



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

Office of the Sangguniang Bayan Secretary

May 11, 2026

The Honorable
Sangguniang Panlalawigan Members
Thru: Hon. Manuel O. Alameda
Provincial Vice Governor
Tandag City



Sir:

Pursuant to pertinent provision of the Local Government Code of 1991, I have the honor to submit the General Fund Supplemental Budget No. 01, Calendar Year 2026 of the Municipality of Cagwait, Surigao del Sur in the amount of EIGHT MILLION, FIVE HUNDRED THIRTEEN THOUSAND, ONE HUNDRED FIFTY NINE PESOS AND THIRTY FIVE CENTAVOS (Php8,513,159.35) and FOUR MILLION, SIXTY SEVEN THOUSAND, SEVEN HUNDRED SEVENTY FOUR PESOS AND FORTY THREE CENTAVOS (Php4,067,774.43) for the Municipal Economic Enterprise under Appropriation Ordinance No. 01-26 dated April 28, 2026. Attached herewith the following, to wit:

1. Transmittal letter
2. Budget Message
3. Appropriation Ordinance
4. Statement of Funding Sources
5. Statement of Supplemental Appropriation for FY 2026

Hoping this Supplemental Budget will be found in order and as usual soliciting for your favorable action and early approval.

Very truly yours,

ALAN A. CABRERA
Secretary to the Sanggunian



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

Office of the Municipal Mayor

BUDGET MESSAGE

April 15, 2026

HONORABLE SANGGUNIANG BAYAN MEMBERS

THRU: MELCHIE C. TUSCANO

Municipal Vice Mayor

Presiding Officer

Dear Honorable Members of the Sangguniang Bayan;

Good day!

In view of our FY 2026 Appropriation Ordinance No. 04 dated October 21, 2025, covering our FY 2026 Annual Budget both for the General Fund and Economic Enterprise, one of the findings is;

- “1. The limitation on appropriations for Personal Services (PS) of the Local Government Unit (LGU), as prescribed under section 325(a) of R.A No. 7160 and its implementing guidelines in LBC No. 163 dated, February 27, 2025, has exceeded by ₱8,705,232.06.”

Furthermore, the recommendation, of the Sangguniang Panlalawigan on this finding are the following;

1. The LGU shall adhere to the policies and guidelines on the implementation of the PS Limitation as outlined in Local Budget Circular No. 163 as specified in LBC 163, particularly

Section 5.3.4.3. If computed value is negative, (i. e,) the PS Limitation has been exceeded, then decreases shall be made on the PS items of least priority so as not to exceed the PS Limitation.

In this case, the LGU should prioritize in the reduction of new/or additional PS costs for the budget year to eliminate the excess.

Hence. We are passing Supplemental Budget No. 1 to adhere to the finding and recommendation of the Sangguniang Panlalawigan thru Resolution No. 732-26.

The main source of our Supplemental Budget No. 1 is purely the excess of PS out of the Savings of Unfilled Positions with the details stated in the Statement of Savings duly Certified by the Municipal Accountant amounting ₱8,513,159.35

For economic enterprises, the amount of savings is ₱2,067,774.43 and an unappropriated surplus of ₱2,000,000.00 for the year ending December 31, 2025. So a total of ₱ 4,067,774.43 for the Economic Enterprise.

The appropriations I am proposing for the General Fund are the following, to wit;

PERSONAL SERVICES

Terminal Pay	<u>₱5,732,702.14</u>
Total Personal Services	<u>₱5,732,702.14</u>

MAINTENANCE OTHER OPERATING EXPENSES

Strengthening Office Coordination	₱1,997,707.21
Institutionalization of Office Performance thru meetings and facilitate feedback among Department Heads	₱ 42,750.00
Fuel, Oil & Lubricants	<u>₱ 240,000.00</u>
TOTAL MOOE	<u>₱2,280,457.21</u>

CAPITAL OUTLAY

Office Equipment	₱160,000.00
Information & Technology	₱ 60,000.00
Furniture and Fixture	<u>₱280,000.00</u>
TOTAL CAPITAL OUTLAY	<u>₱500,000.00</u>

TOTAL APPROPRIATIONS **₱8,513,159.35**

Herewith, below are the Proposed Items to funded for Supplemental Budget No. 1, to wit;

PERSONAL SERVICES

Terminal Pay	<u>₱2,567,339.58</u>
Total Personal Services	<u>₱2,567,339.58</u>

MAINTENANCE OTHER OPERATING EXPENSES

Repairs & Maintenance – Water System	₱ 318,078.16
Repairs & Maintenance – Cemetery	₱ 82,356.69
Repairs & Maintenance – Kaliguan Beach Resort	₱ 500,000.00
Repairs & Maintenance – Terminal	<u>₱ 600,000.00</u>
TOTAL MOOE	<u>₱1,500,434.85</u>

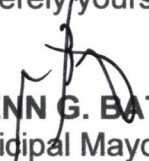
TOTAL APPROPRIATIONS **₱4,067,774.43**

The items of Expenditures herein appropriated are determined to be the priority needs of Municipality of Cagwait and the Operation of the Local Economic Enterprise.

