DRAFT VPN
April 29, 2026

FOR SECOND READING ITEM # 1
41ST Regular Session
MAY 5, 2026
Tandag City

RESOLUTION NO. ___-26
(Series of 2026)

DECLARING APPROPRIATION ORDINANCE NO. LP-01 DATED JANUARY 27, 2026 (GENERAL FUND AND LOCAL ECONOMIC ENTERPRISE ANNUAL BUDGET FY 2026) OF THE MUNICIPALITY OF TAGO, THIS PROVINCE OPERATIVE, SUBJECT TO SOME CONDITIONS

SPONSORS:

HON. ANTONIO C. AZARCON, HON. GINES RICKY J. SAYAWAN, SR., HON. RUEL D. MOMO, HON. JOSE DUMAGAN, JR., HON. ANTHONY JOSEPH P. CAÑEDO, HON. HENRICH M. PIMENTEL, HON. VALERIO T. MONTESCLAROS, JR., HON. JOEY S. PAMA, HON. MARGARITA G. GARAY, HON. RAUL K. SALAZAR, HON. JOHN PAUL C. PIMENTEL AND HON. YUR I ART EUFY R. SANCHEZ

WHEREAS, pursuant to Chapter III, Article 1, Section 327of the Local Government Code of 1991, the Sangguniang Panlalawigan is mandated to review ordinances authorizing annual or supplemental appropriations of component cities and municipalities in the same manner and within same period prescribed for the review of other ordinances;

WHEREAS, Appropriation Ordinance No. LP-01 dated January 27, 2026 of the Municipality of Tago, this Province, authorizing its General Fund Annual Budget FY 2026 involving an appropriation in the amount of Two Hundred Eighty Four Million Seven Hundred Five Thousand Sixty Pesos (₱284,705,060.00) and Local Economic Enterprise in the amount of Seven Million Six Hundred Ninety Thousand Pesos (₱7,690,000.00), was submitted to this Body for review and same was referred to the Committee on Finance and Appropriation, for appropriate action and was subsequently endorsed to the Provincial Finance Committee, for technical review;

WHEREAS, the Provincial Finance Committee, in its review letter dated April 6, 2026 relative to Appropriation Ordinance No. LP-01 dated January 27, 2026 of the Municipality of Tago, this Province, informed the August Body that the same shall be declared operative and after a thorough review of the provisions embodied in the Ordinance by the Committee to which the matter was referred to, the latter disclosed that it has substantially complied with the provisions of the Local Government Code of 1991 and its Implementing Rules and Regulations, except for the following findings, viz:

1. the enactment and approval of the Appropriation Ordinance (AO) by the Sangguniang Bayan and the chief executive in 2026 appear to conflict with Section 319 of R.A. 7160, which mandates that the annual budget for the ensuing fiscal year be enacted on or before the end of the current fiscal year. For instance, the budget for 2027 should have been approved by the end of 2026. The current observation indicates that the enactment and approval for 2026 may have occurred within 2026 itself, potentially covering the same fiscal year or lacking sufficient lead time for the next fiscal year's budget. This procedural gap raises concerns about the legality and validity of the budget and may adversely affect the LGU's financial operations and accountability;

2. we reiterate our previous year's observation that the Appropriation Ordinance contains certain offices' proposed new appropriations under the column "Proposed New Appropriation by Program, Project, & Activity (PPA)" without supporting data on Major Final Outputs (MFOs) and Targets. This omission violates Chapter 5, Section 5.3 of the 2023 Edition of the Budget Operations Manual (BOM) for LGUs, which requires the inclusion of performance-based elements to promote transparency and accountability in the budgeting process;

3. the Local Government Unit (LGU) inappropriately applied salary rates for a first-class province and city, contrary to its actual classification as a first class

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municipality. Specifically, the LGU adopted the higher salary rates outlined in Annex "A-1" of the Executive Order (EO) No. 64, s. 2024 and Local Budget Circular No. 165, dated July 18, 2025 which are intended for first-class provinces and cities. This resulted in exceeding the applicable salary ceilings for a first-class municipality, as computed below:

Allowable PS Level	
Total Income from Regular Sources Realized in the Next Preceding Year	₱ 215,515,205.87
PS Limitation Rate	45%
PS CAP/limitation	96,981,842.64
Less: Total PS Cast FY 2026	108,030,080.37
Total	(11,048,237.73)
Less: Waived Ham (Terminal Leave)	3,339,445.52
Excess Over PS Station	**₱ (7,708,792.21)**

