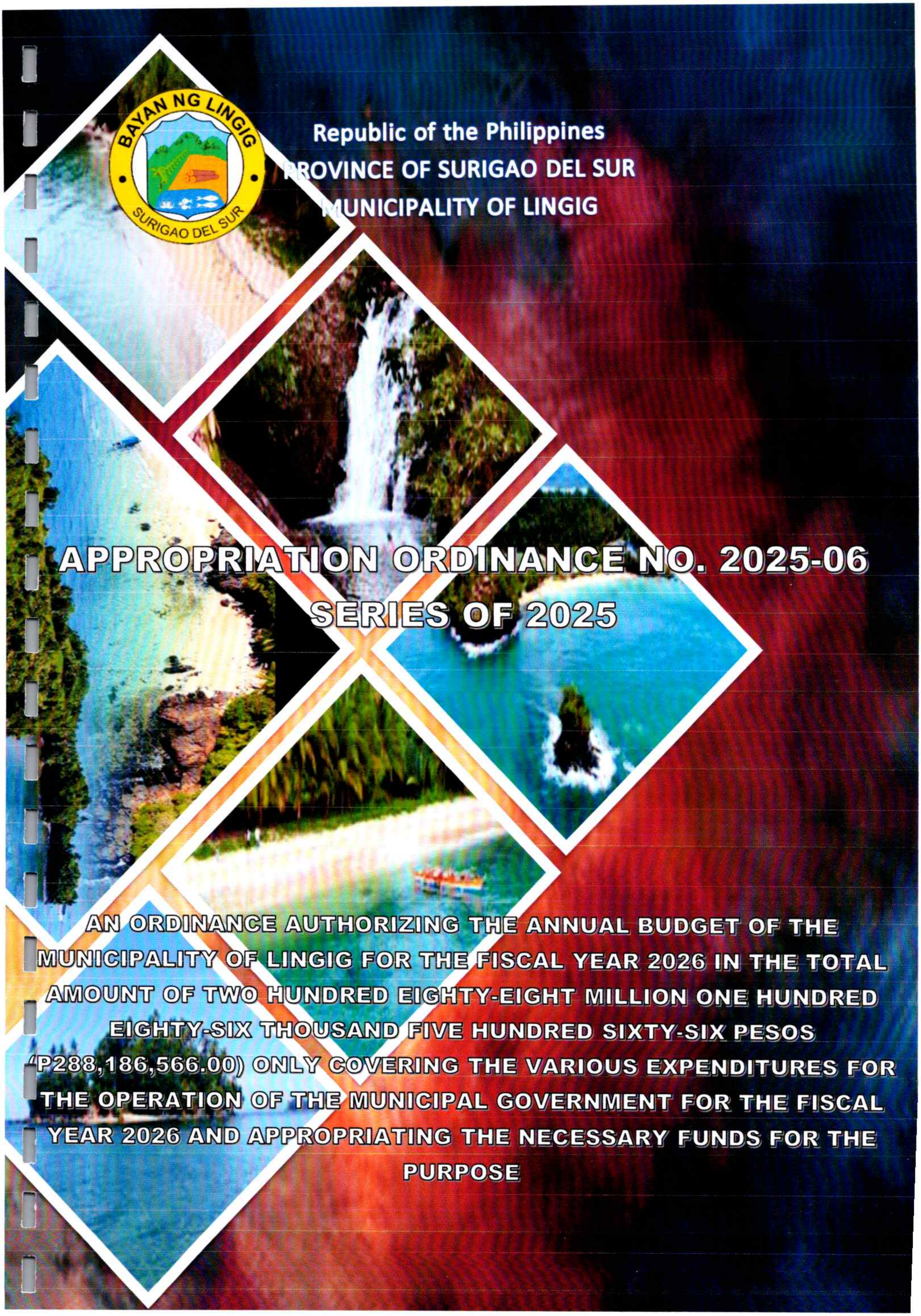


Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF LINGIG

APPROPRIATION ORDINANCE NO. 2025-06
SERIES OF 2025

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF LINGIG FOR THE FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF TWO HUNDRED EIGHTY-EIGHT MILLION ONE HUNDRED EIGHTY-SIX THOUSAND FIVE HUNDRED SIXTY-SIX PESOS (P288,186,566.00) ONLY COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
Municipality of Lingig

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

December 22, 2025

The Honorable Members
Sangguniang Panlalawigan
Province of Surigao del Sur
Tandag City

NG SANGGUNIANG PANLALAWIGAN
TANGGAPAN
RECEIVED
DATE: 12-22-25
BY:
TIME: 1:50PM
TANDAG CITY, SURIGAO DEL SUR

Thru : Hon. Manuel O. Alameda, Sr.
Provincial Vice Governor/Presiding Officer

Honorable Ladies and Gentlemen;

Respectfully submitting Municipal Ordinance No. 2025-06, series of 2025, passed by the 12th Sangguniang Bayan of Lingig. The ordinance entitled:

"AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF LINGIG FOR THE FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF TWO HUDRED EIGHTY EIGHT MILLION ONE HUNDRED EIGHTY SIX THOUSAND FIVE HUNDRED SIXTY SIX PESOS (P288,186,566.00) ONLY COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FINDS FOR THE PURPOSE."

For your appropriate review and action on this matter.

Thank you for your attention.

Very truly yours,

JETHRO P. LINDO
Secretary to the Sanggunian

TABLE OF CONTENTS

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
Municipality of Lingig

OFFICE OF THE MUNICIPAL MAYOR

BUDGET MESSAGE

October 10, 2025

THE HONORABLE MEMBERS
Sangguniang Bayan
Municipality of Lingig
Surigao del Sur

Thru: HON. ARNOLD T. MALAQUE
Vice Mayor
Municipality of Lingig
Surigao del Sur

Ladies and Gentlemen:

May I submit the proposed Annual Budget for FY 2026 of the Municipal Government for both General Fund and Operation of Economic Enterprise pursuant to Section 318 of Republic act No. 7160 of the Local Government Code of 1991 (LGC).

A.INTRODUCTION

The Executive Budget was prepared after a thorough deliberation with all concerned departments/offices and interested citizens to make it an effective tool for equitably allocating the limited resources of government to the different sector, thus, making the Budget an instrument for the economic and social upliftment of our people. We have substantially committed funds for the programs, projects, and activities needed for an efficient and effective delivery of the basic services enumerated in the Local Government Code.

It has been carefully crafted to reflect our continued commitment to good governance, fiscal responsibility, and responsive public service. It is aligned with the development priorities identified in our Comprehensive Development Plan (CDP), Local Development Investment Program (LDIP), and the Annual Investment Program (AIP).

The Expenditure Program and Sources of Financing are best illustrated in Exhibit 1 and 2.

Exhibit 1

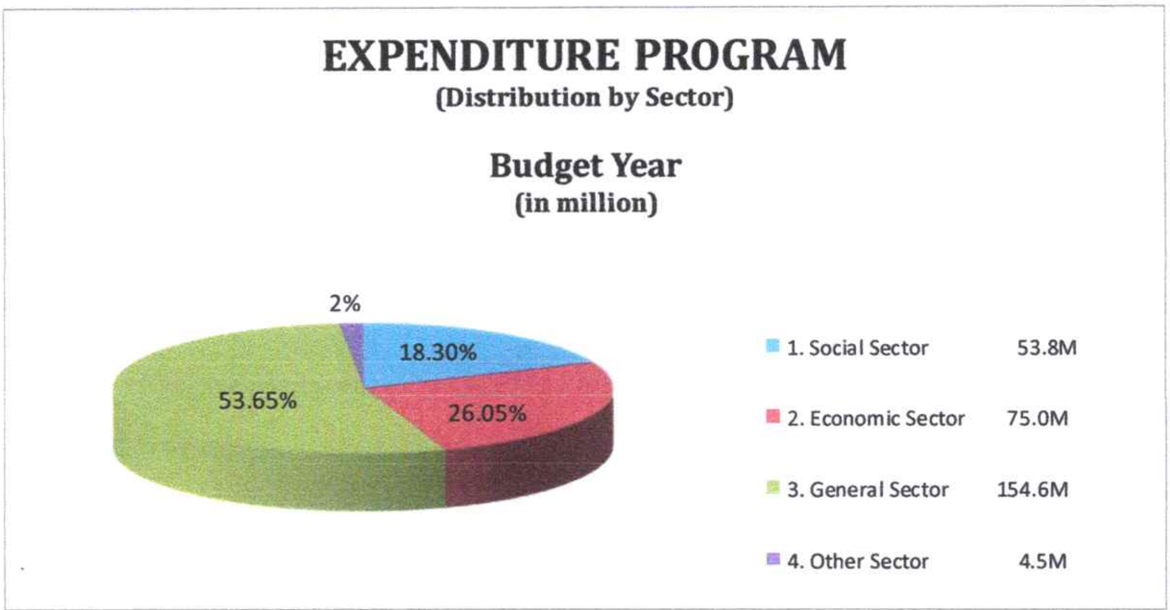
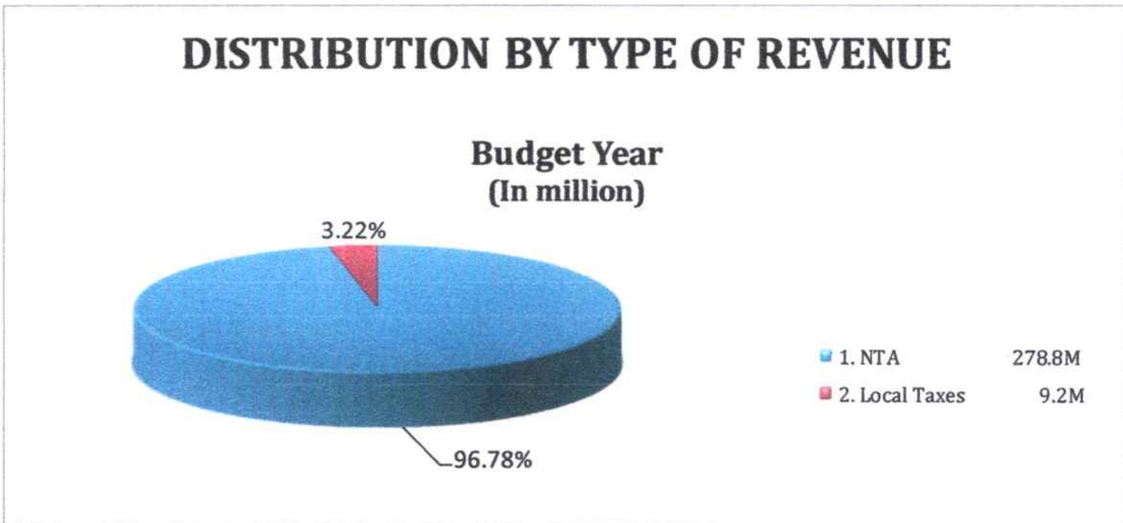


Exhibit 2



B. GOALS AND OBJECTIVES

The municipality expects to attain the following objectives during the plan period:

- Increase per capitas income by a stated realistic percentage;
- Provide accessibility to all basic needs and services;
- Realistic percentage of citizens/constituents of the municipality;
- Provide expanded employment opportunities to the urban poor residents; and
- Increase agricultural productivity and enhance delivery of health care services.

C. FISCAL POLICIES

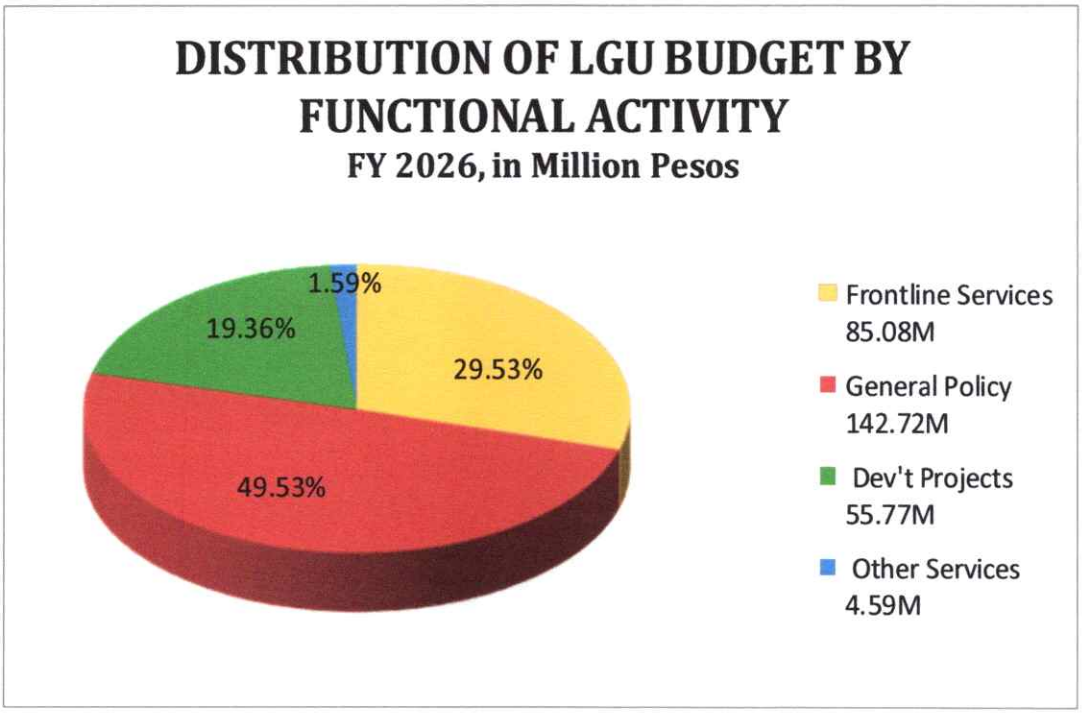
Revenue-generating measures include enhanced tax collection via a vigorous tax information campaign and intensified tax collection effort.

Exhibit 3 shows the trend of expenditures for FY 2024 to FY 2026. The Social Services has registered sizeable increases for the three-year period. This is attributed to the absorption of devolved health services and social sevices. Expenditure for Economic Service has also been increasing due to the provision of more infrastructure projects and bigger allocation for the agriculture sub-sector.

Exhibit 3

TREND OF EXPENDITURES FOR FY: 2024-2026			
	2024	2025	2026
1. General Services	175,458,936.57	146,665,628.29	154,635,298.92
2. Economic Services	17,174,068.59	64,020,991.76	75,076,038.40
3. Social Services	19,908,990.84	42,394,870.18	53,884,351.42
4. Other Services		31,364.77	4,590,877.26
GRAND TOTAL	**212,826,996.00**	**253,112,855.00**	**288,186,566.00**

Exhibit 4



The distribution of the LGU budget (Exhibit 4), shows that ₱85,087,747.24 or 29.53% is allocated for the operation of frontline services; ₱142,729,328.30 or 49.53% is provided for General Policy, Administration and Finances Services; ₱55,778,613.20 or 19.36% will be spent for development projects; ₱4,590,877.26 representing 1.59% of the total budget will be for Other Purposes (Aid to Barangays, Terminal Leave and Discretionary fund).

D. DISTRIBUTION BY MAJOR EXPENSE CLASS

Personal Services (PS)
The total expenditures for PS for the budget year amounted to ₱97,922,664.06, inclusive of the provision for Salary Standardization of ₱4,867,000.00. Total PS accounts for 34% of the total LGU budget.

Maintenance and Other Operating Expenses (MOOE)
The amount of ₱118,399,366.10 has been set aside for MOOE, representing 41.08% of the budget.

Capital Outlays (CO)
Expenditures for (CO) will amount to ₱57,413,713.20 or 19.92% of the total expenditures. It includes provisions for development projects, Loan Outlay, Equipment Outlays in the amount of ₱26,054,142.29, ₱29,724,470.91, and ₱1,635,000.00, respectively. The amount of ₱57,413,713.20 for development projects include ₱55,778,613.20 funded from the 20% Development Fund.

Other Purposes
The amounts of ₱14,409,328.30 and ₱18,000 are set aside as reserve for Calamity and Aid to Barangays, respectively.

The amount of ₱23,494.34 is a 2% of actual receipts derived from basic real property tax for Discretionary Expenses.

CONCLUSION:

Submitted together with this Message are the Local Expenditure Program, Plantilla of Personnel, approved Annual Investment Program and other supporting schedules. Ladies and Gentlemen of the Sanggunian, this budget proposal manifests our determination to lay a strong foundation for a greater and progressive municipality. Let us join our hands together as we go about our mission of provider a brighter future for our constituents.

"LAMBO LINGIG"

Very truly

ELMER P. EVANGELIO
Municipal Mayor

Refer To: Committee on Finance and Appropriation

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
Municipality of Lingig

12TH SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 1st SPECIALSESSION OF THE 12TH SANGGUNIANG BAYAN OF LINGIG, SURIGAO DEL SUR HELD AT SB SESSION HALL DATED DECEMBER 04, 2025, 10:00 AM .

Present:

Hon. ARNOLD T. MALAQUE	*Municipal Vice Mayor – Reg. Presiding Office*
Hon. RECHI S. GAYLO	*Regular SB Member*
Hon. KEONREY A. ORILLO	*Regular SB Member*
Hon. ROMIE M. BENTAYAO	*Regular SB Member*
Hon. MOMAR A. DELOSO	*Regular SB Member*
Hon. BELZAR MAE L. CANOY	*Regular SB Member*
Hon. PAUL C. SEREŇO	*Regular SB Member*
Hon. LIBERATO M. ARTIZA	*Regular SB Member*
Hon. MARY AILYN CHRITINE M. PALER	*Regular SB Member*

NG SANGGUNIANG PANLALAWIGAN TANGGAPAN
RECEIVED
DATE: 12-22-25
BY:
TIME: 1:51 PM
TANDAG CITY, SURIGAO DEL SUR

On Official Business:

Hon. REY ANTHONY F. SALIGUMBA	*Ex-officio Member, Pres., Liga ng mga Brgy.*
Hon. SHERICA YVONNE A. EVANGELIO	*Ex-officio Member, Pres., Pederasyon ng mga SK*

Absent:

Hon. REYNALD T. GAY-OD	*Ex-officio Member, Sectoral Representative, IP*

APPROPRIATION ORDINANCE NO. 2025-06
Series of 2025

Sponsored by: Committee on Appropriation, Ways, and Means
Chairman: Hon. Keonrey A. Orillo; Members: Hon. Momar A. Deloso, Hon. Paul C. Sereño

Second: **UNANIMOUS**

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF LINGIG FOR THE FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF TWO HUNDRED EIGHTY-EIGHT MILLION ONE HUNDRED EIGHTY-SIX THOUSAND FIVE HUNDRED SIXTY-SIX PESOS (P288,186,566.00) ONLY COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Introduced by: **COMMITTEE ON APPROPRIATION, WAYS & MEANS**
Chairman: Hon. Keonrey A. Orillo
Members: Hon. Momar A. Deloso
Hon. Paul C. Sereño

Tanggapan ng Sangguniang Panlalawigan
SURIGAO DEL SUR
OSSP-SDS-25-05384
Telephone No.: (086) - 211 - 5832
E-Mail: tspsurigaosur@yahoo.com
Date:
Time:
Received by:

Be it ordained in a session duly assembled

Section 1. The Annual Budget of the Municipality of Lingig for Fiscal Year 2026 in the total amount of **Two Hundred Eighty-Eight Million One Hundred Eighty-Six Thousand Five Hundred Sixty-Six Pesos (P288,186,566.00) only** covering the various expenditures for the operation of the Municipal Government for the year 2024 is hereby approved.
The budget documents consisting of the following are incorporated herein and made an integral part of this Ordinance:

1. Plantilla of Personnel.
2. Annual Operating Budget of the Municipal Economic Enterprise Development Office.
3. Plantilla of Personnel
4. Statement of Indebtedness

Section 2. Source of Funds

RECEIPTS PROGRAM
FY 2024-2026
(in 000 Pesos)

RECEIPTS	Income Classification	Past Year Receipts (Actual)	Current Year Receipts/(Actual/ (Estimate)	Budget Year Receipts
I. Beginning Cash Balance				
Surplus				
II. Receipts:				
A. Local (Internal) Sources				
1. Tax Revenue				
a. Community Tax	R	283,435.67	600,000.00	660,000.00
b. Real Property Tax	R			
i. Basic Real Property Tax		1,174,716.82	1,100,000.00	1,250,000.00
c. Business Taxes and Licenses	R	1,623,142.30	1,600,000.00	1,800,000.00
d. Tax on Sand & Gravel & other Quarry	R	130,625.85	20,000.00	25,000.00
e. Other Local Taxes	R	52,370.00	-	-
f. Tax Revenue-Fines & Penalties-Other Taxes	NR	212,451.63	15,000.00	16,500.00
TOTAL TAX REVENUE		**3,476,742.27**	**3,335,000.00**	**3,751,500.00**
2. Non Tax Revenue				
a. Regulatory Fees				

Permit Fees	R	1,198,160.53	150,000.00	170,000.00
Fees on Weight & Measures	R	-	30,000.00	35,000.00
Registration Fees	R	230,605.00	350,000.00	400,000.00
Clearance & Certification Fees	R	633,112.00	305,000.00	340,000.00
Parking Fees	R	-	75,000.00	85,000.00
Occupation Fees	R	619,930.00	95,000.00	105,000.00
Garbage Fees	R	56,600.00	65,000.00	71,500.00
Fines Penalties - Services Income	R	103,350.00	60,000.00	65,000.00
Other Service Income	R	1,217,854.05	850,000.00	950,000.00
Hospital Fees	R	150,760.00	155,000.00	170,500.00
b. Other Income/Receipts				
Rent Income		-	50,000.00	60,000.00
Interest Income		2,045,490.00	2,600,000.00	2,860,000.00
Income from Markets	R	14,000.00	-	-
Income from Waterworks System	R	50,213.75	16,117.23	-
Other Business Income	R	55,900.00	-	-
TOTAL NON TAX REVENUE		**6,375,975.33**	**4,801,117.23**	**5,312,000.00**
TOTAL LOCAL SOURCES		**9,852,717.60**	**8,136,117.23**	**9,063,500.00**
B. External Sources				
Share from National Tax Allocation (NTA)		206,026,924.00	244,762,855.00	278,893,066.00
Share from Philippine Coconut Authority (PCA)		-	86,560.00	-
TOTAL EXTERNAL SOURCES		**206,026,924.00**	**244,849,415.00**	**278,893,066.00**
C. External Resources				
Subsidy from other LGU		369,987.10	230,000.00	230,000.00
Transfer from othr LGU	NR	6,192,099.45	-	-
Subsidy from General Fund Proper/Other Special Accounts		686,055.44	-	-
Grants and Donations in Kind		5,493,809.08	-	-
TOTAL EXTERNAL RESOURCES		**12,741,951.07**	**230,000.00**	**230,000.00**
TOTAL RECEIPTS		**228,621,592.67**	**253,215,532.23**	**288,186,566.00**
Total Available Resources for Appropriation (I-II)		**228,621,592.67**	**253,215,532.23**	**288,186,566.00**

Section 3. Use of Fund

A. OFFICE OF THE MUNICIPAL MAYOR

MANDATE: Formulate policy guidelines relative to the efficient and effective implementation of all the programs, projects, and activities of the municipal government.

VISION: An eco-tourism destination where the empowered Lingiganons live in a progressive and resilient environment under positive governance.

MISSION: To improve the quality of life of the community through effective and efficient delivery of quality basic services, wise utilization of resources & equal distribution of opportunities.

ORGANIZATIONAL OUTCOME: To gain transparent services to the community of this municipality.