My dear Sangguniang Bayan, I am fervently looking forward that you expeditiously do the passage of an Appropriation Ordinance.

Thank you and God Bless us all!

Sincerely yours,


GLENN G. BATIANCILA, REE
Municipal Mayor



Republic of the Philippines
LALAWIGAN NG SURIGAO DEL SUR
BAYAN NG CAGWAIT

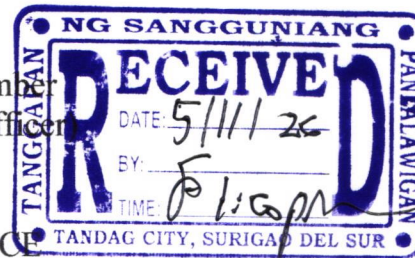
Tanggapan ng Sangguniang Bayan
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 16th REGULAR SESSION OF THE
SANGGUNIANG BAYAN OF THE MUNICIPALITY OF CAGWAIT, SURIGAO
DEL SUR, HELD AT THE SESSION HALL ON APRIL 28, 2026:

PRESENT:

Hon. Armando P. Reyes

--- Sangguniang Bayan Member
(Temporary Presiding Officer)



REGULAR SANGGUNIANG BAYAN MEMBERS

Hon. Arthur M. Sanchez

Hon. Jose E. Bayogbog, CL

Hon. Amelito E. Estrada

Hon. Guardiano C. Lozada

Hon. Rogen P. Tabugoc

Hon. Angelyn P. Prado

EX-OFFICIO MEMBERS:

Hon. Bernard V. Loma

--- LnB Fed. Pres./SB Member

ACTING CAPACITY:

Hon. Melchie C. Tuscano

--- Municipal Vice Mayor

ON OFFICIAL LEAVE:

Hon. Princess Chewon C. Park

--- SK Fed. Pres./SB Member

Hon. Josefito M. Tañola

--- IPMR/SB Member

APPROPRIATION ORDINANCE NO. 01

Series of 2026

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01
SERIES OF 2026 INVOLVING THE SUM OF EIGHT MILLION FIVE
HUNDRED THIRTEEN THOUSAND ONE HUNDRED FIFTY NINE PESOS
AND THIRTY FIVE CENTAVOS (Php8,513,159.35) DERIVED FROM THE
SAVINGS OF VACANT POSITIONS UNDER THE GENERAL FUND AND
FOUR MILLION SIXTY SEVEN THOUSAND SEVEN HUNDRED
SEVENTY FOUR PESOS AND FORTY THREE CENTAVOS
(Php4,067,774.43) FOR THE MUNICIPAL ECONOMIC ENTERPRISE
FUND PURPOSELY TO FUND THE NECESSARY EXPENDITURES FOR
THE EFFICIENT AND EFFECTIVE DELIVERY OF BASIC SERVICES IN
THE MUNICIPALITY OF CAGWAIT, PROVINCE OF SURIGAO DEL SUR

BE IT ORDAINED by all members of the Sangguniang Bayan of the
Municipality of Cagwait, Province of Surigao del Sur, in Session assembled:

Section 1. The Supplemental Budget of the Municipality of Cagwait for Fiscal
Year 2026 in the total amount of Eight Million Five Hundred Thirteen Thousand One



PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan
Tel. No.: 086-2115832
Email: ossp@surigao.gov.ph
OSSP-26-05821

Hundred Fifty Nine Pesos and Thirty Five Centavos (Php8,513,159.35) for the general fund and Four Million Sixty Seven Thousand Seven Hundred Seventy Four Pesos and Forty Three Centavos (Php4,067,774.43) for operation and services of the Municipality of Cagwait is hereby approved.

The budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. Statement of Funding Sources
2. Statement of Supplemental Appropriation
3. Budget Message
4. Supplemental Operating Budget of Municipal Economic Enterprise

Section 2. Sources of Funds. The sources of funds for the Supplemental Budget in the total amount of Eight Million Five Hundred Thirteen Thousand One Hundred Fifty Nine Pesos and Thirty Five Centavos (Php8,513,159.35) for the general fund and Four Million Sixty Seven Thousand Seven Hundred Seventy Four Pesos and Forty Three Centavos (Php4,067,774.43) shall be as follows:

Income Sources		General Fund	Economic Enterprise
Savings from Vacant Positions	---	P 8,513,159.35	P2,067,774.43
Unappropriated Surplus	---		2,000,000.00
Total		P 8,513,159.35	P4,067,774.43

Section 3. Use of Funds. The amount of Eight Million Five Hundred Thirteen Thousand One Hundred Fifty Nine Pesos and Thirty Five Centavos (Php8,513,159.35) for the general fund and Four Million Sixty Seven Thousand Seven Hundred Seventy Four Pesos and Forty Three Centavos (Php4,067,774.43) is hereby appropriated for the Supplemental Budget of the Municipality of Cagwait as follows:

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

Annual Investment Program (AIP) Reference Code	Office/PPA	Major Final Output (MFO)	Performance Indicator (PI)	Target	Proposed Budget				
					Personal Services (PS)	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total
	Office of the Municipal Mayor								
1000-001-3-1-01-001-000	Executive Governance Program	Executive Governance Services	Governance Program Implemented	100%	4,709,380.58				4,709,380.58
1000-001-3-3-12-002-005	Strengthening Office Coordination Activities		Office coordination activities strengthened	100%		1,997,707.21		-	1,997,707.21
1000-001-3-3-12-002-019	Institutionalization of Office Performance thru meetings and conferences and facilitate feedback mechanism among department heads with the LCE		Office performance institutionalized thru meetings and conferences	100%		42,750.00			42,750.00
	Office of the Vice Mayor								
1000-002-3-1-02-001-000	Legislative Program	Legislative Services	% of PPAs implemented for Legislative Program	100%				500,000.00	500,000.00





Annual Investment Program (AIP) Reference Code	Office/PPA	Major Final Output (MFO)	Performance Indicator (PI)	Target	Proposed Budget				
					Personal Services (PS)	Maintenance & Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total
	Office of the MENRO								
8000-001-3-2-04-004-001	Implementation of Segregated Collection	Natural Resources Services	Segregated collection implemented	100%		200,000.00		-	200,000.00
	Office of the Municipal Health Officer								
3000-001-3-1-11-001-000	Health Services Program	Health Improvement Services	% of PPAs implemented for Health Services Program	100%		40,000.00		-	40,000.00
	Office of the Municipal Treasurer								
1000-001-3-1-05-001-000	Treasury Operations Program	Treasury Operation Services	% of PPAs implemented for Treasury Operations Program	100%	1,023,321.56			-	1,023,321.56
	Office of the Municipal Economic Enterprise Officer								
8000-001-3-3-08-001-000	Operation and Maintenance of Cagwait Water System	Cagwait Water System Services	Operation and Maintenance of CWS implemented	100%	1,441,629.48	318,078.16			1,759,707.64
8000-001-3-3-08-002-000	Operation and Maintenance of Kaliguan Beach Resort	Beach Resort Services	Operation and Maintenance of KBR implemented	100%	290,838.75	500,000.00			790,838.75
8000-001-3-3-08-005-000	Operation and Maintenance of Municipal Memorial Park	Memorial Park Services	Operation and Maintenance of Municipal Memorial Park implemented	100%		82,356.69			82,356.69
8000-001-3-3-08-003-000	Operation and Maintenance of Cagwait Integrated Public Market and Overland Terminal	Public Terminal and Market Services	Operation and Maintenance of Cagwait Integrated Public Market and Overland Terminal implemented	100%	834,871.35	600,000.00			1,434,871.35
TOTAL NEW APPROPRIATION					8,300,041.72	3,780,892.06		500,000.00	12,580,933.78



2. Appropriations by Object of Expenditures

Office of the MENRO

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Fuel, Oil & Lubricants Expenses	50203090		200,000.00
TOTAL MOOE			200,000.00

Office of the Municipal Health Officer

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Fuel, Oil & Lubricants Expenses	50203090		40,000.00
TOTAL MOOE			40,000.00

Office of the Municipal Treasurer

Object of Expenditures	Account Code	Past Year	Current Year 2026
PERSONAL SERVICES			
Terminal Leave Benefits	50104030		1,023,321.56
TOTAL PERSONAL SERVICES			1,023,321.56

MUNICIPAL ECONOMIC ENTERPRISE

Cagwait Water System

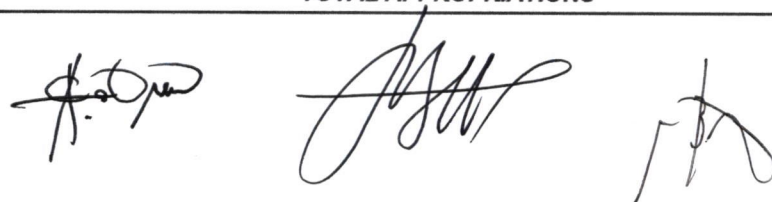
Object of Expenditures	Account Code	Past Year	Current Year 2026
PERSONAL SERVICES			
Terminal Leave Benefits	50104030		1,441,629.48
TOTAL PERSONAL SERVICES			1,441,629.48
MAINTENANCE AND OTHER OPERATING EXPENSES			
Repairs & Maint. - Water System	50213030		318,078.16
TOTAL MOOE			318,078.16

Kaliguan Beach Resort

Object of Expenditures	Account Code	Past Year	Current Year 2026
PERSONAL SERVICES			
Terminal Leave Benefits	50104030		290,838.75
TOTAL PERSONAL SERVICES			290,838.75
MAINTENANCE AND OTHER OPERATING EXPENSES			
Repairs & Maint. - Water System	50213030		500,000.00
TOTAL MOOE			500,000.00

Cagwait Integrated Public Market and Overland Transport Terminal

Object of Expenditures	Account Code	Past Year	Current Year 2026
PERSONAL SERVICES			
Terminal Leave Benefits	50104030		834,871.35
TOTAL PERSONAL SERVICES			834,871.35
MAINTENANCE AND OTHER OPERATING EXPENSES			
Repairs & Maint. - Water System	50213030		600,000.00
TOTAL MOOE			600,000.00
TOTAL APPROPRIATIONS			12,580,933.78



Section 4. Separability Clause. If, for any reason, any Section of provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

Section 5. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon approval.

