



Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
BAYAN NG CORTES

Office of the Secretary to the Sangguniang Bayan

January 26, 2026

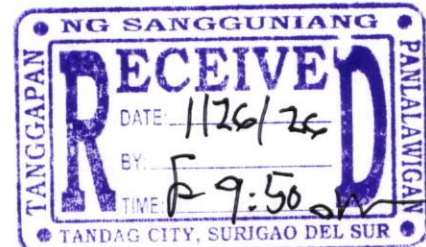
The Honorable Chairman and Members

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 the approved **Appropriation Ordinance No. 03 series of 2025** entitled "**AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR IN THE TOTAL AMOUNT OF ONE HUNDRED SEVENTY ONE MILLION, FOUR HUNDRED THIRTEEN THOUSAND, TWO HUNDRED SEVENTY SIX PESOS (P171,413,276.00) FOR THE OPERATION OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR**" enacted by the Sangguniang Bayan, this Municipality on its 23rd Regular Session dated December 23, 2025 for your review and appropriate action.

Attached are copies of **TSP Resolution No. 396-25** dated November 5, 2025 entitled "Returning Ordinance No. 01 dated September 16, 2025 of the Municipality of Cortes, this province entitled "An Ordinance creating the positions of Engineer IV, Salary Grade-22, in the Office of the Municipal Engineer, Budget Officer IV, Salary Grade-22, in the Office of the Office of the Municipal Budget Officer, and Administrative Officer IV, (Administrative Officer II), Salary Grade-15, in the Office of the Municipal Mayor and defining their qualification Standards, Function and Responsibilities and for other purposes", for rectification and **TSP Resolution No. 397-25** dated November 5, 2025 entitled "Returning Ordinance No. 02 dated September 16, 2025 of the Municipality of Cortes, this province entitled "An Ordinance Creating the Position of Aquaculturist II, Salary Grade-15, in the Office of the Municipal Agriculturist, Cortes, Surigao del Sur and defining the Qualifications Standards, Function and Responsibilities and for other purposes," for rectification., and **Certification of 2026 Budget** for the Three (3) proposed Positions for your reference.

Thank you very much.

Very truly yours,

DANNY B. SILAGAN

Secretary to the Sangguniang Bayan

THE HONORABLE CHAIRMAN AND MEMBERS
OF THE HOUSE OF REPRESENTATIVES
MANILA

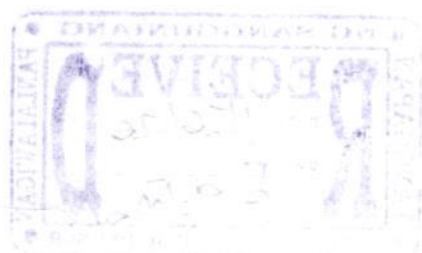


January 26, 1956

January 26, 1956

The Honorable Chairman and Members
of the House of Representatives
Manila

The Honorable Chairman and Members
of the House of Representatives
Manila



Very truly yours,

Chairman

Subsequent to the receipt of the letter from the Department of Education, Bureau of Schools, dated January 17, 1956, regarding the proposed increase in the salaries of the teachers in the Department of Education, Bureau of Schools, the Commission on Education, Bureau of Schools, has been authorized to conduct a study of the proposed increase in the salaries of the teachers in the Department of Education, Bureau of Schools, and to report the results of the study to the Commission on Education, Bureau of Schools, for its consideration and recommendation.

Attached herewith is the report of the Commission on Education, Bureau of Schools, dated January 17, 1956, regarding the proposed increase in the salaries of the teachers in the Department of Education, Bureau of Schools, and the Commission on Education, Bureau of Schools, has been authorized to conduct a study of the proposed increase in the salaries of the teachers in the Department of Education, Bureau of Schools, and to report the results of the study to the Commission on Education, Bureau of Schools, for its consideration and recommendation.

Very truly yours,

Chairman

January 26, 1956



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

BUDGET MESSAGE

October 15, 2025

The Honorable Members
Sangguniang Bayan
Cortes, Surigao del Sur

Ladies/Gentlemen:

Submitting herewith is the General Fund and Economic Enterprise Annual Budget for the FY 2026 of this municipality pursuant to Section 318 of RA7160.

A. Introduction

As we look forward to 2026, I am thrilled to share our Municipality's Budget. It reflects our commitment to transparency, accountability, and responsible governance. We'll focus on key areas like healthcare, livelihood, infrastructure, tourism, and economic development to create job opportunities and improve the lives of every Cortesanon.

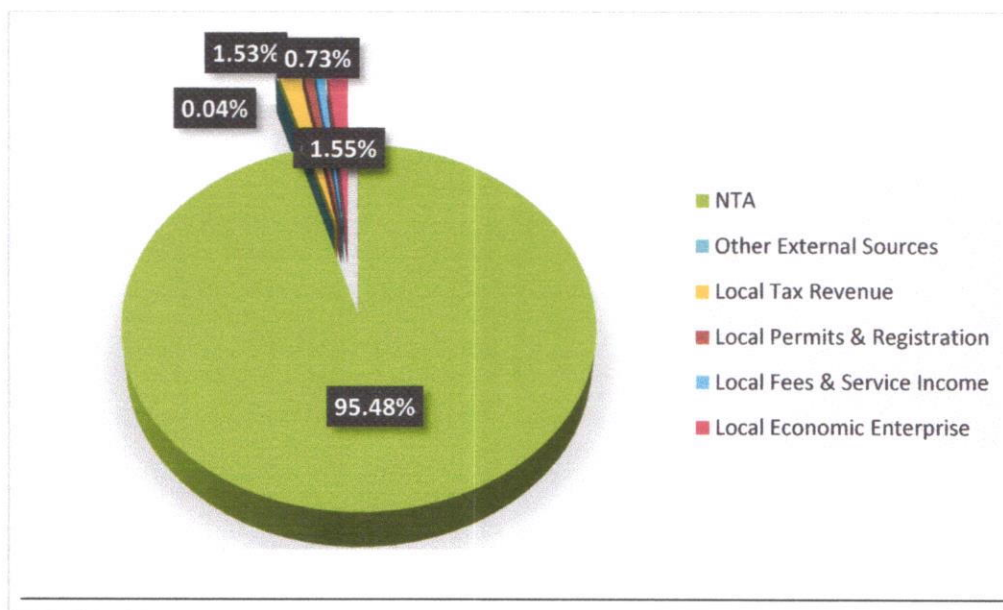
This budget was carefully crafted after a thorough deliberation with all the concerned departments, offices, and interested citizens to make this as an effective tool and equitably allocate the limited resources of the local government to prioritize the needs for the upliftment of the different sectors of our people. We allocated funds for the programs, projects and activities needed for an efficient and effective delivery of the basic services.

It is important to emphasize that the preparation of this Budget has been open to the public through private sector representation to make decisions more participative and democratic. This is in keeping with the government's thrust for transparency and accountability in the budget-making process. We take full cognizance of the significant roles demonstrated by the non-government organizations, other private sector associations, and general public in the planning and budget preparation stages through their membership in the Local Development Council.

In particular, they took active part in the review of the visions and goals in the Municipal Development Plan, and in prioritizing projects in the medium-term municipal development investment program to address the current need and in the formulation of Annual Investment Plan which have been duly approved by the Municipal Development Council dated September 18, 2025. The General Fund and Economic Enterprise Annual Budget for FY 2026 is composed of the expenditure programs and sources of financing amounting to ONE HUNDRED SEVENTY-THREE MILLION EIGHT HUNDRED SEVENTY-THREE THOUSAND ONE HUNDRED FIFTY-TWO PESOS(P173,873,152.00).

PARTICULARS	Amount	PERCENTAGE
National Tax Allotment	P 166,015,152.00	95.49%
Other External Sources	76,000.00	0.04%
Local Tax Revenues	2,659,500.00	1.53%
Local Permits and Registration	1,268,000.00	0.73%
Local Fees & Service Income	1,154,500.00	0.66%
Local Economic Enterprise	2,700,000.00	1.55%
TOTAL	P 173,873,152.00	100.00%

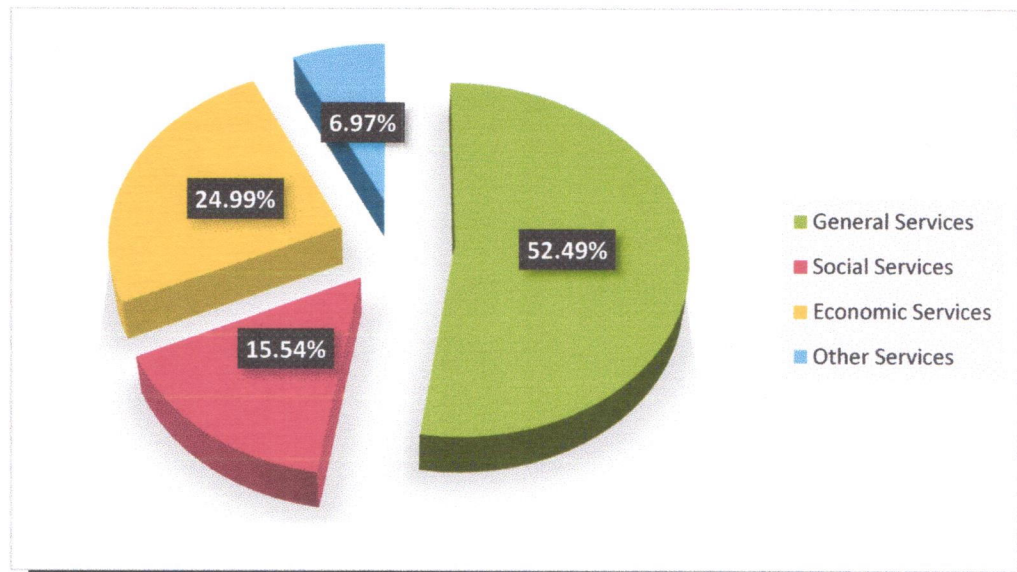
Exhibit No. 1



EXPENDITURES PROGRAM (Distribution by sector)

PARTICULARS	AMOUNT	PERCENTAGE
General Services	P 91,270,384.55	52.49%
Social Services	27,024,245.65	15.54%
Economic Services	43,457,292.82	24.99%
Other Services	12,121,228.98	6.97%
TOTAL	P 173,873,152.00	100.00%

Exhibit No. 2



B. Goals and Objectives (B)

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

1. Increase income per capita by the stated percentage which is realistic.
2. Provide accessibility to all basic needs and services required to a realistic percentage of citizens/constituents of the municipality;
3. Provide expanding employment opportunities among the Urban Poor Residents and
4. Increase Agricultural Productivity, implemented coastal Resource Management Program, Business Permit and Licensing Office and enhance delivery of health care and services

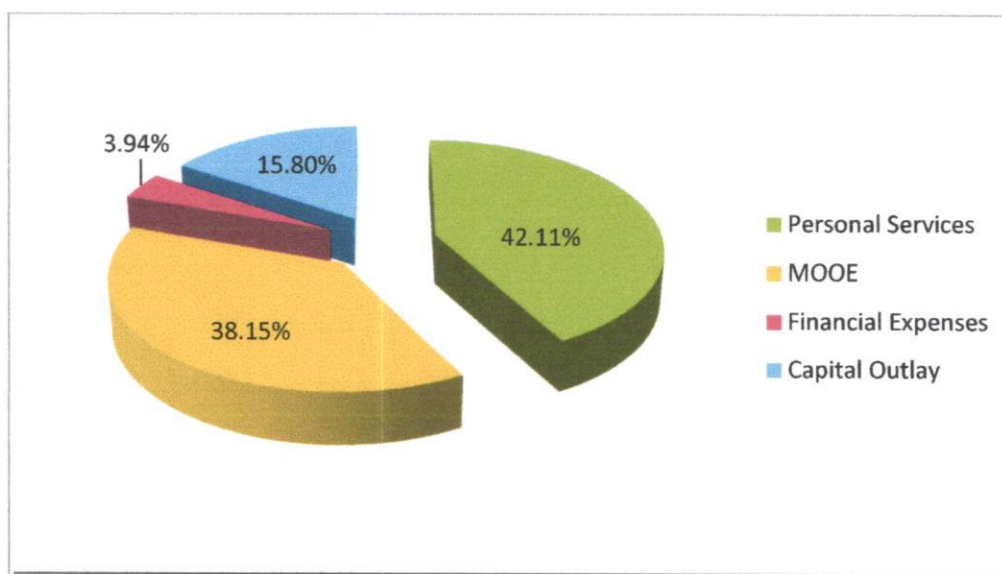
C. Fiscal Policies (C)

1. Enhanced tax collection via a vigorous tax information campaign intensified tax collection efforts.
2. Update scale of fees comparable with other LGU's

D. Distribution by Major Expense Class (D)

PARTICULARS	AMOUNT	PERCENTAGE
Personal Services	P 73,212,704.06	42.11%
Maintenance & Other Operating expenses	66,337,417.54	38.15%
Financial Expenses	6,855,867.28	3.94%
Capital Outlay	27,467,163.12	15.80%
TOTAL	P 173,873,152.00	100.00%

Exhibit No. 3



E. CONCLUSION (E)

Submitted together with this message are the Local Revenue and Expenditures Program and Budget of Expenditures and Sources of Financing.

Gentlemen/Ladies of the Sanggunian, this budget proposal manifest our determination to lay a strong foundation for a greater municipality. I invite you to join us in shaping our municipality's future – your participation is indeed invaluable.

Thank you always for your continued trust and support!

Sincerely,


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)

EXCERPT FROM THE MINUTES OF THE 23RD REGULAR SESSION OF THE 19TH SANGGUNIANG BAYAN OF CORTES, SURIGAO DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON DECEMBER 23, 2025

Present:

Hon. Mercedette V. Dumagan, MPA
Sangguniang Bayan Member
Temporary Presiding Officer

Regular Sangguniang Bayan Members

Hon. Hazel G. Pasok
Hon. Ronald S. Cubero
Hon. Joven P. Rivera
Hon. Lydia I. Gabisay
Hon. Manuel D. Bagnol

Sangguniang Bayan Member

- do -
- 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 Fed. President/SB Member

Acting Mayor:
Hon. Cherry B. Daraman

Municipal Vice Mayor

Absent: On Vacation Leave
Hon. Adrian Y. Pono
Hon. Sedfrey G. Cuartero

Sangguniang Bayan Member
- do -

APPROPRIATION ORDINANCE NO. 03
(Series of 2025)

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR IN THE TOTAL AMOUNT OF ONE HUNDRED SEVENTY ONE MILLION, FOUR HUNDRED THIRTEEN THOUSAND, TWO HUNDRED SEVENTY SIX PESOS (P171,413,276.00) FOR THE GENERAL FUND AND LOCAL ECONOMIC ENTERPRISE COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Introduced by: **Hon. Joven P. Rivera**
Seconded by : All members present

WHEREAS, this Body approved **Resolution No. 105** series of 2025 dated October 15, 2025 entitled "A Resolution adopting the approved programs, projects and activities embodied in the Annual Investment Program (AIP) of this Municipality for FY 2026 in the total amount of One Billion, Six Hundred Fifty Eight Million, Four Hundred Sixty Three Thousand Forty Three Pesos and 83/100 (**P1,658,463,043.83**) for the General Fund, Local Economic Enterprise and the Special Education Fund and External Sources";

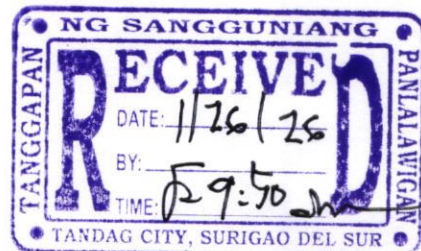
WHEREAS, Hon. Frederick P. Yu, Municipal Mayor of this Municipality submitted to this Honorable Body on October 16, 2025 through the Honorable Municipal Vice Mayor Cherry B. Daraman, Annual Budget Fiscal Year 2026 of the General Fund and Local Economic Enterprise of the Municipality of Cortes, Surigao del Sur for review and appropriate action;



PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan

Tel. No.: 086-2115832
Email: ossp@surigaodelsur.gov.ph
OSSP-26-05486

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REPUBLIC OF THE PHILIPPINES
MUNICIPALITY OF CORTES, SURIGAO DEL SUR

OFFICE OF THE MUNICIPAL ENGINEER

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE 1ST COUNCILMANSHIP BAYAN OF CORTES, SURIGAO DEL SUR HELD AT THE MUNICIPAL OFFICE ON OCTOBER 24, 2023

Present:

Hon. Mayor: [Name]
Hon. Councilors: [Names]

Absent: [Name]

Hon. Mayor: [Name]
Hon. Councilors: [Names]

Hon. Councilor: [Name]
Hon. Councilor: [Name]

Hon. Councilor: [Name]
Hon. Councilor: [Name]

Absent: [Name]
Hon. Councilor: [Name]

APPROVED BY THE MUNICIPAL ENGINEER
[Signature]

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR IN THE TOTAL AMOUNT OF ONE HUNDRED SEVENTY-ONE THOUSAND FOUR HUNDRED EIGHTEEN THOUSAND TWO HUNDRED TWENTY-ONE (P171,418,221) FOR THE GENERAL FUND AND LOCAL ECONOMIC ENTERPRISE, AND THE FUNDING EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE YEAR 2024 AND THE FUNDING SOURCES FOR THE PURPOSE

WHEREAS, the Municipality of Cortes, Surigao del Sur is a 4th class municipality according to the Local Government Code of 1991 (RA 7160);

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WHEREAS, the Municipality of Cortes, Surigao del Sur is a 4th class municipality according to the Local Government Code of 1991 (RA 7160);

WHEREAS, after a thorough discussion of the programs, projects, and activities of the different offices with the proposed appropriations listed, the amount of Two Million Four Hundred Fifty Nine Thousand Eight Hundred Seventy Six Pesos (**P2,459,876.00**) was reduced from the original total amount of One Hundred Seventy Three Million Eight Hundred Seventy Three Thousand One Hundred Fifty Two Pesos (**P173,873,152.00**) presented and was declared Unappropriated Balance, viz;

D. Programs/Projects/Activities Personal Services	Proposed Amount	Authorized	Amount Total
Office of the Municipal Budget Officer:			
BUDGET OFFICER IV - SG 22	P 969,310.28	-	P 969,310.28
Office of the Municipal Engineer			
ENGINEER IV - SG 22	969,310.28	-	969,310.28
Office of the Municipal Agriculturist			
Aquaculturist II - SG 15	521,255.44	-	521,255.44
TOTAL	P2,459,876.00		P 2,459,876.00
Total Original Amount Presented:			173,873,152.00
Total Amount Reduced/Unappropriated Balance			2,459,876.00
Total Amount Authorized:			171,413,276.00

WHEREAS, the amount of Two Million Four Hundred Fifty Nine Thousand Eight Hundred Seventy Six Pesos (**P2,459,876.00**) appropriated for the three (3) newly created positions namely: **Budget Officer IV-Salary Grade 22** in the office of the Municipal Budget Officer, **Engineer IV- Salary Grade 22** in the office of the Municipal Engineer and **Aquaculturist II, Salary Grade 15** in the office of the Municipal Agriculturist this Municipality, were reduced from the original amount for the reason that **Municipal Ordinance No. 01** dated September 16, 2025 this Municipality entitled " An Ordinance creating the positions of Engineer IV, Salary Grade 22, in the office of the Municipal Engineer, Budget Officer IV-Salary Grade 22 in the office of the Municipal Budget Officer, and Administrative Officer IV, (Administrative Officer II), Salary Grade 15 in the office of the Municipal Mayor and defining their qualification standards, function and responsibilities and for other purposes" and **Municipal Ordinance No. 02** dated September 16, 2025 entitled "An Ordinance creating the position of Aquaculturist II, Salary Grade-15 in the Office of the Municipal Agriculturist, Cortes, Surigao del Sur and defining the qualifications standards, function and responsibilities and for other purposes" submitted for review were returned through **TSP Resolution No. 396-25** and **TSP Resolution No. 397-25** dated November 5, 2025 with the findings that created positions with SG-22 does not adhere to the position classification and compensation schemes in LGUs PCCS and for rectifications with a suggestion that the same shall adhere to the corresponding observation/finding.

Be it ordained in Regular Session assembled.

Section 1. The Annual Budget of the Municipality of Cortes in the total amount of One Hundred Seventy One Million, Four Hundred Thirteen Thousand, Two Hundred Seventy Six Pesos (**P171,413,276.00**) covering the various expenditures for the operation of the Municipal Government for FY 2026 is hereby approved.

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

1. Budget Message
2. Plantilla of Personnel
3. Annual Operating Budget of Local Economic Enterprise
4. Statement of Indebtedness
5. Annual Investment Program

Section 2. Sources of Funds. The Sources for the Annual Budget FY 2026 in the total amount of One Hundred Seventy Three Million, Eight Hundred Seventy Three Thousand, One Hundred Fifty Two Pesos (**P173,873,152.00**) shall be as follows:

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RECEIPTS PROGRAM

FY 2024 - 2026

Receipts	Account Code	Past Year (Actual)	Current Year			Budget Year (Proposed)
			As of August 31, 2025 (Actual)	Second Semester (Estimates)	Total	
1. Receipts						
Regular Income						
A. Local Sources						
1. Tax Revenue	4-01					
a. Real Property - Current	4-01-02-040	P 508,352.99	P 451,301.88	P 225,650.94	P 676,952.82	P 661,500.00
- Prior	4-01-02-040	397,372.52	209,411.15	104,705.58	314,116.73	588,000.00
- Fines & Penalties	4-01-02-040	22,853.25	15,211.94	7,605.97	22,817.91	105,000.00
b. Business Tax	4-01-03-030	597,358.98	615,648.73	307,824.37	923,473.10	850,000.00
c. Other Local Taxes						
- Amusement Tax	4-01-03-060	-	-	-	-	-
- Community Tax	4-01-01-050	259,323.90	235,392.47	117,696.24	353,088.71	400,000.00
- Tax on Sand & Gravel & Other Quarry Products	4-01-03-040	30,950.10	-	-	-	5,000.00
- Fines & Penalties-Taxes on Goods & Services	4-01-05-030	23,865.63	31,915.35	15,957.68	47,873.03	50,000.00
Total Tax Revenue		P 1,840,077.37	P 1,558,881.52	P 779,440.76	P 2,338,322.28	P 2,659,500.00
2. Non-Tax Revenue						
a. Permits and Registration						
-Zoning Fees	4-02-01-010	P 18,350.00	P 18,445.00	P 9,222.50	P 27,667.50	P 22,000.00
-Building Permits Fee	4-02-01-010	192,090.90	158,416.75	79,208.38	237,625.13	176,000.00
-Burial Permit Fees	4-02-01-010	28,600.00	13,200.00	6,600.00	19,800.00	15,000.00
-Electrical Permit Fee	4-02-01-010	25,790.00	29,020.00	14,510.00	43,530.00	30,000.00
-Mayors Permit Fee	4-02-01-010	596,060.00	667,934.00	333,967.00	1,001,901.00	750,000.00
-Slaughter Permit Fee		-		-		
-Reg. of Fishing Boat	4-02-01-020	15,670.00	11,163.10	5,581.55	16,744.65	70,000.00
-Registration of Large Cattle	4-02-01-020	2,740.00	10,728.00	5,364.00	16,092.00	10,000.00
-Registration of Civil Status	4-02-01-020	103,310.00	36,150.00	18,075.00	54,225.00	50,000.00
-Registration of Motorcycle	4-02-01-020	-	-	-	-	10,000.00
-Registration of Fishing Gears	4-02-01-020	39,821.45	26,406.28	13,203.14	39,609.42	100,000.00
-Weight & Measures	4-02-01-160	22,600.00	28,250.00	14,125.00	42,375.00	35,000.00
Total Permits & Registration		P 1,045,032.35	P 999,713.13	P 499,856.57	P 1,499,569.70	P 1,268,000.00
b. Receipts from Economic Enterprise						
-Market	4-02-02-140	P 954,720.50	P 554,095.50	P 277,047.75	P 831,143.25	P 1,166,417.32
-Water	4-02-02-090	1,016,649.55	660,730.64	330,365.32	991,095.96	1,438,582.68
-Cemetery	4-02-02-160	13,000.00	9,700.00	4,850.00	14,550.00	95,000.00
Total Receipts from Economic Enterprise		P 1,984,370.05	P 1,224,526.14	P 612,263.07	P 1,836,789.21	P 2,700,000.00
c. Other Fees & Service Income						
-Police Clearance Fees	4-02-01-040	P 4,000.00	P 10,250.00	P 5,125.00	P 15,375.00	P 200,000.00
-Tax Clearance Fees	4-02-01-040	12,060.00	6,494.00	3,247.00	9,741.00	16,500.00
-Certification Fees	4-02-01-040	118,995.00	75,250.00	37,625.00	112,875.00	90,000.00
-Locational Clearance	4-02-01-040	36,975.52	41,514.03	20,757.02	62,271.05	45,000.00
-Services Fees	4-02-01-990	30,350.00	40,869.00	20,434.50	61,303.50	45,000.00
-Other Services Income	4-02-01-990	124,112.00	49,640.00	24,820.00	74,460.00	75,000.00
-Marriage Fees	4-02-01-130	21,116.00	18,304.00	9,152.00	27,456.00	20,000.00
-Regulatory Fees	4-02-01-070	22,210.00	20,900.00	10,450.00	31,350.00	33,000.00
-Garbage Fees	4-02-02-190	131,200.00	139,620.00	69,810.00	209,430.00	140,000.00
-Hospital Fees	4-02-02-200	193,820.00	216,220.00	108,110.00	324,330.00	230,000.00
- Other Bus. Income	4-02-02-990	74,480.00	146,761.40	73,380.70	220,142.10	260,000.00
Total Other Fees & Service Income		P 769,318.52	P 765,822.43	P 382,911.22	P 1,148,733.65	P 1,154,500.00
Total Non-Tax Revenue		P 3,798,720.92	P 2,990,061.70	P 1,495,030.85	P 4,485,092.55	P 5,122,500.00
Total Local Sources		P 5,638,798.29	P 4,548,943.22	P 2,274,471.61	P 6,823,414.83	P 7,782,000.00

Receipts	Account Code	Past Year (Actual)	Current Year			Budget Year (Proposed)
			As of August 31, 2025 (Actual)	Second Semester (Estimates)	Total	
B. External Sources						
1. National Tax Allotment (NTA)	4-03-01-010	P 122,373,743.00	P 96,762,760.00	P 48,618,952.00	P 145,381,712.00	166,015,152.00
2. Share from PCSO	4-04-01-020	0.00	-	-	-	-
3. Share from PCA	4-03-01-030	139,890.00	108,720.00	54,360.00	163,080.00	50,000.00
4. Grants and Donation in Cash						
Total External Sources		P 122,513,633.00	P 96,871,480.00	P 48,673,312.00	P 145,544,792.00	P 166,065,152.00
Total Regular Income		P 128,152,431.29	P 101,420,423.22	P 50,947,783.61	P 152,368,206.83	P 173,847,152.00
Non-Regular Income						
C. External Sources						
1. Inter-Local Transfer						
2. Extraordinary Receipts/Grants						
3. Interest Income	4-02-02-220	2,094.41	3,181.32	1,590.66	4,771.98	15,000.00
4. Miscellaneous Income	4-06-01-010	628.00	200.00	100.00	300.00	11,000.00
Total External Sources		P 2,722.41	P 3,381.32	P 1,690.66	P 5,071.98	P 26,000.00
D. Non-income Receipts						
1. Capital Investment Receipts						
a. Proceeds from Sale of Assets		P -	P -	P -	P -	P -
b. Collection of Loan Receivables		-	-	-	-	-
Total Capital Investment Receipts		P -	P -	P -	P -	P -
2. Receipts from Loans and Borrowings						
a. Acquisition of Loans		P -	P -	P -	P -	P -
b. Issuance of Bonds		-	-	-	-	-
Total Receipts from Loans and Borrowings		P -	P -	P -	P -	P -
Total Non-Income Receipts		P -	P -	P -	P -	P -
Total Non-Regular Income		2,722.41	P 3,381.32	1,690.66	5,071.98	26,000.00
Total Available Resources for Appropriation		P 128,155,153.70	P 101,423,804.54	P 50,949,474.27	P 152,373,278.81	P 173,873,152.00

Section 3 Use of Funds. The amount of One Hundred Seventy One Million Four Hundred Thirteen Thousand Two Hundred Seventy Six Pesos (**P171,413,276.00**) is hereby appropriated for the Annual Budget FY 2026 of the Municipality of Cortes, Surigao del Sur.

Office
Mandate : **Municipal Mayor**
 Exercise general supervision and control over all programs, projects services and activities of the LGU.
 Enforce all laws and ordinance relative to the governance of the LGU and the exercise of the appropriate corporate powers.
 Ensure the delivery of the basic services and the provision of adequate facilities.
 Formulate Policy guidelines relative to the efficient , effective and economical governance the purpose of which is the general welfare of the municipality and its inhabitants.
 Provide consultative services to all Punong Barangays in local governance.

Vision :
 As stewards of the Municipality of Cortes and its assets, the office will lead in the efficient delivery of services through collaborative work across all sectors of the community that promote the general welfare of the public, eradicate wasteful spending for the total development of the municipality as the Eco-Tourism destination of Surigao del Sur.

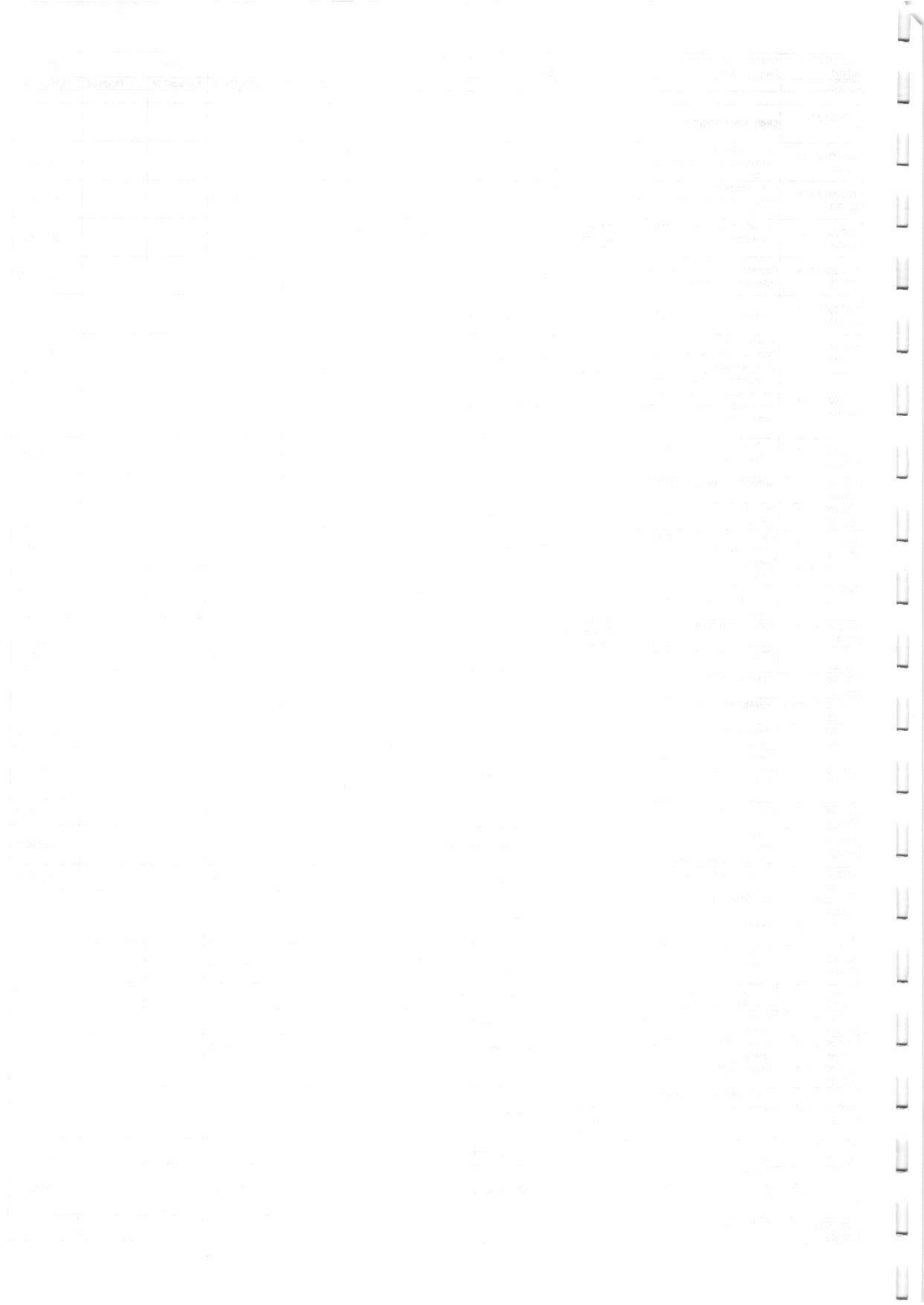
Mission :
 The Office of the Municipal Mayor is dedicated in the swift delivery of services in response to the needs of the community that would enhance public value and foster a sense of community through courteous and knowledgeable staff guided by the principle of public service.

