscal management and highlighting the government’s continuing effort to allocate funds in a manner that is both strategic and responsive to the needs of the community.

**Exhibit 4. Distribution of LGU Budget by Functional Activity**  
Budget Year ( in million pesos )



The Distribution of the LGU budget ( Exhibit 4 ) shows that **Php 48,795,847.76** or **48%** is allocated for the operation of Frontline services; **Php 16,508,346.68** or **16%** is provided for General Policy, Administration and Finance Services; **Php 19,168,586.60** or **18 %** will be spent for Development Projects; **Php 16,830,151.96** representing **16 %** of the budget will be for Other Purposes (Aid to Baragays, Calamity Fund, LCPC Fund, SC/PWD Fund Peace and Order Fund, GAD Fund, LYDO Fund and Socio - Cultural Activities). The amount of **Php 1,140,000.00** representing the Capital Outlay of **1.11 %**.

## **D. DISTRIBUTION BY MAJOR EXPENSE CLASS**

### **Personal Services (PS)**

The amount of **Php 48,795,847.76** has been set aside for the Personal Services representing 48 % of the budget.

### **MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)**

The amount of **Php 16,508,346.68** has been set aside for the MOOE, representing 16 % of the budget.

### **CAPITAL OUTLAY (CO)**

The amount of **Php 19,168,586.60** for development projects funded from the 20% Development Fund.

The amount of **Php 1,140,000.00** has been set aside for the Capital Outlay.

### **OTHER PURPOSES**

The amount of **Php 5,122,146.65** and **Php 8,000.00** are set aside as reserve for Calamity and Aid to Barangays respectively. The amount of **Php 5,122,146.65**, **Php 958,429.33**, **Php 958,429.33** are set aside as reserve for GAD FUND, LCPC FUND and SC/PWD FUND respectively. And **Php 4,661,000.00** is provided as support to Special Purpose Appropriation.

### **Special Provision on Hazard Pay**

In adherence to RA 7305 (Magna Carta for Public Health Workers) and RA 9433 (Magna Carta for Public Social Workers), the Municipal Government acknowledge its obligation to grant hazard pay to personnel with documented exposure to hazardous assignments. However, implementation must conform to the 55% Personnel Services (PS) limitation under RA 7160 and DBM Local Budget Circular No. 156 (2024), which our LGU has already substantially reached.

Based on preliminary costing, the annual requirement for hazard pay may reach **Php 809,913.20** subject to adjustment depending on actual eligibility. Funding shall be programmed within the allowable PS cap through the General Fund, savings, or supplemental appropriations, without exceeding the statutory limitation.

When full funding is not immediately feasible, the Executive shall adopt interim non - monetary incentives such as commendations and the grant of equivalent leave credits in lieu of hazard pay. These credits shall be non - monetizable except upon separation from service pursuant to CSC rules. To implement this mechanism, the passage of a Municipal Ordinance authorizing the temporary conversion of hazard pay to leave credits or other lawful non - cash benefits is respectfully proposed.

This measured approach ensures statutory compliance while safeguarding fiscal stability and sustaining employee morale.

## CONCLUSION

Submitted along with this Budget Message are the accompanying documents that form an integral part of this proposal, namely: the Local Expenditure Program, the Plantilla of Personnel, the duly approved Annual Investment Program, and other supporting schedules that provide the necessary details and justifications for our financial plan. Together, these documents present not only the financial framework of our municipality but also the strategies and priorities that will guide our collective actions in the coming fiscal year.

Honorable Gentlemen and Ladies of the Sangguniang, this budget proposal stands as a clear manifestation of our shared determination to lay down a strong and enduring foundation for a more vibrant, progressive, and resilient municipality. It embodies our commitment to prudent financial stewardship, participatory governance, and the pursuit of programs that directly uplift the quality of life of our people.

Let us, therefore, move forward in unity and purpose. By joining our hands and working together with renewed dedication, we can faithfully carry out our mission of providing a brighter, more sustainable, and more prosperous future for all our constituents.

Very truly yours,



**ENGR. REINBERT O. COSTELO**  
Local Chief Executive

**Revenue Program By Type of Income  
FY 2024 - 2026**

July 3, 2025

Type of Income	2024	2025	2026	Average Growth
National Tax Allotment	69,236,769.00	82,249,249.00	95,842,933.00	17.66%
Tax Revenue	2,350,000.00	2,350,000.00	2,350,000.00	0.00%
Miscellanaous Operating Income	2,650,000.00	4,150,000.00	4,250,000.00	29.51%
<b>Total</b>	<b>74,236,769.00</b>	<b>88,749,249.00</b>	<b>102,442,933.00</b>	<b>17.49%</b>

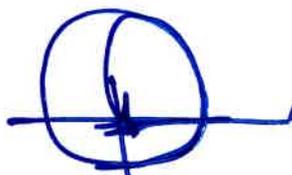
Prepared:

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**ENGR. MARLON B. ARINTOC**  
 Local Planning & Development  
 Coordinator

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Budgetary Requirements Under RA 7160  
FY 2024 - 2026**

<b>Codal Mandate</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Average Growth</b>
1. 20% of Development Fund	13,847,353.80	16,449,849.80	19,168,586.60	17.66%
2. 5% Calamity Fund	3,736,838.45	4,437,462.45	5,122,146.65	17.09%
3. 5% GAD Fund		4,437,462.45	5,122,146.65	15.43%
4. Aid to Barangay	8,000.00	8,000.00	8,000.00	0.00%
5. 2% Discretionary Fund				0.00%
6. 1% PWD/SC Fund	692,367.69	822,492.49	958,429.33	17.66%
7. 1% MCPC	692,367.69	822,492.49	958,429.33	17.66%
8. Peace and Order Program	312,000.00	400,000.00	450,000.00	20.35%
9. Confidential Fund	78,300.00	90,000.00	105,000.00	15.80%
10. Municipal Nutrition/ Pop Com.	50,000.00	100,000.00	120,000.00	60.00%
11. Magna Carta Benefits for PHW's				0.00%
12. KALAHI CIDDS				0.00%
13. Support to Component ADAC			8,000.00	0.00%
14. Terminal Leave Benefits				
15. Special Program for Employment of Students	15,000.00	30,000.00	50,000.00	83.33%

16. Donations (AICS)	1,100,000.00			0.00%
17. Comm. Sports/Youth Development	200,000.00	200,000.00	200,000.00	0.00%
18. Socio-Cultural/Eco - Tourism Development	2,000,000.00	2,500,000.00	3,728,000.00	37.06%
19. Standby Medical Assistance (Oplan Kaluluwa)	100,000.00			0.00%
20. Capability Building (Formulation of GAD Code)	200,000.00			0.00%
<b>TOTAL</b>	<b>23,032,227.63</b>	<b>30,297,759.68</b>	<b>35,998,738.56</b>	<b>25.18%</b>

Prepared:

  
**JOHN EMMANUEL C. SALATAN**  
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**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**ENGR. MARLON B. ARINTOC**  
 Local Planning & Development  
 Coordinator

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Expenditure Program by Sector/Office  
FY 2024 - 2026**

July 15, 2025

Serctor/Office	2024	2025	2026	Average Growth
I. Economic Services				
a. Personal Services	5,584,858.41	5,968,328.11	5,859,202.67	2.52%
b. MOOE	330,000.00	335,000.00	375,000.00	6.73%
c. Capital Outlay			40,000.00	
II. Social Services				
a. Personal Services	4,374,516.60	5,479,542.10	6,793,509.54	25%
b. MOOE	1,201,000.00	191,000.00	241,000.00	-29%
c. Capital Outlay				
III. Gen. Public Services				
a. Personal Services	30,536,851.36	33,863,293.21	36,143,135.55	9%
b. MOOE	9,177,315.00	12,614,325.90	15,892,346.68	32%
c. Capital Outlay			1,100,000.00	
IV. Non-Office				
20% DF	13,847,353.80	16,449,849.80	19,168,586.60	17.66%
5 % GAD Fund	0.00	4,437,462.45	5,122,146.65	7.71%
5% MDRRMF	3,736,838.45	4,437,462.45	5,122,146.65	17%
1% PWD/SC Fund	692,367.69	822,492.49	958,429.33	18%
1% LCPC Fund	692,367.69	822,492.49	958,429.33	18%
Peace and Order Program	312,000.00	400,000.00	450,000.00	20%

Confidential Fund	78,300.00	90,000.00	105,000.00	15.80%
Abuse Activities				
Aid to Component Barangays	8,000.00	8,000.00	8,000.00	0%
Reserve for Step Increment of salaries of appointed mun. employees				
Support to Component ADAC			8,000.00	0%
Mun. Nutrition/PopCom	50,000.00	100,000.00	120,000.00	60%
Donations (AICS)	1,100,000.00			0%
Special Program for Employment of Students	15,000.00	30,000.00	50,000.00	83%
Terminal Leave Benefits/ Monetization				
Socio-Cultural/Eco- Tourism Development	2,000,000.00	2,500,000.00	3,728,000.00	37%
Comm. Sports/Youth Development	200,000.00	200,000.00	200,000.00	0%
Standby Medical Assistance (Oplan Kaluluwa)	100,000.00			
Capability Building (Formulation of GAD Code)	200,000.00			
<b>GRAND TOTAL</b>	<b>74,236,769.00</b>	<b>88,749,249.00</b>	<b>102,442,933.00</b>	<b>17.49%</b>

Prepared:

  
**JOHN EMMANUEL C. SALATAN**  
Local Acting Treasurer

  
**MARILYN A. CUBILLA**  
Local Budget Officer

  
**ENGR. MARLON B. ARINTOC**  
Local Planning & Development  
Coordinator

Approved:

  
**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**Expenditure Program by Allotment Class  
FY 2024 - 2026**

July 15, 2025

<b>Allotment Class</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Average Growth</b>
1. Personal Services	40,496,226.37	45,311,163.42	48,795,847.76	9.79%
2. MOOE	10,708,315.00	13,140,325.90	16,508,346.68	24.17%
3. Capital Outlay	0.00	0.00	1,140,000.00	
<b>TOTAL</b>	<b>51,204,541.37</b>	<b>58,451,489.32</b>	<b>66,444,194.44</b>	<b>13.91%</b>

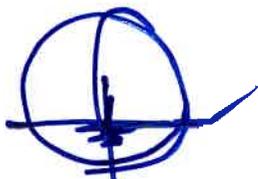
Prepared:

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**ENGR. MARLON B. ARINTOC**  
 Local Planning & Development  
 Coordinator

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

## 2026 ANNUAL BUDGET

Office/Department	PS	MOOE	CO	TOTAL
MO	4,851,133.79	12,596,346.68	900,000.00	18,347,480.47
SB/SEC	14,930,239.26	1,698,000.00	100,000.00	16,728,239.26
VM	1,454,260.80	313,000.00		1,767,260.80
MPDC	1,357,656.67	188,000.00		1,545,656.67
MCR	1,559,895.93	68,000.00		1,627,895.93
MBO	1,607,279.86	108,000.00	50,000.00	1,765,279.86
MACCO	1,875,202.13	98,000.00	50,000.00	2,023,202.13
MTO	3,429,805.64	423,000.00		3,852,805.64
MASSO	1,294,046.80	128,000.00		1,422,046.80
ME	1,322,402.17	108,000.00		1,430,402.17
MHO	4,068,560.73	118,000.00		4,186,560.73
MSWD	2,724,948.81	123,000.00		2,847,948.81
MAGO	3,242,753.70	139,000.00	40,000.00	3,421,753.70
EE	5,077,661.47	400,000.00		5,477,661.47
<b>TOTAL</b>	<b>48,795,847.76</b>	<b>16,508,346.68</b>	<b>1,140,000.00</b>	<b>66,444,194.44</b>
20% Development Fund				19,168,586.60
5% MDRRMF				5,122,146.65
1% PWD/SC Fund				958,429.33
1% LCPC				958,429.33
5% GAD FUND				5,122,146.65
Peace and Order Program				450,000.00
Confidential Fund				105,000.00
Standby Medical Assistance (Oplan Kaluluwa)				
10% SK Fund				



## CERTIFIED STATEMENT OF RECEIPTS

LGU: Tunga, Leyte

## General Fund

Particulars	Account Code	Amounts
( 1 )	( 2 )	( 3 )
I. Beginning balance		
II. Receipts:		
A. Local Sources		
1. Tax Revenue		
a. Real Property Tax (RPT)	523	350,000.00
b. Special Education Tax (RPT)		
c. Business Tax	524	2,000,000.00
d. Other Local Taxes		
Total Tax Revenue		<b>2,350,000.00</b>
2. Non - Tax Revenue		
a. Regulatory Fees		1,600,000.00
License Fees	551	
Permit Fees	556	
Other Fees	568	

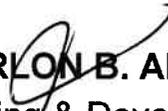
b. Business and Service Income		2,650,000.00
c. Receipts from Economic Enterprise		
d. Other Income/Receipts		
<b>Total Non-Tax Revenue</b>		<b>4,250,000.00</b>
<b>B. External Sources</b>		
1. Share from National Tax Allotment ( NTA )	541	95,842,933.00
2. Share from GOCCs (PAGCOR & PCSO)	645	
3. Other Share from National Tax Collection		
a. Share from Ecozone	642	
b. Share from VAT	643	
c. Share from National Wealth	644	
d. Share from Tobacco Excise Tax	646	
4. Extra Ordinary Receipts		
a. Grants and Donations	649	
Other Subsidy Income	639	
5. Inter-local Transfers		
a. Subsidy from LGUs	636	
b. Subsidy from Other Funds	638	
6. Capital/Investment Receipts		
a. Gain on Sale of Assets	623	
b. Gain on Investment	624	
<b>C. Receipts from Loans and Borrowings</b>		
<b>Total Receipts</b>		<b>102,442,933.00</b>

<b>EXPENDITURES</b>		
<b>I. GENERAL SERVICES</b>		89,134,220.79
<b>II. ECONOMIC SERVICES</b>		6,274,202.67
<b>III. SOCIAL SERVICES</b>		7,034,509.54
<b>TOTAL EXPENDITURES</b>		<b>102,442,933.00</b>
<b>TOTAL UNAPPROPRIATED BALANCES</b>		<b>0.00</b>

**Certified Correct:**

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**ENGR. MARLON B. ARINTOC**  
 Local Planning & Development  
 Coordinator

**Approved:**

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**BUDGET OF EXPENDITURES AND SOURCES OF FINANCING**  
**LGU : Tunga, Leyte**  
**GENERAL FUND**

Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
Local Sources						
1. Tax Revenue						
a. Real Property Tax (RPT)						
i. Basic RPT		243,070.45	175,000.00	175,000.00	350,000.00	350,000.00
ii. Special Education Tax						
b. Business Tax		844,377.08	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00
c. Other Local Taxes		185,148.64			0.00	
<b>Total Tax Revenue</b>		<b>1,272,596.17</b>	<b>1,175,000.00</b>	<b>1,175,000.00</b>	<b>2,350,000.00</b>	<b>2,350,000.00</b>
2. Non-Tax Revenue						
a. Regulatory Fees		922,568.92	750,000.00	750,000.00	1,500,000.00	1,600,000.00
b. Service/User Charges		1,614,077.40	1,325,000.00	1,325,000.00	2,650,000.00	2,650,000.00
c. Receipts from Economic Enterprise					0.00	
d. Other Receipts		22,649.82			0.00	
<b>Total Non-Tax Revenue</b>		<b>2,559,296.14</b>	<b>2,075,000.00</b>	<b>2,075,000.00</b>	<b>4,150,000.00</b>	<b>4,250,000.00</b>
<b>Total Local Sources</b>		<b>3,831,892.31</b>	<b>3,250,000.00</b>	<b>3,250,000.00</b>	<b>6,500,000.00</b>	<b>6,600,000.00</b>
External Sources						
1. Share from National Tax Collection (NTA)		76,256,798.04	41,124,624.50	41,124,624.50	82,249,249.00	95,842,933.00
2 Receipts/Grants/Donation/Aids		184,905.39				
3. Other Share from National Tax Collection						
a. Share from Ecozone	642					
b. Share from VAT	643					
c. Share from National Wealth	644					
d. Share from Tobacco Excise Tax	646					

Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
4. Extra Ordinary Receipts						
a. Grants and Donations	649					
b. Other Subsidy Income	639					
5. Inter - local Transfers						
a. Subsidy from LGUs	636					
b. Subsidy from Other Funds	638					
6. Capital/Investment Receipts						
a. Gain on Sale of Assets	623					
b. Gain on Investment	624					
Receipts from Loans and Borrowings						
<b>Total Receipts</b>		<b>80,273,595.74</b>	<b>44,374,624.50</b>	<b>44,374,624.50</b>	<b>88,749,249.00</b>	<b>102,442,933.00</b>
<b>III.</b>						
<b>Personal Services (PS)</b>						
Salaries & Wages	5-01-01					
Salaries & Wages (Regular)	5-01-01-010	20,415,987.45	12,766,390.00	12,766,390.00	25,532,780.00	27,527,508.00
Salaries & Wages (Casual)	5-01-01-020	1,479,366.00	852,390.00	852,390.00	1,704,780.00	1,771,740.00
PERA	5-01-02-010	1,383,084.85	828,000.00	828,000.00	1,656,000.00	1,680,000.00
Representation Allowance (RA)	5-01-02-020	1,440,075.00	853,825.00	853,825.00	1,707,650.00	1,713,600.00
Transportation Allowance (TA)	5-01-02-030	1,440,075.00	853,825.00	853,825.00	1,707,650.00	1,713,600.00
Clothing Allowance	5-01-02-040	360,000.00	483,000.00		483,000.00	490,000.00
Subsistence & Quarters Allowance	5-01-02-050	72,450.00	57,600.00	57,600.00	115,200.00	115,200.00
Productivity Enhancement Incentive	5-01-02-080	292,000.00		345,000.00	345,000.00	350,000.00
Honoraria	5-01-02-100	184,772.72	140,000.00	140,000.00	280,000.00	270,000.00
Hazard Pay	5-01-02-110	167,283.85	153,525.30	153,525.30	307,050.60	307,050.60
Mid-Year Bonus	5-01-02-990	1,816,569.00	2,269,796.67		2,269,796.67	2,441,604.00
Year End Bonus	5-01-02-140	1,851,626.00		2,269,796.67	2,269,796.67	2,441,604.00
Cash Gift	5-01-02-150	296,000.00		345,000.00	345,000.00	350,000.00
Other Bonuses & Allowances	5-01-02-990					
Personnel Benefit Contributions	5-01-03					
Life & Retirement Ins. Cont.	5-01-03-010	2,534,676.90	1,634,253.60	1,634,253.60	3,268,507.20	3,515,911.12

Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
Pag-ibig Contribution	5-01-03-020	90,500.00	41,400.00	41,400.00	82,800.00	168,000.00
PHILHEALTH Contribution	5-01-03-030	467,616.24	336,676.14	336,676.14	673,352.28	756,030.04
ECC Contribution	5-01-03-040	66,401.04	41,400.00	41,400.00	82,800.00	84,000.00
Provedent/Welfare Fund Contributions	5-01-02-050					
Terminal Leave Benefits	5-01-04-030			1,000,000.00	1,000,000.00	1,600,000.00
Other Personnel Benefits	5-01-04-990	159,000.00		1,380,000.00	1,380,000.00	1,400,000.00
Loyalty Incentives	5-01-04-990	75,000.00		100,000.00	100,000.00	100,000.00
Payment for Prior Life & Retirement Ins. Cont.	5-01-03-010	394,000.00			0.00	
SB # 1 - PhilHealth Contribution	5-01-03-030	84,480.30				
SB # 1 - Pag- ibig Contribution	5-01-03-020	40,072.75				
SB # 1 - Terminal Leave Benefits / Monetization	5-01-04-030	845,724.54				
SB # 2 - Clothing Allowance	5-01-02-040	59,000.00				
SB # 2 - Representation Allowance	5-01-02-020	189,652.00				
SB # 2 - Transportation Allowance	5-01-02-030	189,652.00				
SB # 2 - Terminal Leave Benefits/ Monetization	5-01-04-030	2,210,493.65				
SB # 2 - Prior Life Retirement Contribution		75,882.00				
SB # 3 - Salaries and Wages	5-01-01-020	2,504.69				
SB # 4 - Service Recognition Incentives	5-01-04-990	1,166,000.00				
SB # 4 - CNA	5-01-04-990	1,749,000.00				
<b>TOTAL PERSONAL SERVICES</b>		<b>41,598,945.98</b>	<b>21,312,081.71</b>	<b>23,999,081.71</b>	<b>45,311,163.42</b>	<b>48,795,847.76</b>
<b>Maintenance and Other Operating Expense (MOOE)</b>						

Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
Travelling Expenses	5-02-01					
Travelling Expenses-Local	5-02-01-010	1,404,396.76	670,000.00	670,000.00	1,340,000.00	2,060,000.00
Training Expenses	5-02-02-010				0.00	
Office Supplies Expenses	5-02-03-010	561,831.55	299,000.00	299,000.00	598,000.00	648,000.00
Accountable Forms	5-02-03-020	29,300.00	52,500.00	17,500.00	70,000.00	70,000.00
Landtax / Business Permit Form	5-02-03-020		40,000.00		40,000.00	40,000.00
Non Accountable Forms	5-02-03-030				0.00	0.00
Animal/Zoological Expenses	5-02-03-040	23,060.00	12,500.00	12,500.00	25,000.00	25,000.00
Drugs and Medicines Expenses	5-02-03-070	1,011,870.36			0.00	
Medical, Dental and Laboratory Supplies	5-02-03-080				0.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	553,952.38	750,000.00	750,000.00	1,500,000.00	2,400,000.00
Agricultural and Marine Supplies Expenses	5-02-03-100	20,690.00	14,000.00	14,000.00	28,000.00	38,000.00
Water Expenses	5-02-04-010	141,299.99	125,000.00	125,000.00	250,000.00	250,000.00
Electricity Expenses	5-02-04-020	1,291,074.04	600,000.00	600,000.00	1,200,000.00	2,400,000.00
Postage and Courier Services	5-02-05-010	990.00			0.00	
Telephone Expenses	5-02-05-020	472,500.00	240,000.00	240,000.00	480,000.00	606,000.00
Internet Subscription Expenses	5-02-05-030	41,286.00	100,000.00	100,000.00	200,000.00	200,000.00
Legal Services	5-02-11-010	6,315.48	10,000.00	10,000.00	20,000.00	20,000.00
Other General Services	5-02-12-990	3,132,854.00	2,600,000.00	2,600,000.00	5,200,000.00	5,600,000.00
Rep. & Main. Buildings and Other Structures	5-02-13-040	71,354.10	100,000.00	100,000.00	200,000.00	200,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050		100,000.00	100,000.00	200,000.00	200,000.00
Rep. & Main. - IT Computer	5-02-13-050	8,670.00	10,000.00	10,000.00	20,000.00	20,000.00
Rep. & Main. Transportation Equipment	5-02-13-060	179,955.00	175,000.00	175,000.00	350,000.00	300,000.00
Fidelity Bond Premiums	5-02-16-020	144,022.50	80,000.00	80,000.00	160,000.00	210,000.00
Advertising Expenses	5-02-99-010		7,500.00	7,500.00	15,000.00	15,000.00

Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
Codification of Ordinances	5-02-99-030	69,586.00	35,000.00	35,000.00	70,000.00	70,000.00
RPT Revision	5-02-99-990		10,000.00	10,000.00	20,000.00	50,000.00
Public Hearing	5-02-99-030	29,100.00	25,000.00	25,000.00	50,000.00	50,000.00
Printing & Publication Expenses	5-02-99-020	6,500.00	50,000.00	50,000.00	100,000.00	100,000.00
Membership Dues and Contribution to Organization	5-02-99-060	20,000.00	162,500.00	162,500.00	325,000.00	325,000.00
DILG	5-02-14-020	12,000.00	13,500.00	13,500.00	27,000.00	27,000.00
MCTC	5-02-14-020		12,000.00	12,000.00	24,000.00	24,000.00
PNP	5-02-14-020	24,000.00			0.00	
COMELEC	5-02-14-020		50,000.00	50,000.00	100,000.00	100,000.00
COA Auditors	5-02-14-020	9,900.00	8,500.00	8,500.00	17,000.00	17,000.00
Subscription Expenses	5-02-99-070		10,000.00	10,000.00	20,000.00	20,000.00
Grants and Donations	5-02-99-080	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00
Bloodletting for Red Cross	5-02-99-990	15,000.00			0.00	
Bloodletting Activities	5-02-99-990	20,000.00			0.00	
Establishment of Geographic Information System						50,000.00
Formulation of Various Plans thru Community Involvement and Social Mobilization (e. g. CLUP, CDP, LDIP, AIP, etc.)						50,000.00
Other Maintenance and Operating Expenses	5-02-99-990	321,318.06	195,662.95	195,662.95	391,325.90	223,346.68
SB No. 1 General Services	5-02-112-990	1,673,479.50				
SB No.1 Office Supplies	5-02-03-010	70,632.00				
SB No. 1 Electricity Expense	5-02-04-020	79,021.55				
SB No. 1 Travelling Expense	5-02-01-010	347,054.83				
SB No. 1 Internet Subscription Expense	5-02-05-030	71,898.00				
SB No. 1 LTO Renewal CY 2024 Birthing Home	5-02-99-990	3,000.00				

Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
SB No. 1 Accreditation Fee	5-02-99-990	1,500.00				
SB No. 1 Medical Dental and Laboratory Supplies Expense	5-02-03-080	19,200.00				
SB No. 1 New Born Screening	5-02-99-990	26,500.00				
SB No. 1 Rep. and Main Transportation Equipment (RHU Abulance)	5-02-13-060	390.00				
SB No. 2 Fidelity Bond Premiums	5-02-16-020	900.00				
SB No. 2 Other General Services	5-02-12-990	1,012,597.00				
SB No. 2 Rep. and Main Machinerics and Equipment	5-02-13-050	121,801.25				
SB No. 2 Telephone Expenses	5-02-05-020	54,000.00				
SB No. 3 Rep. and Main. IT Computer	5-02-13-050	12,800.00				
SB No. 5 Travelling Expenses	5-02-01-010	471,017.20				
SB No. 5 Other General Sevices	5-02-12-990	90,541.00				
SB No. 6 Other General Services	5-02-12-990	372,400.00				
<b>TOTAL MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>		<b>14,101,558.55</b>	<b>6,607,662.95</b>	<b>6,532,662.95</b>	<b>13,140,325.90</b>	<b>16,508,346.68</b>
<b>Capital Outlays (CO)</b>						
Machinery	01-07-05-010					0.00
Office Equipment	01-07-05-020					950,000.00
Furniture and Fixtures	01-07-07-010					160,000.00
Agricultural and Forestry Equipment	01-07-05-040					30,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,140,000.00</b>
<b>MANDATORY &amp; SPECIAL PURPOSE APPROPRIATION</b>						

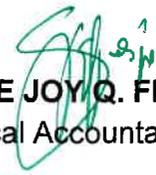
Particulars (1)	Account Code (2)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2025			Budget Year (Proposed) (8)
			First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	TOTAL (7)	
20% DF	1-07-03-010	13,083,599.14	16,449,849.80		16,449,849.80	19,168,586.60
5 % GAD FUND			4,437,462.45		4,437,462.45	5,122,146.65
5% MDRRM Fund		2,920,504.91	4,437,462.45		4,437,462.45	5,122,146.65
1 % LCPC FUND		439,960.00	822,492.49		822,492.49	958,429.33
1% PWD/SC Fund		628,200.00	822,492.49		822,492.49	958,429.33
PEACE AND ORDER AND PUBLIC SAFETY PLAN		274,044.12	400,000.00		400,000.00	450,000.00
Confidential Fund			90,000.00		90,000.00	105,000.00
Aid to Component Barangays			8,000.00		8,000.00	8,000.00
Special Program for Employment of Students			30,000.00		30,000.00	50,000.00
Mun. Nutrition/PopCom		50,000.00	100,000.00		100,000.00	60,000.00
POP COM						60,000.00
Local Youth development Council Fund		199,184.14	200,000.00		200,000.00	200,000.00
Socio-Cultural/Eco - Tourism Devt.		2,704,403.75	2,500,000.00		2,500,000.00	2,500,000.00
Oversized Hand - Cover Book Entitled Tunga Between Points						1,228,000.00
Support to Component ADAC						8,000.00
<b>TOTAL MANDATORY &amp; SPECIAL PURPOSE APPROPRIATION</b>		<b>20,299,896.06</b>	<b>30,297,759.68</b>	<b>0.00</b>	<b>30,297,759.68</b>	<b>35,998,738.56</b>
<b>TOTAL APPROPRIATION</b>		<b>76,000,400.59</b>	<b>58,217,504.34</b>	<b>30,531,744.66</b>	<b>88,749,249.00</b>	<b>102,442,933.00</b>

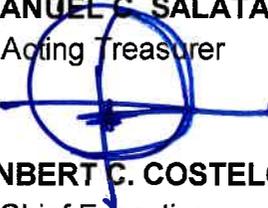
Certified Correct:

  
JOHN EMMANUEL C. SALATAN  
Local Acting Treasurer

  
MARILYN A. CUBILLA  
Local Budget Officer

  
ENGR. MARLON B. ARINTOC  
Local Planning & Development  
Officer

  
ARIANE JOY Q. FELIPE  
Local Accountant

  
ENGR. REINBERT C. COSTELO  
Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

Office/Department : MAYOR'S OFFICE  
 Function : EXECUTIVE SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	2,078,540.00	1,248,960.00	1,248,960.00	2,497,920.00	2,629,200.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	144,000.00	84,000.00	84,000.00	168,000.00	168,000.00
Representation Allowance (RA)	5-01-02-020	75,600.00	42,000.00	42,000.00	84,000.00	84,000.00
Transportation Allowance (TA)	5-01-02-030	75,600.00	42,000.00	42,000.00	84,000.00	84,000.00
Clothing / Uniform Allowance	5-01-02-040	36,000.00	49,000.00		49,000.00	49,000.00
Productivity Enhancement Incentive	5-01-02-080	30,000.00		35,000.00	35,000.00	35,000.00
Honoraria	5-01-02-100	12,000.00	30,000.00	30,000.00	60,000.00	90,000.00
Hazard Pay	5-01-02-110	849.24	424.62	424.62	849.24	849.24
Mid-Year Bonus	5-01-02-990	173,203.00	208,160.00		208,160.00	219,100.00
Year End Bonus	5-01-02-140	173,203.00		208,160.00	208,160.00	219,100.00
Cash Gift	5-01-02-150	30,000.00		35,000.00	35,000.00	35,000.00
Retirement and Life Insurance Premiums	5-01-03-010	249,424.80	149,875.20	149,875.20	299,750.40	315,504.00
Pag-ibig Contribution	5-01-03-020	7,800.00	4,200.00	4,200.00	8,400.00	16,800.00
PHILHEALTH Contribution	5-01-03-030	43,300.90	28,590.27	28,590.28	57,180.55	57,180.55

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Employees Compensation Insurance Premiums (ECC Contribution)	5-01-03-040	7,200.00	4,200.00	4,200.00	8,400.00	8,400.00
Loyalty Incentive Pay	5-01-04-990	75,000.00		100,000.00	100,000.00	100,000.00
Terminal Leave Benefits	5-01-04-030				0.00	600,000.00
Other Personnel Benefits	5-01-04-990	18,000.00		140,000.00	140,000.00	140,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>5,018,682.90</b>	<b>1,891,410.09</b>	<b>2,152,410.10</b>	<b>4,043,820.19</b>	<b>4,851,133.79</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	459,438.95	150,000.00	150,000.00	300,000.00	300,000.00
Office Supplies Expenses	5-02-03-010	200,105.72	150,000.00	150,000.00	300,000.00	300,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	454,023.69	500,000.00	500,000.00	1,000,000.00	2,000,000.00
Legal Services	5-02-11-010	6,315.48	10,000.00	10,000.00	20,000.00	20,000.00
DILG	5-02-14-020	12,000.00	13,500.00	13,500.00	27,000.00	27,000.00
MCTC	5-02-14-020	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
COMELEC	5-02-14-020		50,000.00	50,000.00	100,000.00	100,000.00
COA Auditors	5-02-14-020	9,900.00	8,500.00	8,500.00	17,000.00	17,000.00
Water Expenses	5-02-04-010	141,299.99	125,000.00	125,000.00	250,000.00	250,000.00
Electricity Expenses	5-02-04-020	1,291,074.04	600,000.00	600,000.00	1,200,000.00	2,400,000.00
Telephone Expenses	5-02-05-020	60,000.00	42,000.00	42,000.00	84,000.00	210,000.00
Internet Subscription Expenses	5-02-05-030	41,286.00	100,000.00	100,000.00	200,000.00	200,000.00
Other General Services	5-02-12-990	3,000,000.00	2,500,000.00	2,500,000.00	5,000,000.00	5,400,000.00
Rep. & Main. Buildings and Other Structures	5-02-13-040	71,354.10	100,000.00	100,000.00	200,000.00	200,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050		100,000.00	100,000.00	200,000.00	200,000.00
Rep. & Main. Transportation Equipment	5-02-13-060	158,045.00	150,000.00	150,000.00	300,000.00	300,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Rep. & Main. IT Computer	5-02-13-050	8,670.00	10,000.00	10,000.00	20,000.00	20,000.00
Advertising Expenses	5-02-99-010		7,500.00	7,500.00	15,000.00	15,000.00
Printing & Publication Expenses	5-02-99-020	6,500.00	10,000.00	10,000.00	20,000.00	20,000.00
Membership Dues and Contribution to Organization	5-02-99-060			250,000.00	250,000.00	250,000.00
Subscription Expenses	5-02-99-070		10,000.00	10,000.00	20,000.00	20,000.00
Grants & Donations	5-02-99-080	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	321,318.06	195,662.95	195,662.95	391,325.90	223,346.68
SB # 1 - Electricity Expenses	5-02-04-020	79,021.55				
SB # 1 - Travelling Expenses	5-02-01-010	299,174.34				
SB # 1 - Office Supplies Expenses	5-02-03-010	67,012.00				
SB # 1 -Internet Subscription Expenses	5-02-05-030	71,898.00				
SB # 1 - Other General Services	5-02-12-990	1,673,479.50				
SB # 2 - Other General Services	5-02-12-990	1,012,597.00				
SB # 2 - Rep. & Main. Machineries & Equipment	5-02-13-050	121,801.25				
SB # 2 - Telephone Expense	5-02-05-020	54,000.00				
SB # 5 - Travelling Expenses	5-02-01-010	471,017.20				
SB # 5 - Other General Services	5-02-12-990	90,541.00				
SB # 6 - Other General Services	5-02-12-990	372,400.00				
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>10,628,272.87</b>	<b>4,894,162.95</b>	<b>5,144,162.95</b>	<b>10,038,325.90</b>	<b>12,596,346.68</b>
<b>CAPITAL OUTLAY</b>		<b>15,646,955.77</b>	<b>6,785,573.04</b>	<b>7,296,573.05</b>	<b>14,082,146.09</b>	<b>17,447,480.47</b>
Office Equipment	01-07-05-020				-	900,000.00
SB # 5 - Computer	01-07-06-140					
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,417,970.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900,000.00</b>
<b>MANDATORY AND SPECIAL PURPOSE APPROPRIATION</b>						

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
<b>20% DF</b>		13,044,503.00		13,847,353.80	13,847,353.80	
Improvement / Rehabilitation of Barangay Road (Lapdok Area)	1-07-03-010					1,000,000.00
Purchase and Installation of Streetlighting System along National Highway (Balire Area)	1-07-03-050					1,000,000.00
Purchase and Installation of Streetlighting System along Rizal Street	1-07-03-050					2,000,000.00
Construction of Waiting Sheds along National Highway	1-07-03-090					600,000.00
Construction of Stage	1-07-03-090					400,000.00
Purchase and Installation of Thermal Decomposition Machine at Municipal MRF	1-07-03-010					5,000,000.00
Improvement of LGU Tunga Multi - Purpose Building	1-07-03-010					1,168,586.60
Construction of MRF Building for the Thermal Decomposition Machine	1-07-10-030					500,000.00
Road Concreting along Rizal Street	1-07-04-010					306,700.00
Road Concreting along Ongbit Street	1-07-03-020					313,300.00
Road Concreting of Barangay Road at Brgy. San Antonio Area	1-07-03-010					380,000.00
Road Concreting of Blanco Street Extension Phase II	1-07-03-010					500,000.00
Road Concreting of Santo Niño to San Pedro Road	1-07-03-010					500,000.00
Road Concreting of Balire Road (Zone2) - Phase II	1-07-03-010					500,000.00
Road Reblocking along Corner Zamora Street Extension & National						

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Highway	1-07-03-010					250,000.00
Road Reblocking along Corner Rizal Street Extension & National Highway	1-07-03-010					250,000.00
Road Concreting of San Roque - San Pedro Road	1-07-03-010					500,000.00
Road Concreting of San Pedro - Santo Niño Road	1-07-03-010					500,000.00
Road Concreting of San Pedro - San Vicente Road	1-07-03-010					500,000.00
Construction of Barangay Astorga Barangay Hall Phase 2	1-07-10-030					1,000,000.00
Road Opening of Barangay Banawang Barangay Road	1-07-03-010					1,000,000.00
Improvement / Rehabilitation of San Vicente - Banawang Road (Banawang Road)	1-07-03-010					500,000.00
Purchase and Installation of Solar Lights	1-07-03-050					500,000.00
<b>TOTAL</b>						
<b>5% MDRRM Fund</b>		3,614,817.10		3,736,838.45	3,736,838.45	
<b>RELIEF AND RECOVERY. Quick (QRF) minimum of 30% of 5% LDRRMF in the corresponding year to be used in times of calamity.</b>	1-07-05-090					1,536,644.00
<b>DISASTER PREVENTION AND MITIGATION</b>						
<b>A. Renewal of Insurance of Government Buildings and Equipment</b>	5-02-16-030					100,000.00
<b>B. Renewal of insurance of rescue personnel &amp; volunteers</b>	5-02-16-030					50,000.00
<b>C. Construction of Drainage Canal</b>						