ENACTED this 28th day of April 2026 authored by Hon. Guardiano C. Lozada and co-authored by Hon. Amelito E. Estrada and Hon. Bernard V. Loma at Cagwait, Surigao del Sur, Philippines.

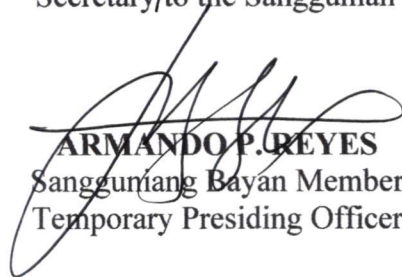
UNANIMOUSLY APPROVED

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I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIAN BAYAN ON APRIL 28, 2026.



ALAN A. CABRERA
Secretary to the Sanggunian



ARMANDO P. REYES
Sangguniang Bayan Member
Temporary Presiding Officer

APPROVED:



GLENN G. BATIANCILA, REE
Municipal Mayor

Date of Approval 25/11/2026 

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2026
Local Government Unit: CAGWAIT, SURIGAO DEL SUR

Fund/Special Account: General Fund

Particulars	Account Classific ation	Amounts
(1)	(2)	(3)
1.0 New Revenue Sources		
A. Local Sources		
Tax Revenue		
Non-Tax Revenue		
B. External Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Savings from Vacant Positions		8,513,159.35
	Account Code	Appropriation
		Amount Withheld for Further Disbursements
		Savings
OFFICE OF THE MAYOR		
Administrative Aide IV (Driver II) SG-4/1		
Jan. 1, 2026 to Dec. 31, 2026		
Personal Services		
Salaries & Wages - Regular	50101010	171,696.00
Personnel Economic Relief Allowar	50102010	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	14,308.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances	50102990	14,308.00
(Mid Year)		
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	20,603.52
Pag-IBIG Contributions	50103020	2,400.00
Philhealth Contributions	50103030	4,292.40
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES		276,807.92
OFFICE OF THE SANGGUNIANG BAYAN		
IPM Representative (SG-24/1)		
Jan. 1, 2026 to Dec. 31, 2026		
Personal Services		
Salaries & Wages - Regular	50101010	1,001,484.00
Personnel Economic Relief Allowar	50102010	24,000.00
Representation Allowance	50102020	86,700.00
Transportation Allowance	50102030	86,700.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	83,457.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances (Mi	50102990	83,457.00
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	120,178.08
Pag-IBIG Contributions	50103020	2,400.00
Philhealth Contributions	50103030	25,037.10
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES		1,538,613.18

Particulars	Account Classific ation	Amounts
(1)	(2)	(3)

Particulars	Account Classific ation	Amounts
(1)	(2)	(3)
Account Code	Appropriation	Amount Withheld for Further Disbursements
Savings		
<u>OFFICE OF THE MDRRMO</u>		
Local DRRM Officer II (SG-15/1)		
Jan. 1, 2026 to Dec. 31, 2026		
Personal Services		
Salaries & Wages - Regular	50101010	410,124.00
Personnel Economic Relief Allowar	50102010	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	34,177.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances	50102990	34,177.00
(Mid Year Bonus)		
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	49,214.88
Pag-IBIG Contributions	50103020	2,400.00
Philhealth Contributions	50103030	10,253.10
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES	589,545.98	589,545.98
<u>MUNICIPAL TOURISM OFFICE</u>		
Tourism Operations Officer II (SG-15/1)		
Jan. 1, 2026 to Dec. 31, 2026		
Personal Services		
Salaries & Wages - Regular	50101010	410,124.00
Personnel Economic Relief Allowar	50102010	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	34,177.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances	50102990	34,177.00
(Mid Year)		
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	49,214.88
Pag-IBIG Contributuions	50103020	2,400.00
Philhealth Contributions	50103030	10,253.10
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES	589,545.98	589,545.98
<u>MUNICIPAL PLANNING & DEV'T. OFFICE</u>		
Planning Officer II (SG 15/8)		
Jan. 1, 2026 to Dec. 31, 2026		
Personal Services		
Salaries & Wages - Regular	50101010	430,860.00
Personnel Economic Relief Allowar	50102010	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	35,905.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances	50102990	35,905.00
(Mid Year Bonus)		
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	51,703.20
Pag-IBIG Contributions	50103020	2,400.00
Philhealth Contributions	50103030	10,771.50
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES	616,744.70	616,744.70

