



Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
BAYAN NG CORTES

Office of the Secretary to the Sangguniang Bayan

August 7, 2026

The Honorable Chairman and Members

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

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

Sir/Madam:

Greetings!

Respectfully submitting the approved **Resolution No. 285** series of 2026 of this municipality dated August 4, 2026 entitled **"A RESOLUTION ADOPTING THE UPDATED SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) NO. 02, FISCAL YEAR 2026 OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR"** for your review and appropriate action.

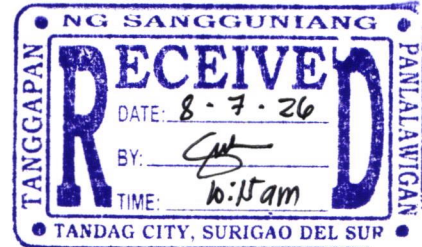
Attached are copies of **TSP Resolution No. 1382-26** dated July 07, 2026 entitled "Returning Resolution No. 255 dated June 2, 2026 of the Municipality of Cortes, this Province entitled "A resolution adopting the approved programs, projects and activities as embodied in the Supplemental Annual Investment Program (SAIP) No. 02 for CY 2026 of this Municipality in the amount of Thirty-Two Million Seventy-Six Thousand Three Hundred Forty-Nine Pesos and 42/100 (P32,076,349.42) for Local Funding and Two Hundred One Million Seven Hundred Eighty Thousand Pesos (P201,780,000.00) from External Sources and the Approved Reprogramming/Realignment of Funds for Priority Infrastructure and Development Projects in the Supplemental Annual Investment Program (SAIP) No. 02 FY 2026 of this Municipality in the amount of Nine Million Seven Hundred Sixty-Eight Thousand Six hundred Thirteen Pesos and 46/100 (P9,768,613.46) for Local Funding", for Rectification.

Thank you very much.

Very truly yours,

CYKEE C. DOTE

Local Legislative Staff Officer II
Acting Secretary to the Sangguniang Bayan





Republika ng Pilipinas
Lalawigan ng Surigao del Sur
BAYAN NG CORTES

Tanggapan ng Sangguniang Bayan
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 51ST REGULAR SESSION OF THE 19TH SANGGUNIANG BAYAN OF CORTES, SURIGAO DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON AUGUST 4, 2026

*Refer To: Committee on Urban Planning and Development/
Finance and Appropriation*

Present:

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

Regular Sangguniang Bayan Members

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

Sangguniang Bayan Member

- do -
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Ex-Officio Members

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

IPM Representative /SB Member
ABC Fed. President /SB Member
SK Fed. President /SB Member

Absent: None

RESOLUTION NO. 285
(Series of 2026)

A RESOLUTION ADOPTING THE UPDATED SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) NO. 02, FISCAL YEAR 2026 OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR

WHEREAS, the Sangguniang Panlalawigan of Surigao del Sur, through Resolution No. 1382-26 (Series of 2026), returned Sangguniang Bayan Resolution No. 255 dated June 2, 2026 for rectification of the Supplemental Annual Investment Program (SAIP) No. 02, FY 2026;

WHEREAS, this Body is in receipt of **Resolution No. 01** series of 2026 of the Executive Committee (ExeCom) of the Local Development Council Meeting dated July 31, 2026 entitled **"A RESOLUTION ENDORSING THE UPDATED SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) NO. 02, FISCAL YEAR 2026 OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR, FOR ADOPTION BY THE SANGGUNIANG BAYAN"**;

WHEREAS, Hon. Frederick P. Yu, Municipal Mayor of this Municipality submitted to this Honorable Body on July 31, 2026 through the Honorable Municipal Vice Mayor Cherry B. Daraman, the Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026 for review and appropriate legislative action;

1



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

Tel. No.: 086-2115832
Email: ossp@surigaodelsur.gov.ph
OSSP-26-06165

WHEREAS, in compliance with the findings and recommendations of the Provincial Planning and Development Office (PPDO), the Municipal Planning and Development Office undertook the necessary revisions to the SAIP, specifically:

1. The discrepancy has been corrected in the updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026 with the approved Annual Budget, in compliance with the recommendation of the Provincial Planning and Development Office (PPDO); and
2. The names of the identified Programs, Projects, and Activities (PPAs) were revised in accordance with the Annual Investment Program (AIP) Naming Standards and the recommendations of the Provincial Planning and Development Office, ensuring that the PPAs are expressed as development programs, projects, and activities rather than procurement or expenditure items;

