



Republic of the Philippines  
**PROVINCE OF SURIGAO DEL SUR**  
TANDAG CITY  
-oOo-

Office of the Governor

**TRANSMITTAL LETTER**

August 4, 2026

**HONORABLE Acting Vice-GOVERNOR RUEL D. MOMO, C.E.**  
AND THE **HONORABLE MEMBERS OF THE SANGGUNIAN PANLALAWIGAN**

Through: **MR. EDGAR G. PEREZ II, J.D.**  
Secretary to the Sangguniang Panlalawigan

**Honorable Members of the Sangguniang Panlalawigan,**

Respectfully transmitted herewith is the proposal for Supplemental Budget No. 3 for Fiscal Year 2026 in the total amount of SIXTY-FIVE MILLION FIVE HUNDRED FORTY THOUSAND TWO HUNDRED EIGHTY-ONE PESOS AND 35/100 (P65,540,281.35), for your **urgent** review, consideration, and favorable approval.

This submission formally requests this Honorable Body to RECOGNIZE the availability of funds, AUTHORIZE their utilization, and APPROVE the proposed appropriations to fund priority Programs, Projects, and Activities (PPAs). The primary objective of this financial measure is the immediate provincial implementation of Local Budget Circular (LBC) No. 172 implementing Executive Order (EO) No. 64, s. 2024, which mandates the Third (3rd) Tranche of the Salary Standardization Law (SSL VI) for our provincial government personnel, alongside vital climate-resilient infrastructure developments.

The total amount is fully supported by available resources, officially certified and validated by the Provincial Treasurer and Provincial Accountant, as free from any obligation, encumbrance, or liability.

Immediate approval is highly necessary to ensure the timely implementation of infrastructure projects, avoid disruption of frontline healthcare delivery, and fulfill mandatory statutory salary adjustments on their exact legal effectivity date. All proposed PPAs are integrated into the corresponding Supplemental Annual Investment Program (SAIP), satisfying the planning-budgeting linkage mandated by law.

Attached herewith are the following supporting documents for your reference and evaluation:

1. Budget Message
2. LBP Form No. 8 – Statement of Funding Sources
3. Certification of Funds (Provincial Treasurer & Provincial Accountant)
4. LBP Form No. 9 – Statement of Supplemental Appropriations
5. Supplemental Annual Investment Program (SAIP)
6. Supplemental Local Expenditure Program

Given the strict implementation timeline of the state-mandated salary adjustments and the urgent need for disaster-resilient infrastructure before the onset of the inclement season, we respectfully request that this matter be prioritized for immediate legislative deliberation and approval.

We trust in your usual support and cooperation to enable the province to implement these vital undertakings for the benefit of the people of Surigao del Sur.

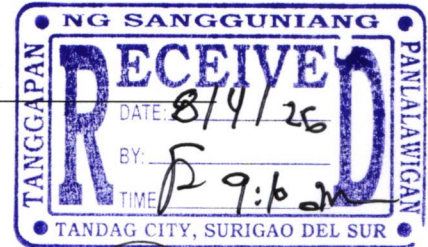
Respectfully yours,

**HON. MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor



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-26-06146**



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Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR  
Tandag City

Office of the Governor  
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BUDGET MESSAGE

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August 4, 2026

THE HONORABLE VICE-GOVERNOR  
AND THE HONORABLE MEMBERS OF THE SANGGUNIAN PANLALAWIGAN  
Province of Surigao del Sur

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

Honorable Members of the Sangguniang Panlalawigan,

Pursuant to the provisions of Republic Act No. 7160, otherwise known as the **Local Government Code of 1991**, and in compliance with existing accounting and local budgeting policies, I am pleased to submit herewith as an **urgent** legislative measure for your immediate review, consideration, and approval the proposed **Supplemental Budget No. 3 of the Provincial Government of Surigao del Sur for Calendar Year 2026**, amounting to **SIXTY FIVE MILLION FIVE HUNDRED FORTY THOUSAND TWO HUNDRED EIGHTY-ONE PESOS AND 35/100 (P65,540,281.35)**.

I wish to highlight and assure this August Body that all Programs, Projects, and Activities (PPAs) prioritized and funded under this proposed financial measure are already duly integrated into the corresponding Supplemental Annual Investment Program (SAIP) of the province, satisfying the planning-budgeting linkage mandated by law.

The primary objective driving this Supplemental Budget is the immediate provincial implementation of **Local Budget Circular (LBC) No. 172 dated July 16, 2026**, issued by the Department of Budget and Management (DBM) implementing **Executive Order (EO) No. 64, s. 2024**, which mandates the **Third (3rd) Tranche of the Salary Standardization Law (SSL VI)** for government personnel, set to officially take effect on **August 2, 2026**.

Our public servants are the backbone of our provincial operations. Recognizing persistent socio-economic challenges and economic pressures, this administration prioritizes the full funding of salary differentials and adjusted statutory benefits to preserve the purchasing power and elevate the morale of our workforce. Through this budget, we are ensuring that the personnel of the Provincial Government receive their legally mandated compensation adjustments immediately upon the August 2, 2026 effectivity date, alongside corresponding updates to their Year-End Bonuses, GSIS Life and Retirement Insurance Premiums.

I. STATEMENT OF FUNDING SOURCES

As certified correct by the Provincial Treasurer and the Provincial Accountant, the funding requirements for this Supplemental Budget shall be sourced from free, unencumbered, and legally available balances:

1.0 Savings Reversion & PS Optimization

This encompasses the strategic reversion of unutilized funds from the FY 2026 Miscellaneous Personnel Benefits Fund (MPBF), and accumulated Personal Services (PS) savings from unfilled positions, which are directly reallocated to support our EO 64 commitments and staffing augmentations:

| Particulars / Office                                    | Amount          |
|---------------------------------------------------------|-----------------|
| MPB Fund Reserved (Annual Budget 2026)                  | P 15,000,000.00 |
| Provincial Human Resource Management Office (PHRMO)     | 500,986.00      |
| Provincial Prosecutor's Office                          | 79,580.00       |
| Provincial Veterinary Office (MOOE Reversion)           | 136,543.72      |
| Lingig Community Hospital                               | 214,911.88      |
| Cortes Municipal Hospital                               | 194,418.19      |
| Provincial Engineer's Office (PEO Consolidated Savings) | 786,722.56      |
| Provincial Health Office (PHO)                          | 1,275,735.00    |



|                                                 |                        |
|-------------------------------------------------|------------------------|
| Provincial Agriculture Office                   | 195,000.00             |
| Provincial Planning & Development Office        | 300,000.00             |
| Provincial Fisheries & Aquatic Resources Office | 321,384.00             |
| <b>SUB-TOTAL (Savings Reversion)</b>            | <b>₱ 19,005,281.35</b> |

### 2.0 New Revenue Sources - 5% LDRRMF Continuing Balance

This component represents the mobilization of the 5% Continuing Local Disaster Risk Reduction and Management Fund (LDRRMF) from prior fiscal years, legally utilized for critical climate-resilient infrastructures:

| Particulars / Project                                                                      | Amount                 |
|--------------------------------------------------------------------------------------------|------------------------|
| Flood Control Systems (Continuing 2024)                                                    | ₱ 6,000,000.00         |
| Flood Control Systems (Continuing 2025)                                                    | 8,000,000.00           |
| Water Supply Systems (Continuing 2024)                                                     | 1,500,000.00           |
| Concreting of 2.0 Km Baculin-Maanghit Cave Road, Hinatuan (SB No. 6 s. 2025)               | 14,000,000.00          |
| Rehabilitation of Road from Guinhalinan Proper to Purok 6-B, Barobo (SB No. 6 s. 2025)     | 14,000,000.00          |
| Rehabilitation of Calambuayon Timber Bridge, Brgy. Libas Sud, San Miguel (Continuing 2025) | 1,215,000.00           |
| <b>SUB-TOTAL (LDRRMF Continuing Balance)</b>                                               | <b>₱ 44,715,000.00</b> |

### 3.0 Actual Collection in Excess of Estimated Income

Supported by efficient local fiscal collections that safely exceeded initial revenue projections:

| Tax Revenue Source                    | Amount                |
|---------------------------------------|-----------------------|
| Real Property Transfer Tax            | ₱ 1,100,000.00        |
| Occupational Fees                     | 120,000.00            |
| Fines and Penalties - Other Taxes     | 600,000.00            |
| <b>SUB-TOTAL (Excess Collections)</b> | <b>₱ 1,820,000.00</b> |

**TOTAL AVAILABLE FUNDING SOURCES: ₱ 65,540,281.35**

### II. SUMMARY OF EXPENDITURE TARGETS

To maximize transparency and maintain alignment with the *Budget Operations Manual (BOM) for LGUs*, the total available resources of **₱65,540,281.35** are targeted toward specific, high-priority developmental lines:

- Third Tranche Salary Standardization (LBC No. 172 / EO No. 64) — ₱16,707,764.00**  
 Funding the primary Personal Services (PS) adjustments and statutory percentage adjustments across provincial departments to fully integrate the 3rd Tranche compensation structures ready for the August 2, 2026 rollout.
- Core Institutional Operations & Office Augmentation — ₱2,341,452.28**  
 Provision for immediate operational requirements, technical services, and administrative machinery of the PHRMO, Provincial Prosecutor's Office, Provincial Veterinary Office, PEO, Provincial Agriculture Office, PPDO, PFARO, and the Provincial Treasurer's Office to sustain efficient public service delivery.
- Frontline Healthcare Staffing & Auxiliary Augmentation — ₱1,685,065.07**  
 Allocation under Maintenance and Other Operating Expenses (MOOE) to sustain Contract of Service (COS) specialized healthcare professionals and Job Order (JO) workers to ensure uninterrupted hospital delivery systems.
- Emergency Operations Support — ₱306,000.00**  
 Provided to sustain the continuous 24/7 operationalization, emergency communication monitoring, and emergency duty personnel requirements of our PDRRMO Emergency Operations Center (EOC).



- **Disaster                      Resilience                      Infrastructure                      —                      ₱44,500,000.00**  
Earmarked for the construction of a centralized DRR-CCA Multi-Purpose Warehouse Building at Luha, Brgy. Mabua, Tandag City (₱35,000,000.00) and the construction of a flood-mitigating Five-Barrel Reinforced Concrete Box Culvert (RCBC) at Matho, Cortes (₱9,500,000.00).

**TOTAL TARGET EXPENDITURES:** **₱ 65,540,281.35**

### III. RECOMMENDATION FOR LEGISLATIVE ACTION

This legislative measure has been prepared in full compliance with the accounting, auditing, and structural requirements prescribed under Section 305 and Section 321 of the Local Government Code of 1991. Having firmly established that these expenditures correspond exactly with our SAIP, these funding adjustments are fully supported by actual local revenue collections and unutilized fiscal resources, ensuring absolute fiscal stability while delivering essential economic relief to our workforce.

In view of the urgency of implementing the mandatory provisions of Local Budget Circular (LBC) No. 172, the deployment of essential medical personnel, and the execution of vital infrastructure projects before the onset of the inclement calamity season, I respectfully request the Honorable Members of the Sangguniang Panlalawigan to prioritize this budget for immediate legislative action and approve the corresponding Appropriation Ordinance for **Supplemental Budget No. 3, Series of 2026**.

Thank you very much for your continuous partnership, dedication, and unwavering support for the progress and resilience of the Province of Surigao del Sur.

Very truly yours,

**HON. MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor



STATEMENT OF FUNDING SOURCES  
(Supplemental Budget No. 03)  
Fiscal Year 2026  
Province of Surigao del Sur  
General Fund

| Particulars                                                                                                   | Account Classification | Amount        |
|---------------------------------------------------------------------------------------------------------------|------------------------|---------------|
| <b>1.0 NEW REVENUE SOURCES</b>                                                                                |                        |               |
| <b>5% Continuing Fund - Local Disaster Risk Reduction Management</b>                                          |                        |               |
| - Flood Control Systems (Continuing 2024)                                                                     |                        | 6,000,000.00  |
| - Flood Control Systems (Continuing 2025)                                                                     |                        | 8,000,000.00  |
| - Water Supply Systems (Continuing 2024)                                                                      |                        | 1,500,000.00  |
| - Concreting of 2.0 Km Baculin-Maanghit Cave Road, Hinatuan, Surigao del Sur (SB No. 6 s. 2025)               |                        | 14,000,000.00 |
| - Rehabilitation of Road from Guinhalinan Proper to Purok 6-B, Barobo, Surigao del Sur (SB No. 6 s. 2025)     |                        | 14,000,000.00 |
| - Rehabilitation of Calambuayon Timber Bridge, Brgy. Libas Sud, San Miguel, Surigao del Sur (Continuing 2025) |                        | 1,215,000.00  |
| Sub-total                                                                                                     |                        | 44,715,000.00 |
| <b>2.0 ACTUAL COLLECTION IN EXCESS OF THE ESTIMATED INCOME</b>                                                |                        |               |
| Real Property Transfer Tax                                                                                    |                        | 1,100,000.00  |
| Occupational Fees                                                                                             |                        | 120,000.00    |
| Fines and Penalties - Other Taxes                                                                             |                        | 600,000.00    |
| Sub-total                                                                                                     |                        | 1,820,000.00  |
| <b>3.0 SAVINGS</b>                                                                                            |                        |               |
| Miscellaneous Personnel Benefit (MPB) Fund Reserved                                                           |                        | 15,000,000.00 |
| <b>Provincial Human Resource Management Office</b>                                                            |                        |               |
| Unfilled Positions:                                                                                           |                        |               |
| Administrative Officer IV - item No. 11, SG-15/1                                                              |                        |               |
| Salaries and wages (January 1-31, 2026)                                                                       | 5-01-01-010            | 40,208.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Officer II - item No. 12, SG-11/1                                                              |                        |               |
| Salaries and wages (January 1-31, 2026)                                                                       | 5-01-01-010            | 30,204.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Officer V - item No. 19, SG-18/1                                                               |                        |               |
| Salaries and wages (January 1-31, 2026)                                                                       | 5-01-01-010            | 51,304.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Officer II - item No. 20, SG-11/1                                                              |                        |               |
| Salaries and wages (March 1 to June 30, 2026)                                                                 | 5-01-01-010            | 120,096.00    |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Aide VI - item No. 21, SG-6/1                                                                  |                        |               |
| Salaries and wages (March 1 to June 30, 2026)                                                                 | 5-01-01-010            | 75,828.00     |
| PERA                                                                                                          | 5-01-02-010            | 8,000.00      |
| Supervising Administrative Officer - item No. 3, SG-22/1                                                      |                        |               |
| Salaries and wages (June 1-30, 2026)                                                                          | 5-01-01-010            | 78,162.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Aide IV - item No. 6, SG-4/1                                                                   |                        |               |
| Salaries and wages (March 1 to June 30, 2026)                                                                 | 5-01-01-010            | 67,332.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Aide III - item No. 8, SG-3/1                                                                  |                        |               |
| Salaries and wages (June 1-30, 2026)                                                                          | 5-01-01-010            | 15,852.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Sub-total                                                                                                     |                        | 500,986.00    |

|                                                                             |             |            |
|-----------------------------------------------------------------------------|-------------|------------|
| <b>Provincial Prosecutor's Office</b>                                       |             |            |
| Unfilled Positions:                                                         |             |            |
| Administrative Aide VI - item No. 8, SG-6/1                                 |             |            |
| Salaries and wages (May 1 - June 30, 2026)                                  | 5-01-01-010 | 37,914.00  |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Administrative Aide IV - item No. 10, SG-4/1                                |             |            |
| Salaries and wages (May 1 - June 30, 2026)                                  | 5-01-01-010 | 33,666.00  |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Sub-total                                                                   |             | 79,580.00  |
| <b>Provincial Veterinary Office</b>                                         |             |            |
| Other Maintenance and Operating Expenses                                    | 5-02-99-990 | 136,543.72 |
| <b>Lingig Community Hospital</b>                                            |             |            |
| Unfilled Positions:                                                         |             |            |
| Medical Officer III - item No. 2, SG-21/1                                   |             |            |
| Salaries and wages (April 1- May 31, 2026)                                  | 5-01-01-010 | 140,026.00 |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 3,000.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 300.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 18,203.38  |
| Nursing Attendant - Item No. 2, SG-4/1                                      |             |            |
| Salaries and wages (April 1- May 31, 2026)                                  | 5-01-01-010 | 33,666.00  |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 3,000.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 300.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 8,416.50   |
| Sub-total                                                                   |             | 214,911.88 |
| <b>Cortes Municipal Hospital</b>                                            |             |            |
| Unfilled Positions:                                                         |             |            |
| Chief of Hospital I - item No. 1, SG-24/1                                   |             |            |
| Salaries and wages (May 1-31, 2026)                                         | 5-01-01-010 | 98,185.00  |
| PERA                                                                        | 5-01-02-010 | 2,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 1,500.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 150.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 9,818.50   |
| Medical Officer III - item No. 3, SG-21/1                                   |             |            |
| Salaries and wages (May 1-31, 2026)                                         | 5-01-01-010 | 70,013.00  |
| PERA                                                                        | 5-01-02-010 | 2,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 1,500.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 150.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 9,101.69   |
| Sub-total                                                                   |             | 194,418.19 |
| <b>Provincial Engineer's Office - Construction and Maintenance Division</b> |             |            |
| Unfilled Positions:                                                         |             |            |
| Carpenter II - item No. 5, SG-5/1                                           |             |            |
| Salaries and wages (January 1-June 30, 2026)                                | 5-01-01-010 | 107,196.00 |
| PERA                                                                        | 5-01-02-010 | 12,000.00  |
| Heavy Equipment Operator II - item No. 22, SG-6/1                           |             |            |
| Salaries and wages (January 1-June 30, 2026)                                | 5-01-01-010 | 113,742.00 |
| PERA                                                                        | 5-01-02-010 | 12,000.00  |