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
System of all 8 Barangays	1-07-03-020					500,000.00
D. Dredging / Desilting of the Tunga and Naliwatan River	1-07-03-020					500,000.00
<b>DISASTER PREPAREDNESS</b>						
A. Observance of the National Disaster Resilience Consciousness Month	5-02-99-990					100,000.00
B. Conduct / Attend Annual Rescue Jamborees	5-02-02-010					150,000.00
C. Purchase of appropriate Protective Personal Equipment and Rescue Equipment	1-07-05-090					200,000.00
D. Procurement of Basic Emergency supplies such as Food and Non - food items hygiene kits tents and including emergency medical supplies and medicines (Anti-Venom and other Vaccines)	5-02-99-990					141,843.72
E. Conduct seminars/simulations on Earthquake and Fire Drill, Evacuation and Management	5-02-02-010					100,000.00
F. Purchase/Installation of Hazard Signages, Evacuation Directories and Road Signages for Flooding and Typhoon Early Warning System (EWS)	1-07-03-010					100,000.00
G. Conduct enhancement seminar/trainings for rescue /responding teams Brgy. Volunteers and Farmers Associations	5-02-02-010					1,043,658.93
H. Construction of Concrete Road for						

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Disaster Preparedness and Emergency Accessibility	5-02-02-010					500,000.00
<b>DISASTER RESPONSE</b>						
A. Purchase of additional supplies, materials for relief distribution and immediate assistance to victims for emergency response operation	5-02-02-010					100,000.00
10% SK Fund						
Support to Component ADAC	5-02-99-080					8,000.00
Aid to Component Barangays	5-02-99-080	8,000.00		8,000.00		8,000.00
<b>1% LCPC FUND</b>		652,225.15		692,367.69	692,367.69	
LCPC Stakeholders Meeting	5-02-02-010					50,000.00
Child and Youth Welfare Program	5-02-02-010					100,000.00
Early Childhood Care & Development Program (ECCD)	5-02-02-010					382,429.33
Moving-Up Ceremony	5-02-02-010					50,000.00
Children's month celebration	5-02-02-010					50,000.00
Subsidy to Daycare Workers	5-01-02-050					96,000.00
Nutrition month celebration & Supplemental feeding Implementation	5-02-02-010					70,000.00
Family Day celebration	5-02-99-990					50,000.00
Capability Building seminars & trainings or service providers	5-02-02-010					
Upgrading of pupils learning capacity under DEPED	5-02-99-990					50,000.00
Computer with Printer	1-07-06-140					50,000.00
CDW Week Celebration	5-02-02-010					10,000.00
<b>1% PWD/SC FUND</b>		652,225.15		692,367.69	692,367.69	
<b>PWD FUND</b>						
Quarterly meeting, General Assembly	5-02-99-990					20,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Provision of new PWD ID's and ID number aligned to Department of Health and office supplies	5-02-03-010					10,000.00
DPPR for celebration week of PWD	5-02-99-990					50,000.00
Year - End Assessment	5-02-99-990					94,488.84
Assistive Device Distribution	5-02-99-990					50,000.00
Honorarium for the PDAO (Person with Disability Affairs Officer)	5-01-02-100					12,000.00
<b>SC FUND</b>						
Quarterly meeting, Mid-Year General Assembly	5-02-99-990					88,000.00
Provision of new Senior Citizen IDs	5-02-03-010					79,000.00
Medical & Dental mission requested (Health Awareness)	5-02-02-010					110,000.00
Proposed repair of Senior Citizens Day Center located at Barangay San Antonio	5-02-13-140					60,000.00
SOCPEN payout & attending Elderly week celebration	5-02-99-990					100,000.00
Year - End Assessment	5-02-99-990					232,940.49
Educational Campaign / Meeting per Barangay	5-02-02-010					40,000.00
Honorarium for OSCA Head	5-01-02-100					12,000.00
<b>5% GAD FUND</b>		550,000.00		800,000.00	800,000.00	
Capability Building	5-02-02-010					
OPLAN KALULUWA (Standby Medical Assistance)	5-02-99-990					200,000.00
Procurement of Drugs and Medicines, Medical Supplies and Equipment	5-02-03-070					1,060,000.00
Other General Services						2,390,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Bloodletting for Red Cross	5-02-99-990					
Bloodletting Activities	5-02-99-990					
Clean, Green and Grow Program	5-02-99-990					
Donation (AICS)	5-02-99-080				0.00	1,100,000.00
Agricultural and Livelihood training	5-02-02-010					122,146.65
Establishment of Database for Planning (e.g. Blood Donors, Children, Pregnant & Lactating Women, DAP/PWD, Elderly & others	5-02-99-990					100,000.00
Training and Capability Building for different sectors	5-02-02-010					100,000.00
Orientation seminar/training for all VAWC desk officer per Brgy. and Municipal level (first quarter only)						
Encoding and Utilization of database for planning	5-02-99-990					50,000.00
<b>TOTAL</b>						
Special Program for Employment of Students	5-02-02-020				0.00	50,000.00
<b>Peace and Order PPAs</b>		255,000.00		312,000.00	312,000.00	
Women Summit	5-02-03-120					40,000.00
Conduct mobile/foot patrol & police presence	5-02-03-120					120,000.00
Provide Support to Victims of Rape	5-02-03-120					10,000.00
BIDA Activity (Fun Run/ Basketball Tournament)	5-02-03-120					50,000.00
Confidential Fund	5-02-10-010					105,000.00
Repairs and Maintenance of PBNP Building	5-02-13-040					40,000.00
Training Workshop on Conflict Resolution and Mediation	5-02-02-010					5,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Training Program for Brgy. Officials on Law Enforcement and Safety	5-02-02-010					5,000.00
Repair and Maintenance - of PNP Vehicle (3 motorcycles and 2 patrol cars)	5-02-13-060					30,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090					44,000.00
Skills Livelihood Training of PDL	5-02-02-010					2,000.00
ALS Program of PDL	5-02-99-990					2,000.00
KKDL Program	5-02-99-990					2,000.00
<b>Public Safety PPAs</b>						
Conduct of Fire Truck Visibility and Public Address	5-02-030120					40,000.00
Conduct of Fire Safety Inspection / Joint Inspection	5-02-03-120					5,000.00
Fire Prevention Month	5-02-03-120					35,000.00
Conduct of Information Dessimation and Distribution Leaflets, Posting of Tarpaulin (KAISA Program and others)	5-02-03-120					5,000.00
Professionalizing BFP Personnel						15,000.00
<b>Mun. Nutrition/PopCom</b>		50,000.00		50,000.00	50,000.00	
HIV/AIDS Awareness campaign to high school students youth and other civic organization in the municipality	5-02-99-990					10,000.00
Celebration of World AIDS Day	5-02-02-010					5,000.00
Free HIV counselling and screening for key population						5,000.00
Buntis Congress	5-02-02-010					10,000.00
Provision of BNS Allowance	5-01-02-100					19,200.00
BNS Course Training	5-02-02-010					10,800.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
<b>POP COM</b>						
Travelling Expenses	5-02-01-010					15,800.00
Adoloscent Responsible Sexuality Education						10,000.00
BSPO Training	5-02-02-010					15,000.00
BSPO Allowance	5-01-02-100					19,200.00
<b>Local Youth Development Council Fund</b>		200,000.00		200,000.00	200,000.00	
By conducting # Youth Matter: An awareness campaign through symposium and seminars on youth health issues	5-02-02-010					5,000.00
Sports Feast such as Basketball League, Volleyball League, and Others	1-07-05-130					25,000.00
HIV Awareness, Advocacy, Seminar, Symposium, counselling & screening	5-02-99-990					5,000.00
<b>PASIDUNGOG PARA HAN MGA BATANON HA TUNGA: A</b>						
Recognition Activity to our College Graduates with Latin Honors & Awards	5-02-99-990					5,000.00
<b>Responsible Digimillians: Ensuring a safe and Literate Digital Word</b>	5-02-99-990					5,000.00
Invite TESDA VIII to conduct livelihood and skills training programs	5-02-02-010					5,000.00
<b>COMMUNITY PRIDE MARCH: Paradise of Rainbows &amp; Pride - A Parade</b>	5-02-99-990					25,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Symposium on KKDAT (Kabataan Kontra Krimen, Droga at Terorismo Program)	5-02-02-010					5,000.00
Conduct continuing and mandatory training for Sangguniang Kabataan and LYDC	5-02-02-010					30,000.00
Linggo ng Kabataan	5-02-02-010					20,000.00
Gabi ng Kabataan/Youth Night	5-02-99-990					45,000.00
<i>Biyaya Ko, Share Ko</i> : Gift Giving Activity	5-02-99-990					10,000.00
<i>CommUNITY 4River</i> : River Clean Up Drive Solid Waste Management Education Program	5-20-99-990					5,000.00
<i>CommuniTREE</i> : Tree Planting Activity	5-02-99-990					5,000.00
Conduct training program in Agriculture	5-02-02-010					5,000.00
<b>Socio-Cultural/Eco-Tourism Devt.</b>		1,700,000.00		2,000,000.00	2,000,000.00	
Municipal Physical Fitness and Sports Development Program	5-02-99-990					50,000.00
Oversized Hand - Cover Book Entitled Tunga Between Points						1,228,000.00
Bible Month	5-02-99-990					5,000.00
<i>VALENTINE'S DAY</i> : Jail Love Booth, Freedom Wall, Concert, Kasalang Bayan	5-02-99-990					85,000.00
EDSA PEOPLE POWER REVOLUTION:	5-02-99-990					2,000.00
<i>NATIONAL WOMEN'S DAY</i> : Women Empowerment Seminar	5-02-02-010					5,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
<i>Holy Week etc.:</i>						
Araw ng Kagitingan:						40,000.00
Offering of Flowers	5-02-99-990					5,000.00
<i>Earth Day:</i>						
Tree Planting & Clean up drive	5-02-99-990					8,000.00
<i>Labor Day:</i>						
<i>LGU Employees Laro ng Lahi</i>						
*Get in/patintero,Palo Sebo, Ubusang Lahi, Egg Catching, Sock Race, Kadang Relay, Tug og war, Luksong Baka	5-02-99-990					5,000.00
<i>Independence Day:</i>						
Offering of Flowers, Zumba etc.	5-02-99-990					30,000.00
<i>Pride Month:</i>						
Basketball , Pride Parade, That's my Tomboy/Miss Gay Pangkalawakan	5-02-99-990					15,000.00
<i>SPED./PWD MONTH</i>						
SPED FUN DAY, Assessment	5-02-99-990					2,000.00
Palarong Bayan (Basketball League)	1-07-05-130					150,000.00
<i>Town Fiesta:</i>						
Fiesta Day	5-02-99-990					350,000.00
Socio - Cultural Night	5-02-99-990					150,000.00
Miss Tunga 2025	5-02-99-990					250,000.00
Tamyok Festival	5-02-99-990					100,000.00
Zumba	5-02-99-990					10,000.00
Parade Motorcade	5-02-99-990					10,000.00
Marching Band Competition	5-02-99-990					50,000.00

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Vesper Day	5-02-99-990					80,000.00
National Heroe's Day: Offering of Flowers	5-02-99-990					5,000.00
Original Founding Anniversary of Tunga: Social Night etc.	5-02-99-990					10,000.00
World Tourism Day:	5-02-99-990					
Digital Tourism Logo Contest	5-02-99-990					10,000.00
Leyte Landing:						
Offering of Flowers	5-02-99-990					10,000.00
Parade of Scouts, Scouting month	5-02-99-990					
Zumba	5-02-99-990					
Yolanda Commemoration:						
Mass, Candle lighting, Offering of Flowers	5-02-99-990					10,000.00
Tunga Foundation Day etc.:						
Foundation Day	5-02-99-990					150,000.00
Color Fun Run	5-02-99-990					100,000.00
Tree Planting / River Clean up	5-02-99-990					8,000.00
Laro ng Lahi:						
*Get in /patintero, Palo Sebo, Ubusang Lahi, Sock Race, Kadang Relay, Pig Hunting, Chicken Hunting	5-02-99-990					70,000.00
Basketball / Volleyball	5-02-99-990					100,000.00
Marching Band Presentation	5-02-99-990					25,000.00
Anniversary Night	5-02-99-990					200,000.00
Parade						
Recognition (LISTO Tunga, aLISTO						

Object of Expenditure  (1)	Account code  (2)	Past Year	Current Year (Estimate)			Budget Year
		2024 Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	2026 Estimate  (7)
Tunga) Cultural Presentation <i>Christmas Day:</i> Christmas Lights Decoration Year End Assessment Mun. Human Resources Devt. Public Employment Services Office Business Permit & Licensing Office Support Services to NGAs COMELEC DAR BIR BFP PNP	5-02-99-990 5-02-99-990				0.00 0.00  0.00 0.00 0.00 0.00	200,000.00 200,000.00
<b>TOTAL Mandatory &amp; Special Purpose Appropriation</b>		<b>20,726,770.40</b>	<b>0.00</b>	<b>22,338,927.63</b>	<b>22,330,927.63</b>	<b>35,998,738.56</b>
<b>TOTAL APPROPRIATIONS</b>		<b>37,791,696.44</b>	<b>6,785,573.04</b>	<b>29,635,500.68</b>	<b>36,413,073.72</b>	<b>54,346,219.03</b>

Prepared:



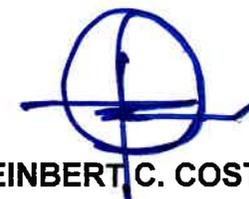
**ENGR. REINBERT C. COSTELO**  
Department Head

Reviewed:



**MARILYN A. CUBILLA**  
Local Budget Officer

Approved :



**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

Office/Department : VICE MAYOR'S OFFICE  
 Function : LEGISLATIVE SERVICES  
 Project/Activity : LEGISLATIVE SERVICES  
 Fund/Special Account : General Fund

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)			Budget Year 2026 Estimate (7)
			First (Actual) (4)	Second (Estimate) (5)	Total (6)	
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	862,596.00	450,276.00	450,276.00	900,552.00	938,508.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020	71,400.00	39,900.00	39,900.00	79,800.00	79,800.00
Transportation Allowance (TA)	5-01-02-030	71,400.00	39,900.00	39,900.00	79,800.00	79,800.00
Clothing /Uniform Allowance	5-01-02-040	6,000.00	7,000.00		7,000.00	7,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00		5,000.00	5,000.00	5,000.00
Mid-Year Bonus	5-01-02-990	71,883.00	75,046.00		75,046.00	78,209.00
Year End Bonus	5-01-02-140	71,883.00		75,046.00	75,046.00	78,209.00
Cash Gift	5-01-02-150	5,000.00		5,000.00	5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-010	103,511.52	54,033.12	54,033.12	108,066.24	112,621.00
Pag-ibig Contribution	5-01-03-020	1,200.00	600.00	600.00	1,200.00	2,400.00
PHILHEALTH Contribution	5-01-03-030	17,970.80	9,048.00	9,048.00	18,096.00	22,513.80
Employees Compensation Insurance Premiums (ECC Contribution)	5-01-03-040	1,200.00	600.00	600.00	1,200.00	1,200.00
Other Personnel Benefits	5-01-04-990	3,000.00		20,000.00	20,000.00	20,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,388,538.48</b>	<b>688,403.12</b>	<b>711,403.12</b>	<b>1,399,806.24</b>	<b>1,454,260.80</b>

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)			Budget Year 2026 Estimate (7)
			First (Actual) (4)	Second (Estimate) (5)	Total (6)	
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	99,383.71	50,000.00	50,000.00	100,000.00	160,000.00
Office Supplies Expenses	5-02-03-010	11,407.59	7,500.00	7,500.00	15,000.00	15,000.00
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
Other General Services	5-02-12-990	47,850.00	50,000.00	50,000.00	100,000.00	100,000.00
Membership Dues and Contribution to Organization	5-02-99-060	20,000.00	10,000.00	10,000.00	20,000.00	20,000.00
<b>TOTAL MOOE</b>		<b>196,641.30</b>	<b>126,500.00</b>	<b>126,500.00</b>	<b>253,000.00</b>	<b>313,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,585,179.78</b>	<b>814,903.12</b>	<b>837,903.12</b>	<b>1,652,806.24</b>	<b>1,767,260.80</b>
<b>2.0 CAPITAL OUTLAY</b>						
Furniture, Fixtures and Books	01-07-07					
Furniture and Fixtures	01-07-07-010				0.00	
Books	01-07-07-020					
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,585,179.78</b>	<b>814,903.12</b>	<b>837,903.12</b>	<b>1,652,806.24</b>	<b>1,767,260.80</b>

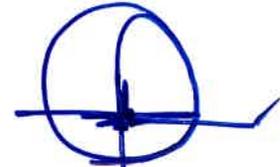
Prepared:

  
**LEMUEL G. PONFERRADA**  
 Department Head

Reviewed by:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved :

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

Office/Department : SANGGUNIANG BAYAN & SB SECRETARY  
 Function : LEGISLATIVE SERVICES  
 Project/Activity : LEGISLATIVE SERVICES  
 Fund/Special Account : General Fund

September 2, 2025

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)			Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second (Estimate) (5)	Total (6)	
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	8,448,168.00	4,483,919.00	4,483,919.00	8,967,838.00	9,553,872.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	264,000.00	144,000.00	144,000.00	288,000.00	312,000.00
Representation Allowance (RA)	5-01-02-020	693,000.00	392,700.00	392,700.00	785,400.00	785,400.00
Transportation Allowance (TA)	5-01-02-030	693,000.00	392,700.00	392,700.00	785,400.00	785,400.00
Clothing / Uniform Allowance	5-01-02-040	66,000.00	42,000.00	42,000.00	84,000.00	91,000.00
Productivity Enhancement Incentive	5-01-02-080	55,000.00		60,000.00	60,000.00	65,000.00
Mid-Year Bonus	5-01-02-990	704,014.00	747,319.83		747,319.83	796,156.00
Year End Bonus	5-01-02-140	704,014.00		747,319.83	747,319.83	796,156.00
Cash Gift	5-01-02-150	55,000.00		60,000.00	60,000.00	65,000.00
Retirement and Life Insurance Premiums	5-01-03-010	922,980.96	538,070.28	538,070.28	1,076,140.56	1,146,465.00
Pag-ibig Contribution	5-01-03-020	13,000.00	7,200.00	7,200.00	14,400.00	31,200.00
PHILHEALTH Contribution	5-01-03-030	159,963.36	86,229.56	86,229.57	172,459.13	226,990.26
Employees Compensation Insurance Premiums	5-01-03-040	12,000.00	7,200.00	7,200.00	14,400.00	15,600.00
Other Personnel Benefits	5-01-04-990	30,000.00	120,000.00	120,000.00	240,000.00	260,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>13,703,063.64</b>	<b>6,961,338.67</b>	<b>7,081,338.68</b>	<b>14,042,677.35</b>	<b>14,930,239.26</b>

