



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

Item No.: 03
 Date: 12 2026 MAY

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
 Province of Leyte

May 5, 2026

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

RECEIVED
 Date: MAY 05 2026
 By: [Signature]
 No. 193
 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. 01 FY 2026** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 01, Series of 2026** with a total appropriation in the amount of **P8,450,883.00** reveals compliance with the same law and its implementing Rules and Regulations.

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

1. That the 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. 01;
2. That the grant of salary step increment due to meritorious performance to employees shall be subject to CSC-DBM Joint Circular No. 1, series of 2012;
3. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. Honoraria – Secs. 288 & 289 of GAAM Vol 1 and LBC No. 62
 - b. BAC Honoraria - BC No. 2004-5a and BC No. 2007-3
 - c. Terminal Leave Benefits – CSC guidelines & Budget Circular No. 2016-2
4. That the projects funded under 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
5. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
6. That the procurement of Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and the recent guidelines on procurement;
7. 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
Palik, Leyte

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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

~~22 December 2025~~
09 March 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 01 S. 2026** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No.1, series of 2026 involving an amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty-three Pesos (P8,450,883.00).**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



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



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 32ND REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON FEBRUARY 23, 2026 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. 01
 Series of 2026

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 1, SERIES OF 2026 INVOLVING AN AMOUNT OF EIGHT MILLION FOUR HUNDRED FIFTY THOUSAND EIGHT HUNDRED EIGHTY-THREE PESOS (PHP 8,450,883.00) 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. 1 of the Municipality of Tunga, Leyte for Fiscal Year 2026 in the total amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty-Three Pesos (Php 8,450,883.00) 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.

(Handwritten signatures and initials)



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

Sangguniang Bayan
Province of Leyte
RECEIVED
Date: MAR 09 2026
By: _____

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 32ND REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON FEBRUARY 23, 2026 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. 01
Series of 2026

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SECTION 2. SOURCES OF FUNDS. The sources of funds for Supplemental Budget No. 1 in the total amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty-Three Pesos (Php 8,450,883.00) shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available	
a) New Revenue Sources	
Tax Revenue	
Loan Proceeds (Borrowings)	
b) Actual Collection in Excess of the Estimated Income	P 351,798.21
c) Savings	
Unappropriated Surplus	1,807,129.43
Reversion	6,291,955.36
d) Realignment	
TOTAL	P 8,450,883.00

SECTION 3. USE OF FUNDS. The amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty-Three Pesos (Php 8,450,883.00) is hereby appropriated for the Supplemental Budget No. 1 of the Municipality of Tunga, Leyte, as follows:

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Mayor's Office	P1,425,698.40	P 605,106.30		P 2,030,804.70
SB Office			P 300,000.00	300,000.00
MPDO	17,725.12	405,500.00		423,225.12
MBO	17,725.12			17,725.12
MAO	257,585.90		50,000.00	307,585.90
MTO	683,594.16			683,594.16
MHO	82,000.00			82,000.00
EE	1,296.96			1,296.96
MACCO	17,169.28			17,169.28
ME		32,000.00	4,555,481.76	4,587,481.76
TOTAL	P2,502,794.94	P 1,042,606.30	P4,905,481.76	P 8,450,883.00

TOTAL APPROPRIATION P 8,450,883.00

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.


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Page 2 of 3

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

ENACTED, February 23, 2026.

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. 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 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: 03-08-26



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 32ND REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON FEBRUARY 13, 2026 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. 2026-028

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF SIX MILLION TWO HUNDRED NINETY-ONE THOUSAND NINE HUNDRED FIFTY-FIVE PESOS AND THIRTY-SIX CENTAVOS (PHP 6,291,955.36) 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. 1 C.Y. 2026 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. 1 for Calendar Year 2026 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty-Three Pesos (Php 8,450,883.00);

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

6,291,955.36 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 1 CY 2026;

WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 1 CY 2026 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 SIX MILLION TWO HUNDRED NINETY-ONE THOUSAND NINE HUNDRED FIFTY-FIVE PESOS AND THIRTY-SIX CENTAVOS (PHP 6,291,955.36) 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. 1 C.Y. 2026 OF THE MUNICIPALITY OF TUNGA.**

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

APPROVED, February 23, 2026.

