



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF TAGO
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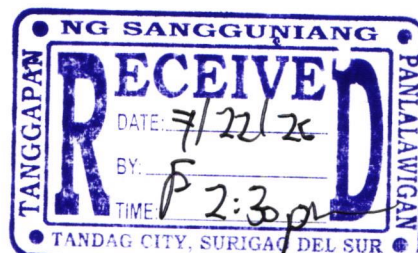
Office of the Sangguniang Bayan

July 22, 2026

THE HONORABLE SANGGUNIAN NG PANLALAWIGAN MEMBERS

Tandag City, Surigao del Sur

THROUGH : **HONORABLE RUEL D. MOMO**
Acting Provincial Vice Governor
Tandag City, Surigao del Sur



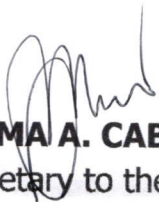
Dear Honorable Members of the Sangguniang Panlalawigan:

Respectfully submitting **SIX (6) ORIGINAL COPIES** of **APPROPRIATION ORDINANCE NO. LP-03^[2026]**, series of 2026, entitled: **AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01 FOR FISCAL YEAR 2026, INVOLVING AN AMOUNT OF TWO MILLION FOUR HUNDRED EIGHTY THOUSAND ONE HUNDRED EIGHTY THREE PESOS AND FIFTY CENTAVOS (P2,480,183.50), FOR THE OPERATION OF THE MUNICIPAL ECONOMIC ENTERPRISE DEVELOPMENT AND MANAGEMENT OFFICE (MEEDMO)**, duly approved/enacted during the 27th Regular Session^[2026] of the 13th Sangguniang Bayan of Tago, Surigao del Sur, held on July 21, 2026 at the Sangguniang Bayan Session Hall, for review and affirmation.

Attached are the following supporting documents, for reference and perusal:

1. Budget Message
2. Statement of Funding Sources
3. Statement of Supplemental Appropriation
4. Statement of Fund Operation

Very truly yours,


ZELMA A. CABRERA-CASTRO
Secretary to the Sanggunian



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF TAGO
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Office of the Sangguniang Bayan
13TH SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE 27TH REGULAR SESSION^[2026] OF
THE 13TH SANGGUNIANG BAYAN OF TAGO, SURIGAO DEL SUR HELD
ON JULY 21, 2026 AT THE SANGGUNIANG BAYAN SESSION HALL.**

PRESENT:

HONORABLE IRA MINETTE C. PIMENTEL
Municipal Vice Mayor / Presiding Officer

REGULAR SB MEMBERS:

Honorable Romeo D. Momo, Jr. - Sangguniang Bayan Member
Honorable Maribel R. Espinoza - Sangguniang Bayan Member
Honorable Jessa P. Mate-Tecson - Sangguniang Bayan Member
Honorable Leo L. Paganan - Sangguniang Bayan Member
Honorable Noel L. Gualvez - Sangguniang Bayan Member
Honorable Reynaldo G. Selades - Sangguniang Bayan Member
Honorable Levie B. Moreno - Sangguniang Bayan Member

EX-OFFICIO MEMBER/S:

Honorable Emmanuel P. Isiang - President, Liga ng mga Barangay
Honorable Jenebert L. Gaco - IP Mandatory Representative
Honorable Vince Dylan E. Curada - President, SK Federation

ABSENT :

Honorable Virginia P. Gomez - Sangguniang Bayan Member
[On Official Leave of Absence]

APPROPRIATION ORDINANCE NO. LP-03^[2026]
Series of 2026

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01 FOR
FISCAL YEAR 2026, INVOLVING AN AMOUNT OF TWO MILLION
FOUR HUNDRED EIGHTY THOUSAND ONE HUNDRED EIGHTY THREE
PESOS AND FIFTY CENTAVOS (P2,480,183.50), FOR THE
OPERATION OF THE MUNICIPAL ECONOMIC ENTERPRISE
DEVELOPMENT AND MANAGEMENT OFFICE (MEEDMO).**

Authored by: Honorable Leo L. Paganan

BE IT ORDAINED/ENACTED, by the Sangguniang Bayan of Tago,
Surigao del Sur in a session assembled that:

SECTION 1) The Supplemental Budget of the Municipal Economic Enterprise Development and Management Office (MEEDMO) for Fiscal Year 2026 in the total amount of **Two Million Four Hundred Eighty Thousand One Hundred Eighty Three Pesos and Fifty Centavos (P2,480,183.50)** is hereby approved.