Particulars (1)	Account Code	Appropriation	Amount Withheld for Further Disbursements	Savings	Account Classific ation (2)	Amounts (3)
MUNICIPAL PLANNING & DEV'T. OFFICE						
Planning Officer II (SG 15/6)			January 1, 2026 to Dec. 31, 2026			
Personal Services						
Salaries & Wages - Regular	50101010	410,124.00	-	410,124.00		
Personnel Economic Relief Allowar	50102010	24,000.00	-	24,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	34,177.00	-	34,177.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances	50102990	34,177.00	-	34,177.00		
(Mid Year Bonus)						
Other Bonuses and Allowances	50102990	7,000.00	-	7,000.00		
(Medical Allowance)						
Retirement and Life Insurance Pre	50103010	49,214.88	-	49,214.88		
Pag-IBIG Contributions	50103020	2,400.00	-	2,400.00		
Philhealth Contributions	50103030	10,253.10	-	10,253.10		
Employees Compensation Insuranc	50103040	1,200.00	-	1,200.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		589,545.98	-	589,545.98		
MUNICIPAL PLANNING & DEV'T. OFFICE						
Assistant Statistician (SG-9/1)			January 1, 2026 to Dec. 31, 2026			
Personal Services						
Salaries & Wages - Regular	50101010	236,904.00	-	236,904.00		
Personnel Economic Relief Allowar	50102010	24,000.00	-	24,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	19,742.00	-	19,742.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances	50102990	19,742.00	-	19,742.00		
(Mid Year Bonus)						
Other Bonuses and Allowances	50102990	7,000.00	-	7,000.00		
(Medical Allowance)						
Retirement and Life Insurance Pre	50103010	28,428.48	-	28,428.48		
Pag-IBIG Contributions	50103020	2,400.00	-	2,400.00		
Philhealth Contributions	50103030	5,922.60	-	5,922.60		
Employees Compensation Insuranc	50103040	1,200.00	-	1,200.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		362,339.08	-	362,339.08		
Statistician I (SG-11/1)			January 1, 2026 to Dec. 31, 2026			
Personal Services						
Salaries & Wages - Regular	50101010	306,240.00	-	306,240.00		
Personnel Economic Relief Allowar	50102010	24,000.00	-	24,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	25,520.00	-	25,520.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances	50102990	25,520.00	-	25,520.00		
(Mid Year Bonus)						
Other Bonuses and Allowances	50102990	7,000.00	-	7,000.00		
(Medical Allowance)						
Retirement and Life Insurance Pre	50103010	36,748.80	-	36,748.80		
Pag-IBIG Contributions	50103020	2,400.00	-	2,400.00		
Philhealth Contributions	50103030	7,656.00	-	7,656.00		
Employees Compensation Insuranc	50103040	1,200.00	-	1,200.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		453,284.80	-	453,284.80		

Particulars (1)	Account Classific ation (2)	Amounts (3)		
	Account Code	Appropriation	Amount Withheld for Further Disbursements	Savings
MUNICIPAL TREASURER				
Revenue Collection Clerk III (SG-9/1)		January 1, 2026 to Dec. 31, 2026		
Personal Services				
Salaries & Wages - Regular	50101010	236,904.00	-	236,904.00
Personnel Economic Relief Allowar	50102010	24,000.00	-	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00
Year End Bonus	50102140	19,742.00	-	19,742.00
Cash Gift	50102150	5,000.00	-	5,000.00
Other Bonuses and Allowances	50102990	19,742.00	-	19,742.00
(Mid Year Bonus)				
Other Bonuses and Allowances	50102990	7,000.00	-	7,000.00
(Medical Allowance)				
Retirement and Life Insurance Pre	50103010	28,428.48	-	28,428.48
Pag-IBIG Contributions	50103020	2,400.00	-	2,400.00
Philhealth Contributions	50103030	5,922.60	-	5,922.60
Employees Compensation Insuranc	50103040	1,200.00	-	1,200.00
Other Personnel Benefits	50104990	5,000.00	-	5,000.00
TOTAL PERSONAL SERVICES		362,339.08	-	362,339.08
Administrative Assistant VI (SG-6/2)		January 1, 2026 to Dec. 31, 2026		
Personal Services				
Salaries & Wages - Regular	50101010	194,796.00	-	194,796.00
Personnel Economic Relief Allowar	50102010	24,000.00	-	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00
Year End Bonus	50102140	16,233.00	-	16,233.00
Cash Gift	50102150	5,000.00	-	5,000.00
Other Bonuses and Allowances	50102990	16,233.00	-	16,233.00
(Mid Year Bonus)				
Other Bonuses and Allowances	50102990	7,000.00	-	7,000.00
(Medical Allowance)				
Retirement and Life Insurance Pre	50103010	23,375.52	-	23,375.52
Pag-IBIG Contributions	50103020	2,400.00	-	2,400.00
Philhealth Contributions	50103030	4,869.90	-	4,869.90
Employees Compensation Insuranc	50103040	1,200.00	-	1,200.00
Other Personnel Benefits	50104990	5,000.00	-	5,000.00
TOTAL PERSONAL SERVICES		307,107.42	-	307,107.42
Administrative Assistant I (SG-6/1)		January 1, 2026 to Dec. 31, 2026		
Personal Services				
Salaries & Wages - Regular	50101010	193,356.00	-	193,356.00
Personnel Economic Relief Allowar	50102010	24,000.00	-	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00
Year End Bonus	50102140	16,113.00	-	16,113.00
Cash Gift	50102150	5,000.00	-	5,000.00
Other Bonuses and Allowances	50102990	16,113.00	-	16,113.00
(Mid Year Bonus)				
Other Bonuses and Allowances	50102990	7,000.00	-	7,000.00
(Medical Allowance)				
Retirement and Life Insurance Pre	50103010	23,202.72	-	23,202.72
Pag-IBIG Contributions	50103020	2,400.00	-	2,400.00
Philhealth Contributions	50103030	4,833.90	-	4,833.90
Employees Compensation Insuranc	50103040	1,200.00	-	1,200.00
Other Personnel Benefits	50104990	5,000.00	-	5,000.00
TOTAL PERSONAL SERVICES		305,218.62	-	305,218.62

