



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

Item No.: 03  
 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: 12-09-2025  
 NO. 078  
 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 Supplemental Budget No. 03 FY 2025** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 03, Series of 2025** with a total appropriation in the amount of **P3,070,109.07** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 03;
2. That the procurement of Equipment, Supplies, and related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
3. That the utilization of the 20% LGU Share of fire code revenues shall be subject to the provisions stipulated under DBM-DILG-DOF Joint Circular No. 1 dated April 17, 2023;
4. That the utilization of the Office of the Building Official (OBO) Share from Building Code revenues shall be subject to the provisions under DPWH-DILG Joint Memorandum Circular No. 001 dated July 4, 2013 and Presidential Decree No. 1096 or the National Building Code of the Philippines;
5. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

**LOCAL FINANCE COMMITTEE:**

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

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

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

PIECE  
30 SEP  
9:35  
PBD

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

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**

29 September 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 03 S. 2025** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 3, series of 2025 in the amount of Three Million Seventy Thousand One Hundred Nine Pesos and Seven Centavos (P3,070,109.07).**



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



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF TUNGA

**OFFICE OF THE SANGGUNIANG BAYAN**

September 24, 2025

**HON. LEONARDO JAVIER JR.**  
Vice-Governor/Presiding Officer  
Sangguniang Panlalawigan  
Province of Leyte

SANGGUNIANG PANLALAWIGAN



**Thru: THE SECRETARY TO THE SANGGUNIAN**

Sir:

Respectfully submitting herewith eighteen (18) copies of Supplemental Budget No. 3, C.Y. 2025 of the Municipality of Tunga, Leyte, together with its supporting documents for review and approval.

Please acknowledge receipt hereof.

Thank you.

Very truly yours,

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



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

SANGGUNIANG PANLALAWIGAN



**OFFICE OF THE SANGGUNIANG BAYAN**

EXCERPTS FROM THE MINUTES OF THE 10<sup>TH</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON SEPTEMBER 15, 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. Rex S. Ergina             | - 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:**

None

**APPROPRIATION ORDINANCE NO. 03**  
Series of 2025

**AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 3, SERIES OF 2025 INVOLVING AN AMOUNT OF THREE MILLION SEVENTY THOUSAND ONE HUNDRED NINE PESOS AND SEVEN CENTAVOS (PHP 3,070,109.07) FOR FUNDING OF MAINTENANCE AND OTHER OPERATING EXPENSES OF VARIOUS OFFICES.**

Be it ordained in Regular Session assembled:

**SECTION 1.** The Supplemental Budget No. 3 of the Municipality of Tunga, Leyte for Fiscal Year 2025 in the total amount of Three Million Seventy Thousand One Hundred Nine Pesos and Seven Centavos (Php 3,070,109.07) for funding of maintenance and other operating expenses is hereby approved.

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

1. LBP Form 8 – Statement of Funding Sources
2. LBP Form 9 – Statement of Supplemental Appropriations FY 2025
3. Certification of Availability of Funds

**SECTION 2. SOURCES OF FUNDS.** The sources of funds for Supplemental Budget No. 3 in total amount of Three Million Seventy Thousand One Hundred Nine Pesos and Seven Centavos (Php 3,070,109.07) shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available	
a) New Revenue Sources	
Tax Revenue	
Loan Proceeds (Borrowings)	
Share from Fire Code Fees	P 47,487.22
Share from Building Code Fees 15%	29,418.68
b) Actual Collection in Excess of the Estimated Income	
c) Savings	
Unappropriated Surplus	
Reversion	2,993,203.17
d) Realignment	
<b>TOTAL</b>	<b>P 3,070,109.07</b>

**SECTION 3. USE OF FUNDS.** The amount of Three Million Seventy Thousand One Hundred Nine Pesos and Seven Centavos (Php 3,070,109.07) is hereby appropriated for the Supplemental Budget No. 3 of the Municipality of Tunga, Leyte, as follows:

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Mayor's Office		P 2,476,690.39	P 132,000.00	P 2,608,690.39
Vice-Mayor's Office		70,000.00		70,000.00
SB Office		322,000.00		322,000.00
Engineering Office		22,418.68	7,000.00	29,418.68
Treasurer's Office		40,000.00		40,000.00
				<b>P 3,070,109.07</b>

**TOTAL APPROPRIATION** ..... **P 3,070,109.07**

**SECTION 4. SEPARABILITY CLAUSE.** If, for any reason, any section or provision of this ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

