

APPROPRIATION ORDINANCE NO. 04

Series of 2026

(SUPPLEMENTAL BUDGET NO. 4 FY 2026)

(LOCAL ECONOMIC ENTERPRISE)



Municipality of Lanuza
Surigao del Sur



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

OFFICE OF THE SANGGUNIANG BAYAN

July 15, 2026

**HONORABLE MEMBERS
OF THE SANGGUNIANG PANLALAWIGAN**

Province of Surigao del Sur
Telaje, Tandag City

Sirs and Mesdames';

Respectfully submitting herewith **APPROPRIATION ORDINANCE NO. 04, series of 2026** entitled, **"AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2026 INVOLVING AN AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP 1,300,000.00) ONLY COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE LOCAL ECONOMIC ENTERPRISE OF THE LOCAL GOVERNMENT UNIT AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE."** for your review and appropriate action pursuant to Section 56 of the Local Government Code of 1991 (RA 7160).

Respectfully yours,

RODERICK P. MINARDO
Secretary to the sanggunian



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

BUDGET MESSAGE

July 6, 2026

**THE HON. VICE MAYOR AND
MEMBERS OF THE SANGGUNIANG BAYAN**
This Municipality

Ladies and Gentlemen:

May I have the honor to submit to you the Supplemental Budget No. 3 (GF) and 4 (LEE) CY 2026 of this Municipality.

Estimated Revenues for Supplemental Budget No. III for General Fund amounting to Six Million One Hundred Twenty-Five Thousand Nine Hundred Twelve Pesos and 22/100 (P 6,125,912.22) covers savings from various offices and FY 2025 Surplus. Meanwhile, the revenues for Local Economic Enterprise in the amount of One Million Three Hundred Thousand Pesos (P1,300,000.00) were sourced out from FY 2025 Surplus.

The total Supplemental Budget shall be allocated for the delivery of essential services of this Agencies deemed necessary and significant. The implementation of Third Tranche Salary Schedule as Fourth-Class Municipality to commence on August 2, 2026 is also highlighted on these two supplemental budgets.

Honorable Members of this Legislative Body, it is highly anticipated that Supplemental Budget No. 3 (General Fund) and Supplemental Budget No. 4 (LEE) for CY 2026 be given appropriate action.


ALGERICO H. IRIZARI, MD.
Municipal Mayor



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

Office of the Sangguniang Bayan

EXCERPTS FROM THE MINUTES OF THE 44TH REGULAR SESSION OF THE SANGGUNIANg BAYAN OF LANUZA, SURIGAO DEL SUR (Term 2025- 2028) HELD AT THE SESSION HALL OF THE LEGISLATIVE BUILDING ON JULY 7, 2026 AT EXACTLY 9:29 IN THE MORNING.

PRESENT:

Hon. Red D. Maquiling	-	Municipal Vice Mayor / Presiding Officer
Hon. Cyrra O. Daray	-	Sangguniang Bayan Member
Hon. Annielyn M. Suñir	-	Sangguniang Bayan Member
Hon. Judy E. Cosmiano	-	Sangguniang Bayan Member
Hon. Aji Agustin L. Ariate	-	Sangguniang Bayan Member
Hon. Renante M. Capistrano	-	Sangguniang Bayan Member
Hon. Dominiciano D. Guevarra	-	Sangguniang Bayan Member
Hon. Oroncio A. Maquiling	-	Sangguniang Bayan Member
Hon. Junalyne F. Pecasales	-	Sangguniang Bayan Member
Hon. Ranulfo M. Arreza	-	Liga ng mga Barangay President
Hon. Aron A. Ojao	-	SK Federation President

ABSENT:

None

APPROPRIATION ORDINANCE NO. 04
Series of 2026

Sponsored by: Hon. Dominiciano D. Guevarra
Co- Sponsored by: All Members Present

“AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 4, SERIES OF 2026 INVOLVING AN AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (PHP 1,300,000.00) ONLY COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE LOCAL ECONOMIC ENTERPRISE OF THE LOCAL GOVERNMENT UNIT AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE.”

