



Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
**BAYAN NG CORTES**

Tanggapan ng Sangguniang Bayan  
(Office of the Municipal Council)

July 21, 2026

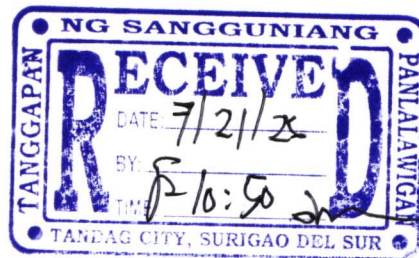
**The Honorable Chairman and Members**

Sangguniang Panlalawigan  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City, Surigao del Sur

Thru: **Mr. Edgar G. Perez, II, J. D.**  
Secretary to the Sangguniang Panlalawigan  
Tanggapan ng Sangguniang Panlalawigan  
Capitol Hills, Tandag City, Surigao del Sur

Sir/Madam:

**Greetings!**



Respectfully submitting the approved **Appropriation Ordinance No. 05 series of 2026** entitled "**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 FY 2026 INVOLVING AN AMOUNT OF SEVENTEEN MILLION THREE HUNDRED TWENTY SEVEN THOUSAND EIGHT HUNDRED THIRTY FOUR PESOS & 13/100 (P17,327,834.13) FOR THE OPERATION OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR**" enacted by the Sangguniang Bayan, this Municipality on its 47<sup>th</sup> Regular Session dated July 7, 2026 for your review and appropriate action.

Thank you very much.

Very truly yours,

**DANNY B. SILAGAN**

Secretary to the Sangguniang Bayan



Republika ng Pilipinas  
LALAWIGAN NG SURIGAO DEL SUR  
BAYAN NG CORTES

*Tanggapan ng Punong Bayan*

**GENERAL SUPPLEMENTAL BUDGET MESSAGE**

June 15, 2026

The Honorable Members  
19<sup>th</sup> Sangguniang Bayan  
Cortes, Surigao del Sur

Gentlemen/Ladies:

Submitting herewith is the Supplemental Budget No. 02 for Fiscal Year 2026 of this municipality.

This Supplemental Budget No. 02 was prepared after a thorough coordination with all concerned offices, to ensure that the identified Programs, Projects, and Activities (PPAs) will effectively address.

The total amount of this Supplemental Budget is SEVENTEEN MILLION THREE HUNDRED TWENTY SEVEN THOUSAND EIGHT HUNDRED THIRTY FOUR & 13/100 (P17,327,834.13) to be funded from available Surplus CY 2025, Unappropriated 2026, PS Savings from CY 2026 Vacant positions, for re-alignment, Special Trust Funds and LDF savings for re-program.

Gentlemen/Ladies of the Sangguniang Bayan, this budget proposal reflects our continuing commitment to safeguard the welfare of our people for a more resilient Municipality of Cortes.

Let us continue working together toward sustainable development and improved public service delivery for our constituents.

Very truly yours,

  
**CHERRY B. DARAMAN**

Municipal Vice Mayor/Acting Mayor



Republika ng Pilipinas  
**Lalawigan ng Surigao del Sur**  
BAYAN NG CORTES

Tanggapan ng Sangguniang Bayan  
(Office of the Municipal Council)

**EXCERPT FROM THE MINUTES OF THE 47<sup>TH</sup> REGULAR SESSION OF THE 19<sup>TH</sup> SANGGUNIANG BAYAN OF CORTES, SURIGAO DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON JULY 7, 2026**

**Present:**

**Hon. Cherry B. Daraman**  
Municipal Vice Mayor  
Regular Presiding Officer

Regular Sangguniang Bayan Members

Hon. Hazel G. Pasok  
Hon. Ronald S. Cubero  
Hon. Joven P. Rivera  
Hon. Adrian Y. Pono  
Hon. Sedfrey G. Cuartero  
Hon. Lydia I. Gabisay  
Hon. Manuel D. Bagnol  
Hon. Mercedette V. Dumagan, MPA

Ex-Officio Member

Hon. Carmelito S. Montenegro  
Hon. Julieta A. Arlegui  
Hon. Vincent L. Quino

Sangguniang Bayan Member

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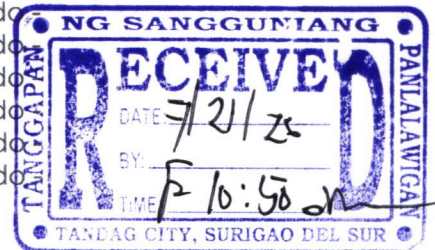
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IPM Representative/SB Member

ABC Fed. President/SB Member

SK Fed. President/SB Member

**Absent:** None

**APPROPRIATION ORDINANCE NO. 05**  
(Series of 2026)

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 FY 2026 INVOLVING AN AMOUNT OF SEVENTEEN MILLION, THREE HUNDRED TWENTY SEVEN THOUSAND, EIGHT HUNDRED THIRTY FOUR PESOS AND 13/100 (P17,327,834.13) FOR THE OPERATION OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR**

Introduced by: **Hon. Joven P. Rivera**

Seconded by : Hon. Ronald S. Cubero, Hon. Adrian Y. Pono, Hon. Sedfrey G. Cuartero, Hon. Lydia I. Gabisay, Hon. Manuel D. Bagnol, Hon. Mercedette V. Dumagan, MPA, Hon. Julieta A. Arlegui, Hon. Carmelito S. Montenegro & Hon. Vincent L. Quino

**BE IT ENACTED BY THE MEMBERS OF THE SANGGUNIANG BAYAN THIS MUNICIPALITY IN SESSION ASSEMBLED:**

**Section 1.** The Supplemental Budget No. 02 FY 2026 of the Municipality of Cortes in the total amount of Seventeen Million, Three Hundred Twenty Seven Thousand Eight Hundred Thirty Four Pesos and 13/100 (**P P17,327,834.13**) covering the various expenditures for the operation of the Municipal Government for FY 2026 is hereby approved.

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

1. Budget Message



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

Tel. No.: 086-2115832  
Email: [ossp@surigaodelsur.gov.ph](mailto:ossp@surigaodelsur.gov.ph)  
**OSSP-26-06092**



**Section 2. Sources of Funds.** The Supplemental Budget No. 02 FY 2026 in the total amount of Seventeen Million, Three Hundred Twenty Seven Thousand, Eight Hundred Thirty-Four Pesos and 13/100 (**P P17,327,834.13**) from Available Surplus CY 2025, Unappropriated 2026, PS Savings from CY 2026 Vacant Positions, for re-alignment, Special Trust Funds and LDF savings for re-program shall be as follows:

| FUND SOURCE                                                                                                                    | AMOUNT                 |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Funds actually available:                                                                                                      |                        |
| Surplus CY 2025                                                                                                                | P 900,000.26           |
| Unappropriated 2026                                                                                                            | <u>2,459,876.00</u>    |
| Sub-total                                                                                                                      | 3,359,876.26           |
| <b>PS Savings</b> from CY 2026 due to some erroneous presentation of the authorized salary rates in the Plantilla of Personnel | 124,876.00             |
| Savings from vacant positions (Jan.-June 30, 2026)                                                                             | 2,375,753.90           |
| Projected savings from MPDC position(July-Dec.31, 2026)                                                                        | <u>678,714.51</u>      |
| Sub-total                                                                                                                      | 3,039,344.41           |
| <b>For Re-alignment:</b>                                                                                                       |                        |
| Rehab. of Ice plant (Osawan, Tigao)                                                                                            | 7,500,000.00           |
| Purchase of Lot for Cemetery (Manlico)                                                                                         | 200,000.00             |
| Purchase of Lot for Cemetery (Tuboran)                                                                                         | 200,000.00             |
| Purchase of Lot (Tigao)                                                                                                        | <u>583,333.00</u>      |
| Sub-total                                                                                                                      | 8,483,333.00           |
| <b>Other Funds</b>                                                                                                             |                        |
| Special Trust Fund (Donation)                                                                                                  | 1,660,000.00           |
| LDF Savings for re-program                                                                                                     | <u>785,280.46</u>      |
| Sub-total                                                                                                                      | 2,445,280.46           |
| <b>TOTAL</b>                                                                                                                   | <b>P 17,327,834.13</b> |

**Section 3 Use of Funds.** The amount of Seventeen Million, Three Hundred Twenty Seven Thousand, Eight Hundred Thirty Four Pesos and 13/100 (**P17,327,834.13**) is hereby appropriated for the Supplemental Budget No. 02 FY 2026 of the Municipality of Cortes, Surigao del Sur are hereby appropriated as follows:

1. Appropriations by Office, Program, Project and Activities and Performance Indicator (PI)  
(SUPPLEMENTAL BUDGET NO. 02 FY 2026)