WHEREAS, after review and deliberation, the Executive Committee found the updated Supplemental Annual Investment Program (SAIP) No. 02, Fiscal Year 2026 to be complete, responsive to the recommendations of the Provincial Planning and Development Office, and compliant with applicable planning and budgeting policies and guidelines;

NOW THEREFORE:

BE IT RESOLVED by the Members of the Sangguniang Bayan of Cortes, Surigao del Sur as it is hereby resolved **to adopt the Updated Supplemental Annual Investment Program (SAIP) No. 02, Fiscal Year 2026.**

RESOLVED FURTHER, to furnish copies of this resolution to the Municipal Mayor, Hon. Frederick P. Yu, Planning Officer IV/MPDO, OIC, Mr. Charlie R. Mejorada, Municipal Accountant, Mrs. Leonidas T. Coniaberos, Municipal Budget Officer, Lucenia T. Lavilla and the Municipal Treasurer, Mr. Andres B. Bequio, all of this municipality, to the Audit Team Leader, Commission on Audit, Tandag City and all other concern for their information and appropriate action;

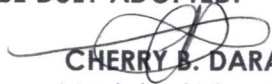
UNANIMOUSLY APPROVED this 4th day of August, 2026 on motion of Hon. Joven P. Rivera seconded by all members present.

CERTIFIED CORRECT:


CYKEE C. DOTE

Local Legislative Staff Officer II
Acting Secretary to the Sangguniang Bayan

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


CHERRY B. DARAMAN
Municipal Vice Mayor
Regular Presiding Officer

APPROVED:


FREDERICK P. YU
Municipal Mayor
AUG 05 2026



Republika ng Pilipinas
BAYAN NG CORTES
Surigao del Sur

EXECUTIVE COMMITTEE

July 31, 2026

THE HONORABLE MEMBERS

Sangguniang Bayan
Cortes, Surigao del Sur

Thru: **CHERRY B. DARAMAN**
Municipal Vice Mayor/ Presiding Officer

Subject: Submission of the Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026 in Compliance with Sangguniang Panlalawigan Resolution No. 1382-26 (Series of 2026)

Ladies and Gentlemen:

Greetings!

Pursuant to Sangguniang Panlalawigan Resolution No. 1382-26 (Series of 2026), which returned Sangguniang Bayan Resolution No. 255 dated June 2, 2026 for rectification, we respectfully submit the Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026 for your review and appropriate legislative action.

The actions taken to address the findings and recommendations are summarized below:

Finding/Recommendation	Compliance/Action Taken	Remarks/Supporting Document
Finding No. 1: Based on Resolution No. 255, Series of 2026, the approved Annual Budget is more than the approved Annual Investment Program (AIP). Recommendation: Consistent with national policies and guidelines, only those PPAs included in the approved Annual Investment Program (AIP) shall be eligible for funding and implementation by the Provincial/Local Government Unit. The approved Annual	The discrepancy has been corrected in the updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026. The revised SAIP now reflects the appropriate PPAs and funding, ensuring consistency between the Annual Budget and the approved Annual Investment Program.	Complied. See attached updated SAIP No. 02, FY 2026 and the corresponding Sangguniang Bayan Resolution adopting the Updated SAIP.

Budget shall be based on the approved Annual Investment Program.		
Finding No. 2: Incorrect naming of PPAs. Recommendation: Terms such as Procurement, Purchase and Acquisition shall not be used in AIP PPAs. These are object of Expenditures that belongs I LBP Form No. 4/ Budget Form. -Make it a program not expenditure.	All identified PPAs have been revised and renamed in accordance with the Annual Investment Program (AIP) Naming Standards and the recommendations of the Provincial Planning and Development Office (PPDO). In preparing the Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026, the Municipality referred to the AIP Naming Standards to ensure that the PPAs are properly expressed as development programs, projects, and activities rather than procurement, purchase, or acquisition items, consistent with applicable planning and budgeting guidelines.	Complied. See attached Updated SAIP No. 02, FY 2026 reflecting the revised PPA titles.

In view thereof, we respectfully request the adoption and approval of the Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026 through a Sangguniang Bayan Resolution and its subsequent transmission to the Sangguniang Panlalawigan for review and appropriate action.

Attached herewith are the following documents for your review and consideration:

1. Executive Committee (EXECOM) Resolution No. 01, Series of 2026, dated July 31, 2026, endorsing the Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026;
2. Updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026.