**SECTION 6. EFFECTIVITY.** The provisions of this ordinance shall take effect upon approval.

**ENACTED,** September 15, 2025.

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

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

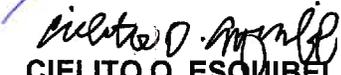
ATTESTED:

  
**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

  
**JOSELITO L. ARINTOC**  
SB Member

  
**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: 9/23/25



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

**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE 10<sup>TH</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON SEPTEMBER 15, 2025 AT THE SB SESSION HALL.**

**PRESENT:**

- |                                |  |
|--------------------------------|--|
| Hon. Lemuel G. Ponferrada      | - Municipal Vice-Mayor/Presiding Officer |
| Hon. Martiniano F. Requeiz     | - 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. Rex S. Ergina             | - 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:**

None

**RESOLUTION NO. 2025-026**

**A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF THREE MILLION SEVENTY THOUSAND ONE HUNDRED NINE PESOS AND SEVEN CENTAVOS (PHP 3,070,109.07) FROM REVERSION OF FUNDS, SHARE FROM FIRE CODE FEES, AND SHARE FROM BUILDING CODE FEES AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 3 C.Y. 2025 OF THE MUNICIPALITY OF TUNGA.**

**WHEREAS**, Section 322 of the Local Government Code provides: "Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditures except by subsequent enactment;"

**WHEREAS**, transmitted to the August Body is the General Fund Supplemental Budget No. 3 for Calendar Year 2025 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Three Million Seventy Thousand One Hundred Nine Pesos and Seven Centavos (Php 3,070,109.07);

**WHEREAS**, there is a need for a reversion from the Personal Services, Maintenance and Other Operating Expenses, Share from Fire Code Fees, and Share from

*[Handwritten signatures and initials at the bottom of the page, including a large blue signature on the right and several black ink signatures on the left and center.]*

Building Code Fees, in the amount of P 3,070,109.07 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 3 CY 2025;

**WHEREAS**, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 3 CY 2025 of the Municipality of Tunga, Leyte;

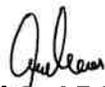
**NOW THEREFORE**, on motion of Hon. Martiniano F. Requiez, unanimously seconded, be it;

**RESOLVED**, as it is hereby resolved, to **REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF THREE MILLION SEVENTY THOUSAND ONE HUNDRED NINE PESOS AND SEVEN CENTAVOS (PHP 3,070,109.07) FROM REVERSION OF FUNDS, SHARE FROM FIRE CODE FEES, AND SHARE FROM BUILDING CODE FEES AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 3 C.Y. 2025 OF THE MUNICIPALITY OF TUNGA.**

**RESOLVED FINALLY**, that copy of this resolution be furnished to all concerned for information and guidance.

**APPROVED**, September 15, 2025.

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

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

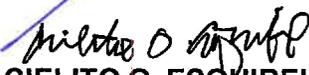
**ATTESTED:**

  
**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

  
**JOSELITO ARINTOC**  
SB Member

  
**REX S. ERGINA**  
SB Member

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

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

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



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



THE HONORABLE MEMBERS  
Sangguniang Bayan  
LGU - Tunga, Leyte

September 8, 2025

**Thru: HON. LEMUEL G. PONFERRADA**  
Mun. Vice - Mayor / Presiding Officer

Gentlemen / Madam:

Respectfully forwarding to the Honorable Members of the Sangguniang Bayan following documents for Fiscal Year 2025, Supplemental Budget No. 03 for your appropriate action.

1. New Revenue Sources
2. Reversion of Fund
3. Authorization of Supplemental Budget No. 03

Thank you very much for your most favorable action.

Very truly yours,

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



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



September 8, 2025

The Honorable Members  
Sangguniang Panlalawigan  
Provincial Capitol  
Tacloban City

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

**Gentlemen / Mesdames:**

Kindly acknowledge receipt of 15 copies of the Supplemental Budget No. 3 and Annual Investment Program for CY 2025 for your appropriate review and consideration.

Thank you very much for your most favorable action.