| AIP Reference Code                    | PROGRAM PROJECT/ACTIVITY DESCRIPTION                      | Major Final Output                                                                       | Performance Indicator/Output      | Target for the Budget Year | Proposed Budget for the Budget Year |              |     |            |              |            |
|---------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|-------------------------------------|--------------|-----|------------|--------------|------------|
|                                       |                                                           |                                                                                          |                                   |                            | PS                                  | MOOE         | FE  | CO         | TOTAL        |            |
| (1)                                   | (2)                                                       | (3)                                                                                      | (4)                               | (5)                        | (6)                                 | (7)          | (8) | (9)        | (10)         |            |
| GENERAL PUBLIC SERVICES SECTOR (1000) |                                                           |                                                                                          |                                   |                            |                                     |              |     |            |              |            |
| Mayor's Office                        |                                                           |                                                                                          |                                   |                            |                                     |              |     |            |              |            |
| 1000-000-3-1-01-001-027               | Fuel, Oil & Lubricants needs                              | Executive Governance Program                                                             | All necessary Fuel & Oil procured |                            |                                     | 700,000.00   |     |            | 700,000.00   |            |
| 1000-000-3-1-01-001-002               | Support to Fuel Subsidy to Fisherfolks, Farmers & Drivers |                                                                                          | Fuel Subsidy supported            |                            |                                     | 500,000.00   |     |            | 500,000.00   |            |
| 1000-000-3-1-01-001-002               | Executive Mgt. Development Support Program                |                                                                                          | Legal claims paid                 |                            |                                     | 50,000.00    |     |            | 50,000.00    |            |
| 1000-000-3-1-01-001-034               | Procurement of Furniture                                  |                                                                                          | Office tables procured            |                            |                                     |              |     |            | 50,000.00    | 50,000.00  |
| 1000-000-3-1-01-001-000               | Procurement of Office Equipment                           |                                                                                          | Laptop, Office Camera Procured    |                            |                                     | -            |     |            | 140,000.00   | 140,000.00 |
|                                       | TOTAL                                                     |                                                                                          |                                   |                            | -                                   | 1,250,000.00 |     | 190,000.00 | 1,440,000.00 |            |
| Vice Mayor                            |                                                           |                                                                                          |                                   |                            |                                     |              |     |            |              |            |
| 1000-000-3-1-02-001-005               | Purchase of Office Equipment (aircon)                     | Legislative Services                                                                     | Office Equipment Procured         |                            | -                                   | 300,000.00   |     |            | 300,000.00   |            |
|                                       |                                                           |                                                                                          |                                   |                            |                                     |              |     |            |              |            |
|                                       |                                                           |                                                                                          |                                   |                            |                                     |              |     |            |              |            |
| SB Secretary                          |                                                           |                                                                                          |                                   |                            |                                     |              |     |            |              |            |
| 1000-000-3-1-02-003-000               | Legislative Support Program                               | Assisting in the legislative process & ensuring efficient communication and coordination | Terminal Leave Benefits provided  | June. -Dec. 2026           | 611,631.06                          |              |     |            | 611,631.06   |            |
|                                       |                                                           |                                                                                          | Traveling Expenses Provided       |                            |                                     |              |     |            | 75,000.00    | 75,000.00  |
|                                       | TOTAL                                                     |                                                                                          |                                   |                            | 611,631.06                          | 75,000.00    | -   | -          | 686,631.06   |            |

| AIP Reference Code                         | PROGRAM PROJECT/ACTIVITY DESCRIPTION                     | Major Final Output                                      | Performance Indicator/Output                                                                        | Target for the Budget Year | Proposed Budget for the Budget Year |              |    |            |              |           |
|--------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------|--------------|----|------------|--------------|-----------|
|                                            |                                                          |                                                         |                                                                                                     |                            | PS                                  | MOOE         | FE | CO         | TOTAL        |           |
| MPDO                                       |                                                          |                                                         |                                                                                                     |                            |                                     |              |    |            |              |           |
| 1000-000-3-1-09-001-000                    | Planning, Monitoring & Evaluation Program                | Formulating & Coordinating development plans & policies | Planning, Monitoring & Eval. Prog. implemented with emoluments for permanent TLB & office equipment | June. - Dec. 2026          | 1,722,882.57                        | 43,000.00    |    |            | 1,765,882.57 |           |
| 1000-000-3-1-09-001-003                    | Support to Secretariat to Municipal Development Council  |                                                         | Secretariat to Municipal Development Council supported                                              |                            |                                     |              |    |            | 90,000.00    | 90,000.00 |
| 1000-000-3-1-09-001-016                    | Support to BAC Office                                    |                                                         | Training on Law on procurement supported                                                            |                            |                                     |              |    |            | 90,000.00    | 90,000.00 |
|                                            | TOTAL                                                    |                                                         |                                                                                                     |                            | 1,722,882.57                        | 223,000.00   |    |            | 1,945,882.57 |           |
| LCR                                        |                                                          |                                                         |                                                                                                     |                            |                                     |              |    |            |              |           |
| 1000-000-3-1-12-001-000-013                | Local Civil Service Program                              | Civil Registration                                      | Steel Cabinet & Computer procured                                                                   | June-Dec. 2026             | -                                   | 100,000.00   |    |            | 100,000.00   |           |
| MACCO                                      |                                                          |                                                         |                                                                                                     |                            |                                     |              |    |            |              |           |
| 1000-000-3-1-07-001-000                    | Financial Accounting & Reporting Program                 |                                                         | Deficient Philhealth provided                                                                       | June-Dec. 2026             | 3,017.00                            |              |    |            | 3,017.00     |           |
| MASSO                                      |                                                          |                                                         |                                                                                                     |                            |                                     |              |    |            |              |           |
| 1000-000-3-1-06-001-000                    | Assessment of Real Property Services Program             | Appraisal & Assessment Services                         | Traveling expenses provided                                                                         | June-Dec. 2026             | -                                   | 50,000.00    |    |            | 50,000.00    |           |
| COA                                        |                                                          |                                                         |                                                                                                     |                            |                                     |              |    |            |              |           |
| 1000-000-3-1-01-002-000                    | Support to Auditing Services Program                     | Auditing Services                                       | Audit needs supported                                                                               | June-Dec. 2026             | -                                   | 60,000.00    |    |            | 60,000.00    |           |
| BFP                                        |                                                          |                                                         |                                                                                                     |                            |                                     |              |    |            |              |           |
| 1000-000-3-1-01-013-001                    | Fire safety awareness campaign & Fire Protection Program | Fire Protection Services                                | Office Furniture Procured                                                                           | June-Dec. 2026             | -                                   | 50,000.00    |    |            | 50,000.00    |           |
|                                            | TOTAL                                                    |                                                         |                                                                                                     |                            | -                                   | 50,000.00    |    | -          | 50,000.00    |           |
| SUB TOTAL - GENERAL PUBLIC SERVICES SECTOR |                                                          |                                                         |                                                                                                     |                            | 2,337,530.63                        | 2,108,000.00 |    | 190,000.00 | 4,635,530.63 |           |

| AIP Reference Code                 | PROGRAM PROJECT/ACTIVITY DESCRIPTION         | Major Final Output                  | Performance Indicator/Output                                 | Target for the Budget Year | Proposed Budget for the Budget Year |            |            |    |            |
|------------------------------------|----------------------------------------------|-------------------------------------|--------------------------------------------------------------|----------------------------|-------------------------------------|------------|------------|----|------------|
|                                    |                                              |                                     |                                                              |                            | PS                                  | MOOE       | FE         | CO | TOTAL      |
| SOCIAL SERVICES SECTOR (3000)      |                                              |                                     |                                                              |                            |                                     |            |            |    |            |
|                                    | MSWD                                         |                                     |                                                              |                            |                                     |            |            |    |            |
| 3000-000-3-2-05-001-000            | Social Welfare Development Program           | Social Welfare development services | Improved response time to social welfare issues and concerns |                            | 179.00                              |            |            |    | 179.00     |
|                                    | MHO                                          |                                     |                                                              |                            |                                     |            |            |    |            |
| 3000-000-3-1-11-001                | Health Services Program                      | Health improvement services         | Strengthening Office Coordination provided                   |                            | -                                   | 100,000.00 |            |    | 100,000.00 |
| Traveling expenses provided        |                                              |                                     |                                                              |                            |                                     | 80,000.00  |            |    | 80,000.00  |
|                                    | TOTAL                                        |                                     |                                                              |                            |                                     |            | 180,000.00 |    | 180,000.00 |
| SUB TOTAL - SOCIAL SERVICES SECTOR |                                              |                                     |                                                              |                            | 179.00                              | 180,000.00 |            | -  | 180,179.00 |
| ECONOMIC SERVICES SECTOR (8000)    |                                              |                                     |                                                              |                            |                                     |            |            |    |            |
|                                    | MAO                                          |                                     |                                                              |                            |                                     |            |            |    |            |
| 8000-000-3-2-03-001-001            | Capacity Development Program                 | Development Services implemented    | Laptop & desktop procured                                    | Aug. - Dec. 2026           | -                                   | 80,000.00  |            |    | 80,000.00  |
| 8000-000-3-2-03-006-002            | Repair & Maintenance of Bantay Dagat         | Bantay Dagat are well equipped      | Motorized pumpboat purchased                                 | Aug. - Dec. 2026           |                                     | 100,000.00 |            |    | 100,000.00 |
| 8000-000-3-2-03-006-005            | Regular Bio-Physical Assessment for 10 MPA's | Effeciency of managers determined   | Bio-Physical Assessment for 10 MPA's conducted               | Aug. - Dec. 2026           | -                                   | 100,000.00 |            |    | 100,000.00 |
| 8000-000-3-1-03-006-010            | Provision of incentives for MPA managers     | Fish Sanctuaries protection         | Community involvement in MPA management improved             | June -Dec. 2026            |                                     | 600,000.00 |            |    | 600,000.00 |
|                                    | TOTAL                                        |                                     |                                                              |                            | -                                   | 880,000.00 | -          | -  | 880,000.00 |

| AIP Reference Code      | PROGRAM PROJECT/ACTIVITY DESCRIPTION                     | Major Final Output                                 | Performance Indicator/Output                                              | Target for the Budget Year | Proposed Budget for the Budget Year |                  |    |              |                   |
|-------------------------|----------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------------------|----------------------------|-------------------------------------|------------------|----|--------------|-------------------|
|                         |                                                          |                                                    |                                                                           |                            | PS                                  | MOOE             | FE | CO           | TOTAL             |
|                         | <b>MENRO</b>                                             |                                                    |                                                                           |                            |                                     |                  |    |              |                   |
| 8000-000-3-2-04-001-000 | Environment & Waste Management and Disposal              | Waste Management & Disposal                        | RATA & Deficient Philhealth provided                                      | July. -Dec. 2026           | 77,405.42                           | -                |    |              | 77,405.42         |
|                         | <b>MCDO</b>                                              |                                                    |                                                                           |                            |                                     |                  |    |              |                   |
| 9000-000-3-3-04-001-001 | Office Establishment & Institutional Set-up              | Functional & Operational Mun. Cooperative Office   | Office established                                                        | Sept. -Dec. 2026           | 476,105.62                          | -                |    |              | 476,105.62        |
| 9000-000-3-3-04-001-002 | Baseline Data Gathering & Sector Mapping                 | Comprehensive Baseline & Sector apping Report      | Municipal Cooperative Development Profile; List of priority beneficiaries |                            |                                     | 15,000.00        |    |              | 15,000.00         |
| 9000-000-3-3-04-001-003 | Organizational Assessment of Cooperatives                | Org. Assessment Reports for Cooperatives Completed | Number of cooperatives assessed                                           |                            |                                     | 15,000.00        |    |              | 15,000.00         |
|                         | <b>TOTAL</b>                                             |                                                    |                                                                           |                            | <b>476,105.62</b>                   | <b>30,000.00</b> |    |              | <b>506,105.62</b> |
|                         | <b>MEQ</b>                                               |                                                    |                                                                           |                            |                                     |                  |    |              |                   |
| 8000-000-3-1-10-001-000 | Engineering and Infrastructure Management program        | Engineering Services                               | Computer needs Procured                                                   | June. -Dec. 2026           | -                                   | -                |    | 120,000.00   | 120,000.00        |
| 8000-000-3-1-10-001-001 | Procurement of Housing materials and Construction supply |                                                    | Housing materials and Construction supply procured                        |                            |                                     |                  |    | 1,660,000.00 | 1,660,000.00      |
| 8000-000-3-1-10-001-002 | Construction of Concrete Drainage Canal at Poblacion     |                                                    | No. of meters concrete drainage canal                                     |                            |                                     |                  |    | 3,500,000.00 | 3,500,000.00      |
| 8000-000-3-1-10-001-003 | Rehabilitation of Public Market (Poblacion)              |                                                    | Rehab. Public Market                                                      |                            |                                     |                  |    | 4,000,000.00 | 4,000,000.00      |