1. Proposed New Appropriation by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-005-3-1-01-001-000-001	**Executive Program**	Executive Services Extended	No. of Executive Order Issued / No. of Special Order Issued No./of Administrative Order Issued	36/6/2/42	5,916,478.98	23,620,633.14	50,000.00	29,587,112.12
	Peace and Order Program							
3000-006-3-1-01-002-000-000	Anti-Criminality Program	Anti-Criminality Program Conducted	Anti-Criminality PPAs Implemented	18 Barangays		750,000.00		750,000.00
	*Conduct of Regular Foot/Ronda Patrol/Police sa Barangay	Increases Police visibility at night time & purchase of patrol vehicle	Increased Police Visibility at night time			50,000.00		50,000.00
	*Intensify Campaign Against Human Trafficking in Person	Zero incidence of human trafficking	Intensified Campaign against Human Trafficking in Person activities	18 Barangays		200,000.00		200,000.00
	*Provision of Insurance & Monetary Incentives of Barangay Tanod	Provision of support for logistics, fuel & rice, Purchase of 1 unit elf; maintained & improved army camps	Insured Barangay Tanods	324 Barangay Tanod who avail Insurance		200,000.00		200,000.00
	*Skills Training for Barangay Tanods & BPATs					150,000.00		150,000.00

	*Continuing Capability Building of Barangay Elected Officials and KP Training	Defined the roles of brgy. officials in anti-drug campaign; Trained KP	Defined the roles of Barangay Officials in anti-drug campaign Revitalized DARE Program in all public Schools	200 Barangay Officials		200,000.00		200,000.00
	*Strengthening of the Municipal Peace & Order Council(MPOC)	Functional MPOC with regular meetings conducted; updated POPS Plan	Functional MPOC with regular meetings conducted	8 meetings		650,000.00		650,000.00
	*Settlement of Boundary Conflict	Settlement of Boundary Conflict	Provided support in the settlement of boundary conflicts	18 Barangays		250,000.00		250,000.00
	*Capacity Intervention for Gender Sensitive,Child Friendly,Culture & conflict Sensitive Katarungang Pambarangay (KP)	Training conducted for mainstream KP Program;Automated case management system maintained -- Purchased two units of motorcycle vehicle for patrolling	Training conducted for mainstream KP Program;Automated case management system maintained -- Institutionalization of KP Compliance Management System of the 18 Brgys.			420,000.00		420,000.00
	*Organize & capability building People's Law Enforcement Board (PLEB)	Organized PLEB	Organized PLEB			250,000.00		250,000.00
	*Oplan Barangayan (Barangay Caravan Service) Program	Delivered basic services to far-flung areas	Delivered basic services to far- flung areas	18 Barangays		3,500,000.00		3,500,000.00
	*Establish & Maintain Crime Database & Surveillance Monitoring System	Installed CCTV & Computerized Database System	Installed CCTV & Computerized Database System to Maintained Monitoring and evaluation	18 Barangays		1,000,000.00		1,000,000.00
	*Provision of Support to Law Enforcement NGAs Office Operating in the LGU (Prosecution Services, Courts, Coast Guard, BJMP, Parole & Probation)	Prosecution Services, Parole & Probation Courts, Coast Guard, BJMP services Extended	Provided Travelling Expenses, Honoraria and Supplies and materials			800,000.00		800,000.00
	*Municipal Lupong Tagapamayapa (Incentives & Awards)					50,000.00		50,000.00

	*Organization & Capacity Development Municipal Traffic Advising Board / Committee					30,000.00		30,000.00
	*Oplan Ligtas na Pamayanan / CFAC / Advocacy					50,000.00		50,000.00
8000-001-3-2-04-002-000-000	Implement Oplan Kalikasan(Anti-Illegal Logging) Program BANTAY GUBAT Program	Zero cases of illegal logging/mining	Zero cases of illegal logging	18 Barangays		4,300,000.00		4,300,000.00
	*Anti - Illegal Mining Program					20,000.00		20,000.00
	*Anti - Illegal Activities related to Quarrying					20,000.00		20,000.00
8000-000-3-2-03-003-000-000	Bantay Dagat & Seaborne Patrol Activity	Reduced illegal fishing activities	Reduced illegal fishing activities	18 Barangays		4,300,000.00		4,300,000.00
3000-006-3-1-01-004-000-000	Anti-Insurgency Program		Provisions of support for logistic, fuel & rice -Organized Integrated Territorial Defense System (ITDS)	18 Barangays		500,000.00		500,000.00
	*Strengthening / Renovation & Imprv't. of Military Detachment					50,000.00		50,000.00
3000-006-3-1-01-001-000-000	Anti-Drug Abuse Program	Conduct MADAC Activities	MADAC activities & regular meetings conducted Approved Municipal Anti-Drug Action Plan	18 Barangays		600,000.00		600,000.00
	*Barangay Anti-Drug Abuse Council(BADAC)Activities	Organized BADAC & Regular meeetings conducted	BADAC activities conducted Approved Barangay Anti-Drug Action Plan	18 Barangays		200,000.00		200,000.00
	*Sustained Drug Cleared / Unaffected Municipality / Brgy.	Activities conducted	Illegal drugs eliminated Symposium conducted in all brgys. Drug Watch Volunteers organized Buy-bust operations conducted Illegal drugs supply eradicated Drug personalities properly identified thru a database Identified illegal drug trade & personalities involved	18 Barangays		400,000.00		400,000.00

	*Community Based Drug Rehabilitation Program(CBDRP) Balay Silangan	Rehabilitation conducted	Implemented CBDRP to enrolled PWUDs	18 Barangays		553,229.00		553,229.00
	*ADAC Performance Audit	Performance audit conducted	Conducted ADAC Assessment	18 Barangays		30,000.00		30,000.00
	*Buhay Ingatan, Droga Ayawan (BIDA)	BIDA Activities conducted				100,000.00		100,000.00
	*Updating/Formulation on of LADPA/BADPA	Updated LADPA/BADPA				100,000.00		100,000.00
	*Enforcement of Drug Free Workplace	Conduct Drug Test among	Conduct of DRUG Test among			250,000.00		250,000.00
		Municipal Officials, Employees and volunteers	Municipal & Brgy. Officials & employees, volunteers					
	*Support to Peace & Order Council Secretariat / MADAC Secretariat					30,000.00		30,000.00
1000-001-3-1-01-003-000-000	**Government Auditing and Accounting Program (GAP)**	Conduct of financial, compliance, performance audits & audits revenues; Custody of disbursement vouchers & other documents	Provided Travelling Expenses, Wages of Job order and Supplies & materials	18 Barangays		460,000.00		460,000.00
	*Internal Audit Management Program	Internal audit system report Hiring of Internal Auditor				50,000.00		50,000.00
	*Revenue Collection Program (BIR)	BIR services extended	Provided Travelling Expenses, Honoraria and Supplies and materials	18 Barangays		50,000.00		50,000.00
8000-000-3-2-03-001-000-000	**Agricultural Production Program**	Agricultural production services extended						-
	*Municipal Agri-Fair Activities	Agri-Fair Activities Conducted	Purchased of Feeds and Others Related Services			150,000.00		150,000.00
	*LAWA at BINHI Program	Program Existing				150,000.00		150,000.00
1000-004-3-1-08-001-000-000	**Budget & Management Program**	Budget and Management Services Extended						-
	*Procurement Program (BAC)	BAC Activities conducted				500,000.00		500,000.00
1000-001-3-1-01-005-000-000	**COMELEC Program**	COMELEC Activities Conducted		18 Barangays		345,000.00		345,000.00

3000-002-3-1-11-001-000-000	**Health Services Program**	Quality & accessible health care services extended; Hiring of addt'l health workers ambulance medical tech.						-
	*LAHDZ Activities	LAHDZ Activities Conducted				50,000.00		50,000.00
1000-003-3-1-01-001-000-000	**Human Resource Management Program**	Human Resource Services Extended						-
	*Family Day Celebration	Family Day Celebrated				500,000.00		500,000.00
	*Civil Service Month Celebration & CSC Activities	Civil Service Activites Conducted				500,000.00		500,000.00
1000-003-3-1-01-002-000-000	**Public Employment Service Administrative Mgt. Program**	Public Employment Services Extended						-
	*Special Program for Employment of Students	Employment of Students				200,000.00		200,000.00
1000-001-3-1-01-011-000-000	**Indigenous People's Program**	Profile of IPs and other IP activities conducted				150,000.00		150,000.00
1000-005-3-1-01-013-000-000	**DILG Program**	DILG activities conducted				550,000.00		550,000.00
3000-008-3-1-01-003-000-000	**Fire Protection Program**	Fire Protection Activities Extended	Provided Travelling Expenses, Honoraria and Supplies and materials			250,000.00		250,000.00
3000-010-3-1-12-001-000-000	**Civil Registry Program**	Civil Registration Services extended						-
	*Kasalan Ng Bayan Program	Kasalan ng Bayan Activities Conducted	Provided supporting documents for Kasalan Ng Bayan and meals and snacks			100,000.00		100,000.00
3000-005-3-3-02-001-000-000	**Cultural & Heritage Program**	Cultural & Heritage Activities conducted						-
	*Araw ng Surigao del Sur (Agri-Fair)	Agri-Fair Activities Conducted	Support to Agri-Fair (Araw ng Surigao del Sur)			200,000.00		200,000.00
	*Socio-Cultural Activities (Araw ng Surigao del Sur)	Araw ng Surigao del Sur Activities conducted	Promoted sociocultural & Entertainment			500,000.00		500,000.00
	*Sociocultural Activities (Araw ng Lingig)	Araw ng Lingig Activities conducted	Promoted Sociocultural and Entertainment			3,000,000.00		3,000,000.00

8000-000-3-3-09-001-000-000	**Tourism Development & Management Program**	Tourism Services extended; Creation of Tourism Plantilla						-
	*LINGIGWANAG Festival	LINGIGWANAG Activities conducted				350,000.00		350,000.00
	*Formulation of Tourism Master Plan/Culture and Heritage	Tourism Master Plan/culture & Heritage Development Plan	Conserved culture and heritage sites			200,000.00		200,000.00
	*Manluhod Festival	Manluhod Festival conducted	Proclaimed winner of Manluhod Festival			500,000.00		500,000.00
	*Hiyas ng Lingig Activity	Crown Hiyas ng Lingig	Crowned Hiyas ng Lingig			600,000.00		600,000.00
1000-001-3-1-01-009-000-000	**Liga ng mga Barangay Program**	Liga ng mga Barangay activities Conducted	Liga ng mga Barangay activities conducted			150,000.00		150,000.00
1000-001-3-1-01-012-000-000	**Information Technology Dev't. Program (ITU)**	Creation of ITU & Hiring of Personnel				600,000.00		600,000.00
1000-001-3-1-01-018-000-000	**Comprehensive Program for LGU-NGO-PO-CSO-PS-RS**	Comprehensive Program for LGU-NGO-PO-CSO-PS-RS				200,000.00		200,000.00
3000-001-3-1-01-002-000-000	**Comprehensive Scholarship Program**	top 10 HS graduates availed				600,000.00		600,000.00
1000-001-3-1-01-015-000-000	**Multigrade/Integrated Schools Program**	Hiring of Local paid teachers for undermanned muti-grade & Integrated schools				300,000.00		300,000.00
1000-001-3-1-01-001-000-012	**Aid to Barangays**	Aid to the brgys. had been provided	Aid to 18 Barangays provided			18,000.00		18,000.00
1000-001-3-1-01-001-000-011	**Discretionary Fund**	Discretionary fund extended	Discretionary fund extended			23,494.34		23,494.34
3000-004-3-1-10-002-000-000	**Land Banking Program**	Lands Acquired						-
	*Confidential Fund	Intelligence activities conducted		18 Barangays		6,000,000.00		6,000,000.00
	*Land Titling Activities		Titled Local government			100,000.00		100,000.00
1000-001-3-1-01-017-000-000	**Seal of Good Local Governance Assessment Program**	Orientations,training, seminars and incentives related to SGLG Conducted and extended				60,000.00		60,000.00

3000-003-3-2-05-001-000-002	**Assistance to Indigent in Crisis Situation Program**	Programs implemented; financial & materials assistance extended; skills training conducted	Financial & materials assistance extended; skills training conducted	18 Barangays		1,500,000.00		1,500,000.00
3000-003-3-2-05-001-000-000	**Social and Welfare Development Program**	Social Welfare & Dev't. Services Extended	Implementation of Social Welfare & other social					-
	*Support to Sustainable Livelihood Program (SLP)	Sustainable Livelihood Extended				350,000.00		350,000.00
	*Pantawid Pamilyang Pilipino Program		Hiring of 2 LGU Municipal Link 450/day Office Supplies & Fixtures Travelling Expenses Trainings & Seminars	2 LGU ML hired		400,000.00		400,000.00
	*KALAHI PROGRAM	Implementation of community driven dev't.process	Hiring of 4 Mun. Community Empowerment Facilitator at 550.00/day and 1 Encoder at 500.00/day Transportation expenses Office Supplies Office Fixtures and IT Conduct Training and seminars			1,250,000.00		1,250,000.00
	Terminal Leave Benefits	Benefits for the outgoing local government personnel provided			4,549,382.92			4,549,382.92
3000-008-3-3-01-001-000-000	**DRRMP**	Disaster Mgt. Services extended, Creation of Office and Plantilla position						-
	*Assistance to Displaced Families					1,000,000.00		1,000,000.00
3000-003-3-2-05-001-000-000	**GAD Focal Point System Program**	Capability Building	Attendance to trainings, Office supplies, Meals & Snacks			939,508.30		939,508.30
8001-002-3-2-04-002-000-000	**Debt. Servicing of Heavy Equipment Loan & Infrastructure Loan**	Debt. Paid				29,724,470.91		29,724,470.91

2. Proposed Appropriation by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	2,796,152.09	3,554,718.12	3,765,624.00
Salaries and Wages-Step Increment	5-01-01-011	92.55	35,000.00	
Salaries and Wages-Casual	5-01-01-020	907,753.41	230,374.18	5,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	144,000.00	180,000.00	192,000.00
Representation Allowance (RA)	5-01-02-020	102,000.00	102,000.00	108,000.00
Transportation Allowance (TA)	5-01-02-030		102,000.00	108,000.00
Clothing/Uniform Allowance	5-01-02-040	49,000.00	49,000.00	56,000.00
Productivity Enhancement Incentive	5-01-02-080	5,385,000.00	40,000.00	40,000.00
Cash Gift	5-01-02-150	30,000.00	40,000.00	40,000.00
Mid Year Bonus	5-01-02-140	228,436.00	310,888.00	313,802.00
Year End Bonus	5-01-02-140	239,079.00	310,888.00	313,802.00
Life & Retirement Insurance Contribution	5-01-03-010	335,538.25	429,564.12	451,874.88
PAG-IBIG Contribution	5-01-03-020	23,901.44	18,000.00	19,200.00
PHILHEALTH Contribution	5-01-03-030	62,902.34	112,183.50	116,576.10
ECC	5-01-01-040	7,200.00	9,600.00	9,600.00
Other Personnel Benefits	5-01-04-990	42,000.00	141,835.13	320,000.00
Medical Allowance				56,000.00
Terminal Leave Benefits	5-01-01-030	1,005,872.40	4,000,000.00	4,549,382.92
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**11,358,927.48**	**9,666,051.05**	**10,465,861.90**

1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	3,506,432.75	4,697,319.00	4,875,000.00
Training Expenses	5-02-02-010	361,375.00	1,485,000.00	1,656,000.00
Scholarship Grants/Expenses	5-02-02-020	152,000.00	600,000.00	600,000.00
Office Supplies Expenses	5-02-03-010	996,061.30	1,348,292.75	1,724,327.48
Food Supplies Expenses	5-02-03-050	635,131.00	682,900.00	736,000.00
Annual Dues			150,000.00	150,000.00
Drugs & Medicines Expenses	5-02-03-070	49,570.00	280,000.00	750,000.00
Medical Supplies Expenses				450,000.00
Medical, Dental Laboratory Expenses				450,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,462,729.15	2,295,000.00	2,390,000.00
Fuel, Oil and Lubricants Expenses-Heavy Equipment	5-02-03-090		1,000,000.00	1,000,000.00
Agricultural & Marine Supplies Expenses		18,100.00		
Other Supplies & Materials Expenses	5-02-03-990	170,591.00	1,860,000.00	1,235,000.00
Electricity Expenses	5-02-04-020	3,244,625.06	3,500,000.00	4,000,000.00
Telephone Expenses-Mobile	5-02-05-020	102,779.00	132,000.00	123,600.00
Internet Expenses	5-02-05-030	57,770.58	43,200.00	132,000.00
Prizes	5-02-06-020	380,500.00	1,080,000.00	1,450,000.00
Awards/Rewards Expenses	5-02-06-010			220,000.00
Confidentials and Intelligence Fund	5-02-10-010	4,000,000.00	5,000,000.00	6,000,000.00
Auditing Services	5-02-11-020	318,962.00	450,000.00	460,000.00
Other Professional Services	5-02-11-990	595,500.00	988,000.00	984,000.00
Improvement of Park & Plaza	5-02-13-030	794,835.75		
Repair & Maint,-Building & Other Structures	5-02-13-040	696,882.94	995,000.00	860,000.00
Repair & Maint.-Machinery and Equipment(Office & IT Equipt.)	5-02-13-050	6,000.00	59,200.00	98,000.00

Repair & Maint.-Machinery and Equipment(Heavy Equipment)	5-02-13-050	2,993,868.52	2,000,000.00	2,500,000.00
Repair & Maint.-Transportation Services	5-02-13-060	810,356.86	750,000.00	733,000.00
Repair & Maint.-Transportation Services (Ambulance)	5-02-13-060	171,510.00	300,000.00	300,000.00
Repair & Maint.-Transportation Services (Foton)	5-02-13-060			200,000.00
Fidelity Bond Premium	5-02-16-020	22,500.00	25,000.00	25,000.00
Repair & Maint. -Office Equipment	1-07-05-020		150,000.00	
Postage & Courier Services	5-02-05-010		2,000.00	2,000.00
Cable, Satelite, Telegraph, & Radio Expenses	5-02-05-040		16,800.00	16,800.00
Awards/Rewards Expenses	5-02-06-010		50,000.00	
Legal Fees	5-02-11-010		200,000.00	70,000.00
Subscription Expenses	5-02-16-030		10,000.00	10,000.00
Repair & Maint.-Other Property,Plant and Equipment(Generator)	5-02-13-990	129,850.00	200,000.00	300,000.00
Repair & Maint.- Street Lighting & LGU Owned Bldg.	5-12-13-050		150,000.00	
Insurance Expenses	5-02-16-030	16,337.32	855,000.00	610,000.00
Donation	5-02-99-080	1,255,355.79	2,250,000.00	3,000,000.00
Donation (LMP)	5-02-99-080	50,000.00		50,000.00
Donation (Liga ng mga Barangay)	5-02-99-080	126,020.00	150,000.00	150,000.00
Other Maint. & Operating Expenses	5-02-99-990	19,261,378.44	16,028,470.13	18,709,137.30
Other Maint.& Operating Expenses(AICS)	5-02-99-990	1,521,500.00	1,590,000.00	1,500,000.00
Other Maint., & Operating Expenses (Administrative Services)	5-02-99-990	1,458,763.10	638,500.00	1,000,000.00
Other Maint. & Operating Expenses (Wages Job Order)	5-02-99-990	889,001.00	2,000,000.00	1,850,000.00
Other Maint. & Operating Expenses (Assistance to Displaced Families)	5-02-99-990		100,000.00	1,000,000.00
Other Maint. & Operating Expenses (KALAHI /PAGKILOS Program)	5-02-99-990		300,000.00	1,250,000.00

Other Maint. & Operating Expenses (LAWA AT BINHI)	5-02-99-990		100,000.00	150,000.00
Other Maint. & Operating Expenses (Crisis Center)	5-02-99-990		100,414.03	
Other Maint. & Operating Expenses (Etablishment of Dog Control)	5-02-99-990		45,000.00	
Other Maint. & Operating Expenses (Heavy Equipment)	5-02-99-990		3,149,687.16	2,700,000.00
Building (BFP)	1-07-04-010		315,000.00	
Building (AFP)	1-07-04-010		150,000.00	
Hospital & Health Center (Super Heath Center)	1-07-04-030		550,000.00	
TOTAL MOOE	**₱**	**46,256,286.56**	**58,821,783.07**	**66,469,864.78**
2.0 Capital Outlay				
Purchase IT Equipment				50,000.00
Land (Payment Road Right Of Way Palo-alto)	1-07-01-010		120,000.00	
Purchase of Vehicle	9942-20		2,300,000.00	
TOTAL CAPITAL OUTLAY	**₱**		**2,420,000.00**	**50,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**57,615,214.04**	**70,907,834.12**	**76,985,726.68**

B. OFFICE OF THE MUNICIPAL VICE MAYOR

MANDATE: Exercise local legislative power in accordance with the Local Government Code (RA 7160)

VISION: A dynamic and empowered legislative body meant as an excellent partner of the executive department in realizing the municipality's vision as "An eco-tourism destination where the empowered Lingiganons live in a progressive and resilient environment under positive governance.

MISSION: To solidify the implementation of executive measures through legislative fiat.

ORGANIZATIONAL OUTCOME: :To establish a reputation as an excellent legislative partner to the executive department by:

- Crafting and passing relevant, reliable, and responsive legislative measures.
- Enhancing governance through policies that promote efficiency, effectiveness, and inclusivity.
- Supporting a collaborative approach to address the needs and aspirations of the community.

1. Proposed New Appropriation by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-008-3-1-02-001-000-000	Legislation Program	Legislative Services extended; Hiring of additional personnel			2,638,861.38	3,097,780.00	730,100.00	6,466,741.38
	(a. Vice Mayor)							
		Presided over session	Sessions duly adjourned	40 sessions				
		Signed Ordinance duly enacted	Certified Ordinances duly enacted	10 ordinances				
		Signed Resolutions duly Adopted/Approved	Certified Resolution duly adopted/approved	250 Resolutions				
	ADMINISTRATIVE AFFAIRS (Vice Mayor)	Signed Travel Orders	Duly approved Travel Order	168 Travel orders				
		Signed DTRs	Duly certified DTRs	72 DTRs				
		Approved Voucher Claims	Duly signed voucher checks	168 voucher transactions				
		Signed regular employees	Duly approved payrolls	12 payrolls				
		Signed SB Jos Payroll	Duly approved SB Jos payrolls	12 payrolls				

2. Proposed New Appropriation by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	1,347,770.13	1,557,779.27	1,630,644.00
Salaries and Wages-Step Increment	5-01-01-011		26,000.00	
Salaries and Wages-Casual	5-01-01-020	143,779.30	117,233.88	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,000.00	66,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	96,900.00	96,900.00	102,600.00
Transportation Allowance (TA)	5-01-02-030	96,900.00	96,900.00	102,600.00
Clothing/Uniform Allowance	5-01-02-040	14,000.00	14,000.00	21,000.00
Productivity Enhancement Incentive	5-01-02-080	10,000.00	15,000.00	15,000.00
Cash Gift	5-01-02-150	10,000.00	15,000.00	15,000.00
Mid Year Bonus	5-01-02-140	110,237.00	122,148.00	135,887.00
Year End Bonus	5-01-02-140	115,362.00	135,887.00	135,887.00
Life & Retirement Insurance Contribution	5-01-03-010	161,732.42	190,731.24	195,677.28
PAG-IBIG Contribution	5-01-03-020	10,014.22	6,600.00	7,200.00
PHILHEALTH Contribution	5-01-03-030	32,300.39	39,735.70	40,766.10
ECC	5-01-01-040	2,400.00	3,600.00	3,600.00
Other Personnel Benefits	5-01-04-990	128,607.64	52,594.39	138,000.00
Medical Allowance				21,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**2,328,003.10**	**2,556,109.48**	**2,638,861.38**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	506,858.44	582,423.21	450,000.00
Training Expenses	5-02-02-010		5,000.00	100,000.00
Office Supplies Expenses	5-02-02-010	22,838.30	21,215.79	50,000.00
Telephone Expenses-Mobile	5-02-05-020	5,000.00	18,000.00	24,000.00
Postage & Courier Services	5-02-05-010		2,500.00	5,000.00
Cable, Satelite, Telegraph, & Radio Expenses	5-02-05-040		6,000.00	12,000.00
Insurance Expenses	5-02-16-030		2,500.00	5,000.00
Fidelity Bond Premium	5-02-16-020		2,500.00	5,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090		75,000.00	250,000.00
Repair & Maint.-Machinery and Equipment (IT Equipt.)	5-02-13-050		5,000.00	10,000.00
Repair & Maint.-Transportation Services	5-02-13-060	14,635.00	55,625.00	136,780.00
Donation (Vice Mayor's League)	5-02-99-080	350,000.00	500,000.00	500,000.00
Other Maint. & Operating Expenses	5-02-99-990	1,412,085.00	1,340,700.00	585,100.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990			1,500,000.00
Other Maint. & Operating Expenses (Research & Development Support Fund	5-02-99-990			20,000.00

Other Maint. & Operating Expenses (Formulation of Municipal Codes/Ordiances)	5-02-99-990			10,000.00
Other Maint. & Operating Expenses (other OVM?Legislative Support Services)	5-02-99-990			10,000.00
Other Maint. & Operating Expenses (Support to Barangay & IPs Social; & Cultural Activities)	5-02-99-990			10,000.00
TOTAL MOOE	**₱**	**2,311,416.74**	**2,616,464.00**	**3,682,880.00**
2.0 Capital Outlay				
Purchase of Vehicle	9942-20		2,300,000.00	
Purchase of SB's Table's for Session Hall				120,000.00
Purchase of Executive Chairs for Session Hall				80,000.00
Purchase of Chairs for Session Hall				25,000.00
Purchase of Sound System SB Session Hall				80,000.00
Purchase of Cameras for Session Hall (live coverage)				140,000.00
TOTAL CAPITAL OUTLAY	**₱**		**2,300,000.00**	**445,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**4,639,419.84**	**7,472,573.48**	**6,766,741.38**

C. OFFICE OF THE SANGGUNIANG BAYAN MEMBERS

VISION: A dynamic and empowered legislative body meant as an excellent partner of the executive department in realizing the municipality's vision as "an eco-tourism destination where the empowered Lingiganons live in a progressive and resilient environment under positive governance".

