Republic of the Philippines
MUNICIPALITY OF CAGWAIT
PROVINCE OF SURIGAO DEL SUR

Office of the Sangguniang Bayan Secretary

August 12, 2026

The Honorable
Sangguniang Panlalawigan Members
Thru: Hon. Manuel O. Alameda
Provincial Vice Governor
Tandag City

TANGGAPAN NG SANGGUNIANG PANLALAWIGAN
RECEIVED
DATE: 8/12/25
BY: [signature]
TIME: 11:10 am
TANDAG CITY, SURIGAO DEL SUR

Sir:

Pursuant to pertinent provision of the Local Government Code of 1991, I have the honor to submit the General Fund Supplemental Budget No. 02, Calendar Year 2026 of the Municipality of Cagwait, Surigao del Sur in the amount of EIGHTEEN MILLION, FOUR HUNDRED FIVE THOUSAND, THIRTY ONE PESOS AND NINETY SEVEN CENTAVOS (Php18,405,031.97) and THREE MILLION, TWO HUNDRED TWENTY SEVEN THOUSAND, FIVE HUNDRED THIRTY SEVEN PESOS AND FORTY TWO CENTAVOS (Php3,227,537.42) for the Municipal Economic Enterprise under Appropriation Ordinance No. 02-26 dated August 4, 2026. Attached herewith the following, to wit:

1. **Transmittal letter**
2. **Budget Message**
3. **Appropriation Ordinance**
4. **Statement of Funding Sources**
5. **Statement of Supplemental Appropriation for FY 2026**

Hoping this Supplemental Budget will be found in order and as usual soliciting for your favorable action and early approval.

Very truly yours,

ALAN A. CABRERA
Secretary to the Sanggunian

BUDGET MESSAGE

July 24, 2026

HONORABLE SANGGUNIANG BAYAN MEMBERS
THRU: **MELCHIE C. TUSCANO**
Municipal Vice Mayor
Presiding Officer

Dear Honorable Members of the Sangguniang Bayan;

My warmest Greetings!

I am submitting our Supplemental Budget No. 2 both for the General Fund and the Local Economic Enterprise. The sources of funds are the following, to wit;

For the General Fund	
Savings from various Appropriations	
A. Kaliguan Festival and Other PPAs	₱ 10,098,929.65
B. 20% Local Development Fund	6,306,102.32
C. 5% LDRRM Fund	2,000,000.00
	₱18,405,031.97
For the Local Economic Enterprise	
Savings from unfilled Positions including its statutory contributions for GSIS, PAG-IBIG, and PHILHEALTH	₱ 82,739.01
Savings from Continuing Appropriations after Implementation of the Projects/Activities	293,865.00
Unappropriated Surplus	2,850,933.35
	₱ 3,227,537.42

The savings in the General Fund, was incurred due to the deferment of the conduct of the 30th Kaliguan Festival last June 24-28, 2026. This is in compliance to Executive Order No. 110, signed last March 10, 2026 by President Ferdinand R. Marcos, Jr, hereby declaring a state of National Energy Emergency. The said Executive Order direct all Government Functionaries to adopt the UPLIFT as the governments coordinated response.

The various savings in the 20% Local Development Fund (LDF) come from the appropriations in the last preceding years as presented in LBP Form # 8 which is an integral part of this Supplemental Budget remain unimplemented, there are also savings incurred after the implementation of program, projects and activities. This is embodied in the FY 2025 Audit Report of the Commission on Audit (COA). As stated in their findings these amount have remained in the Statement of Appropriations, Allotment and Obligations (SAAOB) for more than a year, hence they recommend these to be reverted to savings and re-appropriate these to PPAs that are readily implementable this year. This can be glanced in their findings, recommendations particularly No. 9 from 9.1 to 9.9 (a,b and c) of the Annual Audit Report for FY 2025 Financial Operation.

The source of fund for the Local Economic Enterprise is sourced from the savings of vacant positions and the savings from its various projects after its completion. Another source is the Unapporpriated Surplus from the Operation of the Kaliguan Beach Resort *and Convention Center as certified by the Municpal Accountant.*

The Total Amount of ₱18,405,031.97 for the General Fund and the amount of ₱3,227,537.42 for the Local Economic Enterprise are appropriated for the priority needs of the municipality, as follows;

