



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

PROVINCIAL BUDGET OFFICE

Item No.: 03

Date: 16 2026 JUN

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED

Date: JUN -10 2026
 By: [Signature] 10:39am

RELEASED
 DATE: 6-10-24
 NO. 195
 BY: [Signature]
 PBO

June 9, 2026

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

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. 02 FY 2026** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 02, Series of 2026** with a total appropriation in the amount of **PhP2,964,081.81** 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 from the 5% LDRRM Fund and its reappropriation is in accordance with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
2. That the procurement of Motor Vehicles shall be made pursuant to the guidelines on the acquisition and use of Government Vehicles under Budget Circular 2022-1 dated February 11, 2022;
3. 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

19 March 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 02 S. 2026** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No.2, series of 2026 involving an amount of Two Million Nine Hundred Sixty-Four Thousand Eight One Pesos and Eighty-One Centavos (P2,964,081.81).**

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: MAR 19 2026
By: _____

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 34TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON MARCH 16, 2026 AT THE SB SESSION HALL.

PRESENT:

Hon. Lemuel G. Ponferrada	- Municipal Vice-Mayor/Presiding Officer
Hon. Martiniano F. Requeiz	- SB Member
Hon. Herman A. Ayuste	- SB Member
Hon. Marietta A. Catalo	- SB Member
Hon. Cielito O. Esquibel	- SB Member
Hon. Jose Capoporo A. Uribe	- SB Member
Hon. Joselito L. Arintoc	- SB Member
Hon. Rex S. Ergina	- SB Member
Hon. Juanito G. Fallorina, Jr.	- SB Member
Hon. Florentina A. Obsequio	- Ex-Officio Member/Liga President
Hon. Leo Van C. Delgado	- Ex-Officio Member/SK Fed. President

ABSENT:

None

APPROPRIATION ORDINANCE NO. 02 Series of 2026

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 2, SERIES OF 2026 INVOLVING AN AMOUNT OF TWO MILLION NINE HUNDRED SIXTY-FOUR THOUSAND EIGHTY-ONE PESOS AND EIGHTY-ONE CENTAVOS (PHP 2,964,081.81) FOR FUNDING OF MAINTENANCE AND OTHER OPERATING EXPENSES, AND CAPITAL OUTLAY OF MDRRM OFFICE.

Be it ordained in Regular Session assembled:

SECTION 1. The Supplemental Budget No. 2 of the Municipality of Tunga, Leyte for Fiscal Year 2026 in the total amount of Two Million Nine Hundred Sixty-Four Thousand Eighty-One Pesos and Eighty-One Centavos (Php 2,964,081.81) for funding of Maintenance and Other Operating Expenses, and Capital Outlay of MDRRM Office, 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 are present at the bottom of the page, including a large signature on the left and several smaller ones on the right.]

SECTION 2. SOURCES OF FUNDS. The sources of funds for Supplemental Budget No. 2 in the total amount of Two Million Nine Hundred Sixty-Four Thousand Eighty-One Pesos and Eighty-One Centavos (Php 2,964,081.81) 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	
c) Savings	
Unappropriated Surplus	
Reversion of funds from 5% LDRRMF Savings from years 2023, 2024, and 2025	P 2,964,081.81
d) Realignment	
TOTAL	P 2,964,081.81

SECTION 3. USE OF FUNDS. The amount of Two Million Nine Hundred Sixty-Four Thousand Eighty-One Pesos and Eighty-One Centavos (Php 2,964,081.81) is hereby appropriated for the Supplemental Budget No. 2 of the Municipality of Tunga, Leyte, as follows:

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
MO – MDRRMO		P 964,081.81	P2,000,000.00	P 2,964,081.81
TOTAL		P 964,081.81	P2,000,000.00	P 2,964,081.81

TOTAL APPROPRIATION P 2,964,081.81


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, March 16, 2026.