Organizational Outcome : Deliver public assistance services to all marginalized constituents, farmers, fisherfolks, disable and elderly folks

AIP Ref. Code	Program/Activity Project Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
GENERAL PUBLIC SERVICES SECTOR (1000)									
1000-000-3-1-01-001-000	IMPLEMENTATION OF EXECUTIVE GOVERNANCE PROGRAM	Executive Governance Program	- Percentage of programs, projects, and activities (PPAs) fully implemented within prescribed schedule - Percentage of policies and ordinances fully enforced - Percentage of services delivered rated at least satisfactory by clients	Jan. to Dec. 2026	6,297,779.17	-		-	6,297,779.17
			Travelling Expenses provided			600,000.00		600,000.00	
			Necessary travelling expenses paid			30,000.00		30,000.00	
			Office Supplies Expenses provided			50,000.00		50,000.00	
			Other Office Supplies and Material Expenses provided			50,000.00		50,000.00	
			All necessary Advertising expenses paid			100,000.00		100,000.00	
			Fuel provided for unprogramed travels			200,000.00		200,000.00	
	Membership dues for League of Mayors of the Philippines (LMP)		League of Mayors of the Philippines (LMP) provided			12,000.00		12,000.00	
	Aid to Barangays	Executive Governance Program	All necessary assistance to 12 barangays provided	Jan. to Dec. 2026		18,571.58		18,571.58	
	2% Discretionary Fund		2% Discretionary Fund provided			1,800,000.00		1,800,000.00	
	Confidential Fund		Confidential Fund provided			200,000.00		200,000.00	
	Convening of MDC for the formulation of the AIP and Municipal Development Plan		All necessary MDC meeting convened			200,000.00		200,000.00	
	LBDA		LBDA contribution provided			50,000.00		50,000.00	
	Support to Kasalan ng Bayan		All programs activities conducted			288,000.00		288,000.00	
	Honorarium to Designates		Honorarium to Designates provided			765,600.00		765,600.00	
	Strengthening Office Coordination - JO wages		Wages for Job Orders provided					75,000.00	75,000.00
	Procurement of Office equipment		Office equipment procured						
1000-000-3-1-01-001-002	Executive Mgt. Development Support Program				Executive Management and Development Programs Supported			250,000.00	
	Executive Assistant ★Provide support and assistance to the LCE in carrying out daily tasks. ★Attend meetings and other events with the LCE ★Over-all management of the Mayor's Office Represent the LCE during meetings and events in her absence (DSWD Programs, Barangay Assemblies, School basedevents etc.)	Executive Governance Program	No. of LGU activities supported No. of Meetings attended and represented	Jan. - Dec. 2026		384,000.00		384,000.00	
	Private Secretary ★Update the Mayor's calendar for meetings and appointments.*Write/proofread written communication, EOs, Memos, etc. *Handle email, phone and Facebook correspondence ★Coordinate with Department Heads and/or Staff for events, meetings and appointments. *Secretariat member for the MPOC/MADAC, Acting Secretariat for LSB, LHB, LCPC, MNC		No. of meetings and appointments updated. As Secretariat Member for the Mun. Peace and Order Council (MPOC), MADAC, Local School Board (LSB), Local Health Board (LHB), Municipal Nutrition Council (MNC) and Local Council for the Protection of Children (LCPC)			384,000.00		384,000.00	
1000-000-3-1-01-001-004	Support to the Association of Barangay Captains Related Activities	Executive Governance Program	Related Activities to the Association of Barangay Captains Supported	Jan. - Dec. 2026		-		-	
1000-000-3-1-01-001-013	Support to Kalogatan Festival Celebration Related Activities		Kalogatan Festival Celebration Related Activities Supported			650,000.00		650,000.00	
1000-000-3-1-01-001-014	Support to Araw ng Cortes Celebration Related Activities		Araw ng Surigao del Sur Celebration Related Activities Supported			650,000.00		650,000.00	
1000-000-3-1-01-001-015	Support to Araw ng Surigao del Sur Celebration Related Activities		Araw ng Surigao del Sur Celebration Related Activities Supported			50,000.00		50,000.00	
1000-000-3-1-01-001-020	Amortization of Loan for Heavy Equipment (DRP)		Loan amortization for Heavy Equipment paid				3,615,576.07		3,615,576.07

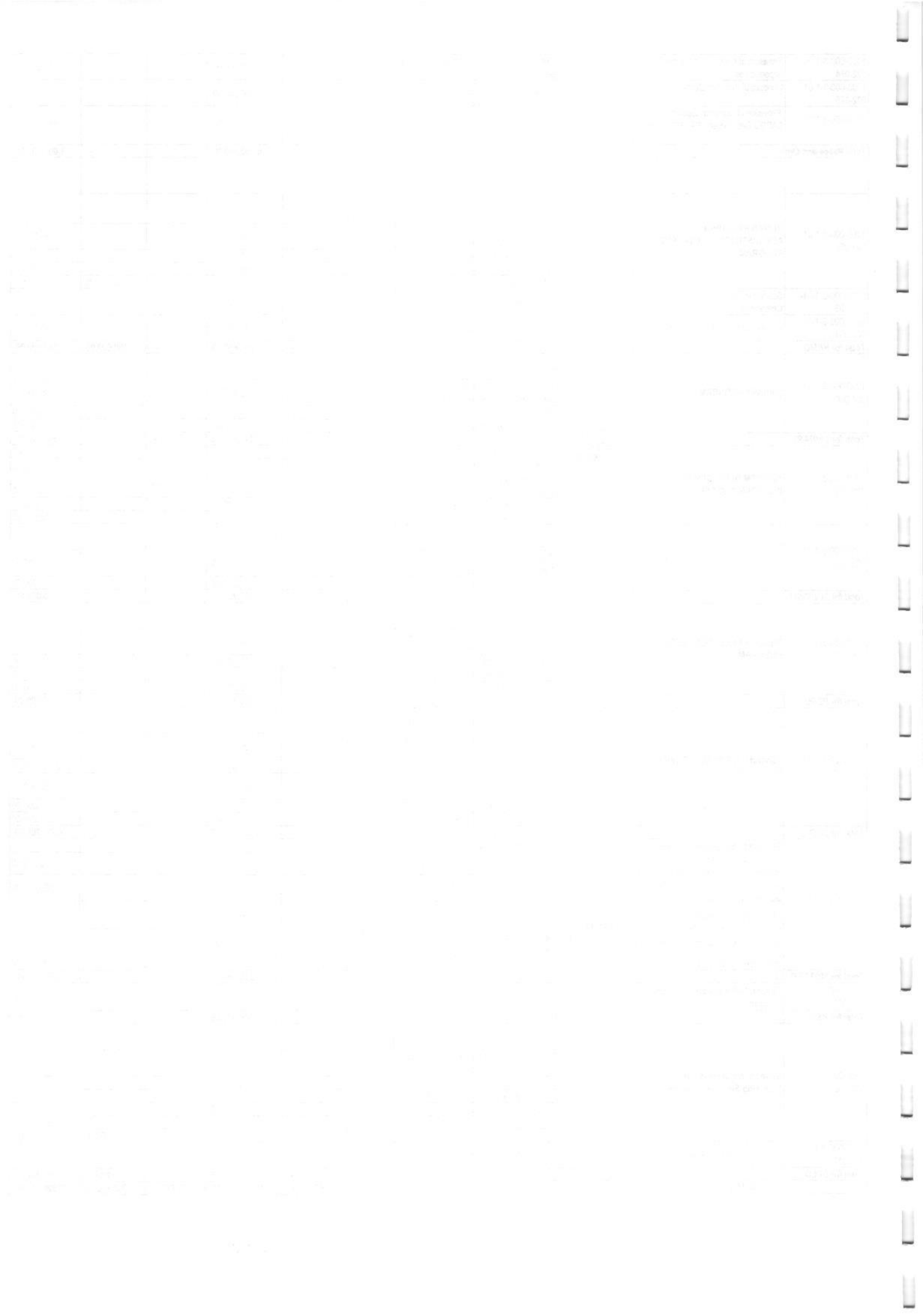


1000-000-3-1-01-001-021	Amortization of Loan for Heavy Equipment (LBP)		Loan amortization for Heavy Equipment paid				3,240,291.21		3,240,291.21	
TOTAL EXECUTIVE						6,297,779.17	6,732,171.58	6,855,867.28	75,000.00	19,960,818.03
1000-000-3-1-01-002-001	CRIME AND DISORDER	Executive Governance Program		Jan. - Dec. 2026						
1000-000-3-1-01-002-002	Conduct of Information, Education Campaign on Anti-Criminality and Insurgency		IEC campaign conducted and leaflets distributed			15,000.00			15,000.00	
1000-000-3-1-01-002-003	Filing of cases and apprehension of violators, individuals involved in illegal activities		Case filed			100,000.00			100,000.00	
1000-000-3-1-01-002-004	Conduct of regular checkpoints and mobile patrol		conduct of 1,460 (at least 4 times a day) checkpoints) annually			500,000.00			500,000.00	
1000-000-3-1-01-002-008	Purchase of CCTV in access roads to include entrances and exits		12 units CCTVs installed			400,000.00			400,000.00	
1000-000-3-1-01-002-010	Provision insurance of Tanod/BPAT		120 tanods provided with insurance			36,000.00			36,000.00	
1000-000-3-1-01-002-012	Annual Conduct of Lupong Tagapamayapa Incentive Awards Municipal Evaluation		conduct of 1,460 (at least 4 times a day) checkpoints annually			40,000.00			40,000.00	
1000-000-3-1-01-002-013	Conduct of Katarungang Pambarangay training: Accessing Justice through Child-Friendly, Culture-Sensitive Brgy Justice System	Executive Governance Program	Three (3) activities conducted	Jan. - Dec. 2026		60,000.00			60,000.00	
1000-000-3-1-01-002-016	Purchase of surveillance equipment (bodyworn cameras)		2 bodyworn cameras purchased			100,000.00			100,000.00	
1000-000-3-1-01-002-022	SUPPORT TO MPOC SECRETARIAT									
1000-000-3-1-01-002-023	Conduct of MPOC and Special Action committee Meeting		Resolutions passed			50,000.00			50,000.00	
1000-000-3-1-01-002-024	Attendance to Peace building and POC Functionality Capacity Development Trainings		POC Secretariat capacitated			50,000.00			50,000.00	
1000-000-3-1-01-002-026	Conduct of incentive program for BBIs (BADAC, BPOC, BCPC, BDC, VAW Desk and Barangay governance in general)		Awards conferred to functional BBIs			337,200.00			337,200.00	
1000-000-3-1-01-002-027	SUPPORT TO PLEB									
1000-000-3-1-01-002-029	Provision of honoraria to PLEB Members		Honoraria provided			10,000.00			10,000.00	
1000-000-3-1-01-002-030	ILLEGAL DRUGS									
1000-000-3-1-01-002-031	DEMAND REDUCTION									
1000-000-3-1-01-002-032	Conduct of Sports Development Program		Sports activity conducted		200,000.00			200,000.00		
1000-000-3-1-01-002-033	Conduct of IEC on illegal drugs to schools, OSY and observance of IDADA/IT and Drug Prevention Week		Activities conducted		100,000.00			100,000.00		
1000-000-3-1-01-002-035	Conduct of MADAC Meetings		Resolutions passed		50,000.00			50,000.00		
1000-000-3-1-01-002-036	Conduct of Community Based Drug Rehabilitation Program Conduct of spiritual enhancement activities		Spiritual enhancement activities conducted		100,000.00			100,000.00		
1000-000-3-1-01-002-038	Conduct of Random Drug Testing		Random drug conducted		180,000.00			180,000.00		
1000-000-3-1-01-002-058	ENVIRONMENTAL ISSUES	Executive Governance Program		Jan. - Dec. 2026						
1000-000-3-1-01-002-059	Illegal Fishing									
1000-000-3-1-01-002-060	Conduct of Joint LGU-Seaborne Patrol Operations		Sea-borne Patrol conducted and 12 apprehended			2,548,800.00			2,548,800.00	
1000-000-3-1-01-002-062	Conduct of Inter-agency Fisheries Task Force Monitoring		Monitoring Reports prepared			100,000.00			100,000.00	
1000-000-3-1-01-002-063	Provision of Legal-aid and prosecution support fund		Assistance provided			90,200.00			90,200.00	
1000-000-3-1-01-002-065	Conduct of MAFC and MFARMC Meeting		Quarterly meetings conducted			100,000.00			100,000.00	
1000-000-3-1-01-002-066	Illegal Logging									
1000-000-3-1-01-002-067	Conduct patrolling of illegal activities in the forestland		Patrolling conducted			92,400.00			92,400.00	
1000-000-3-1-01-002-069	Conduct of IE campaigns on forest conservation		IEC campaign conducted			20,000.00			20,000.00	
1000-000-3-1-01-002-071	Conduct of quarterly meeting for Multi Sectoral Environment AND Natural Resources Council (MSENRC)		MSENRC meetings conducted			20,400.00			20,400.00	
1000-000-3-1-01-002-072	ARMED CONFLICT									



1000-000-3-1-01-002-074	Provision of skills training and livelihood opportunities	Skills training and livelihood trainings provided		200,000.00			200,000.00
1000-000-3-1-01-002-075	Conduct of Serbisyo Caravan	Basic services provided		200,000.00			200,000.00
1000-000-3-1-01-002-077	Provision of logistical support to CAFGU Detachment, PA, RPSB -PNP	Mobility of personnel		300,000.00			300,000.00
Total Peace and Order				-	6,000,000.00	-	6,000,000.00
1000-000-3-1-01-003-000	HUMAN RESOURCE ADMINISTRATIVE MANAGEMENT PROGRAM	Human Resource Administrative Management Program Implemented		-		-	-
		Travelling Expenses provided		35,000.00			35,000.00
		Necessary travelling expenses paid		25,200.00			25,200.00
		Office Supplies Expenses provided		92,400.00			92,400.00
		Wages for Job Orders provided				100,000.00	100,000.00
		Office equipment procured		100,000.00			100,000.00
1000-000-3-1-01-003-003	Support to Civil Service Month Celebration	Civil Service Month celebrated		30,000.00			30,000.00
1000-000-3-1-01-003-004	Values Formation Program (PSVP)	Values Formation Program conducted		-	282,600.00	-	382,600.00
Total for HRMO							
1000-000-3-1-01-004-000	LIBRARY PROGRAM	Library Program Implemented		-		-	-
		Travelling Expenses provided		35,000.00			35,000.00
		Necessary travelling expenses paid		14,000.00			14,000.00
		Office Supplies Expenses provided		92,400.00			92,400.00
		Wages for Job Orders provided		-	141,400.00	-	141,400.00
Total for LIBRARY			Jan. - Dec. 2026				
1000-000-3-1-01-005-000	TOURISM DEVELOPMENT PROGRAM AND SERVICES	Tourism Program Implemented		-		-	-
		Travelling Expenses provided		10,000.00			10,000.00
		Necessary travelling expenses paid		16,000.00			16,000.00
		Trainings Conducted		7,000.00			7,000.00
		Office Supplies Expenses provided		462,000.00			462,000.00
		Wages for Job Orders provided					
		Institutionalize Eco-tourism Events and Festival		-			-
1000-000-3-1-01-005-003	Eco-tourism Events & Festival Program	Support to Kalogatan Festival, Town Fiesta & Araw ng Cortes		160,000.00			160,000.00
		Support to Araw ng Surigao Del Sur		50,000.00			50,000.00
Total for TOURISM				-	705,000.00	-	705,000.00
1000-000-3-1-01-006-000	PUBLIC EMPLOYMENT SERVICES PROGRAM	Public Employment Services Program Implemented		-		-	-
		Travelling Expenses provided		20,000.00			20,000.00
		Necessary travelling expenses paid		16,000.00			16,000.00
		Trainings Conducted		7,000.00			7,000.00
		Office Supplies Expenses provided		92,400.00			92,400.00
		Wages for Job Orders provided		-	135,400.00	-	135,400.00
Total for PESO							
1000-000-3-1-01-007-000	Support to GENERAL SERVICES PROGRAM	General Services Program implemented		-		-	-
		Travelling Expenses provided		20,000.00			20,000.00
		Necessary travelling expenses paid		2,400,000.00			2,400,000.00
		Electricity bills paid		380,000.00			380,000.00
		All necessary Internet Subscription expenses paid		7,000.00			7,000.00
		Office Supplies Expenses provided		1,201,200.00			1,201,200.00
		Wages for Job Orders provided		-	4,008,200.00	-	4,008,200.00
Total for GSO							
1000-000-3-1-01-008-000	Support to Motorpool Program	Motorpool Program implemented		-		-	-
	Fuel & Lubricants to School Bus in transportation of students early morning and in the afternoon. And all other vehicles maintained	All necessary fuel and lubricants procured		2,770,000.00			2,770,000.00
	Office equipment repairs	All necessary Trans Equipment repaired and maintained		1,500,000.00			1,500,000.00
	Insurances & Registration for vehicles	All necessary office equipment repaired and maintained		300,000.00			300,000.00
	Insurances for buildings	All necessary registration & insurance for vehicles paid		500,000.00			500,000.00
		Some insurance to buildings paid		200,000.00			200,000.00
Total for MOTORPOOL			Jan. to Dec. 2026	-	5,270,000.00	-	5,270,000.00
1000-000-3-1-01-009-000	Support to People Survival Fund Program	People Survival Fund Program implemented		500,000.00		-	500,000.00
Total for PSF				-	500,000.00	-	500,000.00
1000-000-3-1-01-010-000	Support to Business Permits and Licensing Services Program	Business Permits and Licensing Services Program implemented		-		-	-
		Travelling Expenses provided		20,000.00			20,000.00
		Necessary travelling expenses paid		50,000.00			50,000.00
		Trainings Conducted		5,000.00			5,000.00
		Office Supplies Expenses provided		40,000.00			40,000.00
		Other supplies provided		92,400.00			92,400.00
		Wages for Job Orders provided				60,000.00	60,000.00
		Office equipment procured					
1000-000-3-1-01-010-002	Support to Conduct Business Summit	Conduct Business Summit supported		150,000.00			150,000.00
Total for BPLO				-	357,400.00	-	417,400.00
GRAND TOTAL				6,297,779.17	24,132,171.58	6,855,867.28	37,520,818.03

LP.



Mandate, Vision/Mision, Major Final Output, Performance Indicators and Targets CY 2026
Cortes, Surigao del Sur

Office Bureau of Internal Revenue
Mandate Monitor all tax compliance subject

Vision The bureau of internal revenue is an institution service excellence, a partner in nation building manned by globally competitive profession and patriotism.
The bureau of internal revenue is committed to collect taxes for the nation building through excellent, efficient and transparent services enforcement and tax laws, uplifting the life of every Filipino.

Mission To account all government transactions with utmost transparency and reliability.

Organizational Outcome: Morale-boosting BIR office with environment conducive to working

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-01-010-000	Support to Bureau of Internal Revenue Services Program	BIR Services Program	All BIR Services programs/ projects/activities implemented and conducted	January - December 2026					
			Travelling Expenses provided Necessary travelling expenses paid			5,000.00			5,000.00
			Office Supplies Expenses provided Necessary office supplies procured			7,000.00			7,000.00
			Wages for Job Orders provided			92,400.00			92,400.00
			All necessary other professional services provided			36,000.00			36,000.00
			TOTAL					140,400.00	

Mandate, Vision/Mision, Major Final Output, Performance Indicators and Targets CY 2026
LGU: CORTES, SURIGAO DEL SUR

Office Commission on Election
Mandate Conduct modernized, transparent, and credible election in the municipality of Cortes.
Vision By 2026, an Election Management Body is independent, voter-centered, competent, highly modernized, innovative and transparent.

Mission As Vanguard of Democracy, we conduct free, orderly, honest peaceful, credible, gender-responsive and socially inclusive election partnership with election stakeholders.

Organizational Outcome: Election Officer, Election Assistant II and one Job Order.

AIP Reference Code	Program/Project/Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-01-015-000	Support to COMELEC Services Program		All COMELEC Services programs/ projects/activities implemented and conducted						
			Travelling Expenses provided Necessary travelling expenses paid			5,000.00			5,000.00
			Office Supplies Expenses provided Necessary office supplies procured			7,000.00			7,000.00
			Wages for Job Orders provided			277,200.00			277,200.00
			All necessary other professional services provided			60,000.00			60,000.00
1000-000-3-1-01-015-001	Support to Barangay Election		Barangay Election supported			50,000.00			50,000.00
TOTAL (COMELEC Services)						399,200.00			399,200.00

Wdh.

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU: Cortes, Surigao del Sur

Office

Office of the Municipal Vice Mayor

Be the Presiding Officer of the Sangguniang Bayan and sign all warrant drawn on the municipal treasury for all expenditures appropriated for the operation of the Sangguniang Bayan:

(b) Appoint all official and employees of the Sangguniang Bayan, except those whose manner of appointment is especially provided under these Rules; subject to civil services law, rules & regulation; As the legislative body of the municipality, shall enact ordinances, approve resolution and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to Section 16 of the Code and in the proper exercise of the coporates powers of the municipality as provided in Rules IX of RA.7160 (Local Government Code of 1991).

Vision:

Laying the legacy of effective legislation that would direct Cortes in the path of progress and development.

Mission:

To provide leadership and direction to the members of the Sangguniang Bayan of the Municipal Government of Cortes, spearheading and support the passage ordinance, resolution and other programs.

Organizational Outcome :

The members of the Sangguniang Bayan of Cortes provide leadership and direction in the performance of their mandates with integrity.

AIP Ref. Code	Program/Activity Project Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
1000-000-3-1-02-001-000	IMPLEMENTING LEGISLATIVE PROGRAM	Legislative Services	-Number of ordinances and/or resolutions enacted - Percentage of enacted ordinances and/or resolutions rated at least satisfactory by stakeholders - Percentage of appropriation ordinances enacted within prescribed deadline - Review action completed for all submitted LGU budgets within the prescribed period rated at least satisfactory in the case of Annual Budget	Jan. to Dec. 2026	1,557,184.18	-		-	1,557,184.18
			Office Supplies Expenses provided			30,000.00			30,000.00
			Necessary fuel and lubricants procured			400,000.00			400,000.00
			Necessary Trans Equipment repaired and maintained			80,000.00			80,000.00
	Strengthening Office Coordination		Wages for Job Orders provided			277,200.00			277,200.00
		Legislative Services	New Office curtains, rods & blinds	Jan. to Dec. 2026		100,000.00			100,000.00
			Office equipment procured					100,000.00	100,000.00
1000-000-3-1-02-002-000	Capacity Development Program		Capacity Development related to legislations attended and conducted			275,000.00			275,000.00
1000-000-3-1-02-004-000	Support to Vice Mayor's League of the Philippines		Vice Mayor's League of the Philippines supported			300,000.00			300,000.00
Total for VMO					1,557,184.18	1,462,200.00	-	100,000.00	3,119,384.18

CP

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU: Cortes, Surigao del Sur

Office: Office of the Members of the Sangguniang Bayan

To enact ordinances, approve resolutions and appropriate funds for the welfare of its inhabitants.

To review barangay ordinances, perform oversight functions, and perform quasi-judicial functions.

Vision: A united legislators that is dedicated, God fearing governed by transparent, accountable, competent & responsive public servants living in a peaceful & empowered community.

Mission: Enact quality and appropriated legislation, deliver efficient and effective services within the reach of its resources in pursuits for a better quality life of all.

Organizational Outcome: Enacted Ordinances & Resolution, review action completed for all submitted within the prescribed period rated at least satisfactory in the case of Annual Budget.

AIP Ref. Code	Program/Activity Project Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year							
					FS	MOOE	FE	CC	TOTAL			
1000-000-3-1-03-001-000	LEGISLATIVE ADMINISTRATIVE PROGRAM	Legislative Services	-Number of ordinances and/or resolutions enacted - Percentage of enacted ordinances and/or resolutions rated at least satisfactory by stakeholders Percentage of appropriation ordinances enacted within prescribed deadline - Review action completed for all submitted LGU budgets within the prescribed period rated at least satisfactory in the case of Annual Budget	Jan. to Dec. 2026	15,941,741.10	-	-	-	15,941,741.10			
Office Supplies Expenses provided			30,000.00									30,000.00
Other Office Supplies and Material Expenses provided			150,000.00									150,000.00
Wages for Job Orders provided			924,000.00									924,000.00
Association of Barangay Captains supported			100,000.00									100,000.00
SK Federation supported			100,000.00									100,000.00
IPMR supported			100,000.00									100,000.00
Office equipment procured											150,000.00	150,000.00
1000-000-3-1-03-001-001			Capacity Development Program							Legislative Services	Capacity Development Program related to legislation attended and conducted	Jan. to Dec. 2026
1000-000-3-1-03-001-002	Support to Sports Activities Governor's Cup and Vice Governor's Cup	Sports Activities (Basketball and Volleyball) Governor's Cup and Vice Governor's Cup supported		100,000.00			100,000.00					
1000-000-3-1-03-001-003	Support to Philippine Councilors League	Philippine Councilors League supported		150,000.00			150,000.00					
Total					15,941,741.10	3,015,000.00	-	150,000.00	19,106,741.10			

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU: Cortes, Surigao del Sur

Office Secretary to the Sangguniang Bayan

To execute coherent duties and responsibilities in the Sangguniang Bayan and Municipal Vice Mayor's Office.

To provide legislative and secretariat services to the Sangguniang Bayan.

To assist/provide extension services to the widest dissemination of information.

To provide coordination in overseeing the implementation of national, provincial, and local programs.

Vision: Provide comprehensive, strategic, innovative, efficient, environmentally responsible, ethical and citizen-friendly services to the Municipal Vice Mayor, Sangguniang Bayan Members and the general public and committed to a work culture of excellence, continuous learning, team work, transparency and accountability.

Mission: Assist the SB in the performance of its duties and responsibilities on law maker and policy-maker and will act as custodian and keeper of all SB records.

Organizational

Outcome : Provided secretariat/ support services to the policy-making body and records precisely maintained and archived.

AIP Ref. Code	Program/Activity Project Description	Major Final Output	Performance/Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
1000-000-3-1-04-001-000	LEGISLATIVE SECRETARIAT ADMINISTRATION PROGRAM	Legislative Services	Effective and efficient management and support services rendered	Jan. to Dec. 2026	6,157,154.51	-		100,000.00	6,257,154.51
			Office Supplies Expenses provided			50,000.00			50,000.00
			Other Office Supplies and Material Expenses provided			200,000.00			200,000.00
			Wages for Job Orders provided			92,400.00			92,400.00
			New Office curtains, rods & blinds			150,000.00			150,000.00
1000-000-3-1-04-001-001	Capacity Development Program	Legislative Services	Capacity Development Program related to legislation and secretariat role attended and conducted & travelling expenses provided	Jan. to Dec. 2026		75,000.00		-	75,000.00
1000-000-3-1-04-001-006	Support to Legislative Services like Committee Meeting, Public Hearing and Publication of Ordinance		Legislative Services like Committee Meeting, Public Hearing and Publication of Ordinance supported			250,000.00			250,000.00
Total for OSSB					6,157,154.51	817,400.00	-	100,000.00	7,074,554.51

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-CORTES, SURIGAO DEL SUR

Office MUNICIPAL PLANNING AND DEVELOPMENT OFFICE

Mandate : Formulate integrate Economic, social, physical and other development plans and policies for consideration of the local development council.

Vision : The Municipal Planning and Development Office shall deliver the duties and functions provided by RA 7160, otherwise known as the "Local Government Code of 1991". It shall also exercise such other powers and perform such other functions and duties as may be prescribed by law or ordinance.

Mission: The Municipal Planning and Development Office in coordination with the various offices of the Local Government Unit and other line agencies commits to the collective efforts to improve its services through the use of the modern technology.

Organizational Outcome • Monitor and evaluate the implementation of the different programs, activities, and projects in the LGU concerned in accordance with the approved development plan

AIP Code	Program/Projects/Activity	Major Final Output	Performance/Output	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
1000-000-3-1-09-001-000	PLANNING, MONITORING & EVALUATION PROGRAM	Planning, Monitoring and Evaluation Program	- Percentage of PPAs in the duly updated approved LDIP derived from the duly updated approved PDPFP/CDP - Percentage of PPAs in the duly approved AIP derived from the annual slice of the duly updated approved LDIP - Percentage of PPAs in the Appropriation Ordinance derived from the duly approved AIP - Percentage of project proposals prepared - Percentage of projects implemented and monitored	Jan. to Dec. 2026	3,215,778.55	-		-	3,215,778.55
			Wages for Job Orders provided			277,200.00			277,200.00
1000-000-3-1-09-001-001	*Formulate the NGA Mandated Plans devolved in the LGU-Cortes *Provide capacity building on sectoral planning *Lobby for the adoption of the plans		NGA Mandated Plans devolved in the LGU-Cortes formulated & travelling expenses provided			105,000.00			105,000.00
1000-000-3-1-09-001-002	Project Development Monitoring and Evaluation Program	Planning, Monitoring and Evaluation Program	Project Development Monitoring and Evaluation Program Implemented & travelling expenses provided	Jan. to Dec. 2026		50,000.00			50,000.00
1000-000-3-1-09-001-003	Support to Secretariat to Municipal Development Council		Secretariat to Municipal Development Council supported & office supplies provided *Capacity Building activities for MDC members			35,000.00			35,000.00
1000-000-3-1-09-001-010	Capacity Development Program		Capacity Development Program Related to Planning, Monitoring & Evaluation Attended and Conducted & project management unit supported			100,000.00			100,000.00
Total for MPDO					3,215,778.55	567,200.00	-	-	3,782,978.55
1000-000-3-1-01-011-000	Support to Bids and Award Committee Program	Bids and award committee program	Bids and Award Committee Program implemented and wages for job orders provided	Jan. to Dec. 2026		277,200.00			277,200.00
1000-000-3-1-01-011-001	Capacity Development Program		Capacity Development related to Bids and Award Committee Program Conducted and Attended & travelling expenses provided			100,000.00			100,000.00
1000-000-3-1-01-011-002	Support to Uploading and downloading of various reports		Uploading and downloading of various reports supported & office supplies provided			10,000.00			10,000.00
Total for BAC					-	387,200.00	-	-	387,200.00
GRAND TOTAL					3,215,778.55	954,400.00			4,170,178.55

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-CORTES, SURIGAO DEL SUR

Office **Municipal Civil Registrar Office**

Mandate Formulate, integrate economic, social, physical and other development plans and policies for consideration of the local development council.

Mission: Promotes and institutionalizes effective civil registration system and delivers quality civil registration services irrespective of creed, class and culture pursuant to civil registrations laws.

Organizational Outcome Monitor and evaluate the implementation of the different programs, activities, and projects in the LGU concerned in accordance with the approved development plan.

AIP Code	Program/Projects/Activity	Major Final Output	Performance/Output	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
1000-000-3-1-12-001-000	CIVIL REGISTRATION SERVICES PROGRAM	Civil Registration Program	Civil Registry Services Program Implemented	Jan. to Dec. 2026	1,663,083.32	-			1,663,083.32
			Office Supplies Expenses provided			50,000.00			50,000.00
			Wages for Job Orders provided			184,800.00			184,800.00
1000-000-3-1-12-001-001	Capacity Development Program		Capacity Development Program Related to Civil Registry Services Attended and travelling expenses provided			73,500.00			73,500.00
1000-000-3-1-12-001-003	Reproduction of Lost/Damaged CRD for CY 1953-1976		Lost/Damaged CRD for CY 1953-1976 reproduced			35,000.00			35,000.00
Total for MCR					1,663,083.32	343,300.00	-	-	2,006,383.32

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU - Cortes, Surigao del Sur

Office Municipal Budget Office

Mandate Review and consolidate budget proposals of different departments and offices of the LGU.

Vision The office commits to serve as instrument in strengthening the LGU's Fiscal Administration and binds ourselves to serve our client with utmost integrity, sincerity and honesty.

Mission To Implement fiscal policies, budgeting rules and other related issuances that will lead to good governance.

Organization Outcome:

AIP Reference Code	Program/Projects/ Activity	Major Final Output	Performance/Output	Target for the Budget	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-08-001-000	BUDGET MANAGEMENT PROGRAM	Budget Management Program	- On-time submission of consolidated budget proposals to LCE - On-time release (within the standard time) of release documents - On-time submission of required reports to oversight agencies - Percentage of attendance to LFC meetings - Percentage of acceptance of the proposed budget by the LCE - On-time processing of action documents No overdrafts in appropriation	Jan. to Dec. 2026	2,123,630.81	-		-	2,123,630.81
			Wages for Job Orders provided			232,320.00			232,320.00
			Office Supplies Expenses provided			20,000.00			20,000.00
			Office Equipment procured					65,000.00	65,000.00
			Subscription expenses for Accounting-Budget system provided			50,800.00			50,800.00
1000-000-3-1-08-001-001	Capacity Development Program	Budget Management Program	Capacity Development Program Related to Budget Management Attended and travelling expenses provided	Jan. to Dec. 2026		75,000.00			75,000.00
1000-000-3-1-08-001-002	Support to Preparation of Annual & Supplemental Budgets		Preparation of Annual & Supplemental Budgets supported			35,000.00			35,000.00
1000-000-3-1-08-001-003	Support to Uploading and downloading of various reports & Registry of Appropriation Allotment & Obligation	Budget Management Program	Uploading and downloading of various reports supported	Jan. to Dec. 2026		50,000.00			50,000.00
1000-000-3-1-08-001-005	Filling-up of created Plantilla Position		1 Budget Officer IV SG-22 filled-up						
Total for MBO					2,123,630.81	463,120.00	-	65,000.00	2,651,750.81

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Mandate, Vision/Mision, Major Final Output, Performance Indicators and Targets CY 2026

Cortes, Surigao del Sur

Office Municipal Accounting Office

- Mandate**
- Review supporting documents before preparation of vouchers to determine completeness of requirements
 - Take charge of both the accounting and internal audit services of the LGU
 - To institutionalize laws and policies related to accounting in every program, project, and activity of the LGU

Vision Leading office in promoting accountability, transparency and propriety in all financial transactions.

Mission To account all government transactions with utmost transparency and reliability.

Organizational Outcome: Keeping High the accountability and morality of working in the government.

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-07-001-000	Financial Accounting and Reporting Program	Accounting Services	Percentage of expenditures with NO adverse COA audit findings	Jan. to Dec.2026	3,316,358.76				3,316,358.76
			Percentage of Bank Reconciliation completed within 5 days from receipt of Bank Statements						
			Percentage of cash advances liquidated within the prescribed deadline						
			Percentage of financial reports submitted within the prescribed deadline						
			Utilization Rate (Obligation and Disbursement)						
			1 Computer Set procured					65,000	65,000.00
			Wages for Job Orders provided			377,520.00			377,520.00
1000-000-3-1-07-001-001	Capacity Development Program	Accounting Services	Travelling Expenses provided	Jan. to Dec.2026		75,000.00			75,000.00
			Necessary travelling expenses paid						
1000-000-3-1-07-001-002	Purchase Accounting System/Program		Office Supplies Expenses provided	Jan. to Dec.2026		20,000.00			20,000.00
			Necessary office supplies procured						
			Meaningful reports generated without so much papers & efforts			100,800			100,800
			TOTAL		3,316,358.76	573,320.00		65,000.00	3,954,678.76

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-Cortes, Surigao del Sur

Office **Municipal Treasurer's Office**
Mandate Take custody and exercise proper management of the funds of the LGU concerned.
Vision To increase collection in both Real Property Tax and Local Tax Collection.
Mission The Treasurer shall take charge of the treasury office; perform the duties provided for under Book II of the LGC.
Organizational Outcome: Submit to the LCE certified statement of income and expenditures for budget preparation purposes.

AIP Ref. Code	Program/Activity Project Description	Major Final Output	Performance/Output	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
1000-000-3-1- 05-001-000	Treasury Operations Program	Treasury Operations Services	- Percentage of actual revenues over estimated revenues for the current year - Percentage of civil remedies/actions filed against delinquent taxpayers within the prescribed period - Percentage of collections duly receipted and intactly deposited the following banking day - Submission of detailed statement of receipts and expenditures within the prescribed period	January to December 2026	5,648,968.83			-	5,648,968.83
			Travelling Expenses provided to MTO personnel and to Revenue Collection Clerk			130,000.00			130,000.00
			Membership Dues & Contribution to Organization paid			3,000.00			3,000.00
			Wages for Job Orders provided			277,200.00			277,200.00
			Other Supplies and Materials Expenses provided			3,500.00			3,500.00
			Travelling expenses to 1 Phaltra, 2 Regata, 2 Muntap & 12 OMTL conference per year			100,000.00			100,000.00
			Office Supplies Expenses provided All necessary office supplies procured			24,500.00			24,500.00
			1 Computer Set procured					65,000.00	65,000.00
			Capacity Development related to Revised Local Revenue Code, Tax information Campaign, Field Collections, etc. are Conducted and Attended.			70,000.00			70,000.00
1000-000-3-1- 05-001-001	Capacity Development Program								
1000-000-3-1- 05-001-002	Support to Cash Receipts and Disbursements		Accountable Forms Expenses provided & paid			145,000.00			145,000.00
1000-000-3-1- 05-001-003	Support to Fidelity Bond Premiums		All accountable forms accounted and reported			95,000.00			95,000.00
TOTAL					P 5,648,968.83	P 848,200.00	P -	P 65,000.00	P 6,562,168.83

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-Cortes, Surigao del Sur

Office **Municipal Assessor**
Mandate Ensure all laws and policies governing the appraisal and assessment of real properties for taxation purposes are properly executed.
Mission The Municipal Assessors's Office is tasked to develop real property to its fullest potential as a revenue source for the Local Government Unit of Cortes, Surigao del Sur pursuant to Title 11, Book 11 of Republic Act. No. 7160 otherwise known as the "Local Government Code of 1991", for purposes of attaining a self-reliant.
Organization Outcome To ensure that all Real Properties will be appraised, revised and updated.

AIP Reference Code	Program/Projects/Activity Discription	Major Final Output	Performance/ Output/ Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-06-001-000	APPRAISAL AND ASSESSMENT OF REAL PROPERTY PROGRAM	Real Property Appraisal and Assessment Services	- Percentage of updated records on the valuation and assessment of real properties - Percentage of increase in tax revenues due to appraisal and assessment of real properties - Percentage of certificates issued within the prescribed period of issuance - Percentage of city/municipal assessors supervised	January to December 2026	2,064,216.18	-			2,064,216.18
			Office Supplies procured			14,000.00		14,000.00	
			Wages for Job Orders provided			462,000.00		462,000.00	
			Technical Support on Tax Mapping processes extended to the LGUs			50,000.00		50,000.00	
1000-000-3-1-06-001-001	Support to the LGUs on Tax Mapping Technical Process		Fully transferred and titled real properties owned or acquired by the LGU supported			125,000.00	-	-	125,000.00
1000-000-3-1-06-001-002	Support to the LGU Real Properties Land Titling Activity		Capacity Development Related to property valuation, appraisal and assessment program conducted and attended			75,000.00		-	75,000.00
1000-000-3-1-06-001-003	Capacity Development Program								
TOTAL					2,064,216.18	726,000.00	-	-	2,790,216.18

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
Cortes, Surigao del Sur

Office **Commission on Audit**

Mandate A trustworthy, respected and independent audit institution that is an enabling partner of government in ensuring a better life for every filipino.

Vision

To ensure accountability for public resources, promote transparency, and help improve government operations, in partnership with stakeholders, for the benefit of the filipino people.

Mission

Organizational Outcome:

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year			
					PS	MOOE	CO	Total
1000-000-3-1-01-017-000	Support to AUDITING SERVICES PROGRAM	COA Services	All COA Services programs/ projects/activities implemented and conducted	January - December 2026		-		-
			Support to COA			20,000.00		20,000.00
			Travelling Expenses provided Necessary travelling expenses paid			10,000.00		10,000.00
			Wages for Job Orders provided			92,400.00		92,400.00
			Office Supplies Expenses provided Necessary office supplies procured			10,000.00		10,000.00
TOTAL (COA Services)					132,400.00		132,400.00	



Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: CORTES, SURIGAO DEL SUR

Office **Municipal Circuit Trial Court (MCTC)**

Mandate Performs adjudicative functions vested on them by the Philippine Constitution and other applicable laws. Their judicial power includes "the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack of excess of jurisdiction on the part of any branch or instrumentality of the government."

Vision An independent, impartial, effective and efficient judiciary, protective of the rights of the people and democratic institutions to ensure sustainable human development.

Mission To uphold rule of law through fair, expenditures and timely judicial process in defending the constitutional and democratic rights and welfare of the people, and consistently pursue effective and efficient administration of justice.

Organizational Outcome:

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-01-018-000	MCTC / RTC Services	MCTC/RTC Services	All MCTC/ RTC Services programs/ projects/activities implemented and conducted	January - December 2026		96,000.00			96,000.00
TOTAL (MCTC / RTC Services)						96,000.00			96,000.00

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: CORTES, SURIGAO DEL SUR

Office **Philippine National Police**

Mandate To Serve and Protect

Vision Imploring the aid of almighty by 2030 we shall be a highly capable effective and credible police service working in partnership with the responsive community towards the attainment of a safer place to live, work and do business.

Mission Enforce the law, prevent and control crime, maintain peace and order and ensure public safety and internal security with the active support of the community.

Organizational Outcome :

Organizational Outcome					Proposed Budget for the Budget Year				
AIP Reference Code	Program/Project/Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget	PS	MOOE	FE	CO	Total
1000-000-3-1-01-014-000	Support to Public Safety and Security Services - Cortes Municipal Police Station	Public Safety and Security Services	All Public Safety and Security Services – Pinamalayan Municipal Police Station programs/projects/activities implemented and conducted	January - December 2026					
			All necessary office supplies expenses provided			35,000.00		35,000.00	
			Travelling Expenses provided All necessary official travels made			60,000.00		60,000.00	
			All necessary other professional services provided			60,000.00		60,000.00	
TOTAL (Public Safety and Security Services)					155,000.00		-	155,000.00	



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Mandate, Vision/Mision, Major Final Output, Performance Indicators and Targets CY 2026

LGU: CORTES, SURIGAO DEL SUR

Office Department of Interior Local Government

Mandate To promote peace and order, ensure public safety and further strengthen local government capability aimed towards the effective delivery of basic services to the citizenry.

Vision A strong determined and highly trusted department committed to capacitated and nurture local government units, public order and safety institutions to sustain peaceful, progressive and resilient communities where people live happily.

Mission The Department shall promote peace and order, ensure public safety, strengthen capability of Local Government Units through active participation and a professionalized corps of civil servants.

Organizational Outcome :

AIP Reference Code	Program/Project/Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-01-012-000	Support to DILG SERVICES PROGRAM	LOCAL GOVERNMENT SERVICES	All Local Government Operations programs/projects/activities implemented and conducted	January - December 2026		-			-
	General Administration and Support Services Program		All management and support services administered			10,000.00			10,000.00
	Conduct Information dissemination and education Campaign on Issuances, MCs & EOs		500 issuances disseminated Office Supplies Expenses provided Necessary office supplies procured			10,000.00			10,000.00
	Coordination/networking with leagues, CSOs, local officials and functionaries, NGAs and other stakeholders on venue for participation and cognizance of each vital role in improving local governance		30 activities attended Food Supplies provided Necessary Food Supplies expenses paid			25,000.00			25,000.00
	Monitor Local Government Code and other laws and policies implementation		14 monthly reports, 14 Quarterly Reports, 6 Semestral reports, 26 Annual report, 30 one Shot reports Other Professional Services Paid			60,000.00			60,000.00
1000-000-3-1-01-012-001	Capacity Development Program		Capacity Development related to Local Government Operations Conducted and Attended			22,500.00			22,500.00
Total					-	127,500.00	-	-	127,500.00

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: CORTES, SURIGAO DEL SUR

Office **Bureau of Fire Protection**

Mandate

Vision A modern fire service fully capable of ensuring a fire safe nation by 2026.

Mission We commit to prevent and suppress destructive fires, investigate its causes; enforce fire related laws; and respond to man-made and natural disasters and other emergencies.