MISSION: To solidify the implementation of executive measures through legislative fiat.

ORGANIZATIONAL OUTCOME: :To establish a reputation as an excellent legislative partner to the executive department by:

- Crafting and passing relevant, reliable, and responsive legislative measures.
- Enhancing governance through policies that promote efficiency, effectiveness, and inclusivity.
- Supporting a collaborative approach to address the needs and aspirations of the community

1. Proposed New Appropriation by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-008-3-1-02-002-000-000	Legislation Program	Legislative Services extended; Hiring of Legislative Researcher			18,538,450.66	8,186,920.00	525,000.00	27,250,370.66
	(b. SB Members)	Attended Sessions	Sessions completely participated					
		Attended Committee meetings/public hearings	Committee meetings/public hearings completely participated					
		Passed Ordinances	Duly enacted Ordinances					
		Passed Resolutions	Duly adopted/approved Resolutions					
	Support to IPs Program	Meetings with IPs						
	Support to PCL	attended PCL						
	Support to NMYL Program	Attended NMYL						

2. Proposed New Appropriation by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	10,571,560.64	11,404,020.00	11,404,308.00
Salaries and Wages-Step Increment	5-01-01-011		100,000.00	
Salaries and Wages-Casual	5-01-01-020			
Personnel Economic Relief Allowance (PERA)	5-01-02-010	288,000.00	288,000.00	288,000.00
Representation Allowance (RA)	5-01-02-020	949,450.00	953,700.00	1,009,800.00
Transportation Allowance (TA)	5-01-02-030	949,450.00	953,700.00	1,009,800.00
Clothing/Uniform Allowance	5-01-02-040	84,000.00	84,000.00	84,000.00
Productivity Enhancement Incentive	5-01-02-080	60,000.00	60,000.00	60,000.00
Cash Gift	5-01-02-150	60,000.00	60,000.00	60,000.00
Mid Year Bonus	5-01-02-140	858,939.00	950,335.00	950,359.00
Year End Bonus	5-01-02-140	897,537.00	950,335.00	950,359.00
Life & Retirement Insurance Contribution	5-01-03-010	1,259,399.36	1,368,482.40	1,368,516.96
PAG-IBIG Contribution	5-01-03-020	65,567.38	28,800.00	28,800.00
PHILHEALTH Contribution	5-01-03-030	253,785.49	285,100.50	285,107.70
ECC	5-01-01-040	14,400.00	14,400.00	14,400.00
Other Personnel Benefits	5-01-04-990	42,000.00	357,075.35	940,000.00
Medical Allowance				84,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**16,354,088.87**	**17,857,948.25**	**18,538,450.66**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	1,655,834.04	1,805,481.00	1,925,000.00
Training Expenses	5-02-02-010		70,000.00	200,000.00
Office Supplies Expenses	5-02-02-010	80,175.76	135,500.00	50,000.00
Telephone Expenses-Mobile	5-02-05-020	167,737.15	305,000.00	264,000.00
Postage & Courier Services	5-02-05-010		5,000.00	5,000.00

Membership , Annual Dues - PCL	5-02-99-080	171,439.92	300,000.00	150,000.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990			4,782,920.00
Other Maint. & Operating Expenses	5-02-99-990	5,174,064.00	4,971,213.04	810,000.00
TOTAL MOOE	**₱**	**7,249,250.87**	**7,592,194.04**	**8,186,920.00**
2.0 Capital Outlay				
Purchase of Printers for 11 SB's office				150,000.00
Purchase of Chandeler				50,000.00
Purchase of Laptop for SB's				175,000.00
TOTAL CAPITAL OUTLAY	**₱**			**375,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**23,603,339.74**	**25,450,142.29**	**27,100,370.66**

D. OFFICE OF THE SECRETARY TO THE SANGGUNIAN

MANDATE: :Exercise the powers and duties mandated under Sec. 469 of RA 7160
VISION: :A dedicated and competent Secretariat that upholds exclence in legislative support services, contributing to a proactive, transparent, and united Sangguniang Bayan that champions inclusive growth, sustainable development, and the empowerment of all Lingiganons.

MISSION: :To provide efficient, accurate, and timely administrative and technical support to the Sangguniang Bayan, ensuring the smooth flow of legislative processes, the preservation of institutional integrity, and the promotion of participatory governance in pursuit of responsive legislation and the overall well-being of the Lingiganon community.

ORGANIZATIONAL OUTCOME: :Efficient, transparent, and legally compliant legislative support services that ensure timely enactment, recording, safekeeping, and dissemination of Sangguniang Bayan measures and proceedings for the promotion of good local governance.

1. **Proposed New Appropriation by Program, Project, and Activity (PPA)**

AIP Reference Code (1)	Program/Project/ Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-008-3-2-02-003-000-000	Legislative Support Services Program	Plenary and Committee	Number of calendar of business prepared	13 copies per regular session x 40 average regular sessions in a year 520 copies + 13 copies per special session X 5 average	**3,693,721.30**	**824,684.00**		**4,518,405.30**
	(c. Secretary to the Sanggunian Bayan)		Volume of Office Supplies purchased	Office Supplies purchased				
			Number of minutes of sessions prepared	13 copies per regular session x 40 average regular session in a year 520 copies + 13 copies per special session x 5 average special session in a year 65				

			Number of agendas of committee meetings/hearings prepared	13 copies per regular session x 40 average regular session in a year 520 copies + 13 copies per special session x 5 average special session in a year 65				
		Archiving & Records Keeping Services	Number of adopted minutes of all sessions kept on record	40 adopted minutes of regular sessions 5 adopted minutes of special sessions				
			Number of duly adopted resolutions adopted resolutions kept on record	200 resolution				
			Number of duly enacted ordinances kept on record	10 Ordinances				
			Number of filling cabinets purchased for archiving	10 filling cabinets				
			Number of audio-video recording gadgets purchased	1 unit audio/video recorder				
		Information Disseminati on Services	Number of ordinances transmitted & received by the Sangguniang Panlalawigan for appropriate review action	10 Ordinances				
			Number of Resolutions furnished and/or transmitted to the concerned office/agencies/persons	200 resolution				
			Number of approved ordinances posted in conspicuous places &/or published, if available	10 ordinances				
		Legislative Support Services	The New Office of the Secretary to the Sanggunian is established	7 sets of office tables & chairs were purchased				

3. Prop
4. osed New Appropriation by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	1,750,749.32	1,978,250.54	2,279,940.00
Salaries and Wages-Step Increment	5-01-01-011		4,346.56	
Salaries and Wages-Casual	5-01-01-020		1,000.00	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	96,000.00	120,000.00	144,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	28,000.00	35,000.00	42,000.00
Productivity Enhancement Incentive	5-01-02-080	20,000.00	25,000.00	30,000.00
Cash Gift	5-01-02-150	20,000.00	25,000.00	30,000.00
Mid Year Bonus	5-01-02-140	141,580.00	171,226.00	189,995.00
Year End Bonus	5-01-02-140	152,118.00	171,226.00	189,995.00
Life & Retirement Insurance Contribution	5-01-03-010	210,089.92	246,565.44	273,592.80
PAG-IBIG Contribution	5-01-03-020	15,294.80	12,000.00	14,400.00
PHILHEALTH Contribution	5-01-03-030	41,977.31	51,367.80	56,998.50
ECC	5-01-01-040	4,800.00	6,000.00	7,200.00
Other Personnel Benefits	5-01-04-990	14,000.00	159,585.56	208,000.00
Medical Allowance				42,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**2,668,009.35**	**3,179,967.90**	**3,693,721.30**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	224,406.98	250,000.00	250,000.00
Training Expenses	5-02-02-010	10,000.00	20,000.00	44,515.00
Office Supplies Expenses	5-02-02-010	12,682.36	100,000.00	100,000.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-010	10,736.00	12,000.00	12,000.00

Postage & Courier Services			1,000.00	1,000.00
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050	45,000.00	6,000.00	10,000.00
Other Maint. & Operating Expenses	5-02-99-990	458,177.00	318,751.96	383,169.00
TOTAL MOOE	**₱**	**785,002.34**	**731,751.96**	**824,684.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**3,453,011.69**	**3,911,719.86**	**4,518,405.30**

E. OFFICE OF THE MUNICIPAL TREASURER

MANDATE: To provide the municipality with efficient & progressive organization for fiscal administration particularly in the collection, custody, and disbursement of funds, budgetary local taxation, supply management, and other related services.

VISION: An eco-tourism destination where the empowered Lingiganons line in a progressive and resilient environment under positive governance.

MISSION: To improve the quality of life of the community through effective and efficient delivery of quality basic services, wise utilization of resources & equal distribution of opportunities.

ORGANIZATIONAL OUTCOME: To provide the municipality with efficient & progressive organization for the fiscal administration, particularly in collection, custody and disbursement of funds, budgetary local taxation supply management, and other related services.

1. Proposed New Appropriation by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-004-3-1-05-001-000-000	Treasury Operation Program	Treasury Service Extended	Disbursement	3000 vouchers & Payrolls	**7,817,802.62**	**2,455,624.00**		**10,273,426.62**
	*LIIC	Investment Incentive	Investment Incentive			50,000.00		50,000.00
		code formulated	Code Formulation					
	*BPLO	Taxes Collected	Revenue Generation			100,000.00		100,000.00

2. Proposed New Appropriation by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5 01 01 010	3,739,968.31	4,404,692.64	4,838,784.00
Salaries and Wages-Step Increment	5 01 01 010	1,252.44	3,341.26	8,330.94
Salaries and Wages-Casual	5 01 01 020	504,034.43	265,485.12	1,000.00
Personnel Economic Relief Allowance (PERA)	5 01 02 010	258,000.00	306,000.00	336,000.00
Representation Allowance (RA)	5 01 02 020	147,900.00	147,900.00	156,600.00
Transportation Allowance (TA)	5 01 02 030	61,200.00	147,900.00	156,600.00
Clothing/Uniform Allowance	5 01 02 040	72,000.00	84,000.00	98,000.00
Productivity Enhancement Incentive	5 01 02 080	55,000.00	65,000.00	70,000.00
Cash Gift	5 01 02 150	59,000.00	65,000.00	70,000.00
Overtime & Night Pay	5 01 02 120	20,876.76	100,000.00	25,000.00
Mid Year Bonus	5 01 02 140	297,332.00	348,663.00	403,232.00
Year End Bonus	5 01 02 140	340,667.20	383,235.00	403,232.00
Life & Retirement Insurance Contribution	5 01 03 010	449,145.50	539,412.48	580,654.08
PAG-IBIG Contribution	5 01 03 020	36,633.88	30,600.00	33,600.00
PHILHEALTH Contribution	5 01 03 030	90,175.16	112,230.66	120,969.60
ECC	5 01 03 040	12,955.25	15,600.00	16,800.00
Other Personnel Benefits	5 01 04 990	389,597.87	207,192.90	401,000.00
Medical Allowance	5 01 04 990			98,000.00
TOTAL PERSONAL SERVICES	**₱**	**6,535,738.80**	**7,226,253.06**	**7,817,802.62**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	796,015.28	761,000.00	770,000.00
Training Expenses	5-02-02-010		45,000.00	160,000.00
Office Supplies Expenses	5-02-02-010	227,090.23	213,000.00	311,824.00
Accountable Forms Expenses	5-02-02-020	86,000.00	90,000.00	100,000.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	12,000.00	18,000.00	12,000.00
Postage & Courier Services	5-02-05-010		1,000.00	1,000.00
Cable, Satelite, Telegraph, & Radio Expenses	5-02-05-040			

Insurance Expenses	5-02-16-030	17,251.82	20,000.00	20,000.00
Fidelity Bond Premium	5-02-16-020	33,600.00	40,000.00	40,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	183,051.44	150,000.00	200,000.00
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050	121,122.00	232,048.00	150,000.00
Repair & Maint.-Transportation Services	5-02-13-060	217,619.23	250,000.00	250,000.00
Donation (Vice Mayor's League)	5-02-99-080			
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990			
Other Maint. & Operating Expenses	5-02-99-990	687,665.06	467,952.00	566,800.00
TOTAL MOOE	**₱**	**2,405,415.06**	**2,312,000.00**	**2,605,624.00**
2.0 Capital Outlay				
Office Equipment Purchase of Aircondition	1-07-05-020		70,000.00	
TOTAL CAPITAL OUTLAY	**₱**	**-**	**70,000.00**	
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**8,941,153.86**	**9,608,253.06**	**10,423,426.62**

F. OFFICE OF THE MUNICIPAL ASSESSOR

MANDATE: :Implement the real property appraisal and assessment laws and policies for taxation purposes.

VISION: To ensure fair and realistic valuation for taxation purposes, to innovative participatory efforts and client-centered procedures to generate more revenues from real property tax which has the greatest potential towards achieving local fiscal self-sufficiency and establish a complete inventory and identify ownership of every piece of real property within the municipality of Lingig.

MISSION: To ensure that all laws and policies governing the appraisal and assessment of real property for taxation purposes are properly executed;establish a systematic method, install and maintain real property identification, tax mapping and accounting system;and conduct physical surveys relative to appraisal and assessment for taxation purposes within the taxing jurisdictions of the municipality.

ORGANIZATIONAL OUTCOME: :Effective/efficient appraisal and assessment system.

1. **Proposed New Appropriation by Program, Project, and Activity (PPA)**

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-004-3-1-06-001-000-000	Appraisal and Assessment of Real Property Program	Appraisal and assessment services extended			**3,461,993.38**	**795,730.00**		**4,257,723.38**
	*RPTA TAX MAPS					100,000.00		100,000.00
	*RPTAF					500,000.00		500,000.00

2. Proposed New Appropriation by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	1,629,029.41	2,050,212.31	2,132,244.00
Salaries and Wages-Step Increment	5-01-01-011	435,416.00	15,679.49	
Salaries and Wages-Casual	5-01-01-020		104,712.57	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	92,000.00	138,000.00	144,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	21,000.00	35,000.00	42,000.00
Productivity Enhancement Incentive	5-01-02-080	25,000.00	30,000.00	30,000.00
Cash Gift	5-01-02-150	25,000.00	30,000.00	30,000.00
Mid Year Bonus	5-01-02-140	122,554.00	164,752.00	177,687.00
Year End Bonus	5-01-02-140	154,227.00	176,235.00	177,687.00
Life & Retirement Insurance Contribution	5-01-03-010	196,893.05	249,121.80	255,869.28
PAG-IBIG Contribution	5-01-03-020	14,853.24	13,800.00	14,400.00
PHILHEALTH Contribution	5-01-03-030	39,466.49	51,957.22	53,306.10
ECC	5-01-01-040	4,666.17	7,200.00	7,200.00
Other Personnel Benefits	5-01-04-990	100,989.85	84,092.50	170,000.00
Medical Allowance				42,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**3,034,495.21**	**3,324,162.89**	**3,461,993.38**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	391,761.04	260,000.00	340,000.00
Training Expenses	5-02-02-010	25,000.00	100,000.00	81,515.00
Office Supplies Expenses	5-02-02-010	52,968.35	50,000.00	60,000.00
Office Supplies Expenses - Printed Forms	5-02-02-020		20,000.00	20,000.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	12,000.00	12,000.00	12,000.00
Postage & Courier Services	5-02-05-010		500.00	500.00
Cable, Satelite, Telegraph, & Radio Expenses	5-02-05-040			

Insurance Expenses	5-02-16-030		4,000.00	4,000.00
Fidelity Bond Premium	5-02-16-020			
Fuel, Oil and Lubricants Expenses	5-02-03-090		10,000.00	50,000.00
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050		123,000.00	250,000.00
Repair & Maint.-Transportation Services	5-02-13-060		20,000.00	20,000.00
Other Professional Services	5-02-11-990		22,773.74	23,715.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990	320,649.00	200,000.00	230,000.00
Other Maint. & Operating Expenses	5-02-99-990	286,630.00	100,000.00	180,000.00
TOTAL MOOE	**₱**	**1,113,008.39**	**946,273.74**	**1,295,730.00**
2.0 Capital Outlay				
Office Equipment Purchase of Aircondition	1-07-05-020		70,000.00	
TOTAL CAPITAL OUTLAY	**₱**	**-**	**70,000.00**	
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**4,147,503.60**	**4,340,436.63**	**4,757,723.38**

G. OFFICE OF THE MUNICIPAL ACCOUNTANT

MANDATE: Provision of timely and accurate financial services

VISION: An eco-tourism destination where the empowered Lingiganons line in a progressive and resilient environment under positive governance.

MISSION: To improve the quality of life of the community through effective and efficient delivery of quality basic services, wise utilization of resources & equal distribution of opportunities.

ORGANIZATIONAL OUTCOME: To gain transparent services to the community of this municipality.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS	MOOE	Capital Outlay	TOTAL
					(6)	(7)	(8)	(9)
1000-004-3-1-07-001-000-000	Financial Accounting & Reporting Pogram	Accounting Services extended			4,530,747.06	909,042.00	70,000.00	5,509,789.06
	Preparation and submission of monthly,	Prepared and submitted financial reports	COA audit opinion, audit report					
	quarterly and annual fiancncial reports of the MLGU							
	Preparation and submission of annual, financial reports of BLGU's	Prepared and submitted financial reports	Audit report					
	Preparation and submission of remittance reports	Prepared and submitted remittance reports	Timely remittance					
	Ensure that disbursements are charged to appropriate funds and COA rules and regulations are complied with	Reviewed vouchers ready for check issuance	COA audit opinion audit report					
	Preparation of monthly payrolls for regular & casual employees	Prepared payrolls	timely released of salaries					
	Preparation of quarterly fdp reports	Prepared, submitted and posted fdp eports	timely posting					

2. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	2,158,906.04	2,531,456.28	2,822,628.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020	375,510.68	117,233.88	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	144,000.00	162,000.00	192,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	42,000.00	42,000.00	56,000.00
Productivity Enhancement Incentive	5-01-02-080	30,000.00	35,000.00	40,000.00
Cash Gift	5-01-02-150	30,000.00	35,000.00	40,000.00
Mid Year Bonus	5-01-02-140	172,948.00	198,257.00	235,219.00
Year End Bonus	5-01-02-140	187,141.00	216,738.00	235,219.00
Life & Retirement Insurance Contribution	5-01-03-010	258,971.30	305,449.56	338,715.36
PAG-IBIG Contribution	5-01-03-020	20,567.76	16,200.00	19,200.00
PHILHEALTH Contribution	5-01-03-030	52,081.10	63,921.40	70,565.70
ECC	5-01-01-040	7,200.00	8,400.00	9,600.00
Other Personnel Benefits	5-01-04-990	189,716.25	114,918.45	230,000.00
Medical Allowance				56,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**3,842,442.13**	**4,019,974.57**	**4,530,747.06**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	331,287.78	320,000.00	356,000.00
Training Expenses	5-02-02-010		10,000.00	10,000.00
Office Supplies Expenses	5-02-02-010	138,961.62	260,000.00	240,042.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	11,961.74	1,000.00	
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050	140,352.00	141,000.00	160,000.00

Repair & Maint.-(OFFICE EQUIPMENT)	5-02-13-050		5,000.00	5,000.00
Other Maint. & Operating Expenses	5-02-99-990	344,400.00	107,715.97	114,000.00
TOTAL MOOE	**₱**	**990,963.14**	**868,715.97**	**909,042.00**
2.0 Capital Outlay				
Purchase of IT EQUIPMENT)	1-07-05-020			70,000.00
TOTAL CAPITAL OUTLAY	**₱**	**-**	**-**	**70,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**4,833,405.27**	**4,888,690.54**	**5,509,789.06**

H. OFFICE OF THE MUNICIPAL BUDGET OFFICER

MANDATE: Assist the LCE in the preparation of the Annual and Supplemental Budget. To be able to carry out the budgetary functions mandated under RA 7160 and other applicable laws.

VISION: An Eco-Tourism Destination where the empowered Lingiganons live in a Progressive and Resilient Environment under a Positive Governance.

MISSION: To improve the quality of life of the community through effective and efficient delivery of quality basic services, wise utilization of resources, and equal distribution of opportunities.

ORGANIZATIONAL OUTCOME: To provide efficient and effective budget control measures to ensure the realization of goals and objectives of the Municipal Government in the pursuit of its mandated activities in a given year.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-004-3-1-08-001-000-000	Budget & Management Program	Budget and Management Services Extended	On-time submission of consolidated budget proposals of LCE		**3,224,768.50**	**674,409.00**		**3,899,177.50**
			On-time released (within the standard time) of release documents	Before the start of each quarter				
			On-time submission of required reports to ovesight agencies	As required				
			Percentage of attendance to LFC meetings	100% Attendance				
			Percentage of acceptance of the proposed budget by the LCE	100%				
			On-time processing of action documents	After posting on the SAOB				
			No overdrafts in appropriations	100%				

	*Barangay Gender and Dev't. (GAD) Capacity Building/Training Program	Conduct seminar workshop on gender biases, gender-based violence (GBV), inclusive leadership & equal service provision *Meals & snacks(5pax x 18 brgys. X days x 270 = 72900 * Honorarium of (2) RP=20000 *Total = 99900	Seminar workshop on GBV conducted			99,900.00		99,900.00

2. Proposed New Appropriations by Object of Expenditure

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5 01 01 010	1,596,401.98	1,902,930.00	1,995,300.00
Salaries and Wages-Step Increment	5 01 01 010		11,347.49	
Salaries and Wages-Casual	5 01 01 020	289,430.61	146,804.04	1,000.00
Personnel Economic Relief Allowance (PERA)	5 01 02 010	86,000.00	109,500.00	120,000.00
Representation Allowance (RA)	5 01 02 020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5 01 02 030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5 01 02 040	22,000.00	28,000.00	35,000.00
Productivity Enhancement Incentive	5 01 02 080	20,000.00	25,000.00	25,000.00
Cash Gift	5 01 02 150	20,000.00	25,000.00	25,000.00
Overtime & Night Pay	5 01 02 130	24,993.26	5,000.00	5,000.00
Mid Year Bonus	5 01 02 140	122,968.00	151,687.00	166,275.00
Year End Bonus	5 01 02 140	141,887.00	164,461.00	166,275.00
Life & Retirement Insurance Contribution	5 01 03 010	192,185.38	228,159.04	239,436.00

PAG-IBIG Contribution	5 01 03 020	13,878.08	10,950.00	12,000.00
PHILHEALTH Contribution	5 01 03 030	38,629.76	47,562.34	49,882.50
ECC	5 01 03 040	4,362.38	5,400.00	6,000.00
Other Personnel Benefits	5 01 04 990	84,411.37	53,891.92	160,000.00
Medical Allowance	5 01 04 990			35,000.00
TOTAL PERSONAL SERVICES	**₱**	**2,830,547.82**	**3,089,092.83**	**3,224,768.50**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	212,904.32	160,000.00	200,000.00
Training Expenses	5-02-02-010	11,540.00	25,000.00	66,000.00
Office Supplies Expenses	5-02-02-010	27,930.92	105,991.30	101,409.00
Postage & Courier Services	5-02-05-010		1,000.00	1,000.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	12,000.00	12,000.00	
Subscription Expenses	5-02-16-030		2,000.00	
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050	75,056.00	80,000.00	150,000.00
Repair & Maint.-(OFFICE EQUIPMENT)	5-02-13-050			2,000.00
Other Professional Services	5-02-11-990			20,000.00
Other Maint. & Operating Expenses	5-02-99-990	289,551.00	188,420.00	209,900.00
TOTAL MOOE	**₱**	**652,982.24**	**598,411.30**	**774,309.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**3,483,530.06**	**3,687,504.13**	**3,999,077.50**

I. OFFICE OF THE MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR

MANDATE: To provide a framework for that layout the action that has to be done to achieve sustainable local development. To provide effective & efficient development planning and monitoring services in support to the local policy and decision-makers.