|                                                                                                                                                                              |                            |                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|
| Construction and Maintenance Capataz - item No. 68, SG-5/1<br>Salaries and wages (January 1-June 30, 2026)<br>PERA                                                           | 5-01-01-010<br>5-01-02-010 | 107,196.00<br>12,000.00 |
| Construction and Maintenance Capataz - item No. 70, SG-5/1<br>Salaries and wages (January 1-June 30, 2026)<br>PERA                                                           | 5-01-01-010<br>5-01-02-010 | 107,196.00<br>12,000.00 |
| Construction and Maintenance Man - item No. 90, SG-2/1<br>Salaries and wages (January 1-June 30, 2026)<br>PERA                                                               | 5-01-01-010<br>5-01-02-010 | 89,550.00<br>12,000.00  |
| Instrument Man - item No. 10, SG-5/5<br>Salaries and wages (May 20 - June 30, 2026)<br>PERA                                                                                  | 5-01-01-010<br>5-01-02-010 | 25,523.96<br>2,727.27   |
| Laboratory Inspector III - item No. 16, SG-14/1<br>Salaries and wages (January 1- March 18, 2026)<br>PERA                                                                    | 5-01-01-010<br>5-01-02-010 | 95,545.80<br>5,181.81   |
| Laboratory Technical I - item No. 17, SG-6/5<br>Salaries and wages (March 20 - June 30, 2026)<br>PERA                                                                        | 5-01-01-010<br>5-01-02-010 | 66,136.45<br>6,727.27   |
| Sub-total                                                                                                                                                                    |                            | 786,722.56              |
| <b>Provincial Health Office</b>                                                                                                                                              |                            |                         |
| Unfilled Positions:                                                                                                                                                          |                            |                         |
| Medical Officer III - item No. 28, SG-21/1<br>Salaries and wages (January 1-June 30, 2026)                                                                                   | 5-01-01-010                | 420,078.00              |
| Medical Specialist III - item No. 24, SG-24/3<br>Salaries and wages (April 1-June 30, 2026)                                                                                  | 5-01-01-010                | 303,849.00              |
| Chemist III - item No. 26, SG-18/1<br>Salaries and wages (April 1-June 30, 2026)                                                                                             | 5-01-01-010                | 153,912.00              |
| Medical Technologist III - item No. 34, SG-18/1<br>Salaries and wages (April 1-June 30, 2026)                                                                                | 5-01-01-010                | 153,912.00              |
| Medical Technologist III - item No. 62, SG-18/1<br>Salaries and wages (April 1-June 30, 2026)                                                                                | 5-01-01-010                | 153,912.00              |
| Pharmacist I - item No. 64, SG-11/1<br>Salaries and wages (April 1-June 30, 2026)                                                                                            | 5-01-01-010                | 90,072.00               |
| Sub-total                                                                                                                                                                    |                            | 1,275,735.00            |
| <b>Provincial Agriculturist Office</b>                                                                                                                                       |                            |                         |
| Other Maintenance and Operating Expenses<br><i>Support to PRDP Projects</i>                                                                                                  | 5-02-02-010                | 65,000.00               |
| Other Maintenance and Operating Expenses<br><i>Support to the Enhancement of Acceleration</i>                                                                                | 5-02-03-100                | 65,000.00               |
| Other Maintenance and Operating Expenses<br><i>Support to the Enhancement of Acceleration of<br/>Bayanihan Agricultural Clusters for Agripreneurship<br/>(ABACA) Project</i> | 5-02-03-100                | 65,000.00               |
| Sub-total                                                                                                                                                                    |                            | 195,000.00              |
| <b>Provincial Planning and Development Office</b>                                                                                                                            |                            |                         |
| Planning, Monitoring and Evaluation Program<br><i>Overtime and Night Pay</i>                                                                                                 | 5-01-02-130                | 300,000.00              |

|                                                         |             |                      |
|---------------------------------------------------------|-------------|----------------------|
| <b>Provincial Fisheries ad Aquatic Resources Office</b> |             |                      |
| Unfilled Positions:                                     |             |                      |
| Planning Officer II - item No. 3, SG-15/1               |             |                      |
| Salaries and wages (March 1 - July 31, 2026)            | 5-01-01-010 | 201,040.00           |
| PERA                                                    | 5-01-02-010 | 10,000.00            |
| Agricultural Technologist - item No. 10, SG-10/1        |             |                      |
| Salaries and wages (April 1 - July 31, 2026)            | 5-01-01-010 | 102,344.00           |
| PERA                                                    | 5-01-02-010 | 8,000.00             |
| Sub-total                                               |             | 321,384.00           |
| <b>Total Available Resources</b>                        |             | <b>65,540,281.35</b> |

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

Certified Correct:

  
**FERMINA D. PALANGRANG**  
Provincial Treasurer

  
**MARIA SHEILA P. BUHION, CPA**  
Provincial Accountant





Republic of the Philippines  
**PROVINCE OF SURIGAO DEL SUR**  
TANDAG CITY

**CERTIFICATION**

WE HEREBY CERTIFY that the following funds are sourced out from the New Revenue Sources (5% Continuing Fund - Local Disaster Risk Reduction Management Fund), Actual Collection in Excess of the Estimated Income, Savings from Miscellaneous Personnel Benefit (MPB) Fund Reserved and Current Year Savings that contain the unexpended balance of different offices which remain free of any obligations or encumbrances and is available to any obligations, thereat:

| Particulars                                                                                                   | Account Classification | Amount        |
|---------------------------------------------------------------------------------------------------------------|------------------------|---------------|
| <b>1.0 NEW REVENUE SOURCES</b>                                                                                |                        |               |
| <b>5% Continuing Fund - Local Disaster Risk Reduction Management</b>                                          |                        |               |
| - Flood Control Systems (Continuing 2024)                                                                     |                        | 6,000,000.00  |
| - Flood Control Systems (Continuing 2025)                                                                     |                        | 8,000,000.00  |
| - Water Supply Systems (Continuing 2024)                                                                      |                        | 1,500,000.00  |
| - Concreting of 2.0 Km Baculin-Maanghit Cave Road, Hinatuan, Surigao del Sur (SB No. 6 s. 2025)               |                        | 14,000,000.00 |
| - Rehabilitation of Road from Guinhalinan Proper to Purok 6-B, Barobo, Surigao del Sur (SB No. 6 s. 2025)     |                        | 14,000,000.00 |
| - Rehabilitation of Calambuayon Timber Bridge, Brgy. Libas Sud, San Miguel, Surigao del Sur (Continuing 2025) |                        | 1,215,000.00  |
| Sub-total                                                                                                     |                        | 44,715,000.00 |
| <b>2.0 ACTUAL COLLECTION IN EXCESS OF THE ESTIMATED INCOME</b>                                                |                        |               |
| Real Property Transfer Tax                                                                                    |                        | 1,100,000.00  |
| Occupational Fees                                                                                             |                        | 120,000.00    |
| Fines and Penalties - Other Taxes                                                                             |                        | 600,000.00    |
| Sub-total                                                                                                     |                        | 1,820,000.00  |
| <b>3.0 SAVINGS</b>                                                                                            |                        |               |
| Miscellaneous Personnel Benefit (MPB) Fund Reserved                                                           |                        | 15,000,000.00 |
| <b>Provincial Human Resource Management Office</b>                                                            |                        |               |
| Unfilled Positions:                                                                                           |                        |               |
| Administrative Officer IV - item No. 11, SG-15/1                                                              |                        |               |
| Salaries and wages (January 1-31, 2026)                                                                       | 5-01-01-010            | 40,208.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Officer II - item No. 12, SG-11/1                                                              |                        |               |
| Salaries and wages (January 1-31, 2026)                                                                       | 5-01-01-010            | 30,204.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Officer V - item No. 19, SG-18/1                                                               |                        |               |
| Salaries and wages (January 1-31, 2026)                                                                       | 5-01-01-010            | 51,304.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Officer II - item No. 20, SG-11/1                                                              |                        |               |
| Salaries and wages (March 1 to June 30, 2026)                                                                 | 5-01-01-010            | 120,096.00    |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Aide VI - item No. 21, SG-6/1                                                                  |                        |               |
| Salaries and wages (March 1 to June 30, 2026)                                                                 | 5-01-01-010            | 75,828.00     |
| PERA                                                                                                          | 5-01-02-010            | 8,000.00      |
| Supervising Administrative Officer - item No. 3, SG-22/1                                                      |                        |               |
| Salaries and wages (June 1-30, 2026)                                                                          | 5-01-01-010            | 78,162.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Aide IV - item No. 6, SG-4/1                                                                   |                        |               |
| Salaries and wages (March 1 - June 30, 2026)                                                                  | 5-01-01-010            | 67,332.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Administrative Aide III - item No. 8, SG-3/1                                                                  |                        |               |
| Salaries and wages (June 1-30, 2026)                                                                          | 5-01-01-010            | 15,852.00     |
| PERA                                                                                                          | 5-01-02-010            | 2,000.00      |
| Sub-total                                                                                                     |                        | 500,986.00    |

|                                                                             |             |            |
|-----------------------------------------------------------------------------|-------------|------------|
| <b>Provincial Prosecutor's Office</b>                                       |             |            |
| Unfilled Positions:                                                         |             |            |
| Administrative Aide VI - item No. 8, SG-6/1                                 |             |            |
| Salaries and wages (May 1 - June 30, 2026)                                  | 5-01-01-010 | 37,914.00  |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Administrative Aide IV - item No. 10, SG-4/1                                |             |            |
| Salaries and wages (May 1 - June 30, 2026)                                  | 5-01-01-010 | 33,666.00  |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Sub-total                                                                   |             | 79,580.00  |
| <b>Provincial Veterinary Office</b>                                         |             |            |
| Other Maintenance and Operating Expenses                                    | 5-02-99-990 | 136,543.72 |
| <b>Lingig Community Hospital</b>                                            |             |            |
| Unfilled Positions:                                                         |             |            |
| Medical Officer III - item No. 2, SG-21/1                                   |             |            |
| Salaries and wages (April 1- May 31, 2026)                                  | 5-01-01-010 | 140,026.00 |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 3,000.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 300.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 18,203.38  |
| Nursing Attendant - Item No. 2, SG-4/1                                      |             |            |
| Salaries and wages (April 1- May 31, 2026)                                  | 5-01-01-010 | 33,666.00  |
| PERA                                                                        | 5-01-02-010 | 4,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 3,000.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 300.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 8,416.50   |
| Sub-total                                                                   |             | 214,911.88 |
| <b>Cortes Municipal Hospital</b>                                            |             |            |
| Unfilled Positions:                                                         |             |            |
| Chief of Hospital I - item No. 1, SG-24/1                                   |             |            |
| Salaries and wages (May 1-31, 2026)                                         | 5-01-01-010 | 98,185.00  |
| PERA                                                                        | 5-01-02-010 | 2,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 1,500.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 150.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 9,818.50   |
| Medical Officer III - item No. 3, SG-21/1                                   |             |            |
| Salaries and wages (May 1-31, 2026)                                         | 5-01-01-010 | 70,013.00  |
| PERA                                                                        | 5-01-02-010 | 2,000.00   |
| Subsistence Allowance                                                       | 5-01-02-050 | 1,500.00   |
| Laundry Allowance                                                           | 5-01-02-060 | 150.00     |
| Hazard Pay                                                                  | 5-01-02-110 | 9,101.69   |
| Sub-total                                                                   |             | 194,418.19 |
| <b>Provincial Engineer's Office - Construction and Maintenance Division</b> |             |            |
| Unfilled Positions:                                                         |             |            |
| Carpenter II - item No. 5, SG-5/1                                           |             |            |
| Salaries and wages (January 1-June 30, 2026)                                | 5-01-01-010 | 107,196.00 |
| PERA                                                                        | 5-01-02-010 | 12,000.00  |



|                                                                            |             |              |
|----------------------------------------------------------------------------|-------------|--------------|
| Heavy Equipment Operator II - item No. 22, SG-6/1                          |             |              |
| Salaries and wages (January 1-June 30, 2026)                               | 5-01-01-010 | 113,742.00   |
| PERA                                                                       | 5-01-02-010 | 12,000.00    |
| Construction and Maintenance Capataz - item No. 68, SG-5/1                 |             |              |
| Salaries and wages (January 1-June 30, 2026)                               | 5-01-01-010 | 107,196.00   |
| PERA                                                                       | 5-01-02-010 | 12,000.00    |
| Construction and Maintenance Capataz - item No. 70, SG-5/1                 |             |              |
| Salaries and wages (January 1-June 30, 2026)                               | 5-01-01-010 | 107,196.00   |
| PERA                                                                       | 5-01-02-010 | 12,000.00    |
| Construction and Maintenance Man - item No. 90, SG-2/1                     |             |              |
| Salaries and wages (January 1-June 30, 2026)                               | 5-01-01-010 | 89,550.00    |
| PERA                                                                       | 5-01-02-010 | 12,000.00    |
| Instrument Man - item No. 10, SG-5/5                                       |             |              |
| Salaries and wages (May 20 - June 30, 2026)                                | 5-01-01-010 | 25,523.96    |
| PERA                                                                       | 5-01-02-010 | 2,727.27     |
| Laboratory Inspector III - item No. 16, SG-14/1                            |             |              |
| Salaries and wages (January 1- March 18, 2026)                             | 5-01-01-010 | 95,545.80    |
| PERA                                                                       | 5-01-02-010 | 5,181.81     |
| Laboratory Technical I - item No. 17, SG-6/5                               |             |              |
| Salaries and wages (March 20 - June 30, 2026)                              | 5-01-01-010 | 66,136.45    |
| PERA                                                                       | 5-01-02-010 | 6,727.27     |
| Sub-total                                                                  |             | 786,722.56   |
| <b>Provincial Health Office</b>                                            |             |              |
| Unfilled Positions:                                                        |             |              |
| Medical Officer III - item No. 28, SG-21/1                                 |             |              |
| Salaries and wages (January 1-June 30, 2026)                               | 5-01-01-010 | 420,078.00   |
| Medical Specialist III - item No. 24, SG-24/3                              |             |              |
| Salaries and wages (April 1-June 30, 2026)                                 | 5-01-01-010 | 303,849.00   |
| Chemist III - item No. 26, SG-18/1                                         |             |              |
| Salaries and wages (April 1-June 30, 2026)                                 | 5-01-01-010 | 153,912.00   |
| Medical Technologist III - item No. 34, SG-18/1                            |             |              |
| Salaries and wages (April 1-June 30, 2026)                                 | 5-01-01-010 | 153,912.00   |
| Medical Technologist III - item No. 62, SG-18/1                            |             |              |
| Salaries and wages (April 1-June 30, 2026)                                 | 5-01-01-010 | 153,912.00   |
| Pharmacist I - item No. 64, SG-11/1                                        |             |              |
| Salaries and wages (April 1-June 30, 2026)                                 | 5-01-01-010 | 90,072.00    |
| Sub-total                                                                  |             | 1,275,735.00 |
| <b>Provincial Agriculturist Office</b>                                     |             |              |
| Other Maintenance and Operating Expenses                                   | 5-02-02-010 | 65,000.00    |
| <i>Support to PRDP Projects</i>                                            |             |              |
| Other Maintenance and Operating Expenses                                   | 5-02-03-100 | 65,000.00    |
| <i>Support to the Enhancement of Acceleration</i>                          |             |              |
| Other Maintenance and Operating Expenses                                   | 5-02-03-100 | 65,000.00    |
| <i>Bayanihan Agricultural Clusters for Agripreneurship (ABACA) Project</i> |             |              |
| Sub-total                                                                  |             | 195,000.00   |

|                                                                                                                                                                                                                                                                                                                          |                                                                      |                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <b>Provincial Planning and Development Office</b><br>Planning, Monitoring and Evaluation Program<br>Overtime and Night Pay                                                                                                                                                                                               | 5-01-02-130                                                          | 300,000.00                                                                      |
| <b>Provincial Fisheries ad Aquatic Resources Office</b><br><br>Unfilled Positions:<br>Planning Officer II - item No. 3, SG-15/1<br>Salaries and wages (March 1 - July 31, 2026)<br>PERA<br><br>Agricultural Technologist - item No. 10, SG-10/1<br>Salaries and wages (April 1 - July 31, 2026)<br>PERA<br><br>Sub-total | <br><br>5-01-01-010<br>5-01-02-010<br><br>5-01-01-010<br>5-01-02-010 | <br><br>201,040.00<br>10,000.00<br><br>102,344.00<br>8,000.00<br><br>321,384.00 |
| <b>Total Available Resources</b>                                                                                                                                                                                                                                                                                         |                                                                      | <b>65,540,281.35</b>                                                            |

This is to certify further the above positions were not filled up on the period they are declared unutilized.  
ISSUED this 31st day of July, 2026 at Tandag City, Surigao del Sur for whatever legal purpose it may serve.