| AIP Reference Code                   | PROGRAM PROJECT/ACTIVITY DESCRIPTION                    | Major Final Output   | Performance Indicator/Output                      | Target for the Budget Year | Proposed Budget for the Budget Year |              |    |               |               |
|--------------------------------------|---------------------------------------------------------|----------------------|---------------------------------------------------|----------------------------|-------------------------------------|--------------|----|---------------|---------------|
|                                      |                                                         |                      |                                                   |                            | PS                                  | MOOE         | FE | CO            | TOTAL         |
| 8000-000-3-1-10-001-004              | Opening of Road (Laswitan) Madrelifo, Cortes, SDS       | Engineering Services | No. of L.M. Opening of Roads (Laswitan) concreted | June - Dec. 2026           |                                     |              |    | 600,000.00    | 600,000.00    |
| 8000-000-3-1-10-001-005              | Land Development for relocation of informal settlers    |                      | Land Development for informal settlers relocated  |                            |                                     |              |    | 185,280.46    | 185,280.46    |
| 8000-000-3-1-10-001-007              | Rehabilitation of Water Sytem (Barangay Manlico)        |                      | Water Sytem (Barangay Manlico) rehabilitated      |                            |                                     |              |    | 200,000.00    | 200,000.00    |
| 8000-000-3-1-10-001-006              | Spring Development (Barangay Tuboran)                   |                      | Spring Development (Barangay Tuboran) constructed |                            |                                     |              |    | 200,000.00    | 200,000.00    |
| 8000-000-3-1-10-001-008              | Construction of Flood Mitigation Canal (Barangay Tigao) |                      | Drainage Canal (Barangay Tigao) constructed       |                            |                                     |              |    | 435,000.00    | 435,000.00    |
| 8000-000-3-1-10-001-009              | Land Development (Barangay Tigao)                       |                      | Land Development (Barangay Tigao) supported       |                            |                                     |              |    | 148,333.00    | 148,333.00    |
|                                      | TOTAL                                                   |                      |                                                   |                            | -                                   | -            |    | 11,048,613.46 | 11,048,613.46 |
| SUB TOTAL - ECONOMIC SERVICES SECTOR |                                                         |                      |                                                   |                            | 553,511.04                          | 910,000.00   |    | 11,048,613.46 | 12,512,124.50 |
| TOTAL GENERAL FUND                   |                                                         |                      |                                                   |                            | 2,212,506.16                        | 3,198,000.00 |    | 11,238,613.46 | 17,327,834.13 |

**Section 4. 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.

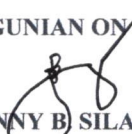
**Section 5. Effectivity.** The Provisions of this Ordinance shall take effect on July 7, 2026.

**ENACTED:** This 7th day of July, 2026 at Cortes, Surigao del Sur.

I HEREBY CERTIFY

THAT THIS ORDINANCE IS DULY ENACTED

BY THE SANGGUNIAN ON JULY 7, 2026

  
DANNY B. SILAGAN  
Secretary to the Sangguniang Bayan

  
CHERRY E. DARAMAN  
Municipal Vice Mayor  
Regular Presiding Officer

APPROVED:

  
FREDERICK P. YU  
Municipal Mayor

JUL 20 2026

DATE OF APPROVAL



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

June 15, 2026

MEMORANDUM:

FOR: The Honorable Members  
19th Sangguniang Bayan  
Cortes, Surigao del Sur

THRU: The Presiding Officer

FROM: LOCAL FINANCE COMMITTEE

SUBJECT: GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2026

INTRODUCTION:

This pertains to the General Fund Supplemental Budget No. 02 of this municipality were submitted to this office for preliminary review by the Local Finance Committee and final review & action by the Sangguniang Bayan.

BACKGROUND/INFORMATION:

1.1 The General Fund Supplemental Budget No. 02 of FY 2026 of this municipality was taken from the following sources:

|                                                                                                                         |                        |
|-------------------------------------------------------------------------------------------------------------------------|------------------------|
| Surplus CY 2025                                                                                                         | 900,000.26             |
| Unappropriated 2026                                                                                                     | 2,459,876.00           |
| Sub-total                                                                                                               | 3,359,876.26           |
| PS Savings from CY 2026 due to some erroneous presentation of the authorized salary rates in the Plantilla of Personnel | 124,876.00             |
| Savings from Vacant Positions (Jan.1-Jun 30'26)                                                                         | 2,235,753.90           |
| Projected Savings from MPDC position (Jul 1 to Dec.31'26)                                                               | 678,714.51             |
| Sub-total                                                                                                               | 3,039,344.41           |
| For Re-alignment                                                                                                        |                        |
| Rehab. of Ice Plant (Osawan, Tigao)                                                                                     | 7,500,000.00           |
| Purchase of Lot for Cemetery (Manlico)                                                                                  | 200,000.00             |
| Purchase of Lot for Cemetery (Tuboran)                                                                                  | 200,000.00             |
| Purchase of Lot (Tigao)                                                                                                 | 583,333.00             |
| Sub-total                                                                                                               | 8,483,333.00           |
| Other Funds                                                                                                             |                        |
| special trust fund (Donation)                                                                                           | 1,660,000.00           |
| LDF Savings for re-program                                                                                              | 785,280.46             |
| Sub-total                                                                                                               | 2,445,280.46           |
| <b>TOTAL</b>                                                                                                            | <b>₱ 17,327,834.13</b> |

1.2 The amount of P17,327,834.13 from General Fund Supplemental Budget No. 02 of FY 2026 were appropriated for the following essential needs and services:

|                    |            |
|--------------------|------------|
| <b>PS</b>          |            |
| Salaries and Wages | 294,556.00 |
| PERA               | 8,000.00   |

|                                              |                               |
|----------------------------------------------|-------------------------------|
| Representation Allowance (RA)                | 63,750.00                     |
| Transportation Allowance (TA)                | 63,750.00                     |
| Year End Bonus                               | 73,639.00                     |
| Cash Gift                                    | 5,000.00                      |
| Retirement & Life Insurance Pre              | 35,346.72                     |
| Pag-ibig Contribution                        | 800.00                        |
| Philhealth Contributions                     | 11,465.32                     |
| Employees Compensation Ins.                  | 400.00                        |
| Terminal Leave Benefits                      | 2,334,513.63                  |
| Sub-Total                                    | <b>₱ 2,891,220.67</b>         |
| <b><u>MOOE</u></b>                           |                               |
| Travelling Expenses                          | <b>₱ 360,000.00</b>           |
| Fuel, Oil & Lubricants Expenses              | 700,000.00                    |
| Fuel Subsidies-Others                        | 500,000.00                    |
| Legal Services                               | 50,000.00                     |
| Other Supplies & Materials                   | 53,000.00                     |
| Strengthening Office Coordination Activities | 100,000.00                    |
| Other MOOE                                   | 905,000.00                    |
| Sub-Total                                    | <b>₱ 2,668,000.00</b>         |
| <b><u>CO</u></b>                             |                               |
| Furniture & Fixture                          | <b>₱ 180,000.00</b>           |
| Office Equipment                             | 660,000.00                    |
| Buildings                                    | 1,660,000.00                  |
| Flood Control Systems                        | 3,935,000.00                  |
| Markets                                      | 4,000,000.00                  |
| Road Networks                                | 600,000.00                    |
| Land Improvements                            | 333,613.46                    |
| Water Supply Systems                         | 400,000.00                    |
| Sub-Total                                    | <b>11,768,613.46</b>          |
| <b>TOTAL</b>                                 | <b><u>₱ 17,327,834.13</u></b> |

#### EVALUATION/ANALYSIS:

After a preliminary review of the General Fund Supplemental Budget No. 02 of this municipality, disclosed to have complied the provision of the RA 7160 otherwise known as the Local Government Code of 1991.

#### RECOMMENDATION:

We therefore recommend for favorable approval of the General Fund Supplemental Budget No. 02 of FY 2026 and declared operative effective upon approval.

