



Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
BAYAN NG CORTES

Tanggapan ng Sangguniang Bayan
(Office of the Municipal Council)

January 8, 2026

The Honorable Chairman and Members

Sangguniang Panlalawigan
Tanggapan ng Sangguniang Panlalawigan
Capitol Hills, Tandag City, Surigao del Sur

Thru: **Mr. Edgar G. Perez, II, J. D.**
Secretary to the Sangguniang Panlalawigan
Tanggapan ng Sangguniang Panlalawigan
Capitol Hills, Tandag City, Surigao del Sur

Sir/Mesdames:

Greetings!



Submitting herewith the approved **Appropriation Ordinance No. 02 series of 2025 entitled " AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 FY 2025 INVOLVING AN AMOUNT OF NINE HUNDRED NINETY EIGHT THOUSAND FIVE HUNDRED FIFTY PESOS & 05/100 (P998,550.05) FOR THE OPERATION OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR"** enacted by the Sangguniang Bayan, this Municipality on its 3rd Special Session dated December 19, 2025 for your review and appropriate action.

Thank you very much.

Very truly yours,

DANNY B. SILAGAN
Secretary to the Sangguniang Bayan



Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
BAYAN NG CORTES

Tanggapan ng Punong Bayan

BUDGET MESSAGE

December 12, 2025

The Honorable Members
19th Sangguniang Bayan
Cortes, Surigao del Sur

Gentlemen/Ladies:

Submitting herewith is the General Fund Supplemental Budget No. 02 for the Fiscal Year 2025 of this municipality.

This General Fund Supplemental Budget No. 02 was prepared after a thorough deliberation with all concerned offices/departments and interested citizens to make it an effective tool for equitably allocating the limited sources of the local government to the different sectors to uplift our people. We allocated funds for the programs, projects and activities needed for an efficient and effective delivery of the basic services.

The General Fund Supplemental Budget No. 02 FY 2025 of this municipality shall be sourced from the Savings from Vacant Positions in the amount of NINE HUNDRED NINETY EIGHT THOUSAND FIVE HUNDRED FIFTY PESOS & 05/100 (P998,550.05).

Gentlemen/Ladies of the Sanggunian, this budget proposal manifest our determination to lay a strong foundation for a greater municipality. Let us work together for the attainment of our dreams for a progressive Cortes.

Very truly yours,


FREDERICK P. YU
Municipal Mayor



Republika ng Pilipinas
Lalawigan ng Surigao del Sur
BAYAN NG CORTES

Tanggapan ng Sangguniang Bayan
(Office of the Municipal Council)

Refer To: Committee on Finance and Appropriation
Noted

EXCERPT FROM THE MINUTES OF THE THIRD SPECIAL SESSION OF THE 19TH SANGGUNIANG BAYAN OF CORTES, SURIGAO DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON DECEMBER 19, 2025

Present:

Hon. Cherry B. Daraman
Municipal Vice Mayor
Regular Presiding Officer

Regular Sangguniang Bayan Members



Hon. Joven P. Rivera
Hon. Lydia I. Gabisay
Hon. Manuel D. Bagnol
Hon. Mercedette V. Dumagan

Sangguniang Bayan Member

- do -
- do -
- do -

Ex-Officio Members

Hon. Carmelito S. Montenegro
Hon. Julieta A. Arlegui
Hon. Vincent L. Quino

IPM Representative/SB Member
ABC Fed. President/SB Member
SK Federation President/SB Member

Absent: On Special Leave

Hon. Hazel G. Pasok
Hon. Ronald S. Cubero
Hon. Adrian Y. Pono
Hon. Sedfrey G. Cuartero

Sangguniang Bayan Member

- do -
- do -
- do -

APPROPRIATION ORDINANCE NO. 02
(Series of 2025)

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 FY 2025 INVOLVING AN AMOUNT OF NINE HUNDRED NINETY EIGHT THOUSAND FIVE HUNDRED FIFTY PESOS & 05/100 (P998,550.05) FOR THE OPERATION OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR

Introduced by: **Hon. Joven P. Rivera**

Seconded by : All Members Present



PROVINCE OF SURIGAO DEL SUR

Office of the Secretary to the
Sangguniang Panlalawigan

Tel. No.: 086-2115832
Email: ossp@surigaodelsur.gov.ph

Date: _____

Time: _____

Received by: _____

Be it ordained in Regular Session assembled:

Section 1. The Supplemental Budget No. 02 of the Municipality of Cortes, Surigao del Sur for Fiscal Year 2025 in the amount of Nine Hundred Ninety Eight Thousand Five Hundred Fifty Pesos & 05/100 (**P998,550.05**) for its operation is hereby approved.