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)			Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second (Estimate) (5)	Total (6)	
<b>1.2 Maintenance &amp; Other Operating Expenses</b>	5-02-01					
Travelling Expenses-Local	5-02-01-010	480,244.66	220,000.00	220,000.00	440,000.00	1,100,000.00
Office Supplies Expenses	5-02-03-010	44,939.88	22,500.00	22,500.00	45,000.00	45,000.00
Telephone Expenses	5-02-05-020	198,000.00	99,000.00	99,000.00	198,000.00	198,000.00
Other General Services	5-02-12-990	85,004.00	50,000.00	50,000.00	100,000.00	100,000.00
Printing & Publication Expenses	5-02-99-020		40,000.00	40,000.00	80,000.00	80,000.00
Public Hearing	5-02-99-030	29,100.00	25,000.00	25,000.00	50,000.00	50,000.00
Codification of Ordinance	5-02-99-030	69,586.00	35,000.00	35,000.00	70,000.00	70,000.00
Membership Dues and Contribution to Organization	5-02-99-060			55,000.00	55,000.00	55,000.00
<b>TOTAL MOOE</b>		<b>906,874.54</b>	<b>491,500.00</b>	<b>546,500.00</b>	<b>1,038,000.00</b>	<b>1,698,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>14,609,938.18</b>	<b>7,452,838.67</b>	<b>7,627,838.68</b>	<b>15,080,677.35</b>	<b>16,628,239.26</b>
<b>2.0 Capital Outlay</b>						
Furniture, Fixtures and Books	01-07-07				0.00	
Furniture and Fixtures	01-07-07-010					100,000.00
Office Equipment	01-07-07-020				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>14,609,938.18</b>	<b>7,452,838.67</b>	<b>7,627,838.68</b>	<b>15,080,677.35</b>	<b>16,728,239.26</b>

Prepared:

  
**LEMUEL G. PONFERRADA**  
 Department Head

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT Q. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

**Office/Department** : MUNICIPAL PLANNING & DEVELOPMENT COORDINATOR  
**Function** : EXECUTIVE SERVICES  
**Project/Activity** : GENERAL PUBLIC SERVICES  
**Fund/Special Account** : General Fund

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	794,316.00	420,112.50	420,112.50	840,225.00	877,656.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	6,000.00	7,000.00		7,000.00	7,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00		5,000.00	5,000.00	5,000.00
Mid-Year Bonus	5-01-02-990	66,193.00	70,018.75		70,018.75	73,138.00
Year End Bonus	5-01-02-140	66,193.00		70,018.75	70,018.75	73,138.00
Cash Gift	5-01-02-150	5,000.00		5,000.00	5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-010	95,317.92	50,413.50	50,413.50	100,827.00	105,319.00
Pag-ibig Contribution	5-01-03-020	1,200.00	600.00	600.00	1,200.00	2,400.00
PHILHEALTH Contribution	5-01-03-030	16,548.30	8,321.90	8,321.90	16,643.80	21,005.67
Employees Compensation Insurance Premiums	5-01-03-040	1,200.00	600.00	600.00	1,200.00	1,200.00
Other Personnel Benefits	5-01-04-990	3,000.00		20,000.00	20,000.00	20,000.00

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
CNA	5-01-04-990	30,000.00				
<b>TOTAL PERSONAL SERVICES</b>		<b>1,330,028.17</b>	<b>640,466.65</b>	<b>663,466.65</b>	<b>1,303,933.30</b>	<b>1,357,656.67</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	5,680.00	20,000.00	20,000.00	40,000.00	40,000.00
Office Supplies Expenses	5-02-03-010	50,942.17	15,000.00	15,000.00	30,000.00	30,000.00
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
*Establishment of Geographic Information System*						50,000.00
*Formulation of Various Plans thru Community Involvement and Social Mobilization (e. g. CLUP, CDP, LDIP, AIP, etc.)*						50,000.00
<b>TOTAL MOOE</b>		<b>74,622.17</b>	<b>44,000.00</b>	<b>44,000.00</b>	<b>88,000.00</b>	<b>188,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,404,650.34</b>	<b>684,466.65</b>	<b>707,466.65</b>	<b>1,391,933.30</b>	<b>1,545,656.67</b>
<b>2.0 Capital Outlay</b>						
Furniture and Fixtures	01-07-07-010				-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,404,650.34</b>	<b>684,466.65</b>	<b>707,466.65</b>	<b>1,391,933.30</b>	<b>1,545,656.67</b>

Prepared:

ENGR. MARLON B. ARINTOC  
Department Head

Reviewed:

MARILYN A. CUBILLA  
Local Budget Officer

Approved:

ENGR. REINBERT C. COSTELO  
Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

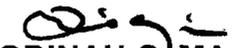
September 2, 2025

Office/Department : MUNICIPAL CIVIL REGISTRAR  
 Function : CIVIL REGISTRY  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages	5-01-01					
Salaries & Wages (Regular)	5-01-01-010	147,444.00	472,026.00	472,026.00	944,052.00	985,188.00
Salaries & Wages (Casual)						
Personal Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	24,000.00	24,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	6,000.00	14,000.00		14,000.00	14,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00		10,000.00	10,000.00	10,000.00
Mid-Year Bonus	5-01-02-990	12,287.00	78,671.00		78,671.00	82,099.00
Year End Bonus	5-01-02-140	12,287.00		78,671.00	78,671.00	82,099.00
Cash Gift	5-01-02-150	5,000.00		10,000.00	10,000.00	10,000.00
Other Bonuses & Allowances	5-01-02-990				0.00	
Personnel Benefit Contributions	5-01-03				0.00	
Retirement and Life Insurance Premiums	5-01-03-010	17,693.28	56,643.12	56,643.12	113,286.24	118,223.00
Pag-ibig Contribution	5-01-03-020	1,200.00	1,200.00	1,200.00	2,400.00	4,800.00
PHILHEALTH Contribution	5-01-03-030	3,686.16	10,143.47	10,143.46	20,286.93	20,286.93

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
Employees Compensation Insurance Premiums	5-01-03-040	1,200.00	1,200.00	1,200.00	2,400.00	2,400.00
Other Personnel Benefits	5-01-04-990	3,000.00		40,000.00	40,000.00	40,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>433,697.44</b>	<b>729,283.59</b>	<b>775,283.58</b>	<b>1,504,567.17</b>	<b>1,559,895.93</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>					0.00	
Travelling Expenses	5-02-01				0.00	
Travelling Expenses-Local	5-02-01-010	14,849.00	20,000.00	20,000.00	40,000.00	40,000.00
Office Supplies Expenses	5-02-03-010	9,401.61	5,000.00	5,000.00	10,000.00	10,000.00
Accountable Forms	5-02-03-020				0.00	
Postage and Courier Services	5-02-05-010				0.00	
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
Internet Subscription Expenses	5-02-05-030				0.00	
<b>TOTAL MOOE</b>		<b>42,250.61</b>	<b>34,000.00</b>	<b>34,000.00</b>	<b>68,000.00</b>	<b>68,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>475,948.05</b>	<b>763,283.59</b>	<b>809,283.58</b>	<b>1,572,567.17</b>	<b>1,627,895.93</b>
<b>2.0 Capital Outlay</b>						
Books	01-07-07-020					
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>475,948.05</b>	<b>763,283.59</b>	<b>809,283.58</b>	<b>1,572,567.17</b>	<b>1,627,895.93</b>

Prepared:

  
ODINAH C. MAJAM  
Department Head

Reviewed:

  
MARILYN A. CUBILLA  
Local Budget Officer

Approved:

  
ENGR. REINBERT C. COSTELO  
Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

Office/Department : MUNICIPAL BUDGET OFFICE  
 Function : BUDGETING SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	911,488.18	476,442.00	476,442.00	952,884.00	1,019,052.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	47,818.18	24,000.00	24,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	12,000.00	14,000.00		14,000.00	14,000.00
Productivity Enhancement Incentive	5-01-02-080	10,000.00		10,000.00	10,000.00	10,000.00
Mid-Year Bonus	5-01-02-990	76,040.00	79,407.00		79,407.00	84,921.00
Year End Bonus	5-01-02-140	76,040.00		79,407.00	79,407.00	84,921.00
Cash Gift	5-01-02-150	10,000.00		10,000.00	10,000.00	10,000.00
Retirement and Life Insurance Premiums	5-01-03-010	109,497.60	57,173.04	57,173.04	114,346.08	122,286.00
Pag-ibig Contribution	5-01-03-020	2,400.00	1,200.00	1,200.00	2,400.00	4,800.00
PHILHEALTH Contribution	5-01-03-030	19,010.00	10,380.22	10,380.22	20,760.44	24,099.86
Employees Compensation Insurance Premiums	5-01-03-040	2,300.00	1,200.00	1,200.00	2,400.00	2,400.00
Other Personnel Benefits	5-01-04-990	3,000.00		40,000.00	40,000.00	40,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,530,395.96</b>	<b>735,202.26</b>	<b>781,202.26</b>	<b>1,516,404.52</b>	<b>1,607,279.86</b>

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	53,970.00	30,000.00	30,000.00	60,000.00	60,000.00
Office Supplies Expenses	5-02-03-010	29,890.66	15,000.00	15,000.00	30,000.00	30,000.00
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
<b>TOTAL MOOE</b>		<b>101,860.66</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>108,000.00</b>	<b>108,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,632,256.62</b>	<b>789,202.26</b>	<b>835,202.26</b>	<b>1,624,404.52</b>	<b>1,715,279.86</b>
<b>2.0 Capital Outlay</b>						
Furniture, Fixtures and Books	01-07-07				0.00	
Furniture and Fixtures	01-07-07-010				0.00	50,000.00
Books	01-07-07-020				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>97,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,730,156.62</b>	<b>789,202.26</b>	<b>835,202.26</b>	<b>1,624,404.52</b>	<b>1,765,279.86</b>

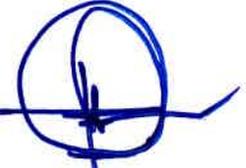
Prepared :

  
**MARILYN A. CUBILLA**  
 Department Head

Reviewed :

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved :

  
**ENGR. REINBERT G. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

Office/Department : MUNICIPAL ACCOUNTANT  
 Function : ACCOUNTING SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	945,770.00	562,139.50	562,139.50	1,124,279.00	1,173,960.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	50,000.00	36,000.00	36,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing Allowance	5-01-02-040	12,000.00	10,500.00	10,500.00	21,000.00	21,000.00
Productivity Enhancement Incentive	5-01-02-080	12,000.00		15,000.00	15,000.00	15,000.00
Mid-Year Bonus	5-01-02-990	77,905.00	93,689.92		93,689.92	97,830.00
Year End Bonus	5-01-02-140	77,905.00		93,689.92	93,689.92	97,830.00
Cash Gift	5-01-02-150	11,000.00		15,000.00	15,000.00	15,000.00
Retirement and Life Insurance Premiums	5-01-03-010	113,492.40	67,456.74	67,456.74	0.00	140,875.00
Pag-ibig Contribution	5-01-03-020	3,400.00	1,800.00	1,800.00	3,600.00	7,200.00
PHILHEALTH Contribution	5-01-03-030	18,078.21	10,439.11	10,439.10	20,878.21	28,107.13
Employees Compensation Insurance Premiums	5-01-03-040	2,500.00	1,800.00	1,800.00	3,600.00	3,600.00
Other Personnel Benefits	5-01-04-990	6,000.00		60,000.00	60,000.00	60,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,581,816.71</b>	<b>855,225.27</b>	<b>945,225.26</b>	<b>1,665,537.05</b>	<b>1,875,202.13</b>

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	49,769.60	25,000.00	25,000.00	50,000.00	50,000.00
Office Supplies Expenses	5-02-03-010	27,599.75	15,000.00	15,000.00	30,000.00	30,000.00
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
<b>TOTAL MOOE</b>		<b>117,396.78</b>	<b>49,000.00</b>	<b>49,000.00</b>	<b>98,000.00</b>	<b>98,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,699,213.49</b>	<b>904,225.27</b>	<b>994,225.26</b>	<b>1,763,537.05</b>	<b>1,973,202.13</b>
<b>2.0 Capital Outlay</b>						
Furniture, Fixtures and Books	01-07-07				0.00	
Furniture and Fixtures	01-07-07-010				0.00	
Office Equipment	01-07-05-020					50,000.00
Books	01-07-07-020				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,699,213.49</b>	<b>904,225.27</b>	<b>994,225.26</b>	<b>1,763,537.05</b>	<b>2,023,202.13</b>

Prepared:

  
**ARIANE JOY O. FELIPE**  
 Department Head

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

Office/Department : MUNICIPAL TREASURER'S OFFICE  
 Function : TREASURY SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

September 2, 2025

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	1,194,768.00	1,018,704.00	1,018,704.00	2,037,408.00	2,135,808.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	120,000.00	72,000.00	72,000.00	144,000.00	144,000.00
Representation Allowance (RA)	5-01-02-020	101,500.00	60,900.00	60,900.00	121,800.00	121,800.00
Transportation Allowance (TA)	5-01-02-030	101,500.00	60,900.00	60,900.00	121,800.00	121,800.00
Productivity Enhancement Incentive	5-01-02-080	25,000.00		30,000.00	30,000.00	30,000.00
Honoraria	5-01-02-100		20,000.00	20,000.00	40,000.00	
Clothing / Uniform Allowance	5-01-02-040	30,000.00	42,000.00		42,000.00	42,000.00
Mid-Year Bonus	5-01-02-990	99,564.00	169,784.00		169,784.00	177,984.00
Year End Bonus	5-01-02-140	99,564.00		169,784.00	169,784.00	177,984.00
Cash Gift	5-01-02-150	25,000.00		30,000.00	30,000.00	30,000.00
Retirement and Life Insurance Premiums	5-01-03-010	143,372.16	122,244.48	122,244.48	244,488.96	256,297.00
Pag-ibig Contribution	5-01-03-020	6,200.00	3,600.00	3,600.00	7,200.00	14,400.00
PHILHEALTH Contribution	5-01-03-030	29,869.32	25,266.32	25,266.32	50,532.64	50,532.64
Employees Compensation Insurance Premiums	5-01-03-040	6,000.00	3,600.00	3,600.00	7,200.00	7,200.00

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
Other Personnel Benefit	5-01-04-990	15,000.00		120,000.00	120,000.00	120,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>2,291,141.50</b>	<b>1,598,998.80</b>	<b>1,736,998.80</b>	<b>3,335,997.60</b>	<b>3,429,805.64</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses	5-02-01					
Travelling Expenses-Local	5-02-01-010	81,912.07	25,000.00	25,000.00	50,000.00	50,000.00
Office Supplies Expenses	5-02-03-010	62,394.18	17,500.00	17,500.00	35,000.00	35,000.00
Accountable Forms	5-02-03-020	29,300.00	35,000.00	35,000.00	70,000.00	70,000.00
Landtax/ Business Permit Form	5-02-03-020		20,000.00	20,000.00	40,000.00	40,000.00
Telephone Expenses	5-02-05-020	36,000.00	9,000.00	9,000.00	18,000.00	18,000.00
Fidelity Bond Premiums	5-02-16-020	144,022.50	80,000.00	80,000.00	160,000.00	210,000.00
<b>TOTAL MOOE</b>		<b>354,528.75</b>	<b>186,500.00</b>	<b>186,500.00</b>	<b>373,000.00</b>	<b>423,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>2,645,670.25</b>	<b>1,785,498.80</b>	<b>1,923,498.80</b>	<b>3,708,997.60</b>	<b>3,852,805.64</b>
<b>2.0 Capital Outlay</b>						
SB # 1- Computer with Printer	1-07-06-140	105,000.00				
SB # 1- Airconditioning Unit	1-07-05-020	44,950.00				
SB # 2 - Computer with Printer	1-07-06-140	40,000.00				
<b>TOTAL CAPITAL OUTLAY</b>		<b>189,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SPECIAL PURPOSE APPROPRIATION</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,835,620.25</b>	<b>1,785,498.80</b>	<b>1,923,498.80</b>	<b>3,708,997.60</b>	<b>3,852,805.64</b>

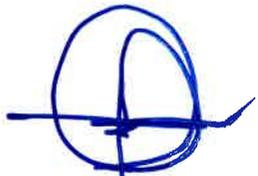
Prepared:

  
**JOHN EMMANUEL C. SALATAN**  
 Department Head

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved :

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

Office/Department : MUNICIPAL ASSESSOR  
 Function : ASSESSMENT SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

September 2, 2025

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	750,947.27	131,784.00	131,784.00	263,568.00	824,760.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	21,266.67	12,000.00	12,000.00	24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020	57,575.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	57,575.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	6,000.00	7,000.00		7,000.00	7,000.00
Productivity Enhancement Incentive	5-01-02-080			5,000.00	5,000.00	5,000.00
Mid-Year Bonus	5-01-02-990	70,622.00	21,964.00		21,964.00	68,730.00
Year End Bonus	5-01-02-140	70,622.00		21,964.00	21,964.00	68,730.00
Cash Gift	5-01-02-150	5,000.00		5,000.00	5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-010	90,113.67	15,814.08	15,814.08	31,628.16	98,971.00
Pag-ibig Contribution	5-01-03-020	1,200.00	600.00	600.00	1,200.00	2,400.00
PHILHEALTH Contribution	5-01-03-030	17,655.50	12,727.90	12,727.90	25,455.80	25,455.80
Employees Compensation Insurance Premiums	5-01-03-040	1,100.00	600.00	600.00	1,200.00	1,200.00
Terminal Leave Benefits	5-01-04-030			1,000,000.00	1,000,000.00	