GENERAL FUND

OFFICE OF THE MAYOR

Maintenance & Other Operating Expenses		
Training Expenses (Budget Hearing)	₱733,500.00	
Training Expenses (BAC)	150,000.00	
Other MOOE	15,000.00	
Strengthening Office Coordination (General Services)	2,380,628..71	
TOTAL MOOE	₱ 3,279,178.71	
CAPITAL OUTLAY		
Office Equipment (Air-con Conference Room)	₱120,000.00	
Power Supply System-Transformer	₱332,353.26	
TOTAL CAPITAL OUTLAY	₱452,353.26	
Total Appropriations for the Office of the Mayor		₱3,731,531.97

OFFICE OF THE SANGUNIANG BAYAN

Maintenance & Other Operating Expenses		
Traveling expenses	₱300,000.00	
Other Supplies and Materials	*42,000.00*	
Total Appropriations for the Office SB		₱342,000.00

OFFICE OF THE MUNICIPAL ACCOUNTANT

Other Supplies and Materials Expenses	₱ 117,500.00	
Total Appropriations for the Office Mun. Accountant		₱117,500.00

OFFICE OF THE MUNICIPAL AGRICULTURIST

Maintenance & Other Operating Expenses (Sagip – Saka Program)	₱1,400.000.00	
Total Appropriations for the Office of the Agriculture		₱1,400,000.00

OFFICE OF THE MUNICIPAL BUDGET OFFICE

Capital Outlay		
Information and Communication Technology Equipment	₱130,000.00	
Total Capital Outlay for the Office of the Municipal Budget Office		₱130,000.00

OFFICE OF THE MUN. PLANNING & DEV. COORDINATION

Maintenance & Other Operating Expenses		
Training Expenses (Formulation of Mun. Energy Conservation Plan)	₱100,000.00	
Total Appropriation for the Office of the MPDC		₱100,000.00

OFFICE OF THE MUNICIPAL TREASURER

Maintenance & Other Operating Expenses		
Other Supplies and Materials	₱80,000.00	
Sub Total	*₱80,000.00*	
Capital Outlay		
Information and Communication Technology Equipment	₱45,000.00	
Total Appropriation for the Office of the MTO		₱125,000.00

OFFICE OF THE MUNICIPAL ENGINEER

Capital Outlay		
Site Development and Construction and Establish of a Functional 24/7 LDRRM Operations Center with Human Resource adhering to the NDRRMC Standard	₱3,000,000,00	
Establishment of Solar Street Lights along Tourism Road	₱693,897.68	
Total Capital Outlay for the Office of the Mun. Engineer		₱3,693,897.68

OFFICE OF THE MUN. HUMAN RESOURCE		
Maintenance & Other Operating Expenses		
Training Expenses (Family Day Celebration)	₱100,000.00	
Other Supplies and Materials Expenses	₱ 44,000.00	
Other MOOE	₱ 25,000.00	
Sub – Total	₱169,000.00	
Capital Outlay		
Information and Communication Technology Equipment	₱ 90,000.00	
Total Appropriation of the MHRM		₱ 259,000.00
OFFICE OF THE MUN. ENVIRONMENT AND NATURAL RESOURCES		
Maintenance & Other Operating Expenses		
Repair & Maint. – Transportation Equipment	₱75,000.00	
Fuel, Oil & Lubricants	75,000.00	
Other Supplies and Materials	50,000.00	
Total Appropriation of the MENRO		₱ 200,000.00
20% LOCAL DEVELOPMENT FUND		
Establishment of Solar Street Lights along Tourism Road		₱ 6,306,102.32
5% LCOAL DISASTER RISK REDUCTION & MANAGEMENT FUND		
Other Maintenance and Other Operating Expenses (Sagip – Saka Act)		₱2,000,000.00
TOTAL SUPPLEMENTAL APPROPRIATIONS FOR THE GENERAL FUND		₱ 18,405,031.97
LOCAL ECONOMIC ENETERPRISE AND DEVELOPMENT OFFICE		
Maintenance & Other Operating Expenses		
Travelling Expenses	₱ 82,739.07	
Repair & Maint. – Kaliguan Beach Resort	293,865.00	
Taxes, Duties & Licenses (BIR)	₱2,850,933.35	
Total Supplemental Appropriation for Local Economic Enterprise		**₱ 3,227,537.42**

The appropriations under this Supplemental Budget No. 2 are expected to address the services gap for the our constituents. These are also within the four (4) pillars of development of our Administration anchored in Agriculture and Tourism.

The appropriation for Technology Equipments are intended for system upgrading like eSRE, FDP, FMIS, HRMIS. The need to upgrade is necessary to catch up with the demand of time called Digitalization.