We trust in your favorable action on this matter.

Respectfully yours,



HON. FREDERICK P. YU
Municipal Mayor



Republika ng Pilipinas
BAYAN NG CORTES
Surigao del Sur

EXECUTIVE COMMITTEE

EXCERPT FROM THE MINUTES OF THE EXECUTIVE COMMITTEE (ExeCom) OF
THE LOCAL DEVELOPMENT COUNCIL MEETING HELD AT THE CONFERENCE
HALL ON JULY 31, 2026 AT 10:00 O'CLOCK IN THE AFTERNOON

Present:

Frederick P. Yu	Municipal Mayor, Presiding
Joven P. Rivera	SB Member / Chairman-Committee on Appropriation
Julietta A. Arlegui	Punong Barangay, Tigao / ABC President
Teodoro Niño L. Canda	CSO Representative, Fisherfolks
Charlie R. Mejorada	Planning Officer IV/MPDO, OIC/Secretary

Absent:

Arthur S. Fernando	CSO Representative, MAFC
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RESOLUTION NO. 01

(Series of 2026)

A RESOLUTION ENDORSING THE UPDATED SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) NO. 02, FISCAL YEAR 2026 OF THE MUNICIPALITY OF CORTES, SURIGAO DEL SUR, FOR ADOPTION BY THE SANGGUNIANG BAYAN

WHEREAS, Section 106 of Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*, mandates every local government unit to prepare an Annual Investment Program (AIP) based on its approved Local Development Investment Program (LDIP);

WHEREAS, the Municipality of Cortes prepared the Supplemental Annual Investment Program (SAIP) No. 02, Fiscal Year 2026 to provide funding for priority Programs, Projects, and Activities (PPAs);

WHEREAS, the Sangguniang Panlalawigan of Surigao del Sur, through Resolution No. 1382-26 (Series of 2026), returned Sangguniang Bayan Resolution No. 255 dated June 2, 2026 for rectification of the Supplemental Annual Investment Program (SAIP) No. 02, FY 2026;

WHEREAS, in compliance with the findings and recommendations of the Provincial Planning and Development Office (PPDO), the Municipal Planning and Development Office undertook the necessary revisions to the SAIP, specifically:

1. The discrepancy has been corrected in the updated Supplemental Annual Investment Program (SAIP) No. 02, FY 2026 with the approved Annual Budget, in

- compliance with the recommendation of the Provincial Planning and Development Office (PPDO); and
2. The names of the identified Programs, Projects, and Activities (PPAs) were revised in accordance with the Annual Investment Program (AIP) Naming Standards and the recommendations of the Provincial Planning and Development Office, ensuring that the PPAs are expressed as development programs, projects, and activities rather than procurement or expenditure items;

WHEREAS, after review and deliberation, the Executive Committee found the updated Supplemental Annual Investment Program (SAIP) No. 02, Fiscal Year 2026 to be complete, responsive to the recommendations of the Provincial Planning and Development Office, and compliant with applicable planning and budgeting policies and guidelines;

NOW THEREFORE

BE IT RESOLVED, as it is hereby resolved by the Executive Committee of the Municipality of Cortes, Surigao del Sur, to **ENDORSE** the Updated Supplemental Annual Investment Program (SAIP) No. 02, Fiscal Year 2026 for adoption and approval by the Sangguniang Bayan.

RESOLVED FURTHER, to furnish copy of this resolution to the *Honorable Members of the Sangguniang Bayan* through the *Presiding Officer, the Planning Officer, Budget Officer, Treasurer and Accountant, all of this municipality, the Audit Team III Leader, Commission on Audit, Tandag City, Surigao del Sur and all others concern* for their information and appropriate action.

UNANIMOUSLY APPROVED, this 31th day of July 2026 on motion of ABC President Julieta A. Arlegui seconded by all members present at the Municipality of Cortes, Province of Surigao del.

We hereby certify to the correctness of the foregoing resolution.