VISION: An eco-tourism destination where the empowered Lingiganons live in a progressive & resilient environment under proactive governance.

MISSION: To improve the quality of life of the community through effective & efficient delivery of quality basic services, wise utilization of resources & equal distribution of opportunities.

ORGANIZATIONAL OUTCOME: Greater alignment and deeper understanding of common priorities and direction.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/ Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-002-3-1-09-001-000-000	Planning Monitoring and Evaluation Program	Planning Monitoring and Evaluation Services conducted	Approved Plans & Services	10 ordinances	**2,924,669.50**	**437,869.00**		**3,362,538.50**
		Hiring of PDO & Zoning Officer						
	*Upating Barangay Plans	Barangay Plans Updated	18 Barangays Plans updated	200 resolutions		100,000.00		100,000.00
	*Municipal Development Council/Project Monitoring Council	MDC & PMC activities conducted	Number of Legislative enhancement	Official Travels		250,000.00		250,000.00
	*CDP/ELA Updating & Integration of DRR, CCA & Biodiversity	Updated CDP/ELA	Number of NMYL convention/training/ seminar attended	4 in a year		50,000.00		50,000.00

2. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	1,465,085.38	1,699,533.95	1,844,832.00
Salaries and Wages-Step Increment	5-01-01-011			8,464.86
Salaries and Wages-Casual	5-01-01-020	271,878.54	233,589.34	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,000.00	61,500.00	72,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	14,000.00	14,000.00	21,000.00
Productivity Enhancement Incentive	5-01-02-080	10,000.00	15,000.00	15,000.00
Cash Gift	5-01-02-150	10,000.00	15,000.00	15,000.00
Mid Year Bonus	5-01-02-140	112,549.00	126,101.00	153,736.00
Year End Bonus	5-01-02-140	119,096.00	153,736.00	153,736.00
Life & Retirement Insurance Contribution	5-01-03-010	166,222.59	203,969.79	221,379.84
PAG-IBIG Contribution	5-01-03-020	10,152.94	6,150.00	7,200.00
PHILHEALTH Contribution	5-01-03-030	33,504.23	42,494.19	46,120.80
ECC	5-01-01-040	2,400.00	3,000.00	3,600.00
Other Personnel Benefits	5-01-04-990	178,618.72	46,251.62	156,000.00
Medical Allowance				21,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**2,614,907.40**	**2,793,725.89**	**2,924,669.50**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	320,753.48	370,000.00	340,000.00
Training Expenses	5-02-02-010	35,000.00	130,000.00	130,000.00
Office Supplies Expenses	5-02-02-010	85,768.20	130,312.06	82,469.00
Electricity Expenses	5-02-04-020	407,933.93		
Postage & Courier Services	5-02-05-010		400.00	400.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	12,000.00	12,000.00	
Subscription Expenses	5-02-16-030		1,000.00	1,000.00

Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050		24,000.00	30,000.00
Repair & Maint.-(OFFICE EQUIPMENT)	5-02-13-050			
Other Maint. & Operating Expenses	5-02-99-990	218,177.50	330,000.00	230,000.00
Other Maint. & Operating Expenses (LWSS)	5-02-99-991	1,180,819.97		
TOTAL MOOE	**₱**	**2,284,453.08**	**1,021,712.06**	**837,869.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**4,899,360.48**	**3,815,437.95**	**3,762,538.50**

J. OFFICE OF THE MUNICIPAL ENGINEER

MANDATE: Municipal Engineer's Office is responsible for the planning, designing, construction and maintenance of infrastructure projects and other public works in accordance with local as well as national development objectives.

VISION: A well-founded & more efficient engineering unit that motivates & act on essential infrastructure in this Municipality & its Community.

MISSION: Provide innovation and responsive engineering services.

ORGANIZATIONAL OUTCOME: A well-founded & more efficient engineering unit that motivates & acts on essential infrastructure in this municipality and its community.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS	MOOE	Capital Outlay	TOTAL
					(6)	(7)	(8)	(9)
1000-006-3-1-10-001-000-000	Engineering & Infrastructure Management Program	Engineering Services	Preparation of POW		6,735,760.02	1,830,480.00	145,000.00	8,711,240.02
		Creation of Engineer II	Supervision of on-going					
		Electrician Foreman &	projects (National, Prov. &					
		Engineering Assistant	locally funded projects)					
			-more efficient & responsive					
			workforce to address the					
			growing needs in electrical					
			works & engineering works					
		Overtime Wages PS	-supervise and meet tight					
			deadlines of government					
			projects & implementations					
	*Maintenance of Street lighting &		-well functioned street lights			500,000.00		500,000.00
	LGU owned building		maintained buildings					

8002-000-3-1-10-001-002-000	Const. in Progress - Infrastructure Assets (Upgrading of LWSS)	Upgraded transmission lines and distribution facilities				2,850,000.00		2,850,000.00
8002-000-3-1-10-001-015-000	Improvement of Parks & Plaza	Parks and Plaza developed				4,000,000.00		4,000,000.00
8001-002-3-2-04-002-000-000	Const. in Progress - Infrastructure Assets (Establishment of Memorial Garden)	Memorial Garden				13,500,000.00		13,500,000.00
8002-000-3-1-10-001-061-000	Maintenance of Roads & Briges	maintained 50 kms. Brgy. roads				1,700,000.00		1,700,000.00
8002-000-3-1-10-001-017-000	Construction of Multi-purpose Building (Completion Phase)					3,854,142.29		3,854,142.29
8002-000-3-1-10-001-002-000	Water Supply Projects (Upgrading of Zion Water Supply)					150,000.00		150,000.00

2. Proposed New Appropriations by Object of Expenditure

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	3,571,717.00	3,828,802.43	4,127,856.00
Salaries and Wages-Step Increment	5-01-01-011	1,377.60	22,271.34	21,788.90
Salaries and Wages-Casual	5-01-01-020		99,021.58	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	336,000.00	330,000.00	360,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	98,000.00	91,000.00	105,000.00
Productivity Enhancement Incentive	5-01-02-080	70,000.00	70,000.00	75,000.00
Cash Gift	5-01-02-150	73,500.00	70,000.00	75,000.00
Mid Year Bonus	5-01-02-140	292,414.00	312,880.00	343,988.00
Year End Bonus	5-01-02-140	314,198.20	324,139.00	343,988.00
Life & Retirement Insurance Contribution	5-01-03-010	413,091.85	462,376.44	495,342.72
PAG-IBIG Contribution	5-01-03-020	39,170.48	33,000.00	36,000.00
PHILHEALTH Contribution	5-01-03-030	86,371.69	96,328.41	103,196.40
ECC	5-01-01-040	15,600.00	16,800.00	18,000.00

Other Personnel Benefits	5-01-04-990	408,319.78	257,249.08	340,000.00
Medical Allowance				105,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**5,893,160.60**	**6,187,268.28**	**6,735,760.02**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	323,010.72	300,000.00	300,000.00
Training Expenses	5-02-02-010	68,320.00	190,000.00	200,000.00
Office Supplies Expenses	5-02-02-010	116,443.49	255,000.00	255,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	26,380.00	50,000.00	74,480.00
Telephone Expenses-Mobile	5-02-05-020	20,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	10,000.00	7,000.00	7,000.00
Postage & Courier Services	5-02-05-010		5,000.00	5,000.00
Improvement of Park & Plaza	5-02-13-030	290,170.00		
Repair & Maint.-Bldg. Structures Mun. Gymnasium & Comfort Room	5-02-13-040	26,746.38	50,000.00	100,000.00
Repair & Maint.- Street Lighting & LGU Owned Bldg.	5-12-13-050		183,000.00	500,000.00
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050	8,480.00	10,000.00	10,000.00
Repair & Maint.-(Office Equipment)	5-02-13-050		50,000.00	50,000.00
Other Maint. & Operating Expenses	5-02-99-990	961,830.00	75,000.00	305,000.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-991	592,535.50	297,000.00	500,000.00
TOTAL MOOE	**₱**	**2,443,916.09**	**1,496,000.00**	**2,330,480.00**
2.0 Capital Outlay				
Office Equipment - Purchase of GPS			70,000.00	
Information and Communication Technology Equipment (Desktop)		72,550.00	155,000.00	70,000.00
Information and Communication Technology Equipment (Laptop)			70,000.00	
Information and Communication Technology Equipment (Purchase of Aircon)				75,000.00
TOTAL CAPITAL OUTLAY	**₱**	**72,550.00**	**295,000.00**	**145,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**8,409,626.69**	**7,978,268.28**	**9,211,240.02**

K. OFFICE OF THE MUNICIPAL HEALTH OFFICER

MANDATE: Healthy, empowered, and productive Lingiganons under the principle of primary health care.

MISSION: Improved Health Status of Lingiganons through proactive participation of an empowered community.

VISION: To provide equitable, sustainable, and quality healthcare services with strong community partnerships delivered by competent and dedicated providers to the greatest number of people.

ORGANIZATIONAL OUTCOME: Improve health outcomes as indicated through the field health information system.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
3000-002-3-1-11-001-000-000	Health Services Program	Quality & accessible health care services extended; Hiring of addt'l health workers ambulance medical tech.	Rural Health Unit and its representative to the including the services are operationalized	Salaries & wages of Rural Health Personnel & for the Maintenance of Operations & Operating	**11,885,897.14**	**3,489,760.00**		**15,375,657.14**
	*Mental Health Program	100% of mental health cases assisted	Seminar training of Health Care Workers	Health Care Workers (HCWs) skilled in approaching patients with mental health issues		140,000.00		140,000.00
	*Strategic Planning(PIR) for Effective and Efficient Health Program Implementation					60,000.00		60,000.00
	*School-based Immunization Expenses					15,000.00		15,000.00
								-
	*TB DOTS Center					15,000.00		15,000.00
	Accreditation Expenses							-
	*Blood Donation Drive					112,000.00		112,000.00
	Expenses							-
	*Birthing Faciity					20,000.00		20,000.00
	Accreditation Expenses							-

	*Monthly Awareness					12,000.00		12,000.00
	Activities Expenses							-
	*Delivery of Basic Health	Delivery basic	Procured Commodities			553,000.00		553,000.00
	and Services	health services and	for maternal and child					
		purchase of	services					
		* hep B kit- 60,000						
		* syphillis kit- 60,000						
		* Tetanus toxoid- 50,000						
		* Papsmear- 50,000						
		* Buntis congress - 80,000						
		* Buntis Kits - 83,000						
		* IEC materials - 10,000						
		* Certificates - 10,000						
		* Reproduced target client						
		list - 50,000						
		BEMONC Training	Bemonc Trained midwives	Procured Salter scale		140,000.00		140,000.00
		refresher course of	midwives	and allen stick				
		4 women Midwives						
	*Operation Timbang Plus	Procurement of 10pcs.				74,000.00		74,000.00
		Salter Scale (10x1500						
		equals 1500)5						
		*5 pcs. Allen Stick						
		(5x7 equals 35,000)						
		*4 pcs. Beam Balance						
		Scale (4x6,000 equals						
		24,000)						
	*Pre marriage counseling	Training and seminars	Three(3) women RHU			50,000.00		50,000.00
	program	attended	personnel trained for					
3000-002-3-1-11-003-000-000	Epidemiology Surveillance	Systematic collection,	Systematic Collection, analysis	Consolidation &		100,000.00		100,000.00
	Program	analysis & Interpretation of	& interpretation of health data	reporting of the				
		conducted;	conducted	different diseases &				
		Hiring of Personnel		illness in all 18 barangays				

3000-002-3-1-11-004-000-000	Food and Water Borne	Controlled food and water	Food and water borne	Monitoring of water		100,000.00		100,000.00
	Disease Program	borne disease	disease controlled	source in all 18				
				barangays				
3000-002-3-1-11-003-000-000	Rabies prevention and	Purchased Anti-rabies	Purchased commodities			250,000.00		250,000.00
	Control program	vaccine and Tetanus	on anti rabies vaccine					
		Toxoid	and Tetanus Toxoid					
		* Anti rabies - 200,000						
		* Tetanus Toxoid- 50,000						
	*Animal Bite Treatment					15,000.00		15,000.00
	Center Accreditation							
	Expenses							
3000-002-3-1-11-002-000-000	Teenage Pregnancy and	Conduct CEPA on the risk	Symposium conducted			50,500.00		50,500.00
	Early Marriages Prevention	of Teenage Pregnancy	to Highschools in					
	Program	and Parenting roles	7 Brgy's. per Quarter					
		*Leaflets - 22,500						
		* Fuel- 28,000						
3000-002-3-1-11-005-000-000	Tuberculosis Control	Procurement of TB	Procured TB kits and			274,000.00		274,000.00
	Program	medications and Kits	medicine					
		transportation for xray						
		service (fuel) *TB kits						
		and Medicine						
3000-002-3-1-11-012-000-000	Barangay Helath Workers	Increased benefits to	Increased benefits to			2,000,000.00		2,000,000.00
	Program	201 BHW's 201x500 =	201 women BHW's					
		100,500 x 12 months =						
		1206000						

3000-002-3-1-11-011-000-000	Family Plannig and	Purchased family	Purchased family			820,000.00		820,000.00
	Safe Motherhood Program	planning commodities	planning commodities					
		COMMODITIES	distributed to					
		*Condom - 30,000	18 barangay's					
		*Pills POP-250,000	Condom user-103 men					
		*Pills COC-300,000	Pills- 1,516 women					
		*Implant- 30,000	Implant- 174 women					
		*IUD- 30,000	IUD -244 women					
		*DMPA-180,000	DMPA- 540 women					
3000-002-3-1-11-009-000-000	Nutrition Management	Attendance to Training,	Training, seminars and			40,000.00		40,000.00
	Program	meetings and seminars	meetings attended					
			1 women MNAO					
			Designate					
			2 men MNAO staff					
		Conduct BNS quarterly	Conducted quarterly			20,000.00		20,000.00
		meeting	meetings to 35 BNS					
			women					
		Conduct Nutrition month	Successfully conducted			69,000.00		69,000.00
		celebration with different	nutrition month celebra-					
		activities	tion with 50 boys & 50					
			girls children					
		Conduct Advocacy	Conducted Advocacy			30,000.00		30,000.00
		symposium for proper	symposium to high school					
		nutrition & food	level & Elementary level					
		preparation	to 50 boys & 50 girls					
		Refresher training for	35 female Barangay			33,350.00		33,350.00
		Health & Nutrition	Nutrition Scholar (BNS)					
		Scholars in the identi-	Nutrition workers trained					
		fication on severe Acute	by the end of June 2026					
		Malnutrition (SAM) &						
		Moderate Acute						
		Malnutrition (MAM)						

	*Phil. Integrated Manage-	Conduct operation	77% of 3,026 children			80,000.00		80,000.00
	ment of Acute Malnutrition	Timbang for children	of 0-59 months old					
	(PMAM)	age 0-59 months and	(1,450 male and 1,567					
		Regular assesment of	female) weighed, height					
		Mid- Upper Arm Circum-	measured and MUAC					
		ference (MUAC)	measurement conducted					
		expenses including	within the first quarter of					
		office supplies 80,000	2026					
	*Timbang Operation	The monitoring for 0-59						
	Program	months old malnourished	POT montoring for MAM			40,000.00		40,000.00
		children especially	once a month and twice					
		SAM and MAM expenses	a month for SAM					
		includes travelling						
		expenses - 40,000						
	*Micronutrient	Provide micronutrient				82,000.00		82,000.00
	supplemental for 0-59	supplemental feeding	70 Children and MAM					
	months old	for 0-59 months old	(43 male and 27 female)					
		children	and 14 children are SAM					
		*Multivitamins plus iron	(6 male and 8 female)					
		and zinc and Vit. C or	provided micronutrient					
		Ascorbic Acid- 82,000	supplemental feeding					
	*Micronutrient	Provide micronutrient				80,000.00		80,000.00
	supplemental	supplemental feeding	500 pregnant women					
	Feeding for Pregnant	to Pregnant Mothers	provided with micro-					
	Women	during their first trimester	nutrient supplemental					
		*Ferrous sulfate with folic	feeding					
		acid and Calcium Carbo-						
		nate - 80,000						
	Hypertensive and	Procurement of mainte-				450,000.00		450,000.00
	Diabetic Program	nance for hypertension	Procured maintenance					
		and diabetes	on hypertension and					
		Hypertension- 150,000	diabetes 10,668 male					
		Diabetes- 150,000	9,398 female					
	STI & HIV/AIDS Program	Purchased HIV testing kits				200,000.00		200,000.00

		* Testing kits- 200,000	Purchased HIV testing kits					
		Conduct Symposium to	Male- 14 and Female- 10			50,000.00		50,000.00
		highschools in differrent	Symposium conducted					
		Barangay's	to highschools in 7 Baran-					
		*Leaflets - 22,000	gay's per quarter'					
		*Fuel- 28,000	1st Quarter:					
			Brgy. Anibongan-					
			35 Males 33 Female					
			Brgy. Barcelona -					
			237 Males 211 Female					
			2nd Quarter:					
			Brgy. Mandus-					
			117 Males 108 Females					
			Brgy. Pagtilaan:					
			134 Males 109 Females					
			3rd Quarter:					
			Brgy. Rajah					
			150 Males 106 Females					
			Brgy. Tagpupuran-					
			97 Males 106 Females					
			4th Quarter :					
			Brgy. Pobalcion					
			410 Males 387 Female					

2. Proposed New Appropriations by Object of Expenditure

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5 01 01 010	4,135,985.95	5,793,283.22	6,306,420.00
Salaries and Wages-Step Increment	5 01 01 010		21,031.67	6,536.52
Salaries and Wages-Casual	5 01 01 020	723,668.75	553,224.80	1,000.00
Personnel Economic Relief Allowance (PERA)	5 01 02 010	310,000.00	396,000.00	408,000.00
Representation Allowance (RA)	5 01 02 020	72,250.00	86,700.00	91,800.00
Transportation Allowance (TA)	5 01 02 030	72,250.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5 01 02 040	98,000.00	105,000.00	119,000.00
Subsistence Allowance		146,050.00	306,000.00	304,000.00
Laundry Allowance	5 01 01 020	19,913.11	30,600.00	30,600.00
Productivity Enhancement Incentive	5 01 02 080	75,000.00	85,000.00	85,000.00
Cash Gift	5 01 02 150	63,000.00	85,000.00	85,000.00
Honoraria	5 01 02 100	273,010.00	504,000.00	500,000.00
Hazard Pay	5 01 02 110	986,194.23	1,278,252.40	1,307,039.72
Mid Year Bonus	5 01 02 140	351,942.00	462,998.00	525,535.00
Year End Bonus	5 01 02 140	336,513.00	529,923.00	525,535.00
Life & Retirement Insurance Contribution	5 01 03 010	475,318.31	738,996.12	756,770.40
PAG-IBIG Contribution	5 01 03 020	42,091.70	39,600.00	40,800.00
PHILHEALTH Contribution	5 01 03 030	95,495.98	150,762.88	157,660.50
ECC	5 01 03 040	15,500.00	20,400.00	20,400.00
Other Personnel Benefits	5 01 04 990	613,967.79	260,590.83	403,000.00
Medical Allowance	5 01 04 990			119,000.00
Overtime & Night Pay	5 01 02 130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**8,906,150.82**	**11,534,062.92**	**11,885,897.14**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	1,078,129.09	956,842.43	1,058,000.00
Training Expenses	5-02-02-010	16,200.00	190,000.00	185,000.00

Office Supplies Expenses	5-02-02-010	180,032.43	217,500.00	187,850.00
Food Supplies Expenses	5-02-03-050		200,000.00	50,000.00
Drugs & Medicines Expenses	5-02-03-070	448,231.00	897,775.00	1,900,000.00
Medical Supplies Expenses		348,096.00		781,000.00
Medical, Dental Laboratory Expenses	5-02-03-080	209,734.00	198,000.00	593,000.00
Other Supplies & Materials Expenses	5-02-03-990	38,982.56	106,900.00	171,760.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	54,861.57	83,350.00	208,000.00
Telephone Expenses-Mobile	5-02-05-020	24,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	12,000.00	9,000.00	12,000.00
Postage & Courier Services	5-02-05-010			
Environment/Sanitary Services	5-02-12-010		22,000.00	96,000.00
Insurance Expenses	5-02-16-030		24,600.00	30,000.00
Repair & Maint.-Building & Other Structures(Birthing, Health Center, TB DOTS, Cold Room, HFEP building, Halfway Home)	5-02-13-040		15,000.00	100,000.00
Repair & Maint.-Transportation Services (Ambulance & Motorcycle)	5-02-13-060	92,673.00	60,250.00	150,000.00
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050		11,400.00	25,000.00
Other Professional Services	5-02-11-990			5,000.00
Other Professional Services (Medico Legal Pay)	5-02-11-990	6,000.00	46,000.00	46,000.00
Other Maint. & Operating Expenses	5-02-99-990	1,877,747.00	2,438,875.00	3,012,000.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990		650,357.57	820,000.00
Other Maint. & Operating Expenses (PHIC Accreditation Fee)	5-02-99-990		2,500.00	10,000.00
Strategic Planning (PIR) for Effective & Efficient Health, Program Implementation	5-02-99-990		50,000.00	
TOTAL MOOE	**₱**	**4,386,686.65**	**6,204,350.00**	**9,464,610.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**13,292,837.47**	**17,738,412.92**	**21,350,507.14**

L. OFFICE OF THE CIVIL REGISTRAR

MANDATE: To attain 100% registration on births, deaths, marriages, and foundling to develop a comprehensive information system on the civil status as a basis for the effective implementation of the various programs by the local government unit.

VISION: That provides an immediate, reliable and accurate Civil Registration Services.

MISSION: To gather accurate vital events related to civil registration data.

ORGANIZATIONAL OUTCOME: Civilly registered individual.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
3000-010-3-1-12-001-000-000	Civil Registry Program	Civil Registration Services Extended	Registration Births, Death & Marriages	3000 Registered	3,197,500.30	360,620.00		3,558,120.30
			MCR Quarterly Conference attended	4				
			Kasalan ng Bayan conducted	45 couples				
			Conducted Public Information Dissemination	2				
			Attended Training & Conferences	12				
			Petition for correction of clerical error in birth, marriage/death certificate, change of first name, gender and date of birth	20				

2. Proposed New Appropriations by Object of Expenditure

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	1,624,974.14	2,050,140.00	2,050,140.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020		1,000.00	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	56,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	14,000.00	21,000.00	21,000.00
Productivity Enhancement Incentive	5-01-02-080	15,000.00	15,000.00	15,000.00
Cash Gift	5-01-02-150	15,000.00	15,000.00	15,000.00
Mid Year Bonus	5-01-02-140	125,471.00	170,845.00	170,845.00
Year End Bonus	5-01-02-140	160,353.00	170,845.00	170,845.00
Life & Retirement Insurance Contribution	5-01-03-010	194,876.90	246,016.80	246,016.80
PAG-IBIG Contribution	5-01-03-020	11,124.60	7,200.00	7,200.00
PHILHEALTH Contribution	5-01-03-030	38,963.52	51,253.50	51,253.50
ECC	5-01-01-040	2,800.00	3,600.00	3,600.00
Other Personnel Benefits	5-01-04-990	388,212.68	69,009.78	168,000.00
Medical Allowance				21,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**2,820,175.84**	**3,066,310.08**	**3,197,500.30**
1.2 Maint. & Other Operating Expenses				
Office Equipment	1 07 05 020		35,000.00	20,000.00
Traveling Expenses	5 02 01 010	198,551.04	225,000.00	242,640.00
Office Supplies Expenses	5 02 03 010	31,572.28	33,982.78	36,980.00
Postage & Deliveries	5 02 05 010	8,658.00	10,000.00	10,000.00
Telephone Expenses-Mobile	5 02 05 020	24,000.00	24,000.00	24,000.00
Internet Expenses	5 02 05 030	12,000.00	12,000.00	12,000.00

Repair & Maint.-Machinery & Equipment(Office & IT)	5 02 13 050		10,000.00	10,000.00
Other Maint., & Operating Expenses	5 02 99 990	90,000.00	5,000.00	5,000.00
TOTAL MOOE	**₱**	**364,781.32**	**354,982.78**	**360,620.00**
2.0 Capital Outlay				
Information and Communication Technology Equipment (Desktop)			60,000.00	
TOTAL CAPITAL OUTLAY	**₱**	**-**	**60,000.00**	**-**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**3,184,957.16**	**3,481,292.86**	**3,558,120.30**

M. OFFICE OF THE MUNICIPAL AGRICULTURIST

MANDATE: Self-Sufficient/Safe Food Security/Alleviate/Reduce Poverty Incidence in the locality by at least 20% through effective delivery of the basic extension/regulatory services in agriculture and fisheries.