The large amount of ₱2,850,933.35 intended to settle our accounts embodied in their Notice of Collection for non-payment of Tax to the BIR for the income derived from the Business Operation of our Kaliguan Beach Resort. The LGU thru the Mun. Economic Enterprise Office and the Office of Municipal Accountant failed to act on this matter,it has reached to the garnishment of all our cash equivalents both in the two depository bank, the Landbank of the Philippines and Development Bank of the Philippines by virtue of a Warrant of Garnishment No. RR-17-FAN-WG-2026-00634.

My Dear Sangguniang Bayan Members, I look forward that you will expeditiously deliberate this Supplemental Budget and enact the Appropriation Ordinance.

Thank you and God Bless us all!

Sincerely yours,

GLENN G. BATIANCILA, REE
Municipal Mayor

Republic of the Philippines
LALAWIGAN NG SURIGAO DEL SUR
BAYAN NG CAGWAIT

Tanggapan ng Sangguniang Bayan
(Office of the Municipal Council)

EXCERPT FROM THE MINUTES OF THE 30th REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF CAGWAIT, SURIGAO DEL SUR, HELD AT THE SESSION HALL ON AUGUST 4, 2026:

PRESENT:

Hon. Armando P. Reyes --- Sangguniang Bayan Member (Temporary Presiding Officer)

REGULAR SANGGUNIANG BAYAN MEMBERS

Hon. Joanne Socorro L. Ubongen
Hon. Arthur M. Sanchez
Hon. Amelito E. Estrada
Hon. Rogen P. Tabugoc
Hon. Joel E. Bayogbog, CE
Hon. Guardiano C. Lozada
Hon. Angelyn P. Prado

EX-OFFICIO MEMBERS:

Hon. Bernard V. Loma --- LnB Fed. Pres./SB Member

ACTING MAYOR:

Hon. Melchie C. Tuscano --- Municipal Vice Mayor

OFFICIAL ON BUSINESS:

Hon. Princess Chewon C. Park --- SK Fed. Pres./SB Member

NG SANGGUNIANG
TANGGAPAN PANLALAWIGAN
RECEIVED
DATE: 8/12/26
BY:
TIME: 5:11:10
TANDAG CITY, SURIGAO DEL SUR

APPROPRIATION ORDINANCE NO. 02
Series of 2026

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 SERIES OF 2026 INVOLVING THE SUM OF EIGHTEEN MILLION FOUR HUNDRED FIVE THOUSAND THIRTY ONE PESOS AND NINETY SEVEN CENTAVOS (PhP 18,405,031.97) DERIVED FROM THE SAVINGS OF VARIOUS PROGRAMS/PROJECTS/ACTIVITIES (PPAs) UNDER THE GENERAL FUND AND THREE MILLION TWO HUNDRED TWENTY SEVEN THOUSAND FIVE HUNDRED THIRTY SEVEN PESOS AND FORTY TWO CENTAVOS (PhP 3,227,537.42) FOR THE MUNICIPAL ECONOMIC ENTERPRISE FUND PURPOSELY TO FUND THE NECESSARY EXPENDITURES FOR THE EFFICIENT AND EFFECTIVE DELIVERY OF BASIC SERVICES IN THE MUNICIPALITY OF CAGWAIT, PROVINCE OF SURIGAO DEL SUR

BE IT ORDAINED by all members of the Sangguniang Bayan of the Municipality of Cagwait, Province of Surigao del Sur, in Session assembled:

Section 1. The Supplemental Budget No. 2 of the Municipality of Cagwait for Fiscal Year 2026 in the total amount of Eighteen Million Four Hundred Five Thousand Thirty One Pesos and Ninety Seven Centavos (Php18,405,031.97) for the general fund and Three Million Two Hundred Twenty Seven Thousand Five Hundred Thirty Seven Pesos and Forty Two Centavos (Php3,227,537.42) for operation and services of the Municipality of Cagwait is hereby approved.

PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan
Tel. No.: 086-2115832
Email: ossp@surigaodelsur.gov.ph
OSSP-26-06180

The budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. Statement of Funding Sources
2. *Statement of Supplemental Appropriation*
3. Budget Message
4. Supplemental Operating Budget of Municipal Economic Enterprise

Section 2. Sources of Funds. The sources of funds for the Supplemental Budget in the total amount of Eighteen Million Four Hundred Five Thousand Thirty One Pesos and Ninety Seven Centavos (Php18,405,031.97) for the general fund and Three Million Two Hundred Twenty Seven Thousand Five Hundred Thirty Seven Pesos and Forty Two Centavos (Php3,227,537.42) shall be as follows:

Income Sources	General Fund	Economic Enterprise	20% Local Dev't. Fund	5% MDRRM Fund	Total
Savings from Personal Services		82,739.07			82,739.07
Savings from MOOE	10,062,354.87		1,168,320.00		11,230,674.87
Savings from Financial Expenses			2,000,532.79		2,000,532.79
Savings from Capital Outlay	36,574.78	293,865.00	3,137,249.53	2,000,000.00	5,467,689.31
Unappropriated Surplus CY 2025		2,850,933.35			2,850,933.35
Total Income Sources	**10,098,929.65**	**3,227,537.42**	**6,306,102.32**	**2,000,000.00**	**21,632,569.39**

Section 3. Use of Funds. The amount of Eighteen Million Four Hundred Five Thousand Thirty One Pesos and Ninety Seven Centavos (Php18,405,031.97) for the general fund and Three Million Two Hundred Twenty Seven Thousand Five Hundred Thirty Seven Pesos and Forty Two Centavos (Php3,227,537.42) is hereby appropriated for the Supplemental Budget of the Municipality of Cagwait as follows:

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

Annual Investment Program (AIP) Ref. Code	Office/PPA	Major Final Output (MFO)	Performance Indicator (PI)	Target	Proposed Budget				
					Personal Services (PS)	Maintenance & Other Operating Expenses	Financial Expenses (FE)	Capital Outlay (CO)	Total
	Office of the Municipal Mayor								
1000-001-3-1-01-001-000	Executive Governance Program	Executive Governance Services	Governance Program Implemented	100%		733,550.00		452,353.26	1,185,903.26
1000-001-3-3-12-002-005	Strengthening Office Coordination Activities		Office coordination activities strengthened	100%		2,380,628.71		-	2,380,628.71
1000-001-3-3-12-002-036	Strengthening Procurement System		No. of Procurement Packages awarded	100%		165,000.00			165,000.00
	Office of the Sangguniang Bayan								
1000-002-3-1-02-001-000	Legislative Program	Legislative Services	% of PPAs implemented for Legislative Program	100%		342,000.00			342,000.00
	Office of the Municipal Accountant								
1000-001-3-1-07-001-000	Financial Accounting and Reporting Program	Accounting Services	% of Financial Accounting and Reporting PPAs implemented with salary and other emoluments, equipment, supplies and materials including operation and maintenance	100%		117,500.00			117,500.00

Annual Investment Program (AIP) Reference Code	Office/PPA	Major Final Output (MFO)	Performance Indicator (PI)	Target	Proposed Budget				
					PS	Maintenance & Other Operating Expenses (MOOE)	FE	Capital Outlay (CO)	Total
	Office of the Municipal Agriculturist								
8000-001-3-2-03-001-064	Sagip Saka Program	Agricultural Production Services	% of Sagip Saka Program Implemented	100%		1,400,000.00			1,400,000.00
	Office of the Municipal Budget Officer								
1000-001-3-1-08-001-000	Budget Management Program	Budget Management Services	% of Budget Management and other related PPAs implemented with salary and other emoluments, equipment, supplies and materials, including operation and maintenance	100%				130,000.00	130,000.00
	Office of the Municipal Planning & Dev't. Coordinator								
1000-001-3-1-09-001-009	Formulation of Municipal Energy Conservation Plan with Department of Energy	Planning Development Services	Municipal Energy Conservation Plan formulated	100%		100,000.00			100,000.00
	Office of the Municipal Treasurer								
1000-001-3-1-05-002-000	System Digitalization Program	Treasury Operation Services	System Digitalization Program Implemented	100%		80,000.00		45,000.00	125,000.00
	Office of the Municipal Engineer								
9000-000-3-3-09-002-016	Site Development and Construction and establishment functional 24/7 LDRRM Operations Center with human resources adhering to NDRRMC Standard Building	Engineering and Infrastructure Management Services	Site Development and functional 24/7 LDRRM Operations Center with human resources adhering to NDRRMC Standard Building constructed and established	100%				3,000,000.00	3,000,000.00
1000-001-3-1-10-001-004	Procurement and Installation of Solar Lights along Tourism Road	Engineering and Infrastructure Management Services	Solar Lights along Tourism Road procured and installed	100%				693,897.68	693,897.68
	Office of the Municipal Human Resource Management Officer								
1000-001-3-3-10-003-001	Family Day and Team Building Program and Mental Health Training for Officials and Employees	Human Resource and Management Services	Family Day and Team Building Program and Mental Health Training for Officials and Employees implemented	100%		100,000.00			100,000.00
1000-001-3-3-10-006-002	HR Technology System		HR Technology System implemented	100%		69,000.00		90,000.00	159,000.00