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

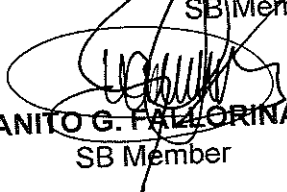

MARIETTA A. CATALO
SB Member

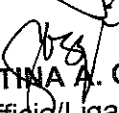

CIELITO O. ESQUIBEL
SB Member


JOSE CAPOPORO A. URIBE
SB Member


JOSELITO L. 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
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COMPOSITION OF GOVERNMENT EQUITY (GF) December 31, 2025

	Amount
Receivables	12,745,194.51
Inventories	-
Property Plant and Equipment	163,454,234.84
Biological Assets	35,000.00
Cash Available for Operations	10,634,363.41
Payables (Current and Non-Current)	(16,066,030.71)
GOVERNMENT EQUITY	170,802,762.05

NOTE: Out of the 16,066,030.71 payables, the 8,175,177.77 belongs to other payable which was a non-moving account and is subject for request of write off. The remaining amount pertains to deferred credits/unearned income and provisions.

ANALYSIS OF CASH AVAILABLE FOR OPERATIONS

Cash Local Treasury	115.15
Petty Cash Fund	60,000.00
Cash in Bank – Local Currency Current Account	<u>10,574,248.26</u>
TOTAL CASH EQUIVALENTS	10,634,363.41
Less:	
Petty Cash Fund	(60,000.00)
Payables (Current)	(5,047,988.13)
Continuing Appropriation	
20% Development Fund	(3,235,049.96)
Capital Outlay	(110,493.29)
LDRRM Fund	<u>(21,904.39)</u>
SURPLUS (Free Cash)	<u>2,158,927.64</u>


ARIANE JOY D. FELIPE
Municipal Accountant

ACKNOWLEDGEMENT

**REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF CARIGARA**

BEFORE ME, a Notary Public, this _____ day of _____, personally appeared **ARIANE JOY Q. FELIPE**, representing the Local Government Unit of Tunga, Leyte with Employee's ID No. 19-142 issued at Tunga Leyte; known to me to be the same person who executed the foregoing instrument and she acknowledged before me that the same is her true act and voluntary deed for and in behalf of the party she represented.

This instrument consists of two (2) pages, including this page on which acknowledgement is written, is duly signed by the contracting party.

IN WITNESS WHEREOF, I have hereunto affixed my signature and seal this _____ day of _____ 2026.

Doc No. 352
Page No. 72
Book No. 00
Series of 2024

ATTY. ULRIANO H. ARJON, JR.
Notary Public
For and within the Province of Leyte
Valid until December 31, 2026
Roll of Attorney No. 18228
PTR No. 1365421, 01/05/2026, Carigara, Leyte
IBP No. 325792, 12/07/2023, IBP Leyte Chapter
MCLE Compliance No. VIII-0000085, valid until 04/14/2028
Notarial Commission No. R-CAR-2025-003-NC
Joseon de Mata St., Brgy. Baybay, Carigara, Leyte



Republic of the Philippines
Province of Leyte
Municipality of Tunga



THE HONORABLE MEMBERS
Sangguniang Bayan
LGU - Tunga, Leyte

February 18, 2026

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 2026, Supplemental Budget No. 01 for your appropriate action.

1. Actual Collections in Excess of Estimated Income
2. Savings Unappropriated Balance / Surplus 2025
3. Reversion of Funds
4. Authorization of Supplemental Budget No. 01

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



February 18, 2026

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. 1 and Annual Investment Program for CY 2026 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. 1 CY 2026**

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		351,798.21
3.0 Savings Unappropriated Balance CY Reversion of Funds		1,807,129.43 6,291,955.36
4.0 Realignment		
Total Unappropriated Income		8,450,883.00

Certified Correct:

Salatan
JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer

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

STATEMENT OF SUPPLEMENTAL APPROPRIATION
LGU: TUNGA, LEYTE
SUPPLEMENTAL BUDGET NO. 1 CY 2026


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 Terminal Leave Benefits	Terminal Leave Benefits	5-01-04-030	1,300,000.00
		Payment for Honoraria	Honoraria	5-01-02-100	24,000.00
		Payment for Legal Services	Legal Services	5-02-11-010	100,000.00
		Payment for Telephone Expenses	Telephone Expenses	5-02-05-020	48,000.00
		Payment for Water Expenses	Water Expenses	5-02-04-010	24,000.00
		Payment for Internet Subscriptions Expenses	Internet Subscription Expenses	5-02-05-030	25,200.00
		Payment for Other Maintenance and Other Operating Expenses	Other Maintenance and Other Operating Expenses	5-02-99-990	140,316.39
		Payment for Local Project Monitoring Committee (LPMC) Support Fund	Honoraria	5-01-02-100	100,000.00
		Payment for Training Expenses	Training Expenses	5-02-02-010	50,000.00
		<i>Payment for Step Increment</i>	<i>Step 7 - Step 8</i>		
Administrative Assistant 1 (Computer Operator 1) Salary Grade VII		Salaries and Wages	14,823.00 - 14,713.00 = 110.00 X 12 =	5-01-01-010	1,320.00
		Retirement and Life Insurance Premiums	1,320.00 X .12 =	5-01-03-010	158.40
		Payment for Mid - Year Bonus	Mid - Year Bonus	5-01-02-990	110.00
		Payment for Year - End Bonus	Year - End Bonus	5-01-02-140	110.00

SPA (Socio - Cultural / Eco - Tourism Devt. Fund)		Payment for the Institutional Strengthening GMRC, Code of Ethics, etc.	Other Supplies and Materials Expense	5-02-02-010	200,000.00
MPDO MGDH 1 (Municipal Planning and Development Coordinator) Salary Grade 24	1000-3-01-009-000	<i>Payment for Step Increment</i>	<i>Step 5 - Step 6</i>		
		Salaries and Wages	74,286.00 - 73,138.00 = 1,148.00 X 12 =	5-01-01-010	13,776.00
		Retirement and Life Insurance Premiums	13,776.00 X .12 =	5-01-03-010	1,653.12
		Payment for Mid - Year Bonus	Mid - Year Bonus	5-01-02-990	1,148.00
		Payment for Year - End Bonus	Year - End Bonus	5-01-02-140	1,148.00
		Formulation of the Local Public Transport Route Plan (LPTRP) 2026 - 2031	Other Maintenance and Operating Expenses	5-02-99-990	405,500.00
MBO MGDH 1 (Municipal Budget Officer)	1000-3-01-008-000	<i>Payment for Step Increment</i>	<i>Step 5 - Step 6</i>		
		Salaries and Wages	74,286.00 - 73,138.00 = 1,148.00 X 12 =	5-01-01-010	13,776.00
		Retirement and Life Insurance Premiums	13,776.00 X .12 =	5-01-03-010	1,653.12
		Payment for Mid - Year Bonus	Mid - Year Bonus	5-01-02-990	1,148.00
		Payment for Year - End Bonus	Year - End Bonus	5-01-02-140	1,148.00
MACCO MGDH 1 (Municipal Accountant) Salary Grade 24	1000-3-01-007-000	<i>Payment for Step Increment</i>	<i>Step 3 - Step 4</i>		
		Salaries and Wages	72,010.00 - 70,898.00 = 1,112.00 X 12 =	5-01-01-010	13,344.00
		Retirement and Life Insurance Premiums	13,344.00 X .12 =	5-01-03-010	1,601.28
		Payment for Mid - Year Bonus	Mid - Year Bonus	5-01-02-990	1,112.00
		Payment for Year - End Bonus	Year - End Bonus	5-01-02-140	1,112.00