VISION: An eco-tourism destination where the empowered Lingiganons line in a progressive and resilient environment under positive governance.

MISSION: To improve the quality of life of the community through effective and efficient delivery of quality basic services,wise utilization of resources and equal distribution of appropriation.

ORGANIZATIONAL OUTCOME: An effective, efficient extension of the basic delivery services with the expected economic growth development.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
8000-000-3-2-03-001-000-000	Agricultural Production Program	Agricultural production services extended			4,202,095.88	1,380,953.85		5,583,049.73
	1. Rice Program	Procurement & Distri-	200 rice farmers	200 rodenticides/		400,000.00		400,000.00
	(Production Support Services)	bution of other inputs		fertilizers procured				
		(rodenticides/fertilizers,						
		etc.)						
		Training on capacity	Trained AEW as rice	1 trained AEW		30,000.00		30,000.00
		development / rice	specialist					
		specialist						
	2. HVCDP (Support to							
	production services)							
	A. Promotion of Integrated							
	Farming System & Climate							
	Resilient							

	B. Promote vegetable production	Procurement & Distri-				200,000.00		200,000.00
	per households (gulayan sa	bution of planting						
	bakuran), schools and	materials (vegetable						
	associations	seeds)						
		Procurement & Distri-	20 bags fertilizers	20 bags fertilizers		30,000.00		30,000.00
		bution of other inputs		procured				
		(organic fertilizers)						
		Promotion of vegetable	all household	all household				
		production per household						
		Procurement of farm	1 trainings conducted	1 trainings conducted		10,000.00		10,000.00
		inputs & materials in						
		support to the GAP AYEK						
		Program						
		Capacity development on	Training on Abaca	30 trained Abaca		20,000.00		20,000.00
		ABACA Production &	Production and Mgt.	Farmers				
		Management						
	3. Organic Agriculture Program/Soil Sector							
	A. Promotion (IEC) of GAP and organic Agriculture on Feed/food crop production		Collection of biodegradable waste & production of concoctions & biocommpost soil	Biodegradable waste and production of concoctions and biocompost soil collected		10,000.00		10,000.00
	•	Organic soil production,organic foliar fertilizer production and concoctions processing				30,000.00		30,000.00
	B. Soil Fertility Preservation/Protection, Conservation and Management							
		Soil sampling collection and analysis	100 samples submitted and analized	100 samples submitted and analized		20,000.00		20,000.00
		Soil Mapping Fertility Procurement of Equipment & Materials				40,000.00		40,000.00
	4. Corn Production Program	Procured and Distributed Corn seeds to qualified benefeciaries	15 corn farmers	15 corn farmers benefitted		30,000.00		30,000.00

		Farmer crop insurance enrollment/application						
	5. MAFC/MFARMC Activities	MAFC/MFARMC activities conducted						
		Conduct of Quarterly meeting of MAFC/MFARMC				23,826.15		23,826.15
		Attend the Quarterly meeting of PAFC & RAFC				10,000.00		10,000.00
	6. Livestock & Poultry Disperal & Animal Health Services Program	Livestock & Poultry Disperal & Animal Health Services Extended				50,000.00		50,000.00
	A. Production Support Services	Castration of Animals	50 Domestic Animals	50 Domestic Animals		100,000.00		100,000.00
		Animal Treatment	300 large & small	300 large & small				
		Vaccination of Animals	ruminants and	ruminants and				
		Castration of Animals	domestic animals	domestic animals				
		Conduct Transfer of Technology thru farmer's classes/meetings/seminar and trainings	50 raisers	50 raisers		10,000.00		10,000.00
8000-000-3-2-03-004-'000	Coastal Resource	Strengthened women's	13 BFARMC			200,000.00		200,000.00
000	Management Program	participation in the	1 MFARMC					
		BFARMC *Quarterly	strengthened					
		meeting *Revitlization	(Quarterly meetng,					
		Training * Meal &	(Revitalization					
		Snacks 52 pax x 270	Training) (26 men					
		x3days x 4th quarter	and 26 women)					
		=168,480 * Fuel						
		31,520 * Total 200k						
		*Conduct Farmer's &	Conducted Farmers			50,000.00		50,000.00
		Fisherfolk Month	& Fisherfolks month					
		Celebration	celebration with 30					
			men & 30 women					
			13 BFARMC					
			representatives					
		*Conduct Technical	Conducted Technical			100,000.00		100,000.00
		training for livelihood	training 50 men					

		program	50 women					
		*Conduct leadership	Successfully			50,000.00		50,000.00
		training to coastal	conducted leadership					
		resource managers	training to coastal					
			resource managers					
			25 men & 25 women					
3000-002-3-1-11-003-000-000	Rabies Prevention & Control Program	Vaccination; Dog 'Immunization	Purchase of vials of anti-rabies vaccine			150,000.00		150,000.00
		'throughout the	& 50 vials of Equine					
		'Municipality	Rabies					

2. Proposed New Appropriations by Object of Expenditure

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	1,831,701.55	2,458,827.68	2,616,744.00
Salaries and Wages-Step Increment	5-01-01-011		15,482.21	
Salaries and Wages-Casual	5-01-01-020	586,022.93	240,104.02	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	106,000.00	156,000.00	168,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5-01-02-040	35,000.00	35,000.00	49,000.00
Productivity Enhancement Incentive	5-01-02-080	15,000.00	35,000.00	35,000.00
Cash Gift	5-01-02-150	19,750.00	35,000.00	35,000.00
Mid Year Bonus	5-01-02-140	157,298.00	180,429.00	218,062.00
Year End Bonus	5-01-02-140	142,023.65	216,960.00	218,062.00
Life & Retirement Insurance Contribution	5-01-03-010	219,804.19	299,271.24	314,009.28
PAG-IBIG Contribution	5-01-03-020	16,537.88	15,600.00	16,800.00
PHILHEALTH Contribution	5-01-03-030	44,204.46	61,558.46	65,418.60

ECC	5-01-01-040	5,300.00	8,400.00	8,400.00
Other Personnel Benefits	5-01-04-990	49,012.49	99,243.93	223,000.00
Medical Allowance				49,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**3,401,055.15**	**4,030,276.54**	**4,202,095.88**
1.2 Maint. & Other Operating Expenses				
Office Equipment	1 07 05 020		40,000.00	
Traveling Expenses	5 02 01 010	471,460.00	541,673.85	525,000.00
Training Expenses	5-02-02-010	8,600.00	127,500.00	76,126.00
Office Supplies Expenses	5 02 03 010	41,452.20	114,000.00	94,000.00
Other Supplies & Materials Expenses	5-02-03-990		378,000.00	456,000.00
Medical Supplies Expenses				200,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090		20,000.00	31,520.00
Agricultural & Marine Supplies Expenses	5 02 03 100	6,230.00	380,000.00	380,000.00
Postage & Deliveries	5 02 05 010		1,960.00	1,960.00
Telephone Expenses-Mobile	5 02 05 020	19,060.00	16,000.00	24,000.00
Internet Expenses	5 02 05 030	12,000.00	12,000.00	7,667.85
Repair & Maint.-Machinery & Equipment(Office & IT)	5 02 13 050		4,500.00	4,500.00
Repair & Maint.-Transportation Equipment	5 02 13 060		20,000.00	
Other Maint., & Operating Expenses(Wages JO)	5 02 99 990	271,300.00	360,000.00	541,200.00
Other Maint., & Operating Expenses	5 02 99 990	1,138,670.00	432,326.15	602,806.15
TOTAL MOOE	**₱**	**1,968,772.20**	**2,447,960.00**	**2,944,780.00**
2.0 Capital Outlay				
Information and Communication Technology Equipment (Desktop)			60,000.00	
TOTAL CAPITAL OUTLAY	**₱**	**-**	**60,000.00**	**-**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**5,369,827.35**	**6,538,236.54**	**7,146,875.88**

N. OFFICE OF THE MUNICIPAL ENVIRONMENT AND NATURAL RESOURCES

MANDATE: The MENRO is responsible in the implementation of environment and natural resources concerns of the municipality. It is also responsible in coordination with other agencies, various institutions for access and financial assistance in environment management.

VISION: To strengthen Local Government Unit capacity for environment governance, empower people communication to be able to provide them equal access to opportunities and secure future through the protection, development and management of the environment.

MISSION: To coordinate to all sectors of the society in attaining an orderly, clean, green environmentally in the municipality.

ORGANIZATIONAL OUTCOME: :Good governance and effective environment management.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
8001-001-3-2-04-001-000-000	Environmental and Natural Resource Management Pogram	Environmental and Natural Resource Management services extended; Hiring of MENRO Personnel			**795,954.36**	**1,227,684.00**		**2,023,638.36**
3000-008-3-3-01-007-000-000	Clean & Green Program	Hired of community	Hired 30 marginalized			1,174,800.00		1,174,800.00
		cleaners 26 x 150/day x 22	women as community					
		month =1,029,600.00	cleaners					

2. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	185,659.00	529,368.00	529,368.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020	128,646.76	1,000.00	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	8,000.00	24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020			
Transportation Allowance (TA)	5-01-02-030			
Clothing/Uniform Allowance	5-01-02-040		7,000.00	7,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00	5,000.00	5,000.00
Cash Gift	5-01-02-150	5,000.00	5,000.00	5,000.00
Mid Year Bonus	5-01-02-140		44,114.00	44,114.00
Year End Bonus	5-01-02-140	41,663.00	44,114.00	44,114.00
Life & Retirement Insurance Contribution	5-01-03-010	22,279.08	63,524.16	63,524.16
PAG-IBIG Contribution	5-01-03-020	800.00	2,400.00	2,400.00
PHILHEALTH Contribution	5-01-03-030	4,641.46	13,234.20	13,234.20
ECC	5-01-01-040	400.00	1,200.00	1,200.00
Other Personnel Benefits	5-01-04-990	3,500.00	20,853.50	48,000.00
Medical Allowance				7,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**405,589.30**	**760,807.86**	**795,954.36**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	160,048.76	150,588.44	140,000.00
Training Expenses	5-02-02-010		120,750.00	
Office Supplies Expenses	5-02-02-010	41,242.15		30,684.00
Fuel, Oil and Lubricants Expenses	5-02-03-090		250,000.00	
Repair & Maint.-Transportation Services	5-02-13-060		100,000.00	

Internet Expenses	5-02-05-030			12,000.00
Other Maint. & Operating Expenses	5-02-99-990		860,000.00	1,184,800.00
Other Maint. & Operating Expenses (WAGES JO)	5-02-99-990	892,156.00	808,000.00	1,035,000.00
TOTAL MOOE	**₱**	**1,093,446.91**	**2,289,338.44**	**2,402,484.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**1,499,036.21**	**3,050,146.30**	**3,198,438.36**

O. OFFICE OF THE MUNICIPAL MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT

MANDATE: To uplift the level of well being of our disadvantage groups by at least 30% through effective delivery of the different basic social services of the office.

VISION: An eco-tourism destination where the empowered Lingiganons live in progressive and resilient environment under a proactive governance.

MISSION: To improve the quality of life of the community through effective & efficient delivery of quality basic services, wise utilization of resources and equal distribution of opportunities

ORGANIZATIONAL OUTCOME: Improve health outcomes as indicated through the field health information system.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
3000-003-3-2-05-001-000-000	Social and Welfare	Social Welfare & Dev't.	Implementation of Social		**4,395,843.08**	**426,594.00**	**50,000.00**	**4,872,437.08**
	Development Program	Services Extended	Welfare & other social services					
3000-003-3-2-05-010-000-000	ECCD Programs	Child Development Services	Provide Monthly Subsidy	37 Child Dev't. Workers (CDWs) @ 3k/mo.x12 mos.		1,332,000.00		1,332,000.00
			Provision of ECCD Supplies & Program materials and ECCD checklist	ECCD supplies & program materials provided to 37 CDCs		101,100.00		101,100.00
			Conduct Monthly meeting/Emergency meeting	37 CDWs		108,000.00		108,000.00
			Monitoring & Supervision on ECCD sessions conducted	37 CDC with a total of 935 Preschoolers		50,000.00		50,000.00
		Conducted Children's Month Celebration	Conducted Children's month celebration Thru different activities: Provision of school	Conducted Children's Month celeb. To 300		97,450.00		97,450.00

			supplies to indigent preschoolers, contest on tula & draw & telling story contest, mass feeding	preschoolers					
			Provision of School supplies kit ti indigent preschoolers	Provided school supplies to 90 boys & 95 girls		168,000.00			168,000.00
			Conduct Mass Feeding to preschoolers	Availed mass feeding to 390 pre-schoolers 140 boys and 250 girls		2,500.00			2,500.00
		CapDev	Conducted 3 days training on ECCD sessions	Trainings conducted to 37 women CDWs		56,400.00			56,400.00
			Conducted 2 days orientation on ECCD Tools & Checklist	Trainings conducted to 37 women CDWs		46,300.00			46,300.00
	*Child Development Workers Program	Observance of Child Development Worker's Week	Conducted CDW Team Building	Strengthened the cohesiveness among 37 CDWs		180,000.00			180,000.00
	*Monitoring of Weight &	Nutrition Program	Procurement of Allen	Purchased 11		100,000.00			100,000.00
	Height of children enrolled		Height Board & Salter scale	Height board & 11					-
	in CDC			Salter scale					-
				distributed to 11					-
				Child Dev't. centers					-
3000-003-3-2-05-007-000-000	Women Welfare Program	Strengthened &	Women Association in 18	200 Women		21,600.00			21,600.00
		Sustaining Women's	Barangays organized	Member					-
		Welfare							-
			Conduct Regular quarterly	4 meetings		108,000.00			108,000.00
			meeting	conducted 18					-
				chapter Presidents					-
			Acquisition of 3 sewing	2 manual sewing		100,000.00			100,000.00
			machines & tailoring	machine 1 electric					-
			materials intended for	sewing machine					-
			skills training	assorted cloth &					-
				other tailoring					-
				materials					-
			Provided livelihood						-

			assistance to organized					-
			Women Association					-
			-Food processing	46 women members		50,500.00		50,500.00
				4 facilitator				-
			-Pillow Case Making	20 womens		87,520.00		87,520.00
				2 facilitator				-
			Conducted IEC thru					-
			symposium on RA 9262 in					-
			4 clusters					-
			-transportation					-
			-supplies & materials					-
								-
			conducted Women's	200 women		145,100.00		145,100.00
			month celebration with	50 men				-
			different activities					-
			-Dance contest					-
			-Ball Games					-
			Provision of Food Packs	Provided food packs		9,600.00		9,600.00
			during Women's month	to 30 indigent				
			celebration to identified	women members				
			30 indigent women					
			members @ 320/pack					
	*Capacitated Service	CapDev	Attend provincial, regional	Attended trainings		75,000.00		75,000.00
	Providers in handling		and national trainings/	& seminars 1				-
	progams for marginalized		seminars	MSWDO, 1 Foal, 18				-
	women			Women Chapter				-
				President				-
			Conduct Women's	500 women		150,000.00		150,000.00
			Congress	members				-
	*Clean & Green Program	Provided Employment	Hiring of community	Hired 30		224,400.00		224,400.00
		Opportunity to	cleaners 26x150/dayx2	marginalized women				-
		marginalized women	days X12 mos. 1029600	as community				-
			1x350/dayX22 daysX12	cleaners				-
			mos. 92400 1X450/dayX22	MSWDO - 224,400				-
			days X12 mos. 118,800	MENRO 1,174,800				-
			1X400/day/22daysX12					-
			mos. 105600					-

3000-003-3-2-05-004-000-000	LCAT-VAWC Program	Anti-Trafficking in	Conduct by cluster IEC	Conduct IEC by		75,000.00		75,000.00
		Person & Women	campaign on trafficking in	cluster on TP &				-
		Welfare Program	person & violence against	VAWC to 200 pax				-
			women to 200 women of	1st cluster :40				-
			the municipality in clusters	female,10 male				-
			-Meal & Snacks x50 pax	2nd cluster: 35				-
			x 270/day 13500 x 4	female,10 male				-
			clusters 54,000	3rd cluster: 30				-
			Transportation 16000	female,20 male				-
			Materials/Pamphlets 5000	4th cluster: 40				-
				female, 10 male				-
			Conduct Rescue Operation	Conducted Rescue		25,000.00		25,000.00
			on TIP and VAWC victims	Operation to 5TIP				-
				& 20 VAWC (20				-
				female & 5 male)				-
			Provision of Food	Provided Food		30,000.00		30,000.00
			assistance to TIP & VAWC	packs to 5 TIP & 20				-
			victims	VAWC victims (20				-
			Provision of Psycho-social	female & 5 male)		50,000.00		50,000.00
			intervention, counselling &					-
			financial assistance to TIP					-
			& VAW vicitims					-
			Provision of Livelihood	Provided Livelihood		90,000.00		90,000.00
			Assistance to TIP & VAW	assistance to 5 TIP				-
			victims	& 20 VAWC victims				-
				20 female & 5 male				-
			Provision of Educational	Provided of		30,000.00		30,000.00
			assistance to TIP & VAW	Educational				
			victims	assistance to 5 TIP				
				& 20 VAWC victims				
				20 female & 5 male				
			Conduct a 3 day seminar	Successfully	-	150,000.00		150,000.00

			on understanding the Legal	conducted seminar				-
			Framework on violence	to 30 LCAT VAWC				-
			Against Women & their	members (24				-
			Children & Trafficking	women & 6 men				-
			in Person					-
	*Operation & Maint. Of	Anti-Trafficking in	Hiring of 1 RSW & 1 house	Hired 1 RSW		306,000.00		306,000.00
	Crisis Intervention Center	Person & Women	Parent to manned the	female & 1 House				-
	for Womens victims of	Welfare Program	Crisis/Balay Dangpana	parent female				-
	domestic violence & TIP		1 RSW @ 14,500/mo. X12					-
			mos. 174000 1HP @					-
			11000 x 12 mos 132000					-
			Conduct 18 day Campaign	100 womens VAWC		69,000.00		69,000.00
			to End VAW					-
			-Distribution of IEC					-
			materials					-
3000-003-3-2-05-011-000-000	Youth Welfare and	Organized in School &	Pag-asa Youth Association	18 brgys 18 pres.		35,000.00		35,000.00
	Development Program	Out of School Youth	organized	50 OSY				-
		in every barangay	-travelling expenses 30k					-
			-supplies 3k					-
			-Miscellaneous exp. 2k					-
		Conducted quarterly	Quarterly meeting	4 meetings		21,600.00		21,600.00
		meeting with youth	conducted	conducted with				-
		federation officers	-meal & 2 snacks 5400x4	18 members & 1				-
			21,600.00	MSWD, 1 youth				-
				focal person				-
	*Conduct a 3 day Training	Youth capacitated on	3 day training seminar			85,600.00		85,600.00
	Seminar on Basic Life	Basic Life Support &	conducted to registered					-
	Support & First Aid	First Aid Adminstration	in school & out of school					-
	Administration		youth	-				-
			Representation expenses	-				-
			81,000 Honorarium of RP	-				-
			8,000 Supplies & Tarp.	-				-

			6000					-
	*Develop key skills on	Youth capacitated on	2 day training on	Conducted		57,400.00		57,400.00
	communication, team	Leadership	Leadership conducted	Leadership traning				-
	work & problem solving			to 54 youth and 6				-
				facilitators				-
	*Conduct 3 day training	Crafted Youth Dev't.	Conducted 3 day training	Conducted training		143,000.00		143,000.00
	workshop on formulation	Plan	on Formulation of youth	workshop to 40				-
	of Youth Development		Dev't. Plan	youth & 5 facilitators				-
	Plan							-
	*Raising Awareness on	Celebrated Linggo ng	Conduct celebration on	Conducted Linggo		102,500.00		102,500.00
	Linggo ng Kabataan	Kabataan	Linggo ng Kabataan with	ng Kabataan ith 300				
			the different activities:	pax				
			-Orientation on RA 115596					
			Child Marriage Prohibition					
			-Foster Making with Slogan	20 pax				
			Contest	5 teams composed				
			-Table Setting & Skirting	of 10 youth each				
				team				
			Attended provincial,			174,000.00		174,000.00
			regional & national					-
			trainings/seminars of 18					-
			youth presidents, 1 focal					-
			& MSWDO					-
	*Capacitate Out of School	OSY capacitated	Conduct Youth camp for	40 selected Out of		99,600.00		99,600.00
	youth (OSY) on Life Skills		OSY and ISY for 3 days	School & 20 in				-
	training			School Youth				-
				coming 18 brgys.				-
				attended youth camp				-
	*Hire Youth Development	Hired 1 YDW as Youth	Hiring 1 Youth Dev'e.	Hired 1 YDW with				-
	Worker	Welfare Programs and	Worker under COS status	15, 000.00/mo				-
		Services implementar						-
3000-003-3-2-05-014-000-000	Solo Parent Welfare	Implemented program	Organization of Solo	Established &		60,000.00		60,000.00

	Program	and services of Solo	Parent Associations per	Funlional Solo					-
		Parents	barangays	Parents Associations					-
				in 18 brgys.					-
			Provisions of subsidy to 70	Provided cash		840,000.00			840,000.00
			eligible registered Solo	subsidy to 70					-
			Parent	eliible registered					-
				Solo Parent					-
			Conduct quarterly meeting	Conducted		21,600.00			21,600.00
			to Solo Parent Presidents	quarterly meeting					-
				to 18 Solo Parents					-
				Presidents					-
			Conduct Parent Effec-	Conducted PES		162,000.00			162,000.00
			tiveness (PES) Training	Trainings to 200					-
			to Solo Parents per	registered Solo					-
			clusters	Parents in 4 clusters					-
				(50 pax/clusters)					-
		Raise Awareness of	Conduct symposium on	Symposium		18,500.00			18,500.00
		Solo Parents Welfare	RA 11313 or the Safe	conducted on RA					-
		Week	Spaces Act	11313 to 50 Solo					-
	*Evaluate & Assets the	Social Welfare & Dev't.	Conduct Program	PIR conducted		50,000.00			50,000.00
	Implementation of	Programs & Services	Implementation Review						
	Social Welfare Dev't.	(PIR)							
	Programs & Services								
3000-003-3-2-05-009-000-000	Child Welfare Program	MCPC & BCPCs	Reactivated, Strengthened,			2,788,930.66			2,788,930.66
	(LCPC)	services extended	sustained MCPC & BCPC						-
3000-003-3-2-05-012-000-000	PWD Empowerment	PWDs oragnized	NDR eek Celebration	180 PWD Member		80,000.00			80,000.00
	Program		(Municipal & Provincial						-
			level)						-
			Free Medicines for PWD			35,000.00			35,000.00
			Office Supplies & Materials			22,746.26			22,746.26
			Meals & Snacks during	18 Chapter Pres.		35,000.00			35,000.00