Annual Investment Program (AIP) Reference Code	Office/PPA	Major Final Output (MFO)	Performance Indicator (PI)	Target	Proposed Budget				
					PS	Maintenance & Other Operating *Expenses* (MOOE)	FE	Capital Outlay (CO)	Total
	Office of the Municipal Environment and Natural Resources Officer								
8000-001-3-2-04-004-001	Implementation of Segregated Collection	Environmental Natural Resources Services	Segrated Collection Implemented	100%		150,000.00			150,000.00
8000-001-3-2-04-004-002	Establishment of fish entrails processing center into liquid fertilizer		Fish Entrails processing into liquid fertilizer established	100%		50,000.00			50,000.00
	20% Local Development Fund								
3000-001-3-3-13-001-003	Tourism Promotion Services	Tourism Promotion Services	Tourism Promotion Services implemented	100%				1,000,000.00	1,000,000.00
1000-001-3-1-10-001-004	Procurement and Installation of Solar Lights along Tourism Road	Engineering and Infrastructure Management Services	Solar Lights along Tourism Road procured and installed	100%				5,306,102.32	5,306,102.32
	5% Municipal Disaster Risk Reduction and Management Fund								
8000-001-3-2-03-001-064	Sagip Saka Program	Disaster Risk Reduction & Management Services	% of Sagip Saka Program Implemented	100%		2,000,000.00			2,000,000.00
MUNICIPAL ECONOMIC ENTERPRISE									
Cagwait Water System									
8000-001-3-3-08-001-000	Operation and Maintenance of Water System Program	Cagwait Water System Services	Operation and Maintenance of Cagwait Water System Program with salary and other emoluments, equipments, supplies and materials, wages of Job Order *provided*	100%		82,739.07			82,739.07
Kaliguan Beach Resort									
8000-001-3-3-08-002-000	Operation and Maintenance of Kaliguan Beach Resort Program	Beach Resort Services	Operation and Maintenance of Kaliguan Beach Resort Program with salary and other emoluments, equipments, supplies and materials, *wages of Job* Order provided	100%		293,865.00			293,865.00

Annual Investment Program (AIP) Reference Code	Office/PPA	Major Final Output (MFO)	rmance Indicat	Target	Proposed Budget				
					PS	Maintenance & Other Operating Expenses (MOOE)	FE	Capital Outlay (CO)	Total
8000-001-3-3-08-002-000	Compliance to Government Regulatory Requirements and Payment of Taxes	Beach Resort Services	Taxes paid and government regulatory requirements complied	100%		2,850,933.35			2,850,933.35
TOTAL NEW APPROPRIATIONS						10,915,216.13		10,717,353.26	21,632,569.39

2. Appropriation by Object of Expenditures

Office of the Mayor

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Training Expenses	50202010		733,550.00
Other General Services	50212990		2,380,628.71
Traveling Expenses	50201010		150,000.00
Other Maintenance & Other Operating Expenses	50299990		15,000.00
TOTAL MOOE			**3,279,178.71**
CAPITAL OUTLAY			
Office Equipment	10705020		120,000.00
Power Supply System	10703050		332,353.26
TOTAL CAPITAL OUTLAY			**452,353.26**
TOTAL APPROPRIATION			**3,731,531.97**

Office of the Sangguniang Bayan

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Traveling Expenses	50201010		300,000.00
Other Supplies and Material Expenses	10705020		42,000.00
TOTAL MOOE			**342,000.00**

Office of the Municipal Accountant

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Other Supplies and Material Expenses	10705020		117,500.00
TOTAL MOOE		-	**117,500.00**

Office of the Municipal Agriculturist

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Other Maintenance & Other Operating Expenses	50299990		1,400,000.00
TOTAL MOOE		-	**1,400,000.00**

Office of the Municipal Budget Officer

Object of Expenditures	Account Code	Past Year	Current Year 2026
CAPITAL OUTLAY			
Information and Communication Technology Equipment	10705030		130,000.00
TOTAL CAPITAL OUTLAY		-	**130,000.00**

Office of the Municipal Planning & Dev't. Coordinator

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Training Expenses	50202010		100,000.00
TOTAL MOOE		-	**100,000.00**

Office of the Municipal Treasurer

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Other Supplies and Materials Expenses	10705030		80,000.00
TOTAL MOOE			**80,000.00**
CAPITAL OUTLAY			
Information and Communication Technology Equipment	10705030		45,000.00
TOTAL CAPITAL OUTLAY			**45,000.00**
TOTAL APPROPRIATION			**125,000.00**

