



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

Item No.: 30  
 Date: 07 2026 APR

**PROVINCIAL BUDGET OFFICE**

Sangguniang Panlalawigan  
 Province of Leyte

March 23, 2026

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

**RECEIVED**  
 RELEASED Date: MAR 25 2026  
 DATE: 3-25-26  
 NO. 146  
 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. 07 FY 2025** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 08, Series of 2025** with a total appropriation in the amount of **Php2,589,849.80** 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. 07. 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. BAC Honoraria - BC No. 2004-5a and BC No. 2007-3
  - b. Collective Negotiation Agreement (CNA) - Budget Circular No. 2025-2 dated November 19, 2025;
  - c. Gratuity Pay - Budget Circular 2025-4 dated December 16, 2025;
3. That the project funded under 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
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

ON OFFICIAL TRAVEL  
**RUTH Y. SURPIA**  
 Provincial Treasurer

*[Signature]*  
**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**  
22 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 08 S. 2025** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 7, series of 2025** involving an amount of **Two Million Five Hundred Eighty-Nine Thousand Eight Hundred Forty-Nine Pesos and Eighty Centavos (P2,589,849.80)**.

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



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

Sangguniang Bayan  
Province of Leyte  
**RECEIVED**  
Date: DEC 22 2025  
By: \_\_\_\_\_

**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE 2<sup>ND</sup> SPECIAL SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON DECEMBER 18, 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. 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:**

Hon. Marietta A. Catalo	- SB Member
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**APPROPRIATION ORDINANCE NO. 08**  
Series of 2025

**AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 7, SERIES OF 2025 INVOLVING AN AMOUNT OF TWO MILLION FIVE HUNDRED EIGHTY-NINE THOUSAND EIGHT HUNDRED FORTY-NINE PESOS AND EIGHTY CENTAVOS (PHP 2,589,849.80) 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. 7 of the Municipality of Tunga, Leyte for Fiscal Year 2025 in the total amount of Two Million Five Hundred Eighty-Nine Thousand Eight Hundred Forty-Nine Pesos and Eighty Centavos (Php 2,589,849.80) 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
3. Certification of Availability of Funds

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*[Handwritten signature]*

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*[Handwritten signature]*

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**SECTION 2. SOURCES OF FUNDS.** The sources of funds for Supplemental Budget No. 7 in the total amount of Two Million Five Hundred Eighty-Nine Thousand Eight Hundred Forty-Nine Pesos and Eighty Centavos (Php 2,589,849.80) 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 2,589,849.80
c) Realignment	
<b>TOTAL</b>	<b>P 2,589,849.80</b>

**SECTION 3. USE OF FUNDS.** The amount of Two Million Five Hundred Eighty-Nine Thousand Eight Hundred Forty-Nine Pesos and Eighty Centavos (Php 2,589,849.80) is hereby appropriated for the Supplemental Budget No. 7 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 140,000.00	P 591,200.00		P 731,200.00
SB Office	200,000.00			200,000.00
MCR	20,000.00			20,000.00
MBO	40,000.00			40,000.00
MAO	80,000.00			80,000.00
MTO	174,364.44			174,364.44
MHO	314,200.00			314,200.00
MSWDO	40,000.00			40,000.00
MASSO	53,300.00			53,300.00
EE	526,935.56			526,935.56
MACCO	60,000.00			60,000.00
ME			P349,849.80	349,849.80
<b>TOTAL</b>	<b>P1,648,800.00</b>	<b>P 591,200.00</b>	<b>P349,849.80</b>	<b>P 2,589,849.80</b>

**TOTAL APPROPRIATION** ..... **P 2,589,849.80**

**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.

*Municipal Mayor*      *Suby*

*[Signature]*

*[Signature]*


*[Signature]*

*[Signature]*

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

**ENACTED,** December 18, 2025.

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

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

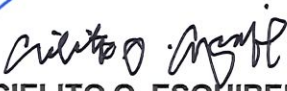
**ATTESTED:**

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

  
**MARTINIANO F. REQUIEZ**  
SB Member

  
**HERMAN A. AYUSTE**  
SB Member

(absent)  
**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: 12-22-2025



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



THE HONORABLE MEMBERS

Sangguniang Bayan  
LGU - Tunga, Leyte

December 16, 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. 07 for your appropriate action.

1. Reversion of Fund
2. Authorization of Supplemental Budget No. 07

Thank you very much for your most favorable action.

