



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

Item No.: 38

Date: 03 2026 FFB

Sangguniang Panlalawigan
 Province of Leyte

RECEIVED

Date: JAN 29 2026
 By: [Signature]

PROVINCIAL BUDGET OFFICE

January 29, 2026

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

RELEASED
 DATE: 1-29-24
 NO. 125
 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. 06 FY 2025** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 07, Series of 2025** with a total appropriation in the amount of **PhP3,909,888.76** 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. 06. Further, that said reversion shall not adversely affect the fiscal standing of the LGU upon the closing of the books of accounts;
2. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. Collective Negotiation Agreement (CNA) - Budget Circular No. 2025-2 dated November 19, 2025;
 - b. Service Recognition Incentive (SRI) - Budget Circular 2025-3 dated December 15, 2025;
 - c. Gratuity Pay - Budget Circular 2025-4 dated December 16, 2025;
3. That the procurement of Equipment and related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
4. That funds are actually available to pay these proposed expenditures and shall be disbursed for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

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

Very truly yours,

LOCAL FINANCE COMMITTEE:

[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
12 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 07, s. 2025** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 6, series of 2025 involving an amount of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty-Eight Pesos and Seventy-Six Centavos (P3,909,888.76).**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: DEC 12 2025
By: _____

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 22ND REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON DECEMBER 9, 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. 07
Series of 2025

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 6, SERIES OF 2025 INVOLVING AN AMOUNT OF THREE MILLION NINE HUNDRED NINE THOUSAND EIGHT HUNDRED EIGHTY-EIGHT PESOS AND SEVENTY-SIX CENTAVOS (PHP 3,909,888.76) FOR FUNDING OF PERSONAL SERVICES, MAINTENANCE AND OTHER OPERATING EXPENSES AND CAPITAL OUTLAY OF VARIOUS OFFICES.

Be it ordained in Regular Session assembled:

SECTION 1. The Supplemental Budget No. 6 of the Municipality of Tunga, Leyte for Fiscal Year 2025 in the total amount of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty-Eight Pesos and Seventy-Six Centavos (Php 3,909,888.76) for funding of Personal Services, Maintenance and Other Operating Expenses and Capital Outlay 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

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

3. Certification of Availability of Funds

SECTION 2. SOURCES OF FUNDS. The sources of funds for Supplemental Budget No. 6 in the total amount of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty-Eight Pesos and Seventy-Six Centavos (Php 3,909,888.76) 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 3,909,888.76 |
| c) Realignment | |
| TOTAL | P 3,909,888.76 |

SECTION 3. USE OF FUNDS. The amount of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty-Eight Pesos and Seventy-Six Centavos (Php 3,909,888.76) is hereby appropriated for the Supplemental Budget No. 6 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 362,707.52 | P 800,000.00 | | P 1,162,707.52 |
| Vice Mayor's Office | 50,000.00 | | | 50,000.00 |
| SB Office | 590,388.21 | | P 65,359.83 | 655,748.04 |
| MPDO | 50,000.00 | | | 50,000.00 |
| MCR | 50,000.00 | | | 50,000.00 |
| MBO | 101,333.20 | | | 101,333.20 |
| MACCO | 150,100.00 | | | 150,100.00 |
| MTO | 250,000.00 | | | 250,000.00 |
| ME | 50,000.00 | | | 50,000.00 |
| MHO | 100,000.00 | | | 100,000.00 |
| MAO | 150,000.00 | | | 150,000.00 |
| MSWDO | 90,000.00 | | | 90,000.00 |
| EE | 1,050,000.00 | | | 1,050,000.00 |
| TOTAL | 3,044,528.93 | 800,000.00 | 65,359.83 | P 3,909,888.76 |

TOTAL APPROPRIATION P 3,909,888.76

[Handwritten signatures and initials]

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.

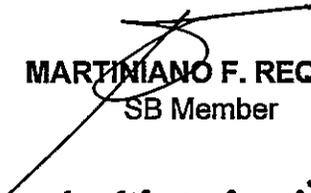
ENACTED, December 9, 2025.