4. the submitted Plantilla of Personnel, erroneously titled "Personnel Schedule," presents discrepancies. It contains eight columns, yet is presented as a seven-column document, deviating from the prescribed format detailed in the Budget Operations Manual (BOM) for LGUs, 2023 Edition. Furthermore, the LGU appears to maintain two separate Plantillas of Personnel: one covering January to July 2026 and another for August to December 2026. The latter includes salary adjustments for the third tranche, which may not yet be authorized for implementation;

5. there are excessive appropriations for Salaries of the different offices despite of the inclusion of the appropriation for the Third Tranche in the personal services, viz:

Office	As Presented	Amount Required	(Excess)
Mayor	4,430,775.00	4,429,881.00	₱ 894.00
Vice Mayor	1,598,590.00	1,365,304.00	233,286.00
SB	15,593,494.00	13,362,662.00	2,230,832.00
MSWD	2,662,639.00	2,273,555.00	389,084.00
TOTAL			**₱ 2,854,096.00**

6. there are erroneous presentation of position titles in the Plantilla of Personnel of various offices, namely:

Office	Item Nos.	As Presented	It Should be
Municipal Mayor	1	Municipal Mayor	Municipal Mayor I
	8	Admin. Aide IV (Clerk II)	Administrative Aide IV (Clerk II)
Municipal Vice Mayor	1	Municipal Vice Mayor	Municipal Vice Mayor I
Sangguniang Bayan	1-8	Sanggunian Bayan Member	Sanggunian Bayan Member I
	9	SB Member (Ex-Officio ABC President)	Sanggunian Bayan Member I (Association of Barangay Captain President)
	10	SB Member/Indigenous Peoples Mandatory Representative	SB Member I (Indigenous Peoples Mandatory Representative)

	11	SB Member (Ex-Officio SK President)	SB Member I (Sangguniang Kabataan Federation President)
Municipal Secretary	1	Municipal Secretary (Secretary to the Sanggunian)	Municipal Government Department Head I (Secretary to the Sanggunian)
Municipal Accounting	1	Municipal Accountant	Municipal Government Department Head I (Municipal Accountant)
Local Civil Registrar	1	Municipal Civil Registrar	Municipal Government Department Head I (Municipal Civil Registrar)
Municipal Social Welfare and Development	1	Municipal Social Welfare and Development Officer I	Municipal Government Department Head I (Municipal Social Welfare and Development Officer I)

7. we reiterate our previous findings that there are newly created positions such as Municipal Government Department Head I (Municipal Environment and Natural Resources Officer), Salary Grade 24 and Municipal Government Department Head I (Local Disaster Risk Reduction and Management Officer) Salary Grade 24 which are not supported with the duly approved Ordinance by the Sangguniang Bayan Members;

8. there are newly created offices that are not supported by an approved ordinance creating the said offices, namely;

    1. Bids and Awards Committee (BAC)
    2. Public Employment Service Office (PESO)
    3. Community Development Information Office (CDIO)
    4. Business Permit and Licensing Office (BPLO)
    5. Nutrition
    6. Population
    7. Tourism
    8. Gender and Development (GAD)

9. the Local Government Unit (LGU) failed to appropriate the Local Council for the Protection of Children (LCPC) pursuant to R.A. 9344, as amended by R.A. 10630, otherwise known as the juvenile Justice & Welfare Act", which requires an appropriation of 1% of the NTA in the amount ₱2,763,140.60;

10. the required appropriation of at least 1% from the total Annual Budget of the LGU mentioned in DBM-DSWD Joint Circular No. 2003-1, dated April 26, 2002 that contains PPA intended for Senior Citizen & Person with Disability is deficient by ₱862,550.60, as computed as follows:

Total Appropriation FY 2026	₱ 284,705,060.00
1% Senior Citizen & PWD	1%
Amount Required	2,847,050.60
Less: Amount Appropriated-this budget	1,984,500.00
Deficiency	**₱ 862,550.60**

11. the appropriation for Gender and Development (GAD), in accordance with the General Provision of R.A. 10352, CY 2013, and Joint Circular No. 2012-

01 issued by the Philippine Commission on Women, National economic and Development Authority and the DBM is deficient by ₱13,012,963.00.