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
Monetization					0.00	
Other Personnel Benefits	5-01-04-990	3,000.00		20,000.00	20,000.00	20,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,152,677.11</b>	<b>273,889.98</b>	<b>1,296,889.98</b>	<b>1,570,779.96</b>	<b>1,294,046.80</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses	5-02-01					
Travelling Expenses-Local	5-02-01-010	21,210.00	20,000.00	20,000.00	40,000.00	40,000.00
Office Supplies Expenses	5-02-03-010	36,283.87	10,000.00	10,000.00	20,000.00	20,000.00
Postage and Courier Services	5-02-05-010				0.00	
Telephone Expenses	5-02-05-020	16,500.00	9,000.00	9,000.00	18,000.00	18,000.00
RPT Revision	5-02-99-990			20,000.00	20,000.00	50,000.00
<b>TOTAL MOOE</b>		<b>99,846.93</b>	<b>39,000.00</b>	<b>59,000.00</b>	<b>98,000.00</b>	<b>128,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,252,524.04</b>	<b>312,889.98</b>	<b>1,355,889.98</b>	<b>1,668,779.96</b>	<b>1,422,046.80</b>
<b>2.0 Capital Outlay</b>						
Furniture and Fixtures	01-07-07-010				0.00	
Books	01-07-07-020				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,252,524.04</b>	<b>312,889.98</b>	<b>1,355,889.98</b>	<b>1,668,779.96</b>	<b>1,422,046.80</b>

Prepared:

ENGR. CHRIS DALE S. ERGINA  
Department Head

Reviewed:

MARILYN A. CUBILLA  
Local Budget Officer

Approved:

ENGR. REINBERT C. COSTELO  
Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

Office/Department : ENGINEERING DEPARTMENT  
 POSITION : MUNICIPAL ENGINEER  
 Function : ENGINEERING SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
<b>1.1 Personal Services</b>	5-01				-	
Salaries & Wages (Regular)	5-01-01-010	769,008.00	406,726.50	406,726.50	813,453.00	850,776.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	6,000.00	7,000.00		7,000.00	7,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00		5,000.00	5,000.00	5,000.00
Mid-Year Bonus	5-01-02-990	64,084.00	67,787.75		67,787.75	70,898.00
Year End Bonus	5-01-02-140	64,084.00		67,787.75	67,787.75	70,898.00
Cash Gift	5-01-02-150	5,000.00		5,000.00	5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-010	92,280.96	48,807.18	48,807.18	97,614.36	102,093.00
Pag-ibig Contribution	5-01-03-020	1,200.00	600.00	600.00	1,200.00	2,400.00
PHILHEALTH Contribution	5-01-03-030	17,623.10	8,961.20	8,961.21	17,922.41	20,337.17
Employees Compensation Insurance Premiums	5-01-03-040	1,200.00	600.00	600.00	1,200.00	1,200.00
Other Personnel Benefits	5-01-04-990	3,000.00		20,000.00	20,000.00	20,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,248,982.16</b>	<b>623,882.63</b>	<b>646,882.64</b>	<b>1,270,765.27</b>	<b>1,322,402.17</b>

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses	5-02-01				0.00	
Travelling Expenses-Local	5-02-01-010	18,074.75	30,000.00	30,000.00	60,000.00	60,000.00
Office Supplies Expenses	5-02-03-010	46,818.56	15,000.00	15,000.00	30,000.00	30,000.00
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
<b>TOTAL MOOE</b>		<b>95,693.31</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>108,000.00</b>	<b>108,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,344,675.47</b>	<b>677,882.63</b>	<b>700,882.64</b>	<b>1,378,765.27</b>	<b>1,430,402.17</b>
<b>2.0 CAPITAL OUTLAY</b>						
Furniture, Fixtures and Books	01-07-07				0.00	
Furniture and Fixtures	01-07-07-010				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,344,675.47</b>	<b>677,882.63</b>	<b>700,882.64</b>	<b>1,378,765.27</b>	<b>1,430,402.17</b>

Prepared:

  
ENGR. TEODORO A. QUINTANA, JR.  
Department Head

Reviewed:

  
MARILYN A. CUBILLA  
Local Budget Officer

Approved:

  
ENGR. REINBERT C. COSTELO  
Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

September 2, 2025

**Office/Department : MUNICIPAL HEALTH OFFICE**  
**Function : HEALTH SERVICES**  
**Project/Activity : GENERAL PUBLIC SERVICES**  
**Fund/Special Account : General Fund**

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	1,047,305.00	1,097,840.50	1,097,840.50	2,195,681.00	2,378,088.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	66,000.00	48,000.00	48,000.00	96,000.00	96,000.00
Representation Allowance (RA)	5-01-02-020		32,725.00	32,725.00	65,450.00	71,400.00
Transportation Allowance (TA)	5-01-02-030		32,725.00	32,725.00	65,450.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	18,000.00	28,000.00		28,000.00	28,000.00
Subsistence & Quarters Allowance	5-01-02-050	54,450.00	39,600.00	39,600.00	79,200.00	79,200.00
Productivity Enhancement Incentive	5-01-02-080	10,000.00		20,000.00	20,000.00	20,000.00
Honoraria	5-01-02-100		90,000.00	90,000.00	180,000.00	180,000.00
Hazard Pay	5-01-02-110	186,233.25	153,000.00	153,000.00	306,000.00	306,000.00
Mid-Year Bonus	5-01-02-990	91,724.00	182,973.42		182,973.42	198,174.00
Year End Bonus	5-01-02-140	73,529.00		182,973.42	182,973.42	198,174.00
Cash Gift	5-01-02-150	10,000.00		20,000.00	20,000.00	20,000.00
Retirement and Life Insurance Premiums	5-01-03-010	125,676.60	131,740.86	131,740.86	263,481.72	285,371.00

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
Pag-ibig Contribution	5-01-03-020	4,500.00	2,400.00	2,400.00	4,800.00	9,600.00
PHILHEALTH Contribution	5-01-03-030	26,182.72	21,176.87	21,176.86	42,353.73	42,353.73
Employees Compensation Insurance Premiums	5-01-03-040	3,300.00	2,400.00	2,400.00	4,800.00	4,800.00
Other Personnel Benefits	5-01-04-990	6,000.00		80,000.00	80,000.00	80,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>2,897,473.29</b>	<b>1,862,581.65</b>	<b>1,954,581.64</b>	<b>3,817,163.29</b>	<b>4,068,560.73</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	58,980.02	40,000.00	40,000.00	80,000.00	80,000.00
Office Supplies Expenses	5-02-03-010	8,496.70	5,000.00	5,000.00	10,000.00	20,000.00
Telephone Expense	5-02-99-990	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
<b>TOTAL MOOE</b>		<b>1,167,687.08</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>108,000.00</b>	<b>118,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>4,065,160.37</b>	<b>1,916,581.65</b>	<b>2,008,581.64</b>	<b>3,925,163.29</b>	<b>4,186,560.73</b>
<b>2.0</b>						
<b>TOTAL CAPITAL OUTLAY</b>		<b>242,485.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SPECIAL PURPOSE APPROPRIATION</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>4,307,645.37</b>	<b>1,916,581.65</b>	<b>2,008,581.64</b>	<b>3,925,163.29</b>	<b>4,186,560.73</b>

Prepared:

  
**GEZELLE ANN B. BEDUA**  
 Department Head

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT O. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

**Office/Department : MUNICIPAL AGRICULTURIST**  
**Function : AGRICULTURAL SERVICES**  
**Project/Activity : GENERAL PUBLIC SERVICES**  
**Fund/Special Account : General Fund**

September 2, 2025

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	956,297.00	1,026,534.00	1,026,534.00	2,053,068.00	2,133,576.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	78,000.00	60,000.00	60,000.00	120,000.00	120,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Clothing / Uniform Allowance	5-01-02-040	18,000.00	35,000.00		35,000.00	35,000.00
Productivity Enhancement Incentive	5-01-02-080	20,000.00		25,000.00	25,000.00	25,000.00
Mid-Year Bonus	5-01-02-990	74,273.00	171,089.00		171,089.00	177,798.00
Year End Bonus	5-01-02-140	100,187.00		171,089.00	171,089.00	177,798.00
Cash Gift	5-01-02-150	20,000.00		25,000.00	25,000.00	25,000.00
Retirement and Life Insurance Premiums	5-01-03-010	116,416.92	123,184.08	123,184.08	246,368.16	256,029.12
Pag-ibig Contribution	5-01-03-020	4,800.00	3,000.00	3,000.00	6,000.00	12,000.00
PHILHEALTH Contribution	5-01-03-030	19,244.31	12,684.36	12,684.36	25,368.72	31,752.58
Employees Compensation Insurance Premiums	5-01-03-040	3,900.00	3,000.00	3,000.00	6,000.00	6,000.00
Other Personnel Benefits	5-01-04-990	12,000.00		100,000.00	100,000.00	100,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,790,471.61</b>	<b>1,505,891.44</b>	<b>1,620,891.44</b>	<b>3,126,782.88</b>	<b>3,242,753.70</b>

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses-Local	5-02-01-010	26,597.00	20,000.00	20,000.00	40,000.00	40,000.00
Office Supplies Expenses	5-02-03-010	17,631.25	9,000.00	9,000.00	18,000.00	18,000.00
Animal/Zoological Expenses	5-02-03-040	23,060.00	12,500.00	12,500.00	25,000.00	25,000.00
Agricultural and Marine Supplies Expenses	5-02-03-100	20,690.00	14,000.00	14,000.00	28,000.00	38,000.00
Telephone Expenses	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
<b>TOTAL MOOE</b>		<b>149,253.25</b>	<b>64,500.00</b>	<b>64,500.00</b>	<b>129,000.00</b>	<b>139,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,939,724.86</b>	<b>1,570,391.44</b>	<b>1,685,391.44</b>	<b>3,255,782.88</b>	<b>3,381,753.70</b>
<b>2.0 CAPITAL OUTLAY</b>						
Furniture, Fixtures and Books	01-07-07					10,000.00
Agricultural and Forestry Equipment	01-07-05-040					30,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>
<b>3.0</b>						
PPAs Food Security					0.00	
<b>TOTAL SPECIAL PURPOSE APPROPRIATION</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,939,724.86</b>	<b>1,570,391.44</b>	<b>1,685,391.44</b>	<b>3,255,782.88</b>	<b>3,421,753.70</b>

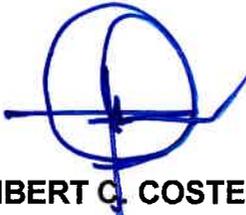
Prepared:

*NIDA*  
**NIDA A. DAVOCOL**  
 Department Head

Reviewed:

*Marilyn K. Cubilla*  
**MARILYN K. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT O. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

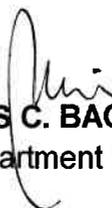
**Office/Department : MUNICIPAL SOCIAL WELFARE & DEVELOPMENT**  
**Function : SOCIAL WELFARE SERVICES**  
**Project/Activity : GENERAL PUBLIC SERVICES**  
**Fund/ Special Account : General Fund**

September 2, 2025

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	756,660.00	515,100.00	515,100.00	1,030,200.00	1,076,964.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	24,000.00	24,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-020	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Transportation Allowance (TA)	5-01-02-030	63,000.00	35,700.00	35,700.00	71,400.00	71,400.00
Subsistence & Quarters Allowance	5-01-02-050	18,000.00	18,000.00	18,000.00	36,000.00	36,000.00
Clothing / Uniform Allowance	5-01-02-040	6,000.00	14,000.00		14,000.00	14,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00		10,000.00	10,000.00	10,000.00
Mid-Year Bonus	5-01-02-990	63,055.00	85,850.00		85,850.00	89,747.00
Year End Bonus	5-01-02-140	63,055.00		85,850.00	85,850.00	89,747.00
Cash Gift	5-01-02-150	5,000.00		10,000.00	10,000.00	10,000.00
Retirement and Life Insurance Premiums	5-01-03-010	90,799.20	61,812.00	61,812.00	123,624.00	129,236.00
Pag-ibig Contribution	5-01-03-020	1,200.00	1,200.00	1,200.00	2,400.00	4,800.00
PHILHEALTH Contribution	5-01-03-030	18,916.56	15,627.40	15,627.41	31,254.81	31,254.81

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
Employees Compensation Insurance Premiums	5-01-03-040	1,200.00	1,200.00	1,200.00	2,400.00	2,400.00
Terminal Leave Benefits	5-01-04-030				0.00	1,000,000.00
Other Personnel Benefits	5-01-04-990	3,000.00		40,000.00	40,000.00	40,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>1,250,785.76</b>	<b>808,189.40</b>	<b>854,189.41</b>	<b>1,662,378.81</b>	<b>2,724,948.81</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Travelling Expenses	5-02-01					
Travelling Expenses-Local	5-02-01-010	34,287.00	20,000.00	20,000.00	40,000.00	40,000.00
Office Supplies Expenses	5-02-03-010	15,919.66	7,500.00	7,500.00	15,000.00	65,000.00
Telephone Expense	5-02-05-020	18,000.00	9,000.00	9,000.00	18,000.00	18,000.00
<b>TOTAL MOOE</b>		<b>68,206.66</b>	<b>844,689.40</b>	<b>890,689.41</b>	<b>73,000.00</b>	<b>123,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>1,318,992.42</b>	<b>1,652,878.80</b>	<b>1,744,878.82</b>	<b>1,735,378.81</b>	<b>2,847,948.81</b>
<b>2.0 Capital Outlay</b>						
Furniture, Fixtures and Books	01-07-07				0.00	
Furniture and Fixtures	01-07-07-010				0.00	
Books	01-07-07-020				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,387,199.08</b>	<b>1,652,878.80</b>	<b>1,744,878.82</b>	<b>1,735,378.81</b>	<b>2,847,948.81</b>

Prepared:

  
**AGNES C. BAQUIRAN**  
 Department Head

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

Office/Department : ECONOMIC ENTERPRISE  
 Function : GENERAL PUBLIC SERVICES  
 Project/Activity : GENERAL PUBLIC SERVICES  
 Fund/Special Account : General Fund

September 2, 2025

Object of Expenditure  (1)	Account code  (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual  (3)	First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	Total  (6)	Estimate  (7)
<b>1.1 Personal Services</b>	5-01					
Salaries & Wages (Regular)	5-01-01-010	752,680.00	455,826.00	455,826.00	911,652.00	950,100.00
Salaries & Wages (Casual)	5-01-01-020	1,479,366.00	852,390.00	852,390.00	1,704,780.00	1,771,740.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	472,000.00	264,000.00	264,000.00	528,000.00	528,000.00
Representation Allowance (RA)	5-01-02-020				0.00	
Transportation Allowance (TA)	5-01-02-030				0.00	
Clothing / Uniform Allowance	5-01-02-040	132,000.00	154,000.00		154,000.00	154,000.00
Productivity Enhancement Incentive	5-01-02-080	105,000.00		110,000.00	110,000.00	110,000.00
Mid-Year Bonus	5-01-02-990	171,722.00	218,036.00		218,036.00	226,820.00
Year End Bonus	5-01-02-140	199,060.00		218,036.00	218,036.00	226,820.00
Cash Gift	5-01-02-150	105,000.00		110,000.00	110,000.00	110,000.00
Retirement and Life Insurance Premiums	5-01-03-010	264,098.91	156,985.92	156,985.92	313,971.84	326,621.00
Pag-ibig Contribution	5-01-03-020	41,200.00	13,200.00	13,200.00	26,400.00	52,800.00
PHILHEALTH Contribution	5-01-03-030	59,567.00	77,079.56	77,079.55	154,159.11	154,159.11
Employees Compensation Insurance Premiums	5-01-03-040	22,101.04	13,200.00	13,200.00	26,400.00	26,400.00

Object of Expenditure (1)	Account code (2)	Past Year 2024	Current Year (Estimate)			Budget Year 2026
		Actual (3)	First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	Estimate (7)
GSIS Extra Hazard	5-01-04	201.36	100.68	100.68	201.36	201.36
Other Personnel Benefits	5-01-04-990	51,000.00		440,000.00	440,000.00	440,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>5,334,196.31</b>	<b>2,204,818.16</b>	<b>2,710,818.15</b>	<b>4,915,636.31</b>	<b>5,077,661.47</b>
<b>1.2 Maintenance &amp; Other Operating Expenses</b>						
Fuel, Oil and Lubricants Expenses	5-02-03-090	99,928.69	250,000.00	250,000.00	500,000.00	400,000.00
Repair and Maintenance - Motor Vehicles/Tire	5-02-13-060	21,910.00	25,000.00	25,000.00	50,000.00	
<b>TOTAL MOOE</b>		<b>121,838.69</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>550,000.00</b>	<b>400,000.00</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>5,456,035.00</b>	<b>2,479,818.16</b>	<b>2,985,818.15</b>	<b>5,465,636.31</b>	<b>5,477,661.47</b>
<b>2.0 Capital Outlay</b>						
Furniture, Fixtures and Books	01-07-07				0.00	
Furniture and Fixtures	01-07-07-010				0.00	
Books	01-07-07-020				0.00	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>5,456,035.00</b>	<b>2,479,818.16</b>	<b>2,985,818.15</b>	<b>5,465,636.31</b>	<b>5,477,661.47</b>

Prepared:

ENGR. REINBERT C. COSTELO  
Department Head

Reviewed:

MARILYN A. CUBILLA  
Local Budget Officer

Approved:

ENGR. REINBERT C. COSTELO  
Local Chief Executive

**Plantilla of LGU Personnel CY 2026**  
**LGU: Tunga, Leyte**

**Department/Office: Mayor's Office**

Item Number		Position Title	Name of Incumbent	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
01	01	Municipal Mayor	ENGR. REINBERT C. COSTELO	27/1	1,159,290.00	27/2	1,217,136.00	57,846.00
02	02	Supervising Admin. Officer (HRMO IV)	VACANT	22/1		22/1		
03	03	Local Disaster Risk Reduction Management Officer II (LDRRMO II)	REMAR B. BURANDAY	15/1	322,668.00	15/2	341,076.00	18,408.00
	04	Environment Management Specialist II created under Municipal Ordinance No. 02 series of 2023 dated November 6, 2023 approved by the Sangguniang Panlalawigan December 5, 2023	VACANT	15/1	322,668.00	15/1	337,752.00	15,084.00
04	05	Administrative Officer II (HRMO I)	ODINAH C. MAJAM	11/8	256,500.00	11/8	269,628.00	13,128.00
	06	Administrative Officer II (Public Relation Officer I) (Coterminous)	VACANT	11/1		11/1		
06	07	Administrative Assistant I (Computer Operator 1)	MARRIETTA A. CUBILLA	7/7	170,304.00	7/7	176,556.00	6,252.00

08	08	Administrative Aide IV (Electrician)	JOSE A. DE GUZMAN	4/8	143,652.00	4/8	148,884.00	5,232.00
09	09	Administrative Aide III (Utility Worker II)	JOSELITO C. BALTAR	3/5	132,228.00	3/6	138,168.00	5,940.00
<b>TOTAL</b>					<b>2,507,310.00</b>		<b>2,629,200.00</b>	<b>121,890.00</b>

Prepared:

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Plantilla of LGU Personnel FY 2026**  
**LGU: Tunga, Leyte**