Particulars	Account Classific ation	Amounts
(1)	(2)	(3)

Particulars (1)	Account Classific ation (2)	Amounts (3)
OFFICE OF THE MUNICIPAL ENGINEER		
Administrative Assistant II (SG-	January 1, 2026 to Dec. 31, 2026	
Personal Services		
Salaries & Wages - Regular	50101010 218,772.00 - 218,772.00	
Personnel Economic Relief Allowar	50102010 24,000.00 - 24,000.00	
Clothing/Uniform Allowance	50102040 7,000.00 - 7,000.00	
Year End Bonus	50102140 18,231.00 - 18,231.00	
Cash Gift	50102150 5,000.00 - 5,000.00	
Other Bonuses and Allowances	50102990 18,231.00 - 18,231.00	
(Mid Year Bonus)		
Other Bonuses and Allowances	50102990 7,000.00 - 7,000.00	
(Medical Allowance)		
Retirement and Life Insurance Prer	50103010 26,252.64 - 26,252.64	
Pag-IBIG Contributuions	50103020 2,400.00 - 2,400.00	
Philhealth Contributions	50103030 5,469.30 - 5,469.30	
Employees Compensation Insuranc	50103040 1,200.00 - 1,200.00	
Other Personnel Benefits	50104990 5,000.00 - 5,000.00	
TOTAL PERSONAL SERVICES	338,555.94 - 338,555.94	
OFFICE OF THE MUNICIPAL ACCOUNTANT		
Municipal Accountant (SG-24/8)	January 1, 2026 to January 31, 2026	
Personal Services		
Salaries & Wages - Regular	50101010 1,116,192.00 918,027.00 198,165.00	
Personnel Economic Relief Allowar	50102010 24,000.00 22,000.00 2,000.00	
Representation Allowance	50102020 86,700.00 86,700.00 -	
Transportation Allowance	50102030 86,700.00 86,700.00 -	
Clothing/Uniform Allowance	50102040 7,000.00 7,000.00 -	
Year End Bonus	50102140 93,016.00 83,457.00 9,559.00	
Cash Gift	50102150 5,000.00 5,000.00 -	
Other Bonuses and Allowances	50102990 93,016.00 83,457.00 9,559.00	
(Mid Year Bonus)		
Other Bonuses and Allowances	50102990 7,000.00 7,000.00 -	
(Medical Allowance)		
Retirement and Life Insurance Prer	50103010 133,943.04 110,163.24 23,779.80	
Pag-IBIG Contributions	50103020 2,400.00 2,200.00 200.00	
Philhealth Contributions	50103030 27,904.80 22,950.68 4,954.13	
Employees Compensation Insuranc	50103040 1,200.00 1,100.00 100.00	
Other Personnel Benefits	50104990 5,000.00 5,000.00 -	
TOTAL PERSONAL SERVICES	1,689,071.84 1,440,754.92 248,316.93	
4.0 Realignment		
TOTAL		8,513,159.35

We hereby certify the availability of funds which remain free of any obligations or encumbrances. This is to certify further the above positions were not filled up on the period they are declared and unutilized.

Certified Correct:


ALMA R. LOZADA, MPA
Municipal Treasurer


KAREN MAY A. BADILLA, CPA, MM
Municipal Accountant

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2026
Local Government Unit: CAGWAIT, SURIGAO DEL SUR

Fund/Special Account: Municipal Economic Enterprise Fund

Particulars	Account Classific ation	Amounts
(1)	(2)	(3)
1.0 New Revenue Sources		
A. Local Sources		
Tax Revenue		
Non-Tax Revenue		
B. External Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		
Savings from Vacant Positions		2,067,774.43
	Account Code	Appropriation
		Amount Withheld for Further Disbursements
		Savings
OFFICE OF THE MUNICIPAL ECONOMIC ENTERPRISE ADMINISTRATOR		
WATER SYSTEM		
Administrative Aide IV (SG-4/1)		Jan. 1, 2026 to Nov. 30, 2026
Personal Services		
Salaries & Wages - Regular	50101010	171,696.00
Personnel Economic Relief Allowar	50102010	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	14,308.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances	50102990	14,308.00
(Mid Year Bonus)		
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	20,603.52
Pag-IBIG Contributions	50103020	2,400.00
Philhealth Contributions	50103030	4,292.40
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES		276,807.92
Local Revenue Collection Officer 1 (SG-11/4)		March 1, 2026 to November 30, 2026
Personal Services		
Salaries & Wages - Regular	50101010	315,072.00
Personnel Economic Relief Allowar	50102010	24,000.00
Clothing/Uniform Allowance	50102040	7,000.00
Year End Bonus	50102140	26,256.00
Cash Gift	50102150	5,000.00
Other Bonuses and Allowances	50102990	26,256.00
(Mid Year Bonus)		
Other Bonuses and Allowances	50102990	7,000.00
(Medical Allowance)		
Retirement and Life Insurance Pre	50103010	37,808.64
Pag-IBIG Contributions	50103020	2,400.00
Philhealth Contributions	50103030	7,876.80
Employees Compensation Insuranc	50103040	1,200.00
Other Personnel Benefits	50104990	5,000.00
TOTAL PERSONAL SERVICES		464,869.44

