



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

Item No.: 07
 Date: 22 2025 DEC

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
 Province of Leyte

RECEIVED

Date: DEC 17 2025
 By: [Signature]

December 16, 2025

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

RELEASED
 DATE: 12-17-25
 NO. 087
 BY: [Signature]
PBO

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. 04 FY 2025** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 04, Series of 2025** with a total appropriation in the amount of **P384,705.68** 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. 04;
2. 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

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



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
16 October 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 04, S. 2025** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 4, series of 2025 in the amount of Three Hundred Eighty-Four Thousand Seven Hundred Five Pesos and Sixty-Eight Centavos (P384,705.68).**

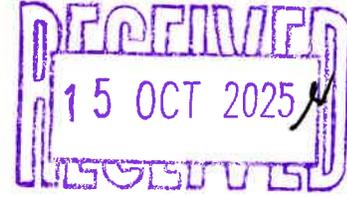
FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF TUNGA

OFFICE OF THE SANGGUNIANG BAYAN

SANGGUNIANG PANLALAWIGAN



PROVINCE OF LEYTE

October 15, 2025

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

Thru: THE SECRETARY TO THE SANGGUNIAN

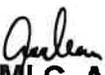
Sir:

Respectfully submitting herewith eighteen (18) copies of Supplemental Budget No. 4, 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

RECEIVED
15 OCT 2025
PROVINCE OF LEYTE



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 13TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON OCTOBER 6, 2025 AT THE SB SESSION HALL.

PRESENT:

- Hon. Lemuel G. Ponferrada - Municipal Vice-Mayor/Presiding Officer
- Hon. Martiniano F. Requiez - 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. 04
Series of 2025

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2025 INVOLVING AN AMOUNT OF THREE HUNDRED EIGHTY-FOUR THOUSAND SEVEN HUNDRED FIVE PESOS AND SIXTY-EIGHT CENTAVOS (PHP 384,705.68) FOR FUNDING OF MAINTENANCE AND OTHER OPERATING EXPENSES OF THE OFFICE OF THE MUNICIPAL MAYOR.

Be it ordained in Regular Session assembled:

SECTION 1. The Supplemental Budget No. 4 of the Municipality of Tunga, Leyte for Fiscal Year 2025 in the total amount of Three Hundred Eighty-Four Thousand Seven Hundred Five Pesos and Sixty-Eight Centavos (Php 384,705.68) 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. 4 in total amount of Three Hundred Eighty-Four Thousand Seven Hundred Five Pesos and Sixty-Eight Centavos (Php 384,705.68) shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available	
a) New Revenue Sources	
Tax Revenue	
Loan Proceeds (Borrowings)	
Actual Collection in Excess of the Estimated Income	
b) Savings	
Unappropriated Surplus	
Reversion	P 384,705.68
c) Realignment	
TOTAL	P 384,705.68

SECTION 3. USE OF FUNDS. The amount of Three Hundred Eighty-Four Thousand Seven Hundred Five Pesos and Sixty-Eight Centavos (Php 384,705.68) is hereby appropriated for the Supplemental Budget No. 4 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 384,705.68		P 384,705.68
				P 384,705.68

TOTAL APPROPRIATION P 384,705.68

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, October 6, 2025.

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

Naomi C. Arcallana
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

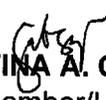

CIELITO O. ESQUIBEL
SB Member


JOSE CAPOPORO A. URIBE
SB Member


JOSE L. ARINTOC
SB Member

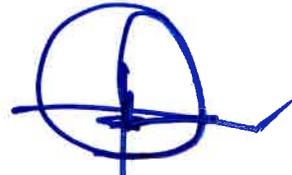

REX S. ERGINA
SB Member


JUANITO G. TALLORINA, 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: 10/15/2025



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 13TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON OCTOBER 6, 2025 AT THE SB SESSION HALL.