Department/Office: Vice-Mayor's Office

Item Number		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
10	10	Municipal Vice Mayor	LEMUEL G. PONFERRADA	25/1	900,552.00	25/1	938,508.00	37,956.00
<b>TOTAL</b>					<b>900,552.00</b>		<b>938,508.00</b>	<b>37,956.00</b>

Prepared:

Reviewed:

Approved:



ODINAH C. MAJAM  
Human Resource Management Officer



MARILYN A. CUBILLA  
Local Budget Officer



ENGR. REINBERT C. COSTELO  
Local Chief Executive

**Plantilla of LGU Personnel FY 2026**  
**LGU: Tunga, Leyte**

**Department/Office: Sangguniang Bayan**

Item Number		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
11	11	Sangguniang Bayan Member 1	MARTINIANO F. REQUIEZ	24/2	810,174.00	24/3	850,776.00	40,602.00
12	12	Sangguniang Bayan Member 1	HERMAN A. AYUSTE	24/1	790,704.00	24/1	824,760.00	34,056.00
13	13	Sangguniang Bayan Member 1	MARIETTA A. CATALO	24/2	797,160.00	24/2	837,660.00	40,500.00
14	14	Sangguniang Bayan Member 1	CIELITO O. ESQUIBEL	24/3	790,704.00	24/1	824,760.00	34,056.00
15	15	Sangguniang Bayan Member 1	JOSE CAPOPORO A. URIBE	24/1	797,160.00	24/2	837,660.00	40,500.00
16	16	Sangguniang Bayan Member 1	JOSELITO L. ARINTOC	24/4	810,174.00	24/3	850,776.00	40,602.00
17	17	Sangguniang Bayan Member 1	REX S. ERGINA	24/1	836,838.00	24/5	877,656.00	40,818.00
18	18	Sangguniang Bayan Member 1	JUANITO G. FALLORINA JR.	24/1	823,398.00	24/4	864,120.00	40,722.00
19	19	SB Member (ABC President)	FLORENTINA A. OBSEQUIO	24/1	790,704.00	24/1	824,760.00	34,056.00
20	20	SB Member (SK Federation President)	LEO VAN C. DELGADO	24/1	790,704.00	24/1	824,760.00	34,056.00
21	21	MGDH 1 (Secretary to the Sangguniang Bayan)	NAOMI C. ARCALLANA	24/5	841,354.00	24/5	877,656.00	36,302.00

	22	Adminstrative Aide III (Clerk I)  created under Municipal Ordinance No. 03 series of 2022 dated October 24, 2022 approved by the Sangguniang Panlalawigan December 6, 2022	VACANT	3/1	128,232.00	3/1	133,152.00	4,920.00
	23	Adminstrative Aide II (Messenger)  created under Municipal Ordinance No. 02 series of 2023 dated November 6, 2023 approved by the Sangguniang Panlalawigan December 5, 2023	VACANT	2/1		2/1	125,376.00	
<b>TOTAL</b>					<b>9,007,306.00</b>		<b>9,553,872.00</b>	<b>421,190.00</b>

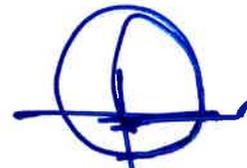
Prepared:

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

Plantilla of LGU Personnel FY 2026  
 LGU : Tunga,Leyte

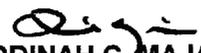
Department/Office: Municipal Planning and Development Coordinator's Office

Item No.		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old (1)	New (2)			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
				SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
22	24	MGDH 1 (Municipal Planning and Development Coordinator)	MARLON B. ARINTOC	24/5	840,225.00	24/5	877,656.00	37,431.00
23	25	Draftsman 1	VACANT	6/1		6/1		0.00
<b>TOTAL</b>					<b>840,225.00</b>		<b>877,656.00</b>	<b>37,431.00</b>

Prepared:

Reviewed:

Approved:

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Plantilla of LGU Personnel FY 2026**  
**LGU: Tunga, Leyte**

**Department/Office: Municipal Civil Registrar's Office**

Item No.		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old (1)	New (2)			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
				SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
24	26	MGDH I (Mun. Civil Registrar)	VACANT	24/1	790,704.00	24/1	824,760.00	34,056.00
25	27	Administrative Aide VI (Clerk III)	MAISA T. GALLAMORA	6/1	153,348.00	6/2	160,428.00	7,080.00
<b>TOTAL</b>					<b>944,052.00</b>		<b>985,188.00</b>	<b>41,136.00</b>

Prepared:

Reviewed:

Approved:

  
**ODINAH C. MAJAM**

Human Resource Management Officer

  
**MARILYN A. CUBILLA**

Local Budget Officer

  
**ENGR. REINBERT C. COSTELO**

Local Chief Executive

Plantilla of LGU Personnel FY 2026  
 LGU: Tunga, Leyte

Department/Office: Municipal Budget Office

Item Number		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old (1)	New (2)			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
				SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
26	28	MGDH I (Mun. Budget Officer)	MARILYN A. CUBILLA	24/4	830,064.00	24/5	877,656.00	47,592.00
27	29	Administrative Aide IV (Budgeting Aide)	JHAY ANNE C. ARINTOC	4/1	136,152.00	4/1	141,396.00	5,244.00
<b>TOTAL</b>					<b>966,216.00</b>		<b>1,019,052.00</b>	<b>52,836.00</b>

Prepared:

Reviewed:

Approved:

  
**ODINAH O. MAJAM**  
 Human Resource Management Officer

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

Plantilla of LGU Perosnnel FY 2026  
 LGU: Tunga, Leyte

Department/Office: Municipal Accountant's Office

Item Number		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
28	30	MGDH I (Mun. Accountant) Step Increment effective February 1, 2025 from SG 24/2 to 24/3 @ 1,093.00/ month	ARIANE JOY Q. FELIPE	24/3	815,639.00	24/3	850,776.00	35,137.00
29	31	Adminstrative Assistant II (Bookkeeper I)	IMELDA S. ERGINA	8/1	172,488.00	8/2	181,788.00	9,300.00
30	32	Administrative Aide IV (Accounting Clerk I)	COKIE MAE S. COSTELO	4/1	136,152.00	4/1	141,396.00	5,244.00
<b>TOTAL</b>					<b>1,124,279.00</b>		<b>1,173,960.00</b>	<b>49,681.00</b>

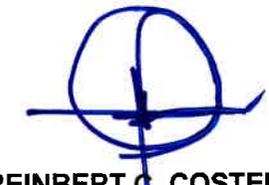
Prepared:

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

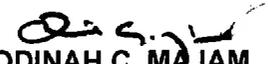
  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Plantilla of LGU Personnel FY 2026**  
**LGU : Tunga, Leyte**

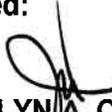
**Department / Office: Municipal Treasurer's Office**

Item No.		Position Title  (3)	Name of Incumbent  (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease  (9)
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
31	33	MGDH I (Municipal Treasurer)	VACANT	24/1	790,704.00	24/1	824,760.00	34,056.00
32	34	MGADH I (Asst. Mun. Treasurer)	VIRGILIO C. TIU	22/5	667,032.00	22/6	704,652.00	37,620.00
33	35	Administrative Aide VI (Accounting Clerk II)	MARISSA G. COSTELO	6/1	153,348.00	6/2	160,428.00	7,080.00
34	36	Rev. Collection Clerk 1	JULIUS C. ARIZO	5/1	144,528.00	5/2	151,200.00	6,672.00
35	37	Rev. Collection Clerk 1	ELMINDA CUESTA	5/2	145,644.00	5/3	152,316.00	6,672.00
36	38	Administrative Aide IV (Clerk II)	JOHN EMMANUEL C. SALATAN	4/1	136,152.00	4/2	142,452.00	6,300.00
<b>TOTAL</b>					<b>2,037,408.00</b>		<b>2,135,808.00</b>	<b>98,400.00</b>

Prepared:

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Plantilla of LGU Personnel FY 2026**  
**LGU : Tunga, Leyte**

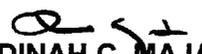
**Department/Office: Municipal Assessor's Office**

Item No.		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
37	39	MGDH I (Municipal Assessor)	VACANT	24/1	263,568.00	24/1	824,760.00	561,192.00
38	40	Administrative Aide IV (Assessment Clerk I)	VACANT	4/1		4/1		
<b>TOTAL</b>					<b>263,568.00</b>		<b>824,760.00</b>	<b>561,192.00</b>

**Prepared:**

**Reviewed:**

**Approved:**

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

  
**MARILYN A. SUBILLA**  
 Municipal Budget Officer

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

Plantilla of LGU Personnel FY 2026  
 LGU : Tunga, Leyte

Department/Office: Municipal Engineer's Office

Item No.		Position Title	Name of Incumbent	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step	Amount	SG/ Step	Amount	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)
39	41	MGDH I (Municipal Engineer)	TEODORO A. QUINTANA, JR.	24/3	813,453.00	24/3	850,776.00	37,323.00
	42	Draftsman I created under Municipal Ordinance No. 02 series of 2023 dated November 6, 2023 approved by the Sangguniang Panlalawigan December 5, 2023	VACANT	6/1		6/1		0.00
<b>TOTAL</b>					<b>813,453.00</b>		<b>850,776.00</b>	<b>37,323.00</b>

Prepared:

  
**ODINAH C. MAJAM**  
 Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUIBLLA**  
 Municipal Budget Officer

Approved:

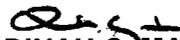
  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Plantilla of LGU Personnel FY 2026  
LGU : Tunga, Leyte**

Department/Office: **Municipal Health Office**

Item No.		Position Title	Name of Incumbent	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step	Amount	SG/ Step	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
40	43	MGDH I (Mun. Health Officer I)	VACANT	24/1	1,035,452.00	24/1	1,178,220.00	142,768.00
41	44	Nurse II (created under SB Res. No. 2012-14 dated May 14, 2012 Step Increment effective April 1, 2025 from SG 16/4 to SG 16/5 @ 453.00/ month	GEZELLE ANN B. BEDUA	16/5	519,369.00	16/5	544,056.00	24,687.00
42	45	Midwife III	CLARISSA A. CATENZA	13/5	409,728.00	13/5	428,328.00	18,600.00
43	46	Sanitation Inspector I	ENGR. CHRIS DALE S. ERGINA	6/8	231,132.00	6/1	227,484.00	-3,648.00
<b>TOTAL</b>					<b>2,195,681.00</b>		<b>2,378,088.00</b>	<b>182,407.00</b>

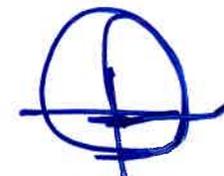
Prepared:

  
**ODINAH C. MAJAM**  
Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**Plantilla of LGU Personnel FY 2026**  
**LGU : Tunga, Leyte**

**Department/Office: Municipal Agriculture's Office**

Item No.		Position Title	Name of Incumbent	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/Decrease
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step	Amount	SG/ Step	Amount	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)
44	47	MGDH I (Mun. Agriculturist)	VACANT	24/1	790,704.00	24/1	824,760.00	34,056.00
45	48	Mun. Agricultural Officer I	NIDA A. DAVOCOL	20/3	520,140.00	20/1	528,924.00	8,784.00
	49	Agriculturist II created under Municipal Ordinance No. 02 series of 2023 dated November 6, 2023 approved by the Sangguniang Panlalawigan December 5, 2023	JAN C. PAMAT	15/1	322,668.00	15/1	337,752.00	15,084.00
46	50	Agricultural Technologist 1	FELIX P. SUDARIO JR.	10/5	211,740.00	10/5	214,920.00	3,180.00
47	51	Agricultural Technologist 1	NORMA P. PERALTA	10/8	217,092.00	10/8	227,220.00	10,128.00
<b>TOTAL</b>					<b>2,062,344.00</b>		<b>2,133,576.00</b>	<b>71,232.00</b>

Prepared:

Reviewed:

Approved:

  
**ODINAH C. MAJAM**

Human Resource Management Officer

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

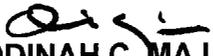
  
**ENGR. REINBERT G. COSTELO**  
 Local Chief Executive

**Plantilla of LGU Personnel FY 2026  
LGU : Tunga, Leyte**

**Department/Office: Municipal Social Welfare and Development Office**

Item No.		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
48	52	MGDH I (Mun.Social Welfare & Development Officer 1)	AGNES C. BAQUIRAN	24/1	790,704.00	24/1	824,760.00	34,056.00
49	53	Social Welfare Officer I	VACANT	11/1	239,496.00	11/1	252,204.00	12,708.00
50	54	Social Welfare Assistant created under Municipal Ordinance No. 03 series of 2022 dated October 24, 2022 approved by the Sangguniang Panlalawigan December 6, 2022	VACANT			8/1		
<b>TOTAL</b>					<b>1,030,200.00</b>		<b>1,076,964.00</b>	<b>46,764.00</b>

Prepared:

  
**ODINAH C. MAJAM**

Human Resource Management Officer

Reviewed :

  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

Approved:

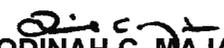
  
**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**PERSONNEL SCHEDULE 2026**  
**LGU: Tunga, Leyte**

Department/Office: Economic Enterprise

Item No.		Position Title	Name of Incumbent	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/Decrease
Old	New			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
(1)	(2)			SG/ Step	Amount	SG/ Step	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
48	55	Administrative Aide III (Driver I)	Cerilo R. Opena	3/8	135,288.00	3/8	140,220.00	4,932.00
49	56	Administrative Aide III (Utility Worker II)	Carla G. Ortula	3/4	131,220.00	3/4	136,152.00	4,932.00
50	57	Administrative Aide III (Utility Worker II)	Dennis P. Tupa	3/2	129,228.00	3/3	135,144.00	5,916.00
51	58	Administrative Aide III (Utility Worker II)	Felipe C. Aumento Jr.	3/2	129,228.00	3/3	135,144.00	5,916.00
52	59	Administrative Aide III (Utility Worker II)	Luisito C. de la Pena	3/2	129,228.00	3/3	135,144.00	5,916.00
53	60	Administrative Aide III (Utility Worker II)	Carlito G. Buranday	3/2	129,228.00	3/3	135,144.00	5,916.00
	61	Administrative Aide III (Utility Worker II) created under Municipal Ordinance No.03 series of 2024 dated June 24, 2024 approved by the Sangguniang Panlalawigan August 27, 2024	VACANT	3/1	128,232.00	3/1	133,152.00	4,920.00
<b>TOTAL</b>					<b>911,652.00</b>		<b>950,100.00</b>	<b>38,448.00</b>

Prepared:

  
**ODINAH C. MAJAM**

Human Resource Management Officer

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

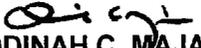
  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**PERSONNEL SCHEDULE 2026**  
**LGU: Tunga, Leyte**

Department/Office: Economic Enterprise

Item No.		Position Title (3)	Name of Incumbent (4)	Current Year Authorized 2025		Budget Year Proposed 2026		Increase/ Decrease (9)
Old (1)	New (2)			Rate/Annum LBC 160 FIFTH CLASS		Rate/Annum LBC 165 2nd Tranche FIFTH CLASS		
				SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	
58	62	Administrative Aide I	Grace S. Bobares	1/1	113,652.00	1/1	118,116.00	4,464.00
59	63	Administrative Aide I	Fidel R. Salvacion	1/1	113,652.00	1/1	118,116.00	4,464.00
60	64	Administrative Aide I	Benilda S. Sarda	1/1	113,652.00	1/1	118,116.00	4,464.00
61	65	Administrative Aide I	Ronie P. Tañola	1/1	113,652.00	1/1	118,116.00	4,464.00
62	66	Administrative Aide I	Ma. Liezyl Buñales	1/1	113,652.00	1/1	118,116.00	4,464.00
63	67	Administrative Aide I	Ramil Y. Catenza	1/1	113,652.00	1/1	118,116.00	4,464.00
64	68	Administrative Aide I	Ray-an G. Caubalejo	1/1	113,652.00	1/1	118,116.00	4,464.00
65	69	Administrative Aide I	Valente Florian B. Costelo	1/1	113,652.00	1/1	118,116.00	4,464.00
66	70	Administrative Aide I	Erwin S. Duavis	1/1	113,652.00	1/1	118,116.00	4,464.00
67	71	Administrative Aide I	Salvador Morante	1/1	113,652.00	1/1	118,116.00	4,464.00
68	72	Administrative Aide I	Vina Marie S. Ortola	1/1	113,652.00	1/1	118,116.00	4,464.00
69	73	Administrative Aide I	James Carl C. Radam	1/1	113,652.00	1/1	118,116.00	4,464.00
70	74	Administrative Aide I	Ronald Allan C. Sucgang	1/1	113,652.00	1/1	118,116.00	4,464.00
71	75	Administrative Aide I	Leonard B. Davocol	1/1	113,652.00	1/1	118,116.00	4,464.00
72	76	Administrative Aide I	Crisostomo A. Gaspay	1/1	113,652.00	1/1	118,116.00	4,464.00
<b>TOTAL</b>					<b>1,704,780.00</b>		<b>1,771,740.00</b>	<b>66,960.00</b>

Prepared:

  
**ODINAH C. MAJAM**

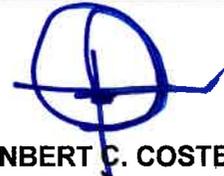
Human Resource Management Officer

85

Reviewed:

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

**OFFICE/DEPARTMENT** : MUNICIPAL MAYOR

**MANDATE** : Consistently working towards enhancing public participation & engagement, as we firmly believe that the community's voice is integral to the decision - making process. We aim to promote transparent & accountable governance through various channels, such as regular meetings & social media platforms.

**VISION** : To provide quality service through an operational & functional office, able to provide the needs of different sectors in the municipality through efficient utilization of its resources, good planning & governance and also create different opportunities towards progress of its people and living.

**MISSION** : To ensure delivery of service to its clientele, respond to the needs of people through different programs and projects, coordinate with other government & non - governmental offices & utilize resources for the development of the municipality.