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


NAOMI C. ARCALLANA
Secretary to the Sanggunian

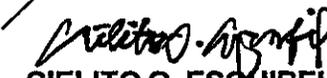
ATTESTED:


LEMUEL G. PONFERRADA
Municipal Vice Mayor/Presiding Officer


MARTINIANO F. REQUIEZ
SB Member


HERMAN A. AYUSTE
SB Member


MARIETTA A. CATALO
SB Member

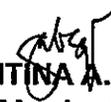

CIELITO O. ESQUIBEL
SB Member


JOSE CAPOPORO A. URIBE
SB Member


JOSE 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: 12-11-2025



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 22ND REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON DECEMBER 9, 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

RESOLUTION NO. 2025-051

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF THREE MILLION NINE HUNDRED NINE THOUSAND EIGHT HUNDRED EIGHTY-EIGHT PESOS AND SEVENTY-SIX CENTAVOS (PHP 3,909,888.76) 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. 6 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. 6 for Calendar Year 2025 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty-Eight Pesos and Seventy-Six Centavos (Php 3,909,888.76);

WHEREAS, there is a need for a reversion from the Personal Services, Maintenance and Other Operating Expenses and Capital Outlay in the amount of P

3,909,888.76 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 6 CY 2025;

WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 6 CY 2025 of the Municipality of Tunga, Leyte;

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

RESOLVED, as it is hereby resolved, to **REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF THREE MILLION NINE HUNDRED NINE THOUSAND EIGHT HUNDRED EIGHTY-EIGHT PESOS AND SEVENTY-SIX CENTAVOS (PHP 3,909,888.76) 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. 6 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, December 9, 2025.

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

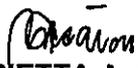

NAOMI C. ARCALLANA
Secretary to the Sanggunian

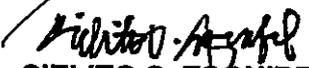
ATTESTED:


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

December 03, 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. 06 for your appropriate action.

1. Reversion of Fund
2. Authorization of Supplemental Budget No. 06

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



December 03, 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. 6 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. 6 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 | | 3,909,888.76 |
| 4.0 Realignment | | |
| Total Unappropriated Income | | 3,909,888.76 |

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. 6 CY 2025**

| Implementing Office (1) | AIP REF. CODE (2) | Particulars/Purpose (3) | Object of Expenditures (4) | Account Code (5) | Amount (6) |
|-------------------------------|----------------------|--|--|---------------------|---------------|
| MO | 1000-3-01-000-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 140,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 210,000.00 |
| | | Payment for General Services | Other General Services | 5-02-12-990 | 800,000.00 |
| | | Payment for Salaries and Wages | Salaries and Wages | 5-01-01-010 | 9,471.00 |
| | | Payment for PERA | PERA | 5-01-02-010 | 2,000.00 |
| | | Payment for Life & Retirement Insurance Contribution | Life & Retirement Insurance Contribution | 5-01-03-010 | 1,136.52 |
| | | Payment for ECC Contribution | ECC Contribution | 5-01-03-040 | 100.00 |
| MVM | 1000-3-01-002-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| SB | 1000-3-01-003-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 228,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 360,000.00 |
| | | Payment for PhilHealth Contribution | PhilHealth Contribution | 5-01-03-030 | 1,788.21 |
| | | Payment for Pag - lbig Contribution | Pag - lbig Contribution | 5-01-03-020 | 600.00 |

| | | | | | |
|-------|-------------------|--|--|-------------|------------|
| | | Purchase of Information and Communication Technology Equipment | Information and Communication Technology Equipment | 1-07-05-030 | 65,359.83 |
| MPDO | 1000-3-01-009-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| MCR | 1000-3-01-002-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| MBO | 1000-3-01-008-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 40,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| | | Payment for Life & Retirement Insurance Contribution | Life & Retirement Insurance Contribution | 5-01-03-010 | 1,333.20 |
| MACCO | 1000-3-01-007-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| | | Payment for Pag - ibig Contribution | Pag - Ibig Contribution | 5-01-03-020 | 100.00 |
| MTO | 1000-3-01-005-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 100,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 150,000.00 |
| ME | 8000-3-01-010-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 20,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |

| | | | | | |
|-------|-------------------|---|--------------------------|-------------|------------|
| MHU | 3000-3-01-011-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 40,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| MAO | 8000-3-02-003-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 90,000.00 |
| MSWDO | 3000-3-02-005-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 30,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 60,000.00 |
| EE | 8000-3-03-001-000 | Payment for Service Recognition Incentive | Other Personnel Benefits | 5-01-04-990 | 420,000.00 |
| | | Payment for CNA | Other Personnel Benefits | 5-01-04-990 | 630,000.00 |