Total Appropriation FY 2026	₱ 284,705,060.00
5% Gender and Development GAD)	5%
Amount Required	14,235,253.00
Less: Amount Appropriated-this budget	1,222,290.00
Deficiency	**₱ 13,012,963.00**

12. the approved appropriation for long-term debt has exceeded the allowable by ₱795,315.07, as detailed below:

Appropriation – This Budget FY 2026	₱ 20,624,389.13
Less: Amount due for the year FY 2026	19,829,074.06
Excess Appropriation	**₱ 795,315.07**

13. the Appropriation for Aide to barangays under the Municipal Mayor's Office has no special provision as prescribed in the (BOM) for LGU's;

14. the Appropriation Ordinance ~~are~~ was not arranged and presented in accordance with the prescribed formats and sequence under the Budget Operations Manual for Local Government Units (BOM for LGUs) 2023 Edition. The improper arrangement of these forms makes it difficult to properly determine compliance with budgeting requirements, including the verification of mandatory appropriations and the alignment of expenditures with projected income;

15. the Budget Message and Statement of Indebtedness ~~did~~ was not properly ~~append~~ appended in the Appropriation Ordinance No. LP-01 as an integral part under Section 1;

16. certain several items within the Appropriation Ordinance appear to contravene Section 305(i) of R.A. 7160.

    a. The descriptive titles of Program, Projects and Activities (PPA's) in the Appropriation Ordinance (AO) differ from or are not among those presented in the approved Annual Investment Program (AIP) for Calendar Year 2026.

As Presented in AIP	As Presented in the AO
MAYOR'S OFFICE 1000-000-3-1-01-000-008-000 Support to peace and Order and public safety Activities to eliminate insurgency, criminalities in the municipality CO - 3,000,000.00	1000-000-3-1-01-000-008-000 Support to peace and Order and public safety Activities to eliminate insurgency, criminalities in the municipality CO - 4,000,000.00
BAC **NOT FOUND IN AIP**	9000-000-3-2-05-000-001-001 General Administrative Support MOOE - 328,580.00
PESO 1000-000-3-1-01-000-014-014 General Administrative Support to Public Employment Service Program MOOE - 800,000.00	1000-000-3-1-01-000-014-014 General Administrative Support to Public Employment Service Program MOOE - 957,290.00
MUNICIPAL NUTRITION OFFICE	

NOT FOUND IN AIP	**NO REFERENCE CODE ENTRY ADMINISTRATIVE AND SUPPORT SERVICES** MOOE - 1,212,290.00
LEDIPO 1000-0003-1-01-000-011-011 General Administrative Support to LEDIPO implementation **No amount**	1000-0003-1-01-000-011-011 General Administrative Support to LEDIPO implementation MOOE - 88,000.00
BIR **NOT FOUND IN AIP**	**NO REFERENCE CODE ENTRY General Administrative Support to Bureau of Internal Revenue** MOOE -160,290.00
VICE MAYOR'S OFFICE 1000-000-3-1-02-001-001 Legislative Management Program MOOE - 1,000,000.00 1000-000-3-1-02-000-003-003 Capacity Development Program MOOE - 1,000,000.00	1000-000-3-1-02-001-001 Legislative Management Program MOOE - 1,258,500.00 1000-000-3-1-02-000-003-003 Capacity Development Program MOOE - 1,525,000.00
TREASURER'S OFFICE 1000-000-3-01-05-000-001-001 Support to collecting taxes, managing funds and issuing permits and licenses PS - 10,363,569.22 1000-000-3-1-05-000-002-002 Capacity Development Program MOOE - 200,000.00	1000-000-3-01-05-000-001-001 Support to collecting taxes, managing funds and issuing permits and licenses MOOE - 11,772,096.26 1000-000-3-1-05-000-002-002 Capacity Development Program MOOE - 380,000.00
ACCOUNTING 1000-00-3-1-07-001-000-001 Financial Accounting and Reporting Program PS - 3,000,000.00	1000-00-3-1-07-001-000-001 Financial Accounting and Reporting Program PS - 5,142,682.16
MPDO 1000-000-3-1-09-000-003-003 General Administrative Support for the Zoining Ordinance implementation MOOE - 400,000.00 1000-000-3-1-09-000-004-004 Capacity Development Program MOOE - 250,000.00	1000-000-3-1-09-000-003-003 General Administrative Support for the Zoining Ordinance implementation MOOE - 405,000.00 1000-000-3-1-09-000-004-004 Capacity Development Program MOOE - 350,000.00