Very truly yours,

**ENGR. REINBERT O. COSTELO**  
Municipal Mayor



Republic of the Philippines  
Province of Leyte  
Municipality of Tunga



December 16, 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. 7 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. 7 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)		
<b>2.0 Actual Collections in Excess of the</b> Estimated Income		
<b>3.0 Savings</b> Unappropriated Balance CY Reversion of Funds		2,589,849.80
<b>4.0 Realignment</b>		
<b>Total Unappropriated Income</b>		<b>2,589,849.80</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. 7 CY 2025**

Implementing Office	AIP REF. CODE	Particulars/Purpose	Object of Expenditures	Account Code	Amount
(1) MO	(2) 1000-3-01-000-000	(3) Payment for Honorarium	(4) Honoraria	(5) 5-01-02-100	(6) 200,000.00
		Payment for Telephone Expenses	Telephone Expenses	5-02-05-020	39,000.00
		Payment for Gratuity Pay	Gratuity Pay	5-02-99-990	875,000.00
		Payment for Assistance for Individuals in Crises Situation	Assistance to Individuals in Crisis Situation	5-02-99-080	36,000.00
		Payment for General Services	Other General Services	5-02-12-990	200,000.00
		Payment for Other Maintenance and Operating Expenses	Other Maintenance and Operating Expenses	5-02-99-990	100,000.00
SPA (1 % PWD / SC FUND)		Payment for Subsidy - Others of Senior Citizen's	Subsidy - Others	5-02-14-990	602,500.00
		Payment for Subsidy - Others of PWD's	Subsidy - Others	5-02-14-990	129,500.00
SB	1000-3-01-003-000	Payment for Gratuity Pay	Gratuity Pay	5-02-99-990	28,000.00
MASSO	1000-3-01-006-000	Payment for CNA	Other Personnel Benefits	5-01-04-990	30,000.00
ME (20 % DF)	8000-3-01-010-000	Payment for the Rehabilitation of Waste Disposal Facility (Dumpsite - Soil Cover)	Rehabilitation of Waste Disposal Facility (Dumpsite - Soil Cover)	5-07-04-990	349,849.80
<b>TOTAL APPROPRIATIONS</b>					<b>2,589,849.80</b>

Prepared by:

**MARILYNIA CUBILLA**  
Municipal Budget Officer

Approved by:



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



Medical & Dental mission requested (Health Awareness)  
 Proposed repair of Senior Citizens Day Center located at Barangay San Antonio  
 SOCPEN payout & attending Elderly Week Celebration  
 Year - End Assessment

82,900.00  
 75,000.00  
 8,000.00  
 75,000.00

**1000-3-01-003-000**

SB

200,000.00

**1000-03-01-012-000**

MCR

20,000.00

**1000-3-01-008-000**

MBO

40,000.00

**8000-3-02-003-000**

MAO

80,000.00

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

MTO

39,946.00  
 1,000.00  
 3,953.52  
 100.00  
 120,000.00  
 16,364.92

**181,364.44**

MHO	<b>3000-3-01-011-000</b>		
	Salaries and Wages	29,000.00	
	PERA	4,000.00	
	Life & Retirement Insurance	3,000.00	
	Contribution		
	ECC Contribution	400.00	
	Other Personnel Benefits	80,000.00	
	Representation Allowance (RA)	11,900.00	
	Transportation Allowance (TA)	11,900.00	
	Hazard Pay	150,000.00	
	Pag-ibig Contribution	400.00	
	Subsistence & Quarters Allowance	9,000.00	
	PHILHEALTH Contribution	14,600.00	
			<b>314,200.00</b>
MSWD	<b>3000-3-02-005-000</b>		
	Other Personnel Benefits		<b>40,000.00</b>
MASSO	<b>1000-3-01-006-000</b>		
	Salaries and Wages	6,000.00	
	PERA	16,000.00	
	Life & Retirement Insurance	700.00	
	Contribution		
	Pag-ibig Contribution	800.00	
	PHILHEALTH Contribution	22,000.00	
	ECC Contribution	800.00	
			<b>46,300.00</b>

**8000-3-03-001-000**

EE	Salaries and Wages ( <i>Casual</i> )	20,000.00
	PERA	4,000.00
	Life & Retirement Insurance Contribution	2,505.36
	ECC Contribution	1,100.00
	Other Personnel Benefits	440,000.00
	Pag-ibig Contribution	500.00
	PHILHEALTH Contribution	58,830.20
		<b>526,935.56</b>

**1000-3-01-007-000**

MACCO	Other Personnel Benefits	<b>60,000.00</b>
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**8000-3-01-010-000**

ME (20% DF)	Construction of Residual Containment Area (RCA)	<b>349,849.80</b>
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**2,589,849.80**

**TOTAL AVAILABLE FOR APPROPRIATION**

**TO: MO 1000-3-01-001-000-000**

	Honoraria	200,000.00
	Telephone Expenses	39,000.00
	Other General Services	200,000.00
	Gratuity Pay	875,000.00
	AICS	36,000.00
	Other Maintenance and Operating Expenses	100,000.00
SPA (1 % SC Fund)	Subsidy - Others	602,500.00

SPA (1 % PWD Fund)	Subsidy - Others	129,500.00
SB	Gratuity Pay	28,000.00
MASSO	Other Personnel Benefits (CNA)	30,000.00
ME (20% DF)	Rehabilitation of Waste Disposal Facility (Dumpsite - Soil Cover)	349,849.80
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>2,589,849.80</b>

Very truly yours,

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

*Cubilla*  
**MARILYN A. CUBILLA**  
 Municipal Budget Officer

*Marintoc*  
**ENGR. MARLON B. MARINTOC**  
 Mun. Planning & Development Officer

*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 Two Million Five Hundred Eighty Nine Thousand Eight Hundred Forty Nine Pesos & 80/100 (**Php 2,589,849.80**) are Reversion of fund and free for any obligations and actually available to cover the Supplemental Budget No. 7 of the Municipality of Tunga.