Organizational Outcome :

AIP Reference Code	Program/Project/Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
1000-000-3-1-01-013-000	Support to Fire Protection Services Program	Fire Protection Services	Fire Protection Services Program implemented Including the payment of Wages JO's	January - December 2026		211,200.00			211,200.00
			All necessary other professional services provided			60,000.00			60,000.00
1000-000-3-1-01-013-001	Support to Fire Prevention Activities in Schools and Barangays		Fire Prevention Activities in Schools and Barangays supported and office supplies provided			10,000.00			10,000.00
1000-000-3-1-01-013-002	Support to Formulation of Community Fire Auxilliary Group in Every Barangays		Formulation of Community Fire Auxilliary Group in Every Barangays supported and travelling expenses provided			12,500.00			12,500.00
TOTAL						293,700.00			293,700.00

Date		Time		Location		Remarks	
1950	10/10	0800	0900	1000	1100	1200	1300
1950	10/11	0800	0900	1000	1100	1200	1300
1950	10/12	0800	0900	1000	1100	1200	1300
1950	10/13	0800	0900	1000	1100	1200	1300
1950	10/14	0800	0900	1000	1100	1200	1300
1950	10/15	0800	0900	1000	1100	1200	1300
1950	10/16	0800	0900	1000	1100	1200	1300
1950	10/17	0800	0900	1000	1100	1200	1300
1950	10/18	0800	0900	1000	1100	1200	1300
1950	10/19	0800	0900	1000	1100	1200	1300
1950	10/20	0800	0900	1000	1100	1200	1300
1950	10/21	0800	0900	1000	1100	1200	1300
1950	10/22	0800	0900	1000	1100	1200	1300
1950	10/23	0800	0900	1000	1100	1200	1300
1950	10/24	0800	0900	1000	1100	1200	1300
1950	10/25	0800	0900	1000	1100	1200	1300
1950	10/26	0800	0900	1000	1100	1200	1300
1950	10/27	0800	0900	1000	1100	1200	1300
1950	10/28	0800	0900	1000	1100	1200	1300
1950	10/29	0800	0900	1000	1100	1200	1300
1950	10/30	0800	0900	1000	1100	1200	1300
1950	10/31	0800	0900	1000	1100	1200	1300

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU- Cortes, Surigao del Sur

Office Municipal Health Officer

Mandate Formulate and implement policies, plans, programs and projects to promote the health of the people in the LGU concerned.

Vision : RHU-Cortes Birthing Facility shall provide a safe and quality care for women giving birth and their newborns, thereby sustaining a zero infant and maternal death in municipality.

Mission : The birthing facility endeavors to create homely atmosphere for all expectant women, where services are provided by competent health culture friendly professionals, cost effective, and ensures safety for both mother and her newborn.

Organizational Outcome

Organizational Outcome									
AIP Ref. Code	Program/Activity Project Description	Major Final Output	Performance/Output	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
SOCIAL SERVICES SECTOR (3000)									
3000-000-3- 1-11-001- 000	HEALTH SERVICES PROGRAM	Health Services	-Number of policies formulated and implemented Strategic local health plan prepared within deadline -Number of confined/ out-patient served - Number of persons provided with health services -Number of barangays provided with health information services	January - December 2026	10,782,199.62	-			10,782,199.62
			Office Supplies Expenses provided All necessary office supplies procured			17,500.00			17,500.00
			Other needed supplies procured			65,000.00			65,000.00
			Job Orders adequately compensated			720,720.00			720,720.00
			Capacity Development Program related to health services conducted and attended with ICT equipment procured.			150,000.00			150,000.00
3000-000-3- 1-11-001- 001	Capacity Development Program								
3000-000-3- 1-11-002- 003	Program Implementation Review (PIR)	Health Services	Health Programs reviewed	January - December 2026		20,000.00			20,000.00
	Support to Epidemiology Surveillance unit		Epidemiology Surveillance unit supported			10,000.00			10,000.00
	Annual check-up & laboratory test for employees		Necessary expenses for Annual check-up & laboratory test for employees provided			50,000.00			50,000.00
	Formulation of LIPH 2026-2028 & AOP 2026		LIPH 2026-2028 formulated			20,000.00			20,000.00
	Monthly water testing of water source		water source were regularly tested			10,000.00			10,000.00
	Support to Adolescent friendly Health Facility		Adolescent friendly Health Facility supported			20,000.00			20,000.00
3000-000-3- 1-11-003- 001	Purchase of Furniture and Airconditioning for Rew RHU		Furniture and Airconditioning purchased			-	280,000.00	280,000.00	
			TOTAL		10,782,199.62	1,083,220.00		280,000.00	12,145,419.62

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU-Cortes, Surigao del Sur

Office

Municipal Social Welfare and Development Office

Mandate

Formulate and implement social welfare measures, plans and strategies.

Vision

An empowered marginalized sector in this Municipality where strong faith in God prevails.

Mission

Responsible Local governance with partner agencies and other stakeholders, effectively delivers welfare programs and services to the disadvantaged individuals, families and communities determined and committed to make a difference.

Organizational Outcome: Be in the frontline of the service delivery, particularly those which have to do with immediate relief during and assistance in the aftermath of man-made and natural disasters and calamities.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicators	Target for the Budget Year	Proposed Budget for the Budget Year					
					PS	MOOE	FE	CO	TOTAL	
SOCIAL SERVICES SECTOR (3000)										
3000-000-3-2-05-001-000	SOCIAL WELFARE MANAGEMENT AND DEVELOPMENT PROGRAM	Social Welfare and Development Services	Improved response time to social welfare issues and concerns	January - December 2026	2,984,865.40				2,984,865.40	
3000-000-3-2-05-001-001	Capacity Development Program		Social Welfare Services to the various sector implemented			15,000.00			15,000.00	
Total MSWDO						2,984,865.40	15,000.00			2,999,865.40
3000-000-3-2-05-002-000	CLIENT-FOCUSED Gender Issue									
3000-000-3-2-05-002-001	Conduct IEC on the importance of civil registration in 12 Barangays		No. of men and women availed free civil registration. No. of men and women participated in Poster Making/Slogan contest			50,000.00				50,000.00
3000-000-3-2-05-002-002	conduct of Mobile Free Civil Registration Expenses		No. of men and women conducted Mobile Free Civil Registration			20,000.00				20,000.00
3000-000-3-2-05-002-003	Purchase of protective gears and other materials expenses		No. of protective gears and other materials purchases in support to men & women ecopark workers.			30,000.00				30,000.00
3000-000-3-2-05-002-004	Purchase of protective gears and other materials expenses		No. of protective gears and other materials purchases in support to men & women ecopark workers.			30,000.00				30,000.00
3000-000-3-2-05-002-005	Conduct 2-Days Training on Financial Literacy and Basic Bookkeeping Expenses		No. of men and women capacitated on Financial literacy			90,000.00				90,000.00
3000-000-3-2-05-002-006	Procure/acquire state of the art 16-liter capacity agri-drone		No. of 16-liter capacity agri-drone procured			150,000.00				150,000.00
3000-000-3-2-05-002-007	Conduct Skills Training / Seminars in recycling waste materials expenses	Social Welfare and Development Services	No. of men and women participated in Skills Training on recycling waste materials	January - December 2026		10,000.00			10,000.00	
3000-000-3-2-05-002-008	Provision of school supplies and assistance during the Examination and Graduation Ceremony to youth enrollees of Alternative Learning System (ALS) Program Expenses		No. of school supplies and assistance during the Examination and Graduation Ceremony to youth enrollees of Alternative Learning System (ALS) Program provided			10,000.00			10,000.00	
3000-000-3-2-05-002-010	*RA 10161 'An Act to Strengthen and Propagate Foster Care and to provide funds' 'PD 803 ' Child and Youth Welfare Code: Article 3 Section 46-56: Conduct 'Pre-Adoption and Foster Care Forum' during the National Adoption Awareness Month Expenses		No. of prospective adoptive parents attended and oriented on RA 10161			10,000.00			10,000.00	
3000-000-3-2-05-002-011	Conduct and attend quarterly meetings of Federated PYA Officers, Local Youth Development Council within municipality expenses		No. of meetings conducted			10,000.00			10,000.00	
3000-000-3-2-05-002-012	Purchase IEC materials, bookshields, folders for Adolescent Friendly Health Facility (AFHF), Expenses		No. of men and women catered and provided with IEC materials,			20,000.00			20,000.00	
3000-000-3-2-05-002-013	Handicraft-making and traditional art workshops. 2. Local cuisine preparation and food tourism promotion. 3. Social media and marketing workshops for women-led tourism enterprises. Representation expenses		No. of men and women beneficiaries trained on Handi-craft making.			50,000.00			50,000.00	
3000-000-3-2-05-002-014	Conduct Two-Day Training on Drone Operation and Maintenance Expenses		No. of men and women farmers attended the 2 day training			40,000.00			40,000.00	
3000-000-3-2-05-002-015	Conduct Two-Day Training on SMART AGRICULTURE (With Benchmarking) Expenses		No. of men and women farmers attended the 1 day training on SMART Agriculture			100,000.00			100,000.00	
3000-000-3-2-05-002-016	Hire Barangay Biosecurity Officers/Bantay ASF sa barangay		No. of men and women hired and paid			144,000.00			144,000.00	
3000-000-3-2-05-002-017	Conduct 'Solo Parents Forum on Expanded Solo Parents Act' expenses		No. of men and women attended the Forum			20,000.00			20,000.00	

4. The fourth part of the document discusses the role of the accounting department in the overall management of the organization. It highlights the importance of providing timely and accurate financial information to the management team.

5. The fifth part of the document provides a summary of the key findings from the audit. It identifies the areas where improvements are needed and provides recommendations for how to address these issues.

6. The sixth part of the document discusses the future plans for the accounting department. It includes a detailed budget for the next year and outlines the goals and objectives for the department.

7. The seventh part of the document provides a conclusion and a final summary of the document. It reiterates the importance of maintaining accurate records and the need for regular audits.

8. The eighth part of the document provides a list of references and sources used in the document. It includes a list of books, articles, and other documents that were consulted during the research process.

9. The ninth part of the document provides a list of appendices and additional information. It includes a list of tables, figures, and other documents that are included in the document.

10. The tenth part of the document provides a list of footnotes and additional information. It includes a list of footnotes that provide additional details about the data and information presented in the document.

3000-000-3-2-05-002-018	Provision of Family Planning Commodities to women of reproductive age; Conduct of Family Planning Caravan Expenses	Social Welfare and Development Services	No. of men and women provided of family planning methods	January - December 2026		30,000.00		30,000.00
3000-000-3-2-05-002-019	Conduct of SerbisYU Caravan to the marginal sector of the Barangays Representation Expenses		No. of men and women availed of serbisyo caravan services			600,000.00		600,000.00
3000-000-3-2-05-002-020	Conduct International Mens Day Celebration		No. of men attended/ participated			30,000.00		30,000.00
3000-000-3-2-05-002-021	Celebrate the Pag-Asa Youth Association of the Philippines Founding Anniversary (Contest on Poster Making.) RA 11311, Early Marriage, Moral Recovery Program Symposium Expenses		No. of out-of-school youths men and women (between 15-24 year old) attended the symposium			40,000.00		40,000.00
3000-000-3-2-05-002-022	National Environment Awareness Month:Conduct of tree planting Activity and clean up activities		No. of men and women participated the tree planting activity			50,000.00		50,000.00
3000-000-3-2-05-002-023	RA 9003 or Ecological Solid Waste Management Act of 2000		No. of male and female students attended the IEC and provided with school materials/ supplies			30,000.00		30,000.00
3000-000-3-2-05-002-024	Libreng Kasalan ng Bayan : Conduct solemnization of marriage ceremony of unwed couples through civil wedding and legitimize their children born out of wedlock expenses		No. of couples availed of libreng kasal			55,000.00		55,000.00
3000-000-3-2-05-002-025	comprehensive social protection programs: Provision of recovery and rehabilitation program for victims of Gender-Based Violence Expenses		No. of women and children availed of services (VAWC) , No. of young girls availed of services (minor rape victims), No. of young girls and boys provided with services (CICL/CAR)			95,495.23		95,495.23
3000-000-3-2-05-002-026	Primary Care Services: purchase of medicines, medical supplies and equipment needed to carry out the devolved health services		No. of women and men consulted and provided with services			200,000.00		200,000.00
3000-000-3-2-05-002-027	Quarterly Conduct HIV awareness activities every quarter due to an increase cases of HIV among sexually active men and women expenses		No. of men and women attended the HIV awareness			20,000.00		20,000.00
3000-000-3-2-05-002-028	Conduct Quarterly Blood Letting Activity Expenses includes	Social Welfare and Development Services	Conduct Quarterly Blood Letting Activity Expenses includes' Representation Expenses (260 meals & snacks x 350) = ₱91,000.00	January - December 2026		80,000.00		80,000.00
3000-000-3-2-05-002-029	National TB Awareness Month		No. of men and women screened and attended the TB Celebration			80,000.00		80,000.00
3000-000-3-2-05-002-030	RA 9710 Magna Carta of Women Gender : Conduct of LGU initiated activities during the National Women's Month Celebration		No. of men and women attended and participated			100,000.00		100,000.00
3000-000-3-2-05-002-031	RA No. 11148 'An act of scaling up the National and Local Health and Nutrition Programs: Conduct proper referral system to identified severe acute malnourished children to a proper facility for management and treatment		No. of boys and girls children referred and provided with nutrition services			50,000.00		50,000.00
3000-000-3-2-05-002-032	Conduct mothers class sessions/ orientation on the Promotion of Maternal Nutrition and Infant Young Child Feeding to identified mothers and Promotion of pure Breastfeeding for the first 6 months of age. Expenses		No. of pregnant women attended , No. of couples participated			20,000.00		20,000.00
3000-000-3-2-05-002-033	Dietary Supplementation for pregnant expenses		No. of pregnant women provided with food supplements			20,000.00		20,000.00
3000-000-3-2-05-002-034	Conduct arrozcaldito supplemental feeding program and provision of RUTF for SAM and RUSF for MAM Expenses		No. of male and female children provided with food supplementation			10,000.00		10,000.00
3000-000-3-2-05-002-035	Republic Act (RA) 11908 or "The Parent Effectiveness Service (PES) Program Act: 1. Quarterly Conduct of 'Enhanced Parent Effectiveness Service Seminar Expenses		No. of Day Care parent couple attended the seminar, No. of men and women 4ps parent leaders attended			30,000.00		30,000.00

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DATE	TIME	LOCATION	WIND	TEMP	HUMID	SEA	WAVE	SWELL	WIND	TEMP	HUMID	SEA	WAVE	SWELL
10/01/00	08:00	10N 105E	10	28	75	S	1.5	1.5	10	28	75	S	1.5	1.5
10/01/00	12:00	10N 105E	12	30	78	S	1.5	1.5	12	30	78	S	1.5	1.5
10/01/00	16:00	10N 105E	15	32	80	S	1.5	1.5	15	32	80	S	1.5	1.5
10/01/00	20:00	10N 105E	18	34	82	S	1.5	1.5	18	34	82	S	1.5	1.5
10/02/00	08:00	10N 105E	15	30	78	S	1.5	1.5	15	30	78	S	1.5	1.5
10/02/00	12:00	10N 105E	18	32	80	S	1.5	1.5	18	32	80	S	1.5	1.5
10/02/00	16:00	10N 105E	20	34	82	S	1.5	1.5	20	34	82	S	1.5	1.5
10/02/00	20:00	10N 105E	22	36	84	S	1.5	1.5	22	36	84	S	1.5	1.5
10/03/00	08:00	10N 105E	20	32	80	S	1.5	1.5	20	32	80	S	1.5	1.5
10/03/00	12:00	10N 105E	22	34	82	S	1.5	1.5	22	34	82	S	1.5	1.5
10/03/00	16:00	10N 105E	25	36	84	S	1.5	1.5	25	36	84	S	1.5	1.5
10/03/00	20:00	10N 105E	28	38	86	S	1.5	1.5	28	38	86	S	1.5	1.5
10/04/00	08:00	10N 105E	25	34	82	S	1.5	1.5	25	34	82	S	1.5	1.5
10/04/00	12:00	10N 105E	28	36	84	S	1.5	1.5	28	36	84	S	1.5	1.5
10/04/00	16:00	10N 105E	30	38	86	S	1.5	1.5	30	38	86	S	1.5	1.5
10/04/00	20:00	10N 105E	32	40	88	S	1.5	1.5	32	40	88	S	1.5	1.5
10/05/00	08:00	10N 105E	30	36	84	S	1.5	1.5	30	36	84	S	1.5	1.5
10/05/00	12:00	10N 105E	32	38	86	S	1.5	1.5	32	38	86	S	1.5	1.5
10/05/00	16:00	10N 105E	35	40	88	S	1.5	1.5	35	40	88	S	1.5	1.5
10/05/00	20:00	10N 105E	38	42	90	S	1.5	1.5	38	42	90	S	1.5	1.5
10/06/00	08:00	10N 105E	35	40	88	S	1.5	1.5	35	40	88	S	1.5	1.5
10/06/00	12:00	10N 105E	38	42	90	S	1.5	1.5	38	42	90	S	1.5	1.5
10/06/00	16:00	10N 105E	40	44	92	S	1.5	1.5	40	44	92	S	1.5	1.5
10/06/00	20:00	10N 105E	42	46	94	S	1.5	1.5	42	46	94	S	1.5	1.5
10/07/00	08:00	10N 105E	40	44	92	S	1.5	1.5	40	44	92	S	1.5	1.5
10/07/00	12:00	10N 105E	42	46	94	S	1.5	1.5	42	46	94	S	1.5	1.5
10/07/00	16:00	10N 105E	45	48	96	S	1.5	1.5	45	48	96	S	1.5	1.5
10/07/00	20:00	10N 105E	48	50	98	S	1.5	1.5	48	50	98	S	1.5	1.5
10/08/00	08:00	10N 105E	45	48	96	S	1.5	1.5	45	48	96	S	1.5	1.5
10/08/00	12:00	10N 105E	48	50	98	S	1.5	1.5	48	50	98	S	1.5	1.5
10/08/00	16:00	10N 105E	50	52	100	S	1.5	1.5	50	52	100	S	1.5	1.5
10/08/00	20:00	10N 105E	52	54	102	S	1.5	1.5	52	54	102	S	1.5	1.5
10/09/00	08:00	10N 105E	50	52	100	S	1.5	1.5	50	52	100	S	1.5	1.5
10/09/00	12:00	10N 105E	52	54	102	S	1.5	1.5	52	54	102	S	1.5	1.5
10/09/00	16:00	10N 105E	55	56	104	S	1.5	1.5	55	56	104	S	1.5	1.5
10/09/00	20:00	10N 105E	58	58	106	S	1.5	1.5	58	58	106	S	1.5	1.5
10/10/00	08:00	10N 105E	55	56	104	S	1.5	1.5	55	56	104	S	1.5	1.5
10/10/00	12:00	10N 105E	58	58	106	S	1.5	1.5	58	58	106	S	1.5	1.5
10/10/00	16:00	10N 105E	60	60	108	S	1.5	1.5	60	60	108	S	1.5	1.5
10/10/00	20:00	10N 105E	62	62	110	S	1.5	1.5	62	62	110	S	1.5	1.5
10/11/00	08:00	10N 105E	60	60	108	S	1.5	1.5	60	60	108	S	1.5	1.5
10/11/00	12:00	10N 105E	62	62	110	S	1.5	1.5	62	62	110	S	1.5	1.5
10/11/00	16:00	10N 105E	65	64	112	S	1.5	1.5	65	64	112	S	1.5	1.5
10/11/00	20:00	10N 105E	68	66	114	S	1.5	1.5	68	66	114	S	1.5	1.5
10/12/00	08:00	10N 105E	65	64	112	S	1.5	1.5	65	64	112	S	1.5	1.5
10/12/00	12:00	10N 105E	68	66	114	S	1.5	1.5	68	66	114	S	1.5	1.5
10/12/00	16:00	10N 105E	70	68	116	S	1.5	1.5	70	68	116	S	1.5	1.5
10/12/00	20:00	10N 105E	72	70	118	S	1.5	1.5	72	70	118	S	1.5	1.5
10/13/00	08:00	10N 105E	70	68	116	S	1.5	1.5	70	68	116	S	1.5	1.5
10/13/00	12:00	10N 105E	72	70	118	S	1.5	1.5	72	70	118	S	1.5	1.5
10/13/00	16:00	10N 105E	75	72	120	S	1.5	1.5	75	72	120	S	1.5	1.5
10/13/00	20:00	10N 105E	78	74	122	S	1.5	1.5	78	74	122	S	1.5	1.5
10/14/00	08:00	10N 105E	75	72	120	S	1.5	1.5	75	72	120	S	1.5	1.5
10/14/00	12:00	10N 105E	78	74	122	S	1.5	1.5	78	74	122	S	1.5	1.5
10/14/00	16:00	10N 105E	80	76	124	S	1.5	1.5	80	76	124	S	1.5	1.5
10/14/00	20:00	10N 105E	82	78	126	S	1.5	1.5	82	78	126	S	1.5	1.5
10/15/00	08:00	10N 105E	80	76	124	S	1.5	1.5	80	76	124	S	1.5	1.5
10/15/00	12:00	10N 105E	82	78	126	S	1.5	1.5	82	78	126	S	1.5	1.5
10/15/00	16:00	10N 105E	85	80	128	S	1.5	1.5	85	80	128	S	1.5	1.5
10/15/00	20:00	10N 105E	88	82	130	S	1.5	1.5	88	82	130	S	1.5	1.5
10/16/00	08:00	10N 105E	85	80	128	S	1.5	1.5	85	80	128	S	1.5	1.5
10/16/00	12:00	10N 105E	88	82	130	S	1.5	1.5	88	82	130	S	1.5	1.5
10/16/00	16:00	10N 105E	90	84	132	S	1.5	1.5	90	84	132	S	1.5	1.5
10/16/00	20:00	10N 105E	92	86	134	S	1.5	1.5	92	86	134	S	1.5	1.5
10/17/00	08:00	10N 105E	90	84	132	S	1.5	1.5	90	84	132	S	1.5	1.5
10/17/00	12:00	10N 105E	92	86	134	S	1.5	1.5	92	86	134	S	1.5	1.5
10/17/00	16:00	10N 105E	95	88	136	S	1.5	1.5	95	88	136	S	1.5	1.5
10/17/00	20:00	10N 105E	98	90	138	S	1.5	1.5	98	90	138	S	1.5	1.5
10/18/00	08:00	10N 105E	95	88	136	S	1.5	1.5	95	88	136	S	1.5	1.5
10/18/00	12:00	10N 105E	98	90	138	S	1.5	1.5	98	90	138	S	1.5	1.5
10/18/00	16:00	10N 105E	100	92	140	S	1.5	1.5	100	92	140	S	1.5	1.5
10/18/00	20:00	10N 105E	102	94	142	S	1.5	1.5	102	94	142	S	1.5	1.5
10/19/00	08:00	10N 105E	100	92	140	S	1.5	1.5	100	92	140	S	1.5	1.5
10/19/00	12:00	10N 105E	102	94	142	S	1.5	1.5	102	94	142	S	1.5	1.5
10/19/00	16:00	10N 105E	105	96	144	S	1.5	1.5	105	96	144	S	1.5	1.5
10/19/00	20:00	10N 105E	108	98	146	S	1.5	1.5	108	98	146	S	1.5	1.5
10/20/00	08:00	10N 105E	105	96	144	S	1.5	1.5	105	96	144	S	1.5	1.5
10/20/00	12:00	10N 105E	108	98	146	S	1.5	1.5	108	98	146	S	1.5	1.5
10/20/00	16:00	10N 105E	110	100	148	S	1.5	1.5	110	100	148	S	1.5	1.5
10/20/00	20:00	10N 105E	112	102	150	S	1.5	1.5	112	102	150	S	1.5	1.5
10/21/00	08:00	10N 105E	110	100	148	S	1.5	1.5	110	100	148	S	1.5	1.5
10/21/00	12:00	10N 105E	112	102	150	S	1.5	1.5	112	102	150	S	1.5	1.5
10/21/00	16:00	10N 105E	115	104	152	S	1.5	1.5	115	104	152	S	1.5	1.5
10/21/00	20:00	10N 105E	118	106	154	S	1.5	1.5	118	106	154	S	1.5	1.5
10/22/00	08:00	10N 105E	115	104	152	S	1.5	1.5	115	104	152	S	1.5	1.5
10/22/00	12:00	10N 105E	118	106	154	S	1.5	1.5	118	106	154	S	1.5	1.5
10/22/00	16:00	10N 105E	120	108	156	S	1.5	1.5	120	108	156	S	1.5	1.5
10/22/00	20:00	10N 105E	122	110	158	S	1.5	1.5	122	110	158	S	1.5	1.5
10/23/00	08:00	10N 105E	120	108	156	S	1.5	1.5	120	108	156	S	1.5	1.5
10/23/00	12:00	10N 105E	122	110	158	S	1.5	1.5	122	110	158	S	1.5	1.5
10/23/00	16:00	10N 105E	125	112	160	S	1.5	1.5	125	112	160	S	1.5	1.5
10/23/00	20:00	10N 105E	128	114	162	S	1.5	1.5	128	114	162	S	1.5	1.5
10/24/00	08:00	10N 105E	125	112	160	S	1.5	1.5	125	112	160	S	1.5	1.5
10/24/00	12:00	10N 105E	128	114	162	S	1.5	1.5	128	114	162	S	1.5	1.5
10/24/00	16:00	10N 105E	130	116	164	S	1.5	1.5	130	116	164	S	1.5	1.5
10/24/00	20:00	10N 105E	132	118	166	S								

3000-000-3-2-05-002-036	Republic Act 9262 or the Anti Violence Against Women and Children: Conduct Quarterly LCAT-VAWC Meeting to strengthen the system and protect women and children from all forms of abuse & 1 Day Orientation/Seminar on 18th Day campaign to end violence against women expenses	Social Welfare and Development Services	No. of meetings conducted , No. of men and women attended the 18th day campaign	January - December 2026		30,000.00			30,000.00
3000-000-3-2-05-002-037	Republic Act No. 11913 National Youth Day o Linggo ng Kabataan : Celebrate National Youth Day to developed the talent and skills and passion of the youth (Quiz Bee, Essay Writing on Youth Issues, Poster making contest etc.) Expenses		No. of young male and female attended the activity			80,000.00			80,000.00
3000-000-3-2-05-002-038	1. Organizing regular gender-sensitive job fairs and career guidance. 2. Beauty care and wellness training (cosmetology, hairdressing, and spa services). 3. Tailoring and fashion design workshops. Representation Expenses		No. of men and women trained			60,000.00			60,000.00
3000-000-3-2-05-002-039	Section 13 Women affected by Disasters, calamities, and other crisis situation: Provide medical, burial and transportation assistance to individual in crisis situation medical assistance		No. of men and women availed of financial assistance			500,000.00			500,000.00
3000-000-3-2-05-002-040	Section 20 of Magna Carta of Women Act (RA 9710) states that the State recognizes the contribution of women to food production		No. of men and women farmers received/planted assorted vegetable seeds			40,000.00			40,000.00
3000-000-3-2-05-002-041	Procure/disperse ready to plant asexually propagated planting materials at P100.00 each expenses		No. of men and women farmers received/planted assorted vegetables seeds			80,000.00			80,000.00
3000-000-3-2-05-003-000	ORGANIZATIONAL-FOCUSED								-
	Gender Issue	Social Welfare and Development Services		January - December 2026					-
3000-000-3-2-05-003-001	Administrative Services		>1 GAD Office established >Supplies and equipment procured >Provided monthly salary for CY 2026 to assigned GAD staff			492,000.00			492,000.00
3000-000-3-2-05-003-002	Incentives support to Accredited BNS Workers		50 BNS received/ provided with Incentives from January- December 2026			600,000.00			600,000.00
3000-000-3-2-05-003-003	ECCD Accreditation Program /Project		23 Day Care Center minor damages repaired/rehabilitated and qualified the accreditation process by the ECCD Council			100,000.00			100,000.00
	GAD Mandate								-
3000-000-3-2-05-003-004	Human Resource Development		61 Regular Employees female and 31 Regular Male employees 97 JOs female and 112 JOs Male, total of 301 employees, officials and newly hired employees within the month of September 2026			200,000.00			200,000.00
3000-000-3-2-05-003-005	Mobility monthly incentives to BSI		27 BSI women Workers received/ provided with Incentives from January- December 2026			162,000.00			162,000.00
3000-000-3-2-05-003-006	GAD trainings & seminars		12 Trainings , Orientation and seminars successfully attended by GFPS & TWG (M-7, F-23)			70,000.00			70,000.00
3000-000-3-2-05-003-007	Local Health Board		4 meetings conducted with 1 LHB resolution passed per meeting for its functionality. 9 Women; 1 Man council member			20,000.00			20,000.00
3000-000-3-2-05-003-008	Accredited Health and Nutrition Workers		104 women working as BHWs received/ provided with Incentives from January- December 2026			1,248,000.00			1,248,000.00
3000-000-3-2-05-003-009	Preparation of GAD Planning, Budgeting and Reporting		>Successfully assessed and evaluated implementation of GAD 2025 PPAs within the month of January 2026 >Successfully conducted Pre- GAD 2026 Planning and Budgeting workshop within the month of February 2027 > Successfully attended by 30 LGU GAD FPS or GFPS (M-7, F-23)			50,000.00			50,000.00

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3000-000-3-2-05-003-010	Capability Building (Human Resource Development Program)		1 Seminar/ Workshop to 100 BHWs and 26 BSI and 10 visitors and 8 RHU personnel		199,812.37		199,812.37
3000-000-3-2-05-003-011	Preparation of GAD Agenda		Formulated GAD Agenda attended by SB members concerned & TWG, M- 7, F 23		25,000.00		25,000.00
3000-000-3-2-05-003-012	Sustainable Livelihood Program (SLP) associations members		95% capacitated on Financial Literacy and Bookkeeping, Marketing and Customer Service and Business Planning and Growth (Male: 100 and Female: 150) within the 2nd and 3rd Quarter of 2026		15,000.00		15,000.00
3000-000-3-2-05-003-013	CSO Development Program		Successfully conduct the One-day Civil Society Summit participated with 100 women and 100 men		150,000.00		150,000.00
3000-000-3-2-05-003-014	Preparation of GAD Database		crafted GAD Data base for 2026 with M- 7, F 23		80,000.00		80,000.00
3000-000-3-2-05-003-015	Incentives Support to Accredited Child Development Teachers		23 Accredited Day Care Teachers with 600 pre-schoolers working in Early Childhood Care and Development Program received/ provided with Incentives from January- December 2026		1,859,550.00		1,859,550.00
3000-000-3-2-05-003-016	Conduct monthly meeting to Womens President		12 Women's President conducted regular meeting	January - December 2026	172,800.00		172,800.00
TOTAL (Gender and Development Services)					8,558,657.60		8,558,657.60
3000-000-3-2-05-004-001	1. Conduct Bi-Monthly Meeting to LCPC Members & DCPG Federation Meeting	Social Welfare and Development Services	6 Meetings conducted		30,000.00		30,000.00
3000-000-3-2-05-004-002	2. AICS Program for Children		No. of children availed of assistance		143,551.52		143,551.52
3000-000-3-2-05-004-003	3. Improvement of Child Development Centers for Day Care Facilities & Learning materials		No. of lavatory and handwashing area installed		100,000.00		100,000.00
3000-000-3-2-05-004-004	4. Strengthening Office coordination		No. of Job Order provided with honorarium and travelling allowance		369,600.00		369,600.00
3000-000-3-2-05-004-005	5. Travelling allowance of LCPC members in attending seminars related to children and youth		No. of Trainings & Seminars attended		50,000.00		50,000.00
YOUTH WELFARE PROGRAM							
3000-000-3-2-05-004-006	6. Skills Development:						
3000-000-3-2-05-004-007	Sports Development Symposium & Youth Leadership Summit		No. of youth participated		100,000.00		100,000.00
3000-000-3-2-05-004-008	CHILD CARE AND NUTRITION PROGRAM						
3000-000-3-2-05-004-009	7.3 Day Training on Maternal Nutrition and infant and young child feeding (first 1000 days)		No. of BNS participated		40,000.00		40,000.00
3000-000-3-2-05-004-010	8. Training on Nutrition in Emergency		No. of Barangay Officials and nurses/midwives attended		40,000.00		40,000.00
3000-000-3-2-05-004-011	9. Philippine Integrated Management of Acute Malnutrition (SAM & MAM)		No. of BNS, RHU and MNAO staff attended		40,000.00		40,000.00
3000-000-3-2-05-004-012	10. Provide support as counterpart to BLGU for supplementary feeding program in every barangay 3 x a week for 4 months		No. of children rehabilitated		80,000.00		80,000.00
3000-000-3-2-05-004-013	11. Establishment of lactating room		No. of lactating room established		50,000.00		50,000.00
3000-000-3-2-05-004-014	12. Annual Clean and Green Evaluation of 12 barangays		No. of couples attended in the symposium		12,000.00		12,000.00
3000-000-3-2-05-004-015	13. National School Deworming Day a. Conduct of IEC to Elem. & HS b. Purchase of safeguard - soap & toothpaste c. Perform Handwashing drill before deworming d. Toothbrushing drill after deworming	Social Welfare and Development Services	No. of school conducted deworming	January - December 2026	20,000.00		20,000.00
3000-000-3-2-05-004-016	14. Supplemental Feeding Program aged 1-5 years old (caravan)		No. of pupils availed of feeding		40,000.00		40,000.00
3000-000-3-2-05-004-017	15. National Dental Oral Health Month Celebration		No. of pupils attended & participated		20,000.00		20,000.00
3000-000-3-2-05-004-018	16. Nutrition Month Celebration		No. of ES pupils attended & participated on the said activity		50,000.00		50,000.00
3000-000-3-2-05-004-019	17. Children's Month Celebration		No. of Day Care & ES pupils attended & participated		70,000.00		70,000.00
3000-000-3-2-05-004-020	18. Purchase of ECCD Learning materials and payment of internet		No. of learning materials purchased		30,000.00		30,000.00

3000-000-3-2-05-004-021	19. Training on Crafting of Comprehensive Local Juvenile Intervention Program (CLJIP)	Social Welfare and Development Services	No. of Trainings & Seminars attended	January - December 2026		40,000.00		40,000.00
3000-000-3-2-05-004-022	20. Purchase of school supplies		No. of school supplies purchased			55,000.00		55,000.00
3000-000-3-2-05-004-023	21. Support to Eco-Savers Program		No. of children participated			70,000.00		70,000.00
3000-000-3-2-05-004-024	22. Zero Outdoor Defecation Program, Annual conduct of EVS award system in 12 barangays		No. of barangays evaluated			150,000.00		150,000.00
3000-000-3-2-05-004-025	23. Food Handlers Training, 2 times a year		100 handlers trained			30,000.00		30,000.00
3000-000-3-2-05-004-026	24. Chlorine Granule for Chlorination of water sources a. 150/Mo x 30 water sources x 6 months		30 water sources chlorinated			10,000.00		10,000.00
3000-000-3-2-05-004-027	25. Conduct of Cultural Sensitivity Training/Workshop		No. of youth participated			20,000.00		20,000.00
TOTAL (Local Council for the Protection of						1,660,151.52	-	1,660,151.52
3000-000-3-2-05-005-000	ORGANIZATIONAL FOCUSED							
3000-000-3-2-05-005-001	1. Conduct of Municipal Federation of Senior Citizens Association (MFSCA) Meeting		No. of Meetings conducted			25,000.00		25,000.00
3000-000-3-2-05-005-002	2 Honorarium of OSCA Head (7,000 x 12= 84,000 , Federated President (6,000 x 12= P72,000.00), & 12 Chapter President (1,200 X 11X 12= P 158,400.00)	No. of Federated Pres. provided with incentives		314,400.00		314,400.00		
3000-000-3-2-05-005-003	3 Strengthening Office coordination	No. of Job Order provided with honorarium		277,200.00		277,200.00		
3000-000-3-2-05-005-004	Health & Nutrition Development Program for Elderly Person							
3000-000-3-2-05-005-005	Search for Best communal garden	No. of Barangays		24,000.00		24,000.00		
3000-000-3-2-05-005-006	5. Municipal & Provincial Elderly Filipino Week Celebration							
3000-000-3-2-05-005-007	Distribution of assistive devices a. Purchase of wheelchairs (6,000 x 3) = 18,000 , 3 canes (4,000 x 2) = 8,000.00 b. Awarding of Barangays for Best Communal Garden	No. of assistive devices purchase		26,000.00		26,000.00		
3000-000-3-2-05-005-008	c. Bulk Alindog Program (free manicure, pedicure, haircut , massage during the 73rd Araw ng Cortes SerbisYU Caravan d. Nutri- Zumba contest (easy zumba for everybody) e. Distribution of milk & vitamins	No. of Senior Citizens attended & participated		54,360.91		54,360.91		
3000-000-3-2-05-005-009	6. Senior Citizen AICS Program	No. of SC provided with assistance		90,000.00		90,000.00		
3000-000-3-2-05-005-010	7. Purchase of supplies/ materials for the improvement of Senior Citizen's Office	No. of supplies purchase		25,000.00		25,000.00		
3000-000-3-2-05-005-011	8. Provision of Birthday cakes to 70 years old and above SCs	No. of supplies purchase		89,950.00		89,950.00		
3000-000-3-2-05-005-012	9. Meals & Snacks of pay masters in the scheduled release of P10,000.00 cash gift assistance to qualified milestone Awardees under RA 11982(An act granting benefits to Filipino Octogenarians & Nonagenarians otherwise known as the Centenarian of 2016) upon reaching 80, 85, 90, 95 and other special pay outs conducted by the NCSC Butuan City & PSWDO, Tandag City	Senior Citizens attended		40,180.00		40,180.00		
3000-000-3-2-05-005-013	10. Purchase of SC Booklets	No. of Booklet purchase		5,000.00		5,000.00		
3000-000-3-2-05-005-014	11. Travelling allowance of Senior Citizens Federation Officers in attending seminars Trainings & submission of Reports to NCSC, Butuan City	Senior Citizens attended		25,000.00		25,000.00		
TOTAL (SENIOR CITIZENS)				996,090.91	-	996,090.91		
3000-000-3-2-05-006-000	ORGANIZATIONAL FOCUSED							

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4. The fourth part of the document discusses the role of internal controls in preventing fraud and errors. It suggests implementing a system of checks and balances, such as requiring dual authorization for all payments and maintaining a clear separation of duties between different departments.

5. The fifth part of the document provides a summary of the key points discussed and offers some final recommendations for improving the financial management process. It encourages the use of technology, such as accounting software, to streamline the recording and reconciliation process.