The budget documents consisting of the following are incorporated and made an integral part of this ordinance:

- 1. Budget Message
- 2. Statement of Funding Sources
- 3. Statement of Supplemental Appropriation
- 4. Statement of Fund Operation

SECTION 2) SOURCE OF FUNDS. The source of funds for Supplemental Budget No. 01 of the Municipal Economic Enterprise Development and Management Office (MEEDMO) for Fiscal Year 2026 in the total amount of **Two Million Four Hundred Eighty Thousand One Hundred Eighty Three Pesos and Fifty Centavos (P2,480,183.50)** shall be the:

1. Surplus 2025 (Income)	P 2,480,183.50
TOTAL ESTIMATED INCOME	P 2,480,183.50

SECTION 3) USE OF FUNDS. The amount of **Two Million Four Hundred Eighty Thousand One Hundred Eighty Three Pesos and Fifty Centavos (P2,480,183.50)** is hereby appropriated for Supplemental Budget of the Municipal Economic Enterprise Development and Management Office (MEEDMO), to cover the hereunder expenditure:

IMPLE MENTING OFFICE	PARTICULAR / PURPOSE	AIP CODE	OBJECT OF EXPENDI- TURES	ACCOUN T CODE	AMOUNT
MEEDO	MAINTENANCE AND OTHER OPERATING EXPENSES				
	Functional Electric Generator to support water system operation in times of electric brown out	8000-000-3-2-003-000-004	Fuel, Oil, and Lubricants Expenses	5-02-03-090	100,000.00
	General Administrative Support for Water Supply Operation	8000-000-3-2-004-000-005	Other Supplies and Materials Expenses	5-02-03-990	300,000.00
	General Administrative Support to Various Office Functions	8000-000-3-2-001-000-002	Other General Services	5-02-12-990	100,000.00
	Subsidy to General Fund	8000-000-3-2-002-000-003	Subsidy to Other Local Government Units	5-02-14-030	680,183.50

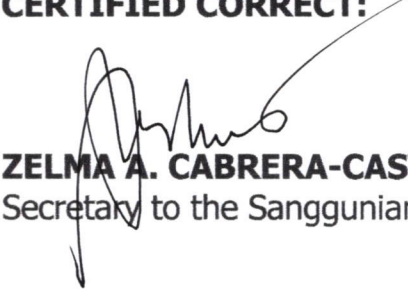
CAPITAL OUTLAY				
Construction of Apartment Type Tomb at the Municipal Cemetery	8000-000-3-2-000-001-001	Other Infrastructure Assets	1-07-03-990	1,300,000.00
TOTAL APPROPRIATION				2,480,183.50

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 shall continue to be in full force and effect.

SECTION 5) POSTING. Posting shall be done in the bulletin board at the entrance of the Municipal Hall, public terminal and in the Twenty Four (24) Barangays, this municipality, not later than five (5) days after approval of the Municipal Mayor.

SECTION 6) EFFECTIVITY. The provisions of this ordinance shall take effect upon approval.

ENACTED this 21st day of July, 2026, upon motion of Honorable Leo L. Pagaran, duly seconded by All Members Present.

CERTIFIED CORRECT:

ZELMA A. CABRERA-CASTRO
Secretary to the Sanggunian

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

IRA MINETTE C. PIMENTEL
Municipal Vice Mayor / Presiding Officer

APPROVED:

JELIO VAL C. LAURENTE
Municipal Mayor

Date: July 22, 2026



Republic of the Philippines
Province of Surigao del Sur

MUNICIPALITY OF TAGO

Office of the Municipal Mayor



SUPPLEMENTAL BUDGET MESSAGE

TO THE HONORABLE MEMBERS OF THE SANGGUNIANG BAYAN:

Pursuant to the provisions of the Local Government Code of 1991 (RA 7160), I respectfully submit for your consideration and approval of the proposed **Supplemental Budget No. 1 for Fiscal Year 2026**.

The proposed supplemental budget is funded from the FY 2025 Surplus in the total amount of Two Million Four Hundred Eighty Thousand One Hundred Eighty-Three Pesos and Fifty Centavos (₱2,480,183.50), which has become available for appropriation in accordance with existing budgeting, accounting, and auditing rules.