TOTAL APPROPRIATIONS

3,909,888.76

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 Million Nine Hundred Nine Thousand Eight Hundred Eighty Eight Pesos & 76/100. **(Php 3,909,888.76)** to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga.

| | AIP REF CODE | AMOUNT |
|--------------|--|------------|
| FROM: | | |
| | 1000-3-01-001-000-000 | |
| MO | Loyalty Incentives | 60,000.00 |
| | Honoraria | 16,428.93 |
| | Repair and Maintenance - Building and Other Structure | 631,542.07 |
| | Repair and Maintenance - Transportation and Equipment | 260,989.00 |
| | Repair and Maintenance - Machineries and Equipment | 465,390.13 |
| | Fuel, Oil and Lubricants Expenses | 486,057.04 |
| | Unliquidated Cash Advances | 80,000.00 |
| | Clean, Green and Grow Program | 23,000.00 |
| | OPLAN Kaluluwa | 152,000.00 |

| | | | | |
|--|--|--------------------|------------|---------------------|
| | Agricultural and Livelihood Training | | 100,000.00 | |
| | | | | 2,275,407.17 |
| MVM | Office Supplies Expenses | | 38,248.66 | |
| SB | Office Supplies Expenses | | 27,111.17 | |
| | | | | 65,359.83 |
| MCR MGDH 1 (Municipal Registrar) | Salaries and Wages | Nov. - Dec. 2025 | | |
| | PERA | 65,892.00 X 2 = | 131,784.00 | |
| | Life & Retirement Insurance Contribution | 2,000.00 X 2 = | 4,000.00 | |
| | ECC Contribution | 131,784.00 X .12 = | 15,814.08 | |
| | Year- End Bonus | 100.00 X 2 = | 200.00 | |
| | Cash Gift | | 65,892.00 | |
| | PEI | | 5,000.00 | |
| | | | | 227,690.08 |
| MAO MGDH 1 (Municipal Agriculturist) | Salaries and Wages | Nov. - Dec. 2025 | | |
| | PERA | 65,892.00 X 2 = | 131,784.00 | |
| | Life & Retirement Insurance Contribution | 2,000.00 X 2 = | 4,000.00 | |
| | ECC Contribution | 131,784.00 X .12 = | 15,814.08 | |
| | Year- End Bonus | 100.00 X 2 = | 200.00 | |
| | Cash Gift | | 65,892.00 | |
| | PEI | | 5,000.00 | |
| | | | | 227,690.08 |

Agricultural Technologist 1

Salaries and Wages
PERA
Life & Retirement Insurance
Contribution
ECC Contribution
Year - End Bonus
Cash Gift

Nov. - Dec. 2025

17,645.00 x 2 =

35,290.00

2,000.00 x 2

4,000.00

35,290.00 x .12 =

4,234.80

100 x 2 =

200.00

16,872.00

5,000.00

PEI

5,000.00

70,596.80

MSWD

Year - End Bonus

19,958.00

19,958.00

MTO
MGDH I

(Municipal Treasurer)

Salaries and Wages
PERA
Life & Retirement Insurance
Contribution
ECC Contribution
Year - End Bonus
Cash Gift

November 2025

65,892.00 X 1 =

65,892.00

2,000.00 X 1 =

2,000.00

65,892.00 x .12 =

7,907.04

100.00 X 1 =

100.00

65,892.00

5,000.00

146,791.04

MHO
MGDH 1
(Municipal Health Officer 1)

Salaries and Wages
PERA
Life & Retirement Insurance
Contribution
ECC Contribution
Year - End Bonus
Mid - Year Bonus
Cash Gift