The following budget documents are incorporated herein and made integral part of this Ordinance.

1. Transmittal
2. Budget Message
3. Statement of Funding Source (Supplemental Budget No. 02) FY 2025
4. Statement of Supplemental Appropriations CY 2025

Section 2. Sources of Funds. The sources for the General Fund Supplemental Budget No. 02 FY 2025 in the amount of Nine Hundred Ninety Eight Thousand Five Hundred Fifty Pesos & 05/100 (**P998,550.05**) shall be as follows:

FUND SOURCE	AMOUNT
1.1 General Fund: Personal Services	
Savings from vacant positions	P 667,135.17
Prior Years Adjustment	331,414.88
TOTAL	998,550.05

Section 3. Use of Funds. The amount of Nine Hundred Ninety Eight Thousand Five Hundred Fifty Pesos & 05/100 (**P998,550.05**) is hereby appropriated for the Supplemental Budget No. 02 FY 2025 of the Local Government Unit of Cortes, Surigao del Sur, as follows:

1. Appropriations by Office, Program, Project and Activity (PPA), and Performance Indicator (PI)

1. Appropriations by Office, Program, Project and Activity (PPA), and Performance Indicator (PI)

AIP Reference Code	PROGRAM PROJECT/ACTIVITY DESCRIPTION	Major Final Output	Performance Indicator/Output	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PUBLIC SERVICES SECTOR (1000)									
	Mayor's Office								
1000-000-3-1-01-001-000	Implementation of Executive Governance Program	Executive Services	Electric bill for December is paid	Dec. 2025		₱ 174,229.52			₱174,229.52
	Repair and Maintenance - Trans Equipments		All necessary repairs & maintenance for Trans Equipment provided			50,000.00			50,000.00
			Fuel and Lubricants provided			199,065.00			199,065.00
			Overtime paid			2,500.00			2,500.00
			Travelling Expenses paid			20,000.00			20,000.00
			Other MOOE provided			92,000.00			92,000.00
	TOTAL					-	537,794.52	-	-
	SB Office								
1000-000-3-1-03-001-000	Legislative Administration Program	Legislative Services	Legislative Administration Program implemented with other MOOE provided	Dec. 2025	-	31,000.00			31,000.00
1000-000-3-1-03-001-001	Support to Philippine Councilors League		Philippine Councilors League supported			7,600.00			7,600.00
	TOTAL					38,600.00			38,600.00
	OSSB Office								
1000-000-3-1-04-001-000	Legislative Secretariat Administration Program	Legislative Secretariat Services	Legislative Secretariat Administration Program implemented with travelling expenses provided	Dec. 2025	-	9,670.00			9,670.00
			Other MOOE provided			105,000.00			105,000.00
	TOTAL					114,670.00			114,670.00

	<u>LCR's Office</u>								
1000-000-3-1-12-001-000	Civil Registration Services Program	Civil Registration Services	Civil Registry Services program implemented with Travelling expenses provided	Dec. 2025		2,135.00			2,135.00
	<u>Budget Office</u>								
1000-000-3-1-08-001-000	Budget management program	Budget Management Services	Budget management program implemented with other emoluments for permanent TLB	Dec. 2025	118,855.53				118,855.53
	<u>Accounting Office</u>								
1000-000-3-1-07-001-000	Financial Accounting & Reporting program	Financial Accounting Services	Financial Accounting & Reporting program implemented with other MOOE provided	Dec. 2025		33,600.00			33,600.00
	<u>Assessor's Office</u>								
1000-000-3-1-06-001-000	Appraisal & assessment of Real Property program	Appraisal & Assessment Services	Appraisal & assessment of Real Property program implemented with travelling expenses provided	Dec. 2025		72,380.00			72,380.00
	<u>BFP</u>								
1000-000-3-1-01-013-000	Support to Fire Protection Services Program	Fire Protection Services	Support to Fire Protection Services Program implemented with travelling expenses provided	Dec. 2025		2,935.00			2,935.00
SUB-TOTAL - GENERAL SERVICES (1000)					118,855.53	802,114.52	-	-	920,970.05