Page 2 of 3

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


NAOMI C. ARCALLANA
Secretary to the Sanggunian

ATTESTED:


LEMUEL G. PONFERRADA
Municipal Vice Mayor/Presiding Officer


MARTINIANO F. REQUIEZ
SB Member


HERMAN A. AYUSTE
SB Member

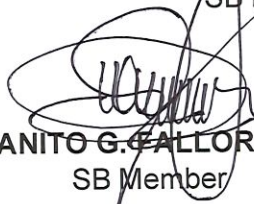

MARIETTA A. CATALO
SB Member


CIELITO O. ESQUIBEL
SB Member


JOSE CAPOPORO A. URIBE
SB Member


JOSELITO L. ARINTOC
SB Member


REX S. ERGINA
SB Member


JUANITO G. GALLORINA, 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: 03-18-2026



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 34TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON MARCH 16, 2026 AT THE SB SESSION HALL.

PRESENT:

Hon. Lemuel G. Ponferrada	- Municipal Vice-Mayor/Presiding Officer
Hon. Martiniano F. Requeiz	- SB Member
Hon. Herman A. Ayuste	- SB Member
Hon. Marietta A. Catalo	- SB Member
Hon. Cielito O. Esquibel	- SB Member
Hon. Jose Capoporo A. Uribe	- SB Member
Hon. Joselito L. Arintoc	- SB Member
Hon. Rex S. Ergina	- SB Member
Hon. Juanito G. Fallorina, Jr.	- SB Member
Hon. Florentina A. Obsequio	- Ex-Officio Member/Liga President
Hon. Leo Van C. Delgado	- Ex-Officio Member/SK Fed. President

ABSENT:

None

RESOLUTION NO. 2026-037

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF TWO MILLION NINE HUNDRED SIXTY-FOUR THOUSAND EIGHTY-ONE PESOS AND EIGHTY-ONE CENTAVOS (PHP 2,964,081.81) FROM REVERSION OF FUNDS FROM 5% LDRRMF SAVINGS FROM YEARS 2023, 2024 & 2025, AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 2 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 Supplemental Budget No. 2 for Calendar Year 2026 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Two Million Nine Hundred Sixty-Four Thousand Eighty-One Pesos and Eighty-One Centavos (Php 2,964,081.81);

WHEREAS, there is a need for a reversion from the Maintenance and Other Operating Expenses and Capital Outlay in the amount of P 2,964,081.81 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 2 CY 2026;

WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 2 CY 2026 of the Municipality of Tunga, Leyte;

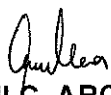
NOW THEREFORE, on motion of Hon. Martiniano F. Requeiz, unanimously seconded, be it;

RESOLVED, as it is hereby resolved, to **REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF TWO MILLION NINE HUNDRED SIXTY-FOUR THOUSAND EIGHTY-ONE PESOS AND EIGHTY-ONE CENTAVOS (PHP 2,964,081.81) FROM REVERSION OF FUNDS FROM 5% LDRRMF SAVINGS FROM YEARS 2023, 2024 & 2025, AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 2 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, March 16, 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


HERMANA 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



THE HONORABLE MEMBERS
Sangguniang Bayan
LGU - Tunga, Leyte

February 26, 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. 02 for your appropriate action.

1. Reversion of Funds from 5% LDRRMF, savings from years 2023, 2024 & 2025
2. Authorization of Supplemental Budget No. 02

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 26, 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. 2 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. 2 CY 2026**

Trust Fund _____
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 from 5% LDRRMF, savings from years 2023, 2024 and 2025		2,964,081.81
4.0 Realignment		
Total Unappropriated Income		2,964,081.81

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. 2 CY 2026**

Implementing Office (1)	AIP REF. CODE (2)	Particulars/Purpose (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
MDRRM	1000-3-01-001-002-003-000	Procurement of Disaster Evacuation and Mass Transport Vehicle (Dedicated for Emergency Evacuation, Disaster Response and Relief Operation of MDRRMO	Disaster Evacuation and Mass Transport Vehicle (Dedicated for Emergency Evacuation, Disaster Response and Relief Operation of MDRRMO	1-07-06-010	2,000,000.00
		Procurement of Basic Emergency supplies such as Food and Non Food items, hygiene kits, tents and including emergency medical supplies and medicines, (Anti-Venom and other Vaccines)	Basic Emergency supplies such as Food and Non Food items, hygiene kits, tents and including emergency medical supplies and medicines, (Anti-Venom and other Vaccines)	5-02-99-990	464,081.81
		Payment for the Formulation of CDP and AIP	Formulation of CDP and AIP	5-02-02-010	500,000.00

TOTAL APPROPRIATIONS

2,964,081.81

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 from 5% LDRRMF savings from years 2023, 2024 & 2025 in the amount of Two Million Nine Hundred Sixty Four Thousand Eighty One Pesos & 81/100. **(Php 2,964,081.81)** to the trust fund and to appropriate the same to cover various expenses of the Municipality of Tunga.