Very truly yours,

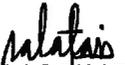
  
**MARILYN A. CUBILLA**  
Municipal Budget Officer

**STATEMENT OF FUNDING SOURCES**  
**LGU TUNGA, LEYTE**  
**SUPPLEMENTAL BUDGET NO. 3 CY 2025**

Fund/Special Account

PARTICULARS (1)	Account Classification (PGCA) (2)	AMOUNT (3)
<b>1.0 NEW REVENUE SOURCES:</b>		
Tax Revenue		
Loan Proceeds ( Borrowings )		
Share from Fire Code Fees		47,487.22
Share from Building Code Fees 15 %		29,418.68
<b>2.0 Actual Collections in Excess of the     Estimated Income</b>		
<b>3.0 Savings</b>		
Unappropriated Balance CY		
Reversion of Funds		2,993,203.17
<b>4.0 Realignment</b>		
<b>Total Unappropriated Income</b>		<b>3,070,109.07</b>

Certified Correct:

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

  
**ARIANE JOY O. FELIPE**  
Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION  
LGU: TUNGA, LEYTE  
SUPPLEMENTAL BUDGET NO. 3 CY 2025**

Implementing Office (1)	AIP REF. CODE (2)	Particulars/Purpose (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
MO	1000-3-01-001-000-000	Payment for General Services	Other General Services	5-02-12-990	1,200,000.00
		Payment for Travelling Expenses	Travelling Expenses	5-02-01-010	80,000.00
		Payment for the Repair and Maintenance - Building & Other Structures	Repair and Maintenance - Building & Other structures	5-02-13-040	400,000.00
		Payment for the Repair and Maintenance - Machineries and Equipments	Repair and Maintenance - Machineries and Equipments	5-02-13-050	131,203.17
		Payment for Fuel, Oil and Lubricants Expenses	Fuel, Oil and Lubricants Expenses	5-02-03-090	400,000.00
		Purchase of Office Equipment	Office Equipment	1-07-05-020	32,000.00
		Payment for Other Supplies and Materials Expenses	Other Supplies and Materials Expenses	5-02-03-990	15,487.22
		Purchase of Sports Equipment	Sports Equipment	01-07-05-130	100,000.00
		Payment for Other Maintenance and Operating Expenses	Other Maintenance and Operating Expenses	5-02-99-990	250,000.00
MV	1000-3-01-002-000	Payment for Travelling Expenses	Travelling Expenses	5-02-01-010	70,000.00

SB	1000-3-01-003-000	Payment for Travelling Expenses	Travelling Expenses	5-02-01-010	322,000.00
ME	8000-3-01-010-000	Payment of Office Supplies Expenses	Office Supplies Expenses	5-02-03-010	17,914.36
		Payment for the Repair & Maintenance - IT Equipment	Repair & Maintenance - IT Equipment	5-02-13-050	4,504.32
		Purchase of Info. & Com. Technology Equipment	Info. & Com. Technology Equipment	01-07-05-030	7,000.00
MTO	1000-3-01-005-000	Payment of Office Supplies Expenses	Office Supplies Expenses	5-02-03-010	40,000.00

**TOTAL APPROPRIATIONS**

**3,070,109.07**

Prepared by:



**MARILYN A. CUBILLA**  
Municipal Budget Officer

Approved by:



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



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



His Honor  
The Municipal Mayor

Sir:

We have the honor to recommend the Reversion of fund, Share from Fire Code Fees and Share from Building Code Fees in the amount of Three Million Seventy Thousand One Hundred Nine Pesos & 07/100 ( **Php 3,070,109.07** ) to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga, Leyte.

<b>FROM:</b>		<b>AIP REF CODE</b>	<b>AMOUNT</b>
		June to August 2025	
MTO	Salaries and Wages	65,892.00 x 3 =	197,676.00
MGDH 1	PERA	2,000.00 x 3 =	6,000.00
(Municipal Treasurer)	Life & Retirement Insurance	197,676.00 x .12 =	23,721.12
	Contribution		
	ECC Contribution	100.00 X 3 =	300.00
			<b>227,697.12</b>
	Honoraria		<b>40,000.00</b>
		June to August 2025	
MCR	Salaries and Wages	65,892.00 X 3 =	197,676.00
MGDH 1	PERA	2,000.00 X 3 =	6,000.00
(Municipal Registrar)	Life & Retirement Insurance	197,676.00 X .12 =	23,721.12
	Contribution		
	ECC Contribution	100.00 X 3 =	300.00
			<b>227,697.12</b>

