



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

February 19, 2026

THE HONORABLE VICE-GOVERNOR

AND

THE HONORABLE SANGGUNIANG PANLALAWIGAN MEMBERS

THRU: **THE SECRETARY TO THE SANGGUNIANG PANLALAWIGAN**
Tanggapan Ng Sangguniang Panlalawigan,
Capitol Hills, Tandag City,
Surigao del Sur

Sirs/ Mesdames:

Respectfully submitting to your level, **ORDINANCE NO. 14, Series of 2026** entitled "**AN ORDINANCE PRESCRIBING THE PROCEDURES FOR THE PREPARATION, SUBMISSION, REVIEW, AND APPROVAL OF THE LOCAL DEVELOPMENT INVESTMENT PROGRAM (LDIP), ANNUAL INVESTMENT PROGRAM (AIP), ANNUAL LOCAL GOVERNMENT BUDGET (ALGB), SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP), AND SUPPLEMENTAL APPROPRIATION TO THE ANNUAL LOCAL GOVERNMENT BUDGET (SAA) OF THE LOCAL GOVERNMENT OF CARMEN, SURIGAO DEL SUR, SUBJECT TO NATIONAL LAWS AND REGULATIONS**" dated February 3, 2026.

Attached herewith is the Certificate of Posting.

For your review and favorable action.

Thank you and more power.

Very truly yours,

MA. JULINA T. BORDA- JUTILO, LLB., J.D.
Secretary to the Sangguniang Bayan



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

POSTED:
DATE: 2/16/2026
BY: 
MA. JULINA B. JUTILO
SB SECRETARY

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 27TH REGULAR SESSION OF THE 14TH SANGGUNIANG BAYAN
OF CARMEN, SURIGAO DEL SUR HELD AT THE SB SESSION HALL, LEGISLATIVE BUILDING ON
FEBRUARY 3, 2026

PRESENT:

Hon. Jane V. Plaza Municipal Vice- Mayor/
Presiding Officer

REGULAR SANGGUNIANG BAYAN MEMBERS:

Hon. Carlos S. Estrada	.....	SB Member
Hon. Harvey S. Manawatao	.....	SB Member
Hon. Tanie A. Quillano	.....	SB Member
Hon. Nilo S. Bigno	.....	SB Member
Hon. Daniel A. Tejol	.....	SB Member
Hon. Elvie U. Ohao	.....	SB Member
Hon. Rencio P. Valeroso	.....	SB Member
Hon. Michael C. Escuyos	.....	SB Member

EX-OFFICIO MEMBERS:

Hon. Blandena V. Sugian	.....	ABC President
Hon. Jeff Anthony D. Beloria	.....	SK Federation President

ABSENT: none

ORDINANCE NO. 14
Series of 2026

**“AN ORDINANCE PRESCRIBING THE PROCEDURES FOR THE PREPARATION, SUBMISSION, REVIEW,
AND APPROVAL OF THE LOCAL DEVELOPMENT INVESTMENT PROGRAM (LDIP), ANNUAL
INVESTMENT PROGRAM (AIP), ANNUAL LOCAL GOVERNMENT BUDGET (ALGB), SUPPLEMENTAL
ANNUAL INVESTMENT PROGRAM (SAIP), AND SUPPLEMENTAL APPROPRIATION TO THE ANNUAL
LOCAL GOVERNMENT BUDGET (SAA) OF THE LOCAL GOVERNMENT OF CARMEN, SURIGAO DEL
SUR, SUBJECT TO NATIONAL LAWS AND REGULATIONS”**

Author: Hon. Michael C. Escuyos

Enacted: All Members Present

EXPLANATORY NOTE

This Ordinance sets the rules for how the Local Government of Carmen prepares, reviews, and approves its development plans and budgets, including supplemental adjustments. It ensures that projects and funds are planned carefully, spent responsibly and aligned with the municipality's priorities, while following national laws. The measure promotes transparency, accountability and public access to information on local development and budget programs.

BE IT ORDAINED, by the Sangguniang Bayan of Carmen, Surigao del Sur in Regular Session assembled, that:

SECTION 1. Title- This Ordinance shall be known as the "Comprehensive Planning and Budgeting Ordinance of Carmen, Surigao del Sur."

SECTION 2. Declaration of Policy- It is the policy of the Local Government of Carmen to ensure that all planning, budgeting and appropriation processes are:

- 1) Systematic, participatory, and aligned with the municipal development vision.
- 2) Transparent, accountable and compliant with national laws, rules and regulations.
- 3) Efficient and responsive to local development needs.
- 4) Subject to proper oversight and public disclosure.