	<u>MHO</u>								
3000-000-3-1-11-001-000	Health Services Program	Health Services	Health Services Program and other services program implemented with traveling expenses provided	Dec. 2025		33,425.00			33,425.00
SUB-TOTAL - SOCIAL SERVICES (3000)					-	33,425.00	-	-	33,425.00
ECONOMIC SERVICES SECTORE (8000)									
	<u>MAO</u>								
8000-000-3-2-03-001-000	Agricultural Production Program	Agricultural Production Services	Agricultural Extension & Development Services implemented with travelling expenses provided	Dec. 2025		28,015.00			28,015.00
	<u>MENRO</u>								
8000-000-3-2-04-001-000	Environmental Management & Development Program	Environmental Management Services	Environmental Mgt. & Development Program implemented with travelling expenses provided	Dec. 2025		1,140.00			1,140.00
	<u>MEO</u>								
8000-000-3-2-10-001-000	Engineering & Infrastructure Management Program	Engineering & Infrastructure Management Services	Engineering & Infrastructure Management Program implemented with Other Supplies provided	Dec. 2025		15,000.00			15,000.00
SUB-TOTAL - ECONOMIC SERVICES SECTOR (8000)					-	44,155.00	-	-	44,155.00
GRAND TOTAL					₱ 118,855.53	₱ 879,694.52		-	₱ 998,550.05

2. Appropriations by Object of Expenditures

Implementing Office	Object of Expenditures	Account Code	Past Year	Current Year	Budget Year
GENERAL PUBLIC SERVICES SECTOR (1000)					
MAYOR'S OFFICE	Electricity Expenses	5-02-04-020	₱ 2,160,000.00	₱ 2,140,000.00	₱ 174,229.52
	Travelling Expenses	5-02-01-010	400,000.00	500,000.00	20,000.00
	Fuel and Lubricants provided	5-02-03-090	2,020,000.00	1,975,000.00	199,065.00
	Strengthening Office Coordination Activities	5-02-99-990	1,959,600.00	1,820,160.00	2,500.00
	Repair and Maintenance-Trans Equipment	5-02-13-060	940,000.00	450,000.00	50,000.00
	Other Maint. And Operating Exp.	5-02-99-990	100,000.00	240,000.00	92,000.00
	Sub-Total		7,579,600.00	7,125,160.00	537,794.52
SB OFFICE	Other Maint. And Operating Exp.	5-02-99-990	-	-	31,000.00
	Support to Philippine Councilors League	5-02-99-990	100,000.00	50,000.00	7,600.00
	Sub-Total		100,000.00	50,000.00	38,600.00
SB SECRETARY	Travelling Expenses	5-02-01-010	100,000.00	159,000.00	9,670.00
	Other Maint. And Operating Exp.	5-02-99-990	-	-	105,000.00
	Sub-Total		100,000.00	159,000.00	114,670.00
LCR	Travelling Expenses	5-02-01-010	20,000.00	49,000.00	2,135.00
MBO	Terminal Pay	5-01-04-030	-	1,838,236.71	118,855.53
ACCOUNTING	Other Maint. And Operating Exp.	5-02-99-990	15,000.00	-	33,600.00
ASSESSOR'S OFFICE	Travelling Expenses	5-02-01-010	50,000.00	111,000.00	72,380.00
BFP	Travelling Expenses	5-02-01-010	-	12,500.00	2,935.00
SUB-TOTAL GENERAL SERVICES (1000)			₱ 7,864,600.00	₱ 9,344,896.71	₱ 920,970.05
SOCIAL SERVICES SECTOR (3000)					
MHO	Travelling Expenses	5-02-01-010	70,000.00	197,000.00	33,425.00
SUB-TOTAL SOCIAL SERVICES (3000)			₱ 70,000.00	₱ 197,000.00	₱ 33,425.00
ECONOMIC SERVICES SECTOR (8000)					
MAO	Travelling Expenses	5-02-01-010	50,000.00	188,848.00	28,015.00
MENRO	Travelling Expenses	5-02-01-010	70,000.00	58,000.00	1,140.00
MEO	Other Supplies & Materials Expens	5-02-03-990	-	-	15,000.00
SUB-TOTAL ECONOMIC SERVICES SECTOR (8000)			₱ 120,000.00	₱ 246,848.00	₱ 44,155.00
TOTAL			₱ 8,054,600.00	₱ 9,788,744.71	₱ 998,550.05