Office of the Municipal Engineer

Object of Expenditures	Account Code	Past Year	Current Year 2026
CAPITAL OUTLAY			
Site Development and Construction and establishment functional 24/7 LDRRM Operations Center with human resources adhering to NDRRMC Standard Building			
Building	10704010		3,000,000.00
Procurement and Installation of Solar Lights along Tourism Road			
Other Infrastructure Assets	10703990		693,897.68
TOTAL CAPITAL OUTLAY			**3,693,897.68**

Office of the Municipal Human Resource Management Officer

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Training Expenses	50202010		100,000.00
Other Supplies and Materials Expenses	10705030		44,000.00
Other Maintenance & Other Operating Expenses	50299990		25,000.00
TOTAL MOOE		-	**169,000.00**
CAPITAL OUTLAY			
Information and Communication Technology Equipment	10705030		90,000.00
TOTAL CAPITAL OUTLAY			**90,000.00**
TOTAL APPROPRIATION			**259,000.00**

Office of the Municipal Environment & Natural Resources Officer

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Fuel, Oil and Lubricants Expenses	50203090		75,000.00
Repair & Maintenance - Transportation Equipment	50213060		75,000.00
Other Supplies and Materials	10705030		50,000.00
TOTAL MOOE		-	**200,000.00**

20% Local Development Fund

Object of Expenditures	Account Code	Past Year	Current Year 2026
CAPITAL OUTLAY			
Construction of Tourism Food Hub			
Building	10704010		1,000,000.00
Procurement and Installation of Solar Lights along Tourism Road			
Other Infrastructure Assets	10703990		5,306,102.32
TOTAL CAPITAL OUTLAY			**6,306,102.32**

5% Municipal Disaster Risk Reduction and Management Fund

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Sagip Saka Program			
Other Maintenance & Other Operating Expenses	50299990		2,000,000.00
TOTAL MOOE			**2,000,000.00**

MUNICIPAL ECONOMIC ENTERPRISE

Cagwait Water System

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Travelling Expenses-Local	50201010		82,739.07
TOTAL MOOE			**82,739.07**

Kaliguan Beach Resort

Object of Expenditures	Account Code	Past Year	Current Year 2026
MAINTENANCE & OTHER OPERATING EXPENSES			
Repairs & Maint. - Kaliguan Beach Resort	50213040		293,865.00
Other Financial Charges	50301990		2,850,933.35
TOTAL MOOE			**3,144,798.35**
TOTAL APPROPRIATIONS			**21,632,569.39**

Section 4. General Provisions:

4.1 The reversion of savings from Economic Enterprise in the amount of Three Hundred Seventy Six Thousand Six Hundred Four Pesos and Seven Centavos (PhP 376,604.07), savings from the General fund amounting to Ten Million Ninety Eight Thousand Nine Hundred Twenty *Nine Pesos and Sixty Five Centavos (PhP 10,098,929.65), including savings from the 20% Local* Development Fund in the amount of Six Million Three Hundred Six Thousand One Hundred Two Pesos and Thirty Two Centavos (PhP 6,306,102.32) and Two Million Pesos (PhP 2,000,000.00) from the 5% Municipal Disaster Risk Reduction and Management Fund of the Municipality of Cagwait as indicated in Section 2 of this Ordinance duly certified by the Municipal Treasurer and Municipal Accountant are free from any obligations or encumbrances is hereby permitted to support the implementation of identified Programs, Projects and Activities intended to promote and advance the development of the municipality.

4.2 That the total supplemental appropriation being free from any and all obligations, this August Body authorizes the utilization of the declared savings 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 5. Separability Clause. If, for any reason, any Section of provision of this Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

Section 6. Effectivity. The provisions of this Appropriation Ordinance shall take effect upon approval.

ENACTED this 4th day of August 2026 authored by Hon. Guardiano C. Lozada and co-authored by Hon. Bernard V. Loma and and Hon. Joel E. Bayogbog, CE at Cagwait, Surigao del Sur, Philippines.