Certified Correct:

  
**FERMINA D. PALANGPANG**  
Provincial Treasurer

  
**MARIA SHEILA P. BUHION, CPA**  
Provincial Accountant



| STATEMENT OF SUPPLEMENTAL APPROPRIATION           |                                                                                                                                                                            |                                        |              |            |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------|------------|
| General Fund                                      |                                                                                                                                                                            |                                        |              |            |
| Supplemental Budget No. 03                        |                                                                                                                                                                            |                                        |              |            |
| Fiscal Year 2026                                  |                                                                                                                                                                            |                                        |              |            |
| Surigao del Sur                                   |                                                                                                                                                                            |                                        |              |            |
| Province                                          |                                                                                                                                                                            |                                        |              |            |
| Implementing Office                               | Particulars/Purpose                                                                                                                                                        | Object of Expenditures                 | Account Code | Amount     |
| PROVINCIAL GOVERNOR'S OFFICE                      | Executive Governance Program:<br><br>Provision for 3rd Tranche Salary Adjustment differentials and mandatory benefits of PGO Personnel.                                    | Salaries and Wages - Regular           | 5-01-01-010  | 229,874.00 |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 45,975.00  |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 27,585.00  |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 4,029.00   |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 307,463.00 |
| INTERNAL AUDIT SERVICE OFFICE                     | Internal Audit Operation and Management Program:<br><br>Provision for 3rd Tranche Salary Adjustment differentials and mandatory benefits of Internal Audit Personnel.      | Salaries and Wages - Regular           | 5-01-01-010  | 75,614.00  |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 15,123.00  |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 9,074.00   |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 991.00     |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 100,802.00 |
| PROVINCIAL GOVERNOR'S OFFICE - NUTRITION DIVISION | Nutrition Management Support Program:<br><br>Provision for 3rd Tranche Salary Adjustment differentials and mandatory benefits of Nutrition Office Personnel.               | Salaries and Wages - Regular           | 5-01-01-010  | 85,491.00  |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 17,098.00  |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 10,259.00  |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 1,924.00   |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 114,772.00 |
| PROVINCIAL GOVERNOR'S OFFICE - POPCOM DIVISION    | Population Integration and Development Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of POPCOM personnel.           | Salaries and Wages - Regular           | 5-01-01-010  | 59,088.00  |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 11,818.00  |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 7,091.00   |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 1,330.00   |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 79,327.00  |
| PROVINCIAL GOVERNOR'S OFFICE - WARDEN DIVISION    | Inmate's Welfare and Development Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Jail/Warden personnel. | Salaries and Wages - Regular           | 5-01-01-010  | 176,737.00 |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 35,347.00  |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 21,208.00  |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 3,977.00   |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 237,269.00 |
| PROVINCIAL GOVERNOR'S OFFICE - PEDIPU DIVISION    | Economic Investment and Promotion Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PEDIPU personnel.                | Salaries and Wages - Regular           | 5-01-01-010  | 32,777.00  |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 6,556.00   |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 3,933.00   |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 738.00     |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 44,004.00  |
| PUBLIC EMPLOYMENT SERVICE OFFICE                  | Public Employment Service Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PESO personnel.                          | Salaries and Wages - Regular           | 5-01-01-010  | 40,888.00  |
|                                                   |                                                                                                                                                                            | Year-End Bonus                         | 5-01-02-140  | 8,178.00   |
|                                                   |                                                                                                                                                                            | Retirement and Life Insurance Premiums | 5-01-03-010  | 4,907.00   |
|                                                   |                                                                                                                                                                            | PhilHealth Contributions               | 5-01-03-030  | 210.00     |
|                                                   | SUB-TOTAL                                                                                                                                                                  |                                        |              | 54,183.00  |



|                                                         |                                                                                                                                                                                                                                                                                                       |                                        |             |               |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------|---------------|
| PROVINCIAL TOURISM OFFICE                               | Tourism Development Program:                                                                                                                                                                                                                                                                          | Salaries and Wages - Regular           | 5-01-01-010 | 122,418.00    |
|                                                         |                                                                                                                                                                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 24,484.00     |
|                                                         | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Tourism Office personnel.                                                                                                                                                                          | Retirement and Life Insurance Premiums | 5-01-03-010 | 14,690.00     |
|                                                         |                                                                                                                                                                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 2,022.00      |
|                                                         | SUB-TOTAL                                                                                                                                                                                                                                                                                             |                                        |             | 163,614.00    |
| PROVINCIAL DISASTER RISK REDUCTION MANAGEMENT OFFICE    | Disaster Risk Reduction Management Program:                                                                                                                                                                                                                                                           | Salaries and Wages - Regular           | 5-01-01-010 | 139,166.00    |
|                                                         |                                                                                                                                                                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 27,833.00     |
|                                                         | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PDRRMO personnel.                                                                                                                                                                                             | Retirement and Life Insurance Premiums | 5-01-03-010 | 16,700.00     |
|                                                         |                                                                                                                                                                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 2,410.00      |
|                                                         | 5% PDRRMF:<br>Disaster Preparedness<br>Administrative Operationaztion of 24/7 PDRRMO Emergency Operations Center (EOC), including compensation and emergency pay for engaged JO/COS staff, alongside operational representation expenses (meals/snacks) during extended disaster response operations. | Other Maintenance & Operating Expenses | 5-02-99-990 | 306,000.00    |
|                                                         | Disaster Rehabilitation<br>Construction of five (5) barrel reinforced concrete box culvert (RCBC) at Brgy. Matho, Cortes, Surigao del Sur                                                                                                                                                             | Road Networks                          | 1-07-03-010 | 9,500,000.00  |
|                                                         | Construction of DRR-CCA Warehouse Buildin g at Luha, Brgy. Mabua, Tandag City, Surigao del Sur                                                                                                                                                                                                        | Building                               | 1-07-04-010 | 35,000,000.00 |
|                                                         | SUB-TOTAL                                                                                                                                                                                                                                                                                             |                                        |             | 44,992,109.00 |
| PROVINCIAL VICE GOVERNOR'S OFFICE                       | Legislative Program:                                                                                                                                                                                                                                                                                  | Salaries and Wages - Regular           | 5-01-01-010 | 295,897.00    |
|                                                         |                                                                                                                                                                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 59,180.00     |
|                                                         | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Vice Governor's Office personnel.                                                                                                                                                                             | Retirement and Life Insurance Premiums | 5-01-03-010 | 35,506.00     |
|                                                         |                                                                                                                                                                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 5,741.00      |
|                                                         | SUB-TOTAL                                                                                                                                                                                                                                                                                             |                                        |             | 396,324.00    |
| OFFICE OF THE MEMBERS TO THE SANGGUNIANG PANLALAWIGAN   | Legislative Administration Program:                                                                                                                                                                                                                                                                   | Salaries and Wages - Regular           | 5-01-01-010 | 651,657.00    |
|                                                         |                                                                                                                                                                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 130,331.00    |
|                                                         | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of elected Sangguniang Panlalawigan Members and their immediate coterminous legislative staff.                                                                                                                   | Retirement and Life Insurance Premiums | 5-01-03-010 | 78,199.00     |
|                                                         |                                                                                                                                                                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 10,866.00     |
|                                                         | SUB-TOTAL                                                                                                                                                                                                                                                                                             |                                        |             | 871,053.00    |
| OFFICE OF THE SECRETARY TO THE SANGGUNIANG PANLALAWIGAN | Legislative Secretariat Administration Program:                                                                                                                                                                                                                                                       | Salaries and Wages - Regular           | 5-01-01-010 | 554,439.00    |
|                                                         |                                                                                                                                                                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 110,888.00    |
|                                                         | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of the Secretariat and administrative support personnel.                                                                                                                                                         | Retirement and Life Insurance Premiums | 5-01-03-010 | 66,533.00     |
|                                                         |                                                                                                                                                                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 11,558.00     |
|                                                         | SUB-TOTAL                                                                                                                                                                                                                                                                                             |                                        |             | 743,418.00    |
| PROVINCIAL ADMINISTRATOR'S OFFICE                       | Management and Administration Program:                                                                                                                                                                                                                                                                | Salaries and Wages - Regular           | 5-01-01-010 | 184,253.00    |
|                                                         |                                                                                                                                                                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 36,851.00     |
|                                                         | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Administrator's Office personnel.                                                                                                                                                                  | Retirement and Life Insurance Premiums | 5-01-03-010 | 22,110.00     |
|                                                         |                                                                                                                                                                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 3,436.00      |
|                                                         | SUB-TOTAL                                                                                                                                                                                                                                                                                             |                                        |             | 246,650.00    |



|                                                |                                                                                                                                                                                                      |                                                    |             |            |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------|------------|
| PROVINCIAL HUMAN RESOURCE<br>MANAGEMENT OFFICE | Human Resource Administrative Management Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PHRMO personnel.                                 | Salaries and Wages - Regular                       | 5-01-01-010 | 260,007.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 52,002.00  |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 31,201.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 4,548.00   |
|                                                | 2. Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                                                          | Other General Services                             | 5-02-12-990 | 460,986.00 |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 808,744.00 |
| PROVINCIAL BUDGET OFFICE                       | Budget Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Budget Office personnel.                                        | Salaries and Wages - Regular                       | 5-01-01-010 | 309,106.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 61,821.00  |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 37,093.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 5,653.00   |
|                                                |                                                                                                                                                                                                      | Other Personnel Benefits (Monetization)            | 5-01-04-990 | 40,000.00  |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 453,673.00 |
| PROVINCIAL ACCOUNTANT'S<br>OFFICE              | Financial Accounting and Reporting Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Accountant's Office personnel.                 | Salaries and Wages - Regular                       | 5-01-01-010 | 432,209.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 86,442.00  |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 51,865.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 9,003.00   |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 579,519.00 |
|                                                |                                                                                                                                                                                                      |                                                    |             |            |
| PROVINCIAL TREASURER'S<br>OFFICE               | Treasury Operations Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Treasurer's Office personnel.                                 | Salaries and Wages - Regular                       | 5-01-01-010 | 528,867.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 105,773.00 |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 63,464.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 11,178.00  |
|                                                |                                                                                                                                                                                                      | Overtime and Night Pay                             | 5-01-02-130 | 21,236.00  |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 730,518.00 |
| PROVINCIAL ASSESSOR'S<br>OFFICE                | Appraisal and Assessment of Real Property Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Assessor's Office personnel.            | Salaries and Wages - Regular                       | 5-01-01-010 | 283,497.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 56,699.00  |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 34,020.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 5,657.00   |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 379,873.00 |
|                                                |                                                                                                                                                                                                      |                                                    |             |            |
| PROVINCIAL PLANNING AND<br>DEVELOPMENT OFFICE  | Planning, Monitoring and Evaluation Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Planning and Development Office personnel. | Salaries and Wages - Regular                       | 5-01-01-010 | 284,079.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 56,816.00  |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 34,090.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 5,671.00   |
|                                                | 2. Procurement of Drone for data gathering, real-time AIP/CDP project monitoring, and physical framework evaluation.                                                                                 | Information and Communication Technology Equipment | 1-07-05-030 | 300,000.00 |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 680,656.00 |
| PROVINCIAL GENERAL<br>SERVICES OFFICE          | General Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial General Services Office personnel.                               | Salaries and Wages - Regular                       | 5-01-01-010 | 594,830.00 |
|                                                |                                                                                                                                                                                                      | Year-End Bonus                                     | 5-01-02-140 | 118,966.00 |
|                                                |                                                                                                                                                                                                      | Retirement and Life Insurance Premiums             | 5-01-03-010 | 71,380.00  |
|                                                |                                                                                                                                                                                                      | PhilHealth Contributions                           | 5-01-03-030 | 12,674.00  |
|                                                | SUB-TOTAL                                                                                                                                                                                            |                                                    |             | 797,850.00 |
|                                                |                                                                                                                                                                                                      |                                                    |             |            |



|                                                                      |                                                                                                                                                                                                           |                                                    |             |              |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------|--------------|
| PROVINCIAL LEGAL OFFICE                                              | Legal Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Legal Office personnel.                                                 | Salaries and Wages - Regular                       | 5-01-01-010 | 85,616.00    |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 17,123.00    |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 10,274.00    |
|                                                                      |                                                                                                                                                                                                           | PhilHealth Contributions                           | 5-01-03-030 | 1,194.00     |
|                                                                      | SUB-TOTAL                                                                                                                                                                                                 |                                                    |             | 114,207.00   |
| PROVINCIAL PROSECUTOR'S OFFICE                                       | Investigation and Prosecution Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of locally funded Provincial Prosecutor's Office support personnel. | Salaries and Wages - Regular                       | 5-01-01-010 | 87,215.00    |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 17,443.00    |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 10,466.00    |
|                                                                      |                                                                                                                                                                                                           | PhilHealth Contributions                           | 5-01-03-030 | 1,962.00     |
|                                                                      | 2. Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                                                               | Other General Services                             | 5-02-12-990 | 79,580.00    |
| SUB-TOTAL                                                            |                                                                                                                                                                                                           |                                                    |             | 196,666.00   |
| PROVINCIAL ENGINEER'S OFFICE - ADMINISTRATIVE DIVISION               | Engineering and Infrastructure Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Engineer's Office personnel.                 | Salaries and Wages - Regular                       | 5-01-01-010 | 193,431.00   |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 38,686.00    |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 23,212.00    |
|                                                                      |                                                                                                                                                                                                           | PhilHealth Contributions                           | 5-01-03-030 | 3,620.00     |
|                                                                      | SUB-TOTAL                                                                                                                                                                                                 |                                                    |             | 258,949.00   |
| PROVINCIAL ENGINEER'S OFFICE - PROGRAMMING AND PLANNING DIVISION     | Engineering and Infrastructure Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Engineer's Office personnel.                 | Salaries and Wages - Regular                       | 5-01-01-010 | 160,589.00   |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 32,118.00    |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 19,271.00    |
|                                                                      |                                                                                                                                                                                                           | PhilHealth Contributions                           | 5-01-03-030 | 4,014.00     |
|                                                                      |                                                                                                                                                                                                           | Other Personnel Benefits (Monetization)            | 5-01-04-990 | 201,842.56   |
| SUB-TOTAL                                                            |                                                                                                                                                                                                           |                                                    |             | 417,834.56   |
| PROVINCIAL ENGINEER'S OFFICE - CONSTRUCTION AND MAINTENANCE DIVISION | Engineering and Infrastructure Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Engineer's Office personnel.                 | Salaries and Wages - Regular                       | 5-01-01-010 | 581,414.00   |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 116,283.00   |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 69,770.00    |
| PROVINCIAL ENGINEER'S OFFICE - CONSTRUCTION AND MAINTENANCE DIVISION | Engineering and Infrastructure Management Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Engineer's Office personnel..                    | PhilHealth Contributions                           | 5-01-03-030 | 14,535.00    |
|                                                                      | Engineering and Infrastructure Management Program                                                                                                                                                         | Other Personnel Benefits (Monetization)            | 5-01-04-990 | 584,880.00   |
| SUB-TOTAL                                                            |                                                                                                                                                                                                           |                                                    |             | 1,366,882.00 |
| PROVINCIAL ENGINEER'S OFFICE - MOTORPOOL DIVISION                    | Engineering and Infrastructure Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Engineer's Office personnel.                 | Salaries and Wages - Regular                       | 5-01-01-010 | 113,571.00   |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 22,714.00    |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 13,629.00    |
|                                                                      |                                                                                                                                                                                                           | PhilHealth Contributions                           | 5-01-03-030 | 2,840.00     |
|                                                                      | SUB-TOTAL                                                                                                                                                                                                 |                                                    |             | 152,754.00   |
| OFFICE OF THE PROVINCIAL AGRICULTURIST                               | Agricultural Production Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Agriculturist's Office personnel.                           | Salaries and Wages - Regular                       | 5-01-01-010 | 518,815.00   |
|                                                                      |                                                                                                                                                                                                           | Year-End Bonus                                     | 5-01-02-140 | 103,763.00   |
|                                                                      |                                                                                                                                                                                                           | Retirement and Life Insurance Premiums             | 5-01-03-010 | 62,258.00    |
|                                                                      |                                                                                                                                                                                                           | PhilHealth Contributions                           | 5-01-03-030 | 10,963.00    |
|                                                                      | 2. Procurement of laptops for official field operations, agricultural data encoding, and extension service reporting.                                                                                     | Information and Communication Technology Equipment | 1-07-05-030 | 195,000.00   |
|                                                                      | SUB-TOTAL                                                                                                                                                                                                 |                                                    |             | 890,799.00   |



|                                                    |                                                                                                                                                                              |                                        |             |              |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------|--------------|
| PROVINCIAL VETERINARY OFFICE                       | Veterinary Regulation Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Veterinary Office personnel.        | Salaries and Wages - Regular           | 5-01-01-010 | 211,274.00   |
|                                                    |                                                                                                                                                                              | Year-End Bonus                         | 5-01-02-140 | 42,255.00    |
|                                                    |                                                                                                                                                                              | Hazard Pay                             | 5-01-02-110 | 158,781.72   |
|                                                    |                                                                                                                                                                              | Retirement and Life Insurance Premiums | 5-01-03-010 | 25,353.00    |
|                                                    |                                                                                                                                                                              | PhilHealth Contributions               | 5-01-03-030 | 4,032.00     |
|                                                    |                                                                                                                                                                              | Subsistence Allowance                  | 5-01-02-050 | 18,000.00    |
|                                                    |                                                                                                                                                                              | Laundry Allowance                      | 5-01-02-060 | 1,800.00     |
|                                                    | SUB-TOTAL                                                                                                                                                                    |                                        |             |              |
| PROVINCIAL FISHERIES AND AQUATIC RESOURCES OFFICE  | Aquaculture Production Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PFARO personnel.                           | Salaries and Wages - Regular           | 5-01-01-010 | 148,631.00   |
|                                                    |                                                                                                                                                                              | Year-End Bonus                         | 5-01-02-140 | 29,726.00    |
|                                                    |                                                                                                                                                                              | Retirement and Life Insurance Premiums | 5-01-03-010 | 17,836.00    |
|                                                    |                                                                                                                                                                              | PhilHealth Contributions               | 5-01-03-030 | 2,634.00     |
|                                                    | 2. Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                                  | Other General Services                 | 5-02-12-990 | 321,384.00   |
|                                                    | SUB-TOTAL                                                                                                                                                                    |                                        |             |              |
| PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES - LGU | Environmental Management and Development Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PENRO-LGU personnel.        | Salaries and Wages - Regular           | 5-01-01-010 | 204,960.00   |
|                                                    |                                                                                                                                                                              | Year-End Bonus                         | 5-01-02-140 | 40,992.00    |
|                                                    |                                                                                                                                                                              | Retirement and Life Insurance Premiums | 5-01-03-010 | 24,595.00    |
|                                                    |                                                                                                                                                                              | PhilHealth Contributions               | 5-01-03-030 | 3,890.00     |
|                                                    | SUB-TOTAL                                                                                                                                                                    |                                        |             |              |
| PROVINCIAL SOCIAL WELFARE AND DEVELOPMENT OFFICE   | Social Welfare and Development Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PSWDO personnel.                      | Salaries and Wages - Regular           | 5-01-01-010 | 123,011.00   |
|                                                    |                                                                                                                                                                              | Year-End Bonus                         | 5-01-02-140 | 24,602.00    |
|                                                    |                                                                                                                                                                              | Hazard Pay                             | 5-01-02-110 | 58,503.00    |
|                                                    |                                                                                                                                                                              | Retirement and Life Insurance Premiums | 5-01-03-010 | 14,761.00    |
|                                                    |                                                                                                                                                                              | PhilHealth Contributions               | 5-01-03-030 | 2,047.00     |
|                                                    | SUB-TOTAL                                                                                                                                                                    |                                        |             |              |
| PROVINCIAL HEALTH OFFICE                           | Health Service Delivery Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Health Office personnel.       | Salaries and Wages - Regular           | 5-01-01-010 | 582,298.00   |
|                                                    |                                                                                                                                                                              | Year-End Bonus                         | 5-01-02-140 | 116,460.00   |
|                                                    |                                                                                                                                                                              | Hazard Pay                             | 5-01-02-110 | 292,335.00   |
|                                                    |                                                                                                                                                                              | Retirement and Life Insurance Premiums | 5-01-03-010 | 69,876.00    |
|                                                    |                                                                                                                                                                              | PhilHealth Contributions               | 5-01-03-030 | 11,763.00    |
|                                                    | 2. Engagement of Five (5) Contract of Service (COS) Chemist, Medical Technologist and three (3) Job Order (JO) Personnel.                                                    | Other General Services                 | 5-02-12-990 | 1,275,735.00 |
|                                                    | SUB-TOTAL                                                                                                                                                                    |                                        |             |              |
| BISLIG DISTRICT HOSPITAL                           | Hospital Management and Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Bislig District Hospital personnel. | Salaries and Wages - Regular           | 5-01-01-010 | 421,475.00   |
|                                                    |                                                                                                                                                                              | Year-End Bonus                         | 5-01-02-140 | 84,295.00    |
|                                                    |                                                                                                                                                                              | Hazard Pay                             | 5-01-02-110 | 215,148.00   |
|                                                    |                                                                                                                                                                              | Retirement and Life Insurance Premiums | 5-01-03-010 | 50,577.00    |
|                                                    |                                                                                                                                                                              | PhilHealth Contributions               | 5-01-03-030 | 9,483.00     |
|                                                    | SUB-TOTAL                                                                                                                                                                    |                                        |             |              |