MTO Revenue Collection Clerk 1 Salary Grade V	1000-3-01-005-000	Payment for Step Increment	Step 3 - Step 4			
		Salaries and Wages	12,787.00 - 12,693.00 =	5-01-01-010	1,128.00	
			94.00 X 12 =			
		Retirement and Life Insurance Premiums	1,128.00 X .12 =	5-01-03-010	135.36	
		Payment for Mid - Year Bonus	Mid - Year Bonus	5-01-02-990	94.00	
	Payment for Year - End Bonus	Year - End Bonus	5-01-02-140	94.00		
EE Administrative Aide 111 (Utility Worker 11) Salary Grade 111	8000-3-03-001-000	Payment for Step Increment	Step 4 - Step 5			
		Salaries and Wages (Regular)	11,430.00 - 11,346.00 =	5-01-01-010	1,008.00	
			84.00 X 12 =			
		Retirement and Life Insurance Premiums	1,008.00 X .12 =	5-01-03-010	120.96	
		Payment for Mid - Year Bonus	Mid - Year Bonus	5-01-02-990	84.00	
	Payment for Year - End Bonus	Year - End Bonus	5-01-02-140	84.00		
MDRRM	1000-3-01-001-002-001	30% of 5% QRF	Quick Response Fund	1-07-05-090	5,276.97	
	1000-3-01-001-002-003-000	70% of 5% Installation of Signages	Other Supplies and Materials Expenses	5-02-02--010	12,312.94	
SB	1000-3-01-003-000	Purchase of Office Equipment	Office Equipment	01-07-05-020	200,000.00	
		Purchase of Furniture and Fixtures	Furniture and Fixtures	01-07-07-010	100,000.00	
MTO	1000-3-01-005-000	Payment for Terminal Leave Benefits	Terminal Leave Benefits	5-01-04-030	682,142.80	
MAO (20 % DF)	8000-3-02-003-000	Payment for Terminal Leave Benefits	Terminal Leave Benefits	5-01-04-030	257,585.90	
		Payment for Local Farm - to - Market Road Network Plan (LFMRNP) 2023 - 2028 Formulation	Road Networks	1-07-03-010	50,000.00	
MHO	3000-3-01-011-000	Payment for Hazard Pay	Hazard Pay	5-01-02-110	82,000.00	

ME (20 % DF)	8000-3-01-010-000	Purchase of Office Supplies Expenses	Office Supplies Expenses	5-02-03-010	26,000.00
		Payment for the Repair and Maintenance IT Computer	Repair and Maintenance IT Computer	5-02-13-050	6,000.00
		Purchase of Furniture and Fixtures	Furniture and Fixtures	01-07-07-010	45,481.76
		Payment for the Improvement of MRF Building for the Thermal Decomposition Machine	Buildings	1-07-04-010	500,000.00
		Payment for the Construction of Municipal Gymnasion	Buildings	1-07-04-010	4,000,000.00
		Payment for the Establishment of Parks and Recreation Facilities	Parks, Plaza and Monuments	1-07-03-090	10,000.00
TOTAL APPROPRIATIONS					8,450,883.00

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 Actual Collections in Excess of Estimated Income 2025, Savings Unappropriated Surplus 2025 and the Reversion of Fund in the amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty Three Pesos Only **(8,450.883.00)** to the general fund and to appropriate the same to cover various expenses of the Municipality of Tunga.

		AIP REF CODE	AMOUNT
FROM:			
	Actual Collections in Excess of Estimated Income		351,798.21
	Savings Unappropriated Balance / Surplus 2025		1,807,129.43
	MSWD	1000-3-01-008-000	
	Terminal Leave Benefits		933,596.00
	MCR	1000-3-01-012-000	
	MGDH 1		January - February 2026
(Municipal Civil Registrar)	Salaries and Wages	68,730.00 X 2 =	137,460.00
	PERA	2,000.00 X 2 =	4,000.00
	Clothing Allowance		7,000.00
	Life & Retirement Insurance Contribution	137,460.00 X .12 =	16,495.20

PhilHealth Contribution	500.00 X 2 =	3,400.00
ECC Contribution	100.00 X 2 =	200.00
Pag - ibig Contribution	1,700.00 X 2 =	400.00

168,955.20

MHO
MGDH 1
(Municipal Health Officer 1)

3000-3-01-011-000

January - February 2026

Salaries and Wages	98,185.00 X 2 =	196,370.00
PERA	2,000.00 X 2 =	4,000.00
Clothing Allowance		7,000.00
Life & Retirement Insurance Contribution	196,370.00 X .12 =	23,564.40
PhilHealth Contribution	1,700.00 X 2 =	3,400.00
Representation Allowance	5,950.00 X 2 =	11,900.00
Transportation Allowance	5,950.00 X 2 =	11,900.00
ECC Contribution	100.00 X 2 =	200.00
Pag - ibig Contribution	200.00 X 2 =	400.00