**ORGANIZATIONAL OUTCOME** : Delivery of basic services to the community.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-001-000-000	Supervision and monitoring of all programs, projects, services and activities.	Executive Governance Services	All programs, projects & activities properly implemented	Jan. - Dec. 2026	4,851,133.79	12,596,346.68		900,000.00	18,347,480.47
	Procurement of One (1) Unit Rescue Vehicle	One unit of Rescue Vehicle is procured							
	Focus on programs related to nutrition, tourism, resource management and gender.	Beautification of potential tourist destination , conduct trainings/seminars/ GAD activities within the year	All programs, projects & activities properly implemented	Jan. - Dec. 2026					
	Identify fund-sourcing and facilitation of the implementation of infrastructure projects	Implementation and supervision of infrastructure projects	Infrastructure projects properly implemented	Jan. - Dec. 2026					

Implement/comply with LGU's institutional/administrative development programs	Implementation and supervision of administrative Development Programs Services	Intitutional Administrative Dev. Program Implemented & Complied	Jan. - Dec. 2026					
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Prepared:

**ENGR. REINBERT C. COSTELO**  
Department Head

Reviewed: Local Finance Committee

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

**MARILYN A. CUBILLA**  
Local Budget Officer

**JOHN EMMANUEL C. SALATAN**  
Local Acting Treasurer

Approved:

**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

**OFFICE/DEPARTMENT** : MUNICIPAL VICE MAYOR

**MANDATE** : The Municipal Vice - Mayor shall be the Presiding Officer of the Sangguniang Bayan & sign all warrants drawn on the municipal treasury for all expenditures appropriated for the operation of the Sangguniang Bayan; appoint all officials & employees of the Sangguniang Bayan; assume the office the Municipal Mayor for the unexpired term of the latter in the event of permanent vacancy; exercise the powers & perform the duties & functions of the Municipal Mayor in cases of temporary vacancy.

**VISION** : A responsive, God - fearing, proficient, honest & dedicated public servant.

**MISSION** : To provide leadership & direction to the Sangnguniang Bayan of Tunga spearhead head & support the passage of ordinances & resolutions & continuously assist the Sangguniang Bayan in carrying out its duties & functions as public servant.

**ORGANIZATIONAL OUTCOME** : Effective legislative leadership and coordination ensured through impartial presiding of the Sangguniang Bayan, fostering unity, efficiency, and ethical decision-making in the enactment of local policies and ordinances.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1		3	4	5	6	7	8	9	10
1000-3-01-002-000	1. Approved/sign vouchers and other documents covering disbursements of funds relative to the activities of the Sangguniang Bayan	Related supporting documents that serves basis for the release of funds. (DV)	Approved /signed all vouchers	Jan. - Dec. 2026	1,454,260.80	313,000.00			1,767,260.80

Prepared:

  
**LEMUEL G. PONFERRADA**  
 Department Head

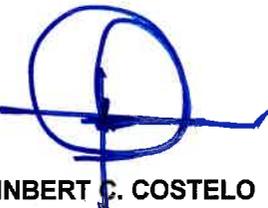
Reviewed: Local Finance Committee :

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

- OFFICE/DEPARTMENT MANDATE** : **SANGGUNIANG BAYAN & SECRETARY**  
 : The Sangguniang Bayan as the legislative body of the municipality shall enact ordinances, approve resolutions, & appropriate funds for the general welfare of the municipality & its inhabitants pursuant to section 16 of R.A. 7160.
- VISION** : A united sangguniang bayan that is dedicated, God-fearing, responsible and productive, focused on the development of Tunga through a transparent and balanced legislation.
- MISSION** : The sangguniang bayan of Tunga, Leyte shall perform its duties to enact ordinances and resolutions and such other functions in the realm of R.A. 7160; legislative in synergy with the developmental plans, programs and projects of the local government - aimed for efficient delivery of basic services to the people.
- ORGANIZATIONAL OUTCOME** : Responsive and inclusive local legislation developed and enacted to address community needs, promote sustainable development, and uphold the principles of transparency, accountability, and participatory governance.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-003-000	Conduct Session	Minutes / Journal of proceedings	Number of Conducted Sessions of the Council	Jan. - Dec. 2026	14,930,239.26	1,698,000.00		100,000.00	16,728,239.26
	Enactment of Ordinance and Approved Resolutions	Approved Ordinance and Resolutions	Number of Enacted Ordinances and Approved Resolution	Jan. - Dec. 2026					
	Conduct Public Hearing / Committee Hearing	Minutes and Attendance Sheet	Number of Hearings Conducted	Jan. - Dec. 2026					

Prepared:

**LEMUEL G. PONFERRADA**  
 Department Head

Reviewed: Local Finance Committee

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

**MARILYN A. CUBILLA**  
 Local Budget Officer

**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

- OFFICE/DEPARTMENT MANDATE** : **MUNICIPAL PLANNING & DEVELOPMENT COORDINATOR**  
 : The office of the Municipal Planning and Development Coordinator is the Research and the Planning arm of the Municipality of Tunga, Leyte. This office absorbs the devolved functions of the Department of Human Settlements and Urban Development (DHSUD) in terms of Zoning and Land Use Planning and Processing of Subdivision Approvals.
- VISION** : A dynamic & responsive organization with responsible, committed, pro - active & innovative staff equipped with new capabilities to generate & utilize a vast array of information & technology to involve socio - economic, physical, cultural & environmental development frameworks & policies & able to work harmoniously with other local government functionaries to support the local government achieve its development goals.
- MISSION** : To provide an effective & efficient mechanism that promote better quality services through the utilization of accurate, well-processed quality information & technology that will enhance pro - active, responsive & accountable decision - making & local governance.
- ORGANIZATIONAL OUTCOME** : The Municipal Planning and Development Office fosters sustainable development through data-driven planning, resource coordination, and strategic programs, promoting effective land use, infrastructure, and community resilience.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year					
					PS	MOOE	FE	CO	Total	
1	2	3	4	5	6	7	8	9	10	
1000-3-01-009-000	Prepare / Submit regular / Supplemental AIPs  Prepare / Submit LDIP  Monitor / Evaluate Implementation of PPAs Municipal - Wide  Create Proposals for various projects and Feasibility Studies  Prepare and Update for Socio - Economic Profile (SEP)  8 Barangay Plans and Budget	Annual Investment Program (AIP)  Local Development Investment Program (LDIP)  Monitoring and Evaluation Reports  Project Proposals and Feasibility Studies  Updated Socio - Economic Profile (SEP)  Technical Support for Barangay Plans and Budgeting	Completion of Annual and Multi - Year Plans  Completion of 3 - Year Multi - Year LDIP  Timeless and Accuracy of Monitoring and Evaluation of Projects  Number of Project Proposals or Feasibility Studies prepared  Updated Socio - Economic Profile (SEP) Technical Assistance provided to Barangays in Compliance with Planning	1 approved AIP for 2026  1 approved LDIP for 2028  Approved PPAs with allocation  PPMPs from various Department  Updated Profile for Socio - Economic  8 Barangays	1,357,656.67	188,000.00				1,545,656.67

Prepared:

**ENGR. MARLON B. ARINTOC**  
 Department Head

Reviewed: Local Finance Committee

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

**MARILYN A. CUBILLA**  
 Local Budget Officer

**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026  
LGU: Tunga, Leyte**

- OFFICE/DEPARTMENT MANDATE** : **MUNICIPAL CIVIL REGISTRAR**  
: Registration of all acts and events concerning the civil status of persons from birth to death including the charges taking place therein and recording them in the appropriate civil registry book.
- VISION** : Aimed at being the center in the local community of efficient, effective and responsive civil registration system. Being a dynamic office aims at taking steps towards aknowledge - based civil registration system and dissemination of information regarding civil registration.
- MISSION** : Leyte in coordination with the programs laid out by the local governments aim to uphold the tasks of planning for the continued development of the community.
- ORGANIZATIONAL OUTCOME** : The Municipal Civil Registrar aims to provide accurate and timely civil registration services to support local governance. Proper documentation of vital events ensures reliable data for planning and public service delivery. This contributes to a more efficient, transparent, and responsive Local Government Unit.

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-012-000	Civil Registration Services	Timely and accurate registration of vital events (birth, death, marriage, etc.)	Number of vital events registered	100 % of reported events within prescribed period	1,559,895.93	68,000.00			1,627,895.93
			Turn around time for processing registration documents	Within 10 - 15 minutes per transaction					
			Percentage of records digitized and properly filed	95 % of records digitalized					
	Records Management and Archiving	Organized and retrievable civil registry documents	Number of retrieval requests processed	100 % of request served within 1 day					
	Correction and Annotation of Civil Registry Documents	Corrected and annotated civil registry documents in compliance with legal procedures	Number of correction / annotation cases processed	200 cases / year					

			Average turnaround time for processing	Within 30 working days				
	Monitoring and Evaluation	Improved service delivery through performance monitoring	Number of quarterly performance and financial reports submitted on time	100 % of reports submitted per quarter				

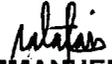
Prepared:

  
**ODINAH C. MAJAM**  
 Department Head

Reviewed: Local Finance Committee

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

- OFFICE/DEPARTMENT MANDATE** : **MUNICIPAL BUDGET OFFICER**  
 : The Budget Office is tasked in the overall program and management of the budgetary allocations of the government needed in the implementation of Program, Projects and Account (PPA's) and shall provide technical and staff serve to LCE and others official on budgetary and other related matters.
- VISION** : Quality Budgetary Services Effectively and Timely Delivered.
- MISSION** : To provide technical support and services in the processing of budgetary requirements of the LGU to defray financial obligations of offices, employees, supplies, NGO and government through effective programming of income and expenditures.
- ORGANIZATIONAL OUTCOME** : A transparent, accountable, and service - driven municipal budgeting system that ensures efficient resource allocation, supports economic and social development, and promotes financial stability. This approach strengthens municipal service efficiency, builds public trust through transparency, and drives economic growth and community well - being through targeted investments.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-008-000	Preparation of Budget	Annual Budget for the ensuing year	Annual Budget prepared & submitted to SB		1,607,279.86	108,000.00		50,000.00	1,765,279.86
	Preparation of Supplemental Budget	Supplemental Budget with Appropriation Ordinance & Resolution	Supp. Budget prepared & submitted to SB						-
	Check & review Brgy. & SK Budget	16 Hardcopies of reviewed and final Brgy. & SK Budget	Indorsed Brgy. Budget to SB	8 brgys.					-

	Implementations of allotment system.	Obligation Request Form.	Allotment system implemented							-
	Keep records and control every disbursement as to approved Obligation Request.	Record of Appropriation and Obligation.	Approved Obligation Request							-

Prepared:

  
**MARILYN A. CUBILLA**  
 Department Head

Reviewed: Local Finance Committee

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

- OFFICE/DEPARTMENT MANDATE** : **MUNICIPAL ACCOUNTANT**  
: The Office of the Municipal Accountant is mandated to ensure the proper and transparent management of local government funds and properties.
- VISION** : The Municipal Accountant's Office of Tunga, Leyte is envisioned to be a leading and trusted resource for financial informations to support sound decision - making and promote transparency in local government operations.
- MISSION** : Our mission is efficient delivery of accurate, reliable and timely financial information that ensures financial security and well - defined accountability through an effective accounting and internal control systems that is abreastn with modern technology.
- ORGANIZATIONAL OUTCOME** : Strengthened internal control system instituted to generate relevent & reliable financial reports.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-007-000	Obligation and control of all disbursements, recording and accounting of all paid vouchers	Generation of Accurate & Timely Monthly Financial Reports for 3 funds	All disbursement controlled & obligated	600 Disbursements with complete supporting documents;	1,875,202.13	98,000.00		50,000.00	2,023,202.13
	Financial Accounting and Reporting System	Financial Accounting and Accounting services	Percentage of expenditures with NO adverse COA audit findings Percentage of bank reconciliation completed within 5 days from receipt of bank statements	Financial Statements for all Finds; Financial Statements for 8 Barangays covered					
			Percentage of cash advances liquidated within the prescribed deadline						

			Percentage of financial report submitted within the prescribed deadline						
			Budget utilization (Obligation and Disbursement)						

**Prepared:**

  
**ARIANE JOY Q. FELIPE**  
 Department Head

**Reviewed: Local Finance Committee**

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

**Approved:**

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

**OFFICE/DEPARTMENT MANDATE**

**: MUNICIPAL TREASURER**  
 : The Municipal Treasurer's Office, as mandated by the Local Government Code of 1991, is responsible for managing the collection of taxes, fees, and other revenues, as well as ensuring the safekeeping and proper disbursement of municipal funds. The Office maintains accurate financial records, assist in budget preparation, and enforces tax ordinances to support the municipality's fiscal policies. It is also committed to providing sound financial advice to the local chief executive and ensuring transparency and accountability in all financial transactions.

**VISION**

: An efficient and progressive organization for fiscal administrative particularly in the collection, custody and disbursement of funds, with responsible, honest, competent, and approachable staff to support the local government achieve it's financial goals and objectives.

**MISSION**

: To generate revenues thru efficient collection of taxes fees, and exchanges accruing to the local government in accordance with existing laws and ordinances, and to take custody and exercise proper management of funds of the municipality in order to sustain and maintain the financial needs of the municipality as well.

**ORGANIZATIONAL OUTCOME :**

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-005-000	Orientation to All Barangays Treasurers and Revenue Collection Clerk about RPT Delinquencies in their respective barangays. Preparation & Submission of Financial Reports Remittance of mandatory premiums to concerned agencies Updating Tax Records Assist the Sangguniang Bayan in the updating of the Local Revenue Code of the LGU.		All Barangay Treasurer and Revenue Collection Clerk were oriented.  Financial Reports Submitted  Acted immediately  Updated Tax Records	8 Barangay Treasurers and 8 Revenue Collection Clerk  4 Financial Reports  80% of the Tax Records were updated.	3,429,805.64	423,000.00			3,852,805.64
									-
									-

Prepared:

  
**JOHN EMMANUEL C. SALATAN**  
 Department Head

Reviewed: Local Finance Committee

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026  
LGU Tunga, Leyte**

**OFFICE/DEPARTMENT** : **Municipal Assessor**

**MANDATE** : The Office of the Municipal Assessor is tasked with the responsibility of ensuring the fair and equitable assessment of all real properties within the municipality. The office aims to provide accurate property valuations that serve as the basis for tax collection, ensuring that all properties contribute to the local government's revenue in a fair and just manner provided under RA 7160.

**VISION** : To account all classes of real properties within the municipality in accordance with the provisions stated in the Local Government Code of 1991.

**MISSION** : Ensure that all laws and policies governing the appraisal and assessment of Real Properties and initiate, review, and recommend changes in policies and objectives, plans, and program in the valuation and assessment of Real Properties for Taxation Purposes.

**ORGANIZATIONAL OUTCOME** : The Local Assessor's Office aims to ensure accurate and equitable property valuation by maintaining fair assessments based on updated market values and zoning classifications. Through efficient tax mapping and property identification, the office strives to keep a comprehensive and updated database of all real properties within the jurisdiction. It plays a crucial role in enhancing revenue generation for local government by supporting effective tax collection through accurate assessments, thereby contributing to sustainable local development.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	TOTAL
1	2	3	4	5	6	7	8	9	10
1000-3-01-006-000	Reassessment and appraisal for all real properties	Tax Declaration	Increase of Revenue taxes	Jan.- Dec. 2026	1,294,046.80	128,000.00			1,422,046.80
	Reissuance and appraisal for all undeclared real properties	Tax Declaration	Increase of Revenue taxes	Jan. - Dec. 2026					
	Conduct Tax Mapping for all Real Properties and its Improvements	Tax Map Control	Account the real properties in the Municipality	Jan.- Dec. 2026					

Prepared:

**ENGR. CHRIS DALE S. ERGINA, REA, REB**  
Acting Department Head

Reviewed: Local Finance Committee

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

**MARILYN A. CUBILLA**  
Local Budget Officer

**JOHN EMMANUEL C. SALATAN**  
Local Acting Treasurer

Approved:

**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU : Tunga, Leyte**

- OFFICE/DEPARTMENT** : **MUNICIPAL ENGINEER**
- MANDATE** : Administration, coordination, supervision, & management of the LGU's construction, maintenance improvement, & repair of roads, bridges, & other engineering & public works projects.
- VISION** : An office that creates a sustainable & functional infrastructure that meets the community's needs promote economic growth & enhances the quality of life for all residents.
- MISSION** : This department ensures that project tasks are carried out efficiently, safely, & in compliance with all relevant regulations and standards.
- ORGANIZATIONAL OUTCOME** : Effective infrastructure development, public works management, and technical support to local government unit.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget	Proposed Budget for the Year				
					PS	MOOE	FE	CO	TOTAL
1	2	3	4	5	6	7	8	9	10
8000-3-01-010-000	Supervision, projects evaluation, and administrative support for infrastructure projects.	Supervised and managed construction maintenance, improvements, repairs, and other engineering and public works projects. Cts	Well - supervised and coordinated engineering and public works projects		1,322,402.17	108,000.00			1,430,402.17
	Provide engineering services to the municipality, such as investigation and survey, engineering designs, and project management.	Provide engineering services	Engineering designs and project management were provided to the municipality						

	Exercise any additional powers and carry out other duties and functions as mandated by law or ordinances	Exercise such other powers and perform such additional duties and functions.	Such other powers and duties that are properly exercised and performed						
--	--	--	--	--	--	--	--	--	--

Prepared:

**ENGR. TEODORO A. QUINTANA, JR.**  
Department Head

Reviewed: Local Finance Committee

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

**MARILYN A. CUBILLA**  
Local Budget Officer

**JOHN EMMANUEL C. SALATAN**  
Local Acting Treasurer

Approved:

**ENGR. REINBERT C. COSTELO**  
Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU : Tunga, Leyte**

**OFFICE/DEPARTMENT** : MUNICIPAL HEALTH  
**MANDATE** : Provision of accessible, quality and equitable public health services to all Tungan - on.  
**VISION** : A happy healthy and empowered people of Tunga. Thriving a whole environment with free access to sustained quality health care.  
**MISSION** : To provide quality health services that is promotive prevewtive corative and rehabilitative to all people of tunga in an integrated manner with hospital RHU, LGU, NGA's and NGO partnership.  
**ORGANIZATIONAL OUTCOME** : Access to promotive and preventable health care services.

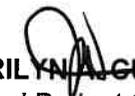
AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	TOTAL
1	2	3	4	5	6	7	8	9	10
3000 - 3 - 01 - 011-000	Maternal and Child Health								
	1. NIP	FHSIS Report	95% Fully Immunized Childdren	169	4,068,560.73	118,000.00			4,186,560.73
	2. Facility Based Deliveries & Newborn Screening	FHSIS Report	100% Facility Based Deliveries	20					
	3. AP & PP supervision	FHSIS Report	100% of AP & PP Supervision	20					
	4. Blood Letting Activity	MBO Report	1% of Total Population	80 Blood Donors					
	5. Procurement of Heightboard Weighing Scale	OPT Report	Implementation of WHO CGS	8					
6. TB-DOTS	ITIS Report	Case Notification Rate	51						

Prepared:

  
**GEZELLE ANN B. BEDUA**  
 Department Head

Reviewed: Local Finance Committee

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

  
**MARILYN A. GUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

**OFFICE/DEPARTMENT  
MANDATE**

**: MUNICIPAL AGRICULTURIST**

: Provide livelihood and technical assistance and create linkages to National Government Agencies and Non - Government Organizations for the provision of farm inputs, machineries and farm implements to farmers' associations and individual farmers. Conduct extension support and technology transfer through farm and home visits and hands - on farm practices. Provision of infrastructure support and farm - to - market roads for better mobilization of empowered farmers and fisherfolks in the municipality.