GSO 1000-000-3-3-02-000-001-001 Record Management Program MOOE - 300,000.00 1000-000-3-3-000-003-003 Property Management Program MOOE - 200,000.00 1000-000-3-3-02-000-004-004 Administrative Support Activities PS - 1,500,000.00	1000-000-3-3-02-000-001-001 Record Management Program MOOE - 950,770.00 1000-000-3-3-000-003-003 Property Management Program MOOE - 1,130,000.00 1000-000-3-3-02-000-004-004 Administrative Support Activities PS - 1,856,446.06
MSWDO 3000-500-3-2-05-000-001-001 Support to Family Planning and Community Welfare Program MOOE - 330,000.00 3000-500-3-2-05-000-013-013 Capacity Development Program MOOE - 250,000.00 3000-500-3-2-05-000-007-007 Support to Solo Parent Welfare Program MOOE - 380,000.00 3000-500-3-2-05-000-012-012 Support to KALAHI-CIDDS NCDDP-AF MOOE - 1,700,000.00	3000-500-3-2-05-000-001-001 Support to Family Planning and Community Welfare Program MOOE - 1,120,450.00 3000-500-3-2-05-000-013-013 Capacity Development Program MOOE - 1,281,000.00 3000-500-3-2-05-000-007-007 Support to Solo Parent Welfare Program MOOE - 500,000.00 3000-500-3-2-05-000-012-012 Support to KALAHI-CIDDS NCDDP-AF MOOE - 2,000,000.00
RHU 3000-000-3-1-11-000-004-004 Support to Doctor to the Barrio (DTTB) Program PS - 420,000.00 3000-000-3-1-11-000-003-003 Provision of Free/Affordable Health Services and Conduct Medical Mission to GICA Barangays MOOE - 4,000,000.00 3000-000-3-1-11-000-005-005 Provision of Free /Affordable Laboratory Services to all Tagon-ons **NO AMOUNT**	3000-000-3-1-11-000-004-004 Support to Doctor to the Barrio (DTTB) Program MOOE - 420,000.00 3000-000-3-1-11-000-003-003 Provision of Free/Affordable Health Services and Conduct Medical Mission to GICA Barangays MOOE - 6,347,610.00 3000-000-3-1-11-000-005-005 Provision of Free /Affordable Laboratory Services to all Tagon-ons MOOE - 1,524,000.00

3000-000-3-1-11-000-007-007 Institutionalization of Primary Care Facility PS - 1,272,000.00 3000-000-3-1-11-000-026-026 Mental Health Program MOOE - 200,000.00 3000-000-3-1-11-000-030-030 Stationary and Office Expenses MOOE - 200,000.00 3000-000-3-1-11-000-031-031 Annual Health Planning MOOE - 100,000.00 3000-000-3-1-11-000-035-035 BHWs Capability Building and Empowerment Program MOOE - 369,000.00	3000-000-3-1-11-000-007-007 Institutionalization of Primary Care Facility PS - 13,408,976.04 3000-000-3-1-11-000-026-026 Mental Health Program MOOE - 630,000.00 3000-000-3-1-11-000-030-030 Stationary and Office Expenses MOOE - 300,000.00 3000-000-3-1-11-000-031-031 Annual Health Planning MOOE - 750,000.00 3000-000-3-1-11-000-035-035 BHWs Capability Building and Empowerment Program MOOE - 970,500.00
LCR 1000-000-3-1-12-000-001-001 General Administrative support for the conduct of civil registration as defined in the office functions MOOE - 400,000.00	1000-000-3-1-12-000-001-001 General Administrative support for the conduct of civil registration as defined in the office functions MOOE - 531,870.00
MDRRMO 9000-000-3-3-03-000-001-001 Support to Disaster Prevention and Mitigation PS - 480,000.00 9000-000-3-3-03-000-006-006 Quick Response Fund (QRF) MOOE- 4,000,000.00 9000-000-3-3-03-000-005-005 Disaster Rehabilitation and Recovery MOOE - 300,000.00 9000-000-3-3-03-000-004-004 Disaster Response Program MOOE - 3,950,000.00	9000-000-3-3-03-000-001-001 Support to Disaster Prevention and Mitigation PS - 4,431,422.60 9000-000-3-3-03-000-006-006 Quick Response Fund (QRF) MOOE - 4,270,575.90 9000-000-3-3-03-000-005-005 Disaster Rehabilitation and Recovery MOOE- 734,677.10 9000-000-3-3-03-000-004-004 Disaster Response Program MOOE - 4,250,000.00
MUNICIPAL ENGINEERING OFFICE 8000-000-3-01-10-000-001-001 General Administrative Support to Municipal Engineering Office function and activities in relation to office mandates MOOE - 6,000,000.00	8000-000-3-01-10-000-001-001 General Administrative Support to Municipal Engineering Office function and activities in relation to office mandates MOOE - 9,797,045.47