This Ordinance establishes procedures for the preparation, submission, review and approval of the LDIP, AIP, ALGB, SAIP and SAA.

SECTION 3. Scope and Coverage- This Ordinance applies to:

- 1) All offices of the Local Government of Carmen.
- 2) All programs, projects, and activities (PPAs) funded under the LDIP, AIP, ALGB, SAIP, and SAA.
- 3) All officials and personnel involved in the planning, budgeting, and fund management process.

SECTION 4. Definition of Terms- For purposes of this Ordinance:

- a) LDIP- Local Development Investment Program, a multi-year plan of PPAs for the municipality.
- b) AIP- Annual Investment Program, a yearly plan derived from the LDIP outlining investment priorities.
- c) ALGB- Annual Local Government Budget, a fiscal plan detailing revenue, appropriations, and expenditures.
- d) SAIP- Supplemental Annual Investment Program, an adjustment to the AIP to include new PPAs or revised priorities.
- e) SAA- Supplemental Appropriation to the Annual Local Government Budget, additional appropriations approved outside the original ALGB.
- f) Local Chief Executive (LCE)-the Municipal Mayor of Carmen.
- g) Department/Office Head- official responsible for preparing departmental plans and budget proposals.
- h) Budget Committee- Committee of the Sangguniang Bayan responsible for reviewing budget submissions.
- i) PPAs- Programs, projects and activities included in planning and budgeting documents.

SECTION 5. Guiding Principles-

- 1) Strategic Alignment- all PPAs shall support municipal development goals and national priorities.
- 2) Transparency Planning and budget documents- shall be made accessible to the public, consistent with confidentiality rules.
- 3) Participation of Stakeholders, including citizens, civil society and sectoral groups- shall be consulted.
- 4) Accountability- officials shall ensure accuracy, validity, and completeness of submissions.
- 5) Compliance- all procedures shall adhere to national planning, budgeting and fiscal laws.

SECTION 6. Preparation of LDIP-

- 1) The LCE, through the Municipal Planning and Development Office (MPDO), shall coordinate the preparation of the LDIP.
- 2) Office heads shall submit multi-year PPAs aligned with strategic priorities and national guidelines.
- 3) The MPDC shall consolidate submissions into a draft LDIP, including:
 - Estimated costs and funding sources
 - Prioritization of PPAS
 - Implementation timelines

SECTION 7. Preparation of AIP-

- 1) The AIP shall be prepared annually based on the LDIP.
- 2) Departments shall submit updated PPAs, with cost estimates, schedules and funding sources.
- 3) The MPDC shall consolidate departmental submissions and submit the draft AIP to the LCE.

SECTION 8. Preparation of ALGB-

- 1) The LCE shall issue budget preparation guidelines at least 90 days before the start of the fiscal year.
- 2) Department/office heads shall prepare budget proposals reflecting AIP priorities.
- 3) The LCE shall consolidate departmental proposals into the proposed ALGB, including:
 - Projected revenues
 - Personnel services, maintenance, and capital outlays
 - Alignment with AIP and LDIP priorities

SECTION 9. Preparation of SAIP and SAA-

- 1) Departments/offices may propose adjustments to the AIP to include new PPAS or revised priorities, forming the SAIP.
- 2) The LCE shall prepare the SAA to reflect supplemental appropriations for PPAs included in the SAIP or due to unforeseen exigencies.
- 3) SAIP and SAA shall be submitted to the Sangguniang Bayan for review and approval.

SECTION 10. Submission to the Sangguniang Bayan-

- 1) The LCE shall submit the draft LDIP, AIP, ALGB, SAIP, and SAA to the Sangguniang Bayan at least 60 days before the start of the fiscal year.
- 2) Submissions shall be accompanied by:
 - Budget message or explanatory note
 - Supporting schedules and justifications
 - Proposed Appropriation Ordinances (original or supplemental)

SECTION 11. Review and Deliberation-

- 1) The Budget Committee shall review submissions for:
 - Compliance with fiscal laws and national guidelines
 - Alignment with municipal development plans
 - Reasonableness and sufficiency of allocations
- 2) Public hearings or consultations may be conducted to clarify proposals.
- 3) Committee recommendations shall be submitted to the full Sangguniang Bayan for deliberation and approval.

SECTION 12. Approval-

- 1) The Sangguniang Bayan shall approve the LDIP, AIP, ALGB, SAIP, and SAA prior to the start of the fiscal year or as needed for supplemental adjustments.
- 2) The approved documents shall be enacted through Appropriation Ordinances.
- 3) Once approved, the LCE shall implement the programs and projects in accordance with law and the approved budget.