**VISION**

: A Modern smallholder agri - fisheries with a diversified rural economy that is active, technologically advance and nationally competitive whose transformation is guided by the sound practice of sustainable resources, social equity and strong private sector participation.

**MISSION**

: Assist and empower the Agri - fisheries communities thru active private sector participation to produce enough, accessible and affordable food and an equitable income for every Tungan - on.

**ORGANIZATIONAL OUTCOME**

: The organizational Outcomes of agriculture particularly at the local government level, revolve around achieving food security, protecting economic progress for farmers and fisherfolks, enhancing the agricultural sector's productivity and sustainability improves the living conditions of those involved in agriculture. These outcomes are achieved through effective agricultural programs, services and the efficient management of agricultural extension workers.

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
8000-3-02-003-000	Crop, Livestock and Fisheries Production (Farmers and fisherfolk capability training)  Purchase of Agricultural farm inputs and biologics for technology Demonstration Trials (Livestock, Crops, Fishery and other Agricultural extention activities)	Major final outputs of Crops and Livestock & Fisheries are diverse, encompassing food security, improved nutrition and economic benefits through the production of meat, milk, eggs and various crops. Livestock contributes significantly to oveall outputs, often providing a substantial portion of income and meeting food requirements:	Performance indicators for Crops , livestock and fisheries primarily revolve around value of production, growth rates of Gross Domestic Product/ Gross National Product.		3,242,753.70	139,000.00		40,000.00	3,421,753.70

Repair Municipal Nursery Shade House	- Food Products - Crop products - Nutrient Cycling and Soil Fertility								
Purchase of IT Equipment and Software	- Economic Benefits - Contributions and Food Security								
Food Security Program									

Prepared:

  
**NIDA A. DAVOCOL**  
 Department Head

Reviewed: Local Finance Committee

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**

**OFFICE/DEPARTMENT** : MUNICIPAL SOCIAL WELFARE & DEVELOPMENT

**MANDATE** : To help augment or uplift the living condition of the people from survival to subsistence to an agency who look after the welfare and development of all needy without prejudice and equally treated respect human's worth and dignity.

**VISION** : The Municipal Social Welfare & Development Office of Tunga, Leyte envisions to empower & improve the quality of life, of the vulnerable, disadvantage individuals, families & communities through the covereges efforts as demonstrated in the delivery of social services of different programs implemented by the DSWD.

**MISSION** : To help needy vulnerable groups in the community to uplift their living condition through specific intervention given.

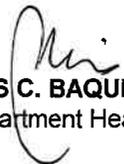
**ORGANIZATIONAL OUTCOME** : 1. To be able that all clientele be given a chance to dream high for their development.  
2. For them to become aware of present situation and landed to a right solution to specific problems.

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
1000-3-01-008-000	Self - employment assistance	Conduct trainings and seminars to those beneficiaries.	Assessed, surveyed and coordinated to other stakeholders	At least 30 members/ group	2,724,948.81	123,000.00			2,847,948.81
	Community volunteer resource development	Conduct meetings about specific target organizations	Awareness of the programms implemented, Strenghtened skills and knowledge for project implementation	BNS, BHW and other stakeholders					
	Parent effectiveness	Parents effectiveness trainings and seminars	Knowledgeable of their strengths and weaknesses as a parent to their children	Couples and counsellors					-
	Marriage Counselling	Conduct pre - marriage/marital counselling Group work conducted	Counselling for couples getting ready for marriage and couples with marital conflict. For couples to know their responsibilities with one another. Awareness on how to build a family.	Couple of Reproduction Age, Married Couple with Marital Conflict and other stakeholders					-

Day Care Service	Conduct of ECCD Moving Up Ceremony	Improved cognitive, emotional, and social development in children. Children achieving age- appropriate milestones. Children are ready to transition from Day Care to Kindergarten.	3-4 years old children enrolled in Child Development Centers				
Peer group Services	Social Case study Report	CICL and CAR were provided with case management and intervention services ( e. g. psychosocial support, life skills training, diversion programs and community-based rehabilitation efforts).	CICL and CAR and other stakeholders				
Supplemental feeding	Masterlist weight monitoring report, attendance and documentation ( e. g. pictures)	Children age 2-5 years provided with supplementary feeding, improved the nutritional status of the children from 3rd and 2nd malnourished to normal weight	2-4 years old children enrolled in Supervised Neighborhood Play (SNP) 3-4 years old children enrolled in CDCs				
Social enhancement for elderly and disabled persons	Update profiling and database, Livelihood and skills training, advocacy, awareness and legal support.	Elderly and differently-abled persons were provided with social, recreational and support services.	Elderly differently-abled persons and other stakeholder				
Self-enhancement for women	Livelihood programs, skills training, advocacy, Update profiling and database	Women were empowered or capable of making decisions in their personal, family or community life, Participated in self-enhancement activities (e. g. skills training, leadership seminars and health and wellness).	All women in every barangay and other stakeholders				

Aid to individuals in crisis situation	Social Case Study Report , Barangay Certificate, Valid IDs and other needed documents	Individuals in crisis situation were provided with appropriate assistance based on needs assessments ( e. g. financial, medical, burial, educational and transportation services).	Individuals in crisis situations and other stakeholders				
Disaster preventive services	Conduct community disaster preparedness trainings, orientations and risk assessments.	Number of households or individuals reached through prevention disaster initiatives. Conducted community disaster preparedness trainings, orientations and risk assessments.	All disadvantage individuals and other stakeholders				
Self - enhancement for Solo Parents	Conduct livelihood trainings, seminars or orientation. Update profiling and database.	Solo parents participated in self-enhancement activities (e. g. personal development, stress management, parenting skills, financial literacy and livelihood support).	Solo parents and other stakeholders				

Prepared:

  
**AGNES C. BAQUIRAN**  
 Department Head

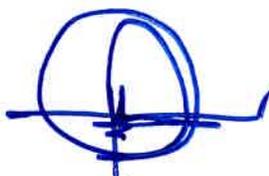
Reviewed: Local Finance Committee

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

  
**MARILYN A. CUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026**  
**LGU: Tunga, Leyte**

**OFFICE/DEPARTMENT MANDATE**

**: ECONOMIC ENTERPRISE**

: Enhancing our current portfolio of economic services to cater to the evolving needs of the residents of our community. Conducting comprehensive market research & analysis to identify new opportunities for economic growth.

**VISION**

: Aims to provide comprehensive & innovative solutions to meet the diverse needs of individuals & businesses in today's ever-changing economy. With a focus on efficiency & sustainability, we are committed to offering strategies & personalized guidance to ensure optimal financial growth stability.

**MISSION**

: To facilitate & promote & policy economic development through strategic planning, financial management, & policy implementation to create an environment that fosters investment, job. Creation & sustainable economic growth.

**ORGANIZATIONAL OUTCOME**

: Operation and Management of Public Economic Enterprise and Revenue Generation.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Proposed Budget for the Year				
					PS	MOOE	FE	CO	Total
1	2	3	4	5	6	7	8	9	10
8000-3-03-001-000	1. LGU's cemetery operation	Municipal vicinity is maintained	Municipal cemetery is supported	2026	5,077,661.47	400,000.00			5,477,661.47
	2. Slaughter house operation	Slaughter house is maintained	Slaughter house is supported	Jan - Dec 2026					
	3. Farm Tractor and hand tractor Rentals	Income generating facilities is maintained	Income generating facilities is supported	Jan - Dec 2026					
	4. Market stalls rentals								
	5. Tents, plastic tables and chairs rentals								

**Prepared:**

**ENGR. REINBERT C. COSTELO**  
 Department Head

**Reviewed: Local Finance Committee**

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

**MARILYN A. CUBILLA**  
 Local Budget Officer

**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

**Approved:**

**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

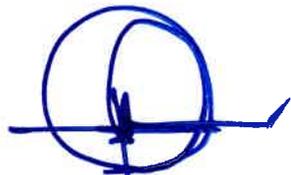
**STATEMENT OF INDEBTEDNESS**  
**LGU: Tunga, Leyte**

Creditor (1)	Date Contracted (2)	Term (3)	Principal Amount (4)	Purpose (5)	Previous Payments Made			Amount Due (Budget Year)			Balance of the Principal (12)
					Principal	Interest	Total	Principal	Interest	Total	
					(6)	(7)	(8)	(9)	(10)	(11)	
1. Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
2. VM/SB Office	-	-	-	-	-	-	-	-	-	-	-
3. SB Sec.	-	-	-	-	-	-	-	-	-	-	-
4. Treas. Office	-	-	-	-	-	-	-	-	-	-	-
5. Accounting	-	-	-	-	-	-	-	-	-	-	-
6. MBO	-	-	-	-	-	-	-	-	-	-	-
7. Mun. Assessor	-	-	-	-	-	-	-	-	-	-	-
8. MPDC	-	-	-	-	-	-	-	-	-	-	-
9. Engineering	-	-	-	-	-	-	-	-	-	-	-
10. MCR	-	-	-	-	-	-	-	-	-	-	-
11. Mun. Agriculturist	-	-	-	-	-	-	-	-	-	-	-
12. MSWDO	-	-	-	-	-	-	-	-	-	-	-
13. MHO	-	-	-	-	-	-	-	-	-	-	-
14. EE	-	-	-	-	-	-	-	-	-	-	-

Certified Correct:

  
**ARIANE JOY O. FELIPE**  
 Local Accountant

Noted:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Statement of Statutory and Contractual Obligations and Budgetary Requirements FY 2026**  
**LGU: Tunga, Leyte**

Description 1	Amount 2
<b>1. Statutory and Contractual Obligations</b>	
1.1 5% MMDA Contribution for LGUs in NCR only (RA No. 7924)	
1.2 Retirement Gratuity	
1.3 Terminal Leave Benefits	1,600,000.00
1.4 Debt Services	
1.5 Employees Compensation Insurance Premiums	84,000.00
1.6 PhilHealth Contributions	756,030.04
1.7 Pag - IBIG Contribution	168,000.00
1.8 Retirement and Life Insurance Premiums	3,515,911.12
<b>2. Budgetary Requirements</b>	
2.1 20% of NTA (formerly IRA for Development Fund)	19,168,586.60
2.2 5% Local Disaster Risk Reduction and Management Fund (LDRRMF)	5,122,146.65
2.3 Financial Assistance to Barangays (Php 1,000.00 minimum aid)	8,000.00
<b>TOTAL</b>	<b>30,422,674.41</b>

Certified Correct:

  
**MARILYN A. GUBILLA**  
 Local Budget Officer

  
**JOHN EMMANUEL C. SALATAN**  
 Local Acting Treasurer

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

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive

**Statement of Fund Allocation by Sector CY 2026**  
**LGU: Tunga, Leyte**

Particulars (1)	Account Code (2)	Gen. Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (6)	Total (7)
PERSONAL SERVICES	5-01					
Salaries & Wages	5-01-01					
Salaries & Wages (Regular)	5-01-01-010	20,263,344.00	3,455,052.00	3,809,112.00		27,527,508.00
Salaries & Wages (Casual)	5-01-01-020	1,771,740.00	0.00			1,771,740.00
PERA	5-01-02-010	1,368,000.00	144,000.00	168,000.00		1,680,000.00
Representation Allowance (RA)	5-01-02-020	1,356,600.00	142,800.00	214,200.00		1,713,600.00
Transportation Allowance (TA)	5-01-02-030	1,356,600.00	142,800.00	214,200.00		1,713,600.00
Clothing Allowance	5-01-02-040	399,000.00	42,000.00	49,000.00		490,000.00
Subsistence & Quarters Allowance	5-01-02-050		115,200.00			115,200.00
Productivity Enhancement Incentive	5-01-02-080	285,000.00	30,000.00	35,000.00		350,000.00
Honoraria	5-01-02-100	90,000.00	180,000.00			270,000.00
Hazard Pay	5-01-02-110	1,050.60	306,000.00			307,050.60
Mid-Year Bonus	5-01-02-140	1,836,257.00	287,921.00	317,426.00		2,441,604.00
Year End Bonus	5-01-02-140	1,836,257.00	287,921.00	317,426.00		2,441,604.00
Cash Gift	5-01-02-150	285,000.00	30,000.00	35,000.00		350,000.00
Other Bonuses & Allowances	5-01-02-990	0.00	0.00	0.00		0.00
Life & Retirement Ins. Cont.	5-01-03-010	2,644,211.00	414,607.00	457,093.12		3,515,911.12
Pag-ibig Contribution	5-01-03-020	136,800.00	14,400.00	16,800.00		168,000.00
PHILHEALTH Contribution	5-01-03-030	604,875.95	73,608.54	77,545.55		756,030.04
ECC Contribution	5-01-03-040	68,400.00	7,200.00	8,400.00		84,000.00
Terminal Leave Benefits	5-01-04-030	600,000.00	1,000,000.00			1,600,000.00
Loyalty Incentives	5-01-04-990	100,000.00				100,000.00

Particulars (1)	Account Code (2)	Gen. Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (6)	Total (7)
Other Personnel Benefits	5-01-04-990	1,140,000.00	120,000.00	140,000.00		1,400,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>36,143,135.55</b>	<b>6,793,509.54</b>	<b>5,859,202.67</b>		<b>48,795,847.76</b>
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>						
Travelling Expenses	5-02-01					
Travelling Expenses-Local	5-02-01-010	1,800,000.00	120,000.00	140,000.00		2,060,000.00
Office Supplies Expenses	5-02-03-010	495,000.00	85,000.00	68,000.00		648,000.00
Accountable Forms	5-02-03-020	70,000.00	0.00	0.00		70,000.00
Land Tax /Business Permit Forms	5-02-03-020	40,000.00				40,000.00
Animal/Zoological Expenses	5-02-03-040	0.00	0.00	25,000.00		25,000.00
Food Supplies Expenses	5-02-03-050	0.00		0.00		0.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,400,000.00	0.00			2,400,000.00
Agricultural and Marine Supplies Expenses	5-02-03-100	0.00	0.00	38,000.00		38,000.00
Water Expenses	5-02-04-010	250,000.00	0.00	0.00		250,000.00
Electricity Expenses	5-02-04-020	2,400,000.00	0.00	0.00		2,400,000.00
Telephone Expenses	5-02-05-020	516,000.00	36,000.00	54,000.00		606,000.00
Internet Subscription Expenses	5-02-05-030	200,000.00	0.00	0.00		200,000.00
Legal Services	5-02-11-010	20,000.00				20,000.00
Codification of Ordinances	5-02-99-030	70,000.00				70,000.00
Other General Services	5-02-12-990	5,600,000.00	0.00	0.00		5,600,000.00
RPT Revision	5-02-99-990			50,000.00		50,000.00
Rep. & Main. Buildings and Other Structures	5-02-13-040	200,000.00	0.00	0.00		200,000.00
Rep. & Main. IT Computer	5-02-13-050	20,000.00				20,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050	200,000.00	0.00			200,000.00

Particulars (1)	Account Code (2)	Gen. Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (6)	Total (7)
Rep. & Main. Transportation Equipment	5-02-13-060	300,000.00	0.00			300,000.00
DILG	5-02-14-020	27,000.00				27,000.00
MCTC	5-02-14-020	24,000.00				24,000.00
COMELEC	5-02-14-020	100,000.00				100,000.00
COA Auditors	5-02-14-020	17,000.00				17,000.00
Fidelity Bond Premiums	5-02-16-020	210,000.00	0.00	0.00		210,000.00
Advertising Expenses	5-02-99-010	15,000.00	0.00	0.00		15,000.00
Public Hearing	5-02-99-030	50,000.00				50,000.00
Printing & Publication Expenses	5-02-99-020	100,000.00	0.00			100,000.00
Membership Dues and Contribution to Organization	5-02-99-060	325,000.00				325,000.00
Local Special Bodies	5-02-99-990					0.00
Subscription Expenses	5-02-99-070	20,000.00	0.00	0.00		20,000.00
Grants and Donations	5-02-99-080	100,000.00		0.00		100,000.00
Other Maintenance and Operating Expenses	5-02-99-990	223,346.68		0.00		223,346.68
Establishment of Geographic Information System		50,000.00				50,000.00
Formulation of Various Plans thru Community Involvement and Social Mobilization (e. g. CLUP, CDP, LDIP, AIP, etc.)		50,000.00				50,000.00
<b>TOTAL MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>		<b>15,892,346.68</b>	<b>241,000.00</b>	<b>375,000.00</b>		<b>16,508,346.68</b>
<b>CAPITAL OUTLAY</b>						
Office Equipment	01-07-05-020					950,000.00

Particulars (1)	Account Code (2)	Gen. Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (6)	Total (7)
Agricultural & Forestry Equipment	01-07-05-040			30,000.00		30,000.00
Furniture and Fixtures	01-07-07-010			10,000.00		160,000.00
Books	01-07-07-020	0.00	0.00	0.00		0.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>		<b>1,140,000.00</b>
<b>MANDATORY AND SPECIAL PURPOSE APPROPRIATION</b>						
20% Development Fund		19,168,586.60				19,168,586.60
5 % GAD FUND		5,122,146.65				5,122,146.65
5% MDRRM Fund		5,122,146.65				5,122,146.65
Aid to Barangays		8,000.00				8,000.00
Support to Component ADAC		8,000.00				8,000.00
1% PWD/SC Fund		958,429.33				958,429.33
1% MCPC Fund		958,429.33				958,429.33
Reserve for Step Increment of salaries of appointed mun. employees						0.00
Special Program for Employment of Students Donations		50,000.00				50,000.00
Peace and Order Program		450,000.00				450,000.00
Confidential Fund		105,000.00				105,000.00
PPAs MDP						0.00
Mun. Nutrition/PopCom		60,000.00				60,000.00
POP COM.		60,000.00				60,000.00
PPAs Food Security						0.00
Technology Transfer						0.00
Comm. Sports/Youth Devt.		200,000.00				200,000.00

Particulars (1)	Account Code (2)	Gen. Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (6)	Total (7)
Socio-Cultural/Eco-Tourism Devt.		2,500,000.00				2,500,000.00
Oversized Hand - Cover Book Entitled Tunga Between Points		1,228,000.00				1,228,000.00
Judiciary						0.00
MLGOO						0.00
COMELEC						0.00
DAR						0.00
BIR						0.00
BFP						0.00
PNP						0.00
<b>TOTAL MANDATORY &amp; SPECIAL PURPOSE</b>		<b>35,998,738.56</b>	<b>0.00</b>	<b>0.00</b>		<b>35,998,738.56</b>
<b>GRAND TOTAL</b>		<b>88,034,220.79</b>	<b>7,034,509.54</b>	<b>6,274,202.67</b>		<b>102,442,933.00</b>

Certified Correct:

  
**MARILYN AL-CUBILLA**  
 Local Budget Officer

Approved:

  
**ENGR. REINBERT C. COSTELO**  
 Local Chief Executive