UNANIMOUSLY APPROVED
oooOOOooo

***I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE* ORDINANCE DULY ENACTED BY THE SANGGUNIAN BAYAN ON AUGUST 4, 2026.**

ALAN A. CABRERA
Secretary to the Sanggunian

ARMANDO P. REYES
Sangguniang Bayan Member
Temporary Presiding Officer

APPROVED:

GLENN G. BATIANCILA, REE
Municipal Mayor

Date of Approval Aug. 12, 2026

LBP Form No. 8

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2026
Local Government Unit: CAGWAIT, SURIGAO DEL SUR

Fund/Special Account: General Fund

Particulars (1)					Account Classification (2)	Amounts (3)
1.0 New Revenue Sources						
A. Local Sources						
Tax Revenue						
Non-Tax Revene						
B. External Sources						
2.0 Actual Collection in Excess of the Estimated Income						
3.0 Savings						18,405,031.97
Office of the Mayor	Account Code	Appropriation	Amount Disbursed	Savings		
Current Year 2026						
MOOE						
Celebration of *Kaliguan Festival*						
Other MOOE	50299990	10,000,000.00	-	10,000,000.00		
Prior Year 2023						
MOOE						
Municipal Peace and Order Program						
Other MOOE	50299990	498,000.00	491,800.00	6,200.00		
Office of the Municipal Agriculturist						
Prior Year 2024						
Capital Outlay						
Institutionalization of Agri-Fair (Tabo) Weekly/Installation of Tabo Site						
Other *Infrastructure* Assets	10703990	100,000.00	90,000.00	10,000.00		
Prior Year 2022						
MOOE						
Operation and Management of Jetty Port and Fish landing						
Other MOOE	50299990	500,000.00	443,845.13	56,154.87		

	Account Code	Appropriation	Amount Disbursed	Savings		
Office of the Municipal Internal Audit System Unit Officer						
Prior Year 2022						
Capital Outlay Internal Audit System Program						
Information and Communication Tech. Equipment	10705030	55,000.00	45,976.00	9,024.00		
Office of the Municipal Engineer						
Prior Year 2023						
Capital Outlay						
Establishment of Foot *Bridge in Arangasa Marine* Eco Park						
Road Network	10703010	1,000,000.00	999,991.00	9.00		
Prior Year 2022						
Capital Outlay						
Installation of Traffic Signals and Road Signs including Establishment of Boundary Marker						
Road *Network*	10703010	300,000.00	285,958.00	14,042.00		
Bureau of Fire Protection						
Prior Year 2022						
Capital Outlay						
Improvement of Fire Station						
Building	10704010	200,000.00	196,500.22	3,499.78		
20% Local Development Fund Current Year 2026						
KALAHI Counterpart						
Transfers for Project Equity *Share/LGU* Counterpart	50215020	1,000,000.00	-	1,000,000.00	-	
Formulation of Municipal Energy Conservation Plan with Department of Energy						
Other MOOE	50299990	100,000.00	-	100,000.00	-	

	Account Code	Appropriation	Amount Disbursed	Savings	
Renovation of CBMS/GIS Database Center Room					
Buildings	10704010	100,000.00	-	100,000.00	
Debt Service Repayment Program					
Other Financial Charges	50301990	25,987,286.82	24,747,273.19	1,240,013.63	
Procurement of Tents					
Furniture and Fixtures	10707010	200,000.00	197,900.00	2,100.00	
Land Development for Socialized Housing near Evacuation Center					
Other Land Improvements	10702990	1,000,000.00	-	1,000,000.00	
20% Local Development Fund Prior Year 2025					
Community Based Monitoring System (CBMS) Databanking					
Other MOOE	50299990	100,000.00	32,280.00	67,720.00	
Local Public Transport Route Plan (LPTRP) Formulated					
Other MOOE	50299990	100,000.00	99,400.00	600.00	
Payment of Debts					
Other Financial Charges	50301990	25,348,264.73	25,271,867.42	76,397.31	
Opening of Farm to Market Road from Purok Albizzia of Barangay Aras-asan to Purok Casurucan of Barangay Poblacion					
Other Land Improvements	10702990	727,686.67	701,800.00	25,886.67	

	Account Code	Appropriation	Amount Disbursed	Savings	
Procurement and Installation of Solar Power Generation System					
Power Supply Systems	10703040	557,925.63	557,750.00	175.63	
Municipal Ground Development					
Other Land Improvements	10702990	400,000.00	383,610.00	16,390.00	
20% Local Development Fund Prior Year 2024					
Payment of Debts					
Other Financial Charges	50301990	20,887,853.89	20,203,732.04	684,121.85	
Construction of Roads					
Road Networks	10703010	350,000.00	292,534.00	57,466.00	
Land Development at Poblacion, Cagwait White Beach					
Other Land Improvements	10702990	1,200,000.00	938,400.00	261,600.00	
Road Opening of Board Walk Access Road					
Road Networks	10703010	300,000.00	234,442.00	65,558.00	
20% Local Development Fund Prior Year 2022					
Infrastructural Aid to Barangays					
Other Structures	10704990	500,000.00	460,750.00	39,250.00	
20% Local Development Fund Prior Year 2021					
Development and Improvement of Municipal Water Level III Water System					
Water Supply Systems	10703040	10,000,000.00	8,431,176.77	1,568,823.23	