Particulars (1)	Account Code	Appropriation	Amount Withheld for Further Disbursemen	Savings	Account Classification (2)	Amounts (3)
<u>KALIGUAN BEACH RESORT</u>						
Tourist Receptionist II (SG-10/1)						
Personal Services					Jan. 1, 2026 to Nov. 30, 2026	
Salaries & Wages - Regular	50101010	260,976.00	21,748.00	239,228.00		
Personnel Economic Relief Allowance	50102010	24,000.00	2,000.00	22,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	21,748.00	-	21,748.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances (Mid Year Bonus)	50102990	21,748.00	-	21,748.00		
Other Bonuses and Allowances (Medical Allowance)	50102990	7,000.00	-	7,000.00		
Retirement and Life Insurance Prem.	50103010	31,317.12	2,609.76	28,707.36		
Pag-IBIG Contributions	50103020	2,400.00	200.00	2,200.00		
Philhealth Contributions	50103030	6,524.40	543.70	5,980.70		
Employees Compensation Insurance Prem.	50103040	1,200.00	100.00	1,100.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		393,913.52	27,201.46	366,712.06		
<u>MARKET</u>						
Market Supervisor II (SG-14/1)						
Personal Services					Jan. 1, 2026 to Nov. 30, 2026	
Salaries & Wages - Regular	50101010	377,640.00	31,470.00	346,170.00		
Personnel Economic Relief Allowance	50102010	24,000.00	2,000.00	22,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	31,470.00	-	31,470.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances (Mid Year Bonus)	50102990	31,470.00	-	31,470.00		
Other Bonuses and Allowances (Medical Allowance)	50102990	7,000.00		7,000.00		
Retirement and Life Insurance Prem.	50103010	45,316.80	3,776.40	41,540.40		
Pag-IBIG Contributions	50103020	2,400.00	200.00	2,200.00		
Philhealth Contributions	50103030	9,441.00	786.75	8,654.25		
Employees Compensation Insurance Prem.	50103040	1,200.00	100.00	1,100.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		546,937.80	38,333.15	508,604.65		
Administrative Assistant II (Bookkeeper) SG-8/1)						
Personal Services					Jan. 1, 2026 to Nov. 30, 2026	
Salaries & Wages - Regular	50101010	218,772.00	18,231.00	200,541.00		
Personnel Economic Relief Allowance	50102010	24,000.00	2,000.00	22,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	18,231.00	-	18,231.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances (Mid Year Bonus)	50102990	18,231.00	-	18,231.00		
Other Bonuses and Allowances (Medical Allowance)	50102990	7,000.00	-	7,000.00		
Retirement and Life Insurance Prem.	50103010	26,252.64	2,187.72	24,064.92		
Pag-IBIG Contributions	50103020	2,400.00	200.00	2,200.00		
Philhealth Contributions	50103030	5,469.30	455.78	5,013.53		
Employees Compensation Insurance Prem.	50103040	1,200.00	100.00	1,100.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		338,555.94	23,174.50	315,381.45		

Particulars					Account Classific ation	Amounts
(1)					(2)	(3)
	Account Code	Appropriation	Amount Withheld for Further Disbursements	Savings		
<u>MARKET</u>						
Revenue Collection Clerk II (SG-7/1)						
Personal Services			Jan. 1, 2026 to Nov. 30, 2026			
Salaries & Wages - Regular	50101010	205,128.00	17,094.00	188,034.00		
Personnel Economic Relief Allowance	50102010	24,000.00	2,000.00	22,000.00		
Clothing/Uniform Allowance	50102040	7,000.00	-	7,000.00		
Year End Bonus	50102140	17,094.00	-	17,094.00		
Cash Gift	50102150	5,000.00	-	5,000.00		
Other Bonuses and Allowances (Mid Year Bonus)	50102990	17,094.00	-	17,094.00		
Other Bonuses and Allowances (Medical Allowance)	50102990	7,000.00	-	7,000.00		
Retirement and Life Insurance Prem.	50103010	24,615.36	2,051.28	22,564.08		
Pag-IBIG Contributions	50103020	2,400.00	200.00	2,200.00		
Philhealth Contributions	50103030	5,128.20	427.35	4,700.85		
Employees Compensation Insurance Pr	50103040	1,200.00	100.00	1,100.00		
Other Personnel Benefits	50104990	5,000.00	-	5,000.00		
TOTAL PERSONAL SERVICES		320,659.56	21,872.63	298,786.93		
4.0 Realignment						
5.0 Unappropriated Surplus						2,000,000.00
TOTAL						4,067,774.43

We hereby certify the availability of funds which remain free of any obligations or encumbrances. This is to certify further the above positions were not filled up on the period they are declared and unutilized.