Be it ORDAINED by the Sangguniang Bayan of Lanuza, Surigao del Sur in a regular session assembled:

SECTION 1. The Supplemental Budget No. 4 of the Municipality of Lanuza for Fiscal Year 2026 in the total amount of One Million Three Hundred Thousand Pesos (Php 1,300,000.00) only for the operation of the Local Economic Enterprise of the Municipal Government 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 – LBP Form No. 8
- 2. Statement of Supplemental Appropriation – LBP Form No. 9
- 3. Plantilla of Personnel

SECTION 2. Sources of Funds. The sources of funds for the Supplemental Budget No. 4 in the total amount of One Million Three Hundred Thousand Pesos (Php 1,300,000.00) shall be as follows:


ALGERICO H. RUZARI, M.D.
Municipal Mayor

Program Appropriation and Obligation by Object

PARTICULARS	Account Code	AMOUNT
I REVENUES		
1.0 Surplus FY 2025		1,300,000.00
Total Available Resources	Php	1,300,000.00

SECTION 3. Use of Funds. The amount of One Million Three Hundred Thousand Pesos (Php 1,300,000.00) is hereby appropriated for the Supplemental Budget No. 4 CY 2026 of the Local Economic Enterprise of the Local Government Unit of Lanuza, Surigao del Sur, as follows.

Proposed New Appropriation Language

I. LOCAL ECONOMIC ENTERPRISE

1. LOCAL ECONOMIC ENTERPRISE- Water System

For the general administrative and support services of the **LOCAL ECONOMIC ENTERPRISE- Water System** and for other purposes.....

New Appropriation by Program/Project/Activity

Program/Project/Activity	Current Operating Expenditures		Capital Outlay	20% Local Dev't. Fund	Total
	Personal Services	Maint. & Other Operating Expenses			
A. Programs					
1. General Administration Services					
a. General Administrative and Support Services					
* Water System Services	400,715.91	-	-	-	400,715.91
2. Operations					
Total New Appropriations	400,715.91	-	-	-	400,715.91

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office/Department: LOCAL ECONOMIC ENTERPRISE - Water System

Function:

Project/Activity:

Fund/Special Account GENERAL FUND 101

Object of Expenditures	Account Code	Past Year 2025	Current Year	Budget Year 2026
1	2	3	4	5


ALGERICO H. IRIZARI, M.D.
Municipal Mayor

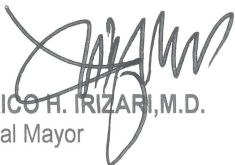
Current Operating Expenses				
1.1 Personal Services				
Salaries & Wages - Regular	5-01-01-010			262,958.00
PERA	5-01-02-010			36,000.00
Cash Gift	5-01-02-150			15,000.00
Year End Bonus	5-01-02-140			43,229.00
Life & Retirement Insurance Contribution	5-01-03-010			31,554.96
PHILHEALTH Contributions	5-01-03-030			6,573.95
Pag-Ibig Contribution	5-01-03-020			3,600.00
ECC Contribution	5-01-03-040			1,800.00
TOTAL PERSONAL SERVICES		-	-	400,715.91
TOTAL APPROPRIATIONS		-	-	400,715.91

2. LOCAL ECONOMIC ENTERPRISE – Catering Services

For the general administrative and support services of the **LOCAL ECONOMIC ENTERPRISE- Catering Services** and for other purposes.....