258,734.40

Sanitation Inspector 1

Salaries and Wages	18,957.00 X 2 =	37,914.00
PERA	2,000.00 X 2 =	4,000.00
Life & Retirement Insurance Contribution	37,914.00 X .12 =	4,549.68
PhilHealth Contribution	500.00 X 2 =	1,000.00
ECC Contribution	100.00 X 2 =	200.00
Pag - ibig Contribution	200.00 X 2 =	400.00

48,063.68

MAO	8000-3-02-003-000		
MGDH 1		January - February 2026	
(Municipal Agriculturist)	Salaries and Wages	68,730.00 X 2 =	137,460.00
	PERA	2,000.00 X 2 =	4,000.00
	Clothing Allowance		7,000.00
	Life & Retirement Insurance Contribution	137,460.00 X .12 =	16,495.20
	PhilHealth Contribution	1,700.00 X 2 =	3,400.00
	ECC Contribution	100.00 X 2 =	200.00
	Pag - ibig Contribution	200.00 X 2 =	400.00
			168,955.20

Municipal Agricultural Officer 1		January - February 2026	
	Salaries and Wages	44,077.00 X 2 =	88,154.00
	PERA	2,000.00 X 2 =	4,000.00
	Clothing Allowance		7,000.00
	Life & Retirement Insurance Contribution	88,154.00 X .12 =	10,578.48
	PhilHealth Contribution	500.00 X 2 =	1,000.00
	ECC Contribution	100.00 X 2 =	200.00
	Pag - ibig Contribution	200.00 X 2 =	400.00
			111,332.48

Agricultural Technologist 1		January - February 2026	
	Salaries and Wages	17,910.00 X 2 =	35,820.00
	PERA	2,000.00 X 2 =	4,000.00
	Clothing Allowance		7,000.00
	Life & Retirement Insurance Contribution	35,820.00 X .12 =	4,298.40

	PhilHealth Contribution	300.00 X 2 =	600.00
	ECC Contribution	100.00 X 2 =	200.00
	Pag - ibig Contribution	200.00 X 2 =	400.00
			52,318.40
Mayor's Office		1000-3-01-001-000-000	
<i>(PUBLIC SAFETY PPA'S)</i>	Conduct of Fire Truck Visibility and Public Address		38,000.00
	Professionalizing BFP Personnel		12,000.00
Municipal Engineer's Office		8000-3-01-010-000	
<i>(20 DF)</i>	Construction of MRF Building for the Thermal Decomposition Machine	Brgy. San Roque	500,000.00
	Purchase and Installation of Streetlighting System along Rizal Street	Brgy. San Antonio and Brgy. San Pedro	2,000,000.00
	Purchase and Installation of Solar Lights	Brgy. San Pedro	500,000.00
	Road Concreting of San - Roque - San Pedro Road	Brgy. San Roque	500,000.00
	Road Concreting of San Pedro - Santo Niño Road	Brgy. San Pedro	500,000.00
	Road Concreting San Pedro - San Vicente Road	Brgy. San Pedro	500,000.00
	TOTAL AVAILABLE FOR APPROPRIATION		<u>8,450,883.00</u>

TO:

MO		1000-3-01-001-000-000	
	Terminal Leave Benefits		1,300,000.00
	Legal Expenses		100,000.00
	Honoraria		24,000.00
	Telephone Expenses		48,000.00
	Water Expenses		24,000.00
	Internet Subscription Expenses		25,200.00
	Other Maintenance and Other Operating Expenses		140,316.39
	Honoraria		100,000.00
	Training Expenses		50,000.00
<i>Administrative Assistant 1 (Computer Operator 1) Salary Grade VII</i>	<i>Step Increment</i>	<i>Step 7 - Step 8</i>	
	Salaries and Wages	14,823.00 - 14,713.00 = 110.00 X 12 =	1,320.00
	Retirement and Life Insurance Premiums	1,320.00 X .12 =	158.40
	Mid - Year Bonus		110.00
	Year - End Bonus		110.00
<i>SPA (Socio - Cultural / Eco - Tourism Devt. Fund)</i>	Other Supplies and Materials Expense		200,000.00
MPDO		1000-3-01-009-000	
MGDH 1	<i>Step Increment</i>	<i>Step 5 - Step 6</i>	
<i>(Municipal Planning and Development Coordinator)</i>	Salaries and Wages	74,286.00 - 73,138.00 = 1,148.00 X 12 =	13,776.00
<i>Salary Grade 24</i>	Retirement and Life Insurance Premiums	13,776.00 X .12 =	1,653.12
	Mid - Year Bonus		1,148.00
	Year - End Bonus		1,148.00