Certified Correct:


ALMA R. LOZADA, MPA
Municipal Treasurer


KAREN MAY A. BADILLA, CPA, MM
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2026
Local Government Unit: CAGWAIT, SURIGAO DEL SUR

IMPLEMENTING OFFICE	PARTICULARS/ PURPOSE	AIP CODE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT		
Office of the Mayor	Executive Governance Program	1000-001-3-1-01-001-000	PERSONAL SERVICES	50104030			
			Terminal Leave Benefits		4,709,380.58		
		Total Personal Services		4,709,380.58			
	Strengthening Office Coordination Activities	1000-001-3-3-12-002-005	Other General Services	50212990	1,997,707.21		
		1000-001-3-3-12-002-019	Other Maintenance & Other Operating Expenses	50299990	42,750.00		
			TOTAL MOOE		2,040,457.21		
Office of the Vice Mayor	Legislative Program	1000-002-3-1-02-001-000	Capital Outlay				
			Office Equipment	10705020	160,000.00		
			Information and Communication Technology Equipment	10705030	60,000.00		
			Furniture and Fixtures	10707010	280,000.00		
			TOTAL CAPITAL OUTLAY		500,000.00		
Office of the MENRO	Implementation of Segregated Collection	8000-001-3-2-04-004-001	MAINTENANCE & OTHER OPERATING EXPENSES				
			Fuel, Oil & Lubricants Expenses	50203090	200,000.00		
			TOTAL MOOE		200,000.00		
Office of the Municipal Health Officer	Health Services Program	3000-001-3-1-11-001-000	MAINTENANCE & OTHER OPERATING EXPENSES				
			Fuel, Oil & Lubricants Expenses	50203090	40,000.00		
			TOTAL MOOE		40,000.00		
Office of the Municipal Treasurer	Treasury Operations Program	1000-001-3-1-05-001-000	PERSONAL SERVICES	50104030			
			Terminal Leave Benefits		1,023,321.56		
			Total Personal Services		1,023,321.56		
TOTAL SUPPLEMENTAL APPROPRIATIONS - GENERAL FUND					8,513,159.35		
MUNICIPAL ECONOMIC ENTERPRISE							
Cagwait Water System	Operation and Maintenance of Cagwait Water System Program	8000-001-3-3-08-001-000	PERSONAL SERVICES	50104030			
			Terminal Leave Benefits		1,441,629.48		
			TOTAL PERSONAL SERVICES		1,441,629.48		

IMPLEMEN TING OFFICE	PARTICULARS/ PURPOSE	AIP CODE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
Cagwait Water System	Operation and Maintenance of Cagwait Water System	8000-001-3-3-08-001-000	MAINTENANCE AND OTHER OPERATING EXPENSES		
			Repairs & Maint. - Water System	50213030	318,078.16
			TOTAL MOOE		318,078.16
Kaliguan Beach Resort	Operation and Maintenance of Kaliguan Beach Resort Program		PERSONAL SERVICES		
			Terminal Leave Benefits	50104030	290,838.75
			TOTAL PERSONAL SERVICES		290,838.75
	Operation and Maintenance of Kaliguan Beach Resort Program	8000-001-3-3-08-002-000	MAINTENANCE AND OTHER OPERATING EXPENSES		
			Repairs & Maint. - Kaliguan Beach Resort	50213040	500,000.00
			TOTAL MOOE		500,000.00
Municipal Memorial Park	Operation and Maintenance of Municipal Memorial Park	8000-001-3-3-08-005-000	MAINTENANCE AND OTHER OPERATING EXPENSES		
			Repairs & Maint. - Cemetery	50213040	82,356.69
			TOTAL MOOE		82,356.69
Cagwait Integrated Public Market and Overland Transport Terminal					
	Operation and Maintenance of Cagwait Integrated Public Market and Overland Transport Terminal Program		PERSONAL SERVICES		
			Terminal Leave Benefits	50104030	834,871.35
			TOTAL PERSONAL SERVICES		834,871.35
	Operation and Maintenance of Cagwait Integrated Public Market and Overland Transport Terminal Program	8000-001-3-3-08-003-000	MAINTENANCE AND OTHER OPERATING EXPENSES		
			Repairs & Maint. - Terminal	50213040	600,000.00
			TOTAL MOOE		600,000.00
TOTAL SUPPLEMENTAL APPROPRIATIONS - MUNICIPAL ECONOMIC ENTERPRISE					4,067,774.43
GRAND TOTAL SUPPLEMENTAL APPROPRIATIONS					12,580,933.78

Prepared by:


BELINDA T. ALCALA, MPA
Municipal Budget Officer

Approved by:


GLENN G. BATANCILA, REE
Municipal Mayor