3000-000-3-2-05-006-001	1. Conduct of Municipal Federation of PWD Association Meeting	Social Welfare and Development Services	No. of Meetings conducted	January - December 2026		20,000.00			20,000.00
3000-000-3-2-05-006-002	2.Honorarium of PDAO (7,000.00X 12= 84,000) Federated President (5,000.00X 12=60,000) PWD President(1,200X 12x12=172,800) Total=316,800		No. of PDAO, Federated Preditent & PWD President, Pres provided with incentives			314,400.00			314,400.00
3000-000-3-2-05-006-003	3. Strengthening Office coordination 1 JO (320X22days x12) 7,040X12=84,480		No. of JO provided with incentives			92,400.00			92,400.00
3000-000-3-2-05-006-004	PWD's WELFARE PROGRAM								-
3000-000-3-2-05-006-005	4. Womens Disability Day -Last Monday of the month (March 2026) a. Mental Health Awareness Symposium b. Purchase of vitamins and milk		No. of PWD womens attended & participated			14,000.00			14,000.00
3000-000-3-2-05-006-006	5. MUNICIPAL & PROVINCIAL DISABILITY PREVENTION AND REHABILITATION WEEK a. Symposium of the Rights of PWD's b. Provision of assistive devices		No. of PWD members attended & participated			50,000.00			50,000.00
3000-000-3-2-05-006-007	6. Deaf Awareness Week Celebration		No. of PWD members attended & participated			10,000.00			10,000.00
3000-000-3-2-05-006-008	7. Support to SPED Class a. Fun Day with differently abled child b. Symposium of the rights of PWD's c. Transportation d. Meals & snacks		No. of PWD members attended & participated			30,000.00			30,000.00
3000-000-3-2-05-006-009	8.SPED Learners Autism Consciousness Week		No. of PWD's attended capability building			10,000.00			10,000.00
3000-000-3-2-05-006-010	9. PWD AICS Program a. Mortuary & medical Assistance		No. of PWD members attended & participated			20,000.00			20,000.00
3000-000-3-2-05-006-011	10. Support to Municipal Federation of PWD Association livelihood		No. of PWD members attended & participated			20,000.00			20,000.00
3000-000-3-2-05-006-012	11.International Day of Persons with Disabilities -Month of December a. Program Review and Evaluation (PREW) Presentation of PWD Accomplishment 2026 b. meals and snacks	Social Welfare and Development Services	No. of PWD's availed of mortuary & medical assistance	January - December 2026		35,000.00			35,000.00
3000-000-3-2-05-006-013	12.Purchase of PWD Booklet		No. of PWD Booklet purchased			7,860.61			7,860.61
3000-000-3-2-05-006-014	13. Purchase of Office supplies		No. of office supplies purchased			10,400.00			10,400.00
3000-000-3-2-05-006-015	14. Travelling allowance in attending seminars & Orientation		No. of Trainings & Seminars attended			30,000.00			30,000.00
TOTAL (Persons with Disability)						664,060.61	-	-	664,060.61
TOTAL					2,984,865.40	11,893,960.64	-	-	14,878,826.04

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-CORTES, SURIGAO DEL SUR

Office Office of the Municipal Agriculturist
Mandate Delivery of basic agricultural and support services.
Vision A productive and responsive farming community whose ventures are guided by the principle of sustainable development.
Mission Increase farmers' real income and level of awareness on environmental management.
Organization Outcome: Formulated, developed, implemented, monitored and evaluated agricultural programs and projects.

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance/Output Indicators	Target for the Budget	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	TOTAL
ECONOMIC DEVELOPMENT SECTOR (8000)									
8000-000-3-2-03-001-000	AGRICULTURAL PRODUCTION PROGRAM	Agricultural Production Services	- Percentage of agricultural services fully implemented within prescribed schedule -Percentage of increase in agricultural/ aqua- cultural productivity of farmers, fishermen and local entrepreneurs	January - December 2026	3,699,907.93	-			3,699,907.93
			Travelling Expenses provided Necessary travelling expenses paid			200,000.00			200,000.00
			Office Supplies Expenses provided Necessary office supplies procured			35,000.00			35,000.00
8000-000-3-2-03-001-001	Capacity Development Program		Capacity Development Program Related to Agricultural Production Services conducted with Office Supplies and Equipment Procured			150,000.00			150,000.00
8000-000-3-2-03-001-002	Filling-up of created Plantilla Position		1 Aquaculturist II (SG-15)						
8000-000-3-2-03-002-000	Rice Production:		Sustained Rice production through innovative yet environmentally-friendly farming technologies						
8000-000-3-2-03-002-007	Establishment of rice demonstration farm in every major rice producing barangay	Agricultural Production Services	Latest and applicable technologies in rice production showcased	January - December 2026		210,000.00			210,000.00
8000-000-3-2-03-004-000	Livestock Production/Animal Disease Management								
8000-000-3-2-03-004-001	Maintenance of Swine Breeding Center/multiplier farm		Artificial breeding center well-maintained /sustained			378,000.00			378,000.00
8000-000-3-2-03-004-002	Repair and Maintenance of Native Chicken Farm		Native chicken farm well-maintained /sustained			50,000.00			50,000.00
8000-000-3-2-03-004-006	Provision of dog chain/leash		Astray dogs reduced/controlled; road accident reduced			60,000.00			60,000.00
8000-000-3-2-03-006-000	Coastal Resource Management:								
8000-000-3-2-03-006-009	Detailing of JO's in MPA's		JO's hired for MPA; MPA protection improved			1,050,720.00			1,050,720.00
8000-000-3-2-03-009-000	Support to MFARMC/MAFC		Farmers/Fisherfolks empowered			67,000.00			67,000.00
8000-000-3-2-03-012-000	Support to CSO's	CSO motivated/empowered			33,000.00			33,000.00	
Total					3,699,907.93	2,233,720.00	-	-	5,933,627.93

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU: CORTES, SURIGAO DEL SUR

Office **Office of the Municipal Engineer**

Mandate Administer, Coordinate, supervise and control the construction, maintenance, improvement, and repair of roads, bridges, and other engineering and public works projects of the LGU concerned.

Vision • Provide engineering, services to the LGU concerned, including investigation and survey, engineering designs, feasibility studies, and project management.

Mission Regulate and ensure compliance with existing policies in infrastructure development and public works.

Organizational Outcome Strong and unified public servant to complete the target programs.

AIP Reference Code	Program/ Project/ Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
8000-000-3-1-10-001-000	ENGINEERING AND INFRASTRUCTURE MANAGEMENT PROGRAM	Engineering and Infrastructure Management Services	Percentage of infrastructure projects completed according to standards, within project budget and schedule	January - December 2026	1,928,925.97			60,000.00	1,988,925.97
			Percentage of reports, designs, studies and other required documents completed within the prescribed schedule/deadline						
			Percentage of permits issued within prescribed schedule (building permits, etc.)						
8000-000-3-1-10-001-001	Capacity Development Program		Office Supplies Expenses provided Necessary office supplies procured			35,000.00			35,000.00
8000-000-3-1-10-001-002	Filling-up of created Plantilla Position		Job Orders adequately compensated			2,133,120.00			2,133,120.00
			Capacity Development related to Engineering Infrastructure Program conducted and attended			56,500.00			56,500.00
			1- Engineer IV, SG 22						-
SUB TOTAL					1,928,925.97	2,224,620.00	-	60,000.00	4,213,545.97
LDF									
1000-000-3-1-01-001-020	Amortization of Loan for Heavy Equipment (DBP)	Engineering and Infrastructure Management Services	Loan amortization for Heavy Equipment paid	January - December 2026				3,615,576.07	3,615,576.07
1000-000-3-1-01-001-021	Amortization of Loan for Heavy Equipment (LBP)		Loan amortization for Heavy Equipment paid					3,240,291.21	3,240,291.21
8000-000-3-1-10-002-001	Construction of ABC Building (Poblacion)		ABC Building constructed					2,000,000.00	2,000,000.00
8000-000-3-1-10-002-002	Construction of Public Library Building (Poblacion)		1 unit Public Library Building Phase 1 constructed					500,000.00	500,000.00
8000-000-3-1-10-002-003	Expansion of Motorpool Building (Poblacion)		1 unit build/shed expanded					1,000,000.00	1,000,000.00
8000-000-3-1-10-002-004	Rehab. of Cortes Gymnasium (Stage & Outdoor Rooms), Poblacion		Repaired Municipal Gym and Comport Room					1,500,000.00	1,500,000.00
8000-000-3-1-10-002-005	Rehab. of Old Municipal Building (Ground floor), Poblacion		Repaired Old Municipal Building					500,000.00	500,000.00
8000-000-3-1-10-002-006	Completion of Old PNP Building (Painting)		Completed MEO/MPDO building					100,000.00	100,000.00
8000-000-3-1-10-002-007	Const. of MPP Hall (Communal kitchen, Mess Hall, etc.), Poblacion		Completed Communal Kitchen					1,200,000.00	1,200,000.00
8000-000-3-1-10-002-008	Rehab. of Public Stage (Comfort Room), Poblacion		Repaired Outdoor Comport Room					50,000.00	50,000.00
8000-000-3-1-10-002-009	Completion of Tribal Office (Purok 8, Mabuhin)		Completed Tribal Office					50,000.00	50,000.00
8000-000-3-1-10-002-010	Construction of Learning Center/Shed (IP Area) Phase-I, Burgos		Learning Center (Shed) Phase-I Completed					50,000.00	50,000.00
8000-000-3-1-10-002-011	Rehabilitation of Public Market (Poblacion)		Rehabilitated Public Market					400,000.00	400,000.00
8000-000-3-1-10-002-012	Rehabilitation/ Installation of Transmission Line LGU-Inspire Project at Osawan, Tigao, Cortes, SDS		Installed Transmission Line					800,000.00	800,000.00
8000-000-3-1-10-002-013	Construction of Concrete Drainage Canal at Purok 1 & 3, Poblacion		356 meters concrete drainage canal					500,000.00	500,000.00
8000-000-3-1-10-002-014	Rehabilitation of RHU Old Building (Roofing) LGU-Cortes, SDS		Repaired Roofing					300,000.00	300,000.00

2. The second part of the document focuses on the implementation of these practices across different departments. It provides a detailed overview of the processes involved, from data collection to final reporting. This section highlights the challenges faced during implementation and offers practical solutions to overcome them. It also includes a timeline for the completion of these tasks, ensuring that all departments are on track.

3. The third part of the document discusses the future of the organization's record-keeping system. It explores emerging technologies and their potential impact on the way data is managed. This section also outlines the long-term goals for the system, ensuring that it remains relevant and effective in the years to come. It includes a list of key performance indicators (KPIs) to monitor the system's performance and a plan for regular updates and improvements.

4. The final part of the document is a conclusion that summarizes the key findings and recommendations. It reiterates the importance of accurate record-keeping and the need for continuous improvement. This section also includes a list of references and a bibliography, providing a comprehensive overview of the sources used in the document. It ends with a statement of appreciation for the support and cooperation of all stakeholders involved in the project.

8000-000-3-1-10-002-015	Installation of Transformer (New RHU & Motorpool) LGU-Cortes, SDS	Engineering and Infrastructure Management Services	Installed Transformer	January - December 2026				280,000.00	280,000.00
8000-000-3-1-10-002-016	Concreting of Municipal Road (PNP to Cloribel Street - Poblacion)		50 meters Concrete Road					600,000.00	600,000.00
8000-000-3-1-10-002-017	Concreting of Municipal Road (Purok 3, Poblacion)		100 meters Concrete Road					1,000,000.00	1,000,000.00
8000-000-3-1-10-002-018	Opening of Road (Afuang to Tuburan), Poblacion, Cortes, SDS		3,000 meters Earth Road					1,500,000.00	1,500,000.00
8000-000-3-1-10-002-019	Rehab. of Farm to Market Road (Purok 4 to Purok 3), Poblacion		800 meters Gravel Road					600,000.00	600,000.00
8000-000-3-1-10-002-020	Reclamation (Poblacion)		100 meters Gravel Road					1,500,000.00	1,500,000.00
8000-000-3-1-10-002-021	Rehab. of Ice Plant (Osawan, Tigao)		Functional Ice Plant					7,500,000.00	7,500,000.00
8000-000-3-1-10-002-022	Completion of Road going to Sanitary Landfill (Poblacion)		1,3000 meters Completed Gravel Road (Sanitary Landfill)					800,000.00	800,000.00
8000-000-3-1-10-002-023	Installation of Supply Power Line (Generator to Two Buildings LGU Cortes		Supply Power Line Installed					700,000.00	700,000.00
8000-000-3-1-10-002-024	Site Development of Agricultural Tourism and Training Center (Osawan, Tigao)		Site Developed for Agricultural tourism and Training Center					800,000.00	800,000.00
8000-000-3-1-10-002-025	Rehabilitation of Irrigation Facilities (Canalization), Lubcon SWISA, Mabahin	Engineering and Infrastructure Management Services	50 meters concrete rectangular canal completed	January - December 2026				100,000.00	100,000.00
8000-000-3-1-10-002-026	Construction of Irrigation facilities (Check Structure), Mabuhay Source, Hanlutong, Tigao		Check Structure Constructed					200,000.00	200,000.00
8000-000-3-1-10-002-027	Rehab. of Irrigation/SWISA Facility (Check Structure - Hanlutong, Tigao)		Check Structure Rehabilitated					200,000.00	200,000.00
8000-000-3-1-10-002-028	Rehabilitation of Irrigation Facilities (Canalization), Obong SWISA, Burgos		50 meters concrete rectangular canal completed					100,000.00	100,000.00
8000-000-3-1-10-002-029	Rehabilitation of Irrigation Facilities (Canalization) Banuison SWISA- Upper, Burgos		50 meters concrete rectangular canal completed					100,000.00	100,000.00
8000-000-3-1-10-002-030	Rehab. of Irrigation Facilities (Canalization), Manlico SWISA-New Source, Manlico		50 meters concrete rectangular canal completed					100,000.00	100,000.00
8000-000-3-1-10-002-031	Rehab. of Two (2) units Watch Tower & Three (3) units All Weather Dryer		2 units watch tower & 3 units all weather dryer rehabilitated					317,163.12	317,163.12
8000-000-3-2-03-016-000	Purchase of Palay/Palay Trading		Reasonable palay buying price sustained; price manipulation eliminated				1,000,000.00	1,000,000.00	
SUB TOTAL								26,347,163.12	26,347,163.12
TOTAL					1,928,925.97	2,224,620.00	-	26,407,163.12	30,560,709.09

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2. The second part of the document focuses on the implementation of the proposed changes. It details the steps involved in the rollout process, from initial planning to final execution. This section also addresses potential challenges and provides strategies to overcome them, ensuring a smooth transition to the new system.

3. The third part of the document discusses the ongoing monitoring and evaluation of the project. It highlights the need for continuous communication and collaboration between all stakeholders involved. This section also provides a framework for assessing the progress and impact of the project, allowing for timely adjustments and improvements.

4. The final part of the document provides a summary of the key findings and conclusions. It reiterates the importance of the project and the commitment of the organization to achieving its goals. This section also includes a list of recommendations for future work, ensuring that the lessons learned are applied to future projects.

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026

LGU: CORTES, SURIGAO DEL SUR

Office **Municipal Environment & Natural Resources Office (MENRO)**

Mandate To manage, conserve, preserve and protect the environmental and natural resources of the Municipality.

Mission To protect and enrich the environment as a valuable asset for the people of Cortes.

Vision A clean healthy environment and well-protected environment supporting a sustainable society and economy.

Functional Statement:

The MENRO shall take charge of the Municipal Environment and Natural Resources Office and shall perform the function under Section 17 of the Republic Act 7160 otherwise known as the Local Government Code of 1991.

AIP Reference Code	Program/ Project/ Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
8000-000-3-2-04-001-000	ENVIRONMENTAL MANAGEMENT AND DEVELOPMENT PROGRAM	Environment, Waste Management and Disposal Services	Environmental Management and Development Program Implemented including the payment of salaries and Emoluments of permanent personnel	January - December 2026	520,690.08	-			520,690.08
			Office Supplies Expenses provided Necessary office supplies procured			17,500.00			17,500.00
			Job Orders adequately compensated			2,059,200.00			2,059,200.00
8000-000-3-2-04-001-008	Improvement of Waste Disposal Facility		all necessary facilities improvement for proper waste segregation and disposal handling procured and established			100,000.00			100,000.00
8000-000-3-2-04-003-000	Environment and Natural Resources Program								-
8000-000-3-2-04-003-011	Capacity Development Program		Capacity Development related to Environmental Management and Development Program conducted and attended		-	75,000.00		-	75,000.00
TOTAL					520,690.08	2,251,700.00	-	-	2,772,390.08



Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU: CORTES, SURIGAO DEL SUR

Office Office of the Municipal Disasters Risk Reduction Management Officer (MDRRMO)

Mandate: Uphold the People's Constitutional Rights to Life and Property, by addressing the root causes of vulnerabilities to Disasters, Strengthening the Institutional Capacity for DRRM, and Building the Resilience of the Community to Disasters, Including Climate Change Impacts.

Vision: The Municipality of Cortes envisions to become a disaster-resilient, climate change-adaptive and safe community that fosters active citizen participation guided by the principles of good governance that ensures economic security, social protection, inclusive disaster management and sustainable development.

Mission: To minimize the potential risks of disasters and manage its impacts through the development of climate-adaptive strategies that ensure the protection of the environment and communities geared towards a resilient Cortes.

Organizational Outcome: Effective Delivery of Disaster Risk Reduction and Management services in coordination with the different sectors and agencies.

AIP Reference Code	Program/Project/Activity	Major Final Output	Performance/ Output Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
OTHER SERVICES (9000)									
9000-000-3-3-03-001-000	DISASTER RISK REDUCTION AND MANAGEMENT PROGRAM	Risk Reduction and Management Services	Disaster Risk Reduction and Management Program Implemented with Payment of Salaries, Benefits and Wages of Job orders and overtime of Regular Employees	January - Decemberr 2026	1,882,571.38	1,584,000.00			3,466,571.38
9000-000-3-3-03-001-001	Administrative Management & Development Program		Office Supplies Expenses provided Necessary office supplies procured			21,000.00			21,000.00
			Travelling Expenses provided Necessary travelling expenses paid			75,000.00			75,000.00
Sub-Total					1,882,571.38	1,680,000.00	-	-	3,562,571.38

B. OPERATION

Thematic Area 1: DISASTER PREVENTION AND MITIGATION

9000-000-3-3-03-002-001	Deepening/Desilting/Declogging of Riverways/Waterways	Disaster Prevention and Mitigation Services	Minimized case of floods on households along the river/waterway	January - December 2026		100,000.00			100,000.00
9000-000-3-3-03-002-002	Reforestation/Greening Program		Absorbed carbon emission/Increase forest coverage			50,000.00			50,000.00
9000-000-3-3-03-002-003	Establishment of Early Warning Systems (EWS)-Natural/Man-Made Hazards/Traffic Signage		Installed EWS on all hazard prone areas			-		100,000.00	100,000.00

Thematic Area 2: DISASTER PREPAREDNESS

9000-000-3-3-03-003-001	Reproduction of IEC Materials related to DRRM-CCA	Disaster Preparedness	Reproduced of IEC Materials related to DRRM-CCA	January - December 2026	-	31,060.32			31,060.32
9000-000-3-3-03-003-002	Policy Insurance for Public Buildings		Insured Critical Public Facilities			100,000.00			100,000.00
9000-000-3-3-03-003-003	Municipal Rescuers' and Stakeholders' Summit		Develop coordinations and sharing of skills among rescuers			150,000.00			150,000.00
9000-000-3-3-03-003-004	Conduct Community-Based First Responder Trainings		Conducted Training on Efficient Community First Responder		-	100,000.00			100,000.00
9000-000-3-3-03-003-005	Procurement of DRRM Rescue Equipment/Supplies		Procured of DRRM Rescue Equipment/Supplies					300,000.00	300,000.00
9000-000-3-3-03-003-006	Formulation of Climate and Disaster Risk Assessment		Formulated CDRA			300,000.00			300,000.00

2. The second part outlines the procedures for handling discrepancies. If a discrepancy is identified, it should be investigated immediately. The responsible parties must provide a clear explanation of the error and the steps taken to rectify it. This process helps in identifying patterns of error and improving future accuracy.

3. The third part details the requirements for the physical storage of documents. All documents must be stored in a secure, fireproof location. They should be organized chronologically and indexed for easy retrieval. Regular audits should be conducted to ensure that all documents are accounted for and in good condition.

4. The fourth part discusses the importance of regular communication and reporting. Management should receive regular updates on the financial status. This allows for timely decision-making and the identification of potential issues before they become major problems.

5. The fifth part covers the final steps of the financial review process. This includes the preparation of a final report, the signing of documents by the responsible parties, and the archiving of all records. The process concludes with a meeting to discuss the findings and plan for the next period.

6. The sixth part of the document provides a detailed overview of the accounting system used. It describes the software and tools employed for data collection and analysis. The system is designed to be user-friendly and efficient, allowing for quick data entry and accurate calculations.

7. The seventh part discusses the role of the accounting department in the overall business strategy. It highlights how accurate financial data is essential for making informed decisions about investments, budgeting, and resource allocation. The department works closely with other departments to ensure that financial goals are aligned with business objectives.

8. The eighth part outlines the training and development program for the accounting staff. Regular training sessions are held to keep the staff updated on the latest accounting practices and software. This ensures that the team is equipped with the necessary skills to perform their duties effectively.

9. The ninth part discusses the importance of maintaining a high level of integrity and ethical standards. All staff members are required to adhere to a strict code of conduct. Any suspected or proven misconduct will be dealt with severely, in accordance with company policy and applicable laws.

10. The tenth and final part of the document provides a summary of the key points discussed. It reiterates the commitment to accuracy, transparency, and ethical behavior in all financial transactions. The document concludes with a statement of confidence in the financial health and future success of the organization.

9000-000-3-3-03-003-007	Rope Rescue Traverse Technique Training	Disaster Preparedness Services	Conducted Training on MDM	January - Decemberr 2026		150,000.00			150,000.00
9000-000-3-3-03-003-008	Water Search and Rescue Training (WASAR)		Conducted Training on MDM			150,000.00			150,000.00
9000-000-3-3-03-003-009	Underwater Retrieval Operations Training		Conducted Training on MDM			100,000.00			100,000.00
9000-000-3-3-03-003-010	Training for the Management of the Dead and Missing		Conducted Training on MDM			150,000.00			150,000.00
9000-000-3-3-03-003-011	Mountain Search and Rescue Training		Capacitated CVs, SERTSS Team			150,000.00			150,000.00
9000-000-3-3-03-003-012	Conduct of Community Based Simulation Drills -Natural & Man-Made Hazards		Conducted of Community Based Simulation Drills -Natural & Man-Made Hazards			25,000.00			25,000.00
9000-000-3-3-03-003-013	Conduct Forest Fire Prevention and Suppression Training		Conducted Training on Forest Fire Prevention and Suppression		-	100,000.00			100,000.00
9000-000-3-3-03-003-014	ICS Trainings (I-IV) Trainings		Capacitated Second Liners/Mun. Officials		-	150,000.00			150,000.00
9000-000-3-3-03-003-016	Procurement of Rescue Vehicle		Procured DRRMO Rescue Vehicle					750,000.00	750,000.00
9000-000-3-3-03-003-017	Annual Rescuers' Exercises Summit		Capacitated CVs, SERTSS Team, RHU Personnel		-	100,000.00			100,000.00
9000-000-3-3-03-003-018	Attendance to DRR and CCA Trainings/Workshops/S ummits	Capacitated CVs, SERTSS Team, RHU Personnel	-	400,000.00			400,000.00		
9000-000-3-3-03-003-019	Procurement of Gasoline/Diesel/oil for DRRMO Rescue Vehicles Equipment	Disaster Preparedness Services	Procured DRRMO Rescue/Respond Vehicles' Supplies and Equipment	January - Decemberr 2026	-	300,000.00			300,000.00
9000-000-3-3-03-003-020	Repair & Maintenance of DRR Vehicles, Equipments		Repaired/Maintained Vehicles & equipments			300,000.00			300,000.00
9000-000-3-3-03-003-021	Enrollment of Life/Accidental Insurance/Policy		Acquired of Life/Accidental Insurance/Policy		-	55,000.00			55,000.00
9000-000-3-3-03-003-022	Procurement of BLS/First Aid Supplies, Equipment and PPGs		Procured of emergency supplies, equipment and PPGs		-	300,000.00			300,000.00
9000-000-3-3-03-003-023	Swift Water Rescue Training		Capacitated CVs, SERTSS Team			100,000.00			100,000.00
9000-000-3-3-03-003-024	BLS-SFA Refresher Course for Community Volunteers		Conducted BSL Refresher Course for Brgy. Volunteers			100,000.00			100,000.00
9000-000-3-3-03-003-025	Revision of Municipal Disaster Risk Reduction and Management Plan		Revised Municipal Disaster Risk Reduction and Management Plan (MDRRM Plan)			400,000.00			400,000.00
9000-000-3-3-03-003-026	National Disaster Resilience Month Celebration Activities		Supported National Disaster Resilience Month Celebration Activities			100,000.00			100,000.00
9000-000-3-3-03-003-027	Procurement/Refill of Fire Extinguishers & Accessories		Procurred/refilled of Fire Extinguishers			-			-
Thematic Area 3: DISASTER RESPONSE									-
9000-000-3-3-03-004-001	Capacity Building Activities to Responders and M/BDRRMCs	Disaster Preparedness Services	Trained Cortes SERTSS AND M/BDRRMCs	January - Decemberr 2026	-	150,000.00			150,000.00
9000-000-3-3-03-004-002	Provisions of Humanitarian Goods (Food/Non Food Items)		Provided Humanitarian Goods (Food/Non Food Items) for IDPs			200,000.00			200,000.00
9000-000-3-3-03-004-003	Procurement of COVID-19 Supplies/Equipments/P PEs		Procurement of COVID-19 Supplies/Equipments/PPEs			30,000.00			30,000.00

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9000-000-3-3-03-004-004	Clearing of Roads/Riverways from Debris due to Natural and Man-Made Calamity	Response Services	Cleared Roads/Riverways from Debris due to Natural and Man-Made Calamity	December 2026		100,000.00			100,000.00
9000-000-3-3-03-004-005	Financial Assistance to Families Affected from Natural and Human Induced Hazards		Provided Financial Assistance to Families Affected from Natural and Man-Made Hazards			200,000.00			200,000.00
Thematic Area 4: DISASTER REHABILITATION									-
9000-000-3-3-03-005-001	Distribution of farm inputs/Livestock to Farmers Affected by Natural Hazards	Disaster Rehabilitation Services	Distributed farm inputs/Livestock to Farmers Affected by Natural Hazards	January - Decemberr 2026		100,000.00			100,000.00
9000-000-3-3-03-005-002	Emergency employment/ Cash for Work for debris clearing/ management		Provided Emergency employment/ Cash for Work for debris clearing/ management			100,000.00			100,000.00
Quick Response Fund (QRT) 30%									-
9000-000-3-3-03-006-001	Allocate Quick Response Fund (QRF)		Quick Response Fund (30% QRF) Allocated			2,567,597.28			2,567,597.28
Sub-Total						7,408,657.60		1,150,000.00	8,558,657.60
TOTAL					1,882,571.38	9,088,657.60		1,150,000.00	12,121,228.98

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Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-Cortes, Surigao del Sur

Office **Municipal Economic Enterprise (Market)**
Mandate Manages and administers all economic enterprise projects/program of the municipal government.
Mission Maximize the potential of local resources through effective and efficient management of municipal economic enterprise facilities.
Organization Provide and improve economic capability of the LGU reflected with the enhanced economic and social well-being of the people.
Outcome

AIP Reference Code	Program/ Projects/ Activity Discription	Major Final Output	Performance/ Output/ Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
8000-000-3-3-01-001-000	LOCAL ECONOMIC ENTERPRISE : MARKET PROGRAM								-
8000-000-3-3-01-001-001	Support to Administrative Functions	Public Market & Laswitan Services	Efficient management services delivered, AIP & Annual Budget prepared & Submitted, PPMP prepared & submitted	January - December 2026	242,217.32	-			242,217.32
			3 Job Orders adequately compensated			299,800.00		299,800.00	
			Office Supplies Expenses provided Necessary office supplies procured			10,000.00		10,000.00	
			Travelling Expenses provided Necessary travelling expenses paid			40,000.00		40,000.00	
8000-000-3-3-01-001-002	Support to Income Generation Program		All collectible Fees, charges & rentals are collected per approved municipal ordinance and 4 Job Orders paid		-	369,600.00		-	369,600.00
			Support to Cemetery			95,000.00			95,000.00
			Accountable Forms			20,000.00			20,000.00
8000-000-3-3-01-001-003	Support to Maintenance of Public Market, Terminal & Tourism sites		Clean & operational Public Market 2 job order		-	184,800.00		-	184,800.00
TOTAL					242,217.32	1,019,200.00	-	-	1,261,417.32

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets CY 2026
LGU-Cortes, Surigao del Sur

Office **Municipal Economic Enterprise (Water)**
Mandate Manages and administers all economic enterprise projects/program of the municipal government.
Mission Maximize the potential of local resources through effective and efficient management of municipal economic enterprise facilities.
Organization Provide and improve economic capability of the LGU reflected with the enhanced economic and social well-being of the people.
Outcome

AIP Reference Code	Program/ Projects/ Activity Description	Major Final Output	Performance/ Output/ Indicator	Target for the Budget Year	Proposed Budget for the Budget Year				
					PS	MOOE	FE	CO	Total
8000-000-3-3-01-002-000	LOCAL ECONOMIC ENTERPRISE : WATER PROGRAM			January - December 2026					-
8000-000-3-3-01-002-001	Support to Administrative Functions	Management & Operation of Water Services	Efficient management services delivered, AIP & Annual Budget prepared & submitted, PPMP prepared & submitted		725,554.96	-		-	725,554.96
			1 Job Orders adequately compensated			92,400.00			92,400.00
			Travelling Expenses provided travelling expenses paid			10,000.00			10,000.00
			Office Supplies Expenses provided Necessary office supplies procured			15,000.00			15,000.00
			Accountable Forms			20,000.00			20,000.00
8000-000-3-3-01-002-002	Support to Preparation and processing		All water service applications processed, All needed reports prepared & submitted			-		-	-
			Other supplies & materials		-	97,582.68		-	97,582.68
			1 Job Orders adequately compensated			92,400.00			92,400.00
8000-000-3-3-01-002-003	Support to Water Repair & Maintenance		Potable water repaired and maintained, all pipelines that needs repaired and distributed, all approved water applications connected & installed and all authorized orders for disconnection & reconnection are acted		-			-	-
			Repair and Maintenance-Equipment			5,000.00			5,000.00
			3 Job Orders adequately compensated			277,200.00			277,200.00
			Other Supplies & Materials		-	103,445.04		-	103,445.04
TOTAL				725,554.96	713,027.72	-	-	1,438,582.68	

2. PROPOSED NEW APPROPRIATIONS, BY OBJECT OF EXPENDITURES

Office: MUNICIPAL MAYOR

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services				
Salaries and Wages	5-01-01			
Salaries	5-01-01-010	₱ 3,056,199.00	₱ 3,359,297.50	₱ 3,333,243.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	288,000.00	312,000.00	336,000.00
Representation Allowance (RA)	5-01-02-020	81,000.00	81,000.00	90,000.00
Transportation Allowance (TA)	5-01-02-030	81,000.00	81,000.00	90,000.00
Clothing/Uniform Allowance	5-01-02-040	72,000.00	91,000.00	98,000.00
Mid-Year Bonus	5-01-02-140	254,612.00	279,051.00	319,318.00
Year End Bonus	5-01-02-140	254,792.00	280,937.00	319,617.00
Cash Gift	5-01-02-150	60,000.00	60,000.00	70,000.00
Retirement and Life Insurance Premiums	5-01-03-010	366,744.00	403,114.50	459,989.16
Pag-IBIG Contributions	5-01-03-020	21,225.00	31,200.00	33,600.00
PhilHealth Contributions	5-01-03-030	66,060.00	83,982.00	95,817.73
Employees Compensation Insurance Premiums	5-01-03-040	14,400.00	15,600.00	16,800.00
Terminal Leave Benefits	5-01-04-030		577,045.00	437,394.29
Other Personnel Benefits (Medical)	5-01-04-990	-	91,000.00	98,000.00
Sub-totals		₱ 4,616,032.00	₱ 5,746,217.00	₱ 6,297,779.17
Maintenance and Other Operating Expenses	200			
Travelling Expenses (Mayor)	5-02-01-010	₱ 285,000.00	₱ 500,000.00	₱ 600,000.00
Travelling Expenses (HRMO/LIBRARY)	5-02-01-010		70,000.00	70,000.00
Travelling Expenses (GSO)	5-02-01-010		19,250.00	20,000.00
Travelling Expenses (LEDIPO/BPLO)	5-02-01-010		25,000.00	20,000.00
Travelling Expenses (PESO/Tourism)	5-02-01-010		30,000.00	30,000.00
Travelling Expenses (PSF)	5-02-01-010		35,380.00	
Training Expenses (LEDIPO/BPLO)	5-02-02-010			50,000.00
Training Expenses (Tourism)	5-02-02-010			16,000.00
Training Expenses (PESO)	5-02-02-010		48,000.00	16,000.00
Training Expenses (Business Summit)	5-02-02-010		50,000.00	150,000.00
Training Expenses (Values Form.Prog./Hanbook)	5-02-02-010		32,500.00	30,000.00
Office Supplies Expenses	5-02-03-010	162,000.00	147,700.00	95,200.00
Office Supplies Expenses (Civil Registration)	5-02-03-010		30,000.00	
Office Supplies Expenses (PSF)	5-02-03-010		44,360.00	
Fuel, Oil & Lubricants Expenses	5-02-03-090	1,190,000.00	1,975,000.00	2,870,000.00
Other Supplies and Materials Expenses	5-02-03-990	180,000.00	47,950.00	50,000.00
Other Supplies and Materials (BPLO)	5-02-03-990		65,000.00	40,000.00
Electricity Expenses	5-02-04-020	2,160,000.00	1,470,000.00	2,400,000.00
Postage and Courier Expenses	5-02-05-010		10,000.00	
Telephone Expenses	5-02-05-020		20,000.00	
Internet Subscription Expenses	5-02-05-030	394,000.00	216,000.00	380,000.00
Repair and Maintenance-Bldg.	5-02-13-040			
Repair and Maintenance-Office Equipment	5-02-13-050	38,000.00	49,000.00	300,000.00

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Repair and Maintenance-Trans Equipment	5-02-13-060	940,000.00	450,000.00	1,500,000.00
Subsidies-Others (LBDA)	5-02-14-990	200,000.00	100,000.00	200,000.00
Insurance Exp.-Vehicle	5-02-16-030	197,600.00	150,000.00	500,000.00
Insurance Exp.-Gov't. Bldg	5-02-16-030	165,000.00	100,000.00	200,000.00

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Advertising Expenses	5-02-99-010	40,000.00	20,000.00	50,000.00
Confidential Expenses	5-02-10-010	1,200,000.00	1,200,000.00	1,800,000.00
2% Discretionary Funds	5-02-10-030	22,376.45	11,730.68	18,571.58
Membership Dues (LMP)	5-02-99-060	200,000.00	200,000.00	200,000.00
Other Maintenance and Operating Expenses	5-02-99-990	100,000.00	240,000.00	-
Support to Executive	5-02-99-990			250,000.00
Support to PSF	5-02-99-990		404,160.00	500,000.00
Aid to Barangay	5-02-99-990	12,000.00	12,000.00	12,000.00
Strengthening Office Coordination Activities	5-02-99-990	1,959,600.00	1,820,160.00	2,798,400.00
Contract of Service Executive Assistant	5-02-99-990	360,000.00	360,000.00	384,000.00
Contract of Service-Private Secretary	5-02-99-990	360,000.00	360,000.00	384,000.00
Araw ng Surigao Del Sur	5-02-99-990	100,000.00	100,000.00	50,000.00
Araw ng Cortes/Kalogatan	5-02-99-990	500,000.00	700,000.00	1,300,000.00
Support to KALAHI	5-02-99-990	1,143,400.00		
Support to Tourism (Araw ng Cortes & SDS)	5-02-99-990		230,000.00	210,000.00
Support to Kasalan ng Bayan	5-02-99-990		50,000.00	50,000.00
Support to Civil Service month	5-02-99-990		105,000.00	100,000.00
Support to Sports	5-02-99-990			
Honorarium to Designates	5-02-99-990			288,000.00
Mun. Development Council Incentives	5-02-99-990	200,000.00	200,000.00	200,000.00
Sub-totals		P 12,108,976.45	P 11,698,190.68	P 18,132,171.58

PEACE AND ORDER PLAN				
Training Expenses	5-02-02-010	196,000.00	417,000.00	550,000.00
Military, Police & Traffic Supplies Exp	5-02-03-120	350,000.00	335,000.00	835,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	200,000.00	250,000.00	600,000.00
Repair and Maintenance-Trans Equip	5-02-13-060	100,000.00	150,000.00	90,200.00
Other Maintenance & Operating Exp.	5-02-99-990	3,154,000.00	3,848,000.00	3,924,800.00
Sub-totals		P 4,000,000.00	P 5,000,000.00	P 6,000,000.00

Office: BIR

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Maintenance and Other Operating Expenses				
Travelling Expenses	5-02-01-010		P 5,000.00	P 5,000.00
Office Supplies Expenses	5-02-03-010	10,000.00	7,000.00	7,000.00

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Repair and Maintenance - Office Equipment	5-02-13-050	5,000.00	-	-
Other Professional Services	5-02-11-990	36,000.00	36,000.00	36,000.00
Strengthening Office Coordination Activities	5-02-99-990			92,400.00
TOTAL APPROPRIATIONS		P 51,000.00	P 48,000.00	P 140,400.00

Office: COMELEC

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Maintenance and Other Operating Expenses				
Travelling Expenses	5-02-01-010	P 30,000.00	P 5,000.00	P 5,000.00
Office Supplies Expenses	5-02-03-010	10,000.00	7,000.00	7,000.00
Repair and Maintenance - Office Equipment	5-02-13-050	10,000.00	-	
Other Professional Services	5-02-11-990	42,000.00	42,000.00	60,000.00
Other Maintenance and Operating Expenses	5-02-99-990		-	
Election Reserve	5-02-99-990		400,000.00	50,000.00
Strengthening Office Coordination Activities	5-02-99-990	64,800.00	168,960.00	277,200.00
TOTAL APPROPRIATIONS		P 156,800.00	P 622,960.00	P 399,200.00