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:


FREDERICK P. YU
Municipal Mayor
Chairman - Presiding Officer

CERTIFIED CORRECT:


CHARLIE R. MEJORADA
Planning Officer IV/ MPDO, OIC
ExeCom Secretary

Approved:


FREDERICK P. YU
Municipal Mayor

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 02 for FY 2026

By Program/ Project/ Activity by Sector

As of July 31, 2026

Municipality: **CORTES**

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

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	Maintenance and other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
GENERAL PUBLIC SERVICES SECTOR (1000)														
1000-000-3-1-01-001-000	IMPLEMENTATION OF EXECUTIVE GOVERNANCE PROGRAM		Apr-26	Dec-26	Executive Governance Program Implemented with procured Fuel & Lubricants, Procured Office Equipment and procured Camera DSLR			1,500,000.00		300,000.00	1,800,000.00			
1000-000-3-1-01-001-001	Equity for Development Bank of the Philippines (DBP) Forest Program	LCE/MPDO	Apr-26	Dec-26	Equity for DBP Forest Program supported	GF		379,000.00			379,000.00			
1000-000-3-1-01-001-002	Support to Fuel Subsidy to Fisherfolks, Farmers and Drivers	LCE	Apr-26	Dec-26	Fuel Subsidy to Fisherfolks, Farmers and Drivers supported			500,000.00			500,000.00			
1000-000-3-1-01-001-003	Enhancement of Disaster Response Program	LCE	Apr-26	Dec-26	Disaster Response Program enhanced thru purchase of rescue vehicle					10,240,000.00	10,240,000.00			
1000-000-3-1-01-001-004	Support to Tag-anongan Bridge	LCE	Apr-26	Dec-26	Tag-Anongan Bridge supported			500,000.00			500,000.00			
1000-000-3-1-01-001-005	Support to Kagyunod Rising Village Project	LCE	Apr-26	Dec-26	Kagyunod rising village naming supported			20,000.00			20,000.00			
1000-000-3-1-01-001-006	Support payment for Legal Fees and Traveling Expenses to Former Mayor	LCE	Apr-26	Dec-26	payment for Legal Fees and Traveling Expenses to Former Mayor supportes			173,735.96			173,735.96			
1000-000-3-1-01-001-007	Support Rental of Homestay as Municipal Office	LCE	Apr-26	Dec-26	Rental of Homestay as Municipal Office			360,000.00			360,000.00			
1000-000-3-1-01-002-000	Support to AUDITING SERVICES PROGRAM	COA	Apr-26	Dec-26	Commission on Audit Services Program implemented supported	GF		60,000.00			60,000.00			
1000-000-3-1-01-003-000	Support to Bids and Award Committee Program	BAC	Apr-26	Dec-26							-			

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 02 for FY 2026

By Program/ Project/ Activity by Sector

As of July 31, 2026

Municipality: CORTES

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

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	Maintenance and other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1000-000-3-1-01-003-001	Capability Development Program for Law on Procurement and its implementing Rules and Regulations	BAC	Apr-26	Dec-26	Capacity Development for Law on Procurement and its implementing Rules and Regulations and attended	GF		150,000.00			150,000.00			
	Peace and Order Plan Services													
1000-000-3-1-01-002-013	Conduct of Katarungang Pambarangay training: Accessing Justice through Child-Friendly, Culture-Sensitive Brgy Justice System	DILG / PNP	Jan-26	Dec-26	three (3) activities conducted	POP Fund		10,000.00			10,000.00			
1000-000-3-1-01-002-026	Conduct of incentive program for BBIs (BADAC, BPOC, BCPC, BDC, VAW Desk and Barangay governance in general)	DILG	Jan-26	Dec-26	Awards conferred to functional BBIs	POP Fund		137,200.00			137,200.00			
1000-000-3-1-01-002-033	Conduct of IEC on illegal drugs to schools, OSY and observance of IDADAIT and Drug Prevention Week	Mayor's Office/PNP	Jan-26	Dec-26	Activities conducted	POP Fund		50,000.00			50,000.00			
1000-000-3-1-01-002-059	Conduct of Joint LGU-Seaborn Patrol Operations	PNP/FLET	Jan-26	Dec-26	Sea-borne Patrol conducted and 12 apprehended	POP Fund		48,800.00			48,800.00			
1000-000-3-1-09-001-000	PLANNING, MONITORING, & EVALUATION PROGRAM	MPDO	Feb-26	Dec-26	Planning, Monitoring & Evaluation Program implemented with emoluments for permanent TLB and procured Office equipment	GF	2,800,000.00			60,000.00	2,860,000.00			
SUB-TOTAL - GENERAL PUBLIC SERVICES							2,800,000.00	3,888,735.96	-	10,600,000.00	17,288,735.96			
SOCIAL SERVICES SECTOR (3000)														
	PWD's WELFARE PROGRAM													
3000-000-3-2-05-006-004	Womens Disability Day -Last Monday of the month (March 2026) a. Mental Health Awareness Symposium b. Purchase of vitamins and milk	MSWDO/ PWDO	Jan-26	Dec-26	No. of PWD womens attended attended & participated	PWD		9,000.00			9,000.00			