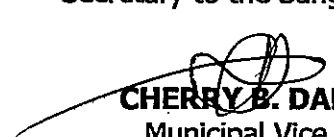
Section 4. Separability Clause. If for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

Section 5. Effectivity. The Provisions of this Ordinance shall take effect on December 19, 2025.

ENACTED: This 19th day of December, 2025 at Cortes, Surigao del Sur.

**I HEREBY CERTIFY
THAT THIS ORDINANCE IS DULY ENACTED
BY THE SANGGUNIAN ON DECEMBER 19, 2025**


DANNY B. SILAGAN
Secretary to the Sangguniang Bayan


CHERRY B. DARAMAN
Municipal Vice Mayor
Regular Presiding Officer

APPROVED:


FREDERICK P. YU
Municipal Mayor

JAN 08 2026

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Statement of Supplemental Appropriations CY 2025

Summary of New Proposed Appropriations, by Office

Savings from Vacant Positions



Republic of the Philippines
Province of Surigao del Sur
Municipality of Cortes

Office of the Municipal Mayor

December 12, 2025

THE HONORABLE MEMBERS

Sangguniang Bayan
Cortes, Surigao del Sur

Thru: HON. CHERRY B. DARAMAN
Municipal Vice Mayor
Presiding Officer

Honorable Members:

Herewith is the General Fund Supplemental Budget No. 02 for the Fiscal Year 2025 of this municipality for your review and approval.

It's highly requested that this be given favorable consideration and immediate action.

Thank you and more power.

Very truly yours,


FREDERICK P. YU
Municipal Mayor

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

December 12, 2025

MEMORANDUM:

FOR: The Honorable Members
19th Sangguniang Bayan
Cortes, Surigao del Sur

THRU: The Presiding Officer

FROM: LOCAL FINANCE COMMITTEE

SUBJECT: GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2025

INTRODUCTION:

This pertains to the General Fund Supplemental Budget No. 02 of this municipality were submitted to this office for preliminary review by the Local Finance Committee and final review & action by the Sangguniang Bayan.

BACKGROUND/INFORMATION:

- 1.1 The General Fund Supplemental Budget No. 02 of FY 2025 of this municipality was taken from the savings from vacant positions, to wit:

Savings from vacant positions	667,135.17
Prior Years Adjustment	331,414.88
TOTAL	P 998,550.05

- 1.2 The amount of P998,550.05 from General Fund Supplemental Budget No. 02 of FY 2025 were appropriated for the following essential needs and services:

PS

Terminal Pay	P 118,855.53
Sub Total	P 118,855.53

MOOE

Travelling Expenses	P 169,700.00
Electricity Expenses	174,229.52
Fuel & Lubricants	199,065.00
Other Supplies & Materials	15,000.00
Repair and Maintenance-Transportation Equipment	50,000.00
Other maintenance & Operating Expenses	261,600.00
Support to Philippine Councilor's League	7,600.00
Strengthening Office Coordination	2,500.00
Sub Total	879,694.52
TOTAL	P 998,550.05

EVALUATION/ANALYSIS:

After a preliminary review of the General Fund Supplemental Budget No. 02 of this municipality, disclosed to have complied the provision of the RA 7160 otherwise known as the Local Government Code of 1991

RECOMMENDATION:

We therefore recommend for favorable approval of the General Fund Supplemental Budget No. 02 of FY 2025 and declared operative effective upon approval.