MAO MGDH 1 (Municipal Agriculturist)		June to August 2025		
	Salaries and Wages	65,892.00 X 3 =	197,676.00	
	PERA	2,000.00 X 3 =	6,000.00	
	Life & Retirement Insurance Contribution	197,676.00 X .12 =	23,721.12	
	ECC Contribution	100.00 X 3 =	300.00	<b>227,697.12</b>
MO (Environment Management Specialist 11)		June to August 2025		
	Salaries and Wages	26,889.00 x 3 =	80,667.00	
	PERA	2,000.00 x 3 =	6,000.00	
	Life & Retirement Insurance Contribution	80,667.00.00 x .12 =	9,680.04	
	ECC Contribution	100.00 x 3 =	300.00	<b>96,647.04</b>
	Capability Building Early Childhood Care and Development Program (ECCD)			<b>940,500.00</b>
				<b>707,462.45</b>
MHO MDGH 1 (Municipal Health Officer 1)		June to August 2025		
	Salaries and Wages	94,132.00 X 3 =	282,396.00	
	PERA	2,000.00 X 3 =	6,000.00	
	Life & Retirement Insurance Contribution	282,396.00 x .12 =	33,887.52	
	Representation Allowance	5,950.00 X 3 =	17,850.00	
	Transportation Allowance	5,950.00 X 3 =	17,850.00	
	ECC Contribution	100.00 X 3 =	300.00	
	Subsistence & Quarters Allowance	1,650.00 X 3 =	4,950.00	<b>363,233.52</b>

MSDWO		June to August 2025		
Social Welfare Officer 1	Salaries and Wages	19,958.00 x 3 =	59,874.00	
	PERA	2,000.00 x 3 =	6,000.00	
	Life & Retirement Insurance Contribution	59,874.00 x .12 =	7,184.88	
	ECC Contribution	100.00 x 3 =	300.00	
	Subsistence & Quarters Allowance	1,500.00 x 3 =	4,500.00	
				<b>77,858.88</b>

SB		June to August 2025		
Administrative Aide 111 (Clerk 1)	Salaries and Wages	10,686.00 X 3 =	32,058.00	
	PERA	2,000.00 X 3 =	6,000.00	
	Life & Retirement Insurance Contribution	32,058.00 x .12 =	3,846.96	
	ECC Contribution	100.00 X 3 =	300.00	
				<b>42,204.96</b>

EE		June to August 2025		
Administrative Aide 111 ( Utility Worker 11 )	Salaries and Wages (Regular)	10,686.00 x 3 =	32,058.00	
	PERA	2,000.00 x 3 =	6,000.00	
	Life & Retirement Insurance Contribution	32,058.00 x .12 =	3,846.96	
	ECC Contribution	100.00 x 3 =	300.00	
				<b>42,204.96</b>
	Share from Fire Code Fees			<b>47,487.22</b>
	Share from Building Permit Fees			<b>29,418.68</b>

**TOTAL APPROPRIATION**

**3,070,109.07**

**TO:**

<b>MO</b>		<b>1000-3-01-001-000-000</b>	
	Other General Services		1,200,000.00
	Travelling Expenses		80,000.00
	Repair and Maintenance - Building and Other Structures		400,000.00
	Repair and Maintenance - Machineries and Equipments		131,203.17
	Fuel, Oil and Lubricants Expenses		400,000.00
	Office Equipment		32,000.00
	Other Supplies and Materials Expenses		15,487.22
	Sports Equipment		100,000.00
	Other Maintenance and Other Operating Expenses		250,000.00
<b>MV</b>		<b>1000-3-01-002-000</b>	
	Travelling Expenses		70,000.00
<b>SB</b>		<b>1000-3-01-003-000</b>	
	Travelling Expenses		322,000.00
<b>ME</b>		<b>8000-3-01-010-000</b>	
	Office Supplies Expenses		17,914.36
	Repair and Maintenance IT Equipment		4,504.32
	Info. & Com. Technology Equipment		7,000.00

**MTO**

**1000-3-01-005-000**

Office Supplies Expenses

40,000.00

**TOTAL AVAILABLE FOR APPROPRIATION**

**3,070,109.07**

Very truly yours,

**LOCAL FINANCE COMMITTEE**



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



**MARILYN A. CUBILLA**  
Municipal Budget Officer



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



**ARIANE JOY O. FELIPE**  
Municipal Accountant



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



TO WHOM IT MAY CONCERN:

WE HEREBY CERTIFY that the amount available for appropriations in the sum of Three Million Seventy Thousand One Hundred Nine Pesos & 07/100. **(Php 3,070,109.07)** are Reversion of fund, Share from Fire Code Fees and Share from Building Code Fees and free for any obligations and actually available to cover the Supplemental Budget No. 03 of the Municipality of Tunga.