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 02 for FY 2026

By Program/ Project/ Activity by Sector

As of July 31, 2026

Municipality: **CORTES**

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

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	Maintenance and other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
3000-000-3-2-05-006-005	MUNICIPAL & PROVINCIAL DISABILITY PREVENTION AND REHABILITATION WEEK a. Symposium of the Rights of PWD's b. Provision of assistive devices	MSWDO/ PWDO	Jan-26	Dec-26	No. of PWD members attended & participated	PWD		20,000.00			20,000.00			
3000-000-3-2-05-006-006	Deaf Awareness Week Celebration	MSWDO/ PWDO	Jan-26	Dec-26	No. of PWD members attended & participated	PWD		50,000.00			50,000.00			
3000-000-3-2-05-006-007	Support to SPEED Class a. Fun Day with differently abled child b. Symposium of the rights of PWD's c. Transportation d. Meals & snacks	MSWDO/ PWDO	Jan-26	Dec-26	No. of PWD members attended & participated	PWD		10,000.00			10,000.00			
3000-000-3-1-11-001-000	HEALTH SERVICES PROGRAM				Health Services Program and other related services implemented with office equipment and including payment of wages for Job order	GF/STF		200,000.00		250,000.00	450,000.00			
3000-000-3-1-11-001-001	Reproduction of Philhealth Forms (Individual Treatment Record, PMRF, Empalment Form, etc)	MHO	Apr-26	Dec-26	Philhealth Forms Reproduced	GF/STF		70,000.00			70,000.00			
3000-000-3-1-11-001-002	Capacity Development Program	MHO	Apr-26	Dec-26	Capacity development program related health services attended	GF/STF		250,000.00			250,000.00			
3000-000-3-1-11-001-003	Formulation of Disaster Risk Reduction Management for Health Plan CY 2026-2028	MHO	Apr-26	Dec-26	Disaster Risk Reduction Management Plan for Health Plan Formulated	GF/STF		200,000.00			200,000.00			
SUB-TOTAL - SOCIAL SERVICES SERVICES								809,000.00	-	250,000.00	1,059,000.00			
ECONOMIC DEVELOPMENT SECTOR (8000)														
8000-000-3-1-10-001-000	ENGINEERING AND INFRASTRUCTURE MANAGEMENT PROGRAM													

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 02 for FY 2026

By Program/ Project/ Activity by Sector

As of July 31, 2026

Municipality: **CORTES**

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

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	Maintenance and other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
8000-000-3-1-10-001-001	Support to the provision of housing materials project	MEO/LCE	Jan-26	Dec-26	Housing materials project provided and supported	Trust Fund				1,660,000.00	1,660,000.00			
8000-000-3-1-10-001-002	Construction of Concrete Drainage Canal at Poblacion	MEO/ LCE	Jan-26	Dec-26	No. of meters concrete drainage canal	20% LDF				3,500,000.00	3,500,000.00			
8000-000-3-1-10-001-003	Rehabilitation of Public Market (Poblacion)	MEO/ LCE	Jan-26	Dec-26	Rehabilitated Public Market	20% LDF				4,000,000.00	4,000,000.00			
8000-000-3-1-10-001-004	Opening of Road (Laswitan) Madreliño, Cortes, SDS	MEO/ LCE	Jan-26	Dec-26	No. of L.M. Opening of Roads (Laswitan) concreted	20% LDF				600,000.00	600,000.00			
8000-000-3-1-10-001-005	Land Development for relocation of informal settlers	MEO/ LCE	Jan-26	Dec-26	Land Development for informal settlers relocated	20% LDF				185,280.46	185,280.46			
8000-000-3-1-10-001-006	Spring Development (Barangay Tuboran)	MEO/ LCE	Jan-26	Dec-26	Spring Development (Barangay Tuboran) constructed	20% LDF				200,000.00	200,000.00			
8000-000-3-1-10-001-007	Rehabilitation of Water Sytem (Barangay Manlico)	MEO/ LCE	Jan-26	Dec-26	Water Sytem (Barangay Manlico) rehabilitated	20% LDF				200,000.00	200,000.00			
8000-000-3-1-10-001-008	Construction of Flood Mitigation Canal (Barangay Tigao)	MEO/ LCE	Jan-26	Dec-26	Drainage Canal (Barangay Tigao) constructed	20% LDF				435,000.00	435,000.00			
8000-000-3-1-10-001-009	Land Development (Barangay Tigao)	MEO/ LCE	Jan-26	Dec-26	Land Development (Barangay Tigao) supported	20% LDF				148,333.00	148,333.00			
8000-000-3-1-10-001-010	Rehabilitation of Irrigation Canal (Barangay Tigao)	MEO/ LCE	Jan-26	Dec-26	Irrigation Canal (Barangay Tigao) rehabilitated	20% LDF				500,000.00	500,000.00			
SUB-TOTAL - ECONOMIC DEVELOPMENT SERVICES										11,428,613.46	11,428,613.46			
OTHER SERVICES (9000)														
9000-000-3-3-04-001-000	MUNICIPAL COOPERATIVE DEVELOPMENT OFFICE (MCDO) PROGRAM													
9000-000-3-3-04-001-001	Office Estblishment & Institutional Setup	MCDO	Jun-26	Jul-26	Functional MCDO office; Approved operational guidelines	GF	800,000.00	150,000.00		150,000.00	1,100,000.00			