Office: MUNICIPAL VICE MAYOR

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries -Regular	5-01-01-010		P 972,750.00	P 1,021,284.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010		24,000.00	24,000.00
Representation Allowance (RA)	5-01-02-020		76,500.00	85,500.00
Transportation Allowance (TA)	5-01-02-030		76,500.00	85,500.00
Clothing Allowance	5-01-02-040		7,000.00	7,000.00
Mid Year End Bonus	5-01-02-140		80,406.00	85,107.00
Year End Bonus	5-01-02-140		81,719.00	85,107.00
Cash Gift	5-01-02-150		5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-010		118,730.00	122,554.00
Pag-IBIG Contributions	5-01-03-020		2,400.00	2,400.00
PhilHealth Contributions	5-01-03-030		24,319.00	25,532.10
Employees Compensation Insurance Premiums	5-01-03-040		1,200.00	1,200.00
Terminal Leave Benefits	5-01-04-030		784,684.00	-
Other Personnel Benefits (Medical)	5-01-04-990		7,000.00	7,000.00
Sub-totals		P -	P 2,260,208.00	P 1,557,184.18
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010		P 100,000.00	P 275,000.00
Office Supplies Expenses	5-02-03-010		70,000.00	30,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090		270,000.00	400,000.00
Repair and Maintenance-Trans Equipment	5-02-13-060			80,000.00
Other Maintenance and Operating Expenses	5-02-99-990		-	
Strengthening Office Coordination Activities	5-02-99-990		168,960.00	277,200.00
Office curtains & rods/blinds	5-02-99-990			100,000.00

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Membership Dues (VMLP)	5-02-99-990		200,000.00	300,000.00
Sub-totals		P -	P 808,960.00	P 1,462,200.00
Capital Outlay	300			P 0.00
Office Equipment	1-07-05-020		-	100,000.00
Sub-totals		P -	P -	P 100,000.00
TOTAL APPROPRIATIONS		P -	P 3,069,168.00	P 3,119,384.18

Office: MEMBERS OF THE SANGGUNIANG BAYAN

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services				
Salaries -Regular	5-01-01-010		P 9,437,280.00	P 9,874,716.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010		264,000.00	264,000.00
Representation Allowance (RA)	5-01-02-020		742,500.00	841,500.00
Transportation Allowance (TA)	5-01-02-030		742,500.00	841,500.00
Clothing Allowance	5-01-02-040		77,000.00	77,000.00
Mid Year End Bonus	5-01-02-110		781,217.00	822,797.00
Year End Bonus	5-01-02-140		791,663.00	822,797.00
Cash Gift	5-01-02-150		55,000.00	55,000.00
Retirement and Life Insurance Premiums	5-01-03-010		1,132,474.00	1,184,965.92
Pag-IBIG Contributions	5-01-03-020		26,400.00	26,400.00
PhilHealth Contributions	5-01-03-030		235,932.00	246,867.90
Employees Compensation Insurance Premiums	5-01-03-040		13,200.00	13,200.00
Terminal Leave Benefits	5-01-04-030		2,117,645.00	793,997.28
Other Personnel Benefits (Medical)	5-01-04-990	-	77,000.00	77,000.00
Sub-totals		P -	P 16,493,811.00	P 15,941,741.10
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010		P 750,000.00	P 1,361,000.00
Office Supplies Expenses	5-02-03-010		70,000.00	30,000.00
Other Supplies and Materials Expenses	5-02-03-990			150,000.00
Other Maintenance and Operating Expenses	5-02-99-990		-	
Strengthening Office Coordination Activities	5-02-99-990		506,880.00	924,000.00
Support to Governor's Cup	5-02-99-990		50,000.00	50,000.00
Support to Vice Governor's Cup	5-02-99-990		50,000.00	50,000.00
Support to ABC	5-02-99-990			100,000.00
Support to SK FEDERATION	5-02-99-990			100,000.00
Support to IPMR	5-02-99-990			100,000.00
Support to PCL Activities	5-02-99-990		50,000.00	150,000.00
Sub-totals		P -	P 1,476,880.00	P 3,015,000.00
Capital Outlay	300			
Office Equipment	1-07-05-020		-	150,000.00
Sub-totals		P -	P -	P 150,000.00
TOTAL APPROPRIATIONS		P -	P 17,970,691.00	P 19,106,741.10

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Office: SECRETARY TO THE SANGGUNIANG BAYAN

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services				
Salaries -Regular	5-01-01-010	P 11,834,952.00	P 1,987,210.00	P 2,701,958.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	456,000.00	168,000.00	216,000.00
Representation Allowance (RA)	5-01-02-020	819,000.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	819,000.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	114,000.00	49,000.00	63,000.00
Mid Year End Bonus	5-01-02-140	986,246.00	165,441.00	224,308.00
Year End Bonus	5-01-02-140	986,246.00	165,876.00	226,181.00
Cash Gift	5-01-02-150	95,000.00	35,000.00	45,000.00
Retirement and Life Insurance Premiums	5-01-03-010	1,319,709.00	238,465.00	324,234.96
Pag-IBIG Contributions	5-01-03-020	34,200.00	16,800.00	21,600.00
PhilHealth Contributions	5-01-03-030	266,287.00	49,680.00	67,548.95
Employees Compensation Insurance Premiums	5-01-03-040	22,800.00	8,400.00	10,800.00
Terminal Leave Benefits	5-01-04-030	1,555,587.00		2,040,523.60
Other Personnel Benefits (Medical)	5-01-04-990	-	49,000.00	63,000.00
Sub-totals		P 19,309,027.00	P 3,067,872.00	P 6,157,154.51
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 1,060,000.00	P 100,000.00	P 75,000.00
Office Supplies Expenses	5-02-03-010	25,000.00	105,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	100,450.00	-	200,000.00
Repair and Maintenance- of Office Equipment	5-02-13-050	15,000.00	175,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	-	-	
Strengthening Office Coordination Activities	5-02-99-990	583,200.00	84,480.00	92,400.00
Office curtains & rods/blinds	5-02-99-990			150,000.00
Support to Legislative Services	5-02-99-990		316,500.00	250,000.00
Support to SK/SB Program	5-02-99-990	100,000.00	-	-
Support to PCL Activities	5-02-99-990	100,000.00	-	-
Membership Dues (VMLP)	5-02-99-990	200,000.00	-	-
Sub-totals		P 2,183,650.00	P 780,980.00	P 817,400.00
Capital Outlay	300			
1 unit GL Grandia Vehicle	1-07-06-010			
Office Furniture				
Office Equipment	1-07-05-020		-	100,000.00
Sub-totals		P -	P -	P 100,000.00
TOTAL APPROPRIATIONS		P 21,492,677.00	P 3,848,852.00	P 7,074,554.51

Office: MUNICIPAL PLANNING & DEVELOPMENT COORDINATOR

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services				
Salaries	5-01-01-010	P 1,358,709.00	P 2,109,688.00	P 2,192,924.50

Personnel Economic Relief Allowance (PERA)	5-01-02-010	72,000.00	96,000.00	96,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	18,000.00	28,000.00	28,000.00
Mid Year End Bonus	5-01-02-140	113,208.00	176,019.00	182,740.00
Year End Bonus	5-01-02-140	113,293.00	176,019.00	182,740.00
Cash Gift	5-01-02-150	15,000.00	20,000.00	20,000.00
Retirement and Life Insurance Premiums	5-01-03-010	163,045.00	253,162.50	263,150.94
Pag-IBIG Contributions	5-01-03-020	5,400.00	9,600.00	9,600.00
PhilHealth Contributions	5-01-03-030	30,590.00	52,742.50	54,823.11
Employees Compensation Insurance Premiums	5-01-03-040	3,600.00	6,000.00	4,800.00
Other Personnel Benefits (Medical)	5-01-04-990	-	28,000.00	28,000.00
Sub-totals		₱ 2,027,845.00	₱ 3,090,231.00	₱ 3,215,778.55
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	₱ 60,000.00	₱ 155,000.00	₱ 155,000.00
Travelling Expenses (BAC)	5-02-01-010	25,000.00	₱ 75,000.00	₱ 100,000.00
Office Supplies Expenses	5-02-03-010	8,000.00	35,000.00	35,000.00
Office Supplies Expenses (BAC)	5-02-03-010	20,000.00	42,000.00	10,000.00
Repair and Maintenance- of Office Equipment	5-02-13-050	2,000.00	14,000.00	
Other Maint. And Operating Expenses	5-02-99-990			
Zone & Land use tracking Mgt. System	5-02-99-990		150,000.00	
Support to Project Management unit	5-02-99-990			100,000.00
Strengthening Office Coordination-(BAC)	5-02-99-990	194,400.00	253,440.00	277,200.00
Strengthening Office Coordination Activities	5-02-99-990	129,600.00	168,960.00	277,200.00
Sub-totals		₱ 439,000.00	₱ 893,400.00	₱ 954,400.00
Capital Outlay	300			
1 unit Aircon	1-07-05-020	-	-	-
TOTAL APPROPRIATIONS		₱ 2,466,845.00	₱ 3,983,631.00	₱ 4,170,178.55

Office: MUNICIPAL CIVIL REGISTRAR

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services	100			
Salaries	5-01-01-010	₱ 990,012.00	₱ 1,035,360.00	₱ 1,080,216.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	12,000.00	14,000.00	14,000.00
Mid Year End Bonus	5-01-02-140	82,501.00	86,280.00	90,018.00
Year End Bonus	5-01-02-140	82,501.00	86,280.00	90,018.00
Cash Gift	5-01-02-150	10,000.00	10,000.00	10,000.00
Retirement and Life Insurance Premiums	5-01-03-010	118,802.00	124,343.50	129,625.92
Pag-IBIG Contributions	5-01-03-020	3,600.00	4,800.00	4,800.00
PhilHealth Contributions	5-01-03-030	22,276.00	25,884.00	27,005.40
Employees Compensation Insurance Premiums	5-01-03-040	2,400.00	2,400.00	2,400.00
Terminal Pay	5-01-04-030	964,575.00	-	

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Other Personnel Benefits (Medical)	5-01-04-990	-	14,000.00	14,000.00
Sub-totals		P 2,471,667.00	P 1,586,347.50	P 1,663,083.32
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 20,000.00	P 49,000.00	P 73,500.00
Office Supplies Expenses	5-02-03-010	8,000.00	7,000.00	50,000.00
Repair and Maintenance-Machinery and Equipment	5-02-13-050	2,000.00	-	
Other Maint. And Operating Expenses	5-02-99-990	30,000.00	-	35,000.00
Strengthening Office Coordination Activities	5-02-99-990		168,960.00	184,800.00
Sub-totals		P 60,000.00	P 224,960.00	P 343,300.00
Capital Outlay	300			
Office Furniture				
Purchase of Laptop	1-07-05-020			
Sub-totals		P -	P -	P -
TOTAL APPROPRIATIONS		P 2,531,667.00	P 1,811,307.50	P 2,006,383.32

Office: MUNICIPAL BUDGET OFFICER

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries	5-01-01-010	P 1,372,367.00	P 1,435,626.00	P 1,395,709.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	72,000.00	72,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	18,000.00	21,000.00	21,000.00
Mid Year End Bonus	5-01-02-140	114,140.00	119,591.00	116,372.00
Year End Bonus	5-01-02-140	114,423.00	119,680.00	116,372.00
Cash Gift	5-01-02-150	15,000.00	15,000.00	15,000.00
Retirement and Life Insurance Premiums	5-01-03-010	164,684.00	172,275.50	167,485.08
Pag-IBIG Contributions	5-01-03-020	5,400.00	7,200.00	7,200.00
PhilHealth Contributions	5-01-03-030	30,818.00	35,890.50	34,892.73
Employees Compensation Insurance Premiums	5-01-03-040	3,600.00	3,600.00	3,600.00
Terminal Pay	5-01-04-030		1,330,669.00	
Other Personnel Benefits (Medical)	5-01-04-990		21,000.00	21,000.00
Sub-totals		P 2,045,432.00	P 3,488,532.00	P 2,123,630.81
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 50,000.00	P 52,500.00	P 75,000.00
Office Supplies Expenses	5-02-03-010	10,000.00	17,500.00	20,000.00
Repair and Maintenance-Office Equipment	5-02-13-030	2,000.00	-	
Subscription Expense (Accounting System)	5-02-99-070			100,800.00
Other Maint. And Operating Expenses	5-02-99-990	8,000.00	50,000.00	35,000.00
Strengthening Office Coordination Activities	5-02-99-990	129,600.00	195,360.00	232,320.00
Sub-totals		P 199,600.00	P 315,360.00	P 463,120.00
Capital Outlay	300			
Purchase of Laptop	1-07-05-020	80,000.00	-	65,000.00

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Sub-totals		P 80,000.00	P -	P 65,000.00
TOTAL APPROPRIATIONS		P 2,325,032.00	P 3,803,892.00	P 2,651,750.81

Office: MUNICIPAL ACCOUNTANT

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries	5-01-01-010	P 1,916,534.00	P 2,009,673.50	P 2,216,188.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	144,000.00	144,000.00	144,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	36,000.00	42,000.00	42,000.00
Mid Year End Bonus	5-01-02-140	159,626.00	167,555.00	174,620.00
Year End Bonus	5-01-02-140	159,626.00	167,555.00	174,620.00
Cash Gift	5-01-02-150	30,000.00	30,000.00	30,000.00
Retirement and Life Insurance Premiums	5-01-03-010	229,984.00	241,161.00	265,942.56
Pag-IBIG Contributions	5-01-03-020	10,800.00	14,400.00	14,400.00
PhilHealth Contributions	5-01-03-030	43,099.00	50,266.50	52,388.20
Employees Compensation Insurance Premiums	5-01-03-040	7,100.00	7,200.00	7,200.00
Other Personnel Benefits (Medical)	5-01-04-990	-	42,000.00	42,000.00
Sub-totals		P 2,871,769.00	P 3,050,811.00	P 3,316,358.76
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 35,000.00	P 30,000.00	P 75,000.00
Office Supplies Expenses	5-02-03-010	18,000.00	17,500.00	20,000.00
Travel Reimbursement-Legal Claims		50,000.00	-	
Repair and Maintenance-Office Equipment	5-02-13-050	2,000.00	-	
Subscription Expense (Accounting System)	5-02-99-070		144,000.00	100,800.00
Other Maint. And Operating Expenses	5-02-99-990	15,000.00	-	
Strengthening Office Coordination Activities	5-02-99-990	194,400.00	253,440.00	377,520.00
Sub-totals		P 314,400.00	P 444,940.00	P 573,320.00
Capital Outlay	300			
Office Equipment	1-07-05-020	55,000.00	95,411.21	65,000.00
TOTAL APPROPRIATIONS		P 3,186,169.00	P 3,591,162.21	P 3,954,678.76

Office: MUNICIPAL TREASURER

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries	5-01-01-010	P 3,354,750.00	P 3,521,507.00	P 3,681,254.00
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	112,500.00	112,500.00	130,500.00
Transportation Allowance (TA)	5-01-02-030	112,500.00	112,500.00	130,500.00
Clothing Allowance	5-01-02-040	72,000.00	84,000.00	84,000.00
Mid Year End Bonus	5-01-02-140	279,150.00	293,484.00	306,627.00

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Year End Bonus	5-01-02-140	279,975.00	293,484.00	307,106.00
Cash Gift	5-01-02-150	60,000.00	60,000.00	60,000.00
Retirement and Life Insurance Premiums	5-01-03-010	402,570.00	422,581.00	441,750.48
Pag-IBIG Contributions	5-01-03-020	21,600.00	28,800.00	28,800.00
PhilHealth Contributions	5-01-03-030	75,482.00	88,038.00	92,031.35
Employees Compensation Insurance Premiums	5-01-03-040	14,400.00	14,400.00	14,400.00
Terminal Pay	5-01-04-030		1,356,238.00	
Other Personnel Benefits (Medical)	5-01-04-990		84,000.00	84,000.00
Sub-totals		P 5,072,927.00	P 6,759,532.00	P 5,648,968.83
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 135,000.00	P 200,000.00	P 200,000.00
Office Supplies Expenses	5-02-03-010	25,000.00	24,500.00	24,500.00
Accountable Forms Expenses	5-02-03-020	80,000.00	145,000.00	145,000.00
Other Supplies & Materials Expenses	5-02-03-990		3,500.00	3,500.00
Repair and Maintenance-Office Equipment	5-02-13-050	5,000.00	15,000.00	
Fidelity Bond Premiums	5-02-16-020	65,000.00	80,000.00	95,000.00
Membership Dues and Contributions to Org.	5-02-99-060		3,000.00	3,000.00
Other Maint. And Operating Expenses	5-02-99-990		-	
Support to Revenue Generation	5-02-99-990			
Support to Conferences (Phaltra, Regata, etc)	5-02-99-990		100,000.00	100,000.00
Strengthening Office Coordination Activities	5-02-99-990	208,800.00	253,440.00	277,200.00
Sub-totals		P 518,800.00	P 824,440.00	P 848,200.00
Capital Outlay	300			
Office Equipment	1-07-05-020	-	145,600.00	65,000.00
TOTAL APPROPRIATIONS		P 5,591,727.00	P 7,729,572.00	P 6,562,168.83

Office: MUNICIPAL ASSESSOR

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries	5-01-01-010	P 1,220,664.00	P 1,292,167.50	P 1,350,484.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	52,000.00	52,000.00	72,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	18,000.00	21,000.00	21,000.00
Mid Year End Bonus	5-01-02-140	101,722.00	107,654.00	112,509.00
Year End Bonus	5-01-02-140	101,722.00	107,867.00	112,603.00
Cash Gift	5-01-02-150	15,000.00	15,000.00	15,000.00
Retirement and Life Insurance Premiums	5-01-03-010	146,480.00	155,060.50	162,058.08
Pag-IBIG Contributions	5-01-03-020	5,400.00	7,200.00	7,200.00
PhilHealth Contributions	5-01-03-030	27,465.00	32,304.50	33,762.10
Employees Compensation Insurance Premiums	5-01-03-040	3,600.00	4,800.00	3,600.00
Other Personnel Benefits (Medical)	5-01-04-990		21,000.00	21,000.00
Sub-totals		P 1,827,053.00	P 1,951,053.50	P 2,064,216.18

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Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 50,000.00	P 71,000.00	P 75,000.00
Office Supplies Expenses	5-02-03-010		14,000.00	14,000.00
Repair and Maintenance-Office Equipment	5-02-13-050		15,000.00	
Support to Tax Mapping Activity	5-02-99-990		25,000.00	50,000.00
LGU Real Properties Land Titling Activity	5-02-99-990			125,000.00
Strengthening Office Coordination Activities	5-02-99-990	259,200.00	337,920.00	462,000.00
Sub-totals		P 309,200.00	P 462,920.00	P 726,000.00
Capital Outlay	300			
Computer Software	1-09-01-020	-	2,000,000.00	-
TOTAL APPROPRIATIONS		P 2,136,253.00	P 4,413,973.50	P 2,790,216.18

Office: COA

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Auditing Services (Auditor's Office)	1111			
Maintenance and Other Operating Expenses				
Travelling Expenses	5-02-01-010	P 15,000.00	P 10,000.00	P 10,000.00
Office Supplies Expenses	5-02-03-010	P 5,000.00	P 10,000.00	10,000.00
Strengthening Office Coordination Activities	5-02-99-990			92,400.00
Support to COA	5-02-99-990		20,000.00	20,000.00
Sub-totals		P 20,000.00	P 40,000.00	P 132,400.00
Capital Outlay	300			
Office Equipment	1-07-05-020	30,000.00		
TOTAL APPROPRIATIONS		P 50,000.00	P 40,000.00	P 132,400.00

Office: MCTC/RTC

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Maintenance and Other Operating Expenses				
Other Professional Services	5-02-11-990	P 96,000.00	P 48,000.00	P 96,000.00
Other Maintenance & Operating Exp	5-02-11-990	10,000.00	-	-
TOTAL		P 106,000.00	P 48,000.00	P 96,000.00

Office: PNP

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Maintenance and Other Operating Expense				
Travelling Expenses	5-02-01-010	P 5,000.00	P 60,000.00	P 60,000.00
Office Supplies Expenses	5-02-03-010	5,000.00	35,000.00	35,000.00
Other Professional Services	5-02-11-990	60,000.00	60,000.00	60,000.00
Repair and Maintenance-Transportation Equipment	5-02-13-060	5,000.00	-	-
SUB- TOTAL		P 75,000.00	P 155,000.00	P 155,000.00

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Capital Outlay				
Purchase of Office Equipments		P 245,000.00		-
TOTAL		P 320,000.00	P 155,000.00	P 155,000.00

Office: DILG

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Maintenance and Other Operating Expense	1180			
Travelling Expenses	5-02-01-010	P 17,000.00	P 15,000.00	P 22,500.00
Office Supplies Expenses	5-02-03-010	8,000.00	7,000.00	10,000.00
Other Supplies & Materials Expenses	5-02-03-990		25,000.00	25,000.00
Internet Subscription Expenses	5-02-05-030		10,000.00	
Other Professional Services	5-02-11-990	60,000.00	60,000.00	60,000.00
Other Maint. And Operating Expenses	5-02-99-990		10,000.00	10,000.00
TOTAL		P 85,000.00	P 127,000.00	P 127,500.00

Office: BFP

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Maintenance and Other Operating Expense				
Travelling Expenses	5-02-01-010		P 12,500.00	P 12,500.00
Office Supplies	5-02-03-010	10,000.00	17,500.00	10,000.00
Other Professional Services	5-02-11-990	60,000.00	60,000.00	60,000.00
Other Maint. And Operating Expenses	5-02-99-990			
Strengthening Office Coordination Activities	5-02-99-990	-	168,960.00	211,200.00
SUB-TOTAL		P 70,000.00	P 258,960.00	P 293,700.00
Capital Outlay	300			
Office Equipment	1-07-05-020	40,000.00	-	-
TOTAL		P 110,000.00	P 258,960.00	P 293,700.00

Office: MUNICIPAL HEALTH OFFICER

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services				
Salaries	5-01-01-010	P 5,474,833.00	P 5,932,200.00	P 6,230,696.50
Personnel Economic Relief Allowance (PERA)	5-01-02-010	360,000.00	384,000.00	384,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	90,000.00	112,000.00	112,000.00
Subsistence Allowance	5-01-02-050	270,000.00	286,500.00	288,000.00
Laundry Allowance	5-01-02-060	27,000.00	28,650.00	28,800.00
Hazard Pay	5-01-02-110	1,206,568.00	1,307,910.00	1,378,637.13
Mid Year End Bonus	5-01-02-140	456,212.00	494,244.00	519,413.00
Year End Bonus	5-01-02-140	456,501.00	494,557.00	519,602.00

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Cash Gift	5-01-02-150	75,000.00	80,000.00	80,000.00
Retirement and Life Insurance Premiums	5-01-03-010	656,980.00	711,864.00	747,683.58
Pag-IBIG Contributions	5-01-03-020	27,000.00	38,400.00	38,400.00
PhilHealth Contributions	5-01-03-030	123,234.00	148,299.00	155,767.41
Employees Compensation Insurance Premiums	5-01-03-040	18,000.00	19,200.00	19,200.00
Medico Legal	5-01-04-990	15,000.00	15,000.00	15,000.00
Other Personnel Benefits (Medical)	5-01-04-990	-	112,000.00	112,000.00
Sub-totals		P 9,391,328.00	P 10,299,824.00	P 10,782,199.62
Maintenance and Other Operating Expense	200			
Travelling Expenses-Local	5-02-01-010	P 70,000.00	P 197,000.00	P 150,000.00
Office Supplies expenses	5-02-03-010	20,000.00	-	17,500.00
Other Supplies and Materials Expenses	5-02-03-990	-	35,000.00	65,000.00
Repair and Maintenance-Office Equipment	5-02-13-050	10,000.00	40,000.00	
Other Maint. And Operating Expenses	5-02-99-990			
Support to Epidemiology Surveillance Unit	5-02-99-990		10,000.00	10,000.00
Formulation of LIPH 2026-2028 & AOP 2026	5-02-99-990		20,000.00	20,000.00
Support to Adolescent Friendly Health Facility	5-02-99-990		20,000.00	20,000.00
Program Implementation Review of Health Prog	5-02-99-990		20,000.00	20,000.00
Annual check-up & laboratory test for Employees	5-02-99-990		50,000.00	50,000.00
Monthly water testing of Water sources	5-02-99-990		10,000.00	10,000.00
Strengthening Office Coordination Activities	5-02-99-990		448,800.00	720,720.00
Sub-totals		P 100,000.00	P 850,800.00	P 1,083,220.00
Capital Outlay	300			
Office Equipment		-	-	280,000.00
Sub-totals		P -	P -	P 280,000.00
TOTAL		P 9,491,328.00	P 11,150,624.00	P 12,145,419.62

Office: MSWD

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services	100			
Salaries	5-01-01-010	P 1,662,453.00	P 1,750,793.00	P 1,840,961.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	120,000.00	120,000.00	120,000.00
Representation Allowance (RA)	5-01-02-020	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-040	30,000.00	35,000.00	35,000.00
Mid Year End Bonus	5-01-03-010	137,996.00	145,784.00	152,855.00
Year End Bonus	5-01-03-010	137,996.00	146,006.00	154,193.00
Hazard Pay	5-01-02-110		175,080.00	184,096.10
Cash Gift	5-01-02-140	25,000.00	25,000.00	25,000.00
Retirement and Life Insurance Premiums	5-01-03-020	199,495.00	210,096.00	220,915.32
Pag-IBIG Contributions	5-01-03-030	9,000.00	12,000.00	12,000.00
PhilHealth Contributions	5-01-03-040	37,259.00	43,770.00	45,844.98
Employees Compensation Insurance Premiums	5-01-03-030	6,000.00	6,000.00	6,000.00
Other Personnel Benefits (Medical)	5-01-04-990		35,000.00	35,000.00

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Sub-totals		P 2,500,199.00	P 2,839,529.00	P 2,984,865.40
Maintenance and Other Operating Expenses	200			
Travelling Expenses-Local	5-02-01-010			P 15,000.00
Rep. and Maint. - Office equipment	5-02-13-050	10,000.00	10,000.00	-
Sub-totals		P 10,000.00	P 10,000.00	P 15,000.00
(GAD)				
Travelling Expenses	5-02-01-010	P 155,962.00	P 130,000.00	P 266,000.00
Training Expenses	5-02-02-010	791,930.60	853,661.85	932,000.00
Office Supplies Expenses	5-02-03-010	45,000.00	-	98,000.00
Welfare Goods Expenses	5-02-03-060	100,000.00	-	180,000.00
Drugs and Medicines Expense	5-02-03-070	500,000.00	400,000.00	500,000.00
Medical, Dental and Laboratory Supplies	5-02-03-080	200,000.00	200,000.00	250,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	60,000.00	11,175.00	-
Other Supplies and Materials Expenses	5-02-03-990	90,000.00	445,825.00	365,495.23
Prizes	5-02-06-020	100,000.00	-	108,000.00
Repair and Maintenance-Bldg.	5-02-13-040	200,000.00	150,000.00	
Other Maint. And Operating Expenses	5-02-99-990	2,142,000.00	2,958,200.00	3,522,612.37
Other Professional Services	5-02-11-990	5,000.00	58,000.00	15,000.00
Strengthening Office Coord. Activities	5-02-99-990	1,975,200.00	2,308,000.00	2,321,550.00
Sub-totals		6,365,092.60	P 7,514,861.85	P 8,558,657.60
(SC)				
Travelling Expenses	5-02-01-010	26,509.26	70,000.00	25,000.00
Food Supplies Expense	5-02-03-050	20,000.00	-	89,950.00
Welfare Goods Expense	5-02-03-060	85,500.00	85,500.00	80,360.91
Drugs and Medicines Expense	5-02-03-070	25,000.00	50,000.00	
Other Supplies and Materials Expenses	5-02-03-990	25,000.00	60,000.00	30,000.00
Awards/Rewards Expense	5-02-06-010	15,000.00	460,262.77	24,000.00
Other Maint. And Operating Expenses	5-02-99-990	439,500.00	168,960.00	469,580.00
Strengthening Office Coord. Activities	5-02-99-990	-	-	277,200.00
Sub-totals		P 636,509.26	P 894,722.77	P 996,090.91

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
(PWD)				
Travelling Expenses	5-02-01-010	53,509.26	50,000.00	60,000.00
Training Expenses	5-02-02-010		-	14,000.00
Food Supplies Expense	5-02-03-050	30,000.00	30,000.00	45,000.00
Welfare Goods Expense	5-02-03-060	50,000.00	41,120.00	50,000.00
Drugs and Medicines Expense	5-02-03-070	25,000.00	-	
Other Supplies and Materials Expenses	5-02-03-990	20,000.00	20,000.00	28,260.61
Other Maintenance and Operating Exp	5-02-99-990	382,400.00	382,649.60	374,400.00
Strengthening Office Coord. Activities	5-02-99-990	75,600.00	84,480.00	92,400.00
Sub-totals		P 636,509.26	P 608,249.60	P 664,060.61
(LCPC)				
Travelling Expenses	5-02-01-010			50,000.00

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Date		Description		Amount	
1900	Jan 1	Balance		100.00	
1900	Jan 15	Received from A		50.00	
1900	Feb 1	Received from B		25.00	
1900	Mar 1	Received from C		75.00	
1900	Apr 1	Received from D		100.00	
1900	May 1	Received from E		150.00	
1900	Jun 1	Received from F		200.00	
1900	Jul 1	Received from G		250.00	
1900	Aug 1	Received from H		300.00	
1900	Sep 1	Received from I		350.00	
1900	Oct 1	Received from J		400.00	
1900	Nov 1	Received from K		450.00	
1900	Dec 1	Received from L		500.00	
1900	Dec 31	Total		2000.00	
1901	Jan 1	Balance		100.00	
1901	Jan 15	Received from A		50.00	
1901	Feb 1	Received from B		25.00	
1901	Mar 1	Received from C		75.00	
1901	Apr 1	Received from D		100.00	
1901	May 1	Received from E		150.00	
1901	Jun 1	Received from F		200.00	
1901	Jul 1	Received from G		250.00	
1901	Aug 1	Received from H		300.00	
1901	Sep 1	Received from I		350.00	
1901	Oct 1	Received from J		400.00	
1901	Nov 1	Received from K		450.00	
1901	Dec 1	Received from L		500.00	
1901	Dec 31	Total		2000.00	

Training Expenses	5-02-02-010	306,070.00	314,017.12	170,000.00
Food Supplies Expense	5-02-03-050	90,000.00	50,000.00	170,000.00
Welfare Goods Expenses	5-02-03-060	100,000.00	90,000.00	20,000.00
Drugs and Medicines Expense	5-02-03-070	20,000.00	83,360.00	
Medical, Dental & Laboratory Supplies	5-02-03-080	21,322.00	60,000.00	
Other Supplies and Materials Expenses	5-02-03-990	97,000.00	257,000.00	105,000.00
Other Maintenance and Operating Exp	5-02-99-990	589,471.27	599,440.00	775,551.52
Strengthening Office Coord. Activities	5-02-99-990	-	-	369,600.00
Sub-totals		P 1,223,863.27	P 1,453,817.12	P 1,660,151.52
TOTAL MOOE		P 8,871,974.39	P 10,481,651.34	P 11,893,960.64
Capital Outlay				
Office Equipment	1-07-05-020	-	-	-
Sub-totals		P -	-	-
TOTAL		P 11,372,173.39	P 13,321,180.34	P 14,878,826.04

Office: MUNICIPAL AGRICULTURIST

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure (Actual)	Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services	100			
Salaries	5-01-02-010	P 2,228,700.00	P 2,338,526.50	P 2,455,234.00
Personnel Economic Relief Allowance (PERA)	5-01-02-020	168,000.00	168,000.00	168,000.00
Representation Allowance (RA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-040	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-080	42,000.00	49,000.00	49,000.00
Mid Year End Bonus	5-01-02-140	185,725.00	194,276.00	204,680.00
Year End Bonus	5-01-02-140	185,725.00	195,699.00	204,785.00
Cash Gift	5-01-02-150	35,000.00	40,000.00	35,000.00
Retirement and Life Insurance Premiums	5-01-03-010	267,444.00	280,624.00	294,628.08
Pag-IBIG Contributions	5-01-03-020	12,600.00	16,800.00	16,800.00
PhilHealth Contributions	5-01-03-030	50,146.00	58,464.00	61,380.85
Employees Compensation Insurance	5-01-03-040	8,400.00	8,400.00	8,400.00
Premiums	5-01-03-040	8,400.00	8,400.00	8,400.00
Terminal Leave Benefit	5-01-04-030	421,520.00	-	-
Other Personnel Benefits (Medical)	5-01-04-990		49,000.00	49,000.00
Sub-totals		P 3,740,260.00	P 3,533,789.50	P 3,699,907.93
Maintenance and Other Operating Expenses	200			
Travelling Expenses	5-02-01-010	P 50,000.00	P 188,848.00	P 200,000.00
Training Expenses	5-02-02-010		136,000.00	150,000.00
Office Supplies Expenses	5-02-03-010	18,000.00	35,000.00	35,000.00
Rep. and Maint.- Other structures (Nursery)	5-02-13-040		150,000.00	
Rep. and Maint.- Office equipment	5-02-13-050	2,000.00	-	
Animal Supplies Expenses	5-02-03-040	450,000.00	16,800.00	50,000.00
Other Maint. And Operating Expenses	5-02-99-990			
Support to MAFC/MFARMC, CSO Summit	5-02-99-990		60,000.00	100,000.00

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Support to Demo Farm	5-02-99-990			210,000.00
Support to Bio-Physical Assessment for 10MPAs	5-02-99-990		50,000.00	
Support to Fishery Law Enforcers (Boat & Parap	5-02-99-990		200,000.00	
Provision of Dog Chain	5-02-99-990			60,000.00
Strengthening Office Coordination-Piggery	5-02-99-990	237,600.00	357,120.00	378,000.00
Strengthening Office Coord-Data Collector	5-02-99-990	208,800.00	760,320.00	1,050,720.00
Sub-totals		P 966,400.00	P 1,954,088.00	P 2,233,720.00
Capital Outlay	300			
Office Equipment	1-07-05-020	70,000.00		
Sub-totals		P 70,000.00	P -	P -
TOTAL		P 4,776,660.00	P 5,487,877.50	P 5,933,627.93

Office: MUNICIPAL ENGINEER

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year
			Expenditures (Actual & Estimate)	Expenditures (Proposed)
Personal Services				
Salaries	5-01-02-010	1,268,004.00	1,225,656.00	1,282,786.00
Personnel Economic Relief Allowance (PERA)	5-01-02-020	48,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-040	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-080	12,000.00	14,000.00	14,000.00
Mid-Year Bonus	5-01-03-010	105,420.00	102,138.00	106,968.00
Year End Bonus	5-01-03-010	105,732.00	102,138.00	106,968.00
Cash Gift	5-01-02-140	10,000.00	10,000.00	10,000.00
Retirement and Life Insurance Premiums	5-01-03-020	152,161.00	147,079.00	153,934.32
Pag-IBIG Contributions	5-01-03-030	3,600.00	4,800.00	4,800.00
PhilHealth Contributions	5-01-03-040	28,548.00	30,642.00	32,069.65
Employees Compensation Insurance Premiums	5-01-04-030	2,400.00	2,400.00	2,400.00
Terminal Leave Benefit	5-01-04-030	2,204,248.00		
Other Personnel Benefits (Medical)	5-01-04-990		14,000.00	14,000.00
TOTAL PS		P 4,075,113.00	P 1,835,853.00	P 1,928,925.97
Maintenance and Other Operating Expenses	200			
Travelling Expenses-Local	5-02-01-010	P 50,000.00	P 37,500.00	P 56,500.00
Office Supplies Expenses	5-02-03-010	15,000.00	35,000.00	35,000.00
Rep. and Maint.- Office equipment	5-02-13-050	5,000.00		
Other Maint. And Operating Expenses	5-02-99-990			
Strengthening Office Coordination Activities	5-02-99-990	518,400.00	1,454,640.00	2,133,120.00
TOTAL MOOE		P 588,400.00	P 1,527,140.00	P 2,224,620.00
Capital Outlay	300			
Office Equipment	1-07-05-020			60,000.00
Sub-totals		P -	P -	P 60,000.00
TOTAL		P 4,663,513.00	P 3,362,993.00	P 4,213,545.97

Ch

Office: MENRO

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year Expenditures (Proposed)
			Expenditures (Actual & Estimate)	
Personal Services				
Salaries	5-01-02-010	P 329,571.00	P 345,720.00	P 362,169.00
Personnel Economic Relief Allowance (PERA)	5-01-02-020	24,000.00	24,000.00	24,000.00
Clothing Allowance	5-01-02-080	6,000.00	7,000.00	7,000.00
Mid Year Bonus	5-01-03-010	27,465.00	28,810.00	30,156.00
Year End Bonus	5-01-03-010	27,465.00	28,810.00	30,156.00
Cash Gift	5-01-02-140	5,000.00	5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-020	39,549.00	41,486.00	43,460.28
Pag-IBIG Contributions	5-01-03-030	1,800.00	2,400.00	2,400.00
PhilHealth Contributions	5-01-03-040	7,415.00	7,779.00	8,148.80
Employees Compensation Insurance Premiums	5-01-04-030	1,200.00	1,200.00	1,200.00
Other Personnel Benefits (Medical)	5-01-04-990	-	7,000.00	7,000.00
Sub-totals		P 469,465.00	P 499,205.00	P 520,690.08
Maintenance and Other Operating Expenses	200			
Travelling Expenses-Local	5-02-01-010	P 70,000.00	P 58,000.00	P 75,000.00
Office Supplies Expenses	5-02-03-010	21,269.95	-	17,500.00
Other Supplies and Materials Expenses	5-02-03-990		14,000.00	
Rep. and Maint-Office Equipment	5-02-13-050	3,000.00	10,000.00	
Other Maint. And Operating Expenses-Green Prog	5-02-99-990	200,000.00	-	
Improvement of Waste Disposal Facility	5-02-99-990		100,000.00	100,000.00
Strengthening Office Coord	5-02-99-990	1,582,200.00	2,149,920.00	2,059,200.00
Sub-totals		P 1,876,469.95	P 2,331,920.00	P 2,251,700.00
Capital Outlay	300			
Office Equipment	221			
Construction of Local Economic Office		-		
Sub-Total		-		
Total		P 2,345,934.95	P 2,831,125.00	P 2,772,390.08

Office: MDRR

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year	Budget Year Expenditures (Proposed)
			Expenditures (Actual & Estimate)	
Personal Services				
Salaries	5-01-02-010	P 1,143,684.00	P 1,192,908.00	P 1,247,844.00
Personnel Economic Relief Allowance (PERA)	5-01-02-020	48,000.00	48,000.00	48,000.00
Representation Allowance (RA)	5-01-02-030	67,500.00	67,500.00	76,500.00
Transportation Allowance (TA)	5-01-02-040	67,500.00	67,500.00	76,500.00
Clothing Allowance	5-01-02-080	12,000.00	14,000.00	14,000.00
Mid Year Bonus	5-01-03-010	135,118.00	99,409.00	103,795.00
Year End Bonus	5-01-03-010	135,118.00	99,409.00	103,795.00
Cash Gift	5-01-02-140	10,000.00	10,000.00	10,000.00

Retirement and Life Insurance Premiums	5-01-03-020	137,242.00	143,149.00	149,741.28
Pag-IBIG Contributions	5-01-03-030	3,600.00	4,800.00	4,800.00
PhilHealth Contributions	5-01-03-040	25,733.00	29,823.00	31,196.10
Employees Compensation Insurance Premiums	5-01-04-030	2,400.00	2,400.00	2,400.00
Other Personnel Benefits (Medical)	5-01-04-990	-	14,000.00	14,000.00
Sub-totals		P 1,787,895.00	P 1,792,898.00	P 1,882,571.38
Maintenance and Other Operating Expenses	200			
Travelling Expenses-Local	5-02-01-010	P 20,000.00	P 89,000.00	P 75,000.00
Office Supplies Expenses	5-02-03-010	25,000.00	21,000.00	21,000.00
Repair and Maintenance-Infrastructure Assets	5-02-13-030	100,000.00		
Strengthening Office Coor	5-02-99-990	842,400.00	1,329,120.00	1,584,000.00
Sub-totals		P 987,400.00	P 1,439,120.00	P 1,680,000.00
Capital Outlay	300			
Office Equipment	1-07-05-020			
Sub-totals		P -	P -	P -
Total		P 2,775,295.00	P 3,232,018.00	P 3,562,571.38

3. Special Purpose Appropriations

3.1 LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND

A. Proposed New Appropriations

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure	Expenditures	Expenditures
QUICK RESPONSE FUND (30%)	5-02-99-990	1,909,527.78	2,254,458.56	2,567,597.28
DISASTER PREPAREDNESS, PREVENTION, MITIGATION, RESPONSE, REHABILITATION AND RECOVERY (70%)				
MOOE:				
Training Expenses	5-02-02-010	1,816,391.42	1,275,000.00	1,825,000.00
Food Supplies Expense	5-02-03-050	200,000.00	300,000.00	200,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	300,000.00	450,000.00	300,000.00
Other Supplies and Materials Expenses	5-02-03-990	330,000.00	405,000.00	761,060.32
Repair and Maintenance-Bldg	5-02-13-040			
Repair and Maintenance-Transport Equip	5-02-13-060	300,000.00	300,000.00	300,000.00
Subsidies-Other Agencies	5-02-14-030			
Insurance Expenses	5-02-16-030		250,000.00	155,000.00
Other Maintenance and Operating Expenses	5-02-99-990	959,173.40	580,403.29	1,700,000.00
TOTAL MOOE		3,905,564.82	3,560,403.29	5,241,060.32
CAPITAL OUTLAY:				
Power Supply System	1-07-03-050			
Disaster Response and Rescue Equipt.	1-07-05-090	550,000.00	1,700,000.00	750,000.00
TOTAL CAPITAL OUTLAY		550,000.00	1,700,000.00	750,000.00
TOTAL APPROPRIATIONS		P 6,365,092.60	P 7,514,861.85	P 8,558,657.60

LP.

