



APPROPRIATION ORDINANCE NO. 02

SERIES OF 2026

AUTHORIZING SUPPLEMENTAL BUDGET NO. 02, SERIES OF 2026, INVOLVING AN AMOUNT OF SIXTEEN MILLION SIX HUNDRED THREE THOUSAND NINE HUNDRED EIGHTY-FOUR PESOS ONLY (16,603,984.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND (LDRRMF) OF THE CITY GOVERNMENT OF TANDAG FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Sponsored by: Hon. Gay Geraldine G. Tan

Co-Sponsored by: Hon. John Paul C. Pimentel

Hon. Hyna Jean R. Boniao

Seconded by: All Sangguniang Panlungsod Members Present



Republic of the Philippines
Province of Surigao del Sur
CITY OF TANDAG

Office of the Secretary to the Sangguniang Panlungsod

2nd Floor, Legislative Building,
Airport Road, Brgy. Awasian
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(086) 214-3076

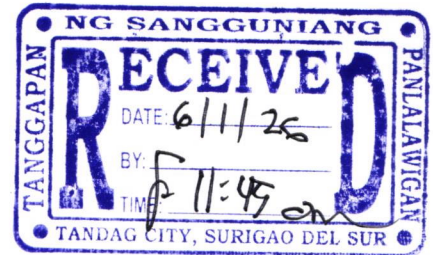
May 28, 2026

THE HONORABLE CHAIRPERSON & MEMBERS
SANGGUNIANG PANLALAWIGAN of SURIGAO DEL SUR
Capitol Hills, City of Tandag

Thru: **MR. EDGAR G. PEREZ II, JD**
Secretary to the Sangguniang Panlalawigan

Sirs and Mesdames:

Greetings!




Pursuant to the *Budget Operations Manual (BOM) for Local Government Units (2023 Edition) of the Department of Budget and Management*, the undersigned respectfully submits Appropriation Ordinance No. 02, Series of 2026, entitled: **“AUTHORIZING SUPPLEMENTAL BUDGET NO. 02, SERIES OF 2026, INVOLVING AN AMOUNT OF SIXTEEN MILLION SIX HUNDRED THREE THOUSAND NINE HUNDRED EIGHTY-FOUR PESOS ONLY (P16,603,984.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND (LDRRMF) OF THE CITY GOVERNMENT OF TANDAG FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE”** for your review.

Please find the following supporting documents:

- A. Budget Message of the Local Chief Executive
- B. LBP Form No. 8, Statement of Funding Sources FY 2026
(Supplemental Budget No. 02)
- C. LBP Form No. 9, Statement of Supplemental Appropriation (General Fund)
- D. Appropriation Ordinance No. 02, Series of 2026
(3 original copies and 3 photocopies)

I hope you find everything in order. Thank you.

Very truly yours,


MARIE CHERRY ANN D. PALMA
Administrative Officer III
OIC-Secretary to the Sangguniang Panlungsod

file

 spsecretary.tandag@gmail.com

 [SP Secretary.Tandag](https://www.facebook.com/SPSecretary.Tandag)

Padayon Tandag sa Pag-uswag!



Republic of the Philippines
Province of Surigao del Sur
CITY OF TANDAG

OFFICE OF THE CITY MAYOR

BUDGET MESSAGE

April 30, 2026

**Honorable Presiding Officer and
Members of the Sangguniang Panlungsod**
This city

Ladies and Gentlemen:

Greetings.

I respectfully submit herewith Supplemental Budget No. 2, sourced from the Unexpended Balance of the Local Disaster Risk Reduction and Management Fund for Fiscal Years 2024- 2025, in the total amount of Sixteen Million Six Hundred Three Thousand Nine Hundred Eighty- Four Pesos (P16, 603, 984.00).

This proposed measure encompasses vital Programs, Projects and Activities (PPAs) intended to strengthen the City's disaster preparedness, disaster rehabilitation & recovery initiatives and Quick Response Fund (QRF). These appropriations are designed to address essential public needs through proactive strategies and responsive measures that promote sustainable development, efficient recovery mechanisms, and the continued safety and resilience of Tandag City.

In this regard, I respectfully appeal to the Honorable Members of the Sangguniang Panlungsod to extend their full support in this indispensable undertaking by approving Supplemental Budget No. 2, thereby enabling the City Government to effectively pursue preparedness, immediate response, and recovery interventions for potential calamities and other disaster-related contingencies.

Thank you very much.

Very truly yours,

ROXANNE C. PIMENTEL
City Mayor

STATEMENT OF FUNDING SOURCES

(Supplemental Budget No. 02)

Fiscal Year 2026

CITY GOVERNMENT OF TANDAG

Local Government Unit

Special Trust Fund

Fund/Special Account

Particulars	Account Classification	Amount
1.0 New Revenue Sources		
Unexpended Balance of Local Disaster Risk Reduction & Management Fund (2024- 2025)		16,603,984.00
FY 2024		5,335,373.29
FY 2025		11,268,610.71
2.0 Actual Collection in Excess of the Estimated Income		-
3.0 Savings		
4.0 Realignment		-
Total Available Resources		16,603,984.00

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

Certified Correct by:


EDWIN L. AUZA
 City Treasurer


HECTOR A. SALES
 City Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION
General Fund
Supplemental Budget No. 02
Fiscal Year 2026
Local Government Unit: **City Government of Tandag**

Implementing Office	Particulars/Purpose	AIP Code	Object of Expenditures	Account Code	Amount
Office of the City Disaster Risk Reduction and Management					
Disaster Risk Reduction & Management Program					
DISASTER PREPAREDNESS					
	a. Establishment of Emergency Operations Center with Equipage and Facilities		Internet Subscription Expenses	5-02-05-030	100,000.00
			Repair & Maintenance-Building & Other Structures	5-02-13-040	300,000.00
			Power Supply Systems	1-07-03-050	700,000.00
			Information & Communication Technology Expenses	1-07-05-030	200,000.00
			SUB TOTAL		1,300,000.00
	b. Establishment of Disaster Response & Rescue Equipment Facilities		Repair & Maintenance-Transportation Equipment	5-02-13-060	332,788.00
			Other Maintenance & Operating Expenses	5-02-99-990	850,000.00
			Marine & Fishery Equipment	1-07-05-050	300,000.00
			SUB TOTAL		1,482,788.00
	c. Stockpiling of Food and Non- Food Items/Medicines/and Supplies		Welfare Goods Expenses	5-02-03-060	3,500,000.00
			SUB TOTAL		3,500,000.00
	d. Competency Based Capacity Building Initiatives		Training Expenses	5-02-02-010	2,000,000.00
			SUB TOTAL		2,000,000.00
	e. Strengthening CDRRMC, BDRRMC, Response Clusters		Training Expenses	5-02-02-010	1,100,000.00
			SUB TOTAL		1,100,000.00

Implementing Office	Particulars/Purpose	AIP Code	Object of Expenditures	Account Code	Amount
	f. Mobilization of the Tandag City Emergency Response Team		Fuel, Oil & Lubricant Expenses	5-02-03-090	840,001.00
			Other Supplies & Materials Expenses	5-02-03-990	300,000.00
			Representation Expenses	5-02-99-030	100,000.00
			SUB TOTAL		1,240,001.00
	DISASTER REHABILITATION & RECOVERY				
	a. Provision of Livelihood/Financial Assistance		Donations	5-02-99-080	1,000,000.00
			SUB TOTAL		1,000,000.00
	30% Quick Response Fund (QRF)				4,981,195.00
			SUB TOTAL		4,981,195.00
	TOTAL OBLIGATIONS				16,603,984.00

Prepared by:


KAREN P. GREFALDE
City Budget Officer

Approved by:


ROXANNE C. PIMENTEL
City Mayor

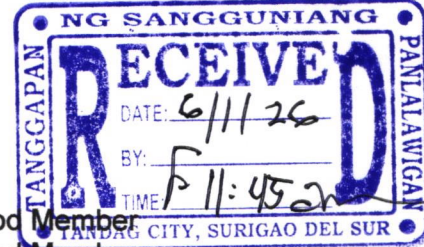




EXCERPT FROM THE MINUTES OF THE 19th REGULAR SESSION OF THE MEMBERS OF THE 7TH SANGGUNIANG PANLUNGSOD OF THE CITY OF TANDAG, SURIGAO DEL SUR, HELD ON MAY 13, 2026, AT THE SANGGUNIANG PANLUNGSOD SESSION HALL.

PRESENT:

HON. ELEANOR D. MOMO
City Vice Mayor
Presiding Officer



- | | |
|-----------------------------------|---|
| Hon. Maria Lourdes Kharin C. Momo | - Sangguniang Panlungsod Member |
| Hon. Alvin C. Ty | - Sangguniang Panlungsod Member |
| Hon. Rosario Ninfa G. Dumagan II | - Sangguniang Panlungsod Member |
| Hon. Andrei A. Andresan | - Sangguniang Panlungsod Member |
| Hon. Gay Geraldine G. Tan | - Sangguniang Panlungsod Member |
| Hon. Hyna Jean R. Boniao | - Sangguniang Panlungsod Member |
| Hon. Imelda C. Falcon | - Sangguniang Panlungsod Member |
| Hon. Antonio V. Salazar | - Sangguniang Panlungsod Member |
| Hon. Al P. Geli | - Sangguniang Panlungsod Member |
| Hon. Rhaniette S. Tan | - Sangguniang Panlungsod Member
(SK Federation Representative) |
| Hon. Ramel T. Montero | - Sangguniang Panlungsod Member
(IPM Representative) |

ABSENT:

- | | |
|-----------------------------------|---|
| Hon. John Paul C. Pimentel | - Sangguniang Panlungsod Member
(On Vacation Leave) |
| Hon. Charisse Valentine P. Pineda | - Sangguniang Panlungsod Member
(LNMB Representative)
(On Sick Leave) |



PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlungsod
Tel. No.: 086-2115832
Email: ossp@surigao.delsur.gov.ph
OSSP-26-05903

**APPROPRIATION ORDINANCE NO. 02
(Series of 2026)**

Sponsored/Moved by: Hon. Gay Geraldine G. Tan
Co-Sponsored by: Hon. John Paul C. Pimentel
Hon. Hyna Jean R. Boniao
Seconded by: All Sangguniang Panlungsod Members Present

AUTHORIZING SUPPLEMENTAL BUDGET NO. 02, SERIES OF 2026, INVOLVING AN AMOUNT OF SIXTEEN MILLION SIX HUNDRED THREE THOUSAND NINE HUNDRED EIGHTY-FOUR PESOS ONLY (16,603,984.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND (LDRRMF) OF THE CITY GOVERNMENT OF TANDAG FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.

BE IT ORDAINED BY THE MEMBERS OF THE SANGGUNIANG PANLUNGSOD, THIS CITY, THAT:

SECTION 1. The Supplemental Budget in the total amount of **SIXTEEN MILLION SIX HUNDRED THREE THOUSAND NINE HUNDRED EIGHTY-FOUR PESOS ONLY (P16,603,984.00)** covering the various expenditures for the operation of the Local Disaster Risk Reduction & Management Fund (LDRRMF) of the City Government of Tandag for Fiscal Year 2026, is hereby approved.

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

- Statement of Funding Sources - LBPF No. 8
- Statement of Supplemental Appropriation - LBPF No. 8

[Signatures]

SECTION 2. **Source of Funds.** The source for Supplemental Budget in the total amount of SIXTEEN MILLION SIX HUNDRED THREE THOUSAND NINE HUNDRED EIGHTY-FOUR PESOS ONLY (16,603,984.00) shall be as follows:

FUND SOURCE	Amount
Unexpended Balance of Local Disaster Risk Reduction & Management Fund (2024-2025) FY 2024 FY 2025	
	5,335,373.29
	11,268,610.71
Total Available Resources	16,603,984.00

SECTION 3. **USES OF FUNDS.** The amount of SIXTEEN MILLION SIX HUNDRED THREE THOUSAND NINE HUNDRED EIGHTY-FOUR PESOS ONLY (P16,603,984.00) is hereby appropriated for the Second (2nd) Supplemental Budget of the City of Tandag, as follows:

Proposed New Appropriation Language

For the utilization and implementation of programs, projects and activities of the *Office of the City Disaster Risk Reduction & Management* in the total amount of **P16, 603, 984.00**

New Appropriation by Program/Project/Activity

Program/Project/Activity	Current Operating Expenditures			Total
	Personal Services	Maintenance & Other Operating Expenses	Capital Outlay	
A. Programs				
Disaster Risk Reduction & Management Program		10,422,789.00	1,200,000.00	11,622,789.00
30% Quick Response Fund				4,981,195.00
TOTAL NEW APPROPRIATIONS				16,603,984.00

Program Appropriation and Obligation by Object

Object of Expenditure	Account Code	Amount
Maintenance and Other Operating Expenses		
Training Expenses	5-02-02-010	3,100,000.00
Welfare Goods Expenses	5-02-03-060	3,500,000.00
Fuel, Oil & Lubricant Expenses	5-02-03-090	840,001.00
Other Supplies & Materials Expenses	5-02-03-990	300,000.00
Internet Subscription Expenses	5-02-05-030	100,000.00
Repair & Maintenance- Building & Other Structures	5-02-13-040	300,000.00
Repair & Maintenance- Transportation Equipment	5-02-13-060	332,788.00

Object of Expenditure	Account Code	Amount
Representation Expenses	5-02-99-030	100,000.00
Donations	5-02-99-080	1,000,000.00
Other Maintenance & Operating Expenses	5-02-99-990	850,000.00
Total Maintenance & Other Operating Expenses		10,422,789.00
Capital Outlay		
Power Supply Systems	1-07-03-050	700,000.00
Information & Communication Technology Equipment	1-07-05-030	200,000.00
Marine & Fishery Equipment	1-07-05-050	300,000.00
Total Capital Outlay		1,200,000.00
30% Quick Response Fund		4,981,195.00
TOTAL APPROPRIATIONS		16,603,984.00

SECTION 4. SPECIAL PROVISIONS

4.1 Use and Release of Funds

The amount herein appropriated shall be used in accordance with Republic Act No. 10121 "The Philippine Disaster Risk and Reduction and Management Act of 2010," which shall include relief, rehabilitation, reconstruction and other works or services, including pre-disaster activities, in connection with the occurrence of natural calamities, epidemics as declared by the Department of Health, and other catastrophes. *Provided*, that the projects and activities are incorporated in the Local Disaster Risk Reduction and Management Plan (LDRRMP), and integrated in the approved Supplemental Annual Investment Program. *Provided further*, that the utilization of the fund shall be in accordance with the provisions of NDRRM-DBM-DILG Joint Memorandum Circular No. 2013-1, dated March 25, 213.

4.2 Quick Response Fund

Of the amount appropriated for LDRRMF, 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 LGU under state of calamity or a Presidential Declaration of state of calamity.

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

SECTION 5. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

SECTION 6. REPEALING CLAUSE. All ordinances, resolutions, or parts thereof that are inconsistent with the provisions of this ordinance are hereby **repealed** or modified accordingly.


SECTION 7. EFFECTIVITY. The provisions of this **Ordinance** shall take **effect** immediately.

ENACTED, this 13th day of May 2026.


As disposed of by the Presiding Officer

Ayes (11) – Hon. Momo, Hon. Ty, Jr., Hon. Dumagan II, Hon. Andresan,
Hon. GTan, Hon. Boniao, Hon. Falcon, Hon. Salazar,
Hon. Geli, Hon. RTan, and Hon. Montero
Nays (0) – None
Abstain (0) – None

CERTIFIED CORRECT:


MARIE CHERRY ANN D. PALMA
Administrative Officer III
OIC-Secretary to the Sangguniang Panlungsod

ATTESTED:


ELEANOR D. MOMO
City Vice Mayor
Presiding Officer

APPROVED:


ROXANNE C. PIMENTEL
City Mayor

Date: May 26, 2026

