

DRAFT VPN AUGUST 6, 2026

Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
TANDAG CITY

Tanggapan ng Sangguniang Panlalawigan
(Office of the Provincial Council)

FOR SECOND
READING ITEM # 12
55th Regular Session
August 11, 2026
Tandag City

EXCERPT FROM THE MINUTES OF THE 55TH REGULAR SESSION OF THE 21ST SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON AUGUST 11, 2026

APPROPRIATION ORDINANCE NO. -26
(dated August 11, 2026)

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 3 SERIES OF 2026 INVOLVING AN AMOUNT OF SIXTY FIVE MILLION FIVE HUNDRED FORTY THOUSAND TWO HUNDRED EIGHTY ONE PESOS AND 35/100 (P65,540,281.35), FOR THE IMPLEMENTATION OF PROGRAMS/PROJECTS/ACTIVITIES OF THE PROVINCE

SPONSORS:

HON. ANTONIO C. AZARCON, HON. GINES RICKY J. SAYAWAN, SR., HON. RUEL D. MOMO, HON. JOSE DUMAGAN, JR., HON. ANTHONY JOSEPH P. CAÑEDO, HON. HENRICH M. PIMENTEL, HON. VALERIO T. MONTESCLAROS, JR., HON. JOEY S. PAMA, HON. MARGARITA G. GARAY, HON. RAUL K. SALAZAR, HON. JIMMY I. GUINSOD, HON. JOHN PAUL C. PIMENTEL AND HON. YURI ART EUFY R. SANCHEZ

MOVANT:

SECONDEES:

WHEREAS, Hon. Manuel O. Alameda, Sr., Acting Provincial Governor, this Province in his letter dated August 4, 2026 requested the Body for the passage of an Ordinance authorizing the utilization of New Revenue Sources (5% Continuing Fund – Local Disaster Risk Reduction Management Fund), Actual Collection in Excess of the Estimated Income, Savings from Miscellaneous Benefit (MPB) Fund Reserved and Current Year Savings that contain the unexpended balance of different offices of the Province of Surigao del Sur, for perusal and legislative action of this Body;

WHEREAS, the Supplemental Budget aims to enhance good governance and strengthen the General Administrative Services of our Province. Specifically, it seeks to augment operational Programs, Projects and Activities (PPAs) essential for improving the services to the constituents. Notably, these PPAs have already been incorporated to the CY 2026 Supplemental Annual Investment Program (SAIP) of the Province;

WHEREAS, following a comprehensive and thorough discussion on the Projects, Programs and Activities (PPAs) and the Objects of Expenditures outlined in the Statement of Supplemental Appropriation for Fiscal Year 2026, this Honorable Body favorably endorses and recommend approval of the same;

WHEREAS, in view of the foregoing;

NOW THEREFORE

BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR IN A SESSION ASSEMBLED:

SECTION 1. The Supplemental Budget No. 3 of the Provincial Government of Surigao del Sur for FY 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 the implementation of PPAs of the Province is hereby approved.

The Following budget documents incorporated herein and made integral part of the Ordinance:

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 Appropriation
5. Supplemental Annual Investment Program (SAIP)
6. Plantilla of Personnel 3rd Tranche of the Salary Standardization Law (SSL VI)

SECTION 2. Sources of Funds. The sources for Supplemental Budget No. 3 in the total amount of Sixty Five Million Five Hundred Forty Thousand Two Hundred Eighty One Pesos and 35/100 (P65,540,281.35) shall be as follows:

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)		
<i>Unfilled Positions:</i>		
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		
<i>Unfilled Positions:</i>		
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

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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
Sub-total (Provincial Prosecutor's Office)		79,580.00
Provincial Veterinary Office		
Other Maintenance and Operating Expenses	5-02-99-990	136,543.72
Lingig Community Hospital		
<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
Sub-total (Lingig Community Hospital)		214,911.88
Cortes Municipal Hospital		
<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
Sub-total (Cortes Municipal Hospital)		194,418.19
Provincial Engineer's Office - Construction & Maintenance Division		
<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 & Maintenance 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 Support to Philippine Rural Development Project (PRDP)	5-02-02-010	65,000.00
Other Maintenance and Operating Expenses Support to the Enhancement of Acceleration	5-02-03-100	65,000.00
Other Maintenance and Operating Expenses 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 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		P65,540,281.35

SECTION 3. Use of Funds. The amount of Sixty Five Million Five Hundred Forty Thousand Two Hundred Eighty One Pesos and 35/100 (P65,540,281.35), is hereby appropriated for the Supplemental Budget No. 3 of the Provincial Government of Surigao del Sur, as follow:

PROVINCIAL 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
	Executive Governance Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Internal Audit Operations & Mngt. Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Nutrition Management Support Program: Provision for the 3rd Tranche Salary Adjustment differentials and mandatory benefits or 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Population Integration & Development Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Inmate's Welfare and Development Program: 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 2025	Current Year 2026	Budget Year (2026 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: 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: 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: 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: 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 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 Response personnel successfully deployed and compensated. 2. Number of continuous 24/7 EOC operations fully sustained.	5 As needed		306,000.00		306,000.00

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	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
	Disaster Rehabilitation 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: 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: 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: 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 ORDINANCE NO. -26 - page thirteen -
 (dated August 11, 2026)

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			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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Budget Management Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Financial Accounting and Reporting Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Treasury Operation Program: 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 2025	Current Year 2026	Budget Year (2026 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