LOCAL FINANCE COMMITTEE:

FIDEL B. GALELA
OIC Municipal Budget Officer

ANDRES B. BEQUIO
Municipal Treasurer

GRACE C. GRADO
Municipal Planning & Development Coordinator

Statement of Fund Allocation by Sector CY 2025

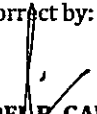
(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2025)

LGU-Cortes, Surigao Del Sur

Particulars	Account Code	General Services	Social Services	Economic Services	Other Services	TOTAL
Mayor's Office						
Electricity Expenses	5-02-04-020	₱ 174,229.52				₱ 174,229.52
Travelling Expenses	5-02-01-010	20,000.00				20,000.00
Fuel and Lubricants provided		199,065.00				199,065.00
Strengthening Office Coordination Activities	5-02-99-990	2,500.00				2,500.00
Repair and Maintenance-Trans Equipment	5-02-13-060	50,000.00				50,000.00
Other Maint. And Operating Exp.	5-02-99-990	92,000.00				92,000.00
Sub-Total		537,794.52				537,794.52
SB Office						
MOOE						
Other Maint. And Operating Exp.	5-02-99-990	31,000.00				31,000.00
Support to Philippine Councilors League	5-02-99-990	7,600.00				7,600.00
Sub-Total		38,600.00				38,600.00
SB SECRETARY						
MOOE						
Travelling Expenses	5-02-01-010	9,670.00				9,670.00
Other Maint. And Operating Exp.	5-02-99-990	105,000.00				105,000.00
Sub-Total		114,670.00				114,670.00
LCR						
MOOE						
Travelling Expenses	5-02-01-010	2,135.00				2,135.00
MBO						
PS						
Terminal Pay	5-01-04-030	118,855.53				118,855.53
ACCOUNTING						
MOOE						
Other Maint. And Operating Exp.	5-02-99-990	33,600.00				33,600.00
ASSESSOR						
MOOE						
Travelling Expenses	5-02-01-010	72,380.00				72,380.00
BFP						
MOOE						
Travelling Expenses	5-02-01-010	2,935.00				2,935.00
MHO						
MOOE						
Travelling Expenses	5-02-01-010	-	33,425.00			33,425.00
MAO						
MOOE						
Travelling Expenses	5-02-01-010	-	-	28,015.00		28,015.00

MENRO						
MOOE						
Travelling Expenses	5-02-01-010	-	-	1,140.00		1,140.00
MEO						
MOOE						
Other Supplies & Materials Expen	5-02-03-990	-	-	15,000.00		15,000.00
TOTAL GENERAL FUND APPROPRIATIONS		920,970.05	33,425.00	44,155.00	-	998,550.05

Certified Correct by:


FIDEL B. GALELA
 OIC Municipal Budget Officer

Approved By:


FREDERICK P. YU
 Municipal Mayor

STATEMENT OF FUNDING SOURCE

(SUPPLEMENTAL BUDGET NO. 02 FY 2025)

LGU-Cortes, Surigao Del Sur

PARTICULARS	Account Classification	Amount
SOURCES OF FUNDS		
<u>GENERAL FUND</u>		
Savings from Vacant Positions	Salaries	P 532,576.00
	Personnel Economic Relief Allowance (PERA)	33,000.00
	Life Insurance Premiums	49,882.17
	Year End Bonus	51,677.00
		P 667,135.17
Prior Years Adjustment		331,414.88
		P 998,550.05

We hereby certify the availability of funds which remain free of any obligations or encumbrances.

Certified Correct:

ANDRES E. BEQUIO
Municipal Treasurer

LEONIDAS T. CONIABEROS
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2025

Cortes, Surigao del Sur

(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02)