New Appropriation by Program/Project/Activity					
Program/Project/Activity	Current Operating Expenditures		Capital Outlay	20% Local Dev't. Fund	Total
	Personal Services	Maint. & Other Operating Expenses			
A Programs					
1. General Administration Services					
a. General Administrative and Support Services					
* Catering Services	222,494.49	72,524.46	-	-	295,018.95
2. Operations					
Total New Appropriations	222,494.49	72,524.46	-	-	295,018.95

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE				
Office/Department:	LOCAL ECONOMIC ENTERPRISE - Catering Services			
Function:				
Project/Activity:				
Fund/Special Account	GENERAL FUND 101			
Object of Expenditures	Account Code	Past Year 2025	Current Year	Budget Year 2026
1	2	3	4	5


ALGERICO H. IRIZARI, M.D.
Municipal Mayor

Current Operating Expenses				
1.1 Personal Services				
Salaries & Wages - Regular	5-01-01-010			141,193.00
PERA	5-01-02-010			24,000.00
Cash Gift	5-01-02-150			10,000.00
Year End Bonus	5-01-02-140			23,228.50
Life & Retirement Insurance Contribution	5-01-03-010			16,943.16
PHILHEALTH Contributions	5-01-03-030			3,529.83
Pag-Ibig Contribution	5-01-03-020			2,400.00
ECC Contribution	5-01-03-040			1,200.00
TOTAL PERSONAL SERVICES		-	-	222,494.49
1.2 MOOE				
Other Supplies and Materials	5-02-03-990			72,524.46
TOTAL MOOE		-	-	72,524.46
TOTAL APPROPRIATIONS		-	-	295,018.95

3. LOCAL ECONOMIC ENTERPRISE – SurfCamp Accommodation

For the general administrative and support services of the **LOCAL ECONOMIC ENTERPRISE-SurfCamp Accommodation** and for other purposes.....

New Appropriation by Program/Project/Activity

Program/Project/Activity	Current Operating Expenditures		Capital Outlay	20% Local Dev't. Fund	Total
	Personal Services	Maint. & Other Operating Expenses			
A. Programs					
1. General Administration Services					
a. General Administrative and Support Services					
* Accommodation Services	106,439.63	200,000.00	-	-	306,439.63
2. Operations					
Total New Appropriations	106,439.63	200,000.00	-	-	306,439.63

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office/Department: LOCAL ECONOMIC ENTERPRISE - SurfCamp Accommodation
Function:
Project/Activity:
Fund/Special Account GENERAL FUND 101


ALGERICO H. IRIZARI, M.D.
Municipal Mayor

Object of Expenditures 1	Account Code 2	Past Year 2025 3	Current Year 4	Budget Year 2026 5
Current Operating Expenses				
1.1 Personal Services				
Salaries & Wages - Regular	5-01-01-010			66,925.00
PERA	5-01-02-010			12,000.00
Cash Gift	5-01-02-150			5,000.00
Year End Bonus	5-01-02-140			11,010.50
Life & Retirement Insurance Contribution	5-01-03-010			8,031.00
PHILHEALTH Contributions	5-01-03-030			1,673.13
Pag-Ibig Contribution	5-01-03-020			1,200.00
ECC Contribution	5-01-03-040			600.00
TOTAL PERSONAL SERVICES		-	-	106,439.63
1.2 MOOE				
Other Supplies and Materials	5-02-03-990			100,000.00
Repair & Maintenance- Building	5-02-13-040			100,000.00
TOTAL MOOE		-	-	200,000.00
TOTAL APPROPRIATIONS		-	-	306,439.63

4. LOCAL ECONOMIC ENTERPRISE – SurfCafe Store

For the general administrative and support services of the **LOCAL ECONOMIC ENTERPRISE-SurfCafe Store** and for other purposes.....

New Appropriation by Program/Project/Activity					
Program/Project/Activity	Current Operating Expenditures		Capital Outlay	20% Local Dev't. Fund	Total
	Personal Services	Maint. & Other Operating Expenses			
A. Programs					
1. General Administration Services					
a. General Administrative and Support Services					
* SurfCafe Store	122,825.51	125,000.00	-	-	247,825.51
2. Operations					
Total New Appropriations	122,825.51	125,000.00	-	-	247,825.51


ALGERICO H. IRIZARI, M.D.
Municipal Mayor

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office/Department: LOCAL ECONOMIC ENTERPRISE - SurfCafe Store
Function:
Project/Activity:
Fund/Special Account GENERAL FUND 101