SECTION 13. Implementation, Monitoring, and Reporting-

- 1) Heads of offices shall implement programs and projects as approved.
- 2) The MPDO and Accounting Office shall prepare periodic reports on:
 - Status of PPAS
 - Fund utilization
 - Performance indicators
- 3) Reports shall be submitted to the LCE and Sangguniang Bayan for oversight.

SECTION 14. Transparency and Public Access-

- 1) Draft and approved LDIP, AIP, ALGB, SAIP, and SAA shall be made accessible to the public, posted in municipal offices and online where feasible.
- 2) Citizens may request information in accordance with national transparency and data protection laws.

SECTION 15. Prohibited Acts-

- 1) Concealing, falsifying, or misrepresenting planning or budget information.
- 2) Failure to comply with prescribed preparation, submission, review and approval procedures.
- 3) Misuse of funds in contravention of approved documents.

SECTION 16. Separability Clause- If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions shall remain in full force and effect.

SECTION 17. Repealing Clause- All ordinances, resolutions, or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

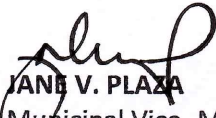
SECTION 18. Effectivity- This Ordinance shall take effect fifteen (15) days after posting in two (2) conspicuous public places, as required by law.

ENACTED this 3rd day of February, 2026 at Carmen, Surigao del Sur.

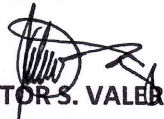
I HEREBY ATTEST to the correctness of the foregoing Ordinance.


MA. JULINA T. BORDA-JUTILO, LLB., J.D.
Secretary to the Sangguniang Bayan

CERTIFIED CORRECT:


JANE V. PLAZA
Municipal Vice- Mayor/
Presiding Officer

APPROVED:


NESTOR S. VALEROSO
Municipal Mayor
2-16-2026



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

CERTIFICATE OF POSTING

In compliance to Section 59 of RA 7160, Article 113, IRR of ra 7160, the hereunder approved ordinance is hereby posted:

ORDINANCE NO. 14, SERIES OF 2026 entitled “**AN ORDINANCE PRESCRIBING THE PROCEDURES FOR THE PREPARATION, SUBMISSION, REVIEW, AND APPROVAL OF THE LOCAL DEVELOPMENT INVESTMENT PROGRAM (LDIP), ANNUAL INVESTMENT PROGRAM (AIP), ANNUAL LOCAL GOVERNMENT BUDGET (ALGB), SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP), AND SUPPLEMENTAL APPROPRIATION TO THE ANNUAL LOCAL GOVERNMENT BUDGET (SAA) OF THE LOCAL GOVERNMENT OF CARMEN, SURIGAO DEL SUR, SUBJECT TO NATIONAL LAWS AND REGULATIONS**”

Date Enacted : February 3, 2026

Date Approved : February 16, 2026

Date Posted : February 16, 2026

Place Posted : Carmen Public Market, Carmen, Surigao del Sur

MA. JULINA T. BORDA- JUTILO, LLB., J.D.
Secretary to the Sangguniang Bayan

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Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 27TH REGULAR SESSION OF THE 14TH SANGGUNIANG BAYAN OF CARMEN, SURIGAO DEL SUR HELD AT THE SB SESSION HALL, LEGISLATIVE BUILDING ON FEBRUARY 3, 2026

PRESENT:

Hon. Jane V. Plaza	Municipal Vice-Mayor/ Presiding Officer
REGULAR SANGGUNIANG BAYAN MEMBERS:	
Hon. Carlos S. Estrada	SB Member
Hon. Harvey S. Manawatao	SB Member
Hon. Tanie A. Quillano	SB Member
Hon. Nilo S. Bigno	SB Member
Hon. Daniel A. Tejol	SB Member
Hon. Elvie U. Ocho	SB Member
Hon. Rencio P. Valeroso	SB Member
Hon. Michael C. Escuyos	SB Member
EX-OFFICIO MEMBERS:	
Hon. Blandena V. Sugan	ABC President
Hon. Jeff Anthony D. Beloria	SK Federation President

ABSENT: none

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Author: Hon. Michael C. Escuyos

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Date Enacted : February 3, 2026

Date Approved : February 16, 2026

Date Posted : February 16, 2026

Place Posted : Carmen Public Terminal, Carmen, Surigao del Sur

MA. JULINA T. BORDA- JUTILO, LLB., J.D.
Secretary to the Sangguniang Bayan

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ABSENT: none

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DATE: 2/16/2026
BY: **MA. JULINA T. BORDA- JUTILO**
S.B. SECRETARY

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