Implementing Office	Particulars/Purpose	AIP Code	Object of Expenditures	Account Code	Amount
GENERAL PUBLIC SERVICES SECTOR (1000)					
MAYOR'S OFFICE	Executive Services Program	1000-000-3-1-01-001-000	Electricity Expenses	5-02-04-020	₱ 174,229.52
		1000-000-3-1-01-001-000	Travelling Expenses	5-02-01-010	20,000.00
		1000-000-3-1-01-001-000	Fuel and Lubricants provided		199,065.00
		1000-000-3-1-01-001-000	Strengthening Office Coordination Activities	5-02-99-990	2,500.00
		1000-000-3-1-01-001-000	Repair and Maintenance Trans Equipment	5-02-13-060	50,000.00
		1000-000-3-1-01-001-000	Other Maint. And Operating Exp.	5-02-99-990	92,000.00
			Sub-Total		537,794.52
SR OFFICE	Legislative Administration Program Support to Philippine Councilors League	1000-000-3-1-03-001-000	Other Maint. And Operating Exp.	5-02-99-990	31,000.00
		1000-000-3-1-03-001-001	Support to Philippine Councilors League	5-02-99-990	7,600.00
			Sub-Total		38,600.00
SD SECRETARY	Legislative Secretariat Administration Program Support to Philippine Councilors League	1000-000-3-1-04-001-000	Travelling Expenses	5-02-01-010	9,670.00
		1000-000-3-1-03-001-001	Other Maint. And Operating Exp.	5-02-99-990	105,000.00
			Sub-Total		114,670.00
LCR	Civil Registration Services Program	1000-000-3-1-12-001-000	Travelling Expenses	5-02-01-010	2,135.00
MBO	Budget management program	1000-000-3-1-08-001-000	Terminal Pay	5-01-04-030	118,855.53
ACCOUNTING	Financial Accounting & Reporting	1000-000-3-1-07-001-000	Other Maint. And Operating Exp.	5-02-99-990	33,600.00
ASSESSOR'S OFFICE	Tax Mapping Activity	1000-000-3-1-06-001-000	Travelling Expenses	5-02-01-010	72,380.00
BFP	Support to Fire Protection Services Program	1000-000-3-1-01-013-000	Travelling Expenses	5-02-01-010	2,935.00
SUB-TOTAL GENERAL SERVICES (1000)					₱ 920,970.05
SOCIAL SERVICES SECTOR (3000)					
MHO	Health Services Program	3000-000-3-1-11-001-000	Travelling Expenses	5-02-01-010	33,425.00
SUB-TOTAL SOCIAL SERVICES (3000)					₱ 33,425.00
ECONOMIC SERVICES SECTOR (2000)					
MAO	Agricultural Production Program	8000-000-3-2-03-001-000	Travelling Expenses	5-02-01-010	28,015.00
MENRO	Environmental Management & Development Program	8000-000-3-2-04-001-000	Travelling Expenses	5-02-01-010	1,140.00

MEO	Engineering & Infrastructure Management Program	8000-000-3-2- 10-001-000	Other Supplies & Materials Expe	5-02-03-990	15,000.00
SUB-TOTAL ECONOMIC SERRVISES SECTOR (8000)					P 44,155.00
TOTAL					P 998,550.05


FIDEL B. GALELA
OIC Municipal Budget Officer


LEONIDAS T. CONIABEROS
Municipal Accountant

Approved By:


FREDERICK P. YU
Municipal Mayor

SUMMARY OF NEW PROPOSED APPROPRIATIONS, BY OFFICE
(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2025)

Office	Personal Services	MOOE	CO	TOTAL
Office of the Mayor		₱ 537,794.52		₱ 537,794.52
Office of the Sanggunian		38,600.00		38,600.00
Office of the SB Secretary		114,670.00		114,670.00
Office of the Registrar		2,135.00		2,135.00
Office of the Budget	118,855.53			118,855.53
Office of the Accountant		33,600.00		33,600.00
Office of the Assessor		72,380.00		72,380.00
Office of the BFP		2,935.00		2,935.00
Office of the MHO		33,425.00		33,425.00
Office of the Agriculturist		28,015.00		28,015.00
Office of the MENRO		1,140.00		1,140.00
office of the Engineer		15,000.00		15,000.00
TOTAL	₱ 118,855.53	₱ 879,694.52	₱ -	₱ 998,550.05

Certified Correct by:


FIDEL B. GALELA
 OIC MBO

SAVINGS FROM VACANT POSITIONS

(August 16 - Dec. 31, 2025)