Nov. - Dec. 2025

94,132.00 x 2 =

188,264.00

2,000.00 X 2 =

4,000.00

188,264.00 x .12 =

22,591.68

100.00 x 2 =

200.00

87,000.00

11,000.00

5,000.00

| | | | | |
|-------------------------|---|-------------------------------------|-----------|----------------------------|
| | PEI | | 5,000.00 | |
| | Clothing Allowance | | 7,000.00 | |
| | | | | 330,055.68 |
| Sanitation Inspection I | Salaries and Wages | Nov. - Dec. 2025 19,261.00 x 2 = | 38,522.00 | |
| | PERA | 2,000.00 x 2 = | 4,000.00 | |
| | Life & Retirement Insurance Contribution | 38,522.00 x .12 = | 4,622.64 | |
| | PEI | | 5,000.00 | |
| | | | | 52,144.64 |
| MASSO | Mid - Year Bonus | | 21,964.00 | |
| | Year - End Bonus | | 21,964.00 | |
| | Cash Gift | | 5,000.00 | |
| | | | | 48,928.00 |
| EE | Salaries and Wages (<i>Casual</i>) | Nov. - Dec. 2025 9,471.00 X 2 = | 18,942.00 | |
| Administrative Aide 11 | PERA | 2,000.00 X 2 = | 4,000.00 | |
| | Life & Retirement Insurance Contribution | 18,942.00 X .12 = | 2,273.04 | |
| | ECC Contribution | 100.00 X 1 = | 200.00 | |
| | Year- End Bonus | | 9,471.00 | |
| | Cash Gift | | 5,000.00 | |
| | PEI | | 5,000.00 | |
| | | | | 44,886.04 |
| | Fuel, Oil and Lubricants Expenses | | | 369,381.40 |
| | Repair and Maintenance - Motor Vehicles/Tire | | | 31,000.00 |
| | TOTAL AVAILABLE FOR APPROPRIATION | | | <u>3,909,888.76</u> |

| | | | |
|------------|-------------|-------------------------------|------------|
| TO: | MO | 1000-3-01-001-000-000 | |
| | | Other Personal Benefits (SRI) | 140,000.00 |
| | | Other Personal Benefits (CNA) | 210,000.00 |
| | | Other General Services | 800,000.00 |
| | | Salaries and Wages | 9,471.00 |
| | | PERA | 2,000.00 |
| | | Life & Retirement Insurance | 1,136.52 |
| | | Contribution | |
| | | ECC Contribution | 100.00 |
| | MVM | Other Personal Benefits (SRI) | 20,000.00 |
| | | Other Personal Benefits (CNA) | 30,000.00 |
| | SB | Other Personal Benefits (SRI) | 228,000.00 |
| | | Other Personal Benefits (CNA) | 360,000.00 |
| | | PhilHealth Contribution | 1,788.21 |
| | | Pag-ibig Contribution | 600.00 |
| | | Information and Communication | |
| | | Technology Equipment | 65,359.83 |
| | MPDO | Other Personal Benefits (SRI) | 20,000.00 |
| | | Other Personal Benefits (CNA) | 30,000.00 |
| | MCR | Other Personal Benefits (SRI) | 20,000.00 |
| | | Other Personal Benefits (CNA) | 30,000.00 |
| | MBO | Other Personal Benefits (SRI) | 40,000.00 |
| | | Other Personal Benefits (CNA) | 60,000.00 |
| | | Life & Retirement Insurance | |
| | | Contribution | 1,333.20 |

| | | |
|--------------|-------------------------------|------------|
| MACCO | Other Personal Benefits (SRI) | 60,000.00 |
| | Other Personal Benefits (CNA) | 90,000.00 |
| | Pag-ibig Contribution | 100.00 |
| MTO | Other Personal Benefits (SRI) | 100,000.00 |
| | Other Personal Benefits (CNA) | 150,000.00 |
| ME | Other Personal Benefits (SRI) | 20,000.00 |
| | Other Personal Benefits (CNA) | 30,000.00 |
| MHU | Other Personal Benefits (SRI) | 40,000.00 |
| | Other Personal Benefits (CNA) | 60,000.00 |
| MAO | Other Personal Benefits (SRI) | 60,000.00 |
| | Other Personal Benefits (CNA) | 90,000.00 |
| MSWD | Other Personal Benefits (SRI) | 30,000.00 |
| | Other Personal Benefits (CNA) | 60,000.00 |
| EE | Other Personal Benefits (SRI) | 420,000.00 |
| | Other Personal Benefits (CNA) | 630,000.00 |

TOTAL AVAILABLE FOR APPROPRIATION

3,909,888.76

Very truly yours,


JOHN EMMANUEL C. SALATAN
 Acting Municipal Treasurer


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


MARILYN A. CUBILLA
 Municipal Budget Officer


ARIANE JOY Q. FELIPE
 Municipal Accountant



Republic of the Philippines
Province of Leyte
Municipality of Tunga



TO WHOM IT MAY CONCERN:

WE HEREBY CERTIFY that the amount available for appropriations in the sum of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty Eight Pesos & 76/100 (**Php 3,909,888.76**) are Reversion of fund and free for any obligations and actually available to cover the Supplemental Budget No. 6 of the Municipality of Tunga.

Issued upon the request this 3rd day of December 2025 in Tunga, Leyte.


ARIANE JOY Q. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer



Republic of the Philippines
Province of Leyte
Municipality of Tunga



TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund used in Supplemental Budget No. 06 of the Municipality of Tunga was taken from the Reversion of fund in the amount of Three Million Nine Hundred Nine Thousand Eight Hundred Eighty Eight Pesos & 76/100 (**Php 3,909,888.76**) and to appropriate the same to cover various expenses.

Issued upon request this 3rd day of December 2025 in Tunga, Leyte.


ARIANE JOY Q. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of December 03, 2025

| OFFICE | OBJECT OF EXPENDITURES | AMOUNT OF APPROPRIATION | AMOUNT OF OBLIGATION | UNOBLIGATION TO DATE | AMOUNT REVERTED |
|--|--|-------------------------|----------------------|----------------------|-----------------|
| MO | Loyalty Incentives | 60,000.00 | | 60,000.00 | 60,000.00 |
| | Honoraria | 16,428.93 | | 16,428.93 | 16,428.93 |
| | Repair and Maintenance - Building and Other Structure | 631,542.07 | | 631,542.07 | 631,542.07 |
| | Repair and Maintenance - Transportation and Equipment | 260,989.00 | | 260,989.00 | 260,989.00 |
| | Repair and Maintenance - Machineries and Equipment | 465,390.13 | | 465,390.13 | 465,390.13 |
| | Fuel, Oil and Lubricants Expenses | 486,057.04 | | 486,057.04 | 486,057.04 |
| | Unliquidated Cash Advances | 80,000.00 | | 80,000.00 | 80,000.00 |
| | Clean, Green and Grow Program | 23,000.00 | | 23,000.00 | 23,000.00 |
| | OPLAN Kaluluwa | 152,000.00 | | 152,000.00 | 152,000.00 |
| | Agricultural and Livelihood Training | 100,000.00 | | 100,000.00 | 100,000.00 |
| MVM | Office Supplies Expenses | 38,248.66 | | 38,248.66 | 38,248.66 |
| SB | Office Supplies Expenses | 27,111.17 | | 27,111.17 | 27,111.17 |
| MCR MGDH 1 (Municipal Registrar) | Salaries & Wages | 131,784.00 | | 131,784.00 | 131,784.00 |
| | PERA | 4,000.00 | | 4,000.00 | 4,000.00 |
| | Life & Retirement Insurance Contribution | 15,814.08 | | 15,814.08 | 15,814.08 |

| | | | | |
|------------------------------------|---|------------|------------|------------|
| | ECC Contribution | 200.00 | 200.00 | 200.00 |
| | Year-End Bonus | 65,892.00 | 65,892.00 | 65,892.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| | PEI | 5,000.00 | 5,000.00 | 5,000.00 |
| MAO | Salaries & Wages | 131,784.00 | 131,784.00 | 131,784.00 |
| MGDH1 | PERA | 4,000.00 | 4,000.00 | 4,000.00 |
| (Municipal Agriculturist) | Life & Retirement Insurance Contribution | 15,814.08 | 15,814.08 | 15,814.08 |
| | ECC Contribution | 200.00 | 200.00 | 200.00 |
| | Year - End Bonus | 65,892.00 | 65,892.00 | 65,892.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| | PEI | 5,000.00 | 5,000.00 | 5,000.00 |
| Agricultural Technologist 1 | Salaries and Wages | 35,290.00 | 35,290.00 | 35,290.00 |
| | PERA | 4,000.00 | 4,000.00 | 4,000.00 |
| | Life & Retirement Insurance Contribution | 4,234.80 | 4,234.80 | 4,234.80 |
| | ECC Contribution | 200.00 | 200.00 | 200.00 |
| | Year - End Bonus | 16,872.00 | 16,872.00 | 16,872.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| | PEI | 5,000.00 | 5,000.00 | 5,000.00 |
| MSWD | Year - End Bonus | 19,958.00 | 19,958.00 | 19,958.00 |
| MHO | Salaries and Wages | 188,264.00 | 188,264.00 | 188,264.00 |
| MGDH 1 | PERA | 4,000.00 | 4,000.00 | 4,000.00 |
| (Municipal Health Officer 1) | Life & Retirement Insurance Contribution | 22,591.68 | 22,591.68 | 22,591.68 |
| | ECC Contribution | 200.00 | 200.00 | 200.00 |
| | Year - End Bonus | 87,000.00 | 87,000.00 | 87,000.00 |

| | | | | |
|----------------|--------------------------------------|-----------|-----------|-----------|
| | Mid - Year Bonus | 11,000.00 | 11,000.00 | 11,000.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| | PEI | 5,000.00 | 5,000.00 | 5,000.00 |
| | Clothing Allowance | 7,000.00 | 7,000.00 | 7,000.00 |
| MTO | Salaries and Wages | 65,892.00 | 65,892.00 | 65,892.00 |
| MGDH 1 | PERA | 2,000.00 | 2,000.00 | 2,000.00 |
| (Municipal | Life & Retirement Insurance | 7,907.04 | 7,907.04 | 7,907.04 |
| Treasurer) | Contribution | | | |
| | ECC Contribution | 100.00 | 100.00 | 100.00 |
| | Year - End Bonus | 65,892.00 | 65,892.00 | 65,892.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| Sanitation | Salaries and Wages | 38,522.00 | 38,522.00 | 38,522.00 |
| Inspection I | PERA | 4,000.00 | 4,000.00 | 4,000.00 |
| | Life & Retirement Insurance | 4,622.64 | 4,622.64 | 4,622.64 |
| | Contribution | | | |
| | PEI | 5,000.00 | 5,000.00 | 5,000.00 |
| MASSO | Mid - Year Bonus | 21,964.00 | 21,964.00 | 21,964.00 |
| | Year - End Bonus | 21,964.00 | 21,964.00 | 21,964.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| EE | Salaries and Wages (<i>Casual</i>) | 18,942.00 | 18,942.00 | 18,942.00 |
| Administrative | PERA | 4,000.00 | 4,000.00 | 4,000.00 |
| Aide 11 | Life & Retirement Insurance | 2,273.04 | 2,273.04 | 2,273.04 |
| | Contribution | | | |
| | ECC Contribution | 200.00 | 200.00 | 200.00 |
| | Year - End Bonus | 9,471.00 | 9,471.00 | 9,471.00 |
| | Cash Gift | 5,000.00 | 5,000.00 | 5,000.00 |
| | PEI | 5,000.00 | 5,000.00 | 5,000.00 |

| | | | | |
|--|---------------------|-------------|---------------------|---------------------|
| Fuel, Oil and Lubricants Expenses | 369,381.40 | | 369,381.40 | 369,381.40 |
| Repair and Maintenance - Motor Vehicles/Tire | 31,000.00 | | 31,000.00 | 31,000.00 |
| | 3,909,888.76 | 0.00 | 3,909,888.76 | 3,909,888.76 |

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


JOHN EMMANUEL C. SALATAN
 Acting Municipal Treasurer


MARILYN A. CUBILLA
 Municipal Budget Officer


ARIANE JOY Q. FELIPE
 Municipal Accountant


ENGR. REINBERT C. COSTELO
 Municipal Mayor