|                             |                                                                                                                                                       |                                        |             |            |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------|------------|
| HINATUAN DISTRICT HOSPITAL  | Hospital Management and Services Program:                                                                                                             | Salaries and Wages - Regular           | 5-01-01-010 | 361,484.00 |
|                             |                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 72,297.00  |
|                             | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Hinatuan District Hospital personnel.                         | Hazard Pay                             | 5-01-02-110 | 186,863.00 |
|                             |                                                                                                                                                       | Retirement and Life Insurance Premiums | 5-01-03-010 | 43,378.00  |
|                             |                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 9,037.00   |
|                             | SUB-TOTAL                                                                                                                                             |                                        |             | 673,059.00 |
| LIANGA DISTRICT HOSPITAL    | Hospital Management and Services Program:                                                                                                             | Salaries and Wages - Regular           | 5-01-01-010 | 412,387.00 |
|                             |                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 82,477.00  |
|                             | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Lianga District Hospital personnel.                           | Hazard Pay                             | 5-01-02-110 | 221,774.00 |
|                             |                                                                                                                                                       | Retirement and Life Insurance Premiums | 5-01-03-010 | 49,486.00  |
|                             |                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 10,310.00  |
|                             | SUB-TOTAL                                                                                                                                             |                                        |             | 776,434.00 |
| MADRID DISTRICT HOSPITAL    | Hospital Management and Services Program:                                                                                                             | Salaries and Wages - Regular           | 5-01-01-010 | 400,411.00 |
|                             |                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 80,082.00  |
|                             | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Madrid District Hospital personnel.                           | Hazard Pay                             | 5-01-02-110 | 199,281.00 |
|                             |                                                                                                                                                       | Retirement and Life Insurance Premiums | 5-01-03-010 | 48,049.00  |
|                             |                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 10,010.00  |
|                             | SUB-TOTAL                                                                                                                                             |                                        |             | 737,833.00 |
| MARIHATAG DISTRICT HOSPITAL | Hospital Management and Services Program:                                                                                                             | Salaries and Wages - Regular           | 5-01-01-010 | 412,397.00 |
|                             |                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 82,479.00  |
|                             | Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Marihatag District Hospital personnel.                        | Hazard Pay                             | 5-01-02-110 | 217,663.00 |
|                             |                                                                                                                                                       | Retirement and Life Insurance Premiums | 5-01-03-010 | 49,488.00  |
|                             |                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 10,310.00  |
|                             | SUB-TOTAL                                                                                                                                             |                                        |             | 772,337.00 |
| LINGIG COMMUNITY HOSPITAL   | Hospital Management and Services Program:                                                                                                             | Salaries and Wages - Regular           | 5-01-01-010 | 223,711.00 |
|                             |                                                                                                                                                       | Year-End Bonus                         | 5-01-02-140 | 44,742.00  |
|                             |                                                                                                                                                       | Hazard Pay                             | 5-01-02-110 | 118,518.00 |
|                             | 1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Lingig Community Hospital personnel.                       | Retirement and Life Insurance Premiums | 5-01-03-010 | 26,845.00  |
|                             |                                                                                                                                                       | PhilHealth Contributions               | 5-01-03-030 | 5,593.00   |
|                             | 2. Provision of Three (3) Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations. | Other General Services                 | 5-02-12-990 | 214,911.88 |
|                             | SUB-TOTAL                                                                                                                                             |                                        |             | 634,320.88 |

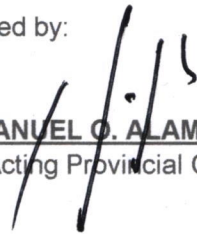


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|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------|---------------|
| SAN MIGUEL COMMUNITY HOSPITAL | Hospital Management and Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of San Miguel Community Hospital personnel. | Salaries and Wages - Regular           | 5-01-01-010 | 221,986.00    |
|                               |                                                                                                                                                                                   | Year-End Bonus                         | 5-01-02-140 | 44,397.00     |
|                               |                                                                                                                                                                                   | Hazard Pay                             | 5-01-02-110 | 138,187.00    |
|                               |                                                                                                                                                                                   | Retirement and Life Insurance Premiums | 5-01-03-010 | 26,638.00     |
|                               |                                                                                                                                                                                   | PhilHealth Contributions               | 5-01-03-030 | 5,550.00      |
|                               | SUB-TOTAL                                                                                                                                                                         |                                        |             | 436,758.00    |
| CORTES MUNICIPAL HOSPITAL     | Hospital Management and Services Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Cortes Community Hospital personnel.  | Salaries and Wages - Regular           | 5-01-01-010 | 268,452.00    |
|                               |                                                                                                                                                                                   | Year-End Bonus                         | 5-01-02-140 | 53,690.00     |
|                               |                                                                                                                                                                                   | Hazard Pay                             | 5-01-02-110 | 165,629.00    |
|                               |                                                                                                                                                                                   | Retirement and Life Insurance Premiums | 5-01-03-010 | 32,214.00     |
|                               |                                                                                                                                                                                   | PhilHealth Contributions               | 5-01-03-030 | 6,711.00      |
|                               | 2. Provision of Two (2) Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                               | Other General Services                 | 5-02-12-990 | 194,418.19    |
|                               | SUB-TOTAL                                                                                                                                                                         |                                        |             | 721,114.19    |
|                               | Total Supplemental Appropriations                                                                                                                                                 |                                        |             | 65,540,281.35 |

Prepared by:

  
**JOSE GREGG O. BANDOY**  
Provincial Budget Officer

Approved by:

  
**MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor



Republic of the Philippines  
PROVINCE OF SURIGAO DEL SUR  
Tandag City

Office of the Provincial Governor

Provincial Budget Office  
Province of Surigao del Sur

RECEIVED

July 31, 2026

Date: 4:10 pm / Control No. 9  
Text Number: (066) 211-3203  
Email Address: PGO@surigao.gov.ph

July 31, 2026

**THE HONORABLE MEMBERS**

Sangguniang Panlalawigan  
Office of the Provincial Council  
This Province

Thru: **Hon. Ruel D. Momo**  
Acting Vice Governor & Presiding Officer

SIR:

This is to request the Honorable body the urgent passage of a Sanggunian Panlalawigan Resolution approving the herein 4th Supplemental Annual Investment Program (SAIP) CY 2026.

Attached please find a copy of the PDC Resolution No. 11 series of 2026 endorsing the same to your end.

We are hoping for your favorable and immediate action on the matter.

Truly yours,

  
**MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor





Republic of the Philippines  
**PROVINCE OF SURIGAO DEL SUR**  
City of Tandag  
**PROVINCIAL DEVELOPMENT COUNCIL**

**EXCERPT FROM THE MINUTES OF THE PROVINCIAL DEVELOPMENT EXECUTIVE -COMMITTEE MEETING  
HELD AT PGO CONFERENCE, EXECUTIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, SURIGAO DEL  
SUR ON JULY 31, 2026.**

**Present:**

**HON. MANUEL O. ALAMEDA, SR.**

Acting Provincial Governor

Presiding Officer

**HON. ANTONIO C. AZARCON**

SP Members/ Chairman on Finance & Appropriation

**HON. BENJAMEN T. FAZON**

Represented by: Atty. Mario Gemmo C. Trinidad

Municipal Mayor, Marihatag, Chair, Infrastructure  
Development Sector

**HON. MELANIE JOY D. MOMO**

Represented by: Rolando Bandibas, MPDC

President, League of Barangay Captains of

Surigao del Sur *Represented by: Mary Joy Jure*

**MR. VINCENT C. PIMENTEL**

Provincial Administrator Officer

**MS. JENNY LOU T. MATA**

President-Tandag Chamber of Commerce &  
Industry, Inc.

**MR. RICARDO M. FERNANDEZ**

Chairperson-Prov'l. Agriculture & Fisheries  
Council (PAFC)

**Absent:**

**HON. AMADO M. LAYNO, JR**

President Provincial League of Mayors -SDS

**HON. JOSEPH L. URGEL**

Municipal Mayor- Carrascal, Chair

Environmental Development Sector

**HON. ROXANNE C. PIMENTEL**

City Mayor of Tandag, Chair- Social

Development Sector

**MR. RADIGUNDO E. RIVAS**

Executive Director - CARDO

**RESOLUTION NO. 11**

*Series of 2026*

**"A RESOLUTION APPROVING AND ENDORSING TO THE HONORABLE MEMBERS OF THE SANGGUNIANG  
PANLALAWIGAN THE HEREIN FOURTH (4TH) SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP  
No. 4) CY 2026 WITH A TOTAL APPROPRIATION OF SIXTY-FIVE MILLION FIVE HUNDRED FORTY  
THOUSAND TWO HUNDRED EIGHTY THREE PESOS (Php 65,540,283.00) FOR ITS CONSIDERATION AND  
ADOPTION"**

**WHEREAS**, Executive Order No. 64, series of 2024, entitled "*Updating the Salary Schedule for Civilian  
Government Personnel and Authorizing the Grant of an Additional Allowance, and for Other Purposes*,"  
mandates the implementation of the updated salary schedule for civilian government personnel in four  
(4) tranches, with the Third Tranche taking effect on January 1, 2026;

**WHEREAS**, Section 4 of Executive Order No. 64, s. 2024 authorizes Local Government Units (LGUs) to  
implement the updated salary schedule for their personnel, subject to authorization by the appropriate  
Sanggunian and compliance with the Personnel Services limitations under Republic Act No. 7160,  
otherwise known as the *Local Government Code of 1991*;

**WHEREAS**, the Department of Budget and Management issued Local Budget Circular No. 172, prescribing  
the guidelines for the implementation of the Third Tranche of the Updated Salary Schedule for Local  
Government Personnel pursuant to Executive Order No. 64, s. 2024;

**WHEREAS**, pursuant to Executive Order No. 64, s. 2024, Republic Act No. 7160 (Local Government Code  
of 1991), and the pertinent Department of Budget and Management (DBM) issuances, there exists  
sufficient legal basis for the Provincial Development Council-Executive Committee to recommend and  
approve the implementation of the Third (3rd) Tranche of the Updated Salary Schedule for the permanent  
personnel of the Provincial Government of Surigao del Sur, as a measure to ensure the equitable



compensation of government employees in recognition of their valuable services, dedication, and satisfactory performance in the discharge of their official duties;

**WHEREAS**, pursuant to Provincial Disaster Risk Reduction and Management Council (PDRRMC) Resolution No. 05, Series of 2026, the council identified and recommended the inclusion of two (2) priority disaster risk reduction and management projects in the Fourth Supplemental Annual Investment Program (SAIP No. 4), CY 2026 of the Provincial Development Council–Executive Committee, namely:

**WHEREAS**, Construction of Five (5)-Barrel Reinforced Concrete Box Culvert (RCBC) at Barangay Matho, Municipality of Cortes, Surigao del Sur, with a total project cost of Nine Million Five Hundred Thousand Pesos (PhP 9,500,000.00), with the sources of fund from the flood Control System – Continuing Appropriation, CY 2025; and Water Supply System Project, Continuing Appropriation, CY 2024;

**WHEREAS**, to address the critical logistical gaps identified by the Provincial Disaster Risk Reduction and Management Council (PDRRMC), there is an urgent need to establish a centralized, permanent, and resilient Disaster Risk Reduction and Climate Change Adaptation (DRR-CCA) Warehouse Building to ensure the proper storage, safety, inventory management, and rapid deployment of emergency response equipment, relief goods, and other disaster resources during emergencies and disasters; thus, the construction of the said warehouse is proposed to be undertaken at Luha, Barangay Mabua, Tandag City, Surigao del Sur, with a total project cost of Thirty-Five Million Pesos (PhP 35,000,000.00);

**WHEREAS**, the Office of the Provincial Agriculturist (OPAG) has identified savings from several unimplemented Programs, Projects, and Activities (PPAs) and has requested the reprogramming of said savings from Maintenance and Other Operating Expenses (MOOE) to Capital Outlay (CO) to augment the existing appropriation for the procurement of Information and Communication Technology (ICT) equipment, with a total amount of One Hundred Ninety-Five Thousand Pesos (PhP 195,000.00), in support of the effective and efficient implementation of its agricultural extension support services;

**WHEREAS**, the Provincial Planning and Development Office (PPDO), in the performance of its planning, monitoring, and evaluation functions, has identified the urgent need to procure an Unmanned Aerial Vehicle (Drone) to facilitate accurate data collection, real-time project monitoring, aerial mapping, and documentation of infrastructure and development projects; consequently, savings under Personnel Services (PS) amounting to Three Hundred Thousand Pesos (PhP 300,000.00) are proposed to be reprogrammed and allocated for the procurement of the said equipment;

**WHEREAS**, the table below presents the details of the Programs, Projects, and Activities (PPAs), together with their corresponding funding allocations, to be implemented by the concerned provincial offices and hospitals under their respective sectors;

| Program/Project/Activities                        | Implementing Office | Amount (PhP)        |
|---------------------------------------------------|---------------------|---------------------|
| <b>GENERAL PUBLIC SERVICES SECTOR</b>             |                     |                     |
| Executive Governance Program                      | PGO                 | 396,324.00          |
| Legislative Program                               | VGO                 | 743,418.00          |
| Legislative Secretariat Administration Program    | OSSP                | 871,053.00          |
| Legislative Administration Program                | OMSP                | 680,656.00          |
| Planning Monitoring & Evaluation Program          | PPDO                | 413,673.00          |
| Budget Management Program                         | PBO                 | 453,673.00          |
| Treasury Operation Program                        | PTO                 | 579,519.00          |
| Financial Accounting & Reporting Program          | PACCO               | 246,650.00          |
| Management and Administration Program             | PADMO               | 797,850.00          |
| General Services Program                          | PGSO                | 379,873.00          |
| Appraisal and assessment of Real Property Program | PAssO               | 114,207.00          |
| Legal Services Program                            | PLO                 | 798,245.00          |
| Human Resource Administrative Management Program  | PHRMO               | 100,802.00          |
| Internal Audit Operation and Management Program   | IASO                | 237,269.00          |
| Inmate's Welfare and Development Program          | PGO-WARDEN          | 196,666.00          |
| Investigation and Prosecution Program             | PPO                 | 307,463.00          |
| <b>TOTAL GENERAL PUBLIC SERVICES SECTOR</b>       |                     | <b>7,644,685.00</b> |



|                                                                                                                 |            |                      |
|-----------------------------------------------------------------------------------------------------------------|------------|----------------------|
| <b>SOCIAL SERVICES SECTOR</b>                                                                                   |            |                      |
| Health Services Program                                                                                         | PHO        | 2,348,467.00         |
| Hospital Management and Services Program                                                                        | MadDH      | 737,833.00           |
| Hospital Management and Services Program                                                                        | CMH        | 721,115.00           |
| Hospital Management and Services Program                                                                        | SMCH       | 436,758.00           |
| Hospital Management and Services Program                                                                        | MarDH      | 772,337.00           |
| Hospital Management and Services Program                                                                        | LDH        | 776,434.00           |
| Hospital Management and Services Program                                                                        | HDH        | 673,059.00           |
| Hospital Management and Services Program                                                                        | BDH        | 780,978.00           |
| Hospital Management and Services Program                                                                        | LCH        | 634,321.00           |
| Nutrition Management Support Program                                                                            | PGO-Nut    | 114,772.00           |
| Population Integration and Development program                                                                  | PGO-POPCOM | 79,327.00            |
| Social Welfare Management and Development Program                                                               | PSWD       | 222,924.00           |
| <b>TOTAL SOCIAL SERVICES SECTOR</b>                                                                             |            | <b>8,298,325.00</b>  |
| <b>ECONOMIC SERVICES SECTOR</b>                                                                                 |            |                      |
| Agricultural Production Program                                                                                 | OPAG       | 890,799.00           |
| Veterinary Regulation Program                                                                                   | PVET       | 461,496.00           |
| Aquaculture Production Program                                                                                  | PFARO      | 520,211.00           |
| Economic Investment and Promotion Program                                                                       | PEDIPU     | 44,004.00            |
| Engineering and Infrastructure Management Program                                                               | PEO        | 2,196,420.00         |
| Tourism Development Program                                                                                     | PTOUR      | 163,614.00           |
| Public Employment Services Program                                                                              | PESO       | 54,183.00            |
| <b>TOTAL ECONOMIC SERVICES SECTOR</b>                                                                           |            | <b>4,330,727.00</b>  |
| <b>OTHER SERVICES SECTOR</b>                                                                                    |            |                      |
| Environmental Management and Development Program                                                                | PENRO-LGU  | 274,437.00           |
| Disaster Risk Reduction and Management Program                                                                  | PDRRMO     | 492,109.00           |
| Construction of Five (5) Barrel Reinforced Concrete Box Culvert (RCBC), of Brgy. Matho, Cortes, Surigao del Sur | PDRRMO     | 9,500,000.00         |
| Construction of the DRR-CCA Warehouse Building at Luha, Barangay Mabua, Tandag City, Surigao del Sur            | PDRRMO     | 35,000,000.00        |
| <b>TOTAL OTHER SECTOR</b>                                                                                       |            | <b>45,266,546.00</b> |
| <b>Over- All Total</b>                                                                                          |            | <b>65,540,283.00</b> |

**WHEREAS**, the herein Fourth Supplemental Annual Investment Program (SAIP No. 4) for CY 2026 amounts to a total of Sixty-Five Million Five Hundred Forty Thousand Two Hundred Eighty Three Pesos (PhP 65,540,283.00), which is allocated among various expenditure classes as follows: Personnel Services (Fourth Tranche Salary Adjustment Differentials) in the amount of Seventeen Million Six Hundred Ninety Two Thousand Two Hundred Sixty-Seven Pesos (PhP 17,692,267.00); Maintenance and Other Operating Expenses (MOOE) in the amount of Two Million Eight Hundred Fifty-Three Thousand Sixteen Pesos (PhP 2,853,016.00); Capital Outlay (CO) in the amount of Forty-Four Million Nine Hundred Ninety-Five Thousand Pesos (PhP 44,995,000.00);

**WHEREAS**, the funding sources for the herein Fourth Supplemental Annual Investment Program (SAIP No. 4) are derived from actual collections in excess of the estimated income, savings generated from unfilled positions of various provincial offices and hospitals, and the Continuing Five Percent (5%) Provincial Disaster Risk Reduction and Management Fund (PDRRMF) carried over from Fiscal Years 2024 and 2025, all of which are available for appropriation in accordance with existing budgeting, accounting, and auditing laws, rules, and regulations;

**WHEREAS**, upon motion of Hon. Nestor S. Valeroso, Municipal Mayor of the Municipality of Carmen, Surigao del Sur, at the same time chair, institutional development sector, duly seconded by Hon. Philip A. Pichay, Municipal Mayor of the Municipality of Cantilan and chair, social development sector, the Provincial Development Executive Committee approved and endorsed the Fourth Supplemental Annual Investment Program (SAIP No. 4) for CY 2026 of the Provincial Government of Surigao del Sur in the total amount of Sixty-Five Million Five Hundred Forty Thousand Two Hundred Eighty Three Pesos (PhP 65,540,283.00);

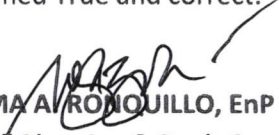
**NOW, THEREFORE, BE IT RESOLVED**, as it is hereby resolved by the members of the Provincial Development Executive Committee (PDEC) of the Province of Surigao del Sur, to approve and endorse to the Honorable Members of the Sangguniang Panlalawigan the Fourth Supplemental Annual Investment Program (SAIP No. 4) for CY 2026 of the Provincial Government of Surigao del Sur, with a total appropriation of Sixty-Five Million Five Hundred Forty Thousand Two Hundred Eighty Three Pesos (Php 65,540,283.00), for appropriate legislative action.