			Quarterly Meeting					-
			Provision of Assistance in			60,000.00		60,000.00
			Crisis Situation (AICS)					-
			PWD Convention/IDD/			50,000.00		50,000.00
			Assembly Meeting					-
			Signed Language Training			10,000.00		10,000.00
			Seminar					-
			Year End Food Packs			100,000.00		100,000.00
			Honorarium of PDAO	3		288,000.00		288,000.00
			Personnel					-
			Incentives for 17 Chapter	17		102,000.00		102,000.00
			Pres.					-
			Team Building PDAO &	20		100,000.00		100,000.00
			18 brgy. PWD Pres.					-
			Traveling Expenses - TEV			80,000.00		80,000.00
			Repair & Mant. Office & IT			10,000.00		10,000.00
			Restoration Services/			40,000.00		40,000.00
			Provision of Assistive					-
			devices					-
			Livelihood & Training			80,000.00		80,000.00
			PWD Sports Activity CY			50,000.00		50,000.00
			2025					-
			Support to LCES-Sped			10,000.00		10,000.00
			Class					-
3000-003-3-2-05-013-000-000	Special Program for	Senior Citizen Services	Conduct MFSCA quarterly	18 MFSCA Officers		40,000.00		40,000.00
	Senior Citizen	Extended	meeting	1 OSCA Head				-
			Provision of Senior Citizens	2600 SC		100,000.00		100,000.00
			ID, purchase slip &					-
			booklets					-
			Provision of Burial	125 Senior Citizens		350,000.00		350,000.00
			Assistance					-
			Support to National	2571 Senior Citizens		50,000.00		50,000.00
			Program Validation, Soial					
			Pension Payout/UCT					
			payout					
			Support Elderly Week	600 Senior Citizens		170,000.00		170,000.00
			Celebration (Municipal &					-
			Provincial Level)					-

			Conduct Medical Mission	200 Senior Citizens		100,000.00		100,000.00
			& Provision of Medicines					-
			Provision of TEV			100,000.00		100,000.00
			Honorarium of OSCA	6 Personnel		420,000.00		420,000.00
			Personnel					-
			Provision of Quarterly	17 President		102,000.00		102,000.00
			allowance of Chapter					-
			President					-
			Purchase of 2 units			15,000.00		15,000.00
			wheelchairs					-
			Purchase of 1 unit Aircon			50,000.00		50,000.00
			Provision of Office Supplies			32,119.40		32,119.40
			Provision of Food Packs	100		50,000.00		50,000.00
			for Indigent Senior Citizens					-
			Provision of Supplemental	100		30,000.00		30,000.00
			Feeding					-
			Bench Marking/Team	4 OSCA staff, 18		100,000.00		100,000.00
			Building	Chapter Presidents				-
			Computer Maintenance/			20,000.00		20,000.00
			IT Equipment & Office					
			Fixtures					

1. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5 01 01 010	1,611,088.64	2,187,787.51	2,356,104.00
Salaries and Wages-Step Increment	5 01 01 010		22,382.01	
Salaries and Wages-Casual	5 01 01 020	655,659.20	218,704.86	1,000.00
Personnel Economic Relief Allowance (PERA)	5 01 02 010	106,000.00	138,000.00	144,000.00
Representation Allowance (RA)	5 01 02 020	86,700.00	86,700.00	91,800.00
Transportation Allowance (TA)	5 01 02 030	86,700.00	86,700.00	91,800.00
Clothing/Uniform Allowance	5 01 02 040	28,000.00	35,000.00	42,000.00
Productivity Enhancement Incentive	5 01 02 080	25,000.00	30,000.00	30,000.00
Cash Gift	5 01 02 150	25,000.00	30,000.00	30,000.00
Hazard Pay		230,592.55	467,541.60	471,220.00
Subsistence Allowance	5 01 02 050	14,275.00	54,000.00	108,000.00
Mid Year Bonus	5 01 02 140	121,570.00	161,770.00	196,342.00
Year End Bonus	5 01 02 140	151,742.20	194,809.00	196,342.00
Life & Retirement Insurance Contribution	5 01 03 010	193,401.00	268,263.00	282,732.48
PAG-IBIG Contribution	5 01 03 020	15,294.20	13,800.00	14,400.00
PHILHEALTH Contribution	5 01 03 030	38,930.63	56,559.29	58,902.60
ECC	5 01 03 040	5,400.00	7,200.00	7,200.00
Other Personnel Benefits	5 01 04 990	100,879.98	100,597.18	231,000.00
Medical Allowance	5 01 04 990			42,000.00
Overtime & Night Pay	5 01 02 130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**3,496,233.40**	**4,159,814.45**	**4,395,843.08**
1.2 Maint. & Other Operating Expenses				
Office Equipment	1 07 05 020		29,082.81	
Traveling Expenses	5-02-01-010	1,228,932.54	965,000.00	2,055,600.00
Training Expenses	5-02-02-010		920,000.00	415,000.00
Office Supplies Expenses	5-02-02-010	369,912.62	526,328.55	837,765.66
Food Supplies Expenses	5-02-03-050	51,610.00	90,000.00	139,600.00
Food Assistance & Other Relief Goods	5-02-03-050	21,794.00		
Drugs & Medicines Expenses	5-02-03-070		110,000.00	350,000.00
Medical Supplies Expenses		39,200.00		150,000.00
Medical, Dental Laboratory Expenses	5-02-03-080		100,000.00	150,000.00

Other Supplies & Materials Expenses	5-02-03-990	116,393.00		100,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090			
Telephone Expenses-Mobile	5-02-05-020	23,841.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030	11,986.00	12,000.00	3,294.00
Repair & Maint.-Building & Other Structures	5-02-13-040	236,315.45		
Repair & Maint.-Machinery and Equipment (OFFICE & IT)	5-02-13-050	7,880.09	45,000.00	55,000.00
Other Professional Services	5-02-11-990	1,996,300.00	2,198,800.00	2,252,000.00
Other Maint. & Operating Expenses	5-02-99-990	4,485,925.00	4,223,800.00	5,474,400.66
TOTAL MOOE	**₱**	**8,590,089.70**	**9,244,011.36**	**12,006,660.32**
2.0 Capital Outlay				
Information & Communication Technology Equipment (Laptop & Printer)				50,000.00
TOTAL CAPITAL OUTLAY	**₱**	**-**	**-**	**50,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**12,086,323.10**	**13,403,825.81**	**16,452,503.40**

P. OFFICE OF THE MUNICIPAL HUMAN RESOURCE

MANDATE: To promote morale, efficiency, integrity, responsiveness and courtesy in the civil service.

VISION: To foster a dynamic visionary and knowledge based civil service, which delivers quality services to the community through a clean, trusted, respectable and fulfilled workplace.

MISSION: Developed talented, civil servants by providing them training and career advancement opportunities.

ORGANIZATIONAL OUTCOME: :Assess both offices and individuals employees performance level based on performance level based on performance targets and measures as approved in the OPCR and IPCR.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-003-3-1-01-001-000-000	Human Resource Management Program	Human Resource Services Extended			**810,986.06**	**196,000.00**		**1,006,986.06**
		PCSA Month	Conducted PCSA various Activities					
		Retirement Program	Retirees tributed loyalty Incentives and Best Employee	6 retirees (4 mandatory - 140000 2 optional) 50000 6 plaques 1,500/each 90000 6 retirement ring (6g) 5,500 x 6g 33,000 x 6 198000 2 Best Employee 500.00 each				
	*Human Resource Management Program/Capability Building	Conduct Sensivity to Government Employees	Materials 12k / Meals & Snacks 71k / Venue 5k / Room Accommodation 12k			100,000.00		100,000.00

2. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	496,592.91	1,216,906.64	540,828.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020	593,764.23	426,293.20	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	24,000.00	42,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020	86,700.00	86,700.00	
Transportation Allowance (TA)	5-01-02-030	86,700.00	86,700.00	
Clothing/Uniform Allowance	5-01-02-040	7,000.00	7,000.00	7,000.00
Productivity Enhancement Incentive	5-01-02-080	5,000.00	10,000.00	5,000.00
Cash Gift	5-01-02-150	5,000.00	10,000.00	5,000.00
Mid Year Bonus	5-01-02-140	40,577.00	84,719.00	45,069.00
Year End Bonus	5-01-02-140	42,565.00	129,788.00	45,069.00
Life & Retirement Insurance Contribution	5-01-03-010	59,591.15	170,894.72	64,899.36
PAG-IBIG Contribution	5-01-03-020	4,134.62	4,200.00	2,400.00
PHILHEALTH Contribution	5-01-03-030	12,009.06	35,861.56	13,520.70
ECC	5-01-01-040	1,200.00	2,400.00	1,200.00
Other Personnel Benefits	5-01-04-990	53,679.23	50,592.33	48,000.00
Medical Allowance				7,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**1,518,513.20**	**2,364,055.45**	**810,986.06**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	99,678.00	175,000.00	88,000.00
Office Supplies Expenses	5-02-02-010	27,064.50	98,230.18	115,000.00
Telephone Expenses-Mobile	5-02-05-020	22,788.00	24,000.00	
Internet Expenses	5-02-05-030	12,000.00	12,000.00	12,000.00
Other Maint. & Operating Expenses	5-02-99-990		5,000.00	81,000.00
TOTAL MOOE	**₱**	**161,530.50**	**314,230.18**	**296,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**1,680,043.70**	**2,678,285.63**	**1,106,986.06**

Q. OFFICE OF THE PUBLIC EMPLOYMENT SERVICE OFFICE

MANDATE: To promote morale, efficiency, integrity, responsiveness and courtesy in the civil service.

VISION: To foster a dynamic visionary and knowledge based civil service, which delivers quality services to the community through a clean, trusted, respectable and fulfilled

MISSION: Developed talented, civil servants by providing them training and career advancement opportunities.

ORGANIZATIONAL OUTCOME: Assess both offices and individuals employees performance level based on performance level based on performance targets and measures as approved in the OPCR and IPCR.

1. Proposed New Appropriations by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
1000-003-3-1-01-002-000-000	Public Employment Service Administrative Mgt. Program	Public Employment Services Extended			1,655,677.06	317,520.00		1,973,197.06
	Implementation of DOLE-	Implemented SPES,	Enpowered					
	PESO Program	GIP and TUPAD	Lingiganons					
		Conduct a Monthly	Conducted & Hosting					
		meeting of PESO	for PESO meeting					
	JOB Fair Program	Implemented Job Fair						

2. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010			1,016,628.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020			1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010			24,000.00
Representation Allowance (RA)	5-01-02-020			91,800.00
Transportation Allowance (TA)	5-01-02-030			91,800.00
Clothing/Uniform Allowance	5-01-02-040			7,000.00
Productivity Enhancement Incentive	5-01-02-080			5,000.00
Cash Gift	5-01-02-150			5,000.00
Mid Year Bonus	5-01-02-140			84,719.00
Year End Bonus	5-01-02-140			84,719.00
Life & Retirement Insurance Contribution	5-01-03-010			121,995.36
PAG-IBIG Contribution	5-01-03-020			2,400.00
PHILHEALTH Contribution	5-01-03-030			25,415.70
ECC	5-01-01-040			1,200.00
Other Personnel Benefits	5-01-04-990			85,000.00
Medical Allowance				7,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**-**	**-**	**1,655,677.06**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010			100,000.00
Office Supplies Expenses	5-02-02-010			100,000.00
Telephone Expenses-Mobile	5-02-05-020			12,000.00
Internet Expenses	5-02-05-030			12,000.00
Other Maint. & Operating Expenses	5-02-99-990			93,520.00
TOTAL MOOE	**₱**	**-**	**-**	**317,520.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**-**	**-**	**1,973,197.06**

R. OFFICE OF THE TOURISM

MANDATE: To Encourage, Promote & Develop Tourism as a major socio-economic activity to generate foreign currency & employment and to spread the benefits of tourism to a wider segment of population with the support, assistance & cooperation of both the private & public sector, and to assure a safe, convenient, enjoyable stay and travel of the foreign and local tourist of the country.

VISION: A Safe Eco-Tourism destination with a healthy environment and a secured economy driven by innovative public servants and enabled constituents.

MISSION: To offer a firm socio-economic form to the community through finest & responsible utilization of natural resources and equal opportunities of related services by proactive public servants.

ORGANIZATIONAL OUTCOME: :Marketed and Promoted Municipal Tourism Destination/Attraction and related products at the level of tourist point of origin.

1. **Proposed New Appropriations by Program, Project, and Activity (PPA)**

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
8000-000-3-3-09-001-000-000	Tourism Development &	Tourism Services			**795,954.36**	**474,169.00**		**1,270,123.36**
	Management Program	extended; Creation of						
		Tourism Plantilla						
		position						
	Construction of Roads &	Footbridge can connect				250,000.00		250,000.00
	Bridges	women to markets, health						
		care facilities enhancing						
		their mobility & access to						
		opportunities, engage						
		in income generating						
		activities such as selling						
		goods						

2. Proposed New Appropriations by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010		397,368.00	529,368.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020	438,806.40	214,303.00	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010		18,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020			
Transportation Allowance (TA)	5-01-02-030			
Clothing/Uniform Allowance	5-01-02-040			7,000.00
Productivity Enhancement Incentive	5-01-02-080		5,000.00	5,000.00
Cash Gift	5-01-02-150		5,000.00	5,000.00
Mid Year Bonus	5-01-02-140			44,114.00
Year End Bonus	5-01-02-140		44,114.00	44,114.00
Life & Retirement Insurance Contribution	5-01-03-010		47,643.16	63,524.16
PAG-IBIG Contribution	5-01-03-020		2,400.00	2,400.00
PHILHEALTH Contribution	5-01-03-030		9,926.20	13,234.20
ECC	5-01-01-040		1,200.00	1,200.00
Other Personnel Benefits	5-01-04-990		15,853.50	48,000.00
Medical Allowance				7,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**438,806.40**	**760,807.86**	**795,954.36**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	117,830.00	132,400.00	120,000.00
Training Expenses	5 02 02 010		50,000.00	
Office Supplies Expenses	5-02-02-010	41,177.00	252,600.00	95,323.00
Other Supplies & Materials Expenses	5-02-03-990		50,000.00	
Internet Expenses	5-02-05-030	11,000.00	12,000.00	12,000.00
Other Maint. & Operating Expenses	5-02-99-990		103,735.38	102,846.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990	122,450.00	130,000.00	144,000.00

Construction of Roads & Bridges				250,000.00
TOTAL MOOE	**₱**	**292,457.00**	**730,735.38**	**724,169.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**731,263.40**	**1,491,543.24**	**1,520,123.36**

S. OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT

MANDATE : To support activities for the Disaster Risk Reduction and Management, program,project and activities.

VISION : To attained quality assessment to the community in order to build better relationship to other stakeholders.

MISSION: Attainment of peace,equal,and progress in delivering basic services to the community and capacity development to manage the risk.

ORGANIZATIONAL OUTCOME : To give awareness to the whole community of this municipality.

1. Proposed New Appropriation by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
3000-008-3-3-01-001-000-000	Disaster Risk & Reduction Management Program	Disaster Magt. Services extended, Creation of Office and Plantilla position			**2,744,514.98**	**724,220.00**		**3,468,734.98**
	* Clean & Green Activities					200,000.00		200,000.00
	* Provision of Hazard Maps:Early					400,000.00		400,000.00
	Warning Signages, Devices							-
	*Climate & Disaster Risk Assess-					200,000.00		200,000.00
	ment Formulation and E-LCCAP							-
	*Capacity Development on DRR					500,000.00		500,000.00
	*Maintenance of DRR					500,000.00		500,000.00
	Transportation Equipment							-
	*Conduct Quarterly Drills and					500,000.00		500,000.00
	Exercise							-
	*Purchase of DRRM Equipment					500,000.00		500,000.00
	& Medical Kits and Supplies							-
	*School Based DRRM Program					200,000.00		200,000.00
	and Activities							-
	*Fire Prevention & Preparedness					200,000.00		200,000.00
	Activities							-
	*Wash Programs & Activities					200,000.00		200,000.00

	*Stock Piling of Food & Non - Food					750,000.00		750,000.00
	Items for Emergency							-
	*Barangay Disaster Risk Reduction					300,000.00		300,000.00
	& Mgt. Program & Activities							-
	*Validation and Relief Distribution					200,000.00		200,000.00
	*Cash Assistance to Displaced /					16,529.81		16,529.81
	Relocated Individuals / Family							-
	*Rapid Damage Assessment &					200,000.00		200,000.00
	Needs Analysis Operation							-
	*Health Emergency Medical					270,000.00		270,000.00
	Services and Nutrition							-
	*Repair and Rehab. Of Lifeline					3,000,000.00		3,000,000.00
	Due to Hazard							
	*Quick Response Fund					4,322,798.49		4,322,798.49
3000-008-3-3-01-002-000-000	Emergency Operation Center Program	Emergency Operation Center activated & Mobilizaton of R/PDANA Team & Local Responder; Insurance of Responders				1,650,000.00		1,650,000.00
	*Rehabilitation of DRR Operations					300,000.00		300,000.00
	Center: Repainting							

2. Proposed New Appropriations, by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010	578,924.00	1,278,391.87	1,722,324.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020	83,620.75	587,862.40	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	38,000.00	64,367.31	72,000.00
Representation Allowance (RA)	5-01-02-020	4,250.00	86,700.00	91,800.00
Transportation Allowance (TA)	5-01-02-030	4,250.00	86,700.00	91,800.00

Clothing/Uniform Allowance	5-01-02-040	2,000.00	14,000.00	21,000.00
Productivity Enhancement Incentive	5-01-02-080	10,000.00	15,000.00	15,000.00
Cash Gift	5-01-02-150	10,000.00	15,000.00	15,000.00
Mid Year Bonus	5-01-02-140	40,144.00	58,808.00	143,527.00
Year End Bonus	5-01-02-140	55,086.00	143,527.00	143,527.00
Life & Retirement Insurance Contribution	5-01-03-010	69,470.88	176,180.04	206,678.88
PAG-IBIG Contribution	5-01-03-020	5,508.64	6,600.00	7,200.00
PHILHEALTH Contribution	5-01-03-030	14,071.62	37,578.36	43,058.10
ECC	5-01-01-040	1,900.00	3,600.00	3,600.00
Other Personnel Benefits	5-01-04-990	704,334.37	55,943.83	145,000.00
Medical Allowance				21,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**1,621,560.26**	**2,630,258.81**	**2,744,514.98**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	77,862.00	70,000.00	75,000.00
Training Expenses	5 02 02 010			
Office Supplies Expenses	5-02-02-010	72,890.03	83,000.00	60,000.00
Telephone Expenses - Mobile	5 02 05 020	1,000.00	24,000.00	24,000.00
Internet Expenses	5-02-05-030		12,000.00	2,000.00
Other Maint. & Operating Expenses	5-02-99-990	249,443.85	77,000.00	95,220.00
Other Maint. & Operating Expenses (Wages JO)	5-02-99-990	287,509.00	444,000.00	468,000.00
TOTAL MOOE	**₱**	**688,704.88**	**710,000.00**	**724,220.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**2,310,265.14**	**3,340,258.81**	**3,468,734.98**

T. OFFICE OF THE MUNICIPAL ECONOMIC ENTERPRISE AND DEV'T. OFFICE

MANDATE : To provide framework for change which layout the action that have to be done in order to achieve sustainable local development. To provide effective & efficient development planning and monitoring services in support to the local policy and decision makers.

VISION : An eco-tourism destination where the empowered Lingiganons live in a progressive & resilient environment under a proactive governance.

MISSION: To improve the quality of life of the community through effective & efficient delivery of quality basic services, wise utilization of resource & equal distribution

ORGANIZATIONAL OUTCOME : Greater alignment and deeper understanding of common priorities and direction.

1. Proposed New Appropriation by Program, Project, and Activity (PPA)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Major Final Output (3)	Performance / Output Indicator (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year			
					PS (6)	MOOE (7)	Capital Outlay (8)	TOTAL (9)
8000-000-3-3-08-001-000-000	Economic Enterprise Program	Economic enterprise services extended: Creation of MEEDO and Hiring of Personnel			3,405,604.52	1,626,000.00	65,000.00	5,096,604.52
		Cemetery Calculator SG-4						
	*Lingig Memorial Garden							
		Administrative Aide IV SG-4						
	*Market Management							

2. Proposed New Appropriations, by Object of Expenditures

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages-Regular Pay	5-01-01-010		595,067.64	2,056,776.00
Salaries and Wages-Step Increment	5-01-01-011			
Salaries and Wages-Casual	5-01-01-020		611,412.10	1,000.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010		108,000.00	168,000.00
Representation Allowance (RA)	5-01-02-020			91,800.00
Transportation Allowance (TA)	5-01-02-030			91,800.00
Clothing/Uniform Allowance	5-01-02-040		8,796.26	49,000.00
Productivity Enhancement Incentive	5-01-02-080		30,000.00	35,000.00
Cash Gift	5-01-02-150		30,000.00	35,000.00
Mid Year Bonus	5-01-02-140		44,378.52	171,398.00
Year End Bonus	5-01-02-140		87,528.00	171,398.00
Life & Retirement Insurance Contribution	5-01-03-010		110,285.28	246,813.12
PAG-IBIG Contribution	5-01-03-020		12,600.00	16,800.00
PHILHEALTH Contribution	5-01-03-030		19,693.80	51,419.40
ECC	5-01-01-040		7,200.00	8,400.00
Other Personnel Benefits	5-01-04-990		56,012.62	161,000.00
Medical Allowance				49,000.00
Overtime & Night Pay	5-01-02-130			1,000.00
TOTAL PERSONAL SERVICES	**₱**	**-**	**1,720,974.22**	**3,405,604.52**
1.2 Maint. & Other Operating Expenses				
Traveling Expenses (LWSS)	5 02 01 010		100,000.00	110,000.00
Traveling Expenses	5 02 01 010			70,000.00
Training Expenses (LWSS)	5 02 02 010		20,000.00	30,000.00
Training Expenses	5 02 02 010			40,000.00
Office Supplies Expenses (LWSS)	5 02 03 010		292,025.78	70,000.00
Office Supplies Expenses	5 02 03 010			155,000.00
Electricity Expenses (LWSS)	5 02 04 020		139,648.00	200,000.00
Repair & Maint. IT Equipment and Software (LWSS)	5 02 13 050			100,000.00
Other Maint. & Operating Expenses (LWSS)	5 02 99 090		271,352.00	100,000.00
Other Maint. & Operating Expenses (CEMETERY)	6 02 99 090			185,000.00

Repair & Maint. - Infrastructure Assets (LWSS)	5 02 13 050		6,000.00	530,000.00
Telephone Expenses-Mobile	5 02 05 020			24,000.00
Internet Expenses	5 02 05 030			12,000.00
TOTAL MOOE	**₱**	**-**	**829,025.78**	**1,626,000.00**
2.0 Capital Outlay				
Computer Desktop				65,000.00
TOTAL CAPITAL OUTLAY	**₱**	**-**	**-**	**65,000.00**
3.0 Financial Expenses				
TOTAL APPROPRIATION	**₱**	**-**	**2,550,000.00**	**5,096,604.52**

3. Special Purpose Appropriations

3.1. MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT FUND

A. Proposed New Appropriation

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
QUICK RESPONSE FUND (30%)	**9942**	2,164,395.06	3,840,317.04	4,322,798.49
DISASTER PREPAREDNESS FUND (70%)				
1.2 Maint. & Other Operating Expenses				
Traveling Expenses	5-02-01-010	1,001,402.36	1,050,000.00	1,050,000.00
Training Expenses	5-02-02-010	283,372.00	500,000.00	765,000.00
Office Supplies Expenses	5-02-02-010	130,000.00	484,000.00	531,529.81
Other Supplies & Materials Expenses				2,058,500.00
Medical Supplies Expenses		175,000.00	625,000.00	460,000.00
Food Supplies Expenses			800,000.00	402,000.00
Food Assistance & Other Relief Goods		186,950.00	500,000.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	131,591.18	120,000.00	1,928,000.00
Repair & Maint.-Transportation Services	5-02-13-060	1,218,212.61	500,000.00	492,000.00
Repair & Improvement of MDRR Building			101,789.82	
Insurance Expenses	5-02-13-060	50,000.00	50,000.00	28,000.00
Internet Expenses	5-02-05-030	66,000.00	66,000.00	22,000.00
Other Maint. & Operating Expenses	5-02-99-990	1,532,795.50	1,923,949.92	2,349,500.00
Maintenance of Barangay Roads & Bridges	5-02-99-991		2,000,000.00	
TOTAL MOOE	**₱**	**4,775,323.65**	**8,720,739.74**	**10,086,529.81**
2.0 Capital Outlay				
Acquisition of Rescue Vehicle - for Water	9942		240,000.00	
Purchase of Moto - Ambu		224,545.00		
Purchase of Water Rescue Vehicle		370,025.00		
TOTAL CAPITAL OUTLAY	**₱**	**594,570.00**	**240,000.00**	**-**
TOTAL APPROPRIATION	**₱**	**7,534,288.71**	**12,801,056.78**	**14,409,328.30**

B. Special Provisions

1. **Use and Release of Fund.** The amount herein appropriated shall be used in accordance with Republic Act No. 10121, "The Philippine Disaster Risk Reduction and Management Act of 2010", which shall include relief, rehabilitation, reconstruction, and other works or services, including pre-disaster activities, in connection with the occurrence of natural calamities, epidemics as declared by the Department of Health, and other catastrophes. *Provided,* that the projects and activities are incorporated in the Local Disaster Risk Reduction and Management Plan (LDRRMP), and integrated in the approved Annual Investment Program. *Provided further,* that the utilization of the Fund shall be in accordance with the provisions of National Disaster Risk Reduction and Management Council-Department of Budget and Management-Department of the Interior and Local Government (NDRRMC-DBM-DILG) Joint Memorandum Circular No. 2013-1 dated March 25, 2013.