#### LOCAL FINANCE COMMITTEE:

**LUCENIA T. LAVILLA**  
Municipal Budget Officer

**ANDRES B. BEQUIO**  
Municipal Treasurer

**CHARLIE R. MEJORADA**  
OIC-Municipal Planning & Development Coordinator



# Proposed New Appropriations by Program, Project and Activity

(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2026)

| AIP Reference Code                           | PROGRAM PROJECT/ACTIVITY DESCRIPTION                      | Major Final Output                                                                       | Performance Indicator/Output      | Target for the Budget Year | Proposed Budget for the Budget Year |                     |     |                   |                     |
|----------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|-------------------------------------|---------------------|-----|-------------------|---------------------|
|                                              |                                                           |                                                                                          |                                   |                            | PS                                  | MOOE                | FE  | CO                | TOTAL               |
| (1)                                          | (2)                                                       | (3)                                                                                      | (4)                               | (5)                        | (6)                                 | (7)                 | (8) | (9)               | (10)                |
| <b>GENERAL PUBLIC SERVICES SECTOR (1000)</b> |                                                           |                                                                                          |                                   |                            |                                     |                     |     |                   |                     |
| <b><u>Mayor's Office</u></b>                 |                                                           |                                                                                          |                                   |                            |                                     |                     |     |                   |                     |
| 1000-000-3-1-01-001-027                      | Fuel, Oil & Lubricants needs                              | Executive Governance Program                                                             | All necessary Fuel & Oil procured |                            |                                     | 700,000.00          |     |                   | 700,000.00          |
| 1000-000-3-1-01-001-002                      | Support to Fuel Subsidy to Fisherfolks, Farmers & Drivers |                                                                                          | Fuel Subsidy supported            |                            |                                     | 500,000.00          |     |                   | 500,000.00          |
| 1000-000-3-1-01-001-002                      | Executive Mgt. Development Support Program                |                                                                                          | Legal claims paid                 |                            |                                     | 50,000.00           |     |                   | 50,000.00           |
| 1000-000-3-1-01-001-034                      | Procurement of Furniture                                  |                                                                                          | Office tables procured            |                            |                                     |                     |     | 50,000.00         | 50,000.00           |
| 1000-000-3-1-01-001-000                      | Procurement of Office Equipment                           |                                                                                          | Laptop, Office Camera Procured    |                            |                                     | -                   |     | 140,000.00        | 140,000.00          |
|                                              | <b>TOTAL</b>                                              |                                                                                          |                                   |                            | -                                   | <b>1,250,000.00</b> |     | <b>190,000.00</b> | <b>1,440,000.00</b> |
| <b><u>Vice Mayor</u></b>                     |                                                           |                                                                                          |                                   |                            |                                     |                     |     |                   |                     |
| 1000-000-3-1-02-001-005                      | Purchase of Office Equipment (aircon)                     | Legislative Services                                                                     | Office Equipment Procured         |                            | -                                   | 300,000.00          |     |                   | 300,000.00          |
| <b><u>SB Secretary</u></b>                   |                                                           |                                                                                          |                                   |                            |                                     |                     |     |                   |                     |
| 1000-000-3-1-02-003-000                      | Legislative Support Program                               | Assisting in the legislative process & ensuring efficient communication and coordination | Terminal Leave Benfits provided   | June. -Dec. 2026           | 611,631.06                          |                     |     |                   | 611,631.06          |
|                                              |                                                           |                                                                                          | Traveling Expenses Provided       |                            |                                     | 75,000.00           |     |                   | 75,000.00           |
|                                              | <b>TOTAL</b>                                              |                                                                                          |                                   |                            | <b>611,631.06</b>                   | <b>75,000.00</b>    | -   | -                 | <b>686,631.06</b>   |

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| AIP Reference Code                                | PROGRAM PROJECT/ACTIVITY DESCRIPTION                     | Major Final Output                                      | Performance Indicator/Output                                                                        | Target for the Budget Year | Proposed Budget for the Budget Year |                     |    |                   |                     |
|---------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------|---------------------|----|-------------------|---------------------|
|                                                   |                                                          |                                                         |                                                                                                     |                            | PS                                  | MOOE                | FE | CO                | TOTAL               |
|                                                   | <b><u>MPDO</u></b>                                       |                                                         |                                                                                                     |                            |                                     |                     |    |                   |                     |
| 1000-000-3-1-09-001-000                           | Planning, Monitoring & Evaluation Program                | Formulating & Coordinating development plans & policies | Planning, Monitoring & Eval. Prog. implemented with emoluments for permanent TLB & office equipment | June. - Dec. 2026          | 1,722,882.57                        | 43,000.00           |    |                   | 1,765,882.57        |
| 1000-000-3-1-09-001-003                           | Support to Secretariat to Municipal Development Council  |                                                         | Secretariat to Municipal Development Council supported                                              |                            |                                     | 90,000.00           |    |                   | 90,000.00           |
| 1000-000-3-1-09-001-016                           | Suppot to BAC Office                                     |                                                         | Training on Law on procurement supported                                                            |                            |                                     | 90,000.00           |    |                   | 90,000.00           |
|                                                   | <b>TOTAL</b>                                             |                                                         |                                                                                                     |                            | <b>1,722,882.57</b>                 | <b>223,000.00</b>   |    |                   | <b>1,945,882.57</b> |
|                                                   | <b><u>LCR</u></b>                                        |                                                         |                                                                                                     |                            |                                     |                     |    |                   |                     |
| 1000-000-3-1-12-001-000-013                       | Local Civil Service Program                              | Civil Registration                                      | Steel Cabinet & Computer procured                                                                   | June-Dec. 2026             | -                                   | 100,000.00          |    |                   | 100,000.00          |
|                                                   | <b><u>MACCO</u></b>                                      |                                                         |                                                                                                     |                            |                                     |                     |    |                   |                     |
| 1000-000-3-1-07-001-000                           | Financial Accounting & Reporting Program                 |                                                         | Deficient Philhealth provided                                                                       | June-Dec. 2026             | 3,017.00                            |                     |    |                   | 3,017.00            |
|                                                   | <b><u>MASSO</u></b>                                      |                                                         |                                                                                                     |                            |                                     |                     |    |                   |                     |
| 1000-000-3-1-06-001-000                           | Assessment of Real Property Services Program             | Appraisal & Assessment Services                         | Traveling expenses provided                                                                         | June-Dec. 2026             | -                                   | 50,000.00           |    |                   | 50,000.00           |
|                                                   | <b><u>COA</u></b>                                        |                                                         |                                                                                                     |                            |                                     |                     |    |                   |                     |
| 1000-000-3-1-01-002-000                           | Support to Auditing Services Program                     | Auditing Services                                       | Audit needs supported                                                                               | June-Dec. 2026             | -                                   | 60,000.00           |    |                   | 60,000.00           |
|                                                   | <b><u>BFP</u></b>                                        |                                                         |                                                                                                     |                            |                                     |                     |    |                   |                     |
| 1000-000-3-1-01-013-001                           | Fire safety awareness campaign & Fire Protection Program | Fire Protection Services                                | Office Furnirure Procured                                                                           | June-Dec. 2026             | -                                   | 50,000.00           |    |                   | 50,000.00           |
|                                                   | <b>TOTAL</b>                                             |                                                         |                                                                                                     |                            | <b>-</b>                            | <b>50,000.00</b>    |    | <b>-</b>          | <b>50,000.00</b>    |
| <b>SUB TOTAL - GENERAL PUBLIC SERVICES SECTOR</b> |                                                          |                                                         |                                                                                                     |                            | <b>2,337,530.63</b>                 | <b>2,108,000.00</b> |    | <b>190,000.00</b> | <b>4,635,530.63</b> |



| AIP Reference Code                 | PROGRAM PROJECT/ACTIVITY DESCRIPTION         | Major Final Output                  | Performance Indicator/Output                                 | Target for the Budget Year | Proposed Budget for the Budget Year |            |            |    |            |
|------------------------------------|----------------------------------------------|-------------------------------------|--------------------------------------------------------------|----------------------------|-------------------------------------|------------|------------|----|------------|
|                                    |                                              |                                     |                                                              |                            | PS                                  | MOOE       | FE         | CO | TOTAL      |
| SOCIAL SERVICES SECTOR (3000)      |                                              |                                     |                                                              |                            |                                     |            |            |    |            |
|                                    | MSWD                                         |                                     |                                                              |                            |                                     |            |            |    |            |
| 3000-000-3-2-05-001-000            | Social Welfare Development Program           | Social Welfare development services | Improved response time to social welfare issues and concerns |                            | 179.00                              |            |            |    | 179.00     |
|                                    | MHO                                          |                                     |                                                              |                            |                                     |            |            |    |            |
| 3000-000-3-1-11-001                | Health Services Program                      | Health improvement services         | Strengthening Office Coordination provided                   |                            | -                                   | 100,000.00 |            |    | 100,000.00 |
| Traveling expenses provided        |                                              |                                     |                                                              |                            |                                     | 80,000.00  |            |    | 80,000.00  |
|                                    | TOTAL                                        |                                     |                                                              |                            |                                     | 180,000.00 |            |    | 180,000.00 |
| SUB TOTAL - SOCIAL SERVICES SECTOR |                                              |                                     |                                                              |                            | 179.00                              | 180,000.00 |            | -  | 180,179.00 |
| ECONOMIC SERVICES SECTOR (8000)    |                                              |                                     |                                                              |                            |                                     |            |            |    |            |
|                                    | MAO                                          |                                     |                                                              |                            |                                     |            |            |    |            |
| 8000-000-3-2-03-001-001            | Capacity Development Program                 | Development Services implemented    | Laptop & desktop procured                                    | Aug. - Dec. 2026           | -                                   | 80,000.00  |            |    | 80,000.00  |
| 8000-000-3-2-03-006-002            | Repair & Maintenance of Bantay Dagat         | Bantay Dagat are well equipped      | Motorized pumpboat purchased                                 | Aug. - Dec. 2026           |                                     | 100,000.00 |            |    | 100,000.00 |
| 8000-000-3-2-03-006-005            | Regular Bio-Physical Assessment for 10 MPA's | Effeciency of managers determined   | Bio-Physical Assessment for 10 MPA's conducted               | Aug. - Dec. 2026           | -                                   | 100,000.00 |            |    | 100,000.00 |
| 8000-000-3-1-03-006-010            | Provision of incentives for MPA managers     | Fish Sanctuaries protection         | Community involvement in MPA management improved             | June -Dec. 2026            |                                     | 600,000.00 |            |    | 600,000.00 |
| TOTAL                              |                                              |                                     |                                                              |                            |                                     | -          | 880,000.00 | -  | -          |