PRESENT:

Hon. Lemuel G. Ponferrada	- Municipal Vice-Mayor/Presiding Officer
Hon. Martiniano F. Requiez	- 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. 2025-034

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF THREE HUNDRED EIGHTY-FOUR THOUSAND SEVEN HUNDRED FIVE PESOS AND SIXTY-EIGHT CENTAVOS (PHP 384,705.68) FROM REVERSION OF FUNDS, AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 4 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. 4 for Calendar Year 2025 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Three Hundred Eighty-Four Thousand Seven Hundred Five Pesos and Sixty-Eight Centavos (Php 384,705.68);

WHEREAS, there is a need for a reversion from the Personal Services, in the amount of P 384,705.68 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 4 CY 2025;

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Page 1 of 2

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WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 4 CY 2025 of the Municipality of Tunga, Leyte;

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

RESOLVED, as it is hereby resolved, to **REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF THREE HUNDRED EIGHTY-FOUR THOUSAND SEVEN HUNDRED FIVE PESOS AND SIXTY-EIGHT CENTAVOS (PHP 384,705.68) FROM REVERSION OF FUNDS, AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 4 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, October 6, 2025.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


NAOMI C. ARCALLANA
Secretary to the Sanggunian

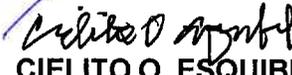
ATTESTED:


LEMUEL G. PONFERRADA
Municipal Vice Mayor/Presiding Officer


MARTINIANO F. REQUEZ
SB Member


HERMAN A. AYUSTE
SB Member


MARIETTA A. CATALO
SB Member


CIELITO O. ESQUIBEL
SB Member


JOSE CAPOPORO A. URIBE
SB Member


JOSELITO E. ARINTOC
SB Member


REX S. ERGINA
SB Member


JUANITO G. TALLORINA, 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

October 6 , 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. 04 for your appropriate action.

1. Reversion of Fund
2. Authorization of Supplemental Budget No. 04

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



October 6 , 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. 4 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. 4 CY 2025**

Fund/Special Account

PARTICULARS (1)	Account Classification (PGCA) (2)	AMOUNT (3)
1.0 NEW REVENUE SOURCES: Tax Revenue Loan Proceeds (Borrowings)		
2.0 Actual Collections in Excess of the Estimated Income		
3.0 Savings Unappropriated Balance CY Reversion of Funds		384,705.68
4.0 Realignment		
Total Unappropriated Income		384,705.68

Certified Correct:


JOHN EMMANUEL C. SALATAN
 Acting Municipal Treasurer


ARIANE JOY Q. FELIPE
 Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATION
LGU: TUNGA, LEYTE
SUPPLEMENTAL BUDGET NO. 4 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	384,705.68
TOTAL APPROPRIATIONS					<u>384,705.68</u>

Prepared by:


MARILYN A. CUBILLA
Municipal Budget Officer

Approved by:


ENGR. REINBERT C. COSTELO
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Tunga



His Honor
The Municipal Mayor

Sir:

We have the honor to recommend the Reversion of fund, in the amount of Three Hundred Eighty Four Thousand Seven Hundred Five Pesos & 68/100 (**Php 384,705.68**) to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga, Leyte.

FROM:		AIP REF CODE	AMOUNT
MTO MGDH 1 (Municipal Treasurer)	Salaries and Wages	September 2025 65,892.00 x 1 =	65,892.00
	PERA	2,000.00 x 1 =	2,000.00
	Life & Retirement Insurance Contribution	65,892.00 x .12 =	7,907.04
	ECC Contribution	100.00 X 1 =	100.00
			75,899.04
MCR MGDH 1 (Municipal Registrar)	Salaries and Wages	September 2025 65,892.00 X 1 =	65,892.00
	PERA	2,000.00 X 1 =	2,000.00
	Life & Retirement Insurance Contribution	65,892.00 X .12 =	7,907.04
	ECC Contribution	100.00 X 1 =	100.00
			75,899.04

MAO
MGDH 1
(Municipal Agriculturist)

Salaries and Wages
PERA
Life & Retirement Insurance
Contribution
ECC Contribution

September 2025

65,892.00 X 1 =
2,000.00 X 1 =

65,892.00
2,000.00

65,892.00 X .12 =

7,907.04

100.00 X 1 =

100.00

75,899.04

Agricultural Technologist 1

Salaries and Wages
PERA
Life & Retirement Insurance
Contribution
ECC Contribution

September 2025

17,645.00 x 1 =
2,000.00 x 1 =

17,645.00
2,000.00

17,645.00 x .12 =

2,117.40

100.00 x 1 =

100.00

21,862.40

MHO
MDGH 1
(Municipal Health Officer 1)

Salaries and Wages
PERA
Life & Retirement Insurance
Contribution
Representation Allowance
Transportation Allowance
ECC Contribution
Subsistence & Quarters
Allowance