AGRICULTURE 8000-000-3-2-03-000-001-001 General Administrative Support to Agriculture Development Program PS - 7,483,067.70	8000-000-3-2-03-000-001-001 General Administrative Support to Agriculture Development Program PS - 9,504,976.06

b. Several reference codes from the Annual Investment Program (AIP) to the Appropriation Ordinance (AO) were not aligned.

WHEREAS in view of the foregoing and on motion of ____________________ and duly seconded by ____;

NOW THEREFORE

BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to declare Appropriation Ordinance No. LP-01 dated January 27, 2026 (General Fund and Local Economic Enterprise Annual Budget FY 2026) of the Municipality of Tago, this Province operative, subject to the following conditions, to wit:

1. to align with R.A. 7160 requirements, the LGU ~~should~~ shall revise its budget calendar to ensure that the Sangguniang Bayan enacts the annual budget ordinance for the upcoming fiscal year before the current fiscal year concludes. This entails timely submission of financial estimates by the local chief executive, improved planning and review procedures, capacity-building initiatives for officials involved in budgeting, and regular compliance audits. These measures will foster transparency, accountability, and effective fiscal management;

2. the LGU ~~is~~ shall strongly encouraged ~~to~~ adhere strictly to the illustrative standards outlined in the BOM for future budget preparations. Specifically, the Appropriation Ordinance ~~should~~ shall comprehensively include the LGU's mandate, vision, mission, organizational outcomes, **Major Final Outputs (MFOS),** performance indicators, and corresponding targets. Ensuring this alignment will support effective results-based budgeting and reinforce compliance with national performance standards;

3. to ensure compliance with relevant regulations, ~~we recommend that~~ the LGU shall adopt~~s~~ the salary rates consistent with its first-class classification as income municipality. This ~~should~~ shall be in accordance with BLGF Memorandum Circular No. 020-2024, which provides the Schedule of Income Reclassification for the first General Income Reclassification of Provinces, Cities and Municipalities, pursuant to Republic Act (R.A.) No. 11964 dated December 9, 2024. Furthermore, given the existing exceedance of the PS limitation, the LGU shall adhere to the policies and guidelines on the implementation of the PS limitation as outlined in Local Budget Circular No. 163, dated February 27, 2025;

4. the LGU shall revise its Plantilla of Personnel to strictly conform to the prescribed formats outlined in the BOM, ensuring that all entries are complete and accurate. Additionally, the LGU shall be guided that the implementation of the third tranche of the Modified Salary Schedule for Civilian Government Personnel, as per Executive Order No. 64, is contingent upon the issuance of specific guidelines. Until such guidelines are released, the salary adjustments for this Tranche shall not be utilized in the personnel schedule;

5. any appropriations found to be in excess shall be re-appropriated through an appropriate Ordinance, ensuring that excess funds are reallocated to other eligible programs or projects;

6. the LGU shall undertake the necessary rectification of the defective position titles, including correcting titles to conform with prescribed formats and ensuring all entries are complete and accurate as emphasized in Chapter 9 of DBM Circular Letter No. 2007-6, dated February 19, 2007, which covers the Manual on Position Classification and Compensation scheme in Local Government Units;

7. the creation of positions shall be supported by an Ordinance duly approved by the Sanggunian Bayan prior to its incorporation to the Plantilla of Personnel and the enactment of an ordinance by the Sanggunian Bayan is an indispensable requirement in determining the position, salaries and other emoluments and allowances of officials in the LOU mandated in Section 447 (viii) of the code;

8. the creation of offices shall be supported by an Ordinance to establish its legal existence in the Organization Structure and Staffing Pattern of the Office pursuant to Section 76 of R.A. 7160;

9. the LGU shall provide a revised Annual Plan containing the required amount through direct appropriation and/or attribution of the LGU's regular PPAs to the strengthening of the various programs of the LCPC, otherwise the deficiency shall be a priority appropriation in the first Supplemental budget through attribution and/or direct appropriation;