| AIP Reference Code      | PROGRAM PROJECT/ACTIVITY DESCRIPTION                     | Major Final Output                                 | Performance Indicator/Output                                              | Target for the Budget Year | Proposed Budget for the Budget Year |                  |    |              |                   |
|-------------------------|----------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------------------|----------------------------|-------------------------------------|------------------|----|--------------|-------------------|
|                         |                                                          |                                                    |                                                                           |                            | PS                                  | MOOE             | FE | CO           | TOTAL             |
|                         | <b><u>MENRO</u></b>                                      |                                                    |                                                                           |                            |                                     |                  |    |              |                   |
| 8000-000-3-2-04-001-000 | Environment & Waste Management and Disposal              | Waste Management & Disposal                        | RATA & Deficient Philhealth provided                                      | July. -Dec. 2026           | 77,405.42                           | -                |    |              | 77,405.42         |
|                         | <b><u>MCDO</u></b>                                       |                                                    |                                                                           |                            |                                     |                  |    |              |                   |
| 9000-000-3-3-04-001-001 | Office Establishment & Institutional Set-up              | Functional & Operational Mun. Cooperative Office   | Office established                                                        | Sept. -Dec. 2026           | 476,105.62                          | -                |    |              | 476,105.62        |
| 9000-000-3-3-04-001-002 | Baseline Data Gathering & Sector Mapping                 | Comprehensive Baseline & Sector apping Report      | Municipal Cooperative Development Profile; List of priority beneficiaries |                            |                                     | 15,000.00        |    |              | 15,000.00         |
| 9000-000-3-3-04-001-003 | Organizational Assessment of Cooperatives                | Org. Assessment Reports for Cooperatives Completed | Number of cooperatives assessed                                           |                            |                                     | 15,000.00        |    |              | 15,000.00         |
|                         | <b>TOTAL</b>                                             |                                                    |                                                                           |                            | <b>476,105.62</b>                   | <b>30,000.00</b> |    |              | <b>506,105.62</b> |
|                         | <b><u>MEQ</u></b>                                        |                                                    |                                                                           |                            |                                     |                  |    |              |                   |
| 8000-000-3-1-10-001-000 | Engineering and Inrastructure Management program         | Engineering Services                               | Computer needs Procured                                                   | June. -Dec. 2026           | -                                   | -                |    | 120,000.00   | 120,000.00        |
| 8000-000-3-1-10-001-001 | Procurement of Housing materials and Construction supply |                                                    | Housing materials and Construction supply procured                        |                            |                                     |                  |    | 1,660,000.00 | 1,660,000.00      |
| 8000-000-3-1-10-001-002 | Construction of Concrete Drainage Canal at Poblacion     |                                                    | No. of meters concrete drainage canal                                     |                            |                                     |                  |    | 3,500,000.00 | 3,500,000.00      |
| 8000-000-3-1-10-001-003 | Rehabilitation of Public Market (Poblacion)              |                                                    | Rehab. Public Market                                                      |                            |                                     |                  |    | 4,000,000.00 | 4,000,000.00      |

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| AIP Reference Code                   | PROGRAM PROJECT/ACTIVITY DESCRIPTION                    | Major Final Output   | Performance Indicator/Output                      | Target for the Budget Year | Proposed Budget for the Budget Year |              |    |               |               |
|--------------------------------------|---------------------------------------------------------|----------------------|---------------------------------------------------|----------------------------|-------------------------------------|--------------|----|---------------|---------------|
|                                      |                                                         |                      |                                                   |                            | PS                                  | MOOE         | FE | CO            | TOTAL         |
| 8000-000-3-1-10-001-004              | Opening of Road (Laswitan) Madrelifio, Cortes, SDS      | Engineering Services | No. of L.M. Opening of Roads (Laswitan) concreted | June - Dec. 2026           |                                     |              |    | 600,000.00    | 600,000.00    |
| 8000-000-3-1-10-001-005              | Land Development for relocation of informal settlers    |                      | Land Development for informal settlers relocated  |                            |                                     |              |    | 185,280.46    | 185,280.46    |
| 8000-000-3-1-10-001-007              | Rehabilitation of Water Sytem (Barangay Manlico)        |                      | Water Sytem (Barangay Manlico) rehabilitated      |                            |                                     |              |    | 200,000.00    | 200,000.00    |
| 8000-000-3-1-10-001-006              | Spring Development (Barangay Tuboran)                   |                      | Spring Development (Barangay Tuboran) constructed |                            |                                     |              |    | 200,000.00    | 200,000.00    |
| 8000-000-3-1-10-001-008              | Construction of Flood Mitigation Canal (Barangay Tigao) |                      | Drainage Canal (Barangay Tigao) constructed       |                            |                                     |              |    | 435,000.00    | 435,000.00    |
| 8000-000-3-1-10-001-009              | Land Development (Barangay Tigao)                       |                      | Land Development (Barangay Tigao) supported       |                            |                                     |              |    | 148,333.00    | 148,333.00    |
|                                      | TOTAL                                                   |                      |                                                   |                            | -                                   | -            |    | 11,048,613.46 | 11,048,613.46 |
| SUB TOTAL - ECONOMIC SERVICES SECTOR |                                                         |                      |                                                   |                            | 553,511.04                          | 910,000.00   |    | 11,048,613.46 | 12,512,124.50 |
| TOTAL GENERAL FUND                   |                                                         |                      |                                                   |                            | 2,891,220.67                        | 3,198,000.00 |    | 11,238,613.46 | 17,327,834.13 |

Prepared by:

  
**FIDEL B. GALELA**  
 Budget Officer II

Checked by:

  
**LUCENIA T. LAVILLA**  
 Municipal Budget Officer

Approved by:

  
**CHERRY B. DARAMAN**  
 Municipal Vice Mayor/ Acting Mayor



Statement of Fund Allocation by Sector CY 2026

(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2026)

LGU-Cortes, Surigao Del Sur

| Particulars                                           | Account Code | General Services    | Social Services | Economic Services | Other Services | TOTAL               |
|-------------------------------------------------------|--------------|---------------------|-----------------|-------------------|----------------|---------------------|
| <b>GENERAL FUND</b>                                   |              |                     |                 |                   |                |                     |
| <b>Mayor's Office</b>                                 |              |                     |                 |                   |                |                     |
| MOOE                                                  |              |                     |                 |                   |                |                     |
| Fuel, Oil & Lubricants Expenses                       | 5-02-03-090  | 700,000.00          |                 |                   |                | 700,000.00          |
| Fuel Subsidies-Others (Fisherfolks, Farmers & Drivers | 5-02-14-990  | 500,000.00          |                 |                   |                | 500,000.00          |
| Legal Services                                        | 5-02-11-010  | 50,000.00           |                 |                   |                | 50,000.00           |
| Sub-Total                                             |              | 1,250,000.00        |                 |                   |                | 1,250,000.00        |
| CO                                                    |              |                     |                 |                   |                |                     |
| Furniture & Fixture                                   | 1-07-07-010  | 50,000.00           |                 |                   |                | 50,000.00           |
| Office Equipment                                      | 1-07-05-020  | 140,000.00          |                 |                   |                | 140,000.00          |
| Sub-Total                                             |              | 190,000.00          |                 |                   |                | 190,000.00          |
| <b>TOTAL</b>                                          |              | <b>1,440,000.00</b> |                 |                   |                | <b>1,440,000.00</b> |
| <b>Vice Mayor's Office</b>                            |              |                     |                 |                   |                |                     |
| CO                                                    |              |                     |                 |                   |                |                     |
| Office Equipment                                      | 1-07-05-020  | 300,000.00          |                 |                   |                | 300,000.00          |
| <b>SB Secretary's Office</b>                          |              |                     |                 |                   |                |                     |
| PS                                                    |              |                     |                 |                   |                |                     |
| Terminal Leave Benefits                               | 5-01-04-030  | 611,631.06          |                 |                   |                | 611,631.06          |
| MOOE                                                  |              |                     |                 |                   |                |                     |
| Travelling Expenses                                   | 5-02-01-010  | 75,000.00           |                 |                   |                | 75,000.00           |
| <b>TOTAL</b>                                          |              | <b>686,631.06</b>   |                 |                   |                | <b>686,631.06</b>   |
| <b>MPDC</b>                                           |              |                     |                 |                   |                |                     |
| PS                                                    |              |                     |                 |                   |                |                     |
| Terminal Leave Benefits                               | 5-01-04-030  | 1,722,882.57        |                 |                   |                | 1,722,882.57        |
| MOOE                                                  |              |                     |                 |                   |                |                     |
| Other Maintenance & Operating Exp                     | 5-02-99-990  | 90,000.00           |                 |                   |                | 90,000.00           |
| Travelling Expenses                                   | 5-02-01-010  | 90,000.00           |                 |                   |                | 90,000.00           |
| Other Supplies & Materials                            | 5-02-03-990  | 43,000.00           |                 |                   |                | 43,000.00           |
| Sub-Total                                             |              | 223,000.00          |                 |                   |                | 223,000.00          |
| <b>TOTAL</b>                                          |              | <b>1,945,882.57</b> |                 |                   |                | <b>1,945,882.57</b> |
| <b>LCR</b>                                            |              |                     |                 |                   |                |                     |
| CO                                                    |              |                     |                 |                   |                |                     |
| Office Equipment                                      | 1-07-05-020  | 100,000.00          |                 |                   |                | 100,000.00          |
| <b>ACCOUNTING</b>                                     |              |                     |                 |                   |                |                     |
| PS                                                    |              |                     |                 |                   |                |                     |
| Philhealth Contribution                               | 5-01-03-030  | 3,017.00            |                 |                   |                | 3,017.00            |
| <b>ASSESSOR</b>                                       |              |                     |                 |                   |                |                     |
| MOOE                                                  |              |                     |                 |                   |                |                     |
| Travelling Expenses                                   | 5-02-01-010  | 50,000.00           |                 |                   |                | 50,000.00           |
| <b>COA</b>                                            |              |                     |                 |                   |                |                     |
| MOOE                                                  |              |                     |                 |                   |                |                     |
| Travelling Expenses                                   | 5-02-01-010  | 50,000.00           |                 |                   |                | 50,000.00           |
| Other Supplies and Materials                          | 5-02-03-990  | 10,000.00           |                 |                   |                | 10,000.00           |
| <b>TOTAL</b>                                          |              | <b>60,000.00</b>    |                 |                   |                | <b>60,000.00</b>    |