**RESOLVED FURTHER**, that copies of this Resolution be furnished to Hon. Manuel O. Alameda, Sr., Acting Provincial Governor and Presiding Officer of the Provincial Development Council, all members of the Provincial Development Executive Committee, and the Department of Budget and Management (DBM) Regional Office XIII, for their information, reference, and appropriate action.

**RESOLVED FINALLY**, that copies of this Resolution likewise be furnished to the Honorable Members of the Sangguniang Panlalawigan of Surigao del Sur for their consideration and appropriate legislative action.

**RESOLVED AND ADOPTED** this 31st day of July 2026, during the 3rd Provincial Development Executive Committee Meeting, held at the PGO Conference Room, Executive Building, Capitol Hills, Telaje, Tandag City, Surigao del Sur

Certified True and correct:

  
**VILMA A. RONQUILLO, EnP**  
Prov'l Planning & Dev't Coordinator  
PDC - Secretary

APPROVED:

  
**HON. MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor  
Presiding Officer, PDC



**PROVINCE OF SURIGAO DEL SUR**  
**CY 2026 SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 04**  
**by Program/Project/Activity by Sector**

| AIP Ref. Code                                | Program/Project/Activity Description           | Implementing Office/Dept. | Implementation Schedule |                 | Expected Output                                                                                                                                                         | Funding Source | Amount     |      |                     |              | Amount of Climate Change Expenditure |      | CC Typology Code |
|----------------------------------------------|------------------------------------------------|---------------------------|-------------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|------|---------------------|--------------|--------------------------------------|------|------------------|
|                                              |                                                |                           | Start Date              | Completion Date |                                                                                                                                                                         |                | PS         | MOOE | Capital Outlay (CO) | Total 8+9+10 | CCA                                  | CCM  |                  |
| (1)                                          | (2)                                            | (3)                       | (4)                     | (5)             | (6)                                                                                                                                                                     | (7)            | (8)        | (9)  | (10)                | (11)         | (12)                                 | (13) | (14)             |
| <b>GENERAL PUBLIC SERVICES SECTOR (1000)</b> |                                                |                           |                         |                 |                                                                                                                                                                         |                |            |      |                     |              |                                      |      |                  |
| 1000-000-1-1-01-001-000                      | Executive Governance Program                   | PGO                       | Jul-26                  | Dec-26          | Executive Governance Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                   | GF             | 307,463.00 |      |                     | 307,463.00   |                                      |      |                  |
| 1000-000-1-1-02-001-000                      | Legislative Program                            | VGO                       | Jul-26                  | Dec-26          | Legislative Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                            | GF             | 396,324.00 |      |                     | 396,324.00   |                                      |      |                  |
| 1000-000-1-1-04-001-000                      | Legislative Secretariat Administration Program | OSSP                      | Jul-26                  | Dec-26          | Legislative Secretariat Administration Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF             | 743,418.00 |      |                     | 743,418.00   |                                      |      |                  |
| 1000-000-1-1-03-001-000                      | Legislative Administration Program             | OMSP                      | Jul-26                  | Dec-26          | Legislative Administration Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits             | GF             | 871,053.00 |      |                     | 871,053.00   |                                      |      |                  |

|                          |                                                   |       |        |        |                                                                                                                                                                                                       |    |            |  |            |            |  |  |  |
|--------------------------|---------------------------------------------------|-------|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|--|------------|------------|--|--|--|
| 1000-000-1-1-10-001-000- | Planning Monitoring & Evaluation Program          | PPDO  | Jul-26 | Dec-26 | Planning Monitoring & Evaluation Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits with ICT Equipment procured (Drone) | GF | 380,656.00 |  | 300,000.00 | 680,656.00 |  |  |  |
| 1000-000-1-1-09-001-000  | Budget Management Program                         | PBO   | Jul-26 | Dec-26 | Budget Mangement Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                                     | GF | 453,673.00 |  |            | 453,673.00 |  |  |  |
| 1000-000-1-1-05-001-000  | Treasury Operation Program                        | PTO   | Jul-26 | Dec-26 | Treasury Operation Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                                   | GF | 730,518.00 |  |            | 730,518.00 |  |  |  |
| 1000-000-1-1-07-001-000  | Financial Accounting & Reporting Program          | PACCO | Jul-26 | Dec-26 | Financial Accounting & Reporting Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                     | GF | 579,519.00 |  |            | 579,519.00 |  |  |  |
| 1000-000-1-1-12-001-000  | Management and Adminstration Program              | PADMO | Jul-26 | Dec-26 | Management and Adminstration Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                         | GF | 246,650.00 |  |            | 246,650.00 |  |  |  |
| 1000-000-1-1-15-001-000  | General Services Program                          | PGSO  | Jul-26 | Dec-26 | General Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                                     | GF | 797,850.00 |  |            | 797,850.00 |  |  |  |
| 1000-000-1-1-06-001-000  | Appraisal and assessment of Real Property Program | PAssO | Jul-26 | Dec-26 | Appraisal and assessment of Real Property Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                            | GF | 379,873.00 |  |            | 379,873.00 |  |  |  |



|                                                    |                                                  |             |        |        |                                                                                                                                                                                                 |    |                     |                   |                   |                     |  |  |  |
|----------------------------------------------------|--------------------------------------------------|-------------|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------|-------------------|-------------------|---------------------|--|--|--|
| 1000-000-1-1-11-001-000                            | Legal Services Program                           | PLO         | Jul-26 | Dec-26 | Legal Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                                 | GF | 114,207.00          |                   |                   | 114,207.00          |  |  |  |
| 1000-000-1-3-01-001-000                            | Human Resource Administrative Management Program | PHRMO       | Jul-26 | Dec-26 | Human Resource Administrative Management Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials, Monetization and payment of Job Order wages           | GF | 347,758.00          | 460,986.00        |                   | 808,744.00          |  |  |  |
| 1000-000-1-3-02-001-000                            | Internal Audit Operation and Management Program  | IASO        | Jul-26 | Dec-26 | Internal Audit Operation and Management Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                        | GF | 100,802.00          |                   |                   | 100,802.00          |  |  |  |
| 1000-000-1-3-03-001-000                            | Inmate's Welfare and Development Program         | PGO-WARDE N | Jul-26 | Dec-26 | Inmate's Welfare and Development Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                               | GF | 237,269.00          |                   |                   | 237,269.00          |  |  |  |
| 1000-000-1-3-05-001-000                            | Investigation and Prosecution Program            | PPO         | Jul-26 | Dec-26 | Investigation and Prosecution Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and payment of Job Order Wages                                    | GF | 117,086.00          | 79,580.00         |                   | 196,666.00          |  |  |  |
| <b>TOTAL GENERAL PUBLIC SERVICES SECTOR (1000)</b> |                                                  |             |        |        |                                                                                                                                                                                                 |    | <b>6,804,119.00</b> | <b>540,566.00</b> | <b>300,000.00</b> | <b>7,644,685.00</b> |  |  |  |
| <b>SOCIAL SERVICES SECTOR (3000)</b>               |                                                  |             |        |        |                                                                                                                                                                                                 |    |                     |                   |                   |                     |  |  |  |
| 3000-000-1-1-13-001-000                            | Health Services Program                          | PHO         | Jul-26 | Dec-26 | Health Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Payment of Job Order and Contract of Service for health professionals wages | GF | 1,072,732.00        | 1,275,735.00      |                   | 2,348,467.00        |  |  |  |

|                         |                                          |       |        |        |                                                                                                                                                                   |    |            |            |  |            |  |  |  |
|-------------------------|------------------------------------------|-------|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|------------|--|------------|--|--|--|
| 3000-000-1-1-28-001-000 | Hospital Management and Services Program | MadDH | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF | 737,833.00 |            |  | 737,833.00 |  |  |  |
| 3000-000-1-1-27-001-000 | Hospital Management and Services Program | CMH   | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Payment for Job Order wages  | GF | 526,696.00 | 194,419.00 |  | 721,115.00 |  |  |  |
| 3000-000-1-1-26-001-000 | Hospital Management and Services Program | SMCH  | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF | 436,758.00 |            |  | 436,758.00 |  |  |  |
| 3000-000-1-1-25-001-000 | Hospital Management and Services Program | MarDH | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF | 772,337.00 |            |  | 772,337.00 |  |  |  |
| 3000-000-1-1-24-001-000 | Hospital Management and Services Program | LDH   | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF | 776,434.00 |            |  | 776,434.00 |  |  |  |
| 3000-000-1-1-23-001-000 | Hospital Management and Services Program | HDH   | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF | 673,059.00 |            |  | 673,059.00 |  |  |  |
| 3000-000-1-1-22-001-000 | Hospital Management and Services Program | BDH   | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits | GF | 780,978.00 |            |  | 780,978.00 |  |  |  |



|                                            |                                                   |            |        |        |                                                                                                                                                                                                |    |                     |                     |            |                     |  |  |  |
|--------------------------------------------|---------------------------------------------------|------------|--------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------|---------------------|------------|---------------------|--|--|--|
| 3000-000-1-1-21-001-000                    | Hospital Management and Services Program          | LCH        | Jul-26 | Dec-26 | Hospital Management and Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and payment for Job Order wages                               | GF | 419,409.00          | 214,912.00          |            | 634,321.00          |  |  |  |
| 3000-000-1-3-14-001-000                    | Nutrition Management Support Program              | PGO-Nut    | Jul-26 | Dec-26 | Nutrition Management Support Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                  | GF | 114,772.00          |                     |            | 114,772.00          |  |  |  |
| 3000-000-1-3-15-001-000                    | Population Integration and Development program    | PGO-POPCOM | Jul-26 | Dec-26 | Population Integration and Development program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                        | GF | 79,327.00           |                     |            | 79,327.00           |  |  |  |
| 3000-000-1-1-14-001-000                    | Social Welfare Management and Development Program | PSWD       | Jul-26 | Dec-26 | Social Welfare Management and Development Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                     | GF | 222,924.00          |                     |            | 222,924.00          |  |  |  |
| <b>TOTAL SOCIAL SERVICES SECTOR (3000)</b> |                                                   |            |        |        |                                                                                                                                                                                                |    | <b>6,613,259.00</b> | <b>1,685,066.00</b> |            | <b>8,298,325.00</b> |  |  |  |
| <b>ECONOMIC SERVICES SECTOR (8000)</b>     |                                                   |            |        |        |                                                                                                                                                                                                |    |                     |                     |            |                     |  |  |  |
| 8000-000-1-1-16-001-000                    | Agricultural Production Program                   | OPAG       | Jul-26 | Dec-26 | Agricultural Production Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits with ICT equipment procured (Laptops) | GF | 695,799.00          |                     | 195,000.00 | 890,799.00          |  |  |  |
| 8000-000-1-1-17-001-000                    | Veterinary Regulation Program                     | PVET       | Jul-26 | Dec-26 | Veterinary Regulation Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                         | GF | 461,496.00          |                     |            | 461,496.00          |  |  |  |

|                                              |                                                   |           |        |        |                                                                                                                                                                                                             |    |                     |                   |                   |                     |  |  |  |
|----------------------------------------------|---------------------------------------------------|-----------|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------|-------------------|-------------------|---------------------|--|--|--|
| 8000-000-1-3-17-001-000                      | Aquaculture Production Program                    | PFARO     | Jul-26 | Dec-26 | Acquaculture Production Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits including the payment of wages for Job Orders (JO) | GF | 198,827.00          | 321,384.00        |                   | 520,211.00          |  |  |  |
| 8000-000-1-3-19-001-000                      | Economic Investment and Promotion Program         | PEDIPU    | Jul-26 | Dec-26 | Economic Investment and Promotion Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                          | GF | 44,004.00           |                   |                   | 44,004.00           |  |  |  |
| 8000-000-1-1-08-001-000                      | Engineering and Infrastructure Management Program | PEO       | Jul-26 | Dec-26 | Engineering and Infrastructure Management Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                  | GF | 2,196,420.00        |                   |                   | 2,196,420.00        |  |  |  |
| 8000-000-1-3-19-001-000                      | Tourism Development Program                       | PTOUR     | Jul-26 | Dec-26 | Tourism Development Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                                        | GF | 163,614.00          |                   |                   | 163,614.00          |  |  |  |
| 3000-000-1-3-16-001-000                      | Public Employment Services Program                | PESO      | Jul-26 | Dec-26 | Public Employment Services Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                                 | GF | 54,183.00           |                   |                   | 54,183.00           |  |  |  |
| <b>TOTAL ECONOMIC SERVICES SECTOR (8000)</b> |                                                   |           |        |        |                                                                                                                                                                                                             |    | <b>3,814,343.00</b> | <b>321,384.00</b> | <b>195,000.00</b> | <b>4,330,727.00</b> |  |  |  |
| <b>OTHER SERVICES SECTOR (9000)</b>          |                                                   |           |        |        |                                                                                                                                                                                                             |    |                     |                   |                   |                     |  |  |  |
| 9000-000-1-2-02-001-000                      | Environmental Management and Development Program  | PENRO-LGU | Jul-26 | Dec-26 | Environmental Management and Development Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits                                   | GF | 274,437.00          |                   |                   | 274,437.00          |  |  |  |



|                                           |                                                                                                                 |            |        |        |                                                                                                                                                                                                                                                    |                       |                      |                     |                      |                      |  |  |  |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------|--------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|--|--|--|
| 9000-000-1-3-20-001-000                   | Disaster Risk Reduction and Management Program                                                                  | PDRRM<br>O | Jul-26 | Dec-26 | Disaster Risk Reduction and Management Program Implemented through timely provision of the 3rd Tranche Salary Adjustment Differentials and Mandatory Personnel Benefits, including the compensation and emergency overtime pay for engaged JOs/COS | GF                    | 186,109.00           | 306,000.00          |                      | 492,109.00           |  |  |  |
| 9000-000-1-3-20-000-001                   | Construction of Five (5) Barrel Reinforced Concrete Box Culvert (RCBC), of Brgy. Matho, Cortes, Surigao del Sur | PDRRM<br>O | Jul-26 | Dec-26 | Five (5) Barrel Reinforced Concrete Box Culvert (RCBC), of Brgy. Matho, Cortes, Surigao del Sur, Constructed                                                                                                                                       | Continuing<br>2024-25 |                      |                     | 9,500,000.00         | 9,500,000.00         |  |  |  |
| 9000-000-1-3-20-000-002                   | Construction of the DRR-CCA Warehouse Building at Luha, Barangay Mabua, Tandag City, Surigao del Sur            | PDRRM<br>O | Jul-26 | Dec-26 | DRR-CCA Warehouse Building at Luha, Barangay Mabua, Tandag City, Surigao del Sur, Constructed                                                                                                                                                      | 5% DRR MF             |                      |                     | 35,000,000.00        | 35,000,000.00        |  |  |  |
| <b>TOTAL OTHER SERVICES SECTOR (9000)</b> |                                                                                                                 |            |        |        |                                                                                                                                                                                                                                                    |                       | <b>460,546.00</b>    | <b>306,000.00</b>   | <b>44,500,000.00</b> | <b>45,266,546.00</b> |  |  |  |
| <b>OVER-ALL TOTAL</b>                     |                                                                                                                 |            |        |        |                                                                                                                                                                                                                                                    |                       | <b>17,692,267.00</b> | <b>2,853,016.00</b> | <b>44,995,000.00</b> | <b>65,540,283.00</b> |  |  |  |

Prepared by:

Reviewed by:

Approved by:

  
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Provincial Planning & Development Coordinator

  
**JOSE GREGG O. BANDOY, MPM**  
Provincial Budget Officer

  
**MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor



LOCAL EXPENDITURES PROGRAM  
Supplemental Budget No. 3, Calendar Year 2026  
Province of Surigao del Sur