The proposed appropriations are intended to finance priority expenditures that are essential to the efficient operation of the local government and the delivery of basic services, specifically:

Operating Expenses of the Municipal Economic Enterprise Development and Management Office (MEEDMO) – to augment its operational requirements and ensure the continuous implementation of its mandated programs and services;

Construction of an Apartment-Type Cemetery- which aims to provide additional burial facilities for the growing needs of the municipality and improve the management of the municipal cemetery; and **Subsidy to the General Fund**.

The utilization of the FY 2025 surplus for these priority expenditures reflects the commitment of the Municipal Government to prudent fiscal management and the effective use of available financial resources to address the immediate needs of the municipality and its constituents.

In view of the foregoing, I earnestly request the favourable consideration and approval of this proposed Supplemental Budget by the Honorable Members of the Sangguniang Bayan to facilitate the timely implementation of the identified programs, projects and activities.

Thank you for your continued support and commitment to responsive and accountable local governance.

Very truly yours;


JELIO VAL C. LAURENTE
MUNICIPAL MAYOR

STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 1
FISCAL YEAR 2026
ECONOMIC ENTERPRISE
Tago, Surigao del Sur

General Fund/ Appropriation Ordinance

PARTICULARS		Account Classification	Amount
(1)		(2)	(3)
1.0	Transfer of Funds from Economic Enterprise	INCOME	2,480,183.50
2.0	PS Lapses		
2.0	Surplus 2025		
3.0	Additional Realized Income-Business tax		
4.0	Additional Realized Income-Miscellaneous		
TOTAL ESTIMATED INCOME			2,480,183.50

Certified Correct:


KAREN IVY L. TUSCANO, CPA
MUNICIPAL ACCOUNTANT


VICENTA C. CAPUTOLAN
Municipal Treasurer

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

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2026

Implementing Office	Particular/Purpose	AIP Code	Object Of Expenditures	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
Economic Enterprise	Functional Electric Genertator to support water system operation in times of electric brown out	8000-000-3-2-003-000-004	<u>MOOE</u> Fuel, Oil, and Lubricants Expenses	5-02-03-090	100,000.00
	General Administrative Support for Water Supply Operation	8000-000-3-2-004-000-005	Other Supplies and Materials Expenses	5-02-03-990	300,000.00
	General Administrative Support to Various Office Functions	8000-000-3-2-001-000-002	Other General Services	5-02-12-990	100,000.00
	Subsidy to General Fund	8000-000-3-2-002-000-003	Subsidy to Other Local Government Units	5-02-14-030	680,183.50
	Construction of Apartment Type Tomb at the Municipal Cemetery	8000-000-3-2-000-001-001	<u>Capital Outlay</u> Other Infrastructure Assets	1-07-03-990	1,300,000.00
Total Appropriation					2,480,183.50

Prepared By :

Approved By :


JUAN E. LUNA
Municipal Budget Officer


JELIO VAL C. LAURENTE
Municipal Mayor

STATEMENT OF FUND OPERATION					
BUDGET YEAR 2026					
Province/CityMunicipality : Tago, Surigao del Sur					
Fund/Special Account : General Fund/101					
Particulars	Acct. Code	General Services	Economic Services	Social Services	Total
1	2	3	4	5	6
1.0 Beginning Balance					
2.0 Income					
PS Lapses					-
Surplus 2025			2,480,183.50		2,480,183.50
Additional Realized Income-Business tax					-
Additional Realized Income-Miscellaneous					-
TOTAL AVAILABLE RESOURCES					2,480,183.50
Net Available for Appropriation					2,480,183.50
MOOE					
Fuel, Oil, and Lubricants Expenses	5-02-03-090		100,000.00		100,000.00
Other Supplies and Materials Expenses	5-02-03-990		300,000.00		300,000.00
Other General Services	5-02-12-990		100,000.00		100,000.00
Subsidy to Other Local Government Units	5-02-14-030		680,183.50		680,183.50
CAPITAL OUTLAY					
Other Infrastructure Assets	1-07-03-990		1,300,000.00		1,300,000.00
TOTAL CAPITAL OUTLAY & MOOE					2,480,183.50
Total Appropriation					2,480,183.50

PREPARED BY :


JUANE E. LUNA
Municipal Budget Officer

APPROVED BY :


JELIO VAL C. LAURENTE
Municipal Mayor