Other Maintenance and Other Operating Expenses 405,500.00

MBO **1000-3-01-008-000**
Step Increment Step 5 - Step 6
 MGDH 1 74,286.00 - 73,138.00 =
 (Municipal Budget Officer) 1,148.00 X 12 = 13,776.00
 Salary Grade 24 Retirement and Life Insurance 13,776.00 X .12 = 1,653.12
 Premiums 1,148.00
 Mid - Year Bonus 1,148.00
 Year - End Bonus

MACCO **1000-3-01-007-000**
Step Increment Step 3 - Step 4
 (Municipal Accountant) 72,010.00 - 70,898.00 =
 Salary Grade 24 1,112.00 X 12 = 13,344.00
 Retirement and Life Insurance 13,344.00 X .12 = 1,601.28
 Premiums 1,112.00
 Mid - Year Bonus 1,112.00
 Year - End Bonus

MTO **1000-3-01-005-000**
Step Increment Step 3 - Step 4
 Rev. Collection Clerk 1 12,787.00 - 12,693.00 =
 Salary Grade V 94.00 X 12 = 1,128.00
 Retirement and Life Insurance 1,128.00 X .12 = 135.36
 Premiums 94.00
 Mid - Year Bonus 94.00
 Year - End Bonus

EE **8000-3-03-001-000**
Step Increment Step 4 - Step 5
 Administrative Aide 111 11,430.00 - 11,346.00 =
 (Utility Worker 11) 84.00 X 12 = 1,008.00
 Salary Grade 111 Salaries and Wages (Regular)

	Retirement and Life Insurance Premiums	1,008.00 X .12=	120.96
	Mid - Year Bonus		84.00
	Year - End Bonus		84.00
MDRRMO	30% of 5% QRF		5,276.97
	70% of 5%		12,312.94
SB		1000-3-01-003-000	
	Office Equipment		200,000.00
	Furniture and Fixtures		100,000.00
MTO		1000-3-01-005-000	
	Terminal Leave Benefits		682,142.80
MAO		8000-3-02-003-000	
	Terminal Leave Benefits		257,585.90
<i>(20 % DF)</i>	Local Farm - to Market Road Network Plan (LFMRNP) 2023 - 2028 Formulation		50,000.00
MHO		3000-3-01-011-000	
	Hazard Pay		82,000.00
ME		8000-3-01-010-000	
	Office Supplies Expenses		26,000.00
	Repair and Maintenance IT Equipment		6,000.00
	Furniture and Fixtures		45,481.76
<i>(20 % DF)</i>	Improvement of MRF Building for the Thermal Decomposition Machine		500,000.00
	Construction of Municipal Gymnasion		4,000,000.00

Establishment of Parks and
Recreation Facilities

10,000.00

TOTAL AVAILABLE FOR APPROPRIATION

8,450,883.00

Very truly yours,



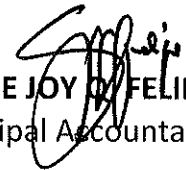
JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer



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 Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty Three Pesos Only **(8,450,883.00)** are Actual Collections in Excess of Estimated Income 2025, Savings Unappropriated Balance / Surplus 2025 and Reversion of Fund and Free for any obligations and actually available to cover the Supplemental Budget No.1 of the Municipality of Tunga.

Issued upon the request this 18th day of February 2026 in Tunga, Leyte.


ARIANE JOY O. 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. 01 of the Municipality was taken from the Actual Collections in Excess of Estimated Income (2025), Savings Unappropriated Balance / Surplus 2025 and Reversion of Funds in the amount of Eight Million Four Hundred Fifty Thousand Eight Hundred Eighty Three Pesos Only **(8,450,883.00)** and to appropriate the same to cover various expenses.

Issued upon request this 18th day of February 2026 in Tunga, Leyte.


