



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
-oOo-

Item No.: 02
Date: 13 2026 OCT

PROVINCIAL BUDGET OFFICE

October 7, 2026

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

RELEASED
DATE: 10-7-26
No. 237
BY: [Signature]
PBO

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: OCT 07 2026
By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 04 FY 2026** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 04 Series of 2026** with a total appropriation in the amount of **P2,238,612.88** 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 procurement of Goods, Supplies, Equipment and other related services shall be made in accordance with the provisions of RA 12009 and its implementing Rules and Regulations and to the issuances of GPPB;
2. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 04;
3. That the grant of Hazard Pay shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and payment shall likewise strictly adhere to the said requirements;
4. That the utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
5. That the position of Supervising Administrative Officer is not among those enumerated government officials under LBC No. 157 who are entitled to Representation Allowance (RA) and Transportation Allowance (TA), categorized under Municipalities Outside Metro Manila. Thereby, the RATA provision for the Supervising Administrative Officer shall be disallowed;
6. That the purchase of lot shall conform with the provisions of RA 8974; and
7. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160;

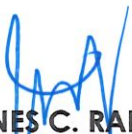
Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINA P. HIPE
Provincial Budget Officer


RUTH Y. SURPIA
Provincial Treasurer


AGNES C. RAFON
Provincial Government Assistant
Department Head
PPDC Designate



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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

20 July 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 04 S. 2026** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 4, series of 2026** involving an amount of **Two Million Two Hundred Thirty-Eight Thousand Six Hundred Twelve Pesos and Eighty-Eight Centavos (P2,238,612.88).**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF TUNGA

OFFICE OF THE SANGGUNIANG BAYAN

July 20, 2026



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

Thru: THE SECRETARY TO THE SANGGUNIAN

Sir:

Respectfully submitting herewith eighteen (18) copies of the General Fund Supplemental Budget No. 4, Series of 2026 of the Municipality of Tunga, Leyte, together with its supporting documents for review and approval.

Please acknowledge receipt hereof.

Thank you.

Very truly yours,


NAOMI C. ARCALLANA
Secretary to the Sanggunian



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

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JUL 20 2026
By: [Signature]

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 4TH SPECIAL SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON JULY 8, 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. 04
Series of 2026

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2026 INVOLVING AN AMOUNT OF TWO MILLION TWO HUNDRED THIRTY-EIGHT THOUSAND SIX HUNDRED TWELVE PESOS AND EIGHTY-EIGHT CENTAVOS (P2,238,612.88) FOR FUNDING OF PERSONAL SERVICES, MAINTENANCE AND OTHER OPERATING EXPENSES, AND CAPITAL OUTLAY.

Be it ordained in Regular Session assembled:

SECTION 1. The Supplemental Budget No. 4 of the Municipality of Tunga, Leyte for Fiscal Year 2026 in the total amount of Two Million Two Hundred Thirty-Eight Thousand Six Hundred Twelve Pesos and Eighty-Eight Centavos (P2,238,612.88) 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

SECTION 2. SOURCES OF FUNDS. The sources of funds for Supplemental Budget No. 4 in the total amount of Two Million Two Hundred Thirty-Eight Thousand Six Hundred Twelve Pesos and Eighty-Eight Centavos (₱2,238,612.88) 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	₱ 2,238,612.88
d) Realignment	
TOTAL	₱ 2,238,612.88

SECTION 3. USE OF FUNDS. The amount of Two Million Two Hundred Thirty-Eight Thousand Six Hundred Twelve Pesos and Eighty-Eight Centavos (₱2,238,612.88) is hereby appropriated for the Supplemental Budget No. 4 of the Municipality of Tunga, Leyte, as follows:

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Mayor's Office	₱ 422,105.80	₱ 699,507.08	₱ 655,000.00	₱1,776,612.88
RHU	82,000.00			82,000.00
MSWDO		255,000.00	125,000.00	380,000.00
TOTAL	₱ 504,105.80	₱ 954,507.08	₱ 780,000.00	₱2,238,612.88

TOTAL APPROPRIATION **₱ 2,238,612.88**

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, July 8, 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. REQUIEZ
SB Member


HERMAN A. AYUSTE
SB Member

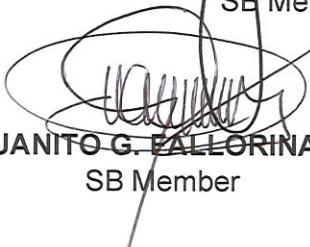

MARIETTA A. CATALO
SB Member


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 Member/Liga President


LEO VAN C. DELGADO
Ex-Officio Member/SK Fed. President

APPROVED:


ENGR. REINBERT C. COSTELO
Municipal Mayor
Date: 7-20-2024



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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 4TH SPECIAL SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON JULY 8, 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. 2026-086

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF TWO MILLION TWO HUNDRED THIRTY-EIGHT THOUSAND SIX HUNDRED TWELVE PESOS AND EIGHTY-EIGHT CENTAVOS (P2,238,612.88) FROM REVERSION OF FUNDS, AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 4 C.Y. 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. 4 for Calendar Year 2026 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Two Million Two Hundred Thirty-Eight Thousand Six Hundred Twelve Pesos and Eighty-Eight Centavos (P2,238,612.88);

WHEREAS, there is a need for a reversion from the Personal Services, Maintenance and Other Operating Expenses, and Capital Outlay in the amount of P2,238,612.88 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 4 CY 2026;

WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 4 CY 2026 of the Municipality of Tunga, Leyte;

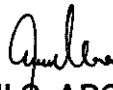
NOW THEREFORE, on motion of Hon. Martiniano F. Requez, unanimously seconded, be it;

RESOLVED, as it is hereby resolved, to **REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF TWO MILLION TWO HUNDRED THIRTY-EIGHT THOUSAND SIX HUNDRED TWELVE PESOS AND EIGHTY-EIGHT CENTAVOS (P2,238,612.88) FROM REVERSION OF FUNDS, AS PER ATTACHED STATEMENT OF FUNDS AVAILABLE FOR REVERSION AND BE MADE AVAILABLE TO SUPPORT THE FUNDING REQUIREMENTS OF SUPPLEMENTAL BUDGET NO. 4 C.Y. 2026 OF THE MUNICIPALITY OF TUNGA.**

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

APPROVED, July 8, 2026.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


NAOMI C. ARCALLANA
Secretary to the Sanggunian

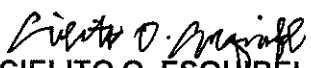
ATTESTED:


LEMUEL G. PONFERRADA
Municipal Vice Mayor/Presiding Officer


MARTINIANO F. REQUEZ
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 Member/Liga President


LEO VAN C. DELGADO
Ex-Officio Member/SK Fed. President



Republic of the Philippines
Province of Leyte
Municipality of Tunga



THE HONORABLE MEMBERS

Sangguniang Bayan
LGU - Tunga, Leyte

July 2, 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. 04 for your appropriate action.

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

Thank you very much for your most favorable action.

Very truly yours,

ENGR. REINBERT G. COSTELO
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Tunga



July 2, 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. 4 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. 4 CY 2026

General 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		
4.0 Realignment		
Total Unappropriated Income		2,238,612.88

Certified Correct:


JOHN EMMANUEL C. SALATAN
Municipal Treasurer


ARIANE JOY Q. FELIPE
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION
LGU: TUNGA, LEYTE
SUPPLEMENTAL BUDGET NO. 4 CY 2026

Implementing Office (1)	AIP REF. CODE (2)	Particulars/Purpose (3)	Object of Expenditures (4)	Account Code (5)	Amount (6)
MO	1000-3-01-001-000-000	Payment for Other Maintenance and Other Operating Expenses	Other Maintenance and Other Operating Expenses	5-02-99-990	239,507.08
		Payment for Financial Assistance to Women's Association	Grants and Donations	5-02-99-080	60,000.00
		Payment for the Clean, Green and Grow Program	Clean, Green and Grow Program	5-02-99-990	200,000.00
		Purchase of Office Equipment	Office Equipment	01-07-05-020	390,000.00
		Purchase of Furniture and Fixtures	Furniture and Fixtures	01-07-07-010	200,000.00
		Payment for Support for Athletics and Academic Activities	Other Supplies and Materials Expenses	5-02-03-010	200,000.00
		<i>August to December 2026</i>			
Supervising Admin. Officer (HRMO IV) SG 22/1	1000-3-01-001-000-000	Payment for Salaries and Wages	Salaries and Wages	5-01-01-010	273,565.00
		Payment for PERA	PERA	5-01-02-010	10,000.00
		Payment for Life and Retirement Insurance Premiums	Life and Retirement Insurance Premiums	5-01-03-010	32,827.80
		Payment for Transportation Allowance	Transportation Allowance	5-01-02-030	21,000.00
		Payment for Representation Allowance	Representation Allowance	5-01-02-020	21,000.00
		Payment for Pag - ibig Contribution	Pag - ibig Contribution	5-01-03-020	1,000.00

		Payment for PhilHealth Contribution	PhilHealth Contribution	5-01-03-030	7,500.00
		Payment for ECC Contribution	ECC Contribution	5-01-03-040	500.00
		Year - End Bonus	Year - End Bonus	5-01-02-140	54,713.00
20% DF	8000-3-01-010-007-002	Payment for Land Acquisition for Various LGU Projects	Land	1-07-01-010	65,000.00
MHO	3000-3-01-011-000	Payment for Payable Hazard Pay for year 2025	Hazard Pay	5-01-02-110	82,000.00
MSWDO	3000-03-02-005-000	Payment for Procurement of Office Equipment	Procurement of Office Equipment	01-07-05-020	125,000.00
<i>SPA (1% SC Fund)</i>		Payment for Purchase of Office Supplies	Purchase of Office Supplies	5-02-03-010	45,000.00
		Year - End Assessment	Year - End Assessment	5-02-99-990	89,000.00
<i>SPA (1% PWD Fund)</i>		Payment for National Disability Rights (NDR) Week Celebration	National Disability Rights (NDR) Week Celebration	5-02-99-990	62,000.00
		Year - End Assessment	Year - End Assessment	5-02-99-990	59,000.00
TOTAL APPROPRIATIONS					<u>2,238,612.88</u>

Prepared by:


MARILYN A. CUBILLA
Municipal Budget Officer

Approved by:


ENGR. REINBERT C. COSTELO
Municipal Mayor



Republic of the Philippines
Province of Leyte
Municipality of Tunga



His Honor
The Municipal Mayor

Sir:

We have the honor to recommend Reversion of Fund in the amount of Two Million Two Hundred Thirty Eight Thousand Six Hundred Twelve Pesos & 88/100 (**Php 2,238,612.88**) to the general fund and to appropriate the same to cover variuos expenses of the Municipality of Tunga, Leyte.

FROM:		AIP REF CODE	AMOUNT	
MCR		1000-3-01-012-000		
MGDH 1			May to June 2026	
(Municipal Civil Registrar)	Salaries and Wages		68,730.00 X 2 =	137,460.00
	PERA		2,000.00 X 2 =	4,000.00
	Life & Retirement Insurance			
	Contribution		137,460.00 X .12 =	16,495.20
	Pag - ibig Contribution		200.00 X 2 =	400.00
	ECC Contribution		100.00 X 2 =	200.00
	PhilHealth Contribution		1,700.00 X 2 =	3,400.00
				161,955.20
MHO		3000-3-01-011-000		
MGDH 1			May to June 2026	
(Municipal Health Officer 1)	Salaries and Wages		98,185.00 X 2 =	196,370.00
	PERA		2,000.00 X 2 =	4,000.00
	Life & Retirement Insurance			
	Contribution		196,370.00 X .12 =	23,564.40
	Representation Allowance		5,950.00 X 2 =	11,900.00

Transportation Allowance	5,950.00 X 2 =	11,900.00
Pag - ibig Contribution	200.00 X 2 =	400.00
ECC Contribution	100.00 X 2 =	200.00
PhilHealth Contribution	1,700.00 X 2 =	3,400.00

251,734.40

MAO
MGDH 1
(Municipal
Agriculturist)

8000-3-02-003-000

	May to June 2026	
Salaries and Wages	68,730.00 X 2 =	137,460.00
PERA	2,000.00 X 2 =	4,000.00
Life & Retirement Insurance Contribution	137,460.00 X .12 =	16,495.20
Pag - ibig Contribution	200.00 X 2 =	400.00
ECC Contribution	100.00 X 2 =	200.00
PhilHealth Contribution	1,700.00 X 2 =	3,400.00

161,955.20

Municipal
Agricultural
Officer 1

8000-3-02-003-000

	May to June 2026	
Salaries and Wages	44,077.00 X 2 =	88,154.00
PERA	2,000.00 X 2 =	4,000.00
Life & Retirement Insurance Contribution	88,154.00 X .12 =	10,578.48
Pag - ibig Contribution	200.00 X 2 =	400.00
ECC Contribution	100.00 X 2 =	200.00
PhilHealth Contribution	600.00 X 2 =	1,200.00

104,532.48

Agricultural
Technologist 1

8000-3-02-003-000

	May to June 2026	
Salaries and Wages	17,910.00 X 2 =	35,820.00
PERA	2,000.00 X 2 =	4,000.00
Life & Retirement Insurance Contribution	35,820.00 X .12	4,298.40
Pag - ibig Contribution	200.00 X 2 =	400.00
ECC Contribution	100.00 X 2 =	200.00

PhilHealth Contribution	300.00 X 2 =	600.00	45,318.40
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Asst. Municipal Treasurer (MGADH 1)	1000-3-01-005-000	March to December 2026	
Salaries and Wages		58,721.00 X 10 =	587,210.00
PERA		2,000.00 X 10 =	20,000.00
Life & Retirement Insurance Contribution		587,210.00 X .12 =	70,465.20
Pag - ibig Contribution		200.00 X 10 =	2,000.00
ECC Contribution		100.00 X 10 =	1,000.00
PhilHealth Contribution		1,400.00 X 10 =	14,000.00
Mid - Year Bonus			58,721.00
Representation Allowance		4,200.00 X 10 =	42,000.00
Transportation Allowance		4,200.00 X 10 =	42,000.00
Year - End Bonus			58,721.00
Cash Gift			5,000.00
PEI			5,000.00
Clothing Allowance			7,000.00
Other Personnel Benefits			20,000.00

933,117.20

Mayor's Office	1000-3-01-001-000-000	
Membership Dues and Contribution to Organization		15,000.00
Electricity Expenses		185,000.00

MSWDO	3000-03-02-005-000	
SPA (1% SC FUND)	Provision of New Senior Citizen ID's	70,000.00
	Educational Campaign / Meeting per Barangay	35,000.00
	Medical & Dental mission requested (Health Awareness)	94,000.00
	Improvement and Rehabilitation of Senior Citizen's Building at Barangay San Antonio, Tunga, Leyte	60,000.00

SPA (1% PWD FUND)	Provision of New PWD ID's and ID Number aligned to Department of Health and Office Supplies	10,000.00
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DPPR for Celebration Week of PWD	50,000.00
Honorarium for the PDAO (Person with Disability Affairs Officer)	11,000.00
Assistive Device Distribution	50,000.00

TOTAL AVAILABLE FOR APPROPRIATION

2,238,612.88

TO:

MO

1000-3-01-001-000-000

Other Maintenance and Other Operating Expenses	239,507.08
Grants and Donations	60,000.00
Clean, Green and Grow Program	200,000.00
Other Supplies and Materials Expenses	200,000.00
Furniture and Fixtures	200,000.00
Office Equipment	390,000.00

**Supervising
Admin. Officer
(HRMO IV)
SG 22/1**

1000-3-01-001-000-000

August to December 2026

Salaries and Wages	54,713.00 X 5 =	273,565.00
PERA	2,000.00 X 5 =	10,000.00
Life & Retirement Insurance Premiums	273,565.00 X .12 =	32,827.80
Transportation Allowance	4,200.00 X 5 =	21,000.00
Representation Allowance	4,200.00 X 5 =	21,000.00
Year - End Bonus		54,713.00
Pag - ibig Contribution	200.00 X 5 =	1,000.00
PhilHealth Contribution	1,500.00 X 5 =	7,500.00
ECC Contribution	100.00 X 5 =	500.00

422,105.80

20% DF

8000-3-01-010-007-002

Land Acquisition for Various LGU Projects	65,000.00
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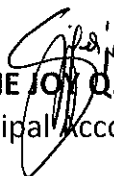
MHO		3000-3-01-011-000	
	Payable Hazard Pay for year 2025		82,000.00
MSWDO		3000-03-02-005-000	
SPA (1% SC FUND)	Office Equipment		125,000.00
	Office Supplies		45,000.00
	Year - End Assessment		89,000.00
SPA (1% PWD FUND)	National Disability Rights (NDR) Week Celebration		62,000.00
	Year - End Assessment		59,000.00
TOTAL AVAILABLE FOR APPROPRIATION			<u>2,238,612.88</u>

Very truly yours,


JOHN EMMANUEL C. SALATAN
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



CERTIFICATION

TO WHOM IT MAY CONCERN:

WE HEREBY CERTIFY that the amount available for appropriations in the sum of Two Million Two Hundred Thirty Eight Thousand Six Hundred Twelve Pesos & 88/100. **(Php 2,238,612.88)** are Reversion of Fund and Free for any obligations and actually available to cover the Supplemental Budget No. 4 of the Municipality of Tunga.

Issued upon the request this 2nd day of July, 2026 in Tunga, Leyte.


ARIANE JOY Q. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Municipal Treasurer



Republic of the Philippines
Province of Leyte
Municipality of Tunga



CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund used in Supplemental Budget No. 4 of the Municipality of Tunga was taken from the Reversion of Fund in the amount of Two Million Two Hundred Thirty Eight Thousand Six Hundred Twelve Pesos & 88/100 (**Php 2,238,612.88**) and to appropriate the same to cover various expenses.

Issued upon request this 2nd day of July, 2026 in Tunga, Leyte.


ARIANE JOY Q. FELIPE
Municipal Accountant


JOHN EMMANUEL C. SALATAN
Municipal Treasurer

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of July 02, 2026

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
MUNICIPAL CIVIL REGISTRAR (MGDH I)	Salaries and Wages - May to June 2026	137,460.00		137,460.00	137,460.00
	Life & Retirement Insurance Contribution	16,495.20		16,495.20	16,495.20
	PERA	4,000.00		4,000.00	4,000.00
	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 AGRICULTURIST (MGDH I)	Salaries and Wages - May to June 2026	137,460.00		137,460.00	137,460.00
	Life & Retirement Insurance Contribution	16,495.20		16,495.20	16,495.20
	PERA	4,000.00		4,000.00	4,000.00
	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 AGRICULTURAL OFFICER	Salaries and Wages - May to June 2026	88,154.00		88,154.00	88,154.00
	Life & Retirement Insurance Contribution	10,578.48		10,578.48	10,578.48
	PERA	4,000.00		4,000.00	4,000.00
	Pag - ibig Contribution	400.00		400.00	400.00

	PhilHealth Contribution	1,200.00	1,200.00	1,200.00
	ECC Contribution	200.00	200.00	200.00
Agricultural Technologist I	Salaries and Wages - May to June 2026	35,820.00	35,820.00	35,820.00
	Life & Retirement Insurance Contribution	4,298.40	4,298.40	4,298.40
	PERA	4,000.00	4,000.00	4,000.00
	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
MUNICIPAL HEALTH OFFICER I (MGDH I)	Salaries and Wages - May to June 2026	196,370.00	196,370.00	196,370.00
	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
	PERA	4,000.00	4,000.00	4,000.00
	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
ASST. MUNICIPAL TREASURER (MGADH 1)	Salaries and Wages - March to December 2026	587,210.00	587,210.00	587,210.00
	Life & Retirement Insurance Contribution	70,465.20	70,465.20	70,465.20
	Representation Allowance	42,000.00	42,000.00	42,000.00
	Transportation Allowance	42,000.00	42,000.00	42,000.00
	PERA	20,000.00	20,000.00	20,000.00
	Pag - ibig Contribution	2,000.00	2,000.00	2,000.00

	PhilHealth Contribution	14,000.00	14,000.00	14,000.00
	ECC Contribution	1,000.00	1,000.00	1,000.00
	Clothing Allowance	7,000.00	7,000.00	7,000.00
	Mid - Year Bonus	58,721.00	58,721.00	58,721.00
	Year - End Bonus	58,721.00	58,721.00	58,721.00
	Cash Gift	5,000.00	5,000.00	5,000.00
	PEI	5,000.00	5,000.00	5,000.00
	Other Personnel Benefits	20,000.00	20,000.00	20,000.00
Mayor's Office	Membership Dues and	15,000.00	15,000.00	15,000.00
	Contribution to Organization			
	Electricity Expenses	185,000.00	185,000.00	185,000.00
Municipal Social Welfare & Development Office SPA (1% SC FUND)	Provision of New Senior Citizen ID's	70,000.00	70,000.00	70,000.00
	Educational Campaign/Meeting per Barangay	35,000.00	35,000.00	35,000.00
	Medical and Dental mission requested (Health Awareness)	94,000.00	94,000.00	94,000.00
	Improvement and Rehabilitation of Senior Citizen's Building at Brgy. San Antonio	60,000.00	60,000.00	60,000.00
SPA (1% PWD FUND)	Provision of New PWD ID's and ID Number aligned to Department of Health and Office Supplies	10,000.00	10,000.00	10,000.00
	DPPR for Celebration Week of PWD	50,000.00	50,000.00	50,000.00

Honorarium for the PDAO (Person with Disability Affairs Officer)	11,000.00		11,000.00	11,000.00
Assistive Device Distribution	50,000.00		50,000.00	50,000.00
TOTAL	2,238,612.88	0.00	2,238,612.88	2,238,612.88

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


JOHN EMMANUEL C. SALATAN
Municipal Treasurer


MARILYN A. CUBILLA
Municipal Budget Officer


ARIANE JOY Q. FELIPE
Municipal Accountant


ENGR. REINBERT C. COSTELO
Municipal Mayor