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 02 for FY 2026

By Program/ Project/ Activity by Sector

As of July 31, 2026

Municipality: **CORTES**

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

AIP REFERENCE CODE	PROGRAM PROJECT/ ACTIVITY DESCRIPTION	IMPLEMENTING OFFICE/ DEPARTMENT	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS	FUNDING SOURCE	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code
			STARTING DATE	COMPLETION DATE			PERSONAL SERVICES (PS)	Maintenance and other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	TOTAL	Climate Change Adaptation	Climate Change Mitigation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
9000-000-3-3-04-001-002	Baseline Data Gathering & Sector Mapping	MCDO	Jun-26	Aug-26	Municipal Cooperative Development Profile; List of priority beneficiaries	GF		150,000.00			150,000.00			
9000-000-3-3-04-001-003	Organizational Assessment of Cooperatives	MCDO	Jul-26	Sep-26	Coop diagnostic reports; Targeted intervention plan per coop	GF		120,000.00		-	120,000.00			
9000-000-3-3-04-001-004	Strategic Planning & Policy Development	MCDO	Aug-26	Oct-26	Strategic Plan; Approved policies	GF		100,000.00		-	100,000.00			
9000-000-3-3-04-001-005	Capacity Building (Start Small)	MCDO	Sep-26	Nov-26	Initial pool of trained beneficiaries; Improved coop leadership	GF/CDA		250,000.00		-	250,000.00			
9000-000-3-3-04-001-006	Pilot Livelihood Projects	MCDO	Oct-26	Dec-26	5-10 livelihood projects; Lessons learned for scaling	GF		500,000.00		-	500,000.00			
9000-000-3-3-04-001-007	Partnership Building	MCDO	Nov-26	Dec-26	MOUs/linkages	GF		-			-			
9000-000-3-3-04-001-008	Monitoring & Documentation	MCDO	Nov-26	Dec-26	Reliable data for Next year's AIP planning	GF		80,000.00			80,000.00			
SUB-TOTAL - OTHER SERVICES							800,000.00	1,350,000.00	-	150,000.00	2,300,000.00			
EXTERNAL SOURCES														
8000-000-3-1-10-002-001	Palay Subsidy Program and Nutrition Support Initiatives	Cortes, SDS	Apr-26	Dec-26	Palay Subsidy Program and Nutrition Support Initiatives improve food security and support community health	LGSF-GEF				2,780,000.00	2,780,000.00			
8000-000-3-1-10-002-002	Rice Subsidy Program	Cortes, SDS	Apr-26	Dec-26	Rice Subsidy Program and Nutrition Support Initiatives improve food security and support community health	LGSF-GEF				5,000,000.00	5,000,000.00			
8000-000-3-1-10-002-003	Improvement of Water Supply System (Construction of Water Treatment Plant)	Brgy. Poblacion, Cortes, SDS	Apr-26	Dec-26	Water Supply System (Construction of Water Treatment Plant) improved	LGSF-GEF				25,000,000.00	25,000,000.00			
8000-000-3-1-10-002-004	Concreting of Farm-to-Market Road	Brgy. Madrelino, Cortes, SDS	Apr-26	Dec-26	Farm-to-Market Road concreted	LGSF-SBDP				5,000,000.00	5,000,000.00			
8000-000-3-1-10-002-005	Construction of School Building	Brgy. Madrelino, Cortes, SDS	Apr-26	Dec-26	School Building constructed	LGSF-SBDP				5,000,000.00	5,000,000.00			

SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) No. 02 for FY 2026

By Program/ Project/ Activity by Sector

As of July 31, 2026

Municipality: **CORTES**

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

AIP REFERENCE CODE (1)	PROGRAM PROJECT/ ACTIVITY DESCRIPTION (2)	IMPLEMENTING OFFICE/ DEPARTMENT (3)	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS (6)	FUNDING SOURCE (7)	AMOUNT (in thousand pesos)					AMOUNT of Climate Change Expenditure (in thousand pesos)		CC Typology Code (15)
			STARTING DATE (4)	COMPLETION DATE (5)			PERSONAL SERVICES (PS) (8)	Maintenance and other Operating Expenses (MOOE) (9)	Financial Expenses (FE) (10)	Capital Outlay (CO) (11)	TOTAL (12)	Climate Change Adaptation (13)	Climate Change Mitigation (14)	
8000-000-3-1-10-002-006	Construction of School Building	Brgy. Poblacion, Cortes, SDS	Apr-26	Dec-26	School Building constructed	LGSF-SBDP				5,000,000.00	5,000,000.00			
8000-000-3-1-10-002-007	Construction of Health Station	Brgy. Poblacion, Cortes, SDS	Apr-26	Dec-26	Health Station constructed	LGSF-SBDP				3,000,000.00	3,000,000.00			
8000-000-3-1-10-002-008	Electrification of Barangay Poblacion	Brgy. Poblacion, Cortes, SDS	Apr-26	Dec-26	Electrification of Barangay Poblacion installed	LGSF-SBDP				2,000,000.00	2,000,000.00			
8000-000-3-1-10-002-009	Acquisition of Heavy Equipment (Backhoe and Dumptruck)	MEO/LCE	Jan-26	Dec-26	Heavy Equipment (Backhoe and Dumptruck) aquired	External Source				30,000,000.00	30,000,000.00			
8000-000-3-1-10-002-010	Concreting of NRJ Purok Kalipay, Brgy. Burgos to Sitio Sabang, Brgy. Poblacion FMR, Cortes, Surigao del Sur	MEO	Apr-26	Dec-26	NRJ Purok Kalipay, Brgy. Burgos to Sitio Sabang, Brgy. Poblacion FMR, Cortes, Surigao del Sur concreted	External Source				30,000,000.00	30,000,000.00			
8000-000-3-1-10-002-011	Concreting of NRJ Sitio Janlutong to Usawan Fish Landing FMR, Brgy. Tigao, Cortes, Surigao del Sur	MEO	Apr-26	Dec-26	Concreting of NRJ Sitio Janlutong to Usawan Fish Landing FMR, Brgy. Tigao, Cortes, Surigao del Sur concreted	External Source				40,000,000.00	40,000,000.00			
8000-000-3-1-10-002-012	Surigao-Davao Coastal Rd - K1277+200-K1278+560 (Road Widening) Barangay Tigao, Cortes, Surigao del Sur	MEO	Apr-26	Dec-26	Project will widen the road to improve traffic flow, safety, and travel time in Barangay Tigao, Cortes, Surigao del Sur.	External Source				49,000,000.00	49,000,000.00			
SUB - TOTAL External Sources										201,780,000.00	201,780,000.00			
GRAND TOTAL							3,600,000.00	6,047,735.96	-	224,208,613.46	233,856,349.42			

Prepared by:


CHARLIE R. MEJORADA
 Planning Officer IV/ MPDC, OIC
 Date: July 31, 2026


LUCENIA T. LAVILLA
 Municipal Budget Officer
 Date: July 31, 2026

Approved by:


FREDERICK P. YU
 Municipal Mayor
 Date: July 31, 2026

**Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL SUR
TANDAG CITY**

**Tanggapan ng Sangguniang Panlalawigan
(Office of the Provincial Council)**

EXCERPT FROM THE MINUTES OF THE 50TH REGULAR SESSION OF THE 21ST SANGGUNIAN PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIAN PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON JULY 07, 2026

PRESENT:

Hon. Henrich M. Pimentel	- Member, Sangguniang Panlalawigan (Temporary Presiding Officer)
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Regular Sangguniang Panlalawigan Members:

District I

Hon. Ruel D. Momo
Hon. Jose Dumagan, Jr.
Hon. Valerio T. Montesclaros, Jr.