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 (LDRRM) Plan, 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 (DBM)-Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 2013-1 dated March 25, 2013.
- 2. Quick Response Fund.** Of the amount appropriated for LDRRM Fund, thirty percent (30%) shall be allocated as 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 disasters, calamities, epidemics, or complex emergencies, may be normalized as quickly as possible.

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

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

3.2 APPROPRIATIONS FOR DEVELOPMENT PROGRAMS AND PROJECTS

A. Proposed New Appropriations

Object of Expenditure	Account Code	Past Year	Current Year	Budget Year
		Expenditure	Expenditures	Expenditures
FINANCIAL EXPENSES:				
Interest Expenses	5-03-01-020	1,224,732.08	1,836,781.42	1,559,478.40
Loans Payable	2-01-02-040	4,060,569.92	3,221,888.88	5,296,388.88
TOTAL FINANCE		P 5,285,302.00	P 5,058,670.30	P 6,855,867.28
Capital Outlay	300			
Financial Assets Held for Trading	1-02-02-010			P 1,000,000.00
Construction in progress-Buildings	1-06-01-030	P 879,159.47	P 960,158.04	P 4,750,000.00
Land	1-07-01-010	4,000,000.00	100,000.00	800,000.00
Road Networks	1-07-03-010	500,000.00	10,400,000.00	5,500,000.00
Flood Control System	1-07-03-020	1,934,803.93	-	500,000.00
Water Supply System	1-07-03-040		2,050,000.00	1,300,000.00
Power Supply System	1-07-03-050		450,000.00	1,780,000.00
Seaport System	1-07-03-070	1,000,000.00	1,500,000.00	
Other Infrastructure Assets	1-07-03-990	10,878,000.00	8,557,514.06	10,717,163.12
TOTAL CAPITAL OUTLAY		P 19,191,963.40	P 24,017,672.10	P 26,347,163.12
TOTAL APPROPRIATIONS		P 24,477,265.40	P 29,076,342.40	P 33,203,030.40

Lm.

1. The first step in the process of understanding the world is to observe it. This involves using our senses to gather information about the environment. For example, we might observe the color of a flower, the shape of a rock, or the behavior of an animal. Once we have gathered this information, we can begin to analyze it and make sense of it. This is where the scientific method comes in. It is a systematic way of investigating the world that involves making hypotheses, testing them, and drawing conclusions based on the results.

2. One of the most important aspects of the scientific method is the use of controls. A control is a group or individual that is used to compare the results of an experiment to a baseline. This helps to ensure that any changes observed in the experimental group are due to the treatment being tested, rather than to other factors. For example, in a drug trial, the control group would receive a placebo instead of the actual drug.

3. Another key aspect of the scientific method is the use of statistics. Statistics are mathematical tools that allow us to analyze data and determine whether the results of an experiment are statistically significant. This means that the results are unlikely to have occurred by chance alone.

4. Finally, it is important to remember that the scientific method is a process, not a set of rules. It is a way of thinking that allows us to continually refine our understanding of the world as we gather more information and test our hypotheses.

3.1. APPROPRIATE USE OF THE SCIENTIFIC METHOD

A. IDENTIFYING THE PROBLEM

Problem Statement	Research Question	Hypothesis	Experimental Design	Results	Conclusion
Why do some plants grow faster than others?	Does the amount of sunlight affect the growth rate of plants?	Plants that receive more sunlight will grow faster than those that receive less sunlight.	Two groups of identical plants were grown under different light conditions. One group received 12 hours of light per day, while the other received 6 hours.	The plants that received 12 hours of light grew significantly taller and had more leaves than the plants that received 6 hours.	Increased sunlight leads to faster plant growth.

Problem Statement	Research Question	Hypothesis	Experimental Design	Results	Conclusion
Why do some animals live longer than others?	Does diet affect the lifespan of animals?	Animals that eat a healthy diet will live longer than those that eat an unhealthy diet.	Two groups of identical animals were fed different diets. One group received a diet rich in fruits and vegetables, while the other received a diet high in fat and sugar.	The animals that received the healthy diet lived significantly longer than the animals that received the unhealthy diet.	A healthy diet leads to a longer lifespan.

B. Special Provisions

Use and Release of Fund. The 20% Development Fund shall be strictly utilized in accordance with the general policies provided in DBM-Department of Finance-DILG JMC No. 1 dated November 4, 2020, and for the projects included in the approved Annual Investment Program of the [LGU] for the Fiscal Year 2026. The development projects identified shall be consistent with the Local Development Plan duly approved by the Local Development Council and the local sanggunian. The disbursement of this fund shall be based on the approved Project Procurement Management Plan for the Fiscal Year 2026, and subject to all existing budgeting, accounting, and auditing laws, rules and regulations.

3.3 APPROPRIATIONS FOR LOCAL ECONOMIC ENTERPRISES

A. New Appropriations

Office: MUNICIPAL ECONOMIC ENTERPRISE
/MARKET

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries	5-01-02-010	P 137,256.00	P 143,856.00	P 149,136.00
Personnel Economic Relief Allowance (PERA)	5-01-02-020	24,000.00	24,000.00	24,000.00
Clothing Allowance	5-01-02-080	6,000.00	7,000.00	7,000.00
Mid Year Bonus	5-01-03-010	11,438.00	11,988.00	12,428.00
Year End Bonus	5-01-03-010	11,438.00	11,988.00	12,428.00
Cash Gift	5-01-02-140	5,000.00	5,000.00	5,000.00
Retirement and Life Insurance Premiums	5-01-03-020	16,471.00	17,263.00	17,896.32
Pag-IBIG Contributions	5-01-03-030	1,800.00	2,400.00	2,400.00
PhilHealth Contributions	5-01-03-040	3,090.00	3,597.00	3,729.00
Employees Compensation Insurance Premiums	5-01-04-030	1,200.00	1,200.00	1,200.00
Other Personnel Benefits (Medical)	5-01-04-990	-	7,000.00	7,000.00
Sub-totals		P 217,693.00	P 235,292.00	P 242,217.32
Maintenance and Other Operating Expenses	200			
Travelling Expenses-Local	5-02-01-010	P 40,000.00	P 40,000.00	P 40,000.00
Office Supplies Expenses	5-02-03-010	15,000.00	10,000.00	10,000.00
Accountable Forms Expenses	5-02-03-020	15,000.00	20,000.00	20,000.00
Other Supplies & Materials	5-02-03-990	25,000.00	33,268.00	-
Repair and Maintenance-Land Improvement	5-02-13-020	91,307.00	-	-
Other Maint. And Operating Expenses	5-02-99-990			
Strengthening Office Coordination (Market)	5-02-99-990	280,800.00	168,960.00	184,800.00
Strengthening Office Coordination (Laswitan)	5-02-99-990	475,200.00	698,880.00	669,400.00
Sub-totals		P 942,307.00	P 971,108.00	P 924,200.00
Capital Outlay	300			
Office Equipment	221			
Sub-Total				
Total		P 1,160,000.00	P 1,206,400.00	P 1,166,417.32

The first and foremost of the things that I have learned in this course is that the American Revolution was not a single event, but a process that unfolded over time. The revolution began with the colonists' resistance to British taxation, which led to the Boston Tea Party and the Intolerable Acts. This resistance was not just a protest, but a statement of the colonists' belief in their rights as British subjects. The revolution was a struggle for self-determination, and it was a struggle that was fought on many levels, from the local level of the town meeting to the national level of the Continental Congress. The revolution was a struggle for the right to govern oneself, and it was a struggle that was fought with great courage and sacrifice. The revolution was a struggle for the right to be free, and it was a struggle that was fought for the sake of future generations.

2. The American Revolution: A Struggle for Self-Determination

2.1 The American Revolution: A Struggle for Self-Determination

The American Revolution was a struggle for self-determination, and it was a struggle that was fought on many levels, from the local level of the town meeting to the national level of the Continental Congress. The revolution was a struggle for the right to govern oneself, and it was a struggle that was fought with great courage and sacrifice. The revolution was a struggle for the right to be free, and it was a struggle that was fought for the sake of future generations.

Year	Event	Significance
1763	End of the Seven Years' War	Britain gains control of the eastern half of North America.
1764	Passage of the Sugar Act	Britain imposes a tax on sugar and molasses.
1765	Passage of the Stamp Act	Britain imposes a tax on all printed materials.
1766	Repeal of the Stamp Act	Britain repeals the Stamp Act.
1767	Passage of the Townshend Acts	Britain imposes a tax on various goods.
1770	Boston Massacre	British soldiers kill five colonists.
1771	Passage of the Intolerable Acts	Britain imposes a series of punitive measures.
1773	Boston Tea Party	Colonists dump tea into the harbor.
1774	First Continental Congress	Colonists meet to discuss their grievances.
1775	Outbreak of the Revolutionary War	Colonists fight the Battle of Lexington and Concord.
1776	Declaration of Independence	Colonists declare their independence from Britain.
1777	British occupy Philadelphia	British move the capital to Lancaster and York.
1778	Evacuation of Philadelphia	British evacuate Philadelphia and return to New York City.
1781	British surrender at Yorktown	Colonists defeat the British in the final battle of the war.
1783	Treaty of Paris	Britain recognizes the independence of the United States.

Year	Event	Significance
1783	Treaty of Paris	Britain recognizes the independence of the United States.
1787	Constitutional Convention	Delegates meet to draft a new constitution.
1789	Adoption of the Constitution	The Constitution is ratified by the states.
1791	Bill of Rights	The first ten amendments to the Constitution are adopted.
1793	Shays' Rebellion	Peasants in Massachusetts rebel against the government.
1796	First Presidential Election	George Washington is elected the first President of the United States.
1798	Quasi-War with France	The United States and France engage in a naval war.
1800	Jefferson's Election	Thomas Jefferson is elected President.
1801	Marbury v. Madison	The Supreme Court establishes the principle of judicial review.
1803	Louisiana Purchase	The United States acquires a vast territory from France.
1804	Admission of New York and Vermont	New York and Vermont become states.
1805	First Bank of the United States	The first national bank is established.
1806	Embargo Act	The United States bans trade with Britain and France.
1807	Admission of Ohio	Ohio becomes a state.
1808	Admission of Louisiana	Louisiana becomes a state.
1809	Madison's Election	James Madison is elected President.
1810	Admission of Maine	Maine becomes a state.
1811	Admission of Indiana	Indiana becomes a state.
1812	War of 1812	The United States and Britain engage in a war.
1813	Admission of Illinois	Illinois becomes a state.
1814	Treaty of Ghent	The war with Britain ends in a draw.
1815	Admission of Michigan	Michigan becomes a state.
1816	Admission of Ohio	Ohio becomes a state.
1817	Admission of Ohio	Ohio becomes a state.
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1900	Admission of Ohio	Ohio becomes a state.

Year	Event	Significance
1901	Admission of Ohio	Ohio becomes a state.
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1994	Admission of Ohio	Ohio becomes a state.
1995	Admission of Ohio	Ohio becomes a state.
1996	Admission of Ohio	Ohio becomes a state.
1997	Admission of Ohio	Ohio becomes a state.
1998	Admission of Ohio	Ohio becomes a state.
1999	Admission of Ohio	Ohio becomes a state.
2000	Admission of Ohio	Ohio becomes a state.

Office: MUNICIPAL ECONOMIC ENTERPRISE
/ECONOMIC CEMETERY

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Maintenance and Other Operating Expenses	200			
Office Supplies Expenses	5-02-03-010	-	-	-
Other Supplies and Materials Expenses	5-02-03-990	-	-	-
Other Maint. And Operating Expenses	5-02-99-990	20,000.00	-	-
Support to Cemetery	5-02-99-990		89,480.00	95,000.00
TOTAL		P 20,000.00	P -	P 95,000.00

Office: MUNICIPAL ECONOMIC ENTERPRISE /
ECONOMIC WATERWORKS

Object of Expenditure	Account Code	Past Year Expenditure (Actual)	Current Year Expenditures (Actual & Estimate)	Budget Year Expenditures (Proposed)
Personal Services				
Salaries	5-01-02-010	P 418,320.00	P 430,116.50	P 446,579.00
Salaries -Step Inc.				
Personnel Economic Relief Allowance (PERA)	5-01-02-020	72,000.00	72,000.00	72,000.00
Clothing Allowance	5-01-02-080	18,000.00	21,000.00	21,000.00
Productivity Incentive Allowance	5-01-02-150			
Mid-Year Bonus	5-01-03-010	34,860.00	35,862.00	37,211.00
Year End Bonus	5-01-03-010	34,860.00	35,862.00	37,211.00
Cash Gift	5-01-02-140	15,000.00	15,000.00	15,000.00
Retirement and Life Insurance Premiums	5-01-03-020	50,199.00	51,614.00	53,589.48
Pag-IBIG Contributions	5-01-03-030	5,400.00	7,200.00	7,200.00
PhilHealth Contributions	5-01-03-040	9,412.00	10,753.00	11,164.48
Employees Compensation Insurance Premiums	5-01-04-030	3,600.00	3,600.00	3,600.00
Other Personnel Benefits (Medical)	5-01-04-990	-	21,000.00	21,000.00
Sub-totals		P 661,651.00	P 704,007.50	P 725,554.96
Maintenance and Other Operating Expenses	200			
Travelling Expenses-Local	5-02-01-010	P 10,000.00	P 10,000.00	P 10,000.00
Office Supplies Expenses	5-02-03-010	15,000.00	15,000.00	15,000.00
Accountable Forms Expenses	5-02-03-020	40,000.00	20,000.00	20,000.00
Other Supplies and Materials Expenses	5-02-03-990	30,000.00	9,947.50	201,027.72
Water Analysis Expense	5-02-03-010			
Repair and Maintenance-Office Equipment	5-02-13-050	32,049.00	4,000.00	5,000.00
Internet Subscription Expenses	5-02-05-030	18,000.00	18,000.00	
Other Maint. And Operating Expenses	5-02-99-990	15,000.00	15,000.00	-
Strengthening Office Coordination Activities	5-02-99-990	280,800.00	337,920.00	462,000.00
Sub-totals		P 440,849.00	P 429,867.50	P 713,027.72
Capital Outlay	300			
Office Equipment	221	25,000.00	50,000.00	-
Sub-totals		P 25,000.00	P 50,000.00	P 0.00
TOTAL		P 1,127,500.00	P 1,183,875.00	P 1,438,582.68

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B. Appropriation for Programs and Specific Activities. The amount appropriated herein for subsidies and programs of the LEE shall be used specifically for the identified activities subject to existing budgeting, accounting, and auditing laws, rules and regulations.

4. Summary of the FY 2026 New Appropriations

4.1. New Appropriations, by Object of Expenditure and by Sector

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
1. PERSONAL SERVICES						
Salaries	5-01-01-010	30,051,440.50	8,071,657.50	5,761,240.00	1,247,844.00	45,132,182.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,584,000.00	504,000.00	384,000.00	48,000.00	2,520,000.00
Representation Allowance (RA)	5-01-02-020	1,606,500.00	153,000.00	153,000.00	76,500.00	1,989,000.00
Transportation Allowance (TA)	5-01-02-030	1,606,500.00	153,000.00	153,000.00	76,500.00	1,989,000.00
Clothing/Uniform Allowance	5-01-02-040	462,000.00	147,000.00	112,000.00	14,000.00	735,000.00
Subsistence Allowance	5-01-02-050		288,000.00			288,000.00
Laundry Allowance	5-01-02-060		28,800.00			28,800.00
Hazard	5-01-02-110		1,562,733.23			1,562,733.23
Mid-Year Bonus	5-01-02-140	2,493,038.00	672,268.00	480,221.00	103,795.00	3,749,322.00
Year End Bonus	5-01-02-140	2,495,783.00	673,795.00	480,326.00	103,795.00	3,753,699.00
Cash Gift	5-01-02-150	330,000.00	105,000.00	80,000.00	10,000.00	525,000.00
Retirement and Life Insurance Premiums	5-01-03-010	3,606,172.86	968,598.90	691,348.80	149,741.28	5,415,861.84
Pag-IBIG Contributions	5-01-03-020	158,400.00	50,400.00	38,400.00	4,800.00	252,000.00
PhilHealth Contributions	5-01-03-030	748,256.16	201,612.39	143,126.18	31,196.10	1,124,190.83
Employees Compensation Insurance Premiums	5-01-03-040	79,200.00	25,200.00	19,200.00	2,400.00	126,000.00
Terminal Leave Benefits	5-01-04-030	3,271,915.17	-	-	-	3,271,915.17
Other Personnel Benefits (Medical)	5-01-04-990	462,000.00	147,000.00	112,000.00	14,000.00	735,000.00
Medico Legal	5-01-04-990		15,000.00			15,000.00
Total Personal Services		48,955,205.69	13,767,065.01	8,607,861.98	1,882,571.38	73,212,704.06
2. Maintenance and Other Operating Expenses (MOOE)						
Travelling Expenses	5-02-01-010	3,319,500.00	566,000.00	381,500.00	75,000.00	4,342,000.00
Training Expenses	5-02-02-010	812,000.00	1,116,000.00	150,000.00		2,078,000.00
Office Supplies Expenses	5-02-03-010	457,700.00	115,500.00	112,500.00	21,000.00	706,700.00
Accountable Forms Expenses	5-02-03-020	145,000.00		40,000.00		185,000.00
Animal Supplies Expenses	5-02-03-040			50,000.00		50,000.00
Food Supplies Expenses	5-02-03-050		304,950.00			304,950.00
Welfare Goods Expenses	5-02-03-060		330,360.91			330,360.91
Drugs and Medicines Expenses	5-02-03-070		500,000.00			500,000.00
Medical, Dental and Laboratory Supplies Exp	5-02-03-080		250,000.00			250,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	3,870,000.00				3,870,000.00
Military, Police & Traffic Supplies	5-02-03-120	835,000.00				835,000.00

Other Supplies and Materials Expenses	5-02-03-990	468,500.00	593,755.84	201,027.72		1,263,283.56
Electricity Expenses	5-02-04-020	2,400,000.00				2,400,000.00
Internet Subscription Expenses	5-02-05-030	380,000.00				380,000.00
Awards/Rewards Expenses	5-02-06-010		24,000.00			24,000.00
Prizes	5-02-06-020		108,000.00			108,000.00
Confidential Expenses	5-02-10-010	1,800,000.00				1,800,000.00
2% Discretionary Funds	5-02-10-030	18,571.58				18,571.58
Other Professional Services	5-02-11-990	372,000.00	15,000.00			387,000.00
Repair and Maintenance-Office Equipment	5-02-13-050	300,000.00		5,000.00		305,000.00
Repair and Maintenance-Transportation Equipment	5-02-13-060	1,670,200.00				1,670,200.00
Subsidies-Others	5-02-14-990	200,000.00				200,000.00
Fidelity Bond Premiums	5-02-16-020	95,000.00				95,000.00
Insurance Expenses	5-02-16-030	700,000.00				700,000.00
Advertising Expenses	5-02-99-010	50,000.00				50,000.00
Subscription Exp. (Accounting System)	5-02-99-070	201,600.00				201,600.00
Other Maintenance and Operating Expenses	5-02-99-990	1,086,400.00	5,142,143.89	-		6,228,543.89
Office curtains & rods/blinds	5-02-99-990	250,000.00				250,000.00
Strengthening Office Coordination Activities	5-02-99-990	9,771,840.00	3,781,470.00	7,032,240.00	1,584,000.00	22,169,550.00

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
Contract of Service-Executive Assistant	5-02-99-990	384,000.00				384,000.00
Contract of Service-Private Secretary	5-02-99-990	384,000.00				384,000.00
Support to Tourism	5-02-99-990	210,000.00				210,000.00
Support to Executive Services	5-02-99-990	250,000.00				250,000.00
Support to Legislative Services	5-02-99-990	250,000.00				250,000.00
Support to PSF	5-02-99-990	500,000.00				500,000.00
Support to ABC	5-02-99-990	100,000.00				100,000.00
Support to SK FEDERATION	5-02-99-990	100,000.00				100,000.00
Support to IPMR	5-02-99-990	100,000.00				100,000.00
Support to Governor's Cup	5-02-99-990	50,000.00				50,000.00
Support to Vice Governor's Cup	5-02-99-990	50,000.00				50,000.00
Support to PCL Activities	5-02-99-990	150,000.00				150,000.00
Election Reserve	5-02-99-990	50,000.00				50,000.00
LGU Real Properties Land Titling	5-02-99-990	125,000.00				125,000.00
Support to Tax Mapping	5-02-99-990	50,000.00				50,000.00
Support to Project Management unit	5-02-99-990	100,000.00				100,000.00
Support to COA	5-02-99-990	20,000.00				20,000.00
Support to MAFC/MFARMC, CSO Summit	5-02-99-990			100,000.00		100,000.00
Establishment of Demo Farm	5-02-99-990			210,000.00		210,000.00

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Provision of Dog Chain	5-02-99-990			60,000.00		60,000.00
Improvement of Waste Disposal Facility	5-02-99-990			100,000.00		100,000.00
Support to Conferences (Regata etc.	5-02-99-990	100,000.00				100,000.00
Support to Kasalan ng Bayan	5-02-99-990	50,000.00				50,000.00
Support to Civil Service month	5-02-99-060	100,000.00				100,000.00
Support to Epidemiology Surveillance Unit	5-02-99-990		10,000.00			10,000.00
Formulation of LIPH 2026-2028 & AOP 2026	5-02-99-990		20,000.00			20,000.00
Support to Adolescent Friendly Health Facility	5-02-99-990		20,000.00			20,000.00
Program Implementation Review of Health Prog	5-02-99-990		20,000.00			20,000.00
Annual check-up & laboratory test for Employees	5-02-99-990		50,000.00			50,000.00
Monthly water testing of Water sources	5-02-99-990		10,000.00			10,000.00
Membership Dues (LMP/LLMP/ETC)	5-02-99-060	503,000.00				503,000.00
Honorarium to Designates	5-02-99-060	288,000.00				288,000.00
Mun. Development Council Incentives	5-02-99-990	200,000.00				200,000.00
Araw ng Surigao Del Sur	5-02-99-990	50,000.00				50,000.00
Araw ng Cortes/Kadagatan	5-02-99-990	1,300,000.00				1,300,000.00
Total MOOE		34,667,311.58	12,977,180.64	8,442,267.72	1,680,000.00	57,766,759.94
4. Capital Outlays						
Office Equipment	1-07-05-020	780,000.00	280,000.00	60,000.00	-	1,120,000.00
Total Capital Outlays		780,000.00	280,000.00	60,000.00	-	1,120,000.00
5. Special Purpose Appropriations						
Aid to Barangay	5-02-99-990	12,000.00				12,000.00
5% DRR						-
Training Expenses	5-02-02-010				1,825,000.00	1,825,000.00
Food Supplies Expenses	5-02-03-050				200,000.00	200,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090				300,000.00	300,000.00
Other Supplies and Materials Expenses	5-02-03-990				761,060.32	761,060.32
Repair and Maintenance-Transport Equip	5-02-13-060				300,000.00	300,000.00
Insurance Expenses	5-02-16-030				155,000.00	155,000.00
Other Maintenance and Operating Expenses	5-02-99-990				4,267,597.28	4,267,597.28
Disaster Response and Rescue Equip.	1-07-05-090				750,000.00	750,000.00

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
20% LDF						-
Interest Expenses	5-03-01-020	1,559,478.40		-		1,559,478.40
Loans Payable	2-01-02-040	5,296,388.88				5,296,388.88
Financial Assets Held for Trading	1-02-02-010			1,000,000.00		1,000,000.00

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Construction in progress-Buildings	1-06-01-030			4,750,000.00		4,750,000.00
Land	1-07-01-010			800,000.00		800,000.00
Road Networks	1-07-03-010			5,500,000.00		5,500,000.00
Flood Control System	1-07-03-020			500,000.00		500,000.00
Water Supply System	1-07-03-040			1,300,000.00		1,300,000.00
Power Supply System	1-07-03-050			1,780,000.00		1,780,000.00
Other Infrastructure Assets	1-07-03-990			10,717,163.12		10,717,163.12
Total, Special Purpose Appropriations		6,867,867.28	-	26,347,163.12	8,558,657.60	41,773,688.00
Total Appropriations		P 91,270,384.55	P 27,024,245.65	P 43,457,292.82	P 12,121,228.98	P 173,873,152.00

4.2. New Appropriations, by Office

Office	Personal Services	MOOE	FINANCIAL	CO	TOTAL
Office of the Mayor	P 6,297,779.17	P 24,132,171.58	P 6,855,867.28	P 235,000.00	P 37,520,818.03
Office of the BIR		140,400.00			140,400.00
Office of the COMELEC		399,200.00			399,200.00
Office of the Vice Mayor	1,557,184.18	1,462,200.00		100,000.00	3,119,384.18
Office of the Sanggunian	15,941,741.10	3,015,000.00		150,000.00	19,106,741.10
Office of the Secretary to the Sanggunian	6,157,154.51	817,400.00		100,000.00	7,074,554.51
Office of the MDC	3,215,778.55	954,400.00		-	4,170,178.55
Office of the Registrar	1,663,083.32	343,300.00		-	2,006,383.32
Office of the Budget	3,092,941.09	463,120.00		65,000.00	3,621,061.09
Office of the Accountant	3,316,358.76	573,320.00		65,000.00	3,954,678.76
Office of the Treasurer	5,648,968.83	848,200.00		65,000.00	6,562,168.83
Office of the Assessor	2,064,216.18	726,000.00		-	2,790,216.18
Office of the Auditor		132,400.00			132,400.00
Office of the MCTC/RTC		96,000.00			96,000.00
Office of the PNP		155,000.00			155,000.00
Office of the DILG		127,500.00			127,500.00
Office of the BFP		293,700.00			293,700.00
Office of the MHO	10,782,199.62	1,083,220.00		280,000.00	12,145,419.62
Office of the MSWD	2,984,865.40	11,893,960.64			14,878,826.04
Office of the Agriculturist	4,221,163.37	2,233,720.00			6,454,883.37
Office of the Engineer	2,898,236.25	2,224,620.00		26,407,163.12	31,530,019.37
Office of the MENRO	520,690.08	2,251,700.00			2,772,390.08
Office of the DRRMO	1,882,571.38	10,238,657.60		-	12,121,228.98
Sub-Total	P72,244,931.78	P 64,605,189.82	P 6,855,867.28	P 27,467,163.12	P 171,173,152.00
LOCAL ECO. ENTERPRISE					
MARKET	P 242,217.32	P 924,200.00			1,166,417.32
WATER	725,554.96	713,027.72		-	1,438,582.68
CEMETERY		95,000.00			95,000.00
Sub-Total	P 967,772.28	P 1,732,227.72	P -	P -	P 2,700,000.00
TOTAL	P73,212,704.06	P 66,337,417.54	P 6,855,867.28	P 27,467,163.12	P 173,873,152.00

4.3. Summary Statement of All Statutory and Contractual Obligations

Particulars	Amount
1 Statutory & Contractual Obligations	
1.1 Terminal Leave Benefits	P 3,271,915.17
1.2 Debt Service	
a. Development Bank of the Philippines	3,615,576.07
b. Land Bank of the Philippines	3,240,291.21
1.3 Employees Compensation Insurance Premiums	121,200.00
1.4 Phil Health Contributions	1,109,297.35
1.5 PAG IBIG Contributions	242,400.00
1.6 Retirement and Life Insurance Premium	5,344,376.04
Sub-Total	P 16,945,055.84

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2. Budgetary Requirements	
2.1 20% Local Develevopment Fund	P 33,203,030.40
2.2 5% Local Disaster Risk Reduction And Management Fund	8,558,657.60
2.3 5% Gender And Development	8,558,657.60
2.4 1% Local Council for the Protection of Children	1,660,151.52
2.5 Senior Citizen and Person's with Disability	1,711,731.52
2.6 Aid to Barangay	12,000.00
2.7 2% Discretionary Fund	18,571.58
Sub-Total	P 53,722,800.22
TOTAL	P 70,667,856.05

Section 4. General Provisions.

The following policies are hereby adopted for the fiscal year:

4.1 Availability of Appropriations. Appropriations for Capital Outlay under this Ordinance shall be and available for release and obligation for the purpose specified for a period extending to one fiscal year after the end of the year in which such items were appropriated.

4.2 Limitation on Cash Advance. Not with standing any provision of law to the contrary, cash advances shall not be granted until such time that the earlier cash advance availed of the officials or employees concerned shall have been liquidated pursuant to pertinent accounting and auditing rules and regulations.

4.3 Meaning of Savings. Savings refers to proportion or balances of any released appropriations in this Ordinance which have not been obligated as a result of the following.

- A. Final discontinuance or abandonment of an on-going program program activity or projects by the head of agency concerned due to causes not attributable to the fault of negligence of the agency which would not render it possible for the agency implement the said P/A/P during the validity of the appropriation.
- B. Non-commencement of the P/A/P for which the appropriation is released. For the purpose, non-commencement shall refer to the inability of the agency or its duly authorized procurement agent to obligate the released allotment and implement the P/A/P due to natural or man-made calamities or other cause not attributable to the fault or negligence of the agency concerned during the validity of the appropriation.
- C. Decreased cost consulting from improved efficiency during the implementation or until the completion by agencies of their P/A/Ps. Provide that the agencies will still be able to deliver the target and services as approved in the Ordinance.
- D. Difference between the approved budget for the contract and the contract awards prices. E. Unused personal services cost pertaining to a.) unfilled, vacant or abolished position; b.) Non-entitlement to allowance and benefits; c.) Leaves of absence without pay; and d.) Unutilized pension and retirement benefits arising from death old pensioners decrease on the number of retirees, or other related cause.

4.4 Priority in the Use of Savings. In the use of savings priority shall be given to the augmentation of the amounts set aside for the payment of compensation, year-end bonus and cash gifts, retirement gratuity, terminal leave benefits, old age pension of veterans and other personnel benefits authorized by the law and this Ordinance, as well as implementation of priority program, activities or projects covered in this Ordinance.

4.5 Fund Augmentation. The Local Chief Executive or the Presiding Officer of the sanggunian concerned maybe authorized to augment any item in the approved Annual Budget for the respective offices from savings in other items within the same expense class of the respective appropriations.

4.6 All sums aside in this ordinance shall be spent solely for the specific purpose for which they are appropriated. No government funds shall be utilized to provide the following:

- A. Provide fuel spare parts and repair and maintenance to any private vehicle.
- B. To pay honoraria, allowance or other forms of congestion to any government official or employee, except those specifically authorized by law; and
- C. To be invested in non-government securities, money market placements and similar investments or deposited in private institutions.

4.7. Salary Increase & Compensation Adjustment. Implementation of the "Second Tranche" of the Modified Salary Schedule for Local Government Personnel pursuant to Local Budget Circular No 165 dated July 18, 2025

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 shall continue to be in full force and effect.

Section 6. Effectivity. The provisions of this Appropriation Ordinance shall take effect on January One, Two Thousand and Twenty Six.

ENACTED: This 23rd day of December 2025 at Cortes, Surigao del Sur, Philippines.