PART 1- RECEIPT PROGRAM

| Particulars                                                                                                   | Account Classification | Amount        |
|---------------------------------------------------------------------------------------------------------------|------------------------|---------------|
| 1. New Revenue Sources                                                                                        |                        |               |
| 5% Continuing Fund - Local Disaster Risk Reduction Management                                                 |                        |               |
| - Flood Control Systems (Continuing 2024)                                                                     |                        | 6,000,000.00  |
| - Flood Control Systems (Continuing 2025)                                                                     |                        | 8,000,000.00  |
| - Water Supply Systems (Continuing 2024)                                                                      |                        | 1,500,000.00  |
| - Concreting of 2.0 Km Baculin-Maanghit Cave Road, Hinatuan, Surigao del Sur (SB No. 6 s. 2025)               |                        | 14,000,000.00 |
| - Rehabilitation of Road from Guinhalinan Proper to Purok 6-B, Barobo, Surigao del Sur (SB No. 6 s. 2025)     |                        | 14,000,000.00 |
| - Rehabilitation of calambuayon Timber Bridge, Brgy. Libas Sud, San Miguel, Surigao del Sur (Continuing 2025) |                        | 1,215,000.00  |
| Sub-total 5% Continuing Appropriation                                                                         |                        | 44,715,000.00 |
|                                                                                                               |                        |               |
| 2. ACTUAL COLLECTION IN EXCESS OF THE ESTIMATED INCOME                                                        |                        |               |
| - Real Property Transfer Tax                                                                                  |                        | 1,100,000.00  |
| - Occupational Tax                                                                                            |                        | 120,000.00    |
| - Fines & Penalties- Other Taxes                                                                              |                        | 600,000.00    |
| Sub-total (Excess Income)                                                                                     |                        | 1,820,000.00  |
|                                                                                                               |                        |               |
| 3. SAVINGS                                                                                                    |                        |               |
| Miscellaneous Personnel Benefits Fund Reserved Annual Budget (AB) 2026                                        |                        | 15,000,000.00 |
|                                                                                                               |                        |               |
| Provincial Human Resource Management Office (PHRMO)                                                           |                        |               |
| Unfilled Positions:                                                                                           |                        |               |
| Administrative Officer IV - Item No. 11, SG-15/1 (Salaries and wages, January 1-31, 2026)                     | 5-01-01-010            | 40,208.00     |
| Administrative Officer IV - Item No. 11, SG-15/1 (PERA)                                                       | 5-01-02-010            | 2,000.00      |
| Administrative Officer II - Item No. 12, SG-11/1 (Salaries and wages, January 1-31, 2026)                     | 5-01-01-010            | 30,204.00     |
| Administrative Officer II - Item No. 12, SG-11/1 (PERA)                                                       | 5-01-02-010            | 2,000.00      |
| Administrative Officer V - Item No. 19, SG-18/1 (Salaries and wages, January 1-31, 2026)                      | 5-01-01-010            | 51,304.00     |
| Administrative Officer V - Item No. 19, SG-18/1 (PERA)                                                        | 5-01-02-010            | 2,000.00      |
| Administrative Officer II - Item No. 20, SG-11/1 (Salaries and wages, March 1 to June 30, 2026)               | 5-01-01-010            | 120,096.00    |
| Administrative Officer II - Item No. 20, SG-11/1 (PERA)                                                       | 5-01-02-010            | 2,000.00      |
| Administrative Aide VI - Item No. 21, SG-6/1 (Salaries and wages, March 1 to June 30, 2026)                   | 5-01-01-010            | 75,828.00     |
| Administrative Aide VI - Item No. 21, SG-6/1 (PERA)                                                           | 5-01-02-010            | 8,000.00      |
| Supervising Administrative Officer - Item No. 3, SG-22/1 (Salaries and wages, June 1-30, 2026)                | 5-01-01-010            | 78,162.00     |
| Supervising Administrative Officer - Item No. 3, SG-22/1 (PERA)                                               | 5-01-02-010            | 2,000.00      |
| Administrative Aide IV - Item No. 6, SG-4/1 (Salaries and wages, March 1 to June 30, 2026)                    | 5-01-01-010            | 67,332.00     |
| Administrative Aide IV - Item No. 6, SG-4/1 (PERA)                                                            | 5-01-02-010            | 2,000.00      |
| Administrative Aide III - Item No. 8, SG-3/1 (Salaries and wages, June 1-30, 2026)                            | 5-01-01-010            | 15,852.00     |
| Administrative Aide III - Item No. 8, SG-3/1 (PERA)                                                           | 5-01-02-010            | 2,000.00      |
| Sub-total (PHMRO)                                                                                             |                        | 500,986.00    |
|                                                                                                               |                        |               |
| Provincial Prosecutor's Office                                                                                |                        |               |
| Unfilled Positions:                                                                                           |                        |               |
| Administrative Aide VI- Item No. 8, SG-6/1 (Salaries and wages, May 1 - June 30, 2026)                        | 5-01-01-010            | 37,914.00     |
| Administrative Aide VI- Item No. 8, SG-6/1 (PERA)                                                             | 5-01-02-010            | 4,000.00      |



|                                                                                                          |             |                   |
|----------------------------------------------------------------------------------------------------------|-------------|-------------------|
| Administrative Aide IV- Item No. 10, SG-4/1 (Salaries and wages, May 1 - June 30, 2026)                  | 5-01-01-010 | 33,666.00         |
| Administrative Aide IV- Item No. 10, SG-4/1 (PERA)                                                       | 5-01-02-010 | 4,000.00          |
| <b>Sub-total (Provincial Prosecutor's Office)</b>                                                        |             | <b>79,580.00</b>  |
|                                                                                                          |             |                   |
| <b>Provincial Veterinary Office</b>                                                                      |             |                   |
| Other Maintenance and Operating Expenses                                                                 | 5-02-99-990 | <b>136,543.72</b> |
|                                                                                                          |             |                   |
| <b>Lingig Community Hospital</b>                                                                         |             |                   |
| <i>Unfilled Positions:</i>                                                                               |             |                   |
| Medical Officer III - Item No. 2, SG-21/1 (Salaries and wages, April 1 - May 31, 2026)                   | 5-01-01-010 | 140,026.00        |
| Medical Officer III - Item No. 2, SG-21/1 (PERA)                                                         | 5-01-02-010 | 4,000.00          |
| Medical Officer III - Item No. 2, SG-21/1 (Subsistence Allowance)                                        | 5-01-02-050 | 3,000.00          |
| Medical Officer III - Item No. 2, SG-21/1 (Laundry Allowance)                                            | 5-01-02-060 | 300.00            |
| Medical Officer III - Item No. 2, SG-21/1 (Hazard Pay)                                                   | 5-01-02-110 | 18,203.38         |
| Nursing Attendant I - Item No. 20, SG-4/1 (Salaries and wages, April 1 - May 31, 2026)                   | 5-01-01-010 | 33,666.00         |
| Nursing Attendant I - Item No. 20, SG-4/1 (PERA)                                                         | 5-01-02-010 | 4,000.00          |
| Nursing Attendant I - Item No. 20, SG-4/1 (Subsistence Allowance)                                        | 5-01-02-050 | 3,000.00          |
| Nursing Attendant I - Item No. 20, SG-4/1 (Laundry Allowance)                                            | 5-01-02-060 | 300.00            |
| Nursing Attendant I - Item No. 20, SG-4/1 (Hazard Pay)                                                   | 5-01-02-110 | 8,416.50          |
| <b>Sub-total (Lingig Community Hospital)</b>                                                             |             | <b>214,911.88</b> |
|                                                                                                          |             |                   |
| <b>Cortes Municipal Hospital</b>                                                                         |             |                   |
| <i>Unfilled Positions:</i>                                                                               |             |                   |
| Chief of Hospital I - Item No. 1, SG-24/1 (Salaries and wages, May 1-31, 2026)                           | 5-01-01-010 | 98,185.00         |
| Chief of Hospital I - Item No. 1, SG-24/1 (PERA)                                                         | 5-01-02-010 | 2,000.00          |
| Chief of Hospital I - Item No. 1, SG-24/1 (Subsistence Allowance)                                        | 5-01-02-050 | 1,500.00          |
| Chief of Hospital I - Item No. 1, SG-24/1 (Laundry Allowance)                                            | 5-01-02-060 | 150.00            |
| Chief of Hospital I - Item No. 1, SG-24/1 (Hazard Pay)                                                   | 5-01-02-110 | 9,818.50          |
| Medical Officer III - Item No. 1, SG-21/1 (Salaries and wages, May 1-31, 2026)                           | 5-01-01-010 | 70,013.00         |
| Medical Officer III - Item No. 1, SG-21/1 (PERA)                                                         | 5-01-02-010 | 2,000.00          |
| Medical Officer III - Item No. 1, SG-21/1 (Subsistence Allowance)                                        | 5-01-02-050 | 1,500.00          |
| Medical Officer III - Item No. 1, SG-21/1 (Laundry Allowance)                                            | 5-01-02-060 | 150.00            |
| Medical Officer III - Item No. 1, SG-21/1 (Hazard Pay)                                                   | 5-01-02-110 | 9,101.69          |
| <b>Sub-total (Cortes Municipal Hospital)</b>                                                             |             | <b>194,418.19</b> |
|                                                                                                          |             |                   |
| <b>Provincial Engineer's Office - Construction &amp; Maintenance Division</b>                            |             |                   |
| <i>Unfilled Positions:</i>                                                                               |             |                   |
| Carpenter II - Item No. 5, SG-5/1 (Salaries and wages, January 1 - June 30, 2026)                        | 5-01-01-010 | 107,196.00        |
| Carpenter II - Item No. 5, SG-5/1 (PERA)                                                                 | 5-01-02-010 | 12,000.00         |
| Heavy Equipment Operator II - Item No. 22, SG-6/1 (Salaries and wages, January 1 - June 30, 2026)        | 5-01-01-010 | 113,742.00        |
| Heavy Equipment Operator II - Item No. 22, SG-6/1 (PERA)                                                 | 5-01-02-010 | 12,000.00         |
| Construction & Maintenance Capataz - Item No. 68, SG-5/1 (Salaries and wages, January 1 - June 30, 2026) | 5-01-01-010 | 107,196.00        |
| Construction & Maintenance Capataz - Item No. 68, SG-5/1 (PERA)                                          | 5-01-02-010 | 12,000.00         |
| Construction & Maintenance Capataz - Item No. 70, SG-5/1 (Salaries and wages, January 1 - June 30, 2026) | 5-01-01-010 | 107,196.00        |
| Construction & Maintenance Capataz - Item No. 70, SG-5/1 (PERA)                                          | 5-01-02-010 | 12,000.00         |
| Construction & Maintenance Man - Item No. 90, SG-2/1 (Salaries and wages, January 1 - June 30, 2026)     | 5-01-01-010 | 89,550.00         |
| Construction & Maintenance Man - Item No. 90, SG-2/1 (PERA)                                              | 5-01-02-010 | 12,000.00         |
| Instrument Man - Item No. 10, SG-5/5 (Salaries and wages, May 20 - June 30, 2026)                        | 5-01-01-010 | 25,523.96         |
| Instrument Man - Item No. 10, SG-5/5 (PERA)                                                              | 5-01-02-010 | 2,727.27          |
| Laboratory Technical III - Item No. 16, SG-14/1 (Salaries and wages, January 1 - March 18, 2026)         | 5-01-01-010 | 95,545.80         |
| Laboratory Technical III - Item No. 16, SG-14/1 (PERA)                                                   | 5-01-02-010 | 5,181.81          |



|                                                                                                                                                               |             |               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|
| Laboratory Technical I - Item No. 17, SG-6/5 (Salaries and wages, March 20 - June 30, 2026)                                                                   | 5-01-01-010 | 66,136.45     |
| Laboratory Technical I - Item No. 17, SG-6/5 (PERA)                                                                                                           | 5-01-02-010 | 6,727.27      |
| Sub-total (Provincial Engineer's Office - Construction & Maintenace Division)                                                                                 |             | 786,722.56    |
|                                                                                                                                                               |             |               |
| Provincial Health Office                                                                                                                                      |             |               |
| Unfilled Positions:                                                                                                                                           |             |               |
| Medical Officer III - Item No. 28, SG-21/1 (Salaries and wages, January 1 - June 30, 2026)                                                                    | 5-01-01-010 | 420,078.00    |
| Medical Specialist III - Item No. 24, SG-24/3 (Salaries and wages, April 1 - June 30, 2026)                                                                   | 5-01-01-010 | 303,849.00    |
| Chemist III - Item No. 26, SG-18/1 (Salaries and wages, April 1 - June 30, 2026)                                                                              | 5-01-01-010 | 153,912.00    |
| Medical Technologist III - Item No. 34, SG-18/1 (Salaries and wages, April 1 - June 30, 2026)                                                                 | 5-01-01-010 | 153,912.00    |
| Medical Technologist III - Item No. 62, SG-18/1 (Salaries and wages, April 1 - June 30, 2026)                                                                 | 5-01-01-010 | 153,912.00    |
| Pharmacist I - Item No. 64, SG-11/1 (Salaries and wages, April 1 - June 30, 2026)                                                                             | 5-01-01-010 | 90,072.00     |
| Sub-total (Provincial Health Office)                                                                                                                          |             | 1,275,735.00  |
|                                                                                                                                                               |             |               |
| Provincial Agriculturist Office                                                                                                                               |             |               |
| Other Maintenance and Operating Expenses<br>Support to Philippine Rural Development Project (PRDP)                                                            | 5-02-02-010 | 65,000.00     |
| Other Maintenance and Operating Expenses<br>Support to the Enhancement of Acceleration                                                                        | 5-02-03-100 | 65,000.00     |
| Other Maintenance and Operating Expenses<br>Support to the Enhancement of Acceleration of Bayanihan Agricultural Clusters for Agripreneurship (ABACA) Project | 5-02-03-100 | 65,000.00     |
| Sub-total (Provincial Agriculturist Office)                                                                                                                   |             | 195,000.00    |
|                                                                                                                                                               |             |               |
| Provincial Planning and Development Office                                                                                                                    |             |               |
| Planning, Monitoring and Evaluation Program<br>Overtime and Night Pay                                                                                         | 5-01-02-130 | 300,000.00    |
|                                                                                                                                                               |             |               |
| Provincial Fisheries and Aquatic Resources Office                                                                                                             |             |               |
| Unfilled Positions:                                                                                                                                           |             |               |
| Planning Officer II - item No. 3, SG-15/1 (Salaries and wages, March 1 - July 31, 2026)                                                                       | 5-01-01-010 | 201,040.00    |
| Planning Officer II - item No. 3, SG-15/1 (PERA)                                                                                                              | 5-01-02-010 | 10,000.00     |
| Agricultural Technologist - item No. 10, SG-10/1 (Salaries and wages, April 1 - July 31, 2026)                                                                | 5-01-01-010 | 102,344.00    |
| Agricultural Technologist - item No. 10, SG-10/1 (PERA)                                                                                                       | 5-01-02-010 | 8,000.00      |
| Sub-total (Provincial Fisheries and Aquatic Resources Office)                                                                                                 |             | 321,384.00    |
|                                                                                                                                                               |             |               |
| TOTAL AVAILABLE RESOURCES                                                                                                                                     |             | 65,540,281.35 |



PART 2 - EXPENDITURES PROGRAM

PROVINCIAL GOVERNOR'S OFFICE

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                               | Major Final Output                                                                        | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                         |                                                                                           |                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|                     | Executive Governance Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PGO personnel. | Executive governance and strategic administrative support services effectively delivered. | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 307,463.00      |      |    |    | 307,463.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      |              |                   |                      | 229,874.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 45,975.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 27,585.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 4,029.00                              |
| Total                                             |              |                   |                      | 307,463.00                            |

INTERNAL AUDIT SERVICE OFFICE

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                       | Major Final Output                                                                             | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                 |                                                                                                |                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|                     | Internal Audit Operations & Mngt. Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Internal Audit personnel. | Internal control audit operations & personnel management administration effectively maintained | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 100,802.00      |      |    |    | 100,802.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 75,614.00                             |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 15,123.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 9,074.00                              |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 991.00                                |
| Total                                             |              |                   |                      | 100,802.00                            |

PROVINCIAL GOVERNOR'S OFFICE - NUTRITION DIVISION

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                    | Major Final Output                                                                          | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                              |                                                                                             |                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|                     | Nutrition Management Support Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Nutrition Office personnel. | Nutrition program operations and personnel management administration effectively maintained | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 114,772.00      |      |    |    | 114,772.00 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 85,491.00                             |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 17,098.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 10,259.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 1,924.00                              |
| Total                                             |              |                   |                      | 114,772.00                            |

PROVINCIAL GOVERNOR'S OFFICE - POPCOM DIVISION

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                  | Major Final Output                                                                                                         | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |           |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|-----------|
|                     |                                                                                                                                                            |                                                                                                                            |                                                                                                                         |        | PS              | MOOE | FE | CO | Total     |
|                     | Population Integration & Development Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of POPCOM personnel. | Population management services, family development strategies, and office personnel administration effectively maintained. | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 79,327.00       |      |    |    | 79,327.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 59,088.00                             |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 11,818.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 7,091.00                              |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 1,330.00                              |
| Total                                             |              |                   |                      | 79,327.00                             |

PROVINCIAL GOVERNOR'S OFFICE - WARDEN DIVISION

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                              | Major Final Output                                                                                                                    | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                        |                                                                                                                                       |                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|                     | Inmate's Welfare and Development Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Jail/Warden personnel. | Public safety administration, secure inmate custody management, and jail corrections personnel administration effectively maintained. | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 237,269.00      |      |    |    | 237,269.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 176,737.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 35,347.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 21,208.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 3,977.00                              |
| Total                                             |              |                   |                      | 237,269.00                            |



PROVINCIAL GOVERNOR'S OFFICE - PROVINCIAL ECONOMIC DEVELOPMENT & INVESTMENT PROMOTIONS UNIT  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                   | Major Final Output                                                                                                                     | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |           |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|-----------|
|               |                                                                                                                                                             |                                                                                                                                        |                                                                                                                         |        | PS              | MOOE | FE | CO | Total     |
|               | Economic Investment and Promotion Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PEDIPU personnel. | Local economic development coordination, investment promotions strategies, and office personnel administration effectively maintained. | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 44,004.00       |      |    |    | 44,004.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 32,777.00                       |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 6,556.00                        |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 3,933.00                        |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 738.00                          |
| Total                                             |              |                |                   | 44,004.00                       |

PUBLIC EMPLOYMENT SERVICE OFFICE (PESO)  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                         | Major Final Output                                                                                                                      | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |           |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|-----------|
|               |                                                                                                                                                   |                                                                                                                                         |                                                                                                                         |        | PS              | MOOE | FE | CO | Total     |
|               | Public Employment Service Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PESO personnel. | Public employment services facilitation, labor market updates coordination, and office personnel administration effectively maintained. | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 54,183.00       |      |    |    | 54,183.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 40,888.00                       |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 8,178.00                        |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 4,907.00                        |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 210.00                          |
| Total                                             |              |                |                   | 54,183.00                       |