2. **Quick Response Fund.** Of the amount appropriated for the LDRRM Fund, thirty percent (30%) shall be allocated as a Quick Response Fund (QRF) or stand-by fund for relief, and recovery programs in order that the situation and living conditions of people in the communities or areas stricken by disaster, calamity, and epidemics may be normalized as quickly as possible.

   The release and use of QRF shall be supported by a resolution of the Sanggunian declaring the LGU under a state of calamity or a Presidential declaration of a state of calamity.

3. In no case shall the QRF be used for pre-disaster, nor be re-aligned for any other purpose.

3.2. APPROPRIATION FOR DEVELOPMENT PROGRAMS AND PROJECTS

A. Proposed New Appropriation

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
CAPITAL OUTLAY				
Debt. Servicing for Water System Loan (LBP)	1 07 03 040	2,237,028.30		
Debt. Servicing of Heavy Equipment Loan & Infrastructure Loan	1 07 05 080	11,156,536.79	8,428,317.60	29,724,470.91
Const. in Progress - Land Imprv't. (Maintenance of Barangay Roads and Bridges)	1 07 10 010	5,288,522.85	13,924,253.40	
Sports Development Program (Multi-Purpose Building Pamian)			2,000,000.00	
Const. in Progress - Infrastructure Assets (Establishment of Sanitary Landfill)	1 07 10 020		1,000,000.00	
Municipal Roads Opening			1,500,000.00	
Construction of Bailey Bridge (Hamindang Obon)			600,000.00	

Concreting/Opening of Obon Hamindang Road			3,000,000.00	
Concreting/Opening of Nabunding Sta. Maria Road			500,000.00	
Concreting/Opening of Payapay - San Roque Road			500,000.00	
Concreting of Barangay Road (Critical Sections Approx. 2 Km)			8,000,000.00	
Const. in Progress - Infrastructure Assets (Upgrading of LWSS)	1 07 10 020	908,620.49	5,000,000.00	2,850,000.00
Const. in Progress - Infrastructure Assets (Establishment of Socialized Housing for Informal Settler)			1,000,000.00	
Improvement of Parks & Plaza			2,500,000.00	4,000,000.00
Ecological Solid Waste Management			1,000,000.00	
Const. in Progress - Infrastructure Assets (Establishment of Memorial Garden)				13,500,000.00
Maintenance of Roads & Bridges				1,700,000.00
Construction of Multi-purpose Building (Completion Phase)				3,854,142.29
Water Supply Projects (Upgrading of Zion Water Supply)				150,000.00
TOTAL APPROPRIATION	**₱**	**19,590,708.43**	**48,952,571.00**	**55,778,613.20**

B. Special Provisions

Use and Release of Fund. The 20% Development Fund shall be strictly utilized in accordance with the general policies prescribed under DBM-Department of Finance-DILG JMC No. 1 dated November 4, 2020, and for the projects included in the approved Annual Investment Plan (AIP) of the Municipal Government of Lingig for FY 2024. The development projects identified shall be consistent with the local development plan duly approved by the Municipal Development Council and the Sangguniang Bayan of Lingig. The disbursement of this fund shall be based on the approved Project Procurement Management Plan for FY 2026 and shall be subject to all existing budgeting, accounting, and auditing rules and regulations.

3.3. OTHER SPECIAL PURPOSE APPROPRIATIONS

A. Proposed New Appropriation

OBJECT OF EXPENDITURES	Account Code	Past Year 2024 (Actual)	Current Year 2025 (Estimate)	Budget Year 2026 (Estimate)
OTHER SPECIAL PURPOSE APPOPRIATIONS				
Aid to 18 Barangays	5-02-14-030	18,000.00	18,000.00	18,000.00
Discretionary Fund	9948	13,000.00	13,364.77	23,494.34
TOTAL OTHER SPECIAL PURPOSE APPROPRIATION	**₱**	**31,000.00**	**31,364.77**	**41,494.34**
3.0 Financial Expenses				
TOTAL APPROPRIATION	₱	31,000.00	31,364.77	41,494.34

B. Special Provision

Use and Release of Fund. The release, utilization, and disbursement of the appropriation herein provided shall be subject to all existing budgeting, accounting, and auditing laws, rules, and regulations.

Part 3. GENERAL PROVISIONS

Section 1. Availability of Appropriation. 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 the expenditures except by subsequent enactment. However, appropriations for CO shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations therefor have been fully paid or otherwise settled.

Section 2. Limitation on Cash Advance. Notwithstanding any provision of law to the contrary, cash advances shall not be granted until such time that the earlier cash advance availed of by the officials or employees concerned shall have been liquidated pursuant to pertinent accounting.

Section 3. Meaning of Savings. Savings refer to portions or balances as of any given point in the fiscal year or any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absence without pay.

Section 4. Use of Savings and Augmentation. Funds shall be available exclusively for the specific purpose for which they have been appropriated. No ordinance shall be passed authorizing any transfer of appropriations from one item to another. however, the local chief executive or the presiding officer of the sanggunian concerned may, by ordinance, be authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

4. Summary of FY 2026 Proposed New Appropriations

4.1 Proposed New Appropriations, by Object of Expense and by Sector

OBJECT OF EXPENDITURES		Account Code	General Public Services	Social Services	Economic Services	Other Services	Total
1.1 Personal Services							
Salaries and Wages-Regular Pay	701	5 01 01 010	38,044,224.00	8,662,524.00	9,860,112.00		56,566,860.00
Salaries and Wages-Step Increment	701	5 01 01 010	16,795.80	6,536.52	21,788.90		45,121.22
Salaries and Wages-Casual	705	5 01 01 020	16,000.00	2,000.00	5,000.00		23,000.00
Personnel Economic Relief Allowance (PERA)	711	5 01 02 010	1,752,000.00	552,000.00	744,000.00		3,048,000.00
Representation Allowance (RA)	713	5 01 02 020	2,111,400.00	183,600.00	275,400.00		2,570,400.00
Transportation Allowance (TA)	714	5 01 02 030	2,111,400.00	183,600.00	275,400.00		2,570,400.00
Clothing/Uniform Allowance	715	5 01 02 040	511,000.00	161,000.00	217,000.00		889,000.00
Subsistence Allowance				412,000.00			412,000.00
Laundry Allowance				30,600.00			30,600.00
Hazard Pay	721	5 01 02 110		1,778,259.72			1,778,259.72
Honoraria				500,000.00			500,000.00
Overtime & Night Pay	723	5 01 02 130	41,000.00	2,000.00	5,000.00		48,000.00
Productivity Enhancement Incentive			365,000.00	115,000.00	155,000.00		635,000.00
Cash Gift	724	5 01 02 150	365,000.00	115,000.00	155,000.00		635,000.00
Mid Year Bonus	725	5 01 02 140	3,170,352.00	721,877.00	821,676.00		4,713,905.00
Year End Bonus	725	5 01 02 140	3,170,352.00	721,877.00	821,676.00		4,713,905.00
Life & Retirement Insurance Contribution	731	5 01 03 010	4,565,306.88	1,039,502.88	1,183,213.44		6,788,023.20
PAG-IBIG Contribution	732	5 01 03 020	175,200.00	55,200.00	74,400.00		304,800.00
PHILHEALTH Contribution	733	5 01 03 030	973,541.10	216,563.10	246,502.80		1,436,607.00
ECC	734	5 01 03 040	87,600.00	27,600.00	37,200.00		152,400.00
Other Personnel Benefits	749	5 01 04 990	3,169,000.00	634,000.00	820,000.00		4,623,000.00
Medical Allowance	749	5 01 04 990	511,000.00	161,000.00	217,000.00		889,000.00
Terminal Leave						4,549,382.92	4,549,382.92
TOTAL PERSONAL SERVICES			**61,156,171.78**	**16,281,740.22**	**15,935,369.14**	**4,549,382.92**	**97,922,664.06**
1.2 Maintenance & Other Operating Expenses							
Traveling Expenses	751	5 02 01 010	10,011,640.00	3,113,600.00	1,265,000.00		14,390,240.00

Training Expenses	753	5 02 02 010	2,448,030.00	600,000.00	346,126.00		3,394,156.00
Office Supplies Expenses	755	5 02 03 010	3,032,051.48	1,025,615.66	700,007.00		4,757,674.14
Office Supplies Expenses-Printed Forms	755	5 02 03 010	20,000.00				20,000.00
Other Supplies & Materials Expenses			1,235,000.00	271,760.00	456,000.00		1,962,760.00
Food Supplies Expenses			736,000.00	189,600.00			925,600.00
Scholarship Grants/Expenses			600,000.00				600,000.00
Drug & Medicines Expenses			750,000.00	2,250,000.00			3,000,000.00
Accountable Forms Expenses	756	5 02 03 020	100,000.00				100,000.00
Medical Supplies Expenses			450,000.00	931,000.00	200,000.00		1,581,000.00
Medical,Dental & Lab.Supplies Expenses	760	5 02 03 080	450,000.00	743,000.00			1,193,000.00
Medical,Dental Program (Araw ng Lingig Activities)							-
Fuel, Oil & Lubricants Expenses	761	5 02 03 090	2,890,000.00	208,000.00	106,000.00		3,204,000.00
Fuel, Oil and Lubricants Expenses- Heavy Equipment			1,000,000.00				1,000,000.00
Agricultural and Marine Supplies Expenses					380,000.00		380,000.00
Electricity Expenses	767	5 02 04 020	4,000,000.00		200,000.00		4,200,000.00
Postage & Deliveries	771	5 02 05 010	25,900.00		6,960.00		32,860.00
Legal Services	791	5 02 11 010	70,000.00				70,000.00
Telephone Expenses-Mobile	773	5 02 05 020	615,600.00	48,000.00	72,000.00		735,600.00
Internet Expenses	774	5 02 05 030	206,000.00	15,294.00	50,667.85		271,961.85
Cable, Statellite, Telegraph and Radio Expenses	775	5 02 05 040	28,800.00				28,800.00
Awards / Rewards Expenses			220,000.00				220,000.00
Annual Dues			150,000.00				150,000.00
Prizes			1,450,000.00				1,450,000.00
Membership and Annual Dues PCL			300,000.00				300,000.00
Donation to Vice Mayor League	778	5 02 99 060	500,000.00				500,000.00
Donation (LMP)			50,000.00				50,000.00
Donation Liga ng Mga Barangay			150,000.00				150,000.00
Donation (Executive Expenses)			3,000,000.00				3,000,000.00
Subscription Expenses	786	5 02 99 070	11,000.00				11,000.00
Confidentials and Intelligence Fund	881	5 02 10 010	6,000,000.00				6,000,000.00
Fidelity Bond Premium	892	5 02 16 020	70,000.00				70,000.00
Insurance Expenses	893	5 02 16 030	639,000.00	30,000.00			669,000.00
Auditing Services			460,000.00				460,000.00
Strategic Planning(PIR) for Effective and Efficient Health Program Implementation	969	5 02 99 990					-
Environment and Sanitary Services	969	5 02 99 990		96,000.00			96,000.00
Repair & Maint. IT Equipment and Software (LWSS)	969	5 02 13 050			100,000.00		100,000.00

Repair & Maint.,- Building & Other Structures	969	5 02 99 990	860,000.00				860,000.00
Repair & Maint.-Building & Other Structures(Birthing, Health Center, TB DOTS, Cold Room, HFEP building, Halfway Home)		5 02 13 040		100,000.00			100,000.00
Repair & Maint.,- Municipal & Gymnasium Comfort Room	969	5 02 99 990			100,000.00		100,000.00
Repair & Maint.-Infrastructure Assets (LWSS)	794	5 02 12 010			530,000.00		530,000.00
Repair & Maint.,-Machinery - Office Equipment	811	5 02 13 040	27,000.00		50,000.00		77,000.00
Repair & Maint.,-Machinery - IT Equipment	812	5 02 13 041	10,000.00				10,000.00
Repair & Maint. - Transportation Equipment	821	5 02 13 050	1,139,780.00				1,139,780.00
Repair & Maint.,-Machinery & Equipment(Office & IT)	821	5 02 13 050	858,000.00	80,000.00	14,500.00		952,500.00
Repair & Maint.,-Machinery & Equipment(Heavy Equipment)	830	5 02 13 050	2,500,000.00				2,500,000.00
Repair & Maint.,- Transportation Equipment(Ambulance)			300,000.00				300,000.00
Repair & Maint.,- Transportation Equipment(Foton)			200,000.00				200,000.00
Repair & Maint.,- Transportation Equipment(Ambulance & Motorcycle)				150,000.00			150,000.00
Repair & Maint.,- Other Property,Plant and Equipment (Generator)			300,000.00				300,000.00
Repair & Maint.,-Building & Other Structures(Maint.of Street Lighting & LGU Own Building)					500,000.00		500,000.00
Construction of Road & Bridges					250,000.00		250,000.00
Other Maint. & Operating Expenses			21,577,746.30	8,486,400.66	2,430,452.15		32,494,599.11
Other Maint.& Operating Expenses(AICS)	969	5 02 99 990	1,500,000.00				1,500,000.00
Other Maint.& Operating Expenses(Assistance to Displaced Families)	969	5 02 99 990	1,000,000.00				1,000,000.00
Other Maint.& Operating Expenses(KALAHI/PAGKILOS Program)	970	6 02 99 990	1,250,000.00				1,250,000.00
Other Maint.& Operating Expenses(LAWA AT BINHI)	971	7 02 99 990	150,000.00				150,000.00
Other Maint.& Operating Expenses(Administrative Services)	972	8 02 99 990	1,000,000.00				1,000,000.00
Other Maint.& Operating Expenses(Wages Job Order)	969	5 02 99 990	8,830,920.00	820,000.00	2,220,200.00		11,871,120.00
Other Maint.& Operating Expenses(Heavy Equipment Services)	969	5 02 99 990	2,700,000.00				2,700,000.00
Other Professional Services	969	5 02 99 990	1,027,715.00	2,257,000.00			3,284,715.00
Other Professional Services (Medico-legal pay)	969	5 02 99 990		46,000.00			46,000.00
Other Maint.& Operating Expenses(PHIC Accreditation Fee)	969	5 02 99 990		10,000.00			10,000.00
TOTAL MOOE			**86,950,182.78**	**21,471,270.32**	**9,927,913.00**		**118,349,386.10**
CAPITAL OUTLAY							
Information & Communication Technology Equipment (Purchase of Aircon)					75,000.00		75,000.00
Information & Communication Technology Equipment (Purchase of Laptop & Printer)	221	1 07 05 020		50,000.00			50,000.00
Purchase of Desktop	223	1 07 05 030			135,000.00		135,000.00
Purchase of IT Equipment	241	1 07 06 010	120,000.00				120,000.00

Purchase of SB's Table's for Session Hall			120,000.00				120,000.00
Purchase of Executive Chairs for Session Hall			80,000.00				80,000.00
Purchase of Chairs for Session Hall			25,000.00				25,000.00
Purchase of Sound System SB Session Hall			180,000.00				80,000.00
Purchase of Cameras for Session Hall (live coverage)			140,000.00				140,000.00
Purchase of Printers for 11 SB's office			150,000.00				150,000.00
Purchase of Chandeler			50,000.00				50,000.00
Purchase of Laptop for SB's			175,000.00				175,000.00
TOTAL CAPITAL OUTLAY			**1,375,100.00**	**50,000.00**	**210,000.00**		**1,200,000.00**
FINANCIAL EXPENSES							
TOTAL FINANCIAL EXPENSES							
OTHER SERVICES							
20% Economic Development Fund				9,354,142.29	46,424,470.91		55,778,613.20
5% Calamity Fund			9,639,328.30	1,470,000.00	3,300,000.00		14,409,328.30
Aid to 18 Barangays						18,000.00	18,000.00
Discretionary Fund						23,494.34	23,494.34
TOTAL OTHER SERVICES			**9,639,328.30**	**10,824,142.29**	**49,724,470.91**	**41,494.34**	**70,229,435.84**
TOTAL APPROPRIATIONS			**159,070,782.86**	**48,627,152.83**	**75,897,753.05**	**4,590,877.26**	**288,186,566.00**

4.2 Proposed New Appropriation by Office

	OFFICE	PERSONAL SERVICES	MOOE	CO	5% MDRRMF	20% Development Fund	AID TO 18 Barangays	Discretionary Fund	TOTAL
A.	Office of the Municipal Mayor	10,465,861.90	66,469,864.78	50,000.00	14,409,328.30	55,778,613.20	18,000.00	23,494.34	147,215,162.52
B.	Office of the Municipal Vice Mayor	2,638,861.38	3,682,880.00	445,000.00					6,7866,741.38
C.	Office of the Sangguniang Bayan Members	18,538,450.66	8,186,920.00	375,000.00					27,100,370.66
D.	Office of the Secretary to the Sangguniang Bayan	3,693,721.30	824,684.00						4,518,405.30
E.	Office of the Municipal Treasurer	7,817,802.62	2,605,624.00						10,423,426.62
F.	Office of the Municipal Assessor	3,461,993.38	1,345,730.00						4,807,723.38
G.	Office of the Municipal Accountant	4,530,747.06	909,042.00	70,000.00					5,509,789.06
H.	Office of the Municipal Budget	3,224,768.50	774,309.00						3,999,077.50
I.	Office of the Municipal Planning & Dev't. Coordinator	2,924,669.50	837,869.00						3,762,538.50
J.	Office of the Municipal Engineer	6,735,760.02	2,330,480.00	145,000.00					9,211,240.02
K.	Office of the Municipal Health Officer	11,885,897.14	9,464,610.00						21,350,507.14
L.	Office of the Municipal Civil Registrar	3,197,500.30	360,620.00						3,558,120.30
M.	Office of the Municipal Agriculturist	4,202,095.88	2,944,780.00						7,146,875.88
O.	Office of the Municipal Environment and Natural Resources	795,954.36	2,402,484.00						3,198,438.36
P.	Office of the Municipal Social Welfare &	4,395,843.08	12,006,660.32	50,000.00					16,452,503.40

	Dev't. Officer								
Q.	Office of the Human Resource Management	810,986.06	296,000.00						1,106,986.06
R.	Office of the PESO	1,655,677.06	317,520.00						1,973,197.06
S.	Office of the TOURISM	795,954.36	724,169.00						1,520,123.36
T.	Office of the MDRRMO	2,744,514.98	724,220.00						3,468,734.98
U.	Office of the MEEDO	3,405,604.52	1,626,000.00	65,000.00					5,096,604.52
	TOTAL	**97,922,664.06**	**118,399,366.10**	**1,635,100.00**	**14,409,328.30**	**55,778,613.20**	**18,000.00**	**23,494.34**	**288,186,566.00**

4.3 Summary Statement of All Statutory and Contractual Obligations

Description (1)				Amounts (2)
1	**Statutory and Contractual Obligations**			
	1.1	Terminal Leave Benefits		4,549,382.92
	1.2	Employees Compensation Insurance Premiums		152,400.00
	1.3	Philhealth Contributtions		1,436,607.00
	1.4	PAG-IBIG Contributions		304,800.00
	1.5	Retirement and Life Insurance Premiums		6,788,023.20
	1.6	Monetization of Earned Leave		
SUB TOTAL			₱	**13,231,213.12**
2	**Budgetary Requirements**			
	2.1	20% of IRA for Development Fund		55,778,613.20
	2.2	5% Local Disaster Risk Reduction and Management		14,409,328.30
	2.3	Financial Assisstance to Barangays (₱ 1,000.00 minimum aid)		18,000.00
SUB TOTAL:			₱	**70,205,941.50**
TOTAL				**83,437,154.62**

Section 4. General Provisions

The following policies are hereby adopted for the fiscal year 2024.

4.1 **Availability of Appropriation.** 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 the expenditure except by subsequent enactment. However, appropriation for CO shall continue and remain valid until fully spent, reverted or the project is completed. Reversions of continuing appropriations shall not be allowed unless obligations have been fully paid or otherwise settled.

4.2 **Limitation on Cash Advance.** Notwithstanding any provision of law to the contrary, cash advances shall not be granted until such time that the earlier cash advance availed of by the officials or employees concerned shall have been liquidated pursuant to accounting.

4.3 **Use of Savings and Augmentation.** In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Municipal Mayor and the Presiding Officer of the Sanggunian are authorized to augment any item in this Ordinance for their respective offices from savings in other items within the same expense class of their respective appropriations.

4.4 **Meaning of Savings.** Savings refer to portions or balances as of any given point in the fiscal year or any programmed or allocated appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion of the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absences.

4.5 **Meaning of Augmentations.** Augmentation implies the existence in the budget of an item, project, activity, or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient.

4.6 **Priority in the Use of Personal Services (PS) Savings.** Priority shall be given to the personal benefits of local employees in the use of PS savings.

4.7 **Salary Standardization and Other Allowance.** The Municipal Mayor and the Presiding Officer of the Sangguniang are authorized as appropriated herein, to implement the Salary Standardization and/or increase in Personnel Economic Relief Allowance (PERA) that may be enacted by Congress in 2024, adhering to the Implementing Rules and Guidelines that may be formulated by the Department of Budget and Management thereto.

Section 5. Separability Clause. If for any reason, any Section or provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

Section 7. Effectivity. The provisions of this Appropriation Ordinance shall take effect on January 1, 2026.

ENACTED: This 4th day of December 2025 at SB Session Hall, Lingig, Surigao del Sur.

X--X

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIAN.

JETHRO P. LINDO
Secretary to the Sanggunian

ARNOLD T. MALAQUE
Municipal Vice Mayor
Regular Presiding Officer

APPROVED:

ELMER P. EVANGELIO
Municipal Mayor

Date of Approval: DECEMBER 10, 2025

ANNEXES

Plantilla of Personnel

Item Number Old (1)	New (2)	Position Title (3)	Name of Incumbent (4)	Current Year Authorized Rate/Annual SG / Step (5)	Amount (6)	Budget Year Rate/Annual SG / Step (7)	Amount (8)	Increase/Decrease (9)
A. OFFICE OF THE MUNICIPAL MAYOR								
1		Municipal Mayor	ELMER P. EVANGELIO	27-1	1,478,448.00	27-2	1,502,580.00	24,132.00
2		Executive Assistant II	LEOPE R. OSIP	17-1	487,488.00	17-2	492,684.00	5,196.00
3		Administrative Officer IV (Private Secretary II)	SHEENA MAE E. BALINDOA	15-1	414,864.00	15-2	419,148.00	4,284.00
4		Administrative Asst. V Private Secretary I	VACANT	11-1	307,932.00	11-1	307,932.00	-
5		Administrative Aide VI (Driver II)	ELEONOR P. EVANGELIO, JR.	4-1	175,056.00	4-2	176,412.00	1,356.00
6		Security Guard I	VACANT	3-1	164,868.00	3-1	164,868.00	-
7		Administrative Aide III (Utility Worker II)	ARCALYN T. LUNA	3-7	172,632.00	3-7	172,632.00	-
8		Internal Auditor III	VACANT	18-1	529,368.00	18-1	529,368.00	-
TOTAL					3,730,656.00		3,765,624.00	34,968.00
B. OFFICE OF THE MUNICIPAL VICE MAYOR								
1		Municipal Vice Mayor	ARNOLD T. MALAQUE	25-1	1,157,844.00	25-1	1,157,844.00	-

2		Administrative Asst. IV (Private Secretary I)	**VACANT**	11-1	307,932.00	11-1	307,932.00	-
3		Administrative Aide III (Driver I)	**VACANT**	3-1	164,868.00	3-1	164,868.00	-
TOTAL					**1,630,644.00**		**1,630,644.00**	**-**

Note: Municipal Vice Mayor's Office Driver I position shall be retitled to Administrative Aide III (Driver I) SG-3 pursuant to Budget Circular No. 2004-3 dated March 6, 2004.