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**I HEREBY CERTIFY
THAT THIS ORDINANCE IS DULY ENACTED
BY THE SANGGUNIAN ON DECEMBER 23, 2025.**

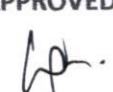

DANNY B. SILAGAN

Secretary to the Sangguniang Bayan


MERCEDETTE V. DUMAGAN, MPA

Sangguniang Bayan Member
Temporary Presiding Officer

APPROVED:


FREDERICK P. YU

Municipal Mayor

JAN 23 2026

DATE OF APPROVAL

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL MAYOR

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old	New			Grade/Step	Amount	Grade/Step	Amount	
1	2	3	4	7	8	9	10	9
1	1	Municipal Mayor	Frederick P. Yu	27/2	1,252,152.00	27/1	1,283,964.00	(31,812.00)
2	2	Administrative Officer IV	Martin C. Esmeralda	15/1	345,720.00	15/1	361,872.00	(16,152.00)
		(Human Resource Management Officer II)						-
3	3	Administrative Assistant II (Clerk IV)	Cirila D Malasa	8/2	186,480.00	8/3	196,548.00	(10,068.00)
4	4	Community Affairs Assistant II	Reynold B. Dumagan	8/7	195,072.00	8/7	203,748.00	(8,676.00)
5	5	Administrative Assistant II	VACANT	7/1	174,288.00	7/1	181,440.00	(7,152.00)
		(Computer Operator I)						
6	6	Administrative Aide IV (Clerk II)	Rochel A. Beniga	4/2	147,012.00	4/2	152,863.00	(5,851.00)
7	7	Administrative Aide IV (Electrician I)	Joel B. Malubay	4/2	147,012.00	4/2	153,286.00	(6,274.00)
8	8	Administrative Aide III (Driver I)	Edgar S. Trinidad	3/3	139,512.00	3/3	144,792.00	(5,280.00)
9	9	Administrative Aide III (Utility Worker II)	Nelson A. Bagona	3/3	139,512.00	3/3	144,882.00	(5,370.00)
10	10	Tourism Operations Asstistant	Mildred G. Aruyal	7/1	174,288.00	7/1	180,996.00	(5,370.00)
11	11	Administrative Aide IV (Bookbinder II)	Genelyn Diane M. Barte	4/1	145,884.00	4/2	152,628.00	(6,744.00)
12	12	Administrative Aide III (Utility Worker II)	Rolly B. Dua	3/1	137,388.00	3/2	143,736.00	(6,348.00)
13	13	Administrative Aide VI (Mechanic II)	Argie T. Pranada	6/1	₱ 164,292.00	6/1	₱ 170,616.00	(6,324.00)
	14	Administrative Officer IV	VACANT			15/1	361,872.00	(361,872.00)
		Total			₱ 3,348,612.00		₱ 3,833,243.00	(115,097.00)

Prepared by


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

Note: Item No. 14 Administrative Officer IV newly created position per SB ordinance No. 01 dated September 16, 2025 for 2026 budget

PLANTILLA OF LGU PERSONNEL FY 2026

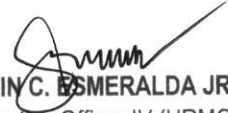
LGU - CORTES, Surigao del Sur

Office: Municipal Vice Mayor

Ordinary Municipal Vice Mayor

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8	Grade/Step	Amount	9
1	1	Municipal Vice Mayor	Cherry B. Daraman	25/2	980,628.00	25/2	1,021,284.00	(40,656.00)
					P 980,628.00		P 1,021,284.00	-P 40,656.00

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

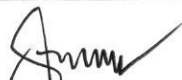
PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: Members of the SANGGUNIAN BAYAN

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased Jan.-Dec.
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		
Old 1	New 2	3	4	Grade/Step 7	Amount 8	Grade/Step	Amount	9
2	1	<u>Sangguniang Bayan Member</u>	Mercedette V. Dumagan	24/1	847,188.00	24/2	897,492.00	(50,304.00)
3	2	<u>Sangguniang Bayan Member</u>	Hazel G. Pasok	24/1	847,188.00	24/2	897,492.00	(50,304.00)
4	3	<u>Sangguniang Bayan Member</u>	Ronald S. Cubero	24/1	847,188.00	24/2	897,492.00	(50,304.00)
5	4	<u>Sangguniang Bayan Member</u>	Joven P. Rivera	24/1	847,188.00	24/2	897,492.00	(50,304.00)
6	5	<u>Sangguniang Bayan Member</u>	Manuel Bagnol	24/1	847,188.00	24/1	883,668.00	(36,480.00)
7	6	<u>Sangguniang Bayan Member</u>	Adrian Y. Pono	24/1	847,188.00	24/1	883,668.00	(36,480.00)
8	7	<u>Sangguniang Bayan Member</u>	Lydia I.Gabisay	24/3	875,076.00	24/3	911,544.00	(36,468.00)
9	8	<u>Sangguniang Bayan Member</u>	Sedfrey G. Cuartero	24/3	875,076.00	24/3	911,544.00	(36,468.00)
10	9	<u>Sangguniang Bayan Member</u>	Julieta A. Arlegui	24/1	847,188.00	24/1	884,244.00	(37,056.00)
	10	<u>ABC PRESIDENT</u>						
11	11	<u>Sangguniang Bayan Member</u>	Vincent L. Quino	24/1	847,188.00	24/1	884,244.00	(37,056.00)
		<u>SK FED. PRESIDENT</u>						
12	11	<u>Sangguniang Bayan Member</u>	Carmelito S. Montenegro	24/4	889,356.00	24/4	925,836.00	(36,480.00)
	12	Indigenous People Mandatory Representative						
		Total			₱ 9,417,012.00		₱ 9,874,716.00	(457,704.00)

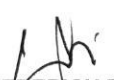
Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

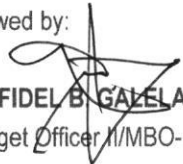
Office: Secretary to the SANGGUNIANG BAYAN

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased Jan.-Dec.
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		
Old 1	New 2	3	4	Grade/Step 7	Amount 8	Grade/Step	Amount	9
13	1	<u>Secretary to the Sangguniang Bayan</u>	Danny B. Silagan	24/3	875,076.00	24/3	918,690.00	(43,614.00)
14	2	<u>Local Legislative Staff Assistant III</u>	Marylou L. Lorono	10/1	219,432.00	10/1	230,968.50	(11,536.50)
15	3	<u>Administrative Aide IV</u> (Stenographer I)	Mark Reagan P. Obut	4/1	145,884.00	4/1	151,547.00	(5,663.00)
16	4	<u>Administrative Aide III</u> (Utility Worker II)	Christie M. Lorono	3/1	137,388.00	3/1	139,768.50	(2,380.50)
17	5	<u>Local Legislative Staff Officer II</u>	Cykee C. Dote	13/2	298,644.00	13/2	312,600.00	(13,956.00)
18	6	<u>Administrative Assistant III</u> (Bookbinder III)	Gerly L. Lorono	7/2	175,632.00	7/2	182,328.00	(6,696.00)
19	7	<u>Administrative Aide III</u> (Driver I)	Wilson C. Bucay	3/2	138,456.00	3/2	143,736.00	(5,280.00)
	8	<u>Administrative Assistant IV</u> (Bookbinder IV)	VACANT			10/1	230,280.00	(230,280.00)
	9	Local Legislative Staff Officer III	VACANT			16/1	392,040.00	(392,040.00)
					₱ 1,990,512.00		₱ 2,701,958.00	(711,446.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALEA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

Note: Item No. 8 Administrative Officer IV/Bookbinder IV and Item No. 9 Local Legislative Staff Officer III are newly created position per SB ordinance No. 03 dated September 16, 2025 for 2026 budget

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL PLANNING AND DEVELOPMENT OFFICE

Office: Monitor ALTERNATIVE AND DEVELOPMENT OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8	Grade/Step 7	Amount	9
1	1	Municipal Government Department Head I						
		<u>Municipal Planning and Development Coordinator</u>	Grace C. Grado	24/7	933,168.00	24/8	984,876.00	(51,708.00)
2	2	<u>Project Development Officer II</u>	Aila C. Alambag	15/2	352,908.00	15/1	361,872.00	(8,964.00)
3	3	<u>Administrative Aide III (Utility Worker II)</u>	Rick Mark A. Cuadrazal	3/1	137,388.00	3/1	142,712.50	(5,324.50)
4	4	<u>Planning officer IV</u>	<u>Charlie R. Mejorada</u>	22/1	673,524.00	22/1	703,464.00	(29,940.00)
		Total			₱ 2,096,988.00		₱ 2,192,924.50	(95,936.50)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL CIVIL REGISTRAR

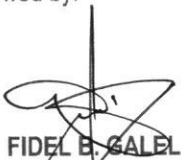
Office: MUNICIPAL CIVIL REGISTRAR

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased Jan.-Dec.
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		
Old 1	New 2	3	4	Grade/Step 7	Amount 8	Grade/Step	Amount	9
1	1	Municipal Government Department Head I						
		<u>Municipal Civil Registrar I</u>	Emelyn M. Rivera	24/1	847,188.00	24/1	883,668.00	(36,480.00)
2	2	<u>Assistant Registration Officer</u>	Gerlan B. Digal	8/3	188,172.00	8/3	196,548.00	(8,376.00)
		Total			₱ 1,035,360.00		₱ 1,080,216.00	(44,856.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: **MUNICIPAL BUDGET OFFICE**

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
		Municipal Government Department Head I						
1	1	<u>Municipal Budget Officer</u>	VACANT	24/8	948,408.00	24/1	883,668.00	64,740.00
2	2	<u>Administrative Officer IV</u> (Budget Officer II)	Fidel B. Galela	15/2	349,296.00	15/2	368,305.00	(19,009.00)
	3	<u>Administrative Aide III</u> (Utility Worker II)	Jean Justine Plaza	3/1	137,388.00	3/2	143,736.00	(6,348.00)
	4	Budget Officer IV	VACANT			22/1	703,464.00	(703,464.00)
		Total			₱ 1,435,092.00		₱ 2,099,173.00	(664,081.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

Note: Item No. 4 Budget Officer IV is newly created position per SB ordinance No. 01 dated September 16, 2025 for 2026 budget

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

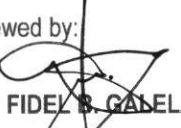
Office: MUNICIPAL ACCOUNTANT'S OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
		Municipal Government Department Head I						
1	1	<u>Municipal Accountant</u>	Leonidas T. Coniaberos	24/8	948,408.00	24/8	984,876.00	(36,468.00)
2	2	<u>Administrative Assistant IV</u> (Bookbinder IV)	Arcelinda A. Beloy	10/1	219,432.00	10/1	230,280.00	(10,848.00)
3	3	<u>Administrative Assistant III</u> (Senior Bookkeeper)	VACANT	9/2	201,636.00	9/2	212,388.00	(10,752.00)
4	4	<u>Administrative Aide IV</u> (Accounting Clerk I)	Luzviminda B. Romero	4/1	147,012.00	4/1	155,100.00	(8,088.00)
5	5	<u>Administrative Aide III</u> (Utility Worker II)	Angelie M. Camino	3/2	138,456.00	3/3	264,484.00	(126,028.00)
6	6	<u>Administrative Officer IV</u>	Lucenia T. Lavilla	15/2	349,296.00	15/3	369,060.00	(19,764.00)
		Total			P 2,004,240.00		P 2,216,188.00	(211,948.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

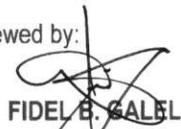
Office: MUNICIPAL TREASURER'S OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
		Municipal Government Department Head I						
1	1	Municipal Treasurer	Andres B. Bequio	24/4	889,356.00	24/5	939,135.00	(49,779.00)
2	2	Municipal Government Assistant Department Head	Remia L. Goyongco	22/4	704,148.00	22/4	734,076.00	(29,928.00)
		Assistant Municipal Treasurer						
3	3	Local Revenue Collection Officer II	Wilkin B. Dapitan	15/2	349,296.00	15/3	369,060.00	(19,764.00)
4	4	Revenue Collection Clerk III	Isabelita L. Bagnol	9/1	199,968.00	9/2	209,592.00	(9,624.00)
5	5	Revenue Collection Clerk III	Retchelyn C. Dela Cruz	9/2	201,636.00	9/3	211,683.00	(10,047.00)
6	6	Warehouseman II (Property Custodian)	Yuri Steve J. Beguio	8/3	188,172.00	8/1	193,032.00	(4,860.00)
7	7	Revenue Collection Clerk II	Arlyn S. Talisay	7/2	175,632.00	7/3	183,112.00	(7,480.00)
8	8	Revenue Collection Clerk II	Saturnino Quezada	7/2	175,632.00	7/2	182,328.00	(6,696.00)
9	9	Revenue Collection Clerk I	Jingky L. Barte	5/2	156,048.00	5/2	162,000.00	(5,952.00)
10	10	Administrative Aide VI	Cecelia C. Bacor	6/2	165,564.00	6/2	171,888.00	(6,324.00)
		(Disbursing Officer I)						
11	11	Revenue Collection Clerk II	Mary Glean G. Casio	7/1	174,288.00	7/1	180,996.00	(6,708.00)
12	12	Administrative Aide III (Utility Worker II)	Crislen D. Magan	3/2	132,108.00	3/3	144,352.00	(12,244.00)
		Total			₱ 3,511,848.00		₱ 3,681,254.00	(169,406.00)

Prepared by:


MARTIN C. BSMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. SALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

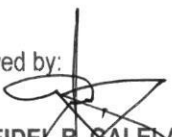
Office: **MUNICIPAL ASSESSOR'S OFFICE**

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased Jan.-Dec.
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
1	1	Municipal Government Department Head I	Sandae B. Lico	24/4	889,356.00	24/4	925,836.00	(36,480.00)
		Municipal Assessor 1						
2	2	Assessment Clerk I	Lebie O. Vistal	4/1	145,884.00	4/2	151,876.00	(5,992.00)
3	3	Draftsman III	Harry B. Dedios	11/1	256,608.00	11/2	272,772.00	(16,164.00)
		Total			P 1,291,848.00		P 1,350,484.00	(58,636.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. BALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL HEALTH OFFICE

Office: MUNICIPAL HEALTH OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old	New			Grade/Step	Amount			
1	2	3	4	7	8			9
		Municipal Government Department Head						
1	1	Municipal Health Officer	Kriza Mae I. Gabisay	24/1	1,129,584.00	24/2	1,193,580.00	(63,996.00)
2	2	Dentist II	Charmaine K. Baligod	17/1	541,656.00	17/2	572,724.00	(31,068.00)
3	3	Medical Technologist II	Natividad Grace D. Lumancas	15/8	495,576.00	15/8	517,080.00	(21,504.00)
4	4	Nurse II	Ignacia G. Boniao	16/8	537,432.00	16/8	560,760.00	(23,328.00)
5	5	Midwife III	Jennycita I. Orzales	13/1	394,440.00	16/2	416,796.00	(22,356.00)
6	6	Midwife II	Lina M. Isiang	11/3	349,020.00	11/4	367,456.00	(18,436.00)
7	7	Midwife II	Janeth D. Bagnol	11/1	342,144.00	11/2	363,270.00	(21,126.00)
8	8	Midwife I	Jerelim A. Romero	9/3	271,092.00	9/4	284,416.50	(13,324.50)
9	9	Midwife I	Rutchel B. Ramirez	9/3	271,092.00	9/3	283,188.00	(12,096.00)
10	10	Midwife I	Jocel R. Castillo	9/1	266,628.00	9/1	278,712.00	(12,084.00)
11	11	Sanitary Inspector 1	Jonathan T. Plamos	6/2	220,752.00	6/3	230,586.00	(9,834.00)
12	12	Dental Aide	Genalyn T. Pame	4/5	200,568.00	4/5	208,044.00	(7,476.00)
13	13	Administrative Aide IV (Driver II)	Ranil M. Tolang	4/1	194,508.00	4/1	201,996.00	(7,488.00)
14	14	Midwife I	Fatima C. Acevedo	9/1	266,628.00	9/2	280,932.00	(14,304.00)
15	15	Midwife I	Irish J. Cahilog	9/1	266,628.00	9/2	280,932.00	(14,304.00)
	16	Administrative Aide III (Driver I)	Jhonrey L. Espinoza	3/1	₱ 183,180.00	3/1	₱ 190,224.00	(7,044.00)
		Total			₱ 5,930,928.00		₱ 6,230,696.50	(292,724.50)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. SALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

Note: Item No. 16 Administrative Aide III (Driver1) Newly created position per SB ordinance No. 17 dated March 20, 2024

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

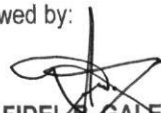
Office: MUNICIPAL SOCIAL WELFARE & DEVELOPMENT OFFICER

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
1	1	<u>Municipal Government Department Head I</u>	Joisen I. Estanio	24/3	875,076.00	24/4	918,094.50	(43,018.50)
		<u>Municipal Social Welfare &</u>						
		<u>Development Officer</u>						
2	2	<u>Community Affairs Officer I</u>	Mildred Jean C. Pame	11/2	259,164.00	11/3	275,159.00	(15,995.00)
3	3	<u>Social Welfare Officer I</u>	Gloria L. Esmeralda	11/5	267,060.00	11/5	280,668.00	(13,608.00)
4	4	<u>Social Welfare Assistant</u>	Noelyn M. Cabilan	8/2	186,480.00	8/3	195,151.50	(8,671.50)
5	5	<u>Day Care Worker I</u>	Mary Jane M. Paño	6/1	164,292.00	6/2	171,888.00	(7,596.00)
		Total			₱ 1,752,072.00		₱ 1,840,961.00	(88,889.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL AGRICULTURIST

Office: MUNICIPAL AGRICULTURIST

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased Jan.-Dec.
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
1	1	<u>Municipal Government Department Head I</u> <u>Municipal Agriculturist</u>	Gil Q. Escalante	24/7	933,168.00	24/8	984,876.00	(51,708.00)
2	2	<u>Agriculturist II</u>	Marilyn M. Mate	15/2	349,296.00	15/3	367,399.00	(18,103.00)
3	3	<u>Agricultural Technologist</u>	Cris-Nathaniel B. Geraldin	10/1	219,432.00	10/2	232,116.00	(12,684.00)
4	4	<u>Agricultural Technologist</u>	Maries L. Turaja	10/4	224,988.00	10/4	235,824.00	(10,836.00)
5	5	<u>Agricultural Technologist</u>	Bryan Dave C. Sernicula	10/1	219,432.00	10/1	230,280.00	(10,848.00)
6	6	<u>Home Management Technologist</u>	Mezel L. Tajonera	10/1	219,432.00	10/2	232,116.00	(12,684.00)
7	7	<u>Farm Foreman</u>	Charlita P. Galela	6/2	165,564.00	6/3	172,623.00	(7,059.00)
	8	<u>Aquaculturist II</u>	VACANT			15/1	361,872.00	(361,872.00)
		Total			P 2,331,312.00		P 2,817,106.00	(123,922.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

Note: Item No. 8 Aquaculturist II is newly created position per SB ordinance No. 01 dated September 16, 2025 for 2026 budget

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL ENGINEER'S OFFICE

Office: MUNICIPAL ENGINEER'S OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
		Municipal Government Department Head I						
1	1	<u>Municipal Engineer</u>	Elias B. Josol	24/1	847,188.00	24/1	883,668.00	(36,480.00)
2	2	<u>Engineer II</u>	Artemio L. Casio, Jr.	16/2	378,468.00	16/2	399,118.00	(20,650.00)
	3	Engineer IV	VACANT			22/1	703,464.00	(703,464.00)
		Total			P 1,225,656.00		P 1,986,250.00	(760,594.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

Note: Item No. 3 Engineer IV is newly created position per SB ordinance No. 01 dated September 16, 2025 for 2026 budget

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: MUNICIPAL ENVIRONMENT AND NATURAL RESOURCES OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
	1	<u>Environmental Management Specialist II</u>	Leonita B. Buchan	15/1	345,720.00	15/2	362,169.00	(16,449.00)
		Total			₱ 345,720.00			(16,449.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

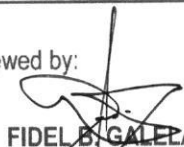
Office: MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT OFFICE

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2		4	Grade/Step 7	Amount 8			9
		3						
	1	Municipal Government Department Head I <u>Municipal Disaster Risk Reduction Management Officer)</u>	Elmer E. Lorono	24/1	847,188.00	24/2	885,972.00	(38,784.00)
2	2	<u>Local Disaster Risk Reduction Management Officer II</u>	Mark Albert L. Gubaynon	15/1	345,720.00	15/1	361,872.00	(16,152.00)
		Total			₱ 1,192,908.00		₱ 1,247,844.00	(54,936.00)

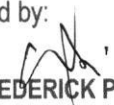
Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALEA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

Office: LOCAL ECONOMIC ENTERPRISE-MARKET

		Position Title	Name of Incumbent	Budget Year Proposed Rate/Annum		Budget Year Proposed Rate/Annum		Increased/Decreased Jan.-Dec.
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		
Old 1	New 2		4	Grade/Step 7	Amount 8			9
		3						
1	1	<u>Administrative Aide III</u> (Utility Worker II)	Marissa C. Gallardo	3/7	143,856.00	3/7	149,136.00	(5,280.00)
		Total			₱ 143,856.00		₱ 149,136.00	(5,280.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALELA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

PLANTILLA OF LGU PERSONNEL FY 2026

LGU - CORTES, Surigao del Sur

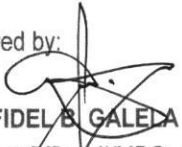
Office: LOCAL ECONOMIC ENTERPRISE-WATER WORKS SYSTEM

		Position Title	Name of Incumbent	Budget Year Proposed		Budget Year Proposed		Increased/Decreased
				Rate/Annum		Rate/Annum		
Item Number				LBC 160 1st Tranche		LBC 165 2nd Tranche		Jan.-Dec.
Old 1	New 2	3	4	Grade/Step 7	Amount 8			9
1	1	<u>Water Pump Operator</u>	Analordies S. Laguna	4/1	145,884.00	4/2	151,547.00	(5,663.00)
2	2	<u>Laborer II</u>	Paciano O. Villapañe, Jr.	3/3	139,512.00	3/3	144,792.00	(5,280.00)
3	3	<u>Administrative Aide III</u> (Utility Worker II)	Alice V. Tranquilan	3/7	143,856.00	3/8	150,240.00	(6,384.00)
		Total			₱ 429,252.00		₱ 446,579.00	(17,327.00)

Prepared by:


MARTIN C. ESMERALDA JR.
 Administrative Officer IV (HRMO II)

Reviewed by:


FIDEL B. GALEA
 Budget Officer II/MBO- OIC

Approved by:


FREDERICK P. YU
 Municipal Mayor

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

15-Oct-25

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

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

FROM: LOCAL FINANCE COMMITTEE

SUBJECT: GENERAL FUND AND ECONOMIC ENTERPRISE ANNUAL BUDGET FOR FISCAL
YEAR 2026 OF CORTES, SURIGAO DEL SUR

INTRODUCTION:

This pertains to the General Fund and Economic Enterprise Annual Budget for FY 2026 of this municipality is hereby submitted to this August Body for final review and action by the Sangguniang Bayan.

BACKGROUND/INFORMATION:

1.1 General Fund and Economic Enterprise Annual Budget FY 2026 for this municipality were taken from the following sources:

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
a.) National Tax Allotment	₱ 166,015,152.00	95.49%
b.) Other External Sources	76,000.00	0.04%
c.) Local Tax Revenues	2,659,500.00	1.53%
d.) Local Permits and Registration	1,268,000.00	0.73%
e.) Local Fees & Services income	1,154,500.00	0.66%
f.) Local Economic Enterprise	2,700,000.00	1.55%
TOTAL	₱ 173,873,152.00	100.00%

1.2 The amount of ₱ 173,873,152.00 was appropriated for the following essential needs and services to wit;

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
a.) Personal Services	₱ 73,212,704.06	42.11%
b.) Maintenance & Other Operating expenses	66,337,417.54	38.15%
c.) Financial Expenses	6,855,867.28	3.94%
d.) Capital Outlay	27,467,163.12	15.80%
TOTAL	₱ 173,873,152.00	100.00%

EVALUATION/ANALYSIS:

After a preliminary review of the General Fund and Economic Enterprise Annual Budget FY 2026 of this municipality disclosed to have complied with the provision of the RA 7160 otherwise known as the Local Government Code of 1991.

Listed below is the Personal Services Limitation Computation:

Preceding Fiscal Year 2024

TOTAL ANNUAL INCOME		₱ 128,245,341.57
LESS: OTHER INCOME		214,370.00
		<u>₱ 128,030,971.57</u>
LESS: LOCAL ECONOMIC INCOME		
Water System Fees	₱ 902,483.60	
Receipt from Market Operations	246,865.50	
Receipt from Cemetery Operations	13,000.00	
Other Business Income – Market	707,855.00	
Other Business Income – Water	<u>51,161.35</u>	
		<u>1,921,365.45</u>
TOTAL INCOME SUBJECT FOR PS LIMITATION		<u>₱ 126,109,606.12</u>
(as 4 th class municipality)	X PS Limitation	55%
MAXIMUM ALLOWABLE PS APPRO.		<u>₱ 69,360,283.37</u>

Proposed Fiscal Year 2026

PROPOSED TOTAL PS		₱ 73,212,704.06
LESS: Waived items:		
Local Economic Enterprise	967,772.28	
PS		
Terminal Leave Benefits	<u>3,271,915.17</u>	<u>4,239,687.45</u>
Still Allowable		<u>68,973,016.61</u>
		<u>₱ 387,266.76</u>
		=====

RECOMMENDATION:

We therefore recommend for approval of the General Fund and Economic Enterprise Annual Budget FY 2026 this municipality and declared operative effective January 1, 2026.

LOCAL FINANCE COMMITTEE:


FIDEL B. GALELA
OIC, Mun. Budget Officer


GRACE C. GRADO
Municipal Planning & Dev't.
Coordinator


ANDRES B. BEQUIO
Municipal Treasurer

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. 03** of this municipality dated December 23, 2025, viz;

- 1. Appropriation Ordinance No. 03 series of 2025 entitled "An Ordinance Authorizing the Annual Budget of the Municipality of Cortes, Surigao del Sur in the total amount of One Hundred Seventy One Million, Four Hundred Thirteen Thousand, Two Hundred Seventy Six Pesos (P171,413,276.00) 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 26th day of December, 2025 at Cortes, Surigao del Sur.



DANNY B. SILAGAN

Secretary to the Sangguniang Bayan

1. The first part of the report is a general introduction to the subject of the study.

2. The second part of the report is a detailed description of the methods used in the study.

3. The third part of the report is a discussion of the results of the study.

4. The fourth part of the report is a conclusion and a list of references.

5. The fifth part of the report is a summary of the findings of the study.

6. The sixth part of the report is a list of the names of the people who were involved in the study.

7. The seventh part of the report is a list of the names of the people who were consulted during the study.

8. The eighth part of the report is a list of the names of the people who were interviewed during the study.

9. The ninth part of the report is a list of the names of the people who were observed during the study.

10. The tenth part of the report is a list of the names of the people who were interviewed during the study.

11. The eleventh part of the report is a list of the names of the people who were observed during the study.

12. The twelfth part of the report is a list of the names of the people who were interviewed during the study.

13. The thirteenth part of the report is a list of the names of the people who were observed during the study.

14. The fourteenth part of the report is a list of the names of the people who were interviewed during the study.

15. The fifteenth part of the report is a list of the names of the people who were observed during the study.

16. The sixteenth part of the report is a list of the names of the people who were interviewed during the study.

17. The seventeenth part of the report is a list of the names of the people who were observed during the study.

18. The eighteenth part of the report is a list of the names of the people who were interviewed during the study.

19. The nineteenth part of the report is a list of the names of the people who were observed during the study.

20. The twentieth part of the report is a list of the names of the people who were interviewed during the study.

Local Government Unit of CORTES
Gender & Development (GAD) Services
FY 2026

AIP Reference Code	PARTICULARS	AMOUNT
	CLIENT-FOCUSED	
3000-000-3-2-05-002-001	1.) Conduct IEC on the importance of civil registration in 12 Barangays , Conduct Poster Making/Slogan Contest and Civil Registration Quiz Bee	50,000.00
3000-000-3-2-05-002-002	2.) Conduct of Mobile Free Civil Registration	20,000.00
3000-000-3-2-05-002-003	3.) Purchase of protective gears and other materials Expenses includes: 25 sets x 1200 = 30,000 of raincoat, boots, glooves	30,000.00
3000-000-3-2-05-002-004	4.) Purchase of protective gears and other materials Expenses includes: 25 sets x 1200 = 30,000 of raincoat, boots, glooves	30,000.00
3000-000-3-2-05-002-005	5.) Conduct 2-Days Training on Financial Literacy and Basic Bookkeeping	90,000.00
3000-000-3-2-05-002-006	6.) Procure/acquire state of the art 16-liter capacity agri-drone	150,000.00
3000-000-3-2-05-002-007	7.) Conduct Skills Training / Seminars in recycling waste materials	10,000.00
3000-000-3-2-05-002-008	8.) Provision of school supplies and assistance during the Examination and Graduation Ceremony to youth enrollees of Alternative Learning System (ALS) Program Expenses include:Papers, Ballpens & notebooks - 20,000.00	10,000.00
3000-000-3-2-05-002-010	9.) RA 10161 'An Act to Strengthen and Propagate Foster Care and to provide funds' *PD 603 ' Child and Youth Welfare Code: Article 3 Section 46-56: Conduct 'Pre- Adoption and Foster Care Forum' during the National Adoption Awareness Month	10,000.00
3000-000-3-2-05-002-011	10.) Conduct and attend quarterly meetings of Federated PYA Officers, Local Youth Development Council within municipality Expenses include: Representation Expenses= ₱30,000.00	10,000.00
3000-000-3-2-05-002-012	11.) Purchase IEC materials, bookshielfs, folders for Adolescent Friendly Health Facility (AFHF); Expenses includes: meals and snacks - 30,000.00 , 10,000 IEC materials , 20,000 bookshielfs folders	20,000.00
3000-000-3-2-05-002-013	12.) Handicraft-making and traditional art workshops. 2. Local cuisine preparation and food tourism promotion. 3. Social media and marketing workshops for women-led tourism enterprises.	50,000.00
3000-000-3-2-05-002-014	13.) Conduct Two-Day Training on Drone Operation and Maintenance	40,000.00
3000-000-3-2-05-002-015	14.) Conduct Two-Day Training on SMART AGRICULTURE (With Benchmarking)	100,000.00

3000-000-3-2-05-002-016	15.) Hire Barangay Biosecurity Officers/Bantay ASF sa barangay with P1,000.00 honorarium per month per officer expenses: 12x 1,000x 12=144,000	144,000.00
3000-000-3-2-05-002-017	16.) Conduct ' Solo Parents Forum on Expanded Solo Parents Act ' Expenses includes: Representation Expenses = ₱25,000.00 Miscellaneous = 3,000.00; Office Supplies = 3,000.00; RP Honorarium = 2,000.00; Transportation = 2,000.00 Total = ₱35,000	20,000.00
3000-000-3-2-05-002-018	17.) Provision of Family Planning Commodities to women of reproductive age; Conduct of Family Planning Caravan Expenses includes: combine oral contraceptives pills 80x80= 64,000;snacks 50x200=10000;honorarium for speakers 4,000; tarpaulin 2,000 Total=80,000	30,000.00
3000-000-3-2-05-002-019	18.) Conduct of SerbisYU Caravan to the marginal sector of the Barangays Representation Expenses: Purchase of medicines 500,000.00; purchase of dental medicines and supplies(anesthesia, mefenamic, amoxicillin) 250,000.00; purchase of glucometer and glucometer strips & cups 50,000 -Total 800,000.00	600,000.00
3000-000-3-2-05-002-020	19.) Conduct International Mens Day Celebration a. Conduct Orientation to KATROPA b. Conduct U4U to teenagers/ Adolescents and create teen educators c. Family Code Seminar & Free Birth registration 150pax meals and snacks -52, 500 6x8 tarpaulin - 1,000 .00 sounds system - 1500.00 certificates - 2000.00 honorarium - 2,000.00 Shirt 250 x 28 - 700	30,000.00
3000-000-3-2-05-002-021	20.) Celebrate the Pag-Asa Youth Association of the Philippines Founding Anniversary (Contest on Poster Making,) RA 11311,Early Marriage, Moral Recovery Program Symposium	40,000.00
3000-000-3-2-05-002-022	21.) National Environment Awareness Month:Conduct of tree planting Activity and clean up activities Expenses includes: : purchase of seedlings=500x100pcs=50,000	50,000.00
3000-000-3-2-05-002-023	22.) RA 9003 or Ecological Solid Waste Management Act of 2000 : conduct Information Education Campaign on RA 9003 purchase of school materials Expenses includes: snacks 100pax x 75x4-- 30,000 Prizes: intermediate papers 100x35x 4= 14,500 ;ballpens 100pcs x 10x4=4000 ;umbrella 6pcs x 250=1,500	30,000.00
3000-000-3-2-05-002-024	23.) Libreng Kasalan ng Bayan : Conduct solemnization of marriage ceremony of unwed couples through civil wedding and legitimize their children born out of wedlock Expenses includes: Cenomar = ₱30,000.00 decoration Expenses = 5,000.00 , wedding cakes- 20,000.00 Total = ₱55,000.00	55,000.00
3000-000-3-2-05-002-025	24.) comprehensive social protection programs: Provision of recovery and rehabilitation program for victims of Gender-Based Violence Expenses includes: Transportation Expenses = 20,000.00 Clothing and Hygiene Kits = 5,000.00 Professional Fees (Psychiatric/psycho Assess.) = 20,000.00 Other MOOE (Center-based Facility admission expenses counterpart in Home for Girls , Butuan City) = 15,000.00 Other MOOE (Educ'l. Support/Assistance) = 20,000.00 Subsidy to Victim survivors (Livelihood Assistance) Office Supplies (WCPDO Pinkroom) =	95,495.23

3000-000-3-2-05-002-026	25.) Primary Care Services: purchase of medicines, medical supplies and equipment needed to carry out the devolved health services	200,000.00
3000-000-3-2-05-002-027	Quarterly Conduct HIV awareness activities every quarter due to an increase cases of HIV among sexually active men and women Expenses includes: meals and snacks - 20,000.00	20,000.00
3000-000-3-2-05-002-028	26.) Conduct Quarterly Blood Letting Activity Expenses includes' Representation Expenses (260 meals & snacks x 350) = ₱91,000.00	80,000.00
3000-000-3-2-05-002-029	27.) National TB Awareness Month : Conduct Annual Mass Xray TB Screening among men and women due to an incresed TB detection 2. Purchase of Sputum Cup and TB Stains 3. Conduct of TB Celebration of Women 600 Sputum cups and stains purchased; Vitamins and Milks provided to NTP Patients 200X50=10,000;meals for guests 250X25=6,250;Anti-TB Medicines 35,000; sputum cups 6,000;vitamins 250x70=17,500 and milks 130x 70= 9,100 provided to NTP Patients other expenses 11,150 Total= 95,000.00	80,000.00
3000-000-3-2-05-002-030	28.) RA 9710 Magna Carta of Women Gender : Conduct of LGU intiated activities during the National Women's Month Celebration: 1. Women's Congress 2026 2. Women with Disability Day Forum 3. Protection and Gender Fair Treatment of the Girl Child Week Orientation Expenses includes:	100,000.00
3000-000-3-2-05-002-031	29.) RA No. 11148 'An act of scaling up the National and Local Health and Nutrition Programs: Conduct proper referral system to identified severe acute malnourished children to a proper facility for management and treatment a. Distribution of Ready to Use therapeutic Food (RUTF) and other commodities to the recipients-18, 500 b. Purchase of Multivitamins Syrup 120mL- 163X250X2 =81,500	50,000.00
3000-000-3-2-05-002-032	30.) Conduct mothers class sessions/ orientation on the Promotion of Maternal Nutrition and Infant Young Child Feeding to identified mothers and Promotion of pure Breastfeeding for the first 6 months of age.	20,000.00
3000-000-3-2-05-002-033	31.) Dietary Supplementaton for pregnant Expenses include: Food Supplies = ₱30,000.00	20,000.00
3000-000-3-2-05-002-034	32.) Conduct Arrozkaldo supplemental feeding program and provision of RUTF for SAM and RUSF for MAM	10,000.00
3000-000-3-2-05-002-035	33.) Republic Act (RA) 11908 or "The Parent Effectiveness Service (PES) Program Act: 1. Quarterly Conduct of 'Enhanced Parent Effectiveness Service Seminar	30,000.00
3000-000-3-2-05-002-036	34.) Republic Act 9262 or the Anti Violence Against Women and Children: Conduct Quarterly LCAT- VAWC Meeting to strengthen the system and protect women and children from all forms of abuse & 1 Day Orientation/Seminar on 18th Day campaign to end violence against women	30,000.00
3000-000-3-2-05-002-037	35.) Republic Act No. 11913 National Youth Day o Linggo ng Kabataan : Celebrate National Youth Day to developed the talent and skills and passion of the youth (,Quiz Bee, Essay Writing on Youth Issues,Poster making contest etc.)	80,000.00
3000-000-3-2-05-002-038	36.) Organizing regular gender-sensitive job fairs and career guidance. 2. Beauty care and wellness training (cosmetology, hairdressing, and spa services). 3. Tailoring and fashion design workshops.	60,000.00

3000-000-3-2-05-002-039	37.) Section 13 Women affected by Disasters, calamities, and other crisis situation: Provide medical, burial and transporatation assistance to individual in crisis situtation medical asistance -P1,000.00 x 350 clients= 350,000.00, P3,000.00 X 50= 150,000 burial assistance	500,000.00
3000-000-3-2-05-002-040	38.) Section 20 of Magna Carta of Women Act (RA 9710) states that the State recognizes the contribution of women to food production : 'Procure/disperse assorted vegetable seeds at P100.00/pack to sustain availability of safe food (vegetables and fruits) for the masses	40,000.00
3000-000-3-2-05-002-041	'Procure/disperse ready to plant asexually propagated planting materials at P100.00 each expenses: 500x200=100,000.00	80,000.00
ORGANIZATION-FOCUSED		
Gender Issue		
3000-000-3-2-05-003-001	39.) Establishment of LGU GAD Office. Expenses include: honorarium for 5 GAD J.Os 92,400 x 5	492,000.00
3000-000-3-2-05-003-002	40.) Conduct monthly evaluation of Accredited BNS Workers Mobility of 50 BNS (1,000.000) 50BNS x 1000.x12=600, 000	600,000.00
3000-000-3-2-05-003-003	41.) minor repair/rehabilitate the DayCare Centers to qualify/accredit the DayCare Facilities by ECCD Council 1. Installation of wirings for electricity 2. Purchase of bulbs 3. Repair of floorings and roofings	100,000.00
GAD Mandate		
3000-000-3-2-05-003-004	42.) conduct Orientation-Seminar-Workshop on Gender Sensitivity Training for Municipal Officials and Municipal Employees during CSC Month Celebration	200,000.00
3000-000-3-2-05-003-005	43.) Conduct monthly evaluation of Accredited BSI Workers	162,000.00
3000-000-3-2-05-003-006	44.) Travelling allowance to GFPS & TWG in attending GAD seminars	70,000.00
3000-000-3-2-05-003-007	45.) Conduct Monthly Local Health Board Representation Expenses = Supplies Expenses = 6,000.00; food & snacks 10paxx350x4= ₱14,000;	20,000.00
3000-000-3-2-05-003-008	46.) Mobility of 104 Accredited Barangay Health Workers (1000.00) 104BHWs x 1000.x12=1,248, 000	1,248,000.00
3000-000-3-2-05-003-009	47.) Conduct of BHW and BSI Seminar-Workshop	50,000.00
3000-000-3-2-05-003-010	48.) Conduct GAD 2025 Accomplishment Reporting and Assessment Workshop. and Conduct 2 days GAD 2027 Pre-Planning and Pre-Budgeting Workshop.	199,812.37
3000-000-3-2-05-003-011	49.) Workshop and formulation of GAD Agenda , Presentation to the GFPS to Sangguniang Bayan for Adoption	25,000.00
3000-000-3-2-05-003-012	50.) Workshop and formulation of GAD Database , Presentation to the GFPS	15,000.00

3000-000-3-2-05-003-013	51.) Conduct 2 Day training on: Financial Literacy and Basic Bookkeeping, Marketing and Customer Service and Business Planning and Growth , and other Orientation and activities from the DSWD Regional Office such as Turn Over Ceremony of Newly Organized SLP Associations	150,000.00
3000-000-3-2-05-003-014	52.) Conduct One-Day Civil Society Summit emphasizing CSO role in policy development and Issues and concerns from grassroots organizations.	80,000.00
3000-000-3-2-05-003-015	53.) Conducted Assessment of learning and teaching of Accredited Child Development Teachers 23DCWs x 5414.30x12=1,494,345.23	1,859,550.00
3000-000-3-2-05-003-016	54.) Conduct Monthly Mobile Meeting of Womens Federation President 12Women President x 1000.x12=144,000.00	172,800.00
TOTAL		8,558,657.60

Local Government Unit of CORTES

LIST OF PPAS FOR THE LOCAL COUNCIL FOR THE PROTECTION OF CHILDREN

FY 2026

AIP Reference Code	P/A/P	AMOUNT
	ORGANIZATIONAL FOCUSED	
3000-000-3-2-05-004-001	1. Conduct Bi-Monthly Meeting to LCPC Members & DCPG Federation Meeting	30,000.00
3000-000-3-2-05-004-002	2. AICS Program for Children a. Medical Assistance Assistance to Children in Need of Special Protection (CNSP) and referral of cases filed against child abuses to concerned agencies a. Physical abuse victim survivor b. Sexuall abuse victim survivor c. CICL & CAR victims	143,551.52
3000-000-3-2-05-004-003	3. Improvement of Child Development Centers for Day Care Facilities & Learning materials	100,000.00
3000-000-3-2-05-004-004	4. Strengthening Office coordination	369,600.00
3000-000-3-2-05-004-005	5. Travelling allowance of LCPC members in attending seminars related to children and youth	50,000.00
	YOUTH WELFARE PROGRAM	
3000-000-3-2-05-004-006	6. Skills Development:	
3000-000-3-2-05-004-007	Sports Development Symposium & Youth Leadership Summit & Support to pantawid	100,000.00
3000-000-3-2-05-004-008	CHILD CARE AND NUTRITION PROGRAM	
3000-000-3-2-05-004-009	7.3 Day Training on Maternal Nutrition and infant and young child feeding (first 1000 days)	40,000.00
3000-000-3-2-05-004-010	8. Training on Nutrition in Emergency	40,000.00
3000-000-3-2-05-004-011	9. Philippine Integrated Management of Acute Malnutrition (SAM & MAM)	40,000.00
3000-000-3-2-05-004-012	10. Provide support as counterpart to BLGU for supplementary feeding program in every barangay 3 x a week for 4 months	80,000.00
3000-000-3-2-05-004-013	11. Establishment of lactating room	50,000.00
3000-000-3-2-05-004-014	12. Annual Clean and Green Evaluation of 12 barangays	12,000.00
3000-000-3-2-05-004-015	13. National School Deworming Day Conduct of IEC to Elem. & HS Purchase of safeguard - soap & toothpaste c. Perform Handwashing drill before deworming d. Toothbrushing drill after deworming	20,000.00