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 (dated August 11, 2026)

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			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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	General Services Program: 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 2025	Current Year 2026	Budget Year (2026 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

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: 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 2025	Current Year 2026	Budget Year (2026 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 2025	Current Year 2026	Budget Year (2026 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

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: 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 2025	Current Year 2026	Budget Year (2026 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 FISHERIES AND AQUATIC RESOURCES 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
	Aquaculture Production Program: 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. 2. Percentage of daily office sanitation, general janitorial support services.	4 100%		321,384.00			321,384.00
TOTAL									520,211.00

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			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: 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: 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, 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: 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. Efficient, sanitary, and organized office operations and facilities maintained.	1. Number of clerical and Administrative assistants engaged. 2. Percentage of daily office sanitation, general janitorial support services 3. Number of COS healthcare professionals contracted and deployed	3 100% 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: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Hospital Services Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Hospital Services Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Hospital Services Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Hospital Services Program: 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 2025	Current Year 2026	Budget Year (2026 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 Ref. Code	Program/Project/ Activity	Major Final Output	Performance Indicator	Target	Proposed Budget				
					PS	MOOE	FE	CO	Total
	Hospital Services Program: 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. 2. Percentage of daily office sanitation, general janitorial support services	3 100%		214,911.88			214,911.88
TOTAL									634,320.88

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			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: 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: 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. 2. Percentage of daily office sanitation, general janitorial support services	2 100%		194,418.19			194,418.19
TOTAL									721,114.19

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

SUMMARY:

1. Total New Appropriations by Office Program, Project and Activity (PPA) and Performance Indicator (PI)

Office/Department	Office Total
Provincial Governor's Office	307,463.00
Internal Audit Service Office	100,802.00
Provincial Governor's Office - Nutrition Division	114,772.00
Provincial Governor's Office - Popcom Division	79,327.00
Provincial Governor's Office - Warden Division	237,269.00
Provincial Governor's Office - Provincial Economic Development & Investment Promotions Unit	44,004.00
Public Employment Service Office (PESO)	54,183.00
Provincial Tourism Office	163,614.00
Provincial Disaster Risk Reduction & Management Office	44,992,109.00
Provincial Vice Governor's Office	396,324.00
Office of the Members of the Sangguniang Panlalawigan	871,053.00
Office of the Secretary to the Sangguniang Panlalawigan	743,418.00

Provincial Administrator's Office	246,650.00
Provincial Human Resource Management Office	808,744.00
Provincial Budget Office	453,673.00
Provincial Accountant's Office	579,519.00
Provincial Treasurer's Office	730,518.00
Provincial Assessor's Office	379,873.00
Provincial Planning and Development Office	680,656.00
Provincial General Services Office	797,850.00
Provincial Legal Office	114,207.00
Provincial Prosecutor's Office	196,666.00
Provincial Engineer's Office	2,196,419.56
Provincial Agriculturist Office	890,799.00
Provincial Veterinary Office	461,495.72
Provincial Fisheries and Aquatic Resources Office	520,211.00
Provincial Environment and Natural Resources Office- LGU	274,437.00
Provincial Social Welfare and Development Office	222,924.00
Provincial Health Office	2,348,467.00
Bislig District Hospital	780,978.00
Hinatuan District Hospital	673,059.00
Liang District Hospital	776,434.00
Madrid District Hospital	737,833.00
Marihatag District Hospital	772,337.00
Lingig Community Hospital	634,320.88
san Miguel Community Hospital	436,758.00
Cortes Community Hospital	721,114.19
Total New Appropriations	P 65,540,281.35

2. Total Appropriations by Object of Expenditure

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		P65,540,281.35

SECTION 4. The reversion of savings Continuing and current Appropriations for Personnel 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 5. 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 6. 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 appropriated under this Ordinance, subject to the Personnel Services (PS) limitation prescribed under Republic Act No. 7160.

SECTION 7. 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.

SECTION 8. 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 9. Execution of the budget shall be the responsibility of the Provincial Governor and shall comply with the requirements and guidelines prescribed by the Local Government Code of 1991 and related issuances.

SECTION 10. 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 otherwise known as the Local Government Code of 1991.

SECTION 11. For purposes of this Ordinance, savings shall refer 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. On the other hand, augmentation implies the existence in the budget of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient.

SECTION 12. All sums set aside in this Ordinance shall be spent solely for the specific purpose for which it is appropriated.

SECTION 13. Any item or items of expenditures vetoed by the Provincial Governor shall not affect those which are not otherwise vetoed and shall remain in effect unless amended by this Body.

SECTION 14. That Supplemental Budget No. 3 Fiscal Year 2026 covered by this Ordinance is hereby approved.

SECTION 15. Separability Clause. If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

SECTION 16. Effectivity. The provisions of this Ordinance shall take effect on August 11, 2026.

ENACTED by the 21st Sangguniang Panlalawigan of Surigao del Sur on August 11, 2026 at the City of Tandag, Province of Surigao del Sur

X ----- X

I HEREBY CERTIFY to the correctness of the foregoing Ordinance.

EDGAR G. PEREZ II, J.D.
Secretary to the Sangguniang Panlalawigan

ATTESTED AND CERTIFIED
TO BE DULY ENACTED:

RUEL D. MOMO
Acting Vice Governor
(Presiding Officer)

APPROVED:

MANUEL O. ALAMEDA, SR.
Acting Provincial Governor
Date _____