C. OFFICE OF THE SANGGUNIANG BAYAN MEMBERS

1		Sangguniang Bayan Member	**RECHI S. GAYLO**	24-1	1,016,628.00	24-1	1,016,628.00	-
2		Sangguniang Bayan Member	**ROMEO M. BENTAYAO**	24-1	1,016,628.00	24-1	1,016,628.00	-
3		Sangguniang Bayan Member	**KEON REY A. ORILLO**	24-1	1,016,628.00	24-1	1,016,628.00	-
4		Sangguniang Bayan Member	**MOMAR A. DELOSO**	24-3	1,050,084.00	24-3	1,050,084.00	-
5		Sangguniang Bayan Member	**BELZAR MAE L. CANOY**	24-2	1,033,212.00	24-2	1,033,212.00	-
6		Sangguniang Bayan Member	**PAUL C. SEREÑO**	24-1	1,016,628.00	24-1	1,016,628.00	-
7		Sangguniang Bayan Member	**LIBERATO M. ARTIZA**	24-1	1,016,628.00	24-1	1,016,628.00	-
8		Sangguniang Bayan Member	**MARY AILYN CHRISTINE M. PALER**	24-2	1,033,212.00	24-2	1,033,212.00	-
9		Sangguniang Bayan Member- IP's Representative	**HAWUDON REYNALD T. GAY-OD**	24-1	1,016,628.00	24-1	1,016,628.00	-
10		Sangguniang Bayan Member- ABC President	**REY ANTHONY F. SALIGUMBA**	24-1	1,016,628.00	24-1	1,016,628.00	-
11		Sangguniang Bayan Member- SK Fed.	**SHERICA YVONNE A. EVANGELIO**	24-1	1,016,628.00	24-1	1,016,628.00	-

		President						
12		Administrative Aide I (Utility Worker I)	**DIONESIA P. ADRAN**	1-8	154,776.00	1-8	154,776.00	-
TOTAL					**11,404,308.00**		**11,404,308.00**	**-**

D. OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

1		Mun. Gov't. Dept. Head Secretary to the SB	**JETHRO P. LINDO**	24-5	1,084,644.00	24-5	1,084,644.00	-
2		Legislative Staff Officer II	**NILDA T. FERRANDO**	13-3	361,788.00	13-4	365,244.00	3,456.00
3		Legislative Staff Assistant III	**FLEDA F. PEÑANUEVA**	10-8	279,120.00	10-8	279,120.00	-
4		Administrative Aide III (Utility Worker II)	**ALEJANDRA C. CORTES**	3-8	173,940.00	3-8	173,940.00	-
5		Local Legislative Staff Employee I	**VACANT**	2-1	155,220.00	2-1	155,220.00	-
	6	Local Legislative Staff Assistant II	**VACANT**			8-1	221,772.00	
TOTAL					**2,054,712.00**		**2,279,940.00**	**3,456.00**

E. OFFICE OF THE MUNICIPAL PLANNING & DEV'T. COORDINATOR

1		Mun. Gov't. Dept. Head (Mun. Planning & Dev't. Coordinator)	**JOSE B. JUDILLA, JR.**	24-4	1,067,220.00	24-4	1,067,220.00	-
2		Statistician II	**CONCEPCION A. ORILLO**	15-8	445,992.00	15-8	445,992.00	-
3		Information System Analyst I	**VACANT**	12-1	331,620.00	12-1	331,620.00	-
TOTAL					**1,844,832.00**		**1,844,832.00**	**-**

F. OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

1		Mun. Gov't. Dept. Head Municipal Civil Registrar	**VIRGELIO S. CUARTERON**	24-8	1,138,080.00	24-8	1,138,080.00	-
2		Registration Officer III	**ELVIE D. SOTTO**	18-1	529,368.00	18-1	529,368.00	-
3		Registration Officer II	**ACADIA C. GONZALES**	14-1	382,692.00	14-1	382,692.00	-
TOTAL					**2,050,140.00**		**2,050,140.00**	**-**
G. OFFICE OF THE MUNICIPAL BUDGET								
1		Mun. Gov't. Dept. Head Municipal Budget Officer	**MARY JANE V. TAMPEPE**	24-5	1,084,644.00	24-5	1,084,644.00	-
2		Administrative Officer IV (Budget Officer II)	**LULUJEAN L. GALLO**	15-3	423,492.00	15-3	423,492.00	-
3		Administrative Aide IV (Budget Aide)	**VACANT**	4-1	175,056.00	4-1	175,056.00	-
4		Administrative Aide III (Utility Worker II)	**ELVIE N. CAYUBAN**	3-1	164,868.00	3-1	164,868.00	-
5		Administrative Aide I (Laborer I)	**MELITO Q. MONTENEGRO**	1-2	147,240.00	1-2	147,240.00	-
TOTAL					**1,995,300.00**		**1,995,300.00**	**-**
H. OFFICE OF THE MUNICIPAL ACCOUNTANT								
1		Mun. Gov't. Dept. Head Municipal Accountant	**VENUS M. CARLOS, CPA**	24-8	1,138,080.00	24-8	1,138,080.00	-
2		Administrative Officer IV (Management Audit Analyst II)	**ADELINA C. CARCIDO**	15-8	445,992.00	15-8	445,992.00	-

2		Administrative Asst. IV (Private Secretary I)	**VACANT**	11-1	307,932.00	11-1	307,932.00	-
3		Administrative Aide III (Driver I)	**VACANT**	3-1	164,868.00	3-1	164,868.00	-
TOTAL					**1,630,644.00**		**1,630,644.00**	-

Note: Municipal Vice Mayor's Office Driver I position shall be retitled to Administrative Aide III (Driver I) SG-3 pursuant to Budget Circular No. 2004-3 dated March 6, 2004.

C. OFFICE OF THE SANGGUNIANG BAYAN MEMBERS

1		Sangguniang Bayan Member	**RECHI S. GAYLO**	24-1	1,016,628.00	24-1	1,016,628.00	-
2		Sangguniang Bayan Member	**ROMEO M. BENTAYAO**	24-1	1,016,628.00	24-1	1,016,628.00	-
3		Sangguniang Bayan Member	**KEON REY A. ORILLO**	24-1	1,016,628.00	24-1	1,016,628.00	-
4		Sangguniang Bayan Member	**MOMAR A. DELOSO**	24-3	1,050,084.00	24-3	1,050,084.00	-
5		Sangguniang Bayan Member	**BELZAR MAE L. CANOY**	24-2	1,033,212.00	24-2	1,033,212.00	-
6		Sangguniang Bayan Member	**PAUL C. SEREÑO**	24-1	1,016,628.00	24-1	1,016,628.00	-

7		Sangguniang Bayan Member	**LIBERATO M. ARTIZA**	24-1	1,016,628.00	24-1	1,016,628.00	-
8		Sangguniang Bayan Member	**MARY AILYN CHRISTINE M. PALER**	24-2	1,033,212.00	24-2	1,033,212.00	-
9		Sangguniang Bayan Member- IP's Representative	**HAWUDON REYNALD T. GAY-OD**	24-1	1,016,628.00	24-1	1,016,628.00	-
10		Sangguniang Bayan Member- ABC President	**REY ANTHONY F. SALIGUMBA**	24-1	1,016,628.00	24-1	1,016,628.00	-
11		Sangguniang Bayan Member- SK Fed.	**SHERICA YVONNE A. EVANGELIO**	24-1	1,016,628.00	24-1	1,016,628.00	-

3		Administrative Officer II (Management Audit Analyst I)	**DOLOROSA A. LIM**	11-1	307,932.00	11-1	307,932.00	-
4		Administrative Assistant III (Bookkeeper I)	**VACANT**	8-1	221,772.00	8-1	221,772.00	-
5		Administrative Aide I (Utility Worker I)	**CAROLINA V. DANO**	1-8	154,776.00	1-8	154,776.00	-
6		Administrative Aide III (Utility Worker II)	**RUEL D. FERREL**	3-2	166,152.00	3-2	166,152.00	-
7		Administrative Aide III (Utility Worker II)	**ANNAMARIE L. CASIL**	3-2	166,152.00	3-2	166,152.00	-
	8	Administrative Assistant III (Accounting Clerk III)	**VACANT**			8-1	221,772.00	221,772.00
TOTAL					**2,600,856.00**		**2,822,628.00**	**221,772.00**

I. OFFICE OF THE MUNICIPAL TREASURER

1		Mun. Gov't. Dept. Head Municipal Treasurer	**MARCELA T. TUAN**	24-3	1,050,084.00	24-3	1,050,084.00	-
2		Mun. Gov't. Asst. Dept. Head Asst. Municipal Treasurer	**LOLITA D. DAPITANON**	22-2	820,284.00	22-2	820,284.00	-
3		Cashier III	**SHERYLL S. BALBUENA**	18-1	529,368.00	18-1	529,368.00	-
4		Local Revenue Coll. Officer II	**VACANT**	15-1	414,864.00	15-1	414,864.00	-
5		Local Revenue Coll. Officer I	**CRISTINE D. BASAÑEZ**	11-1	307,932.00	11-1	307,932.00	-
6		Revenue Collection Clerk III	**JUNIPHER M. JUNTILLA**	9-1	239,964.00	9-1	239,964.00	-
7		Revenue Collection Clerk	**CHARINA C. PEÑANUEVA**	7-8	220,644.00	7-8	220,644.00	-

		II						
8		Revenue Collection Clerk I	**ACEP I. GUPANA**	5-1	185,820.00	5-1	185,820.00	-
9		Revenue Collection Clerk I	**JEANITH D. LOQUINARIO**	5-5	191,580.00	5-5	191,580.00	-
10		Administrative Aide IV (Clerk II)	**JUSTINE V. CEDEÑO**	4-1	175,056.00	4-1	175,056.00	-
11		Administrative Aide III (Utility Worker II)	**LENIE A. DUMAGUIO**	3-1	164,868.00	3-1	164,868.00	-
12		Administrative Aide I (Utility Worker I)	**NORMA H. GARGAR**	1-6	152,232.00	1-6	152,232.00	-
13		Administrative Aide I (Utility Worker I)	**JEANVY D. SALAGOSTE**	1-1	146,124.00	1-1	146,124.00	-
	14	Revenue Collection Clerk III	**VACANT**			9-1	239,964.00	239,964.00
TOTAL					**4,598,820.00**		**4,838,784.00**	**239,964.00**

J. OFFICE OF THE MUNICIPAL ASSESSOR

1		Mun. Gov't. Dept. Head Municipal Assessor	**ERBITO T. PEÑANUEVA**	24-5	1,084,644.00	24-5	1,084,644.00	-
2		Local Assessment Operation Officer II	**GRACE MAY F. TAGARAO**	15-1	414,864.00	15-1	414,864.00	-
3		Administrative Aide I (Utility Worker I)	**TREASHUNT P. CONSUEGRA**	1-2	147,240.00	1-2	147,240.00	-
4		Tax Mapping Aide	**ROBERT L. PEñANUEVA**	4-1	175,056.00	4-1	175,056.00	-
5		Administrative Aide II (Reproduction Machine	**KEVIN O. MONTENEGRO**	2-1	155,220.00	2-1	155,220.00	-

		Operator)						
6		Administrative Aide II (Bookbinder I)	**VACANT**	2-1	155,220.00	2-1	155,220.00	-
TOTAL					**2,132,244.00**		**2,132,244.00**	**-**

K. OFFICE OF THE MUNICIPAL HEALTH

1		Mun. Gov't. Dept. Head Municipal Health Officer	**VACANT**	24-1	1,129,584.00	24-1	1,129,584.00	-
2		Dentist II	**VACANT**	17-1	541,656.00	17-1	541,656.00	-
3		Nurse II	**JENNIFER S. INDOYON**	16-1	499,392.00	16-1	499,392.00	-
4		Nurse I	**RAIZA MAE P. OSO**	15-1	460,956.00	15-1	460,956.00	-
5		Medical Technologist I	**RONALD L. IBUNA**	11-6	359,688.00	11-6	359,688.00	-
6		Midwife III	**CYNTHIA O. NOQUIAO**	13-1	394,440.00	13-1	394,440.00	-
7		Midwife II	**VACANT**	11-1	342,144.00	11-1	342,144.00	-
8		Midwife II	**DENNIA T. TALADTAD**	11-6	359,688.00	11-6	359,688.00	-
9		Midwife II	**VACANT**	11-1	342,144.00	11-1	342,144.00	-
10		Midwife I	**EVELYN C. BATIANCILA**	9-6	277,944.00	9-6	277,944.00	-
11		Midwife I	**LIEZEL C. BADANG**	9-6	277,944.00	9-6	277,944.00	-
12		Midwife I	**ROSAMAR D. PESICAL**	9-6	277,944.00	9-6	277,944.00	-
13		Midwife I	**CHERRY ANN L. LEONOR**	9-3	271,092.00	9-3	271,092.00	-

14		Sanitation Inspector I	**VACANT**	6-1	219,060.00	6-1	219,060.00	-
15		Dental Aide	**JAYFORD O. ADLAWAN**	4-1	194,508.00	4-1	194,508.00	-
16		Administrative Aide II (Driver I)	**GILBERT B. DELALUZ**	3-8	193,260.00	3-8	193,260.00	-
17		Administrative Aide I (Utility Worker I)	**LOIDA G. RENDON**	1-3	164,976.00	1-3	164,976.00	-
TOTAL					**6,306,420.00**		**6,306,420.00**	

L. OFFICE OF THE MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT

1		Mun. Gov't. Dept. Head Mun. Social Welfare Officer	**FLORANIE L. APARRE**	24-4	1,067,220.00	24-4	1,067,220.00	-
2		Social Welfare Officer II	**VACANT**	15-1	414,864.00	15-1	414,864.00	-
3		Social Welfare Officer I	**ROSA B. CAMBA**	11-1	307,932.00	11-1	307,932.00	-
4		Social Welfare Assistant	**AGNES SOL G. JUNTILLA**	8-6	231,972.00	8-6	231,972.00	-
5		Social Welfare Aide	**DIANA ROSE A. LIM**	4-6	181,884.00	4-6	181,884.00	-
6		Administrative Aide I (Utility Worker I)	**AURORA M. VILLAMUCHO**	1-6	152,232.00	1-6	152,232.00	-
TOTAL					**2,356,104.00**		**2,356,104.00**	-

M. OFFICE OF THE MUNICIPAL AGRICULTURE

1		Mun. Gov't. Dept. Head Municipal Agriculturist	**RICKY B. TUBO**	24-5	1,084,644.00	24-5	1,084,644.00	-
2		Agriculturist II	**VACANT**	15-1	414,864.00	15-1	414,864.00	-

3		Agricultural Technologist	**MA. CRISTINE APARECE**	10-1	263,316.00	10-1	263,316.00	-
4		Agricultural Technologist	**JENNEN A. EVANGELIO**	10-1	263,316.00	10-1	263,316.00	-
5		Agricultural Technologist	**VACANT**	10-1	263,316.00	10-1	263,316.00	-
6		Animal Keeper	**VACANT**	4-1	175,056.00	4-1	175,056.00	-
7		Administrative Aide I (Utility Worker I)	**MARLYN S. SIM**	1-6	152,232.00	1-6	152,232.00	-
TOTAL					**2,616,744.00**		**2,616,744.00**	**-**

NOTE: Agriculturist II is vacant due to the retirement last June 26, 2025.

N. OFFICE OF THE MUNICIPAL ENGINEER

1		Mun. Gov't. Dept. Head Municipal Engineer	**GENEVIEVE G. APARECE**	24-4	1,067,220.00	24-4	1,067,220.00	-
2		Engineer II	**JAYMAR G. NOBLEFRANCA**	16-3	458,940.00	16-3	458,940.00	
3		Engineer I	**JOHN MARK BUTRON**	12-2	334,680.00	12-2	334,680.00	
4		Draftsman III	**ANTHONY E. ORQUITA**	11-3	314,124.00	11-3	314,124.00	
5		Administrative Assistant III (Comm., Equipt., Operator III)	**EMILY C. MANDIN**	9-5	248,088.00	9-6	250,152.00	2,064.00
6		Administrative Assistant II (General Foreman)	**PINKY C. TRANQUILAN**	8-5	229,896.00	8-6	231,972.00	2,076.00
7		Electrician I	**MARLOU T.**	4-4	179,124.00	4-4	179,124.00	

			MACALOS					
8		Administrative Aide II (Laborer II)	**REYNALDO Q. BEDIA**	3-3	167,412.00	3-3	167,412.00	-
9		Administrative Aide I (Laborer I)	**WARLITO N. PORMENTO**	1-1	146,124.00	1-1	146,124.00	-
10		Administrative Aide I (Laborer I)	**RICHARD M. COSEP**	1-6	152,232.00	1-6	152,232.00	-
11		Administrative Aide I (Laborer I)	**MANUEL T. BELLEZA**	1-5	150,972.00	1-5	150,972.00	-
12		Administrative Aide I (Laborer I)	**JUDITO A. ORILLO**	1-8	154,776.00	1-8	154,776.00	-
13		Administrative Aide I (Laborer I)	**VACANT**	1-1	146,124.00	1-1	146,124.00	-
14		Administrative Aide I (Laborer I)	**MARLON A. CABELIÑO**	1-6	152,232.00	1-6	152,232.00	-
	15	Engineering Assistanrt	**VACANT**			8-1	221,772.00	221,772.00
TOTAL					**3,901,944.00**		**4,127,856.00**	**225,912.00**

O. OFFICE OF THE HUMAN RESOURCE MANAGEMENT

1		MUNICIPAL GOVERNMENT DEPARTMENT HEAD - (Municipal HRMO V)	**VACANT**	24-1	918,792.00			(918,792.00)
2		Human Resource Management Officer III	**JESUS B. PEÑANUEVA**	18-3	540,828.00	18-3	540,828.00	-
TOTAL					**1,459,620.00**		**540,828.00**	**-918,792.00**

P. OFFICE OF THE MENRO

	2	Meter Reader	VACANT	4-1	175,056.00	4-1	175,056.00	-
	3	Meter Reader	VACANT	4-1	175,056.00	4-1	175,056.00	-
	4	Meter Reader	VACANT	4-1	175,056.00	4-1	175,056.00	-
	5	Meter Reader	VACANT	4-1	175,056.00	4-1	175,056.00	-
	6	Meter Reader	VACANT	4-1	175,056.00	4-1	175,056.00	-
TOTAL					**1,050,336.00**		**2,056,776.00**	**1,006,440.00**

Note: Pumber I is corrected from SG 4-1 to SG 3-1

T. OFFICE OF THE PESO								
	1	MUNICIPAL GOVERNMENT DEPARTMENT HEAD - (PESO Manager)	VACANT	24-1	1,016,628.00	24-1	1,016,628.00	-
TOTAL					**1,016,628.00**		**1,016,628.00**	**-**

Prepared by:

JESUS B. PEÑANUEVA

HRMO

Reviewed by:

MARY JANE V. TAMPEPE

Municipal Budget Officer

Approved by:

HON. ELMER P. EVANGHELIO

Municipal Mayor

STATEMENT OF INDEBTEDNESS

Budget Year 2026
Municipality of Lingig

Creditor	PPA	Date Contracted	Term	Principal Amount	Previous Payments Made			Amount Due (Budget Year)			Balance of the Principal
					Principal	Interest	Total	Principal	Interest	Total	
(1)		(2)	(3)	(4)	(6)	(7)		(9)	(10)	(11)	(12)
LBP - Bislig	HEAVY EQUIPMENT	01/15/2024	10	89,965,000.00	7,497,083.34	10,749,766.53	18,246,849.87	9,996,111.12	6,297,276.13	16,293,387.25	72,471,805.54
LBP - Bislig	HEAVY EQUIPMENT	01/15/2024	10	14,925,000.00	1,243,749.99	1,783,363.15	3,027,113.14	1,658,333.32	1,044,704.57	2,703,037.89	12,022,916.69
LBP - Bislig	MPB - LEG BLDG.	05/09/2024	15	13,032,542.96		789,329.96	789,329.96		1,039,746.99	1,039,746.99	13,032,542.96
LBP - Bislig	LINGIG MEMORIAL GARDEN	07/19/2024	15	8,939,595.06		513,193.14	513,193.14		713,208.24	713,208.24	8,939,595.06
LBP - Bislig	MPB - GYM	07/19/2024	15	30,691,912.98		1,784,326.81	1,784,326.81		2,448,626.04	2,448,626.04	30,691,912.98
LBP - Bislig	Unavailed balance (Market, Terminal & MPB)			79,308,087.02					6,292,499.18	6,292,499.18	79,308,087.02
LBP - Bislig	Unavailed balance (Lingig Memorial Garden & Legislative Bldg.)			2,940,679.82					233,965.32	233,965.32	2,940,679.82
TOTAL			₱	239,802,817.84	8,740,833.33	15,619,979.59	24,360,812.92	11,654,444.44	18,070,026.47	29,724,470.91	219,407,540.07

Previous payments made include billing for the 4th quarter of 2025
Estimated Interest for Unavailed balnce for Market and Terminal can be decreased since project completion I not expected during the 1st quarter of 2026
Estimated were provided by LBP Lending Center

Certified Correct:

VENUS M. CARLOS, CPA
Municipal Accountant

Noted by:

HON. ELMER P. EVANGELIO
Municipal Mayor

STATEMENT OF INDEBTEDNESS

Budget Year 2026
Municipality of Lingig

Creditor	PPA	Date Contracted	Term	Principal Amount	Previous Payments Made			Amount Due (Budget Year)			Balance of the Principal
					Principal	Interest	Total	Principal	Interest	Total	
(1)		(2)	(3)	(4)	(6)	(7)		(9)	(10)	(11)	(12)
LBP - Bislig	HEAVY EQUIPMENT	01/15/2024	10	89,965,000.00	7,497,083.34	10,749,766.53	18,246,849.87	9,996,111.12	6,297,276.13	16,293,387.25	72,471,805.54
LBP - Bislig	HEAVY EQUIPMENT	01/15/2024	10	14,925,000.00	1,243,749.99	1,783,363.15	3,027,113.14	1,658,333.32	1,044,704.57	2,703,037.89	12,022,916.69
LBP - Bislig	MPB - LEG BLDG.	05/09/2024	15	13,032,542.96		789,329.96	789,329.96		1,039,746.99	1,039,746.99	13,032,542.96
LBP - Bislig	LINGIG MEMORIAL GARDEN	07/19/2024	15	8,939,595.06		513,193.14	513,193.14		713,208.24	713,208.24	8,939,595.06
LBP - Bislig	MPB - GYM	07/19/2024	15	30,691,912.98		1,784,326.81	1,784,326.81		2,448,626.04	2,448,626.04	30,691,912.98
LBP - Bislig	Unavailed balance (Market, Terminal & MPB)			79,308,087.02					6,292,499.18	6,292,499.18	79,308,087.02
LBP - Bislig	Unavailed balance (Lingig Memorial Garden & Legislative Bldg.)			2,940,679.82					233,965.32	233,965.32	2,940,679.82
TOTAL			₱	239,802,817.84	8,740,833.33	15,619,979.59	24,360,812.92	11,654,444.44	18,070,026.47	29,724,470.91	219,407,540.07

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Certified Correct:

VENUS M. CARLOS, CPA
Municipal Accountant

Noted by:

HON. ELMER P. EVANGELIO
Municipal Mayor