3000-000-3-2-05-004-016	14. Supplemental Feeding Program aged 1-5 years old (caravan)	40,000.00
3000-000-3-2-05-004-017	15. National Dental Oral Health Month Celebration a. Oral Health Outreach activities in urban poor area and far to reach communities b. Sabayang Pagsisipilyo for Day Care Pupils c. Sodium Flouride Varnish Application for 12-71 months odd	20,000.00
3000-000-3-2-05-004-018	16. Nutrition Month Celebration Skills Development: c. Poster & Slogan Making Contest for Gr. 8 d. Nutri Dance Contest e. One-Dish Meal Contest for Gr.9 f. Song and Dance Interpretation for Gr. 10 to Gr.12 Health and Wellness: g. ZUMBA-yaw Para sa Kalusugan(Pre-School to SeniorHigh) h. Well Baby Contest-Day Care i. Hand washing and Tooth brushing Activity & Orientation g. Feeding Program "ARUSKALDO" to malnourished children k. Dental Check Up	50,000.00
3000-000-3-2-05-004-019	17. Children's Month Celebration Major Activities: a. Get Ready Get Safe Activity b. Fora on Child Protection forum on Drug Prevention and awareness among minors Child Friendly Activities: Contest of talents for Children ▯ Search for best Healthy Child - Kinder & Grade I level ▯ Children Dance and Singing Competition - aged 7-13 Children's Arts Competition 2018 ▯ Poster and Slogan Making Contest -Grade 4 & Grade 5	70,000.00
3000-000-3-2-05-004-020	18. Purchase of ECCD Learning materials and payment of internet	30,000.00
3000-000-3-2-05-004-021	19. Training on Crafting of Comprehensive Local Juvenile Intervention Program (CLJIP)	40,000.00

3000-000-3-2-05-004-022	20. Purchase of school supplies & conduct LYDC meeting - 30k	55,000.00
	Environmental Program	
3000-000-3-2-05-004-023	21. Support to Eco-Savers Program	70,000.00
3000-000-3-2-05-004-024	22. Zero Outdoor Defecation Program, Annual conduct of EVS award system in 12 barangays a. Annual Clean and Green Evaluation of 12 b. Provision of Meals and Snacks c. Prizes and tarpaulin d. Purchase of new bowl replacements for indigent	150,000.00
3000-000-3-2-05-004-025	23. Food Handlers Training, 2 times a year	30,000.00
3000-000-3-2-05-004-026	24. Chlorine Granule for Chlorination of water sources a. 150/kilo x 30 water sources x 6 months	10,000.00
3000-000-3-2-05-004-027	25. Conduct of Cultural Sensitivity Training/Workshop	20,000.00
TOTAL		1,660,151.52

Local Government Unit of CORTES
LIST OF PPAS TO SENIOR CITIZENS
FY 2026

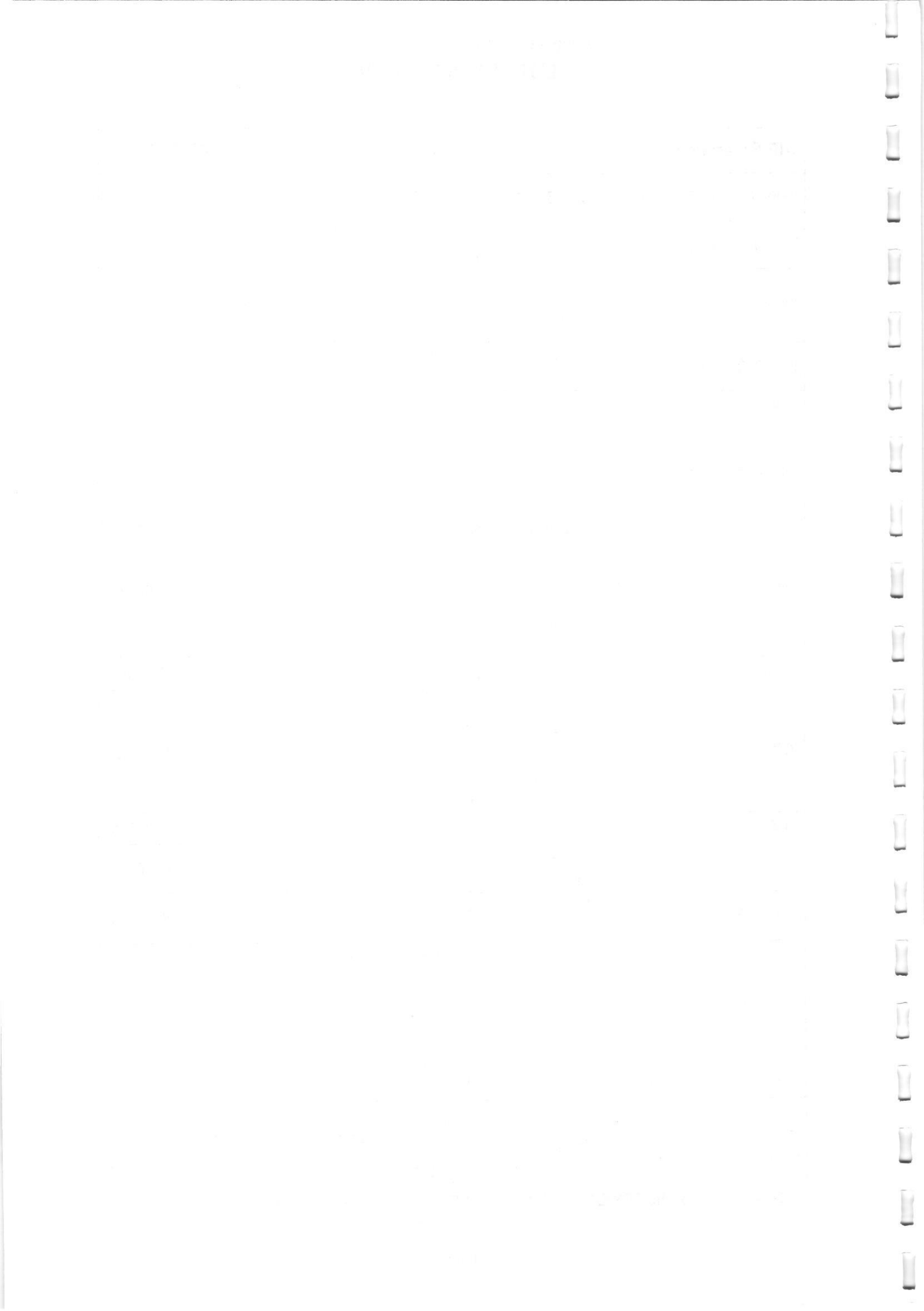
AIP Reference Code	P/A/P	AMOUNT
3000-000-3-2-05-005-000	ORGANIZATIONAL FOCUSED	
3000-000-3-2-05-005-001	1. Conduct of Municipal Federation of Senior Citizens Association (MFSCA) Meeting	25,000.00
3000-000-3-2-05-005-002	2.Honorarium of OSCA Head (7,000 x 12= 84,000 , Federated President (6,000 x 12= P72,000.00), & 12 Chapter President (1,200 X 11X 12= P 158,400.00)	314,400.00
3000-000-3-2-05-005-003	3 Strengthening Office coordination	277,200.00
3000-000-3-2-05-005-004	Health & Nutrition Development Program for Elderly Person	
3000-000-3-2-05-005-005	Search for Best communal garden 1st= 5,000, 2nd =4,000, 3rd = 3,000.00 , consolation prizes (9 barangays x 1,000.00 = 9,000.00) purchase supplies for certificates with holder , lunch and snacks for evaluators (MNAO, RHU, MENRO)	24,000.00
3000-000-3-2-05-005-006	5. Municipal & Provincial Elderly Filipino Week Celebration	26,000.00
3000-000-3-2-05-005-007	Distribution of assistive devices a. Purchase of wheelchairs (6,000 x 3) = 18,000 , 3 canes (4,000 x 2) = 8,000.00 b. Awarding of Barangays for Best Communal Garden	
3000-000-3-2-05-005-008	c.. Balik Alindog Program (free manicure, pedicure, haircut , massage during the 73rd Araw ng Cortes SerbisYU Caravan d. Nutri-Zumba contest (easy zumba for everybody) e. Distribution of milk & vitamins	
3000-000-3-2-05-005-009	6. Senior Citizen AICS Program a. Burial assistance 3,000 x 20= P60,000.00 b,medical Assistance1,000 x 30 clients= 30,000.00	90,000.00
3000-000-3-2-05-005-010	7. Purchase of supplies/ materials for the improvement of Senior Citizen's Office	25,000.00
3000-000-3-2-05-005-011	8. Provision of Birthday cakes to 70 years old and above SCs (257 SCs x 350 pesos cake = P 89,950.00 SCs)	89,950.00
3000-000-3-2-05-005-012	9. Meals & Snacks of pay masters in the scheduled release of P10,000.00 cash gift assistance to qualified milestone Awardees under RA 11982(An act granting benefits to Filipino Octogenarians & Nonagenarians otherwise known as the Centenarian of 2016) upon reaching 80, 85, 90, 95 and other special pay outs conducted by the NCSC Butuan City & PSWDO, Tandag City	40,180.00
3000-000-3-2-05-005-013	10.Purchase of SC Booklets	5,000.00
3000-000-3-2-05-005-014	11. Travelling allowance of Senior Citizens Federation Officers in attending seminars Trainings & submission of Reports to NCSC, Butuan City	25,000.00
TOTAL PPAs for the SENIOR CITIZENS		996,090.91

Local Government Unit of CORTES

LIST OF PPAS OF PWD's

FY 2026

AIP Reference Code	P/A/P	AMOUNT
3000-000-3-2-05-006-000	ORGANIZATIONAL FOCUSED	
3000-000-3-2-05-006-001	1. Conduct of Municipal Federation of PWD Association Meeting	20,000.00
3000-000-3-2-05-006-002	2. Honorarium of PDAO (7,000.00X 12= 84,000) Federated President (6,000.00X 12=72,000) PWD President (1,200 X 11X 12= P 158,400.00)	314,400.00
3000-000-3-2-05-006-003	3. Strengthening Office coordination 1 JO (350X22days x12)	92,400.00
3000-000-3-2-05-006-004	PWD's Health and Nutrition Welfare PROGRAM	
3000-000-3-2-05-006-005	4. Womens Disability Day -Last Monday of the month (March 2026) a. Mental Health Awareness Symposium b. Purchase of vitamins and milk	14,000.00
3000-000-3-2-05-006-006	5. MUNICIPAL & PROVINCIAL DISABILITY PREVENTION AND REHABILITATION WEEK a. Symposium of the Rights of PWD's b. Provision of assistive devices c. Nutri-Zumba Contest	50,000.00
3000-000-3-2-05-006-007	6. Deaf Awareness Week Celebration	10,000.00
3000-000-3-2-05-006-008	7. Support to SPED Class a. Fun Day with differently abled child b. Symposium of the rights of PWD's c. Transportation d. Meals & snacks	30,000.00
3000-000-3-2-05-006-009	8.SPED Learners Autism Consciousness Week	10,000.00
3000-000-3-2-05-006-010	9. PWD AICS Program Murtuary & medical Assistance a.	20,000.00
3000-000-3-2-05-006-011	10. Support to Municipal Federation of PWD Association livelihood	20,000.00
3000-000-3-2-05-006-012	11.International Day of Persons with Disabilities - Month of December a. Program Review and Evaluation (PREW) Presentation of PWD Accomplishment 2026 b. meals and snacks	35,000.00
3000-000-3-2-05-006-013	12.Purchase of PWD Booklet	7,860.61
3000-000-3-2-05-006-014	13..Purchase of Office supplies	10,400.00
3000-000-3-2-05-006-015	14. Travelling allowance in attending PWD Capability Building seminars & Orientation	30,000.00
TOTAL PPAs for the SENIOR CITIZENS AND PERSON WITH DISABILITIES		664,060.61



20% LOCAL DEVELOPMENT FUND

FY 2026

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	AMOUNT
EXECUTIVE GOVERNANCE PROGRAM		
1000-000-3-1-01-001-020	Amortization of Loan for Heavy Equipment (DBP)	₱ 3,615,576.07
1000-000-3-1-01-001-021	Amortization of Loan for Heavy Equipment (LBP)	3,240,291.21
8000-000-3-1-10-002-001	Construction of ABC Building (Poblacion)	2,000,000.00
8000-000-3-1-10-002-002	Construction of Public Library Building (Poblacion)	500,000.00
8000-000-3-1-10-002-003	Expansion of Motorpool Building (Poblacion)	1,000,000.00
8000-000-3-1-10-002-004	Rehab. of Cortes Gymnasium (Stage & Outdoor Rooms), Poblacion	1,500,000.00
8000-000-3-1-10-002-005	Rehab. of Old Municipal Building (Ground floor), Poblacion	500,000.00
8000-000-3-1-10-002-006	Completion of Old PNP Building (Painting)	100,000.00
8000-000-3-1-10-002-007	Const. of MPP Hall (Communal kitchen, Mess Hall, etc.), Poblacion	1,200,000.00
8000-000-3-1-10-002-008	Rehab. of Public Stage (Comfort Room), Poblacion	50,000.00
8000-000-3-1-10-002-009	Completion of Tribal Office (Purok 8, Mabahin)	50,000.00
8000-000-3-1-10-002-010	Construction of Learning Center/Shed (IP Area) Phase-I, Burgos	50,000.00
8000-000-3-1-10-002-011	Rehabilitation of Public Market (Poblacion)	400,000.00
8000-000-3-1-10-002-012	Rehabilitation/ Installation of Transmission Line LGU Inspire Project at Osawan, Tigao, Cortes, SDS	800,000.00
8000-000-3-1-10-002-013	Construction of Concrete Drainage Canal at Purok 1 & 3, Poblacion	500,000.00
8000-000-3-1-10-002-014	Rehabilitation of RHU Old Building (Roofing) LGU-Cortes, SDS	300,000.00
8000-000-3-1-10-002-015	Installation of Transformer (New RHU & Motorpool) LGU-Cortes, SDS	280,000.00
8000-000-3-1-10-002-016	Concreting of Municipal Road (PNP to Cloribel Street - Poblacion)	600,000.00
8000-000-3-1-10-002-017	Concreting of Municipal Road (Purok 3, Poblacion)	1,000,000.00
8000-000-3-1-10-002-018	Opening of Road (Apuang to Tuburan), Poblacion, Cortes, SDS	2,000,000.00
8000-000-3-1-10-002-019	Rehab. of Farm to Market Road (Purok 4 to Purok 3), Poblacion	600,000.00

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	AMOUNT
8000-000-3-1-10-002-020	Construction of New Ice Plant (Osawan, Tigao)	7,500,000.00
8000-000-3-1-10-002-021	Completion of Road going to Sanitary Landfill (Poblacion)	1,300,000.00
8000-000-3-1-10-002-022	Installation of Supply Power Line (Generator to Two Buildings LGU Cortes	700,000.00
8000-000-3-1-10-002-023	Site Development of Agricultural Tourism and Training Center (Osawan, Tigao)	800,000.00
8000-000-3-1-10-002-024	Rehabilitation of Irrigation Facilities (Canalization), Lubcon SWISA, Mabahin	400,000.00
8000-000-3-1-10-002-025	Rehabilitation of Irrigation Facilities (Canalization), Tigao CIS-NIA	200,000.00
8000-000-3-1-10-002-026	Construction of Irrigation facilities (Check Structure), Mabuhay Source, Hanlutong, Tigao	200,000.00
8000-000-3-1-10-002-027	Rehab. of Irrigation/SWISA Facility (Check Structure - Hanlutong, Tigao)	200,000.00
8000-000-3-1-10-002-028	Rehabilitation of Irrigation Facilities (Canalization), Obong SWISA, Burgos	100,000.00
8000-000-3-1-10-002-029	Rehabilitation of Irrigation Facilities (Canalization) Banuison SWISA-Upper, Burgos	100,000.00
8000-000-3-1-10-002-030	Rehab. of Irrigation Facilities (Canalization), Manlico SWISA-New Source, Manlico	100,000.00
8000-000-3-1-10-002-031	Rehab. of Two (2) units Watch Tower & Three (3) units All Weather Dryer	317,163.12
8000-000-3-2-03-016-000	Purchase of Palay/Palay Trading	1,000,000.00
Total 20% Local Development Fund		P 33,203,030.40

PEACE AND ORDER

1000-000-3-1-01-002-001	CRIME AND DISORDER	AMOUNT
1000-000-3-1-01-002-002	Conduct of Information, Education Campaign on Anti-Criminality and Insurgency	₱ 15,000.00
1000-000-3-1-01-002-003	Filing of cases and apprehension of violators, individuals involved in illegal activities	100,000.00
1000-000-3-1-01-002-004	Conduct of regular checkpoints and mobile patrol	500,000.00
1000-000-3-1-01-002-016	Purchase of Surveillance Equipment	100,000.00
1000-000-3-1-01-002-008	Purchase of CCTV in access roads to include entrances and exits	400,000.00
1000-000-3-1-01-002-010	Provision insurance of Tanod/BPAT	36,000.00
1000-000-3-1-01-002-027	SUPPORT TO PLEB	
1000-000-3-1-01-002-029	Provision of honoraria to PLEB Members	10,000.00
1000-000-3-1-01-002-023	Conduct of MPOC and Special action committee meeting	50,000.00
1000-000-3-1-01-002-024	Attendance to Capacity Development Trainings	50,000.00
1000-000-3-1-01-002-026	Conduct of incentive program for BBIs (BADAC, BPOC, BCPC, BDC, VAW Desk and BRGY governance	337,200.00
	SUPPORT TO KATARUNGANG PAMBARANGAY	
1000-000-3-1-01-002-012	Annual Conduct of Lupong Tagapamayapa Incentive Awards Municipal Evaluation	40,000.00
1000-000-3-1-01-002-013	Conduct of Katarungang Pambarangay training: Accessing Justice through Child-Friendly, Culture-Sensitive Brgy Justice System	60,000.00
	LOCAL ANTI-DRUG PLAN OF ACTION (LADPA)	
	DEMAND REDUCTION	
1000-000-3-1-01-002-032	Conduct of Sports development activities	200,000.00
1000-000-3-1-01-002-033	Conduct of symposium and training (Barkada Kontra Duga)	100,000.00
1000-000-3-1-01-002-036	Community Based Drug Rehabilitation Program and Physical development activities to all drug surrenderees	100,000.00
1000-000-3-1-01-002-035	Conduct of regular MPOC and MADAC meetings	50,000.00
1000-000-3-1-01-002-038	Random Drug Testing	180,000.00
	ILLEGAL FISHING	
1000-000-3-1-01-002-060	Conduct of Joint LGU-Seaborne Patrol Operations	2,548,800.00
1000-000-3-1-01-002-004	Conduct of MAFC and MFARMC meeting	100,000.00
1000-000-3-1-01-002-065	Foot patrol/Mobile Patrol and Barangay Visitation (fuel and oil)	100,000.00
1000-000-3-1-01-002-062	Mobile patrol and maintenance	90,200.00
	ILLEGAL LOGGING	
1000-000-3-1-01-002-067	Conduct patrolling of illegal activities in the forestland	92,400.00
1000-000-3-1-01-002-069	IEC campaign on forest protection and conservation and other climate change related activities	20,000.00
1000-000-3-1-01-002-071	Conduct of quarterly meeting for Multi-sectoral Environment and Natural Resources Council (MSENRC)	20,400.00
	ARMED CONFLICT	
1000-000-3-1-01-002-075	Serbisyo Caravan	200,000.00
1000-000-3-1-01-002-074	Provision of Skills training and livelihood opportunities	200,000.00
1000-000-3-1-01-002-077	Provision of logistical support to CAFGU Detachment, PA and PNP	300,000.00
		₱ 6,000,000.00

SUMMARY STATEMENT OF INDEBTEDNESS

Local Government Unit of Cortes

Creditor	Date Contracted	Term	Loan Amount	Previous Payment Made		
				Principal	Interest	Total
DBP	09/28/2017	10 years	28,997,000.00	20,938,998.65	9,835,047.81	30,774,046.46
LBP	03/23/2024	10 years	16,596,000.00	-	1,445,625.28	1,445,625.28
TOTAL			45,593,000.00	20,938,998.65	11,280,673.09	32,219,671.74

Creditor	Balance of the Principal	Amount Due		
		Principal	Interest	Total
DBP	8,058,001.35	3,221,888.88	393,687.19	3,615,576.07
LBP	16,596,000.00	2,074,500.00	1,165,791.21	3,240,291.21
24,654,001.35		5,296,388.88	1,559,478.40	6,855,867.28

Certified Correct by:


LEONIDAS T. CONIABERROS

Municipal Accountant

Noted by:


FREDERICK P. YU

Municipal Mayor

THEORY OF THE EARTH

The theory of the earth is a branch of geology which deals with the origin and development of the earth and its various parts. It is a science which seeks to explain the processes which have shaped the earth and its features. The theory of the earth is based on the study of the earth's history and the changes which have taken place in its structure and composition. It is a science which is constantly developing and changing as new discoveries are made and new theories are proposed.

1. The earth is a sphere.

2. The earth is composed of various layers or strata.

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

Office of the Municipal Budget

**2026 BUDGET
FOR THE FOLLOWING 3 PROPOSED POSITIONS**

Object of Expenditure	Account Code	Budget Officer IV	Engenner IV	Aquaculturist II	TOTAL
		22/1	22/1	15/1	
Basic Salary		P 58,622.00	P 58,622.00	P 30,156.00	
Personal Services					
Salaries	5-01-02-010	P 703,464.00	P 703,464.00	P 361,872.00	1,768,800.00
Personnel Economic Relief Allowance (PERA)	5-01-02-020	24,000.00	24,000.00	24,000.00	72,000.00
Representation Allowance (RA)	5-01-02-030				
Transportation Allowance (TA)	5-01-02-040				
Clothing Allowance	5-01-02-080	7,000.00	7,000.00	7,000.00	21,000.00
Mid Year Bonus	5-01-03-010	58,622.00	58,622.00	30,156.00	147,400.00
Year End Bonus	5-01-03-010	58,622.00	58,622.00	30,156.00	147,400.00
Cash Gift	5-01-02-140	5,000.00	5,000.00	5,000.00	15,000.00
Retirement and Life Insurance Premiums	5-01-03-020	84,415.00	84,415.00	43,424.04	212,256.00
Pag-IBIG Contributions	5-01-03-030	2,400.00	2,400.00	2,400.00	7,200.00
PhilHealth Contributions	5-01-03-040	17,586.60	17,586.60	9,046.80	44,220.00
Employees Compensation Insurance Premium	5-01-04-030	1,200.00	1,200.00	1,200.00	3,600.00
Other Personnel Benefits (Medical)	5-01-04-990	7,000.00	7,000.00	7,000.00	21,000.00
TOTAL		P 969,310.26	P 969,310.26	P 521,255.44	P 2,459,876.00

Certified correct by:



FIDEL B. GALELA

Budget Officer II/OIC MBO

**Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
TANDAG CITY**

**Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
TANDAG CITY**

**Tanggapan ng Sangguniang Panlalawigan
(Office of the Provincial Council)**

EXCERPT FROM THE MINUTES OF THE 18TH REGULAR SESSION OF THE 21ST SANGGUNIAN PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIAN PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON NOVEMBER 5, 2025

PRESENT:

Hon. Manuel O. Alameda, Sr.

- Vice Governor
(Presiding Officer)

Regular Sangguniang Panlalawigan Members:

District I

Hon. Ruel D. Momo
Hon. Henrich M. Pimentel
Hon. Antonio C. Azarcon
Hon. Valerio T. Montesclaros, Jr.

District II

Hon. Joey S. Pama
Hon. Gines Ricky J. Sayawan, Sr.
Hon. Margarita G. Garay
Hon. Anthony Joseph P. Cañedo
Hon. Raul K. Salazar

Ex – Officio Members:

Hon. Melanie Joy M. Guno

- President, Provincial Chapter
of the Liga ng mga Barangay
sa Pilipinas

Hon. Jimmy I. Guinsod

- Indigenous Peoples Mandatory
Representative, Surigao del Sur

Hon. Yuri Art Eufy R. Sanchez

- President, Panlalawigang Federasyon
ng mga Sangguniang Kabataan

ON OFFICIAL BUSINESS:

Hon. John Paul C. Pimentel

- President, Philippine Councilors'
League, Surigao del Sur Chapter

ABSENT:

On Sick Leave:

Hon. Jose Dumagan, Jr.

- Member, Sangguniang Panlalawigan

**RESOLUTION NO. 396-25
(Series of 2025)**

RETURNING ORDINANCE NO. 01 DATED SEPTEMBER 16, 2025 OF THE MUNICIPALITY OF CORTES, THIS PROVINCE ENTITLED "AN ORDINANCE CREATING THE POSITIONS OF ENGINEER IV, SALARY GRADE -22, IN THE OFFICE OF THE MUNICIPAL ENGINEER, BUDGET OFFICER IV, SALARY GRADE 22, IN THE OFFICE OF THE MUNICIPAL BUDGET OFFICER AND

SPONSORS:

HON. HENRICH M. PIMENTEL, HON. GINES RICKY J. SAYAWAN, SR., HON. MARGARITA G. GARAY, HON. ANTONIO C. AZARCON, HON. RUEL D. MOMO, HON. VALERIO T. MONTESCLAROS, JR., HON. JOEY S. PAMA, HON. ANTHONY JOSEPH P. CAÑEDO AND HON. RAUL K. SALAZAR

WHEREAS, Chapter 3, Article III, Section 468 Par. (a) No. 1 (i) of the Local Government Code of 1991 provides that, “the sangguniang panlalawigan shall review all ordinances approved by the sanggunians of component cities and municipalities and executive orders issued by the mayors of said component units to determine whether these are within the scope of the prescribed powers of the sanggunian and of the mayor”;

WHEREAS, Ordinance No. 01 dated September 16, 2025 of the Municipality of Cortes, this Province entitled “An Ordinance Creating the Positions of Engineer IV, Salary Grade -22, in the Office of the Municipal Engineer, Budget Officer IV, Salary Grade-22, in the Office of the Municipal Budget Officer, and Administrative Officer IV, (Administrative Officer II), Salary Grade -15, in the Office of the Municipal Mayor and Defining their Qualification Standards, Function and Responsibilities and for other Purposes”, was submitted to this Body for review and same was referred to the Committee on Good Government, Public Ethics and Accountability and was subsequently indorsed to the Provincial Human Resource Management Office (PHRMO) and Provincial Committee (PFC), for technical review;

WHEREAS, the Provincial Finance Committee (PFC) in its letter dated October 2, 2025 informed the Body that the above-mentioned Ordinance is within the scope of the prescribed powers of the Sanggunian Bayan concerned pursuant to Section 447 of R.A. 7160 and LBC No. 137 dated July 13, 2021, and that the said LGU has still an allowable Personal Services Cost of Php 5,342,722.99;

WHEREAS, Mr. Ace R. Orcullo, MPA, CHRA, Provincial Human Resource Management Officer, this Province in his letter dated October 17, 2025, informed the August Body of the following observations, viz:

ORDINANCE NO.	FINDING/S	RECOMMENDATION/S
01	The created position of Budget Officer IV – SG 22 does not adhere to the Position Classification and Compensation Scheme (PCCS) in LGU’s PCCS. Pursuant to PCCS the highest positions allowed below the Assistant Department Heads under 4th and 6th Class Municipalities are only the positions with Salary Grade 14 and 16. The Municipality of Cortes is classified as a 4th Class Municipality.	The LGU shall adhere to Section 9.2.1.5 of the PCCS Manual.

WHEREAS, after a careful deliberation on the matter, the Committee on Good Government, Public Ethics and Accountability, to which the matter was referred to, during its Committee Meeting on October 28, 2025 recommended to return Ordinance No. 01 dated September 16, 2025 of the Municipality of Cortes, this Province for rectification with a suggestion that the same shall adhere to the corresponding observation/finding by the Provincial Human Resource Management Officer, this Province;

WHEREAS, in view of the foregoing and on motion of Hon. Henrich M. Pimentel and jointly seconded by Hon. Valerio T. Montesclaros, Jr., Hon. Joey S. Pama and Hon. Antonio C. Azarcon;

NOW THEREFORE

BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to return Ordinance No. 01 dated September 16, 2025 of the Municipality of Cortes, this Province entitled "An Ordinance Creating the Positions of Engineer IV, Salary Grade -22, in the Office of the Municipal Engineer, Budget Officer IV, Salary Grade-22, in the Office of the Municipal Budget Officer, and Administrative Officer IV, (Administrative Officer II), Salary Grade -15, in the Office of the Municipal Mayor and Defining their Qualification Standards, Function and Responsibilities and for other Purposes", for rectification.

RESOLVED FINALLY: To furnish copies of this Resolution to Hon. Cherry B. Daraman, Vice Mayor/Acting Municipal Mayor and to the Sangguniang Bayan thru Hon. Ronald S. Cubero, Member, Sangguniang Bayan/Temporary Presiding Officer, all of the Municipality of Cortes, this Province, for their information and appropriate action.

ADOPTED this 5th day of November, 2025 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all the Sangguniang Panlalawigan Members present.

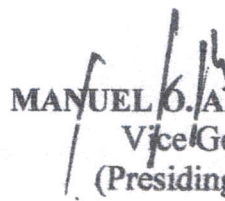
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I HEREBY CERTIFY to the correctness of the foregoing Resolution.



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

**ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:**



MANUEL O. ALAMEDA, SR.
Vice Governor
(Presiding Officer)

In addition, the document highlights the need for transparency and accountability in all financial dealings. It states that all transactions should be clearly documented and that the results should be made available to the appropriate authorities for review and approval.

The second part of the document provides a detailed overview of the various types of transactions that are typically recorded in a financial system. This includes information on the different types of accounts, the methods used to record transactions, and the specific details that should be included in each record. The document also discusses the importance of ensuring that all records are accurate and up-to-date.

Finally, the document concludes by reiterating the importance of maintaining accurate records and the need for transparency and accountability. It encourages all individuals involved in the financial system to adhere to these principles and to ensure that all transactions are properly documented and reviewed.

The document is intended to serve as a guide for all individuals involved in the financial system and to ensure that all transactions are properly recorded and reviewed. It is hoped that this document will help to improve the integrity and transparency of the financial system and to prevent fraud and other illegal activities.

APPENDIX A: SAMPLE RECORD-KEEPING FORM

This appendix provides a sample record-keeping form that can be used to document all transactions. The form includes fields for the date, time, location, and description of the transaction, as well as fields for the amount and the name of the individual involved. The form is designed to be simple and easy to use, and it can be adapted to meet the specific needs of any financial system.

The sample form is provided as a guide only and should not be used as a template. It is important to ensure that the form is tailored to the specific requirements of the financial system and that it is used consistently by all individuals involved. The form should be kept in a secure location and should be reviewed regularly to ensure that it is accurate and up-to-date.

The document is intended to serve as a guide for all individuals involved in the financial system and to ensure that all transactions are properly recorded and reviewed. It is hoped that this document will help to improve the integrity and transparency of the financial system and to prevent fraud and other illegal activities.

Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
TANDAG CITY

Tanggapan ng Sangguniang Panlalawigan
(Office of the Provincial Council)

EXCERPT FROM THE MINUTES OF THE 18TH REGULAR SESSION OF THE 21ST SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON NOVEMBER 5, 2025

PRESENT:

Hon. Manuel O. Alameda, Sr.

- Vice Governor
(Presiding Officer)

Regular Sangguniang Panlalawigan Members:

District I

Hon. Ruel D. Momo
Hon. Henrich M. Pimentel
Hon. Antonio C. Azarcon
Hon. Valerio T. Montesclaros, Jr.

District II

Hon. Joey S. Pama
Hon. Gines Ricky J. Sayawan, Sr.
Hon. Margarita G. Garay
Hon. Anthony Joseph P. Cañedo
Hon. Raul K. Salazar

Ex – Officio Members:

Hon. Melanie Joy M. Guno

- President, Provincial Chapter
of the Liga ng mga Barangay
sa Pilipinas

Hon. Jimmy I. Guinsod

- Indigenous Peoples Mandatory
Representative, Surigao del Sur

Hon. Yuri Art Eufy R. Sanchez

- President, Panlalawigang Pederasyon
ng mga Sangguniang Kabataan

ON OFFICIAL BUSINESS:

Hon. John Paul C. Pimentel

- President, Philippine Councilors'
League, Surigao del Sur Chapter

ABSENT:

On Sick Leave:

Hon. Jose Dumagan, Jr.

- Member, Sangguniang Panlalawigan

RESOLUTION NO. 397-25
(Series of 2025)

RETURNING ORDINANCE NO. 02 DATED SEPTEMBER 16, 2025 OF THE MUNICIPALITY OF CORTES, THIS PROVINCE ENTITLED "AN ORDINANCE CREATING THE POSITION OF AQUACULTURIST II, SALARY GRADE -15, IN THE OFFICE OF THE MUNICIPAL AGRICULTURIST, CORTES, SURIGAO DEL SUR AND DEFINING THE QUALIFICATIONS STANDARDS, FUNCTION AND RESPONSIBILITIES AND FOR OTHER PURPOSES", FOR RECTIFICATION

SPONSORS:

HON. HENRICH M. PIMENTEL, HON. GINES RICKY J. SAYAWAN, SR., HON. MARGARITA G. GARAY, HON. ANTONIO C. AZARCON, HON. RUEL D. MOMO, HON. VALERIO T. MONTESCLAROS, JR., HON. JOEY S. PAMA, HON. ANTHONY JOSEPH P. CAÑEDO AND HON. RAUL K. SALAZAR

WHEREAS, Chapter 3, Article III, Section 468 Par. (a) No. 1 (i) of the Local Government Code of 1991 provides that, "the sangguniang panlalawigan shall review all ordinances approved by the sanggunians of component cities and municipalities and executive orders issued by the mayors of said component units to determine whether these are within the scope of the prescribed powers of the sanggunian and of the mayor";

WHEREAS, Ordinance No. 02 dated September 16, 2025 of the Municipality of Cortes, this Province entitled "An Ordinance Creating the Positions of Aquaculturist II, Salary Grade - 15, in the Office of the Municipal Agriculturist, Cortes, Surigao del Sur and Defining the Qualifications Standards, Function and Responsibilities and for Other Purposes", was submitted to this Body for review and same was referred to the Committee on Good Government, Public Ethics and Accountability, for appropriate action and was subsequently indorsed to the Provincial Human Resource Management Office (PHRMO) and Provincial Finance Committee (PFC), for technical review;

WHEREAS, the Provincial Finance Committee (PFC) in its letter dated October 2, 2025 informed the Body that the above-mentioned Ordinance is within the scope of the prescribed powers of the Sanggunian Bayan concerned pursuant to Section 447 of R.A. 7160 and LBC No. 137 dated July 13, 2021, and that the said LGU has still an allowable Personal Services Cost of Php 5,342,722.99;

WHEREAS, however, Mr. Ace R. Orcullo, MPA, CHRA, Provincial Human Resource Management Officer, this Province in his letter dated October 17, 2025, informed the August Body that the Qualification Standards (QS) presented in the Ordinance adhered to the QS set forth for the position as expressed in the 1997 QS Manual. However, it must be noted that Republic Act No. 11398 otherwise known as "The Philippine Fisheries Profession Act" and its IRR embodied in Resolution No. 06, Series of 2022 issued by the Professional Regulatory Board of Fisheries of the Professional Regulations Commission which provided for the requirements in education and eligibility in the practice of the Fishery Profession as expressed in Section 16 of the IRR of RA No. 11398. The position of Aquaculturist II clearly involves the practice of fishery profession, function of which are expressed in Section 5 of the same IRR. Anent this, the LGU shall rectify of the QS in adherence to the abovementioned law;

WHEREAS, after a careful deliberation on the matter, the Committee on Good Government, Public Ethics and Accountability, to which the matter was referred to, during its Committee Meeting on October 28, 2025 recommended to return Ordinance No. 02 dated September 16, 2025 of the Municipality of Cortes, this Province for rectification with a suggestion that the same shall adhere to the corresponding observation/finding by the Provincial Human Resource Management Officer, this Province;

WHEREAS, in view of the foregoing and on motion of Hon. Henrich M. Pimentel and jointly seconded by Ho. Joey S. Pama and Hon. Jimmy I. Guinsod;

NOW THEREFORE

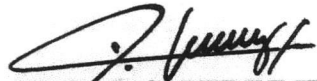
BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to return Ordinance No. 02 dated September 16, 2025 of the Municipality of Cortes, this Province entitled "An Ordinance Creating the Positions of Aquaculturist II, Salary Grade -15, in the Office of the Municipal Agriculturist, Cortes, Surigao del Sur and Defining the Qualifications Standards, Function and Responsibilities and for Other Purposes", for rectification.

RESOLVED FINALLY: To furnish copies of this Resolution to Hon. Cherry B. Daraman, Vice Mayor/Acting Municipal Mayor and to the Sangguniang Bayan thru Hon. Ronald S. Cubero, Member, Sangguniang Bayan/Temporary Presiding Officer, all of the Municipality of Cortes, this Province, for their information and appropriate action.

ADOPTED this 5th day of November, 2025 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all the Sangguniang Panlalawigan Members present.

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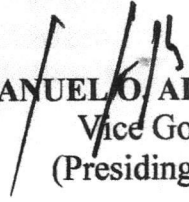
I HEREBY CERTIFY to the correctness of the foregoing Resolution.



EDGAR G. PEREZ II, J.D.

Secretary to the Sangguniang Panlalawigan

**ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:**



MANUEL O. ALAMEDA, SR.
Vice Governor
(Presiding Officer)

1. The first part of the paper is devoted to a general discussion of the problem. It is shown that the problem is of great importance in the theory of differential equations and in the theory of the calculus of variations. The problem is to find the extremum of a functional subject to certain constraints. This is a problem of the calculus of variations.

2. In the second part of the paper, the problem is solved for a special case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

3. In the third part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

4. In the fourth part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

5. In the fifth part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

6. In the sixth part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

7. In the seventh part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

8. In the eighth part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

9. In the ninth part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.

10. In the tenth part of the paper, the problem is solved for a general case. It is shown that the extremum is attained at a certain point. This is a result of the calculus of variations.