Object of Expenditures 1	Account Code 2	Past Year 2025 3	Current Year 4	Budget Year 2026 5
Current Operating Expenses				
1.1 Personal Services				
Salaries & Wages - Regular	5-01-01-010			79,438.00
PERA	5-01-02-010			12,000.00
Cash Gift	5-01-02-150			5,000.00
Year End Bonus	5-01-02-140			13,069.00
Life & Retirement Insurance Contribution	5-01-03-010			9,532.56
PHILHEALTH Contributions	5-01-03-030			1,985.95
Pag-Ibig Contribution	5-01-03-020			1,200.00
ECC Contribution	5-01-03-040			600.00
TOTAL PERSONAL SERVICES		-	-	122,825.51
1.2 MOOE				
Point of Sale (POS) System				
Supplies and Materials	5-02-03-990			50,000.00
Office Supplies and Materials	5-02-03-990			75,000.00
TOTAL MOOE		-	-	125,000.00
TOTAL APPROPRIATIONS		-	-	247,825.51

4. LOCAL ECONOMIC ENTERPRISE – SurfCafe Cagmino

For the general administrative and support services of the LOCAL ECONOMIC ENTERPRISE-
SurfCafe Cagmino and for other purposes.....

New Appropriation by Program/Project/Activity

Program/Project/Activity	Current Operating Expenditures		Capital Outlay	Financial Expenses	Total
	Personal Services	Maint. & Other Operating Expenses			
A. Programs					
1. General Administration Services					
a. General Administrative and Support Services					
* Sanctuary Café Cagmino	-	50,000.00	-	-	50,000.00
2. Operations					
Total New Appropriations	-	50,000.00	-	-	50,000.00


ALGERICO H. IRIZARY, M.D.
Municipal Mayor

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

Office/Department: LOCAL ECONOMIC ENTERPRISE - SurfCafe Cagmino
Function:
Project/Activity:
Fund/Special Account GENERAL FUND 101

Object of Expenditures 1	Account Code 2	Past Year 2025 3	Current Year 4	Budget Year 2026 5
Current Operating Expenses				
1.1 Personal Services		-	-	-
TOTAL PERSONAL SERVICES		-	-	-
1.2 MOOE				
Point of Sale (POS) System				
Supplies and Materials	5-02-03-990			50,000.00
TOTAL MOOE		-	-	50,000.00
TOTAL APPROPRIATIONS		-	-	50,000.00

GENERAL SUMMARY

Program Appropriation and Obligation by Object

PARTICULARS	Account Code	AMOUNT
I REVENUES		
1.0 Surplus FY 2025		1,300,000.00
Total Available Resources		Php 1,300,000.00
I Current Operating Expenditures:		
1.1 Personal Services		
Salaries & Wages - Regular	5-01-01-010	Php 550,514.00
PERA	5-01-02-010	84,000.00
Cash Gift	5-01-02-150	35,000.00
Year End Bonus	5-01-02-140	90,537.00
Life & Retirement Insurance Contribution	5-01-03-010	66,061.68
PHILHEALTH Contributions	5-01-03-030	13,762.86
Pag-Ibig Contribution	5-01-03-020	8,400.00
ECC Contribution	5-01-03-040	4,200.00
TOTAL PERSONAL SERVICES		Php 852,475.54
1.2 MOOE		
Other Supplies and Materials	5-02-03-990	Php 172,524.46
Repair & Maintenance- Building	5-02-13-040	100,000.00
Office Supplies and Materials	5-02-03-990	175,000.00
TOTAL MOOE		Php 447,524.46
TOTAL APPROPRIATION		Php 1,300,000.00

GENERAL PROVISION

ALGERICO H. IRIZARI, M.D.
Municipal Mayor

EXPENDITURES:

Section 1. Use of Appropriation Funds. All sums set aside in this Ordinance shall be spent for the specific purpose for which they are appropriated. No ordinance shall be passed authorizing any transfer of appropriation from one item to another.