Issued upon the request this 16th 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. 07 of the Municipality of Tunga was taken from the Reversion of fund in the amount of Two Million Five Hundred Eighty Nine Thousand Eight Hundred Forty Nine Pesos & 80/100 (**Php 2,589,849.80**) and to appropriate the same to cover various expenses.

Issued upon request this 16th day of December 2025 in Tunga, Leyte.

  
**ARIANE JOY D. FELIPE**  
Municipal Accountant

  
**JOHN E. MANJUEL C. SALATAN**  
Acting Municipal Treasurer

**STATEMENT OF FUNDS AVAILABLE FOR REVERSION**  
As of December 16, 2025

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
<b>MO</b>	Other Personnel Benefits	140,000.00		140,000.00	140,000.00
<b>SPA (1% PWD Fund)</b>	Quarterly Meeting, General Assembly	29,900.00		29,900.00	29,900.00
	Provision of New PWD ID's and ID Number aligned to Department of Health and Office Supplies	37,200.00		37,200.00	37,200.00
	NDPR for Celebration Week of PWD	10,000.00		10,000.00	10,000.00
	Year - End Assessment	55,600.00		55,600.00	55,600.00
<b>SPA (1% SC Fund)</b>	Quarterly Meeting, General Assembly	158,300.00		158,300.00	158,300.00
	Provision of New Senior Citizen ID's	59,300.00		59,300.00	59,300.00
	Medical & Dental mission requested (Health Awareness)	82,900.00		82,900.00	82,900.00
	Proposed repair of Senior Citizens Day Center located at Barangay San Antonio	75,000.00		75,000.00	75,000.00
	SOCPEN payout & attending Elderly Week Celebration	8,000.00		8,000.00	8,000.00
	Year - End Assessment	75,000.00		75,000.00	75,000.00

<b>SB</b>	Other Personnel Benefits	200,000.00	200,000.00	200,000.00
<b>MCR</b>	Other Personnel Benefits	20,000.00	20,000.00	20,000.00
<b>MBO</b>	Other Personnel Benefits	40,000.00	40,000.00	40,000.00
<b>MAO</b>	Other Personnel Benefits	80,000.00	80,000.00	80,000.00
<b>MTO</b>	Salaries & Wages PERA	39,946.00	39,946.00	39,946.00
	Life & Retirement Insurance Contribution	1,000.00	1,000.00	1,000.00
	ECC Contribution	3,953.52	3,953.52	3,953.52
	Other Personnel Benefits	100.00	100.00	100.00
	PHILHEALTH Contribution	120,000.00	120,000.00	120,000.00
		16,364.92	16,364.92	16,364.92
<b>MHU</b>	Salaries & Wages PERA	29,000.00	29,000.00	29,000.00
	Life & Retirement Insurance Contribution	4,000.00	4,000.00	4,000.00
	ECC Contribution	3,000.00	3,000.00	3,000.00
	Other Personnel Benefits	400.00	400.00	400.00
	Representation Allowance (RA)	80,000.00	80,000.00	80,000.00
	Transportation Allowance (TA)	11,900.00	11,900.00	11,900.00
	Hazard Pay	11,900.00	11,900.00	11,900.00
	Pag-ibig Contribution	150,000.00	150,000.00	150,000.00
	Subsistence & Quarters Allowance	400.00	400.00	400.00
	PHILHEALTH Contribution	9,000.00	9,000.00	9,000.00
	Other Personnel Benefits	14,600.00	14,600.00	14,600.00
<b>MSWD</b>	Other Personnel Benefits	40,000.00	40,000.00	40,000.00

<b>MASSO</b>	Salaries and Wages	6,000.00	6,000.00
	PERA	16,000.00	16,000.00
	Life & Retirement Insurance Contribution	700.00	700.00
	ECC Contribution	800.00	800.00
	Pag-ibig Contribution	800.00	800.00
	PHILHEALTH Contribution	22,000.00	22,000.00
<b>EE</b>	Salaries and Wages	20,000.00	20,000.00
	PERA	4,000.00	4,000.00
	Life & Retirement Insurance Contribution	2,505.36	2,505.36
	ECC Contribution	1,100.00	1,100.00
	Other Personnel Benefits	440,000.00	440,000.00
	Pag-ibig Contribution	500.00	500.00
	PHILHEALTH Contribution	58,830.20	58,830.20
<b>MACCO</b>	Other Personnel Benefits	60,000.00	60,000.00
<b>ME</b>	Construction of Residual Containment Area (RCA)	349,849.80	349,849.80
	<b>TOTAL</b>	<b>2,589,849.80</b>	<b>2,589,849.80</b>

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

*John E. Salatan*  
**JOHN EMMANUEL C. SALATAN**  
 Acting Municipal Treasurer

*Ariane Joy Felipe*  
**ARIANE JOY FELIPE**  
 Municipal Accountant

*Marilyn A. Subilla*  
**MARILYN A. SUBILLA**  
 Municipal Budget Officer

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