FROM:	AIP REF CODE	AMOUNT
MDRRM C. Y. 2023 and 2024 Trust fund Balance		635,288.23
QRF 2025	1000-3-01-001-002-001	1,331,238.75
2025 Trust Fund Formulation of CLUP, CDP and AIP	1000-3-01-001-002-003-000	560,410.00
Renewal of Insurance of Government Buildings and Equipment		6,285.13
Renewal of Insurance for rescue personnel and volunteers		200.00
Observance of the National Disaster Resilience Consciousness Month		3,500.00

Conduct / Attend Annual Rescue Jamborees	8,400.00
Purchase of appropriate Personnel Protective Equipment and Rescue Equipment	64,403.70
Procurement of Basic Emergency Supplies such as Food and Non - Food Items, Hygiene Kits, Tents including Emergency Medical Supplies (Anti - Venom and Other Vaccines)	1,651.00
Formulation of the BDRRM and MDRRM Plans	90,955.00
Other Training as may be deemed necessary	139,705.00
LCCAP Planning	122,045.00
TOTAL AVAILABLE FOR APPROPRIATION	<u>2,964,081.81</u>

TO:

MDRRM

1000-3-01-001-002-003-000

Disaster Evacuation and Mass
Transport Vehicle (Dedicated for
Emergency Evacuation, Disaster
Response and Relief Operation
of MDRRMO

2,000,000.00

Basic Emergency supplies such
as Food and Non - Food items
hygiene kits, tents and including
emergency medical supplies and
medicines (Anti - Venom and
other Vaccines)

464,081.81

Formulation of CDP and AIP

500,000.00

TOTAL AVAILABLE FOR APPROPRIATION

2,964,081.81

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 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 Two Million Nine Hundred Sixty Four Thousand Eighty One Pesos & 81/100 (**Php 2,964,081.81**) are Reversion of funds from 5% LDRRMF savings from years 2023, 2024 & 2025 and free for any obligations and actually available to cover the Supplemental Budget No 2 of the Municipality of Tunga.

Issued upon the request this 26th day of February, 2026 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. 02 of the Municipality of Tunga was taken from the Reversion of funds from 5% LDRRMF savings from years 2023, 2024 & 2025 in the amount of Two Million Nine Hundred Sixty Four Thousand Eighty One Pesos & 81/100 (**Php 2,964,081.81**) and to appropriate the same to cover various expenses.

Issued upon request this 26th 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 26, 2026

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
MDRRM	C.Y. 2023 and 2024 Trust Fund Balance	635,288.23		635,288.23	635,288.23
	QRF 2025	1,331,238.75		1,331,238.75	1,331,238.75
<i>2025 Trust Fund</i>	Formulation of CLUP, CDP and AIP	560,410.00		560,410.00	560,410.00
	Renewal of Insurance of Government Buildings and Equipment	6,285.13		6,285.13	6,285.13
	Renewal of Insurance for Rescue Personnel and Volunteers	200.00		200.00	200.00
	Observance of the National Disaster Resilience Consciousness Month	3,500.00		3,500.00	3,500.00
	Conduct /Attend Annual Rescue Jamborees	8,400.00		8,400.00	8,400.00
	Purchase of appropriate Personnel Protective Equipment and Rescue Equipment	64,403.70		64,403.70	64,403.70

Procurement of Basic Emergency Supplies such as Food and Non-Food Items, Hygiene Kits, Tents including Emergency Medical Supplies (Anti-Venom and Other Vaccines)	1,651.00		1,651.00	1,651.00
Formulation of the BDRRM and MDRRM Plans	90,955.00		90,955.00	90,955.00
LCCAP Planning	122,045.00		122,045.00	122,045.00
Other Training as may be deemed necessary	139,705.00		139,705.00	139,705.00
TOTAL	2,964,081.81	0.00	2,964,081.81	2,964,081.81

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 C. COSTELO
 Municipal Mayor