| Particulars                         | Account Code | General Services | Social Services | Economic Services | Other Services | TOTAL        |
|-------------------------------------|--------------|------------------|-----------------|-------------------|----------------|--------------|
| <b>BFP</b>                          |              |                  |                 |                   |                |              |
| CO                                  |              |                  |                 |                   |                |              |
| Furniture & Fixture                 | 1-07-07-010  | 50,000.00        |                 |                   |                | 50,000.00    |
| <b>SOCIAL SERVICES SECTOR</b>       |              |                  |                 |                   |                |              |
| <b>MSWD</b>                         |              |                  |                 |                   |                |              |
| PS                                  |              |                  |                 |                   |                |              |
| Philhealth Contribution             | 5-01-03-030  | -                | 179.00          |                   |                | 179.00       |
| <b>MHO</b>                          |              |                  |                 |                   |                |              |
| MOOE                                |              |                  |                 |                   |                |              |
| Strengthening Office Coordination A | 5-02-99-990  |                  | 100,000.00      |                   |                | 100,000.00   |
| Travelling Expenses                 | 5-02-01-010  |                  | 80,000.00       |                   |                | 80,000.00    |
| <b>TOTAL</b>                        |              |                  | 180,000.00      |                   |                | 180,000.00   |
| <b>ECONOMIC SERVICES SECTOR</b>     |              |                  |                 |                   |                |              |
| <b>AGRICULTURE</b>                  |              |                  |                 |                   |                |              |
| MOOE                                |              |                  |                 |                   |                |              |
| OMOOE - Motorized Pumpboat          | 5-02-99-990  |                  |                 | 100,000.00        |                | 100,000.00   |
| OMOOE - Bio-Physical Assessment     | 5-02-99-990  |                  |                 | 100,000.00        |                | 100,000.00   |
| OMOOE - MPA Managers Incentives     | 5-02-99-990  |                  |                 | 600,000.00        |                | 600,000.00   |
| Sub-Total                           |              |                  |                 | 800,000.00        |                | 800,000.00   |
| CO                                  |              |                  |                 |                   |                |              |
| Furniture & Fixture                 | 1-07-07-010  |                  |                 | 80,000.00         |                | 80,000.00    |
| <b>TOTAL</b>                        |              |                  |                 | 880,000.00        |                | 880,000.00   |
| <b>MENRO</b>                        |              |                  |                 |                   |                |              |
| PS                                  |              |                  |                 |                   |                |              |
| Representation Allowance (RA)       | 5-01-02-020  |                  |                 | 38,250.00         |                | 38,250.00    |
| Transportation Allowance (TA)       | 5-01-02-030  |                  |                 | 38,250.00         |                | 38,250.00    |
| Philhealth Contribution             | 5-01-03-030  |                  |                 | 905.42            |                | 905.42       |
| <b>TOTAL</b>                        |              |                  |                 | 77,405.42         |                | 77,405.42    |
| <b>MCDO</b>                         |              |                  |                 |                   |                |              |
| PS                                  |              |                  |                 |                   |                |              |
| Salaries and Wages                  | 5-01-01-010  |                  |                 | 294,556.00        |                | 294,556.00   |
| PERA                                | 5-01-02-010  |                  |                 | 8,000.00          |                | 8,000.00     |
| Representation Allowance (RA)       | 5-01-02-020  |                  |                 | 25,500.00         |                | 25,500.00    |
| Transportation Allowance (TA)       | 5-01-02-030  |                  |                 | 25,500.00         |                | 25,500.00    |
| Year End Bonus                      | 5-01-02-140  |                  |                 | 73,639.00         |                | 73,639.00    |
| Cash Gift                           | 5-01-02-150  |                  |                 | 5,000.00          |                | 5,000.00     |
| Retirement & Life Insurance Pre     | 5-01-03-010  |                  |                 | 35,346.72         |                | 35,346.72    |
| Pag-ibig Contribution               | 5-01-03-020  |                  |                 | 800.00            |                | 800.00       |
| Philhealth Contributions            | 5-01-03-030  |                  |                 | 7,363.90          |                | 7,363.90     |
| Employees Compensation Ins.         | 5-01-04-040  |                  |                 | 400.00            |                | 400.00       |
| SUB-TOTAL                           |              |                  |                 | 476,105.62        |                | 476,105.62   |
| MOOE                                |              |                  |                 |                   |                |              |
| Travelling Expenses                 | 5-02-01-010  |                  |                 | 15,000.00         |                | 15,000.00    |
| Other Maintenance & Operating Exp   | 5-02-99-990  |                  |                 | 15,000.00         |                | 15,000.00    |
| SUB-TOTAL                           |              |                  |                 | 30,000.00         |                | 30,000.00    |
| <b>TOTAL</b>                        |              |                  |                 | 506,105.62        |                | 506,105.62   |
| <b>MEO</b>                          |              |                  |                 |                   |                |              |
| CO                                  |              |                  |                 |                   |                |              |
| Office Equipment                    | 1-07-05-020  |                  |                 | 120,000.00        |                | 120,000.00   |
| Buildings                           | 1-07-04-010  |                  |                 | 1,660,000.00      |                | 1,660,000.00 |
| Flood Control Systems               | 1-07-03-020  |                  |                 | 3,500,000.00      |                | 3,500,000.00 |
| Markets                             | 1-07-04-040  |                  |                 | 4,000,000.00      |                | 4,000,000.00 |



| Particulars                              | Account Code | General Services    | Social Services   | Economic Services    | Other Services | TOTAL                |
|------------------------------------------|--------------|---------------------|-------------------|----------------------|----------------|----------------------|
| Road Networks                            | 1-07-03-010  |                     |                   | 600,000.00           |                | 600,000.00           |
| Land Improvements                        | 1-07-02-010  |                     |                   | 185,280.46           |                | 185,280.46           |
| Water Supply Systems (Tuboran)           | 1-07-03-040  |                     |                   | 200,000.00           |                | 200,000.00           |
| Water Supply Systems (Manlico)           | 1-07-03-040  |                     |                   | 200,000.00           |                | 200,000.00           |
| Flood Control Systems                    | 1-07-03-020  |                     |                   | 435,000.00           |                | 435,000.00           |
| Land Improvements                        | 1-07-02-010  |                     |                   | 148,333.00           |                | 148,333.00           |
| <b>TOTAL</b>                             |              |                     |                   | <b>11,048,613.46</b> |                | <b>11,048,613.46</b> |
| <b>TOTAL GENERAL FUND APPROPRIATIONS</b> |              | <b>4,635,530.63</b> | <b>180,179.00</b> | <b>12,512,124.50</b> | <b>-</b>       | <b>17,327,834.13</b> |
|                                          |              |                     |                   |                      |                |                      |

0.00

Certified Correct by:

  
**LUCENIA T. LAVILLA**  
Municipal Budget Officer

Approved By:

  
**CHERRY B. DARAMAN**  
Municipal Vice Mayor  
Acting Mayor

**STATEMENT OF FUNDING SOURCE**  
(GENERAL SUPPLEMENTAL BUDGET NO. 02 FY 2026)

LGU-Cortes, Surigao Del Sur

| PARTICULARS                                                                                                             | Account<br>Classification | Amount                 |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------|
| <b>SOURCES OF FUNDS</b>                                                                                                 |                           |                        |
| <b><u>GENERAL FUND</u></b>                                                                                              |                           |                        |
| Surplus CY 2025                                                                                                         |                           | 900,000.26             |
| Unappropriated 2026                                                                                                     |                           | 2,459,876.00           |
| Sub-total                                                                                                               |                           | 3,359,876.26           |
| PS Savings from CY 2026 due to some erroneous presentation of the authorized salary rates in the Plantilla of Personnel |                           | 124,876.00             |
| Savings from Vacant Positions (Jan.1-Jun 30'26)                                                                         |                           | 2,235,753.90           |
| Projected Savings from MPDC position (Jul 1 to Dec.31'26)                                                               |                           | 678,714.51             |
| Sub-total                                                                                                               |                           | 3,039,344.41           |
| For Re-alignment                                                                                                        |                           |                        |
| Rehab. of Ice Plant (Osawan, Tigao)                                                                                     |                           | 7,500,000.00           |
| Purchase of Lot for Cemetery (Manlico)                                                                                  |                           | 200,000.00             |
| Purchase of Lot for Cemetery (Tuboran)                                                                                  |                           | 200,000.00             |
| Purchase of Lot (Tigao)                                                                                                 |                           | 583,333.00             |
| Sub-total                                                                                                               |                           | 8,483,333.00           |
| Other Funds                                                                                                             |                           |                        |
| special trust fund (Donation)                                                                                           |                           | 1,660,000.00           |
| LDF Savings for re-program                                                                                              |                           | 785,280.46             |
| Sub-total                                                                                                               |                           | 2,445,280.46           |
| <b>TOTAL</b>                                                                                                            |                           | <b>₱ 17,327,834.13</b> |

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

Certified Correct:

**ANDRES B. BEQUIO**  
Municipal Treasurer

**LEONIDAS T. CONIABEROS**  
Municipal Accountant





Republika ng Pilipinas  
Lalawigan ng Sirigao del Sur  
**BAYAN NG CORTES**

**Tanggapan ng Punong Bayan**

---

**CERTIFICATION**

**KNOW ALL MEN BY THESE PRESENTS:**

This is to certify that the position of *Municipal Planning and Development Coordinator (MPDC)*, with Salary Grade 24, in the plantilla of the Municipality of Cortes, remains **vacant** following the retirement of the incumbent, Grace C. Grado, retired MPDC, effective February 3, 2026.

It is further certified that this vacated position will *not be filled up or occupied for the remainder of CY 2026*.

Consequently, the personnel services (PS) savings generated from this vacated position are hereby authorized to be utilized for the payment of the commuted Terminal Leave Benefits of the retired MPDC, subject to availability of funds and the usual accounting and auditing rules and regulations.

This certification is issued to support the request for the funding of her Terminal Leave Benefits.

Done this 8<sup>th</sup> day of June, 2026 in the Municipality Cortes, Surigao del Sur, Philippines.

  
**FREDERICK P. YU**  
*Municipal Mayor*





Republika ng Pilipinas  
**BAYAN NG CORTES**  
Surigao del Sur

*Municipal Planning and Development Office*

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January 12, 2026

**The Honorable Members**  
*19<sup>th</sup> Sangguniang Bayan*  
Cortes, Surigao del Sur

Thru: **Hon. Cherry B. Daraman**  
*Municipal Vice Mayor*  
Presiding Officer

**Hon. Joven P. Rivera**  
*SB Member – Chairman/*  
Committee on Finance Budget and Appropriation

**Hon. Mercedette V. Dumagan**  
*SB Member – Member/*  
Committee on Finance Budget and Appropriation

**Atty. Ronald S. Cubero**  
*SB Member – Member/*  
Committee on Finance Budget and Appropriation

Ladies and Gentlemen:

Greetings of peace and love! )

I am writing to formally notify you of my decision to retire from my position as Municipal Planning and Development Coordinator effective at the close of office hours on *February 2, 2026* with the request that the appropriation for personal services (PS) intended for my salaries, GSIS life and retirement, midyear, yearend and other benefits for the current year (*except RATA*) be fully included in the Supplemental Budget Nos. 01, 02 and so on, for partial appropriation of my Terminal Leave Benefits (TLB).