Section 2. Restriction of the use of Government Funds. No government funds shall be utilized for the following:

2.1 To provide fuel, parts, repair and maintenance to any vehicles which are not properly marked "For Official Use Only" with the name of logo of the Municipality, nor otherwise identified as a government plate number provided that in case of transport crises such as welgang bayan, floods, typhoons, and other emergencies, all government vehicles of any type whether luxury cars or utility vehicles, shall be made available to meet the emergency and utilized to transport for free to the commuters on a round the clock basis.

2.2 To pay honoraria, allowances or other forms of compensation to any government officials or employees, except those specifically authorized by the law; and

2.3 To be invested in non-government securities, money market placement and investments and deposited in private institutions.

CHANGES IN EXPENDITURE ITEM:

Section 3. Use of Savings. The Municipal Mayor and Municipal Vice Mayor who is the Presiding Office of the Sangguniang Bayan under Section 336 of the Local Government Code of 1991 are authorized by ordinance to augment any item in this AO for their respective offices from savings in any items within the same expense class of their respective appropriations.

Section 4. Meaning of Savings and Augmentation. For purposes of this ordinance, savings shall refer to balances of any unprogrammed appropriations free of any obligations encumbrances still available after the satisfactory completion or unavoidable discontinuance or abandonment of work, activity of purpose for which appropriations is authorized or arising from salary lapses pertaining to vacant positions and leaves of absences without pay.

Augmentation implies inis AO on items, projects, activity or purposes with an appropriation which upon implementation or subsequent evaluation of needed resources is determined to be deficient, in no case, therefore, shall a non-existing item, project, activity, purpose or object of expenditures be funded by augmentation from savings or by use of appropriation authorized otherwise in this AO.

Section 5. Realignment, Relocation of Capital Outlay and Locally Funded Projects. The amount appropriated in this Act of Capital Outlay and Locally Funded Projects may be realigned/relocated in cases, overlapping of funding source and similar cases.

PROVIDED, that such request for realignment/relocation shall be made within forty five (45) days after receipts of the original Advice of Allotment by the Department/ Office concerned;

PROVIDED FURTHER that the realignment shall be for projects within the same category and shall not exceed the total amount originally allocated for the political district; AND **PROVIDED FINALLY**, that the realignment/relocation shall be made upon the initiative or consent of the Sangguniang Bayan Members representing the political district concerned and with the concurrence of the Municipal Mayor.


ALGERICO H. IRIZARRY, M.D.
Municipal Mayor

RELEASE AND USE OF FUNDS

Section 6. All lump sum appropriation, under locally funded, GAD and 20% funds shall be released and disbursed in accordance to the detailed work and financial plan duly approved and adopted by the Sangguniang Bayan.

Section 7. Work and Financial Plans. All departments and offices shall submit their Quarterly Work and Financial Plans and request for allotment to the Municipal Budget Officer in accordance with this AO as basis for the release of Advice of Allotment.

Section 8. Advice of Allotment. Expenditures as authorized in this ordinance shall not be disburse without the covering advise of allotment prepared by the Municipal Budget Officer and approved by the Municipal Mayor.

Section 9. Budget Execution. Execution of the budget shall be made the responsibility of the Municipal Mayor and shall comply with the requirements and guidelines prescribe by the Local Government Code of 1991 and related issuances.

Section 10. Vetoed items. Any item of expenditures vetoed by the Municipal Mayor shall not affect those, which are not otherwise vetoed and shall remain in effect unless amended by this body.

Section 11. Submission of Quarterly Reports. Within (30) days after the end of the year, each department/office shall submit a quarterly report to the Committee on Appropriations of the Sangguniang Bayan copy furnished the Municipal Mayor, Municipal Vice Mayor, Chairman, Committee on Appropriations and Municipal Budget Officer report on release made from lump sum appropriations, continuing appropriations and as applicable, the unreleased balances of each appropriations.