PROVINCIAL TOURISM OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                    | Major Final Output                                                                                                                           | Performance Indicator                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                              |                                                                                                                                              |                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|               | Tourism Development Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Tourism Office personnel. | Sustainable tourism services facilitation, eco-destination marketing management, and office personnel administration effectively maintained. | Percentage of regular personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 163,614.00      |      |    |    | 163,614.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 122,418.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 24,484.00                       |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 14,690.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 2,022.00                        |
| Total                                             |              |                |                   | 163,614.00                      |

PROVINCIAL DISASTER RISK REDUCTION & MANAGEMENT OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                                                                                                                                                          | Major Final Output                                                                                                                           | Performance Indicator                                                                                                                                             | Target             | Proposed Budget |            |    |            |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|------------|----|------------|
|               |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                              |                                                                                                                                                                   |                    | PS              | MOOE       | CO | Total      |
|               | Disaster Risk Reduction Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PDRRMO personnel.                                                                                                                                                       | Sustainable tourism services facilitation, eco-destination marketing management, and office personnel administration effectively maintained. | Provincial disaster preparedness training, climate change adaptation strategies, emergency response operations, and office administration effectively maintained. | 100%               | 186,109.00      |            |    | 186,109.00 |
|               | 5% PDRRMF: Disaster Preparedness<br><br>Administrative Operationalization of 24/7 PDRRMO Emergency Operations Center (EOC), including compensation and emergency overtime pay for engaged JO/COS staff, alongside operational representation expenses (meals/snacks) during extended disaster response operations. | 24/7 Emergency Operations Center continuously operationalized, staffed, and logistically supported during calamities.                        | 1. Number of emergency reponse personnel successfully deployed and compensated.<br><br>2. Number of continuous 24/7 EOC operations fully sustained.               | 5<br><br>As needed |                 | 306,000.00 |    | 306,000.00 |



|       |                                                                                                                                            |                                                            |                                                                                                           |                          |  |  |            |               |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------|--|--|------------|---------------|
|       | Construction of DRR-CCA Warehouse Building at Luha, Brgy. Mabua, Tandag City.                                                              | Centralized disaster relief logistic facility established. | Percentage of completion of the DRR-CCA multi-purpose warehouse facility.                                 | 100% Physical Completion |  |  | 35,000,000 | 35,000,000.00 |
|       | <b>Disaster Rehabilitation</b><br>Construction of Five (5) barrel reinforced concrete box culvert (RCBC) at Matho, Cortes, Surigao del Sur | Flood-mitigating road crossing infrastructure established. | Percentage of completion of the 5-barrel RCBC structure according to standard engineering specifications. | 100% Physical Completion |  |  | 9,500,000  | 9,500,000.00  |
| TOTAL |                                                                                                                                            |                                                            |                                                                                                           |                          |  |  |            | 44,992,109.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 139,166.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 27,833.00                       |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 16,700.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 2,410.00                        |
| Maintenance & Other Operating Expenses:           |              |                |                   |                                 |
| Other Maintenance & Operating Expenses            | 5-02-99-990  |                |                   | 306,000.00                      |
| Capital Outlay:                                   |              |                |                   |                                 |
| Road Networks                                     | 1-07-03-010  |                |                   | 9,500,000.00                    |
| Building                                          | 1-07-04-010  |                |                   | 35,000,000.00                   |
| Total                                             |              |                |                   | 44,992,109.00                   |

PROVINCIAL VICE GOVERNOR'S OFFICE

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                             | Major Final Output                                                                                                                                                               | Performance Indicator                                                                                                                                  | Target | Proposed Budget |      |    |    |            |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                       |                                                                                                                                                                                  |                                                                                                                                                        |        | PS              | MOOE | FE | CO | Total      |
|               | Legislative Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Vice Governor's Office personnel. | Local legislative policy formulation supervision, Sangguniang Panlalawigan session management, public consultations, and office personnel administration effectively maintained. | Percentage of regular legislative and administrative personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 396,324.00      |      |    |    | 396,324.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 295,897.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 59,180.00                       |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 35,506.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 5,741.00                        |
| Total                                             |              |                |                   | 396,324.00                      |



OFFICE OF THE MEMBERS OF THE SANGGUNIANG PANLALAWIGAN  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                                                                  | Major Final Output                                                                                                                                          | Performance Indicator                                                                                                                                                       | Target | Proposed Budget |      |    |    |            |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                                                                                            |                                                                                                                                                             |                                                                                                                                                                             |        | PS              | MOOE | FE | CO | Total      |
|               | Legislative Administration Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of elected Sangguniang Panlalawigan Members and their immediate coterminous legislative staff. | Local ordinances enacted, provincial resolutions adopted, component LGU budget/policy reviews completed, and legislative operations effectively maintained. | Percentage of Sangguniang Panlalawigan Members and regular/coterminous office staff paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 871,053.00      |      |    |    | 871,053.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 651,657.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 130,331.00                      |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 78,199.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 10,866.00                       |
| Total                                             |              |                |                   | 871,053.00                      |

OFFICE OF THE SECRETARY TO THE SANGGUNIANG PANLALAWIGAN  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                                        | Major Final Output                                                                                                                                                                                    | Performance Indicator                                                                                                                                                      | Target | Proposed Budget |      |    |    |            |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                                                                  |                                                                                                                                                                                                       |                                                                                                                                                                            |        | PS              | MOOE | FE | CO | Total      |
|               | Legislative Secretariat Administration Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of the Secretariat and administrative support personnel. | Provision of secretariat services to the plenary sessions/committee hearings, custody of legislative archives, publication of ordinances, and office personnel administration effectively maintained. | Percentage of regular legislative secretariat and administrative support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 743,418.00      |      |    |    | 743,418.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 554,439.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 110,888.00                      |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 66,533.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 11,558.00                       |
| Total                                             |              |                |                   | 743,418.00                      |







Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 260,007.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 52,002.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 31,201.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 4,548.00                              |
| Maintenance & Other Operating Expenses:           |              |                   |                      |                                       |
| Other General Services                            | 5-02-12-990  |                   |                      | 460,986.00                            |
| Total                                             |              |                   |                      | 808,744.00                            |

PROVINCIAL BUDGET OFFICE

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                     | Major Final Output                                                                                                                                                                                | Performance Indicator                                                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                               |                                                                                                                                                                                                   |                                                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|                     | Budget Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Budget Office personnel. | Provincial budget preparation coordination, allocation tracking, component LGU budget reviews, financial plan consolidation, and internal office personnel administration effectively maintained. | Percentage of regular provincial budget administration personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period | 100%   | 453,673.00      |      |    |    | 453,673.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 309,106.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 61,821.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 37,093.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 5,653.00                              |
| Other Personal Benefits (Monetization)            | 5-01-04-990  |                   |                      | 40,000.00                             |
| Total                                             |              |                   |                      | 453,673.00                            |

PROVINCIAL ACCOUNTANT'S OFFICE

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                                            | Major Final Output                                                                                                                                                                | Performance Indicator                                                                                                                                        | Target | Proposed Budget |      |    |    |            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                                      |                                                                                                                                                                                   |                                                                                                                                                              |        | PS              | MOOE | FE | CO | Total      |
|                     | Financial Accounting and Reporting Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Accountant's Office personnel. | Government bookkeeping services, comprehensive financial statement preparation, liquidation review tracking, and internal office personnel administration effectively maintained. | Percentage of regular provincial accounting and processing personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 579,519.00      |      |    |    | 579,519.00 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 432,209.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 86,442.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 51,865.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 9,003.00                              |
| Total                                             |              |                   |                      | 579,519.00                            |

PROVINCIAL TREASURER'S OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                           | Major Final Output                                                                                                                                                                                | Performance Indicator                                                                                                                                           | Target | Proposed Budget |      |    |    |            |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                     |                                                                                                                                                                                                   |                                                                                                                                                                 |        | PS              | MOOE | FE | CO | Total      |
|                     | Treasury Operation Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Treasurer's Office personnel. | Provincial tax/revenue collection administration, safe custody and management of public funds, cash disbursement processing, and internal office personnel administration effectively maintained. | Percentage of regular provincial treasury and cash management personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 730,518.00      |      |    |    | 730,518.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 528,867.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 105,773.00                            |
| Overtime and Night pay                            | 5-01-02-130  |                   |                      | 21,236.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 63,464.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 11,178.00                             |
| Total                                             |              |                   |                      | 730,518.00                            |

PROVINCIAL ASSESSOR'S OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                                                 | Major Final Output                                                                                                                                                                             | Performance Indicator                                                                                                                                                     | Target | Proposed Budget |      |    |    |            |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                                           |                                                                                                                                                                                                |                                                                                                                                                                           |        | PS              | MOOE | FE | CO | Total      |
|                     | Appraisal and Assessment of Real Property Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Assessor's Office personnel. | Real property tax mapping, appraisal and assessment administration, property record archiving, valuation update services, and internal office personnel administration effectively maintained. | Percentage of regular provincial appraisal, assessment, and tax mapping personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 379,873.00      |      |    |    | 379,873.00 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 283,497.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 56,699.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 34,020.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 5,657.00                              |
| Total                                             |              |                   |                      | 379,873.00                            |

PROVINCIAL PLANNING AND DEVELOPMENT OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                                                            | Major Final Output                                                                                                                                                                                                                  | Performance Indicator                                                                                                                                                               | Target | Proposed Budget |      |    |         |            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|---------|------------|
|                     |                                                                                                                                                                                                      |                                                                                                                                                                                                                                     |                                                                                                                                                                                     |        | PS              | MOOE | FE | CO      | Total      |
|                     | Planning, Monitoring and Evaluation Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Planning and Development Office personnel. | Formulation of socio-economic development plans, Provincial Development and Physical Framework Plan (PDPFP) updates, AIP/CDP coordination, project monitoring, and internal office personnel administration effectively maintained. | Percentage of regular provincial planning, development coordination, and research personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 380,656.00      |      |    |         | 380,656.00 |
|                     | 2. Procurement of Drone for data gathering, real-time AIP/CDP project monitoring, and physical framework evaluation.                                                                                 |                                                                                                                                                                                                                                     | 2. Number of functional ICT aerial mapping unit procured and deployed for official monitoring.                                                                                      | 1 unit |                 |      |    | 300,000 | 300,000.00 |
| TOTAL               |                                                                                                                                                                                                      |                                                                                                                                                                                                                                     |                                                                                                                                                                                     |        |                 |      |    |         | 680,656.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                             | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|----------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                 |              |                   |                      |                                       |
| Salaries and Wages - Regular                       | 5-01-01-010  |                   |                      | 284,079.00                            |
| Year-End Bonus                                     | 5-01-02-140  |                   |                      | 56,816.00                             |
| Retirement & Life Insurance Premiums (GSIS Share)  | 5-01-03-010  |                   |                      | 34,090.00                             |
| PhilHealth Contributions                           | 5-01-03-030  |                   |                      | 5,671.00                              |
| Capital Outlay:                                    |              |                   |                      |                                       |
| Information and Communication Technology Equipment | 1-07-05-030  |                   |                      | 300,000.00                            |
| Total                                              |              |                   |                      | 680,656.00                            |



PROVINCIAL GENERAL SERVICES OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                              | Major Final Output                                                                                                                                                                                              | Performance Indicator                                                                                                                                                                  | Target | Proposed Budget |      |    |    |            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                        |                                                                                                                                                                                                                 |                                                                                                                                                                                        |        | PS              | MOOE | FE | CO | Total      |
|                     | General Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial General Services Office personnel. | Local procurement administration, property custody and asset inventory tracking, building and facility maintenance, security coordination, and internal office personnel administration effectively maintained. | Percentage of regular provincial property, procurement, and general services support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 797,850.00      |      |    |    | 797,850.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 594,830.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 118,966.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 71,380.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 12,674.00                             |
| Total                                             |              |                   |                      | 797,850.00                            |

PROVINCIAL LEGAL OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                 | Major Final Output                                                                                                                                                                                                                                                                  | Performance Indicator                                                                                                                                                               | Target | Proposed Budget |      |    |    |            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                           |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                     |        | PS              | MOOE | FE | CO | Total      |
|                     | Legal Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Legal Office personnel. | Provision of legal advice to the Governor and provincial departments, representation of the LGU in civil cases, drafting/review of contracts and executive orders, investigation of administrative complaints, and internal office personnel administration effectively maintained. | Percentage of regular provincial legal, investigative, and administrative support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 114,207.00      |      |    |    | 114,207.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 85,616.00                             |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 17,123.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 10,274.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 1,194.00                              |
| Total                                             |              |                   |                      | 114,207.00                            |



PROVINCIAL PROSECUTOR'S OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                                              | Major Final Output                                                                                                                                                                                       | Performance Indicator                                                                                                                                                                        | Target | Proposed Budget |           |    |    |            |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|-----------|----|----|------------|
|               |                                                                                                                                                                                                        |                                                                                                                                                                                                          |                                                                                                                                                                                              |        | PS              | MOOE      | FE | CO | Total      |
|               | Investigation and Prosecution Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of locally funded Provincial Prosecutor's Office support personnel. | Criminal case documentation assistance, preliminary investigation transcription support, subpoena management, case archiving services, and local office personnel administration effectively maintained. | Percentage of regular, locally funded prosecutorial secretariat and administrative support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 117,086.00      |           |    |    | 117,086.00 |
|               | Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                                                               | Efficient, sanitary, and organized office operations and facilities maintained.                                                                                                                          | 1. Number of clerical and administrative assistants engaged.<br>2. Percentage of daily office sanitation, general janitorial support services.                                               | 100%   |                 | 79,580.00 |    |    | 79,580.00  |
| TOTAL         |                                                                                                                                                                                                        |                                                                                                                                                                                                          |                                                                                                                                                                                              |        |                 |           |    |    | 196,666.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 87,215.00                       |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 17,443.00                       |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 10,466.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 1,962.00                        |
| Maintenance & Other Operating Expenses:           |              |                |                   |                                 |
| Other General Services                            | 5-02-12-990  |                |                   | 79,580.00                       |
| Total                                             |              |                |                   | 196,666.00                      |

PROVINCIAL ENGINEER'S OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                                 | Major Final Output                                                                                                                                                                                                                   | Performance Indicator                                                                                                                                                                       | Target | Proposed Budget |      |    |    |              |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|--------------|
|               |                                                                                                                                                                                           |                                                                                                                                                                                                                                      |                                                                                                                                                                                             |        | PS              | MOOE | FE | CO | Total        |
|               | Engineering and Infrastructure Management Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Engineer's Office personnel. | Provincial road and bridge maintenance, infrastructure project planning and construction supervision, heavy equipment management, building inspection services, and internal office personnel administration effectively maintained. | Percentage of regular provincial engineering, technical, and field operations maintenance personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 2,196,419.56    |      |    |    | 2,196,419.56 |



PROVINCIAL ENGINEER'S OFFICE - Administrative Division  
Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 193,431.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 38,686.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 23,212.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 3,620.00                              |
| Total                                             |              |                   |                      | 258,949.00                            |

PROVINCIAL ENGINEER'S OFFICE - Programming and Planning Division  
Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 160,589.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 32,118.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 19,271.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 4,014.00                              |
| Other Personal Benefits (Monetization)            | 5-01-04-990  |                   |                      | 201,842.56                            |
| Total                                             |              |                   |                      | 417,834.56                            |

PROVINCIAL ENGINEER'S OFFICE - Construction and Maintenance Division  
Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 581,414.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 116,283.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 69,770.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 14,535.00                             |
| Other Personal Benefits (Monetization)            | 5-01-04-990  |                   |                      | 584,880.00                            |
| Total                                             |              |                   |                      | 1,366,882.00                          |

PROVINCIAL ENGINEER'S OFFICE - Motorpool Division  
Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 113,571.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 22,714.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 13,629.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 2,840.00                              |
| Total                                             |              |                   |                      | 152,754.00                            |



PROVINCIAL AGRICULTURIST OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                                                                                                                                     | Major Final Output                                                                                                                                                                        | Performance Indicator                                                                                                                                                                                 | Target  | Proposed Budget |         |    |    |            |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|---------|----|----|------------|
|               |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                           |                                                                                                                                                                                                       |         | PS              | MOOE    | FE | CO | Total      |
|               | Agricultural Production Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Agriculturist's Office<br>2. Procurement of laptops for official field operations, agricultural data encoding, and extension service reporting. | Delivery of agricultural extension services, crop production technical assistance, agri-infrastructure facilitation, and internal office personnel administration effectively maintained. | 1. Percentage of regular provincial agricultural extension, technical, and field operations support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%    | 695,799.00      |         |    |    | 695,799.00 |
|               |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                           | 2. Number of functional ICT laptop units procured and deployed for field data management.                                                                                                             | 3 units |                 | 195,000 |    |    | 195,000.00 |
| TOTAL         |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                           |                                                                                                                                                                                                       |         |                 |         |    |    | 890,799.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                              | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|-----------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                  |              |                |                   |                                 |
| Salaries and Wages - Regular                        | 5-01-01-010  |                |                   | 518,815.00                      |
| Year-End Bonus                                      | 5-01-02-140  |                |                   | 103,763.00                      |
| Retirement & Life Insurance Premiums (GSIS Share)   | 5-01-03-010  |                |                   | 62,258.00                       |
| PhilHealth Contributions                            | 5-01-03-030  |                |                   | 10,963.00                       |
| Capital Outlay:                                     |              |                |                   |                                 |
| Agricultural Extension and Support Services Program |              |                |                   |                                 |
| Information & Communication Technology Equipment    | 1-07-05-030  |                |                   | 195,000.00                      |
| Total                                               |              |                |                   | 890,799.00                      |

PROVINCIAL VETERINARY OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                             | Major Final Output                                                                                                                                                                                               | Performance Indicator                                                                                                                                                              | Target | Proposed Budget |      |    |    |            |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                                       |                                                                                                                                                                                                                  |                                                                                                                                                                                    |        | PS              | MOOE | FE | CO | Total      |
|               | Veterinary Regulation Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Veterinary Office personnel. | Animal disease prevention and control, veterinary public health services, livestock livelihood development support, regulatory enforcement, and internal office personnel administration effectively maintained. | Percentage of regular provincial veterinary, livestock technical, and regulatory personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 461,495.72      |      |    |    | 461,495.72 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 211,274.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 42,255.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 158,781.72                            |
| Subsistence Allowance                             | 5-01-02-050  |                   |                      | 18,000.00                             |
| Laundry Allowance                                 | 5-01-02-060  |                   |                      | 1,800.00                              |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 25,353.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 4,032.00                              |
| Total                                             |              |                   |                      | 461,495.72                            |