	Account Code	Appropriation	Amount Disbursed	Savings	
5% MUNICIPAL DISASTER RISK REDUCTION MANAGEMENT FUND Current Year 2026					
Site Development of Relocation Area and Construction of Housing Project					
Other Structures	10704990	2,000,000.00	-	2,000,000.00	
4.0 Realignment					
TOTAL					**18,405,031.97**

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

Certified Correct:

ALMA R. LOZADA, MPA
Municipal Treasurer

KAREN MAY A. BADILLA, CPA, MM
Municipal Accountant

LBP Form No. 8

STATEMENT OF FUNDING SOURCES (SUPPLEMENTAL BUDGET) FY 2026

Local Government Unit: CAGWAIT, SURIGAO DEL SUR

Fund/Special Account: Municipal Economic Enterprise Fund

Particulars (1)	Account Classification (2)	Amounts (3)
1.0 New Revenue Sources		
A. Local Sources		
Tax Revenue		
Non-Tax Revene		
B. External Sources		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings		376,604.07

	Account Code	Appropriation	Amount Disbursed	Amount Saved for 1st Supplemental Budget No. 1	Savings
OFFICE OF THE MUNICIPAL ECONOMIC ENTERPRISE ADMINISTRATOR					
WATER SYSTEM					
Local Revenue Collection Officer 1 (SG-11/4)					
Personal Services					Dec. 1-31, 2026
Salaries & Wages - Regular	50101010	315,072.00	52,512.00	236,304.00	26,256.00
Personnel Economic Relief Allowance	50102010	24,000.00	4,000.00	18,000.00	2,000.00
Clothing/ Uniform Allowance	50102040	7,000.00	7,000.00	-	-
Year End Bonus	50102140	26,256.00	-	26,256.00	-
Cash Gift	50102150	5,000.00	-	5,000.00	-
Other Bonuses and Allowances (Mid Year Bonus)	50102990	26,256.00		26,256.00	-
Other Bonuses and Allowances (Medical	50102990	7,000.00		7,000.00	-
Retirement and Life Insurance Prem.	50103010	37,808.64	6,301.44	28,356.48	3,150.72
Pag-IBIG Contributions	50103020	2,400.00	400.00	1,800.00	200.00
Philhealth Contributions	50103030	7,876.80	1,312.80	5,907.60	656.40
Employees Compensation	50103040	1,200.00	200.00	900.00	100.00
Other Personnel	50104990	5,000.00	-	5,000.00	-
TOTAL PERSONAL SERVICES		**464,869.44**	**71,726.24**	**360,780.08**	**32,363.12**

Particulars (1)						Account Classification (2)	Amounts (3)
	Account Code	**Appropriation**	**Amount Disbursed**	**Amount Saved for 1st Supplemental Budget No. 1**	**Savings**		
KALIGUAN BEACH RESORT							
Tourist Receptionist II (SG-10/1)							
Personal Services					Dec. 1-31, 2026		
Salaries & Wages - Regular	50101010	260,976.00		239,228.00	21,748.00		
Personnel Economic Relief Allowance	50102010	24,000.00		22,000.00	2,000.00		
Clothing/ Uniform Allowance	50102040	7,000.00		7,000.00	-		
Year End Bonus	50102140	21,748.00		21,748.00	-		
Cash Gift	50102150	5,000.00		5,000.00	-		
Other Bonuses and Allowances (Mid Year Bonus)	50102990	21,748.00		21,748.00	-		
Other Bonuses and Allowances (Medical	50102990	7,000.00		7,000.00	-		
Retirement and Life Insurance Prem.	50103010	31,317.12		28,707.36	2,609.76		
Pag-IBIG Contributions	50103020	2,400.00		2,200.00	200.00		
Philhealth Contributions	50103030	6,524.40		5,980.70	543.70		
Employees Compensation Insurance Prem.	50103040	1,200.00		1,100.00	100.00		
Other Personnel Benefits	50104990	5,000.00		5,000.00	-		
TOTAL PERSONAL SERVICES		**393,913.52**		**366,712.06**	27,201.46		

Particulars						Account Classification	Amounts
(1)						(2)	(3)
	Account Code	Appropriation	Amount Disbursed	Amount Saved for 1st Supplemental