ADMINISTRATIVE PROCEDURES:

Section 12. Separability Clause. If for any release, any action or provisions of this Ordinance is declared unconstitutional is invalid, other section or provision hereof which are not affected shall continue to be in full force and effect.

Section 13. Effectivity. This Ordinance shall take effect upon approval.

Enacted unanimously this 7th day of July, 2026.

I HEREBY CERTIFY TO THE CORRECTNESS OF THE
FORGOING APPROPRIATION ORDINANCE;


RODERICK P. MINARDO
Secretary to the sanggunian

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED;**


RED D. MAQUILING
Municipal Vice Mayor/
Presiding Officer

APPROVED:


ALGERICO H. RIZARI, M.D.
Municipal Mayor
Date Approved: 13 JUL 2026

Office/Dept: Local Economic Enterprise (LEE)
Function: Economic Services
Project/Activity: Supply and Maintenance of Water Facility
Fund Account: LEE/Water System

Prepared by:

Reviewed by:

Approved by:

LORNA M. CUBERO
Municipal Budget Officer

ALGERICO H. IRIZARI, M.D.
Municipal Mayor

Office/Dept: Local Economic Enterprise (LEE)
Function: Economic Services
Project/Activity: Sanctuary Café
Fund Account: LEE/Sanctuary Café

Prepared by:

Reviewed by:

Approved by:

LORNA M. CUBERO
Municipal Budget Officer

ALGERICO H. IRIZARI, M.D.
Municipal Mayor

Office/Dept: Local Economic Enterprise (LEE)
Function: Economic Services
Project/Activity: Accommodation
Fund Account: LEE/Accommodation

Prepared by:

Reviewed by:

Approved by:

ALGERICO H. IRIZARI, M.D.
Municipal Mayor

**LBC No. 160 dated August 12, 2024
(Second Tranche)**

Office/Dept: Local Economic Enterprise (LEE)
Function: Economic Services
Project/Activity: Sanctuary Café Store
Fund Account: LEE/Sanctuary Café Store

Municipality of Lanuza



Item Number		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increased Decreased
				Rate/ Annum		Rate/Annum		
Old 1	New 2	3	4	Salary Grade Step 5	Amount 6	Salary Grade Step 7	Amount	
1		Administrative Aide IV (Storekeeper I)	Rachel B. Kindica	4-3	153,756.00	4-3	159,900.00	6,144.00
			TOTAL		153,756.00		159,900.00	6,144.00

Prepared by:

Reviewed by:

Approved by:

JOSEPHINE E. RUBILLAR
HRMO I

LORNA M. CUBERO
Municipal Budget Officer

ALGERICO M. IRIZARI, M.D.
Municipal Mayor

STATEMENT OF FUNDING SOURCES
(SUPPLEMENTAL BUDGET NO. IV)
FY 2026

MUNICIPALITY OF LANUZA, SURIGAO DEL SUR
Province/City/Municipality

LOCAL ECONOMIC ENTERPRISE
Fund/Special Account

Particular (1)	Account Classification (2)	Amounts (3)
1.0 Surplus FY 2025		1,300,000.00
Total Available Resources		1,300,000.00

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

Certified Correct by:


NEOME H. RUINA
Municipal Treasurer


CHRISTOPHER A. YRAY, CPA
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION
(SUPPLEMENTAL BUDGET NO. IV)
FY 2026

MUNICIPALITY OF LANUZA, SURIGAO DEL SUR
Province/City/Municipality

LOCAL ECONOMIC ENTERPRISE
Fund/Special Account

Implementing Office (1)	Particular Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
LEE- Water System	Personal Services	8000-03-03-011-001-000-000	Salaries & Wages- Regular	5-01-01-010	262,958.00
			PERA	5-01-02-010	36,000.00
			Cash Gift	5-01-02-150	15,000.00
			Year End Bonus	5-01-02-140	43,229.00
			Life & Retirement Insurance Contribution	5-01-03-010	31,554.96
			PHILHEALTH Contributions	5-01-03-030	6,573.95
			Pag-Ibig Contribution	5-01-03-020	3,600.00
			ECC Contribution	5-01-03-040	1,800.00
LEE-Catering Services	Personal Services	8000-03-03-011-002-000-000	Salaries & Wages- Regular	5-01-01-010	141,193.00
			PERA	5-01-02-010	24,000.00
			Cash Gift	5-01-02-150	10,000.00
			Year End Bonus	5-01-02-140	23,228.50
			Life & Retirement Insurance Contribution	5-01-03-010	16,943.16
			PHILHEALTH Contributions	5-01-03-030	3,529.83
			Pag-Ibig Contribution	5-01-03-020	2,400.00
			ECC Contribution	5-01-03-040	1,200.00
LEE- SurfCamp Accomodation	Personal Services	8000-03-03-011-003-000-000	Salaries & Wages- Regular	5-01-01-010	66,925.00
			PERA	5-01-02-010	12,000.00
			Cash Gift	5-01-02-150	5,000.00
			Year End Bonus	5-01-02-140	11,010.50
			Life & Retirement Insurance Contribution	5-01-03-010	8,031.00
			PHILHEALTH Contributions	5-01-03-030	1,673.13
			Pag-Ibig Contribution	5-01-03-020	1,200.00
			ECC Contribution	5-01-03-040	600.00
LEE -Surfcafe Store	Personal Services	8000-03-03-011-004-000-000	Salaries & Wages- Regular	5-01-01-010	79,438.00
			PERA	5-01-02-010	12,000.00
			Cash Gift	5-01-02-150	5,000.00
			Year End Bonus	5-01-02-140	13,069.00
			Life & Retirement Insurance Contribution	5-01-03-010	9,532.56
			PHILHEALTH Contributions	5-01-03-030	1,985.95
			Pag-Ibig Contribution	5-01-03-020	1,200.00
			ECC Contribution	5-01-03-040	600.00
LEE -Surfcafe Store	MOOE	8000-03-03-011-004-000-000	Point of Sale (POS) System		
			Supplies & Materials	5-02-03-990	50,000.00
			Other Supplies & Materials	5-02-03-990	75,000.00

STATEMENT OF SUPPLEMENTAL APPROPRIATION
(SUPPLEMENTAL BUDGET NO. IV)
FY 2026

MUNICIPALITY OF LANUZA, SURIGAO DEL SUR
Province/City/Municipality

LOCAL ECONOMIC ENTERPRISE
Fund/Special Account

Implementing Office (1)	Particular Purpose (2)	AIP Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
LEE- SurfCamp Accomodation LEE-Catering Services LEE- SurfCafe Cagmino	MOOE	8000-03-03-011-003-000-000	Other Supplies & Materials	5-02-03-990	100,000.00
			Repair & Maintenance- Building	5-02-13-040	100,000.00
	MOOE	8000-03-03-011-002-000-000	Other Supplies & Materials	5-02-03-990	72,524.46
	MOOE	8000-03-03-011-005-000-000	Point of Sale (POS) System		
			Supplies & Materials	5-02-03-990	50,000.00
			TOTAL		1,300,000.00

Prepared by:

LORNA M. CUBERO
MUNICIPAL BUDGET OFFICER

Approved by:

ALGERICO H. IRIZARY, M.D.
LOCAL CHIEF EXECUTIVE

CY - 2026 Annual Investment Program (AIP)
By Program/Project/Activity by Sector
as of January 1, 2026 to December 31, 2026

Province/City/Municipality: Lanuza

☐ No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Outputs (6)	Funding Source (7)	AMOUNT (in thousand pesos)						AMOUNT of Climate Change Expenditure		CC Typology Code (15)
			Start Date (4)	Completion Date (5)			Personal Services (PS) (8)	Maintenance and Other Operating Expenses (MOOE) (9)	Financial Expenses (FE) (10)	Capital Outlay (CO) (11)	Total (12) 8+9+10+11	Climate Change Adaptation (13)	Climate Change Mitigation (14)		
8000-03-02-004-004-000-013	M. Establishment of Sustainable Livelihood within the watershed area	MENRO	Jan. '26	Dec. '26	Sustainable Livelihood within the watershed area established	LGU/ Outsource		10,100,000.00			5,000,000.00	15,100,000.00	#####		A314-01
8000-03-03-011-000-000-000	Local Economic Enterprise Program														
8000-03-03-011-001-000-000	Water System Services	LEE	Jan. '26	Dec. '26	To generate revenue and enhance the delivery of public services p	LEE-Water System	2,917,299.12	1,500,000.00			1,500,000.00	5,917,299.12			
8000-03-03-010-002-000-000	Catering Services	LEE	Jan. '26	Dec. '26		LEE-Catering	1,976,755.87	250,000.00			800,000.00	3,026,755.87			
8000-03-03-011-003-000-000	Accommodation Services	LEE	Jan. '26	Dec. '26	To establish, develop, operate, maintain and manage sustainable municipal economic enterprises; to	LEE-Accomodatio	1,976,755.87	500,000.00			1,000,000.00	3,476,755.87			
8000-03-03-011-004-000-000	Surf Café Store	LEE	Jan. '26	Dec. '26	generate revenue and enhance the delivery of public services pursuant	LEE-Surf Café	1,933,362.32	500,000.00			350,000.00	2,783,362.32			
8000-03-03-011-005-000-000	Sanctuary Café Cagmino	LEE	Jan. '26	Dec. '26	to the economic and social objectives of the municipality;	LEE-Sanctuary	764,200.00	100,000.00			150,000.00	1,014,200.00			
8000-03-03-011-006-000-000	Market	LEE	Jan. '26	Dec. '26		LEE-Market	764,200.00	150,000.00			200,000.00	1,114,200.00			
8000-03-03-011-007-000-000	Slaughter House	LEE	Jan. '26	Dec. '26		LEE-Slaughter	100,000.00	100,000.00			100,000.00	300,000.00			
8000-03-03-011-008-000-000	Monetization	MO	Jan. '26	Dec. '26	Cash advance the value of an employee during resignation, retirement, and separation from the service.	LEE	1,600,000.00					1,600,000.00			
8000-03-03-011-000-000-001	Year-End Benefits (SRI, CNA, PEI, PBB, SRA)	LEE	Jan. '26	Dec. '26	Rewards for year long hardwork and committed to serve the people	LEE	1,000,000.00					1,000,000.00			
8000-03-03-011-000-000-002	Cash Gift (Job Order)	LEE	Jan. '26	Dec. '26	and boost the moral of employees	LEE		500,000.00				500,000.00			
8000-03-03-011-000-000-003	Other Maintenance	LEE	Jan. '26	Dec. '26	Carry on the transaction of the LGU to efficiently serve the constituents	LEE		1,000,000.00				1,000,000.00			
8000-03-03-011-008-000-000	LDRRMF - Local Economic Enterprise	MO/MDRRMO	Jan. '26	Dec. '26	Funds transfer to LDRRF as mandated by law.										
8000-03-03-011-008-000-001	1. Preparedness	MO/MDRRMO	Jan. '26	Dec. '26	supplies procured	LEE		202,801.85			150,000.00	352,801.85			
8000-03-03-011-008-000-002	2. Response	MO/MDRRMO	Jan. '26	Dec. '26	supplies procured	LEE		50,000.00				50,000.00			
8000-03-03-011-008-000-003	3. Rehabilitation	MO/MDRRMO	Jan. '26	Dec. '26	Rehabilitated Facilities	LEE		50,000.00				50,000.00			
8000-03-03-011-008-000-004	4. Quick Response Fund	MO/MDRRMO	Jan. '26	Dec. '26	supplies procured	LEE		90,000.00				90,000.00			