PROVINCIAL FISHEREIS AND AQUATIC RESOURCES OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                          | Major Final Output                                                                                                                                                                                                     | Performance Indicator                                                                                                                                                                        | Target        | Proposed Budget |            |    |    |            |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------|------------|----|----|------------|
|                     |                                                                                                                                                    |                                                                                                                                                                                                                        |                                                                                                                                                                                              |               | PS              | MOOE       | FE | CO | Total      |
|                     | Aquaculture Production Program:<br><br>1. Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PFARO personnel. | Sustainable fisheries extension services, aquaculture/fingerling distribution management, coastal resource law enforcement coordination (PCLECC), and internal office personnel administration effectively maintained. | Percentage of regular provincial fisheries, aquatic technology, and administrative support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%          | 198,827.00      |            |    |    | 198,827.00 |
|                     | 2.Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.         | Efficient, sanitary, and organized office operations and facilities maintained.                                                                                                                                        | 1. Number of clerical and administrative assistants engaged.<br>2. Percentage of daily office sanitation, general janitorial support services.                                               | 4<br><br>100% |                 | 321,384.00 |    |    | 321,384.00 |
| TOTAL               |                                                                                                                                                    |                                                                                                                                                                                                                        |                                                                                                                                                                                              |               |                 |            |    |    | 520,211.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 148,631.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 29,726.00                             |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 17,836.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 2,634.00                              |
| Maintenance & Other Operating Expenses:           |              |                   |                      |                                       |
| Other General Services                            | 5-02-12-990  |                   |                      | 321,384.00                            |
| Total                                             |              |                   |                      | 520,211.00                            |



PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES OFFICE- LGU  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                             | Major Final Output                                                                                                                                                                                                                    | Performance Indicator                                                                                                                                                                       | Target | Proposed Budget |      |    |    |            |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                                       |                                                                                                                                                                                                                                       |                                                                                                                                                                                             |        | PS              | MOOE | FE | CO | Total      |
|               | Environmental Management and Development Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PENRO-LGU personnel. | Forest and watershed protection coordination, solid waste management technical support, coastal/marine habitat monitoring, quarry/mining regulatory enforcement, and internal office personnel administration effectively maintained. | Percentage of regular provincial environmental management, regulatory, and administrative personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 274,437.00      |      |    |    | 274,437.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 204,960.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 40,992.00                       |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 24,595.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 3,890.00                        |
| Total                                             |              |                |                   | 274,437.00                      |

PROVINCIAL SOCIAL WELFARE AND DEVELOPMENT OFFICE  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                               | Major Final Output                                                                                                                                                                                                                                            | Performance Indicator                                                                                                                                                                           | Target | Proposed Budget |      |    |    |            |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                         |                                                                                                                                                                                                                                                               |                                                                                                                                                                                                 |        | PS              | MOOE | FE | CO | Total      |
|               | Social Welfare and Development Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of PSWDO personnel. | Implementation of comprehensive social protection, child and youth welfare programs, senior citizen/PWD assistance, crisis intervention services, disaster relief operations operations, and internal office personnel administration effectively maintained. | Percentage of regular provincial social work, program coordination, and administrative support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period | 100%   | 222,924.00      |      |    |    | 222,924.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 123,011.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 24,602.00                       |
| Hazard Pay                                        | 5-01-02-110  |                |                   | 58,503.00                       |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 14,761.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 2,047.00                        |
| Total                                             |              |                |                   | 222,924.00                      |



PROVINCIAL HEALTH OFFICE

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                              | Major Final Output                                                                                                                                                                                           | Performance Indicator                                                                                                                                                                                              | Target         | Proposed Budget |              |    |    |              |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|--------------|----|----|--------------|
|               |                                                                                                                                                        |                                                                                                                                                                                                              |                                                                                                                                                                                                                    |                | PS              | MOOE         | FE | CO | Total        |
|               | Health Service Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Provincial Health Office personnel. | Local health policy implementation, oversight and coordination of the 8 district/ community hospitals, public health system management, and internal office personnel administration effectively maintained. | Percentage of regular provincial health management, oversight, and administrative support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period.                        | 100%           | 1,072,732.00    |              |    |    | 1,072,732.00 |
|               | Engagement of Contract of Service (COS) Chemist, Medical Technologist and Job Order (JO) Personnel.                                                    | Specialized medical care and hospital manpower support effectively delivered.<br><br>Efficient, sanitary, and organized office operations and facilities maintained.                                         | 1. Number of clerical and administrative assistants engaged.<br>2. Percentage of daily office sanitation, general janitorial support services<br>3. Number of COS healthcare professionals contracted and deployed | 3<br>100%<br>5 |                 | 1,275,735.00 |    |    | 1,275,735.00 |
| TOTAL         |                                                                                                                                                        |                                                                                                                                                                                                              |                                                                                                                                                                                                                    |                |                 |              |    |    | 2,348,467.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 582,298.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 116,460.00                      |
| Hazard Pay                                        | 5-01-02-110  |                |                   | 292,335.00                      |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 69,876.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 11,763.00                       |
| Maintenance & Other Operating Expenses:           |              |                |                   |                                 |
| Other General Services                            | 5-02-12-990  |                |                   | 1,275,735.00                    |
| Total                                             |              |                |                   | 2,348,467.00                    |

BISLIG DISTRICT HOSPITAL

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                                | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                         | Target | Proposed Budget |      |    |    |            |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                                          |                                                                                                                                                                                         |                                                                                                                                                                               |        | PS              | MOOE | FE | CO | Total      |
|               | Hospital Management and Services Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Bislig District Hospital personnel. | Frontline inpatient and outpatient medical care, clinical laboratory operations, emergency response management, and localized hospital personnel administration effectively maintained. | Percentage of regular hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 780,978.00      |      |    |    | 780,978.00 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 421,475.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 84,295.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 215,148.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 50,577.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 9,483.00                              |
| Total                                             |              |                   |                      | 780,978.00                            |

HINATUAN DISTRICT HOSPITAL  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                       | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                         | Target | Proposed Budget |      |    |    |            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                 |                                                                                                                                                                                         |                                                                                                                                                                               |        | PS              | MOOE | FE | CO | Total      |
|                     | Hospital Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Hinatuan District Hospital personnel. | Frontline inpatient and outpatient medical care, clinical laboratory operations, emergency response management, and localized hospital personnel administration effectively maintained. | Percentage of regular hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 673,059.00      |      |    |    | 673,059.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 361,484.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 72,297.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 186,863.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 43,378.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 9,037.00                              |
| Total                                             |              |                   |                      | 673,059.00                            |

LIANGA DISTRICT HOSPITAL  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                     | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                         | Target | Proposed Budget |      |    |    |            |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                               |                                                                                                                                                                                         |                                                                                                                                                                               |        | PS              | MOOE | FE | CO | Total      |
|                     | Hospital Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Lianga District Hospital personnel. | Frontline inpatient and outpatient medical care, clinical laboratory operations, emergency response management, and localized hospital personnel administration effectively maintained. | Percentage of regular hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 776,434.00      |      |    |    | 776,434.00 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 412,387.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 82,477.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 221,774.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 49,486.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 10,310.00                             |
| Total                                             |              |                   |                      | 776,434.00                            |

MADRID DISTRICT HOSPITAL  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                     | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                         | Target | Proposed Budget |      |    |    |            |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                               |                                                                                                                                                                                         |                                                                                                                                                                               |        | PS              | MOOE | FE | CO | Total      |
|                     | Hospital Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Madrid District Hospital personnel. | Frontline inpatient and outpatient medical care, clinical laboratory operations, emergency response management, and localized hospital personnel administration effectively maintained. | Percentage of regular hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 737,833.00      |      |    |    | 737,833.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 400,411.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 80,082.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 199,281.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 48,049.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 10,010.00                             |
| Total                                             |              |                   |                      | 737,833.00                            |

MARIHATAG DISTRICT HOSPITAL  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                        | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                         | Target | Proposed Budget |      |    |    |            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|                     |                                                                                                                                                                  |                                                                                                                                                                                         |                                                                                                                                                                               |        | PS              | MOOE | FE | CO | Total      |
|                     | Hospital Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Marihatag District Hospital personnel. | Frontline inpatient and outpatient medical care, clinical laboratory operations, emergency response management, and localized hospital personnel administration effectively maintained. | Percentage of regular hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 772,337.00      |      |    |    | 772,337.00 |



Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 412,397.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 82,479.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 217,663.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 49,488.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 10,310.00                             |
| Total                                             |              |                   |                      | 772,337.00                            |

LINGIG COMMUNITY HOSPITAL

Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP<br>Ref.<br>Code | Program/Project/ Activity                                                                                                                                      | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                                   | Target        | Proposed Budget |            |    |    |            |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------|------------|----|----|------------|
|                     |                                                                                                                                                                |                                                                                                                                                                                         |                                                                                                                                                                                         |               | PS              | MOOE       | FE | CO | Total      |
|                     | Hospital Services Program:<br><br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Lingig Community Hospital personnel. | Frontline primary inpatient/ outpatient medical care, localized emergency medical response, ancillary services, and community hospital personnel administration effectively maintained. | Percentage of regular community hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%          | 419,409.00      |            |    |    | 419,409.00 |
|                     | Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                       | Efficient, sanitary, and organized office operations and facilities maintained.                                                                                                         | 1. Number of clerical and administrative assistants engaged.<br>2. Percentage of daily office sanitation, general janitorial support services                                           | 3<br><br>100% |                 | 214,911.88 |    |    | 214,911.88 |
| TOTAL               |                                                                                                                                                                |                                                                                                                                                                                         |                                                                                                                                                                                         |               |                 |            |    |    | 634,320.88 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year<br>2025 | Current Year<br>2026 | Budget Year<br>(2026<br>Supplemental) |
|---------------------------------------------------|--------------|-------------------|----------------------|---------------------------------------|
| Personal Services:                                |              |                   |                      |                                       |
| Salaries and Wages - Regular                      | 5-01-01-010  |                   |                      | 223,711.00                            |
| Year-End Bonus                                    | 5-01-02-140  |                   |                      | 44,742.00                             |
| Hazard Pay                                        | 5-01-02-110  |                   |                      | 118,518.00                            |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                   |                      | 26,845.00                             |
| PhilHealth Contributions                          | 5-01-03-030  |                   |                      | 5,593.00                              |
| Maintenance & Other Operating Expenses:           |              |                   |                      |                                       |
| Other General Services                            | 5-02-12-990  |                   |                      | 214,911.88                            |
| Total                                             |              |                   |                      | 634,320.88                            |



SAN MIGUEL COMMUNITY HOSPITAL  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                      | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                                   | Target | Proposed Budget |      |    |    |            |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------|----|----|------------|
|               |                                                                                                                                                                |                                                                                                                                                                                         |                                                                                                                                                                                         |        | PS              | MOOE | FE | CO | Total      |
|               | Hospital Services Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of San Miguel Community Hospital personnel. | Frontline primary inpatient/ outpatient medical care, localized emergency medical response, ancillary services, and community hospital personnel administration effectively maintained. | Percentage of regular community hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%   | 436,758.00      |      |    |    | 436,758.00 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 221,986.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 44,397.00                       |
| Hazard Pay                                        | 5-01-02-110  |                |                   | 138,187.00                      |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 26,638.00                       |
| PhilHealth Contributions                          | 5-01-03-030  |                |                   | 5,550.00                        |
| Total                                             |              |                |                   | 436,758.00                      |

CORTES COMMUNITY HOSPITAL  
Appropriation by Program, Project, Activity (PPA), and Performance Indicator

| AIP Ref. Code | Program/Project/ Activity                                                                                                                                  | Major Final Output                                                                                                                                                                      | Performance Indicator                                                                                                                                                                   | Target        | Proposed Budget |            |    |    |            |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------|------------|----|----|------------|
|               |                                                                                                                                                            |                                                                                                                                                                                         |                                                                                                                                                                                         |               | PS              | MOOE       | FE | CO | Total      |
|               | Hospital Services Program:<br>Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits of Cortes Community Hospital personnel. | Frontline primary inpatient/ outpatient medical care, localized emergency medical response, ancillary services, and community hospital personnel administration effectively maintained. | Percentage of regular community hospital clinical, medical, and institutional support personnel paid with correct, updated 3rd Tranche salary adjustments within the prescribed period. | 100%          | 526,696.00      |            |    |    | 526,696.00 |
|               | Provision of Job Order (JO) personnel to augment clerical support, daily sanitation, building maintenance, and office safety operations.                   | Efficient, sanitary, and organized office operations and facilities maintained.                                                                                                         | 1. Number of clerical and administrative assistants engaged.<br>2. Percentage of daily office sanitation, general janitorial support services                                           | 2<br><br>100% |                 | 194,418.19 |    |    | 194,418.19 |
| TOTAL         |                                                                                                                                                            |                                                                                                                                                                                         |                                                                                                                                                                                         |               |                 |            |    |    | 721,114.19 |

Appropriation by Object of Expenditures

| Object of Expenditures                            | Account Code | Past Year 2025 | Current Year 2026 | Budget Year (2026 Supplemental) |
|---------------------------------------------------|--------------|----------------|-------------------|---------------------------------|
| Personal Services:                                |              |                |                   |                                 |
| Salaries and Wages - Regular                      | 5-01-01-010  |                |                   | 268,452.00                      |
| Year-End Bonus                                    | 5-01-02-140  |                |                   | 53,690.00                       |
| Hazard Pay                                        | 5-01-02-110  |                |                   | 165,629.00                      |
| Retirement & Life Insurance Premiums (GSIS Share) | 5-01-03-010  |                |                   | 32,214.00                       |



|                                         |             |  |  |            |
|-----------------------------------------|-------------|--|--|------------|
| PhilHealth Contributions                | 5-01-03-030 |  |  | 6,711.00   |
| Maintenance & Other Operating Expenses: |             |  |  |            |
| Other General Services                  | 5-02-12-990 |  |  | 194,418.19 |
| Total                                   |             |  |  | 721,114.19 |

| Appropriation by Object of Expenditures       |                                                   |                               |
|-----------------------------------------------|---------------------------------------------------|-------------------------------|
| Account Code                                  | Object of Expenditures                            | Budget Year 2026 Supplemental |
| 5-01-01-010                                   | Salaries and wages - Regular                      | 11,074,022.00                 |
| 5-01-02-050                                   | Subsistence Allowance                             | 18,000.00                     |
| 5-01-02-060                                   | Laundry Allowance                                 | 1,800.00                      |
| 5-01-02-140                                   | Year-End Bonus                                    | 2,214,805.00                  |
| 5-01-02-110                                   | Hazard Pay                                        | 1,972,682.72                  |
| 5-01-02-130                                   | Overtime and Night Pay                            | 21,236.00                     |
| 5-01-03-010                                   | Retirement & Life Insurance Premiums (GSIS Share) | 1,328,884.00                  |
| 5-01-03-030                                   | PhilHealth Contributions                          | 234,114.00                    |
| 5-01-04-990                                   | Other Personnel Benefits (Monetization)           | 826,722.56                    |
| 5-02-12-990                                   | Other General Services                            | 2,547,015.07                  |
| 5-02-99-990                                   | Other Maintenance & Operating Expenses            | 306,000.00                    |
| 1-07-03-010                                   | Road Networks                                     | 9,500,000.00                  |
| 1-07-04-010                                   | Building                                          | 35,000,000.00                 |
| 1-07-05-030                                   | Information & Communication Technology Equipment  | 495,000.00                    |
| TOTAL Appropriation by Object of Expenditures |                                                   | 65,540,281.35                 |

PART 3. GENERAL PROVISIONS:

**SECTION 1** The reversion of savings of Continuing and current Appropriations for Personal Services (PS), Maintenance and Other Operating Expenses (MOOE) and Capital Outlay of various offices in the Provincial Government of Surigao del Sur as indicated in Section 2 of this Ordinance as certified by the Provincial Treasurer and Provincial Accountant are free from any obligations or encumbrances permitted to support the implementation of various programs, projects and activities to promote the development of the Province.

**SECTION 2** That the total supplemental appropriations being free from any and all obligations, this August Body authorizes the utilization of the declared savings of Continuing and Current Appropriations for the purpose for which this Ordinance was enacted and all sums set aside in this Ordinance shall be spent solely for the specific purpose for which it was appropriated.

**SECTION 3 IMPLEMENTATION OF THE THIRD TRANCHE OF THE UPDATED SALARY SCHEDULE.**

Pursuant to **Local Budget Circular (LBC) No. 172 dated July 16, 2026**, issued by the Department of Budget and Management (DBM) implementing **Executive Order (EO) No. 64, s. 2024**, the Provincial Government of Surigao del Sur hereby adopts and authorizes the implementation of the Third Tranche Monthly Salary Schedule for its qualified civilian personnel **effective August 2, 2026**.

**Funding and Sustainability.** The amounts necessary to implement the corresponding salary adjustments, including the mandatory government counterparts, are hereby appriated under this Ordinance, subject to the Personnel Services (PS) limitation prescribed under Republic Act No. 7160.

**SECTION 4** To request for obligation of allotment, the Offices concerned shall submit their Quarterly Work and Financial Plan and Request for Allotment to the Provincial Budget Office in accordance with this Appropriation Ordinance as basis for the release of the Advice of Allotment.



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**SECTION 5** The expenditures, as authorized in this Ordinance, shall not be disbursed without the covering Advice of Allotment prepared by the Provincial Budget Officer and approved by the Provincial Governor.

**SECTION 6** Execution of the budget shall be the responsibility of the Governor and shall comply with the requirements and guidelines prescribed by the Local Government Code of 1991 and related issuances.

**SECTION 7** The Local Chief Executive or the Presiding Officer of the Sanggunian concerned is authorized in this Ordinance to augment any item in the approved supplemental budget for their respective offices from savings in other items within the same expense class of their respective appropriations pursuant to Section 336 of RA 7160 (Local Government Code of 1991).

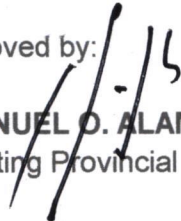
**SECTION 8** For purposes of this Ordinance:

- \* Savings refers to balances of any programmed appropriation free of any obligation or encumbrances still available after the satisfactory completion or unavoidable discontinuance of the work, activity or purpose.
- \* Augmentation implies the existence of an approved item, project, activity or purpose with an appropriation which, upon implementation or evaluation, is determined to be deficient.

Prepared by:

  
**JOSE GREGG Q. BANDOY**  
Provincial Budget Officer

Approved by:

  
**MANUEL O. ALAMEDA, SR.**  
Acting Provincial Governor