District II

Hon. Joey S. Pama
Hon. Gines Ricky J. Sayawan, Sr.
Hon. Margarita G. Garay
Hon. Anthony Joseph P. Cañedo
Hon. Raul K. Salazar

Ex – Officio Members:

Hon. Jimmy I. Guinsod	- Indigenous Peoples Mandatory Representative, Surigao del Sur
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On Virtual Attendance:

Hon. Yuri Art Eufy R. Sanchez	- President, Panlalawigang Pedcrasyon ng mga Sangguniang Kabataan
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ABSENT:

On Sick Leave:

Hon. Antonio C. Azarcon	- Member, Sangguniang Panlalawigan
Hon. John Paul C. Pimentel	- President, Philippine Councilors' League, Surigao del Sur Chapter

On Vacation Leave:

Hon. Melanie Joy M. Guno	- President, Provincial Chapter of the Liga ng mga Barangay sa Pilipinas
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**RESOLUTION NO. 1382-26
(Series of 2026)**

RETURNING RESOLUTION NO. 255 DATED JUNE 2, 2026 OF THE MUNICIPALITY OF CORTES, THIS PROVINCE ENTITLED "A RESOLUTION ADOPTING THE APPROVED PROGRAMS, PROJECTS AND ACTIVITIES AS EMBODIED IN THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (SAIP) NO. 02 FOR CY 2026 OF THIS MUNICIPALITY IN THE AMOUNT OF THIRTY- TWO MILLION SEVENTY-SIX THOUSAND THREE HUNDRED FORTY - NINE PESOS AND 42/100 (P32,076,349.42) FOR LOCAL FUNDING AND TWO HUNDRED ONE MILLION SEVEN

No.	FINDINGS	RECOMMENDATIONS
1.	Based on your Resolution No. 255, series of 2026, the approved Annual Budget is more higher than the approved Annual Investment Program	Consistent with national policies and guidelines, only those PPAs included in the approved Annual Investment Program (AIP) shall be eligible for funding and implementation by the Provincial/Local Government Unit. The approved Annual Budget shall be based on the approved Annual Investment Program
2.	Incorrect naming of PPAs	
	Example:	
	-Procurement of Rescue Vehicle	Terms such as procurement, purchase, and acquisition shall not be used in AIP Programs, Projects and Activities. These are Object of Expenditures that belongs in LBP Form No. 4 / Budget Form. -Make it a program not expenditure
	-Procurement of Housing materials and construction supply	
	-Acquisition of Heavy Equipment (Backhoe and Dumptruck)	

These discrepancies are for rectification.

WHEREAS, after a careful review by the Committees to which the matter was referred to, it was recommended to return Resolution No. 255 dated June 2, 2026 of the Municipality of Cortes, Surigao del Sur, for rectification taking into consideration the recommendations of the Provincial Planning and Development Office/Coordinator;

WHEREAS in view of the foregoing and on motion of Hon. Gines Ricky J. Sayawan, Sr. and unanimously seconded by all Sangguniang Panlalawigan Members present;

NOW THEREFORE

BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to return Resolution No. 255 dated June 2, 2026 of the Municipality of Cortes, this Province entitled "A Resolution Adopting the Approved Programs, Projects and Activities as Embodied in the Supplemental Annual Investment Program (SAIP) No. 02 for CY 2026 of this Municipality in the Amount of Thirty- Two Million Seventy-Six Thousand Three Hundred Forty -Nine Pesos and 42/100 (P32,076,349.42) for Local Funding and Two Hundred One Million Seven Hundred Eighty Thousand Pesos (P201,780,000.00) from External Sources and the Approved Reprogramming/Realignment of Funds for Priority Infrastructure and Development Projects in the Supplemental Annual Investment Program (SAIP) No. 02 FY 2026 of this Municipality in the Amount of Nine Million Seven Hundred Sixty - Eight Thousand Six Hundred Thirteen Pesos and 46/100 (P9,768,613.46) for Local Funding", for rectification.

RESOLVED FINALLY: To furnish copies of this Resolution to Hon. Frederick P. Yu, Municipal Mayor, and to the Sangguniang Bayan Member thru Hon. Sedfrey G. Cuartero, Temporary/Presiding Officer, all of the Municipality of Cortes, this Province, for their information and appropriate action.