10. the LGU shall provide a revised Annual Plan containing the required amount through direct appropriation and/or attribution of the LGU's regular PPAs to the strengthening and the implementing of the various programs of the Senior Citizen & differently abled Person, otherwise the deficiency shall be a priority appropriation in the first Supplemental budget through attribution and/or direct appropriation;

11. the LGU shall submit a revised GAD Annual Plan that includes the required amount through direct appropriation and/or by attributing the LGU's regular PPAs in the Plan, in accordance with applicable guidelines and regulations. If the deficiency is not addressed, it shall be treated as priority appropriation in the first Supplemental Budget, either through attribution or direct appropriation, to ensure that the necessary funds are allocated to meet the mandated GAD requirements;

12. the LGU shall undertake re-programming and/or re-appropriation of funds, particularly since part of the excess appropriation was sourced from the 20% Development Fund. The excess amount shall be reallocated to eligible development projects that qualify for funding, in order to conform with Section 287 of R.A. 7160;

13. the LGU shall that in the next formulation of the Budget, must follow the prescribed format in preparing the Appropriation Ordinance following the illustrative example particularly Section 3, Expenditure Program in the BOM which clearly provides the expenditures for Special Purpose Appropriation such as Aid to Barangays under a specific office;

14. the LGU shall adopt the prescribed format in preparing the Appropriation Ordinance to conform ~~on~~ with what is emphasized in the BOM for LGU's 2023 Edition;

15. the LGU shall adopt the prescribed format in preparing the Appropriation Ordinance to conform with what is emphasized in the BOM for LGUs, 2023 Edition. It is ~~We,~~ however remind the LGU ~~to~~ shall properly append the ~~herein~~ documents as an integral part of the AO to strictly observe~~d~~ what is mandated in the manual;

16. the Local Government Unit (LGU) Shall is advised to reconcile the discrepancies between the Programs Projects and Activities (PPAs) listed in the Appropriation Ordinance (AO) and those reflected in the Annual Investment Program (AIP). This reconciliation is necessary to align with the provisions of Local Budget Circular (LBC) 152, covering the Budget Operation Manual (BOM) for Local Government Units (LGUs) 2023 Edition, as well as Section 305(i) of Republic Act (R.A.) 7160 which mandates that local budgets shall operationalize approved local development plans. Otherwise, the implementation of the PPAs identified in the AO shall only be limited to the PPAs as well as the amount reflected in the AIP;

17. the LGU shall undertake reconciliation of the AIP and AO to ensure proper alignment of all reference codes, consistent with the provisions of R.A. 7160 and the Budget Operations Manual (BOM);

18. in all cases, the appropriation authorized therein shall be used in conformity with Section 305 of R.A. No. 7160 and shall be subject to availability of funds, accounting and auditing rules and regulations;

19. the procurement of goods, consulting services and civil works shall be in accordance with R.A. 12009, otherwise known as "The New Government Procurement Reform Act" and its IRR;

20. it is understood that the review action does not authorize any of those undermined/undetermined items of appropriation that is specifically prohibited by or inconsistent with the provisions of law; and

21. compliance and adherence with existing laws, rules and regulations shall be the responsibility of the implementing Officials of the Municipality of Tago, this Province.

RESOLVED FURTHER: To require the Municipality of Tago to comply with the posting requirements under Section 59 of the Local Government Code of 1991 and the herein recommendations and to notify this Body of the actions taken thereon.

RESOLVED FURTHERMORE: To inform the Municipality of Tago that the review action does not authorize any item/s of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

RESOLVED FINALLY: To furnish copies of this Resolution to the Provincial Budget Officer and the Provincial Auditor, both of this Province, to Hon. Jelio Val C. Laurente, Municipal Mayor, to the Sangguniang Bayan thru Hon. Ira Minette C. Pimentel, Municipal Vice Mayor/Presiding Officer, the Municipal Budget Officer, the Municipal Treasurer and the Municipal Accountant, all of the Municipality of Tago, this Province, for their information and guidance.

ADOPTED this 5th day of May, 2026 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

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I HEREBY CERTIFY to the correctness of the foregoing Resolution.

EDGAR G. PEREZ II, J.D.
Secretary to the Sangguniang Panlalawigan

ATTESTED AND CERTIFIED TO BE DULY ADOPTED:

RUEL D. MOMO
ActingVice Governor
(Presiding Officer)

VPN/RES. NO.-26 TAGO
OSSP-26-05549