ARIANE JOY O. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Acting Municipal Treasurer

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of February 18, 2026

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
MO	Conduct of Fire Truck Visibility and Public Address	38,000.00		38,000.00	38,000.00
	Professionalizing BFP Personnel	12,000.00		12,000.00	12,000.00
MCR MGDH 1 Municipal Civil Registrar	Salaries and Wages	137,460.00		137,460.00	137,460.00
	PERA	4,000.00		4,000.00	4,000.00
	Life & Retirement Insurance Contribution	16,495.20		16,495.20	16,495.20
	Clothing Allowance	7,000.00		7,000.00	7,000.00
	Pag - ibig Contribution	400.00		400.00	400.00
	PhilHealth Contribution	3,400.00		3,400.00	3,400.00
	ECC Contribution	200.00		200.00	200.00
Municipal Social Welfare and Development Officer	Terminal Leave Benefits	933,596.00		933,596.00	933,596.00
Municipal Agriculturist (MGDH I)	Salaries and Wages	137,460.00		137,460.00	137,460.00
	PERA	4,000.00		4,000.00	4,000.00
	Life & Retirement Insurance Contribution	16,495.20		16,495.20	16,495.20

	Pag - ibig Contribution	400.00	400.00	400.00
	PhilHealth Contribution	3,400.00	3,400.00	3,400.00
	ECC Contribution	200.00	200.00	200.00
	Clothing Allowance	7,000.00	7,000.00	7,000.00
Municipal Agricultural Officer I	Salaries and Wages	88,154.00	88,154.00	88,154.00
	PERA	4,000.00	4,000.00	4,000.00
	Life & Retirement Insurance Contribution	10,578.48	10,578.48	10,578.48
	Pag - ibig Contribution	400.00	400.00	400.00
	PhilHealth Contribution	1,000.00	1,000.00	1,000.00
	ECC Contribution	200.00	200.00	200.00
	Clothing Allowance	7,000.00	7,000.00	7,000.00
Agricultural Technologist I	Salaries and Wages	35,820.00	35,820.00	35,820.00
	PERA	4,000.00	4,000.00	4,000.00
	Life & Retirement Insurance Contribution	4,298.40	4,298.40	4,298.40
	Pag - ibig Contribution	400.00	400.00	400.00
	PhilHealth Contribution	600.00	600.00	600.00
	ECC Contribution	200.00	200.00	200.00
	Clothing Allowance	7,000.00	7,000.00	7,000.00
Municipal Health Officer I (MGDH I)	Salaries and Wages	196,370.00	196,370.00	196,370.00
	PERA	4,000.00	4,000.00	4,000.00
	Life & Retirement Insurance Contribution	23,564.40	23,564.40	23,564.40

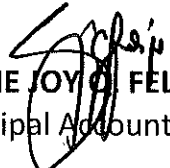
	Representation Allowance	11,900.00	11,900.00	11,900.00
	Transportation Allowance	11,900.00	11,900.00	11,900.00
	Pag - ibig Contribution	400.00	400.00	400.00
	PhilHealth Contribution	3,400.00	3,400.00	3,400.00
	ECC Contribution	200.00	200.00	200.00
	Clothing Allowance	7,000.00	7,000.00	7,000.00
Sanitation	Salaries and Wages	37,914.00	37,914.00	37,914.00
Inspection I	PERA	4,000.00	4,000.00	4,000.00
	Life & Retirement Insurance Contribution	4,549.68	4,549.68	4,549.68
	Pag - ibig Contribution	400.00	400.00	400.00
	PhilHealth Contribution	1,000.00	1,000.00	1,000.00
	ECC Contribution	200.00	200.00	200.00
Municipal Engineer's Office	Construction of MRF Building for the Thermal Decomposition Machine	500,000.00	500,000.00	500,000.00
	Purchase and Installation of Streetlighting System along Rizal Street	2,000,000.00	2,000,000.00	2,000,000.00
	Purchase and Installation of Solar Lights	500,000.00	500,000.00	500,000.00
	Road Concreting of San - Roque - San Pedro Road	500,000.00	500,000.00	500,000.00

Road Concreting of San Pedro - Santo Niño Road	500,000.00		500,000.00	500,000.00
Road Concreting San Pedro - San Vicente Road	500,000.00		500,000.00	500,000.00
TOTAL	6,291,955.36	0.00	6,291,955.36	6,291,955.36

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 O. FELIPE
 Municipal Accountant


ENGR. REINBERT Q. COSTELO
 Municipal Mayor