September 2025

94,132.00 X 1 =
2,000.00 X 1 =

94,132.00
2,000.00

94,132.00 x .12 =

11,295.84

5,950.00 X 1 =

5,950.00

5,950.00 X 1 =

5,950.00

100.00 X 1 =

100.00

1,650.00 X 1 =

1,650.00

121,077.84

SB		September 2025	
Administrative Aide 111 (Clerk 1)	Salaries and Wages	10,686.00 X 1 =	10,686.00
	PERA	2,000.00 X 1 =	2,000.00
	Life & Retirement Insurance Contribution	10,686.00 x .12 =	1,282.32
	ECC Contribution	100.00 X 1 =	100.00
			14,068.32
	TOTAL APPROPRIATION		<u>384,705.68</u>

TO:

MO

1000-3-01-001-000-000

Other General Services

384,705.68

TOTAL AVAILABLE FOR APPROPRIATION

384,705.68

Very truly yours,

Salatan
JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer

Marilyn A. Cubilla
MARILYN A. CUBILLA
Municipal Budget Officer

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

Ariane Joy O. Felipe
ARIANE JOY O. FELIPE
Municipal Accountant



Republic of the Philippines
Province of Leyte
Municipality of Tunga

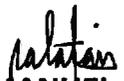


TO WHOM IT MAY CONCERN:

WE HEREBY CERTIFY that the amount available for appropriations in the sum of Three Hundred Eighty Four thousand Seven Hundred Five Pesos & 68/100. (**Php 384,705.68**) are Reversion of fund, and free for any obligations and actually available to cover the Supplemental Budget No. 04 of the Municipality of Tunga.

Issued upon the request this 6th day of October 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. 04 of the Municipality of Tunga was taken from the Reversion of fund, in the amount of Three Hundred Eighty Four Thousand Seven Hundred Five Pesos & 68/100 . **(Php 384,705.68)** and to appropriate the same to cover various expenses.

Issued upon request this 6th day of October in Tunga, Leyte.


ARIANE JOY C. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of October 6, 2025

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
MCR MGDH 1 (Municipal Registrar)	Salaries and Wages	65,892.00		65,892.00	65,892.00
	PERA	2,000.00		2,000.00	2,000.00
	Life & Retirement Insurance Contribution	7,907.04		7,907.04	7,907.04
	ECC Contribution	100.00		100.00	100.00
MTO MGDH 1 (Municipal Treasurer)	Salaries & Wages	65,892.00		65,892.00	65,892.00
	PERA	2,000.00		2,000.00	2,000.00
	Life & Retirement Insurance Contribution	7,907.04		7,907.04	7,907.04
	ECC Contribution	100.00		100.00	100.00
MAO MGDH1 (Municipal Agriculturist)	Salaries & Wages	65,892.00		65,892.00	65,892.00
	PERA	2,000.00		2,000.00	2,000.00
	Life & Retirement Insurance Contribution	7,907.04		7,907.04	7,907.04
	ECC Contribution	100.00		100.00	100.00
Agricultural Technologist 1	Salaries and Wages	17,645.00		17,645.00	17,645.00
	PERA	2,000.00		2,000.00	2,000.00
	Life & Retirement Insurance Contribution	2,117.40		2,117.40	2,117.40
	ECC Contribution	100.00		100.00	100.00

MHO MGDH 1 (Municipal Health Officer 1)	Salaries and Wages	94,132.00	94,132.00	94,132.00
	PERA	2,000.00	2,000.00	2,000.00
	Life & Retirement Insurance Contribution	11,295.84	11,295.84	11,295.84
	Representation Allowance	5,950.00	5,950.00	5,950.00
	Transportation Allowance	5,950.00	5,950.00	5,950.00
	Subsistence & Quarters Allowance	1,650.00	1,650.00	1,650.00
	ECC Contribution	100.00	100.00	100.00
SB (Administrative Aide 111 (Clerk 1)	Salaries and Wages	10,686.00	10,686.00	10,686.00
	PERA	2,000.00	2,000.00	2,000.00
	Life & Retirement Insurance Contribution	1,282.32	1,282.32	1,282.32
	ECC Contribution	100.00	100.00	100.00
		384,705.68	0.00	384,705.68
				384,705.68

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 O. FELIPE
Municipal Accountant

MARILYN A. CUBILLA
Municipal Budget Officer


ENGR. REINBERT C. COSTELO
Municipal Mayor