OFFICE	SG Step	SALARY	PERA	Life & Ret	Period savings	SALARY	PERA	Life & Ret	yr end	TOTAL
MAYOR										
Comp. Cptr. I / Admin. Asst	7/1	14,524.00	2,000	1,742.88	Sept. 16 - Dec. 31	50,834.00	7,000.00	6,100.08	14,524.00	78,458.08
MPDC										
PDO II	15/3	29,409	2,000	3,529.08	Aug. 16-Sept. 15	29,409.00	2,000.00	3,529.08	-	34,938.08
BUDGET										
MBO	24/8	79,034	2,000	9,484.08	Sept. 1 - Dec. 31	316,136.00	8,000.00	23,909.37	20,210.00	368,255.37
ACCRG.										
BOOKBINDER	10/1	18,286	2,000	2,194.32	Aug. 16-Sept. 15	18,286.00	2,000.00	2,194.32	-	22,480.32
Senior Bcpr / Admin. Assist	9/3	16,943	2,000	2,033.16	Sept. 16 - Dec. 31	59,300.50	7,000.00	7,116.06	16,943.00	90,359.56
MTO										
WAREHOUSEMAN	8/3	16,803	2,000	2,016.36	Aug. 16-Sept. 15	16,803.00	2,000.00	2,016.36	-	20,819.36
WAREHOUSEMAN	8/3	15,681	2,000	1,881.72	Nov. 16-Dec. 31	23,521.50	3,000.00	2,822.58	-	29,344.08
TOTAL GENERAL SERVICES		190,680.00	14,000	22,881.6	-	514,290.00	31,000.00	47,687.85	51,677.00	644,654.85
MAO										
Agricultural Technologist	10/1	18,286	2,000	2,194.32	Aug. 16-Sept. 15	18,286.00	2,000.00	2,194.32	-	22,480.32
TOTAL ECONOMIC SERVICES		18,286	2,000	2,194	-	18,286.00	2,000.00	2,194.32		22,480.32
TOTAL		208,966.00	16,000.00	25,075.92	-	532,576.00	33,000.00	49,882.17	51,677.00	667,135.17

Prepared by:

FIDEL B. GAILELA

OIC Municipal Budget Officer

Certified Correct by:

LEONIDAS T. CONIABEROS

Municipal Accountant

Republic of the Philippines
Province of Surigao del Sur
Municipality of Cortes

Office of the Sangguniang Bayan
(Office of the Municipal Council)

CERTIFICATION

TO WHOM IT MAY CONCERN:

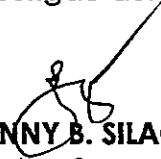
THIS IS TO CERTIFY that **Appropriation Ordinance No. 02** of this municipality dated December 19, 2025, viz;

- 1. Appropriation Ordinance No. 02 series of 2025 entitled "An Ordinance Authorizing Supplemental Budget No. 02 FY 2025 Involving an amount of Nine Hundred Ninety Eight Thousand Five Hundred Fifty Six Pesos & 05/100 (P998,550.05) for the Operation of the Municipality of Cortes, Surigao del Sur"**

was posted in the bulletin board at the entrance of the Municipal Hall and in 2 other conspicuous places of this municipality.

This **Certification** is issued in compliance with Section 59 of the Local Government Code of 1991 otherwise known as RA 7160.

Done this 8th day of January, 2026 at Cortes, Surigao del Sur.


DANNY B. SILAGAN
Secretary to the Sangguniang Bayan



Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
RAYAN NG CORTES

Tanggapan ng Punong Bayan

BUDGET MESSAGE

December 12, 2025

The Honorable Members
19th Sangguniang Bayan
Cortes, Surigao del Sur

Gentlemen/Ladies:

Submitting herewith is the General Fund Supplemental Budget No. 02 for the Fiscal Year 2025 of this municipality.

This General Fund Supplemental Budget No. 02 was prepared after a thorough deliberation with all concerned offices/departments and interested citizens to make it an effective tool for equitably allocating the limited sources of the local government to the different sectors to uplift our people. We allocated funds for the programs, projects and activities needed for an efficient and effective delivery of the basic services.

The General Fund Supplemental Budget No. 02 FY 2025 of this municipality shall be sourced from the Savings from Vacant Positions in the amount of NINE HUNDRED NINETY EIGHT THOUSAND FIVE HUNDRED FIFTY PESOS & 05/100 (P998,550.05).

Gentlemen/Ladies of the Sanggunian, this budget proposal manifest our determination to lay a strong foundation for a greater municipality. Let us work together for the attainment of our dreams for a progressive Cortes.

Very truly yours,


FREDERICK P. YU
Municipal Mayor