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

Item No.: 03
Date: NOV 25 2026

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 19 2026
By: time 10:08am

PROVINCIAL BUDGET OFFICE

November 17, 2026

RELEASED
DATE 11-19-26
NO. 264
BY
PBO

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. 05 FY 2026** of the **Municipality of Tunga, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 05, Series of 2026** with a total appropriation in the amount of **PhP563,540.48** 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. 05;
2. That the appropriation of 120,000.00 under Other Personnel Benefits for the grant of the Service Recognition Incentive (SRI) shall be deferred pending the issuance of the corresponding guidelines by the Department of Budget and Management (DBM);
3. That the grant of Honoraria under the Doctor-to-the-Barrio (DTTB) Program shall be subject to the provisions of Sections 288 & 289 of GAAM Vol 1 and LBC No. 62;
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:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer

ON TRAVEL
AGNES C. RAFON
Provincial Government Assistant
Department Head
PPDC-Designate

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

PROVINCIAL BUDGET OFFICE
RECEIVED
BY:
DATE 9-16-26

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
16 September 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 05 S. 2026** of the **Municipality of Tunga, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 5, series of 2026 involving an amount of Five Hundred Sixty-Three Thousand Five Hundred Forty Pesos and Forty-Eight Centavos (P563,540.48).**

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: SEP 16 2026
By:

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 58TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON SEPTEMBER 7, 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

ABSENT:

Hon. Leo Van C. Delgado	-	Ex-Officio Member/SK Fed. President (on official travel)

APPROPRIATION ORDINANCE NO. 05
Series of 2026

AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 5, SERIES OF 2026 INVOLVING AN AMOUNT OF FIVE HUNDRED SIXTY-THREE THOUSAND FIVE HUNDRED FORTY PESOS AND FORTY-EIGHT CENTAVOS (₱563,540.48) FOR FUNDING OF PERSONAL SERVICES AND MAINTENANCE AND OTHER OPERATING EXPENSES.

Be it ordained in Regular Session assembled:

SECTION 1. The Supplemental Budget No. 5 of the Municipality of Tunga, Leyte for Fiscal Year 2026 in the total amount of Five Hundred Sixty-Three Thousand Five Hundred Forty Pesos and Forty-Eight Centavos (₱563,540.48) for funding of Personal Services, and Maintenance and Other Operating Expenses, 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. 5 in the total amount of Five Hundred Sixty-Three Thousand Five Hundred Forty Pesos and Forty-Eight Centavos (₱563,540.48) 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 Balance	
Reversion of Funds	₱ 563,540.48
d) Realignment	
TOTAL	**₱ 563,540.48**

SECTION 3. USE OF FUNDS. The amount of Five Hundred Sixty-Three Thousand Five Hundred Forty Pesos and Forty-Eight Centavos (₱563,540.48) is hereby appropriated for the Supplemental Budget No. 5 of the Municipality of Tunga, Leyte, as follows:

Office/ Department	Appropriation			TOTAL
	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	
Mayor's Office	₱ 120,000.00	₱ 383,540.48		₱ 503,540.48
RHU	60,000.00			60,000.00
TOTAL	**₱ 180,000.00**	**₱ 383,540.48**		**₱ 563,540.48**

TOTAL APPROPRIATION . . . . . ₱ 563,540.48

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, September 7, 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

(on official travel)
LEO VAN C. DELGADO
Ex-Officio Member/SK Fed. President

APPROVED:

ENGR. REINBERT C. COSTELO
Municipal Mayor
Date: 9/14/24

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

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 58TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, TUNGA, LEYTE HELD ON SEPTEMBER 7, 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

ABSENT:

Hon. Leo Van C. Delgado	-	Ex-Officio Member/SK Fed. President (on official travel)

RESOLUTION NO. 2026-101

A RESOLUTION REVERTING TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF FIVE HUNDRED SIXTY-THREE THOUSAND FIVE HUNDRED FORTY PESOS AND FORTY-EIGHT CENTAVOS (₱563,540.48) 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. 5 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. 5 for Calendar Year 2026 of the Municipality of Tunga, Leyte, involving a total appropriation in the amount of Five Hundred Sixty-Three Thousand Five Hundred Forty Pesos and Forty-Eight Centavos (₱563,540.48);

WHEREAS, there is a need for a reversion from the Personal Services and Maintenance and Other Operating Expenses in the amount of ₱563,540.48 to be made available for re-appropriation, to fund the subject Supplemental Budget No. 5 CY 2026;

WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion to finance Supplemental Budget No. 5 CY 2026 of the Municipality of Tunga, Leyte;

NOW THEREFORE, on motion of Hon. Martiniano F. Requiez, duly seconded by Hon. Jose Capoporo A. Uribe and Hon. Juanito G. Fallorina Jr., be it;

RESOLVED, as it is hereby resolved, to **REVERT TO THE UNAPPROPRIATED BALANCE/SURPLUS THE AMOUNT OF FIVE HUNDRED SIXTY-THREE THOUSAND FIVE HUNDRED FORTY PESOS AND FORTY-EIGHT CENTAVOS (₱563,540.48) 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. 5 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, September 7, 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 Member/Liga President

(on official travel)
LEO VAN C. DELGADO
Ex-Officio Member/SK Fed. President

Republic of the Philippines
Province of Leyte
Municipality of Tunga

September 3, 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. 5 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

Republic of the Philippines
Province of Leyte
Municipality of Tunga

BAGONG PILIPINAS

THE HONORABLE MEMBERS
Sangguniang Bayan
LGU - Tunga, Leyte

September 3, 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. 05 for your appropriate action.