Issued upon the request this 8th day of September in Tunga, Leyte.

  
**ARIANE JOY Q. FELIPE**  
Municipal Accountant

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



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund used in Supplemental Budget No. 03 of the Municipality of Tunga was taken from the Reversion of fund , Share From Fire Code Fees, and Share From Building Code Fees in the amount of Three Million Seventy Thousand One Hundred Nine Pesos & 07/100. **(Php 3,070,109.07)** and to appropriate the same to cover various expenses.

Issued upon request this 8th day of September in Tunga, Leyte.

  
**ARIANE JOY Q. FELIPE**  
Municipal Accountant

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

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of September 8, 2025

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
<b>MCR</b> MGDH 1 (Municipal Registrar)	Salaries and Wages	197,676.00		197,676.00	197,676.00
	PERA	6,000.00		6,000.00	6,000.00
	Life & Retirement Insurance Contribution	23,721.12		23,721.12	23,721.12
	ECC Contribution	300.00		300.00	300.00
<b>MTO</b> MGDH 1 (Municipal Treasurer)	Salaries & Wages	197,676.00		197,676.00	197,676.00
	PERA	6,000.00		6,000.00	6,000.00
	Life & Retirement Insurance Contribution	23,721.12		23,721.12	23,721.12
	ECC Contribution	300.00		300.00	300.00
	Honoraria	40,000.00		40,000.00	40,000.00
<b>MAO</b> MGDH1 (Municipal Agriculturist)	Salaries & Wages	197,676.00		197,676.00	197,676.00
	PERA	6,000.00		6,000.00	6,000.00
	Life & Retirement Insurance Contribution	23,721.12		23,721.12	23,721.12
	ECC Contribution	300.00		300.00	300.00

<b>MO</b> (Environment Management Specialist 11)	Salaries and Wages	80,667.00	80,667.00	80,667.00
	PERA	6,000.00	6,000.00	6,000.00
	Life & Retirement Insurance Contribution	9,680.04	9,680.04	9,680.04
	ECC Contribution	300.00	300.00	300.00
	Capability Building	940,500.00	940,500.00	940,500.00
	Early Childhood Care and Development Program (ECCD)	707,462.45	707,462.45	707,462.45
<b>MHO</b> MGDH 1 (Municipal Health Officer 1)	Salaries and Wages	282,396.00	282,396.00	282,396.00
	PERA	6,000.00	6,000.00	6,000.00
	Life & Retirement Insurance Contribution	33,887.52	33,887.52	33,887.52
	Representation Allowance	17,850.00	17,850.00	17,850.00
	Transportation Allowance	17,850.00	17,850.00	17,850.00
	Subsistence & Quarters Allowance	4,950.00	4,950.00	4,950.00
	ECC Contribution	300.00	300.00	300.00
<b>SB</b> (Administrative Aide 111 (Clerk 1)	Salaries and Wages	32,058.00	32,058.00	32,058.00
	PERA	6,000.00	6,000.00	6,000.00
	Life & Retirement Insurance Contribution	3,846.96	3,846.96	3,846.96
	ECC Contribution	300.00	300.00	300.00

<b>MSWDO</b> Social Welfare Officer 1	Salaries and Wages	59,874.00	59,874.00	59,874.00
	PERA	6,000.00	6,000.00	6,000.00
	Life & Retirement Insurance Contribution	7,184.88	7,184.88	7,184.88
	ECC Contribution	300.00	300.00	300.00
	Subsistence & Quarters Allowance	4,500.00	4,500.00	4,500.00
<b>EE</b> Administrative Aide 111 (Utility Worker 11)	Salaries and Wages ( <i>Regular</i> )	32,058.00	32,058.00	32,058.00
	PERA	6,000.00	6,000.00	6,000.00
	Life & Retirement Insurance Contribution	3,846.96	3,846.96	3,846.96
	ECC Contribution	300.00	300.00	300.00
		<b>2,993,203.17</b>	<b>0.00</b>	<b>2,993,203.17</b>
				<b>2,993,203.17</b>

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

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

  
**ARIANE JOY Q. FELIPE**  
 Municipal Accountant

  
**MARILYN A. CUBILLA**  
 Municipal Budget Officer

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