This is a very difficult decision, but it is necessary due to personal family circumstances that require my immediate and full attention.

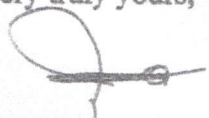
I have greatly valued my time here and am grateful for the opportunities for growth and the support I have received during my tenure.

I am committed to ensuring a smooth transition of my responsibilities before my departure. I am happy to assist with documenting procedures, training my replacement, or completing any pending projects. Please let me know how I can best facilitate this process.

Thank you again for your understanding and the wonderful opportunities I have had at LGU-Cortes. I wish you and the team continued success.



Very truly yours,

  
**GRACE C. GRADO**  
MPDC

Cc:

- Mr. Martin C. Esmeralda, Jr.  
HRMO II
- Former Mayor Dennis H. Yu  
Executive Assistant
- The Local Finance Committee  
This Municipality
- Concern
- File

=====

**Grace C. Grado**  
MPDC  
This Municipality

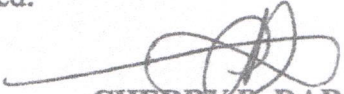
Your request is hereby approved as requested re: *proposed appropriation for TLB to be taken from the current PS appropriation of your position to be vacated be fully included in the Supplemental Budget Nos. 01, 02 and so on of the current year subject for approval of the Municipal Mayor.*

  
**JOVEN R. RIVERA**  
SB Member – Chairman/  
Comm. on Finance Budget and Appropriation

  
**MERCEDETTE V. DUMAGAN**  
SB Member – Member/  
Comm. on Finance Budget and Appropriation

**RONALD S. CUBERO**  
SB Member – Member/  
Comm. on Finance Budget and Appropriation

Approved:

  
**CHERRY B. DARAMAN**  
Municipal Vice Mayor  
Presiding Officer





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

**CERTIFICATION**

**TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY** that, per Pre & Post Trial Balance of General Fund CY 2025, the Local Government Unit of Cortes has an accumulated surplus amounting to ***Nine Hundred Thousand and Twenty-Six Cent*** (P 900,000.26).

**THIS IS TO CERTIFY FURTHER** that, the said surplus is available for appropriations.

Issued this 6<sup>th</sup> day of April 16, 2026 at Cortes, Surigao del Sur, Philippines.

  
**LEONIDAS T. CONIABEROS**  
Municipal Accountant



**SAVINGS FROM VACANT POSITIONS**

**January 1 to June 30, 2026**

| OFFICE                      | SG<br>Step | Monthly Rate |          |            | Period<br>savings | No. of<br>months | S A V I N G S |            |           |            |              |
|-----------------------------|------------|--------------|----------|------------|-------------------|------------------|---------------|------------|-----------|------------|--------------|
|                             |            | SALARY       | PERA     | Life & Ret |                   |                  | SALARY        | MID-YR     | PERA      | Life & Ret | TOTAL        |
| MAYOR                       |            |              |          |            |                   |                  |               |            |           |            |              |
| Admin .Officer IV           | 15/1       | 30,156.00    | 2,000.00 | 3,618.72   | Jan.1-June 30     | 6                | 180,936.00    | 30,156.00  | 12,000.00 | 21,712.32  | 244,804.32   |
| Comp. Optr. I / Admin. Asst | 7/1        | 15,083.00    | 2,000.00 | 1,809.96   | Jan.1-April 30    | 4                | 60,332.00     | 15,083.00  | 8,000.00  | 7,239.84   | 90,654.84    |
| SUB TOTAL                   |            | 45,239.00    | 4,000.00 | 5,428.68   | -                 |                  | 241,268.00    | 45,239.00  | 20,000.00 | 28,952.16  | 335,459.16   |
| SB SECRETARY                |            |              |          |            |                   |                  |               |            |           |            |              |
| LL Staff Officer III        | 16/1       | 32,670.00    | 2,000.00 | 3,920.40   | Jan.1-June 30     | 6                | 196,020.00    | 32,670.00  | 12,000.00 | 23,522.40  | 264,212.40   |
| Admin Aid IV                | 10/1       | 19,190.00    | 2,000.00 | 2,302.80   | Jan.1-June 30     | 6                | 115,140.00    | 19,190.00  | 12,000.00 | 13,816.80  | 160,146.80   |
| SUB TOTAL                   |            | 51,860.00    | 4,000.00 | 6,223.20   | -                 |                  | 311,160.00    | 51,860.00  | 24,000.00 | 37,339.20  | 424,359.20   |
| MPDC                        |            |              |          |            |                   |                  |               |            |           |            |              |
| MPDC                        | 24/8       | 82,073.00    | 2,000.00 | 9,848.76   | Feb. 3-June 30    | 4.92             | 403,799.16    | 82,073.00  | 9,840.00  | 48,455.90  | 544,168.06   |
| MBO                         |            |              |          |            |                   |                  |               |            |           |            |              |
| MBO                         | 24/1       | 73,639.00    | 2,000    | 8,836.68   | Jan.1-April 30    | 4                | 294,556.00    | -          | 8,000.00  | 35,346.72  | 337,902.72   |
| ACCTG.                      |            |              |          |            |                   |                  |               |            |           |            |              |
| Senior Bkpr / Admin. Assist | 9/3        | 17,699.00    | 2,000    | 2,123.88   | Jan.1-April 30    | 4                | 70,796.00     | -          | 8,000.00  | 8,495.52   | 87,291.52    |
| Admin Aid III               | 3/2        | 11,978.00    | 2,000    | 1,437.36   | May 1-June 30     | 2                | 23,956.00     | 11,978.00  | 4,000.00  | 2,874.72   | 42,808.72    |
| Admin Officer IV            | 15/3       | 30,755.00    | 2,000    | 3,690.60   | May 1-June 30     | 2                | 61,510.00     | 30,755.00  | 4,000.00  | 7,381.20   | 103,646.20   |
| SUB TOTAL                   |            |              |          |            |                   |                  | 156,262.00    | 42,733.00  | 16,000.00 | 18,751.44  | 233,746.44   |
| MTO                         |            |              |          |            |                   |                  |               |            |           |            |              |
| Warehouseman II             | 8/1        | 16,086.00    | 2,000    | 1,930.32   | Jan.1-June 30     | 6                | 96,516.00     | 16,086.00  | 12,000.00 | 11,581.92  | 136,183.92   |
| MHO                         |            |              |          |            |                   |                  |               |            |           |            |              |
| MHO                         | 24/1       | 98,185.00    | 2,000    | 11,782.20  | Mar-April 30      | 2                | 196,370.00    | -          | 4,000.00  | 23,564.40  | 223,934.40   |
| TOTAL                       |            |              |          |            |                   |                  | 1,699,931.16  | 237,991.00 | 93,840.00 | 203,991.74 | 2,235,753.90 |

2,235,753.90

Prepared by:

**FIDEL B. GALELA**  
Budget Officer II

Checked by:

**LUCENIA T. LAVILLA**  
Municipal Budget Officer

Certified Correct by:

**LEONIDAS T. CONIABEROS**  
Municipal Accountant

Approved by:

**CHERRY B. DARAMAN**  
Municipal Vice Mayor/Acting Mayor

**Projected Savings of MPDC position from July -Dec. 2026**

|                                            |                   |
|--------------------------------------------|-------------------|
| Salaries                                   | 492,438.00        |
| Personnel Economic Relief Allowance (PERA) | 12,000.00         |
| Clothing/Uniform Allowance                 | 7,000.00          |
| Mid-Year Bonus                             | -                 |
| Year End Bonus                             | 82,073.00         |
| Cash Gift                                  | 5,000.00          |
| Retirement and Life Insurance Premiums     | 59,092.56         |
| Pag-IBIG Contributions                     | 1,200.00          |
| PhilHealth Contributions                   | 12,310.95         |
| Employees Compensation Insurance Premiums  | 600.00            |
| Other Personnel Benefits (Medical)         | 7,000.00          |
|                                            | <hr/>             |
|                                            | <b>678,714.51</b> |

Prepared by:

  
**FIDEL B. GALELA**  
Budget Officer II

Checked by:

  
**LUCENIA T. LAVILLA**  
Municipal Budget Officer

Certified Correct by:

  
**LEONIDAS T. CONIABEROS**  
Municipal Accountant

Approved by:

  
**CHERRY B. DARAMAN**  
Municipal Vice Mayor/Acting Mayor





STATEMENT OF SUPPLEMENTAL APPROPRIATIONS CY 2026

Cortes, Surigao del Sur

(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02)

| Implementing Office                   | Particulars/Purpose                                      | AIP Code                | Object of Expenditures                                | Account Code | Amount       |
|---------------------------------------|----------------------------------------------------------|-------------------------|-------------------------------------------------------|--------------|--------------|
| GENERAL PUBLIC SERVICES SECTOR (1000) |                                                          |                         |                                                       |              |              |
| MAYOR'S OFFICE                        | Executive Services Program                               | 1000-000-3-1-01-001-027 | Fuel, Oil & Lubricants Expenses                       | 5-02-03-090  | 700,000.00   |
|                                       |                                                          | 1000-000-3-1-01-001-002 | Fuel Subsidies-Others (Fisherfolks, Farmers & Drivers | 5-02-14-990  | 500,000.00   |
|                                       |                                                          | 1000-000-3-1-01-001-002 | Legal Services                                        | 5-02-11-010  | 50,000.00    |
|                                       |                                                          | 1000-000-3-1-01-001-034 | Furniture & Fixture                                   | 1-07-07-010  | 50,000.00    |
|                                       |                                                          | 1000-000-3-1-01-001-035 | Office Equipment                                      | 1-07-05-020  | 140,000.00   |
|                                       |                                                          |                         | TOTAL                                                 |              | 1,440,000.00 |
| Vice Mayor's Office                   |                                                          | 1000-000-3-1-02-001-005 | Office Equipment                                      | 1-07-05-020  | 300,000.00   |
|                                       |                                                          |                         | TOTAL                                                 |              | 300,000.00   |
| SB SECRETARY'S OFFICE                 |                                                          | 1000-000-3-1-02-003-000 | Terminal Leave Benefits                               | 5-01-04-030  | 611,631.06   |
|                                       |                                                          |                         | Travelling Expenses                                   | 5-02-01-010  | 75,000.00    |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| MPDC                                  | Planning, Monitoring & Evaluation Program                | 1000-000-3-1-09-001-000 | Terminal Leave Benefits                               | 5-01-04-030  | 1,722,882.57 |
|                                       |                                                          | 1000-000-3-1-09-001-003 | Other Supplies & Materials                            | 5-02-03-990  | 43,000.00    |
|                                       |                                                          |                         | Other Maintenance & Operating Expenses                | 5-02-99-990  | 90,000.00    |
|                                       |                                                          | 1000-000-3-1-09-001-016 | Travelling Expenses                                   | 5-02-01-010  | 90,000.00    |
|                                       |                                                          |                         | TOTAL                                                 |              | 1,945,882.57 |
| LCR                                   | Local Civil Services Program                             | 1000-000-3-1-12-000-013 | Office Equipment                                      | 1-07-05-020  | 100,000.00   |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| ACCOUNTING                            | Financial Accounting and Reporting                       | 1000-000-3-1-07-001-000 | Philhealth Contribution                               | 5-01-03-030  | 3,017.00     |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| ASSESSOR'S OFFICE                     | Assessment of Real Property Services                     | 1000-000-3-1-06-001-000 | Travelling Expenses                                   | 5-02-01-010  | 50,000.00    |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| COA                                   | Support to Auditing Services Program                     | 1000-000-3-1-01-002-000 | Travelling Expenses                                   | 5-02-01-010  | 50,000.00    |
|                                       |                                                          |                         | Other Supplies and Materials                          | 5-02-03-990  | 10,000.00    |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| BFP                                   | Fire Safety awareness campaign & Fire Protection Program | 1000-000-3-1-01-013-001 | Furniture & Fixture                                   | 1-07-07-010  | 50,000.00    |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| SOCIAL SERVICES SECTOR (3000)         |                                                          |                         |                                                       |              |              |
| MSWD OFFICE                           | Social Welfare Program                                   | 3000-000-3-2-05-001-000 | Philhealth Contribution                               | 5-01-03-030  | 179.00       |
|                                       |                                                          |                         |                                                       | TOTAL        |              |
| MHO                                   | Health Services Program                                  | 3000-000-3-1-11-001     | Strengthening Office Coordination                     | 5-02-99-990  | 100,000.00   |
|                                       |                                                          |                         | Travelling Expenses                                   | 5-02-01-010  | 80,000.00    |
|                                       |                                                          |                         |                                                       | TOTAL        |              |

| Implementing Office             | Particulars/Purpose                                | AIP Code                                       | Object of Expenditures          | Account Code | Amount        |           |               |
|---------------------------------|----------------------------------------------------|------------------------------------------------|---------------------------------|--------------|---------------|-----------|---------------|
| ECONOMIC SERVICES SECTOR (8000) |                                                    |                                                |                                 |              |               |           |               |
| AGRICULTURE                     | Coastal Resource Management Program                | 8000-000-3-2-03-001-000                        | Office Equipment                | 1-07-05-020  | 80,000.00     |           |               |
|                                 |                                                    | 8000-000-3-2-03-006-002                        | Other Maintenance & Operating E | 5-02-99-990  | 100,000.00    |           |               |
|                                 |                                                    | 8000-000-3-2-03-006-005                        | Other Maintenance & Operating E | 5-02-99-990  | 100,000.00    |           |               |
|                                 |                                                    | 8000-000-3-2-03-006-010                        | Other Maintenance & Operating E | 5-02-99-990  | 600,000.00    |           |               |
|                                 | TOTAL                                              |                                                |                                 |              | 880,000.00    |           |               |
| MENRO                           | Environment & Waste Management and Disposal        | 8000-000-3-2-04-001-000                        | Representation Allowance (RA)   | 5-01-02-020  | 38,250.00     |           |               |
|                                 |                                                    |                                                | Transportation Allowance (TA)   | 5-01-02-030  | 38,250.00     |           |               |
|                                 |                                                    |                                                | Philhealth Contribution         | 5-01-03-030  | 905.42        |           |               |
|                                 |                                                    |                                                | TOTAL                           |              |               | 77,405.42 |               |
| MCDO                            | Office Establishment & Institutional Set-up        | 9000-000-3-3-04-001-001                        | Salaries and Wages              | 5-01-01-010  | 294,556.00    |           |               |
|                                 |                                                    |                                                | PERA                            | 5-01-02-010  | 8,000.00      |           |               |
|                                 |                                                    |                                                | Representation Allowance (RA)   | 5-01-02-020  | 25,500.00     |           |               |
|                                 |                                                    |                                                | Transportation Allowance (TA)   | 5-01-02-030  | 25,500.00     |           |               |
|                                 |                                                    |                                                | Year End Bonus                  | 5-01-02-140  | 73,639.00     |           |               |
|                                 |                                                    |                                                | Cash Gift                       | 5-01-02-150  | 5,000.00      |           |               |
|                                 |                                                    |                                                | Retirement & Life Insurance Pre | 5-01-03-010  | 35,346.72     |           |               |
|                                 |                                                    |                                                | Pag-ibig Contribution           | 5-01-03-020  | 800.00        |           |               |
|                                 |                                                    |                                                | Philhealth Contributions        | 5-01-03-030  | 7,363.90      |           |               |
|                                 |                                                    |                                                | Employees Compensation Ins.     | 5-01-04-040  | 400.00        |           |               |
|                                 |                                                    | 9000-000-3-3-04-001-002                        | Travelling Expenses             | 5-02-01-010  | 15,000.00     |           |               |
|                                 |                                                    | 9000-000-3-3-04-001-003                        | Other Maintenance & Operating E | 5-02-99-990  | 15,000.00     |           |               |
|                                 |                                                    | TOTAL                                          |                                 |              | 506,105.62    |           |               |
| MEO                             | Engineering and Infrastructure Management Services | 8000-000-3-1-10-001-000                        | Office Equipment                | 1-07-05-020  | 120,000.00    |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-001                        | Buildings                       | 1-07-04-010  | 1,660,000.00  |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-002                        | Flood Control Systems           | 1-07-03-020  | 3,500,000.00  |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-003                        | Markets                         | 1-07-04-040  | 4,000,000.00  |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-004                        | Road Networks                   | 1-07-03-010  | 600,000.00    |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-005                        | Land Improvements               | 1-07-02-010  | 185,280.46    |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-006                        | Water Supply Systems            | 1-07-03-040  | 200,000.00    |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-007                        | Water Supply Systems            | 1-07-03-040  | 200,000.00    |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-008                        | Flood Control Systems           | 1-07-03-020  | 435,000.00    |           |               |
|                                 |                                                    | 8000-000-3-1-10-001-009                        | Land Improvements               | 1-07-02-010  | 148,333.00    |           |               |
|                                 |                                                    | TOTAL                                          |                                 |              | 11,048,613.46 |           |               |
|                                 |                                                    | TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS |                                 |              |               |           | 17,327,834.13 |

0.00

**LUCENIA T. LAVILLA**  
Municipal Budget Officer

**LEONIDAS T. CONIABEROS**  
Municipal Accountant

Approved By:

  
**CHERRY E. DARAMAN**  
Municipal Vice Mayor / Acting Mayor

**SUMMARY OF NEW PROPOSED APPROPRIATIONS, BY OFFICE**

(GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF FY 2026)

| Office                      | Personal Services     | MOOE                  | CO                     | TOTAL                  |
|-----------------------------|-----------------------|-----------------------|------------------------|------------------------|
| Office of the Mayor         |                       | ₱ 1,250,000.00        | ₱ 190,000.00           | ₱ 1,440,000.00         |
| Office of the V-Mayor       |                       |                       | 300,000.00             | 300,000.00             |
| Office of the SB Secretary  | 611,631.06            | 75,000.00             |                        | 686,631.06             |
| Office of the PDC           | 1,722,882.57          | 223,000.00            | -                      | 1,945,882.57           |
| Office of the Registrar     |                       |                       | 100,000.00             | 100,000.00             |
| Office of the Accountant    | 3,017.00              |                       |                        | 3,017.00               |
| Office of the Assessor      |                       | 50,000.00             |                        | 50,000.00              |
| Office of the COA           |                       | 60,000.00             |                        | 60,000.00              |
| Office of the BFP           |                       |                       | 50,000.00              | 50,000.00              |
| Office of the MSWD          | 179.00                |                       |                        | 179.00                 |
| Office of the MHO           |                       | 180,000.00            |                        | 180,000.00             |
| Office of the Agriculturist |                       | 800,000.00            | 80,000.00              | 880,000.00             |
| Office of the MENRO         | 77,405.42             |                       |                        | 77,405.42              |
| Office of the MCDO          | 476,105.62            | 30,000.00             |                        | 506,105.62             |
| office of the Engineer      |                       |                       | 11,048,613.46          | 11,048,613.46          |
| <b>TOTAL GENERAL FUND</b>   | <b>₱ 2,891,220.67</b> | <b>₱ 2,668,000.00</b> | <b>₱ 11,768,613.46</b> | <b>₱ 17,327,834.13</b> |

Certified Correct by:

  
**LUCENIA T. LAVILLA**  
MBO

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GENERAL PROVISIONS:

4.1 The appropriations authorized herein shall be used exclusively for the implementation of programs, projects, activities, and expenses specified in the General Fund Supplemental Budget No. 2, FY 2026, and shall be disbursed in accordance with existing budgeting, accounting, auditing, procurement, and other applicable laws, rules and regulations.

4.2 The appropriations contained herein shall be funded from available surplus, unappropriated balances, personnel services savings, savings from vacant positions, trust fund donations, Local Development Fund savings, and other legally available sources certified by the Municipal Treasurer and Municipal Accountant as free from any obligation or encumbrance.

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10.