1. Reversion of Funds
2. Authorization of Supplemental Budget No. 05

Thank you very much for your most favorable action.

Very truly yours,

ENGR. REINBERT C. COSTELO
Municipal Mayor

LBP Form No. 08

STATEMENT OF FUNDING SOURCES
LGU TUNGA, LEYTE
SUPPLEMENTAL BUDGET NO. 5 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**		563,540.48
Total Unappropiated Income		**563,540.48**

Certified Correct:

JOHN EMMANUEL C. SALATAN
Municipal Treasurer

ARIANE JOY Q. FELIPE
Municipal Accountant

LBP Form No. 09

STATEMENT OF SUPPLEMENTAL APPROPRIATION
LGU: TUNGA, LEYTE
SUPPLEMENTAL BUDGET NO. 5 CY 2026

Implementing Office	AIP REF. CODE	Particulars/Purpose	Object of Expenditures	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
MO	1000-3-01-001-000-000	Payment for Other Personnel Benefits	Other Personnel Benefits	5-01-04-990	120,000.00
		Payment for Electricity Expenses	Electricity Expenses	5-02-99-990	200,000.00
		Payment for General Services	Other General Services	5-02-12-990	183,540.48
MHO	3000-3-01-011-000	Increase in the Resource Counterpart for the Implementation of the Doctor- to-the-Barrio (DTTB) Program (retrospective application starting January 2026)	Honoraria	5-01-02-100	60,000.00
		TOTAL APPROPRIATIONS			**563,540.48**

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 Five Hundred Sixty Three Thousand Five Hundred Forty Pesos & 48/100 **(Php 563,540.48)** to the general fund and to appropriate the same to cover variuos expenses of the Municipality of Tunga, Leyte.

FROM:		**AIP REF CODE**			**AMOUNT**
MHO MGDH 1 (Municipal Health Officer 1)		**3000-3-01-011-000**			
	Salaries and Wages		July to August 2026		
	PERA		98,185.00 X 2 =	196,370.00	
	Life & Retirement Insurance Contribution		2,000.00 X 2 =	4,000.00	
	Representation Allowance		196,370.00 X .12 =	23,564.40	
	Transportation Allowance		5,950.00 X 2 =	11,900.00	
	Pag - ibig Contribution		5,950.00 X 2 =	11,900.00	
	ECC Contribution		200.00 X 2 =	400.00	
	PhilHealth Contribution		100.00 X 2 =	200.00	
			1,700.00 X 2 =	3,400.00	
					251,734.40
MAO MGDH 1 *(Municipal Agriculturist)*		**8000-3-02-003-000**			
	Salaries and Wages		July to August 2026		
	PERA		68,730.00 X 2 =	137,460.00	
			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**	July to August 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**	July to August 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
	TOTAL AVAILABLE FOR APPROPRIATION				**563,540.48**

TO:

MO		**1000-3-01-001-000-000**	
	Other Personnel Benefits		**120,000.00**
	Electricity Expenses		**200,000.00**
	Other General Services		**183,540.48**
MHO		**3000-3-01-011-000**	
	Honoraria		**60,000.00**
			563,540.48

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 Five Hundred Sixty Three Thousand Five Hundred Forty Pesos & 48/100. **(Php 563,540.48)** are Reversion of Fund and Free for any obligations and actually available to cover the Supplemental Budget No. 5 of the Municipality of Tunga.

Issued upon the request this 3rd day of September, 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

BAGONG PILIPINAS

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the source of fund used in Supplemental Budget No. 5 of the Municipality of Tunga was taken from the Reversion of Fund in the amount of Five Hundred Sixty Three Thousand Five Hundred Forty Pesos & 48/100 **(Php 563,540.48)** and to appropriate the same to cover various expenses.

Issued upon request this 3rd day of September, 2026 in Tunga, Leyte.

ARIANE JOY Q. FELIPE
Municipal Accountant

JOHN EMMANUEL C. SALATAN
Municipal Treasurer

STATEMENT OF FUNDS AVAILABLE FOR REVERSION
As of September 3, 2026

OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	AMOUNT OF OBLIGATION	UNOBLIGATION TO DATE	AMOUNT REVERTED
MUNICIPAL AGRICULTURIST (MGDH I)	Salaries and Wages - July to August 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 - July to August 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 - July to August 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 - July to August 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
	TOTAL	**563,540.48**	**0.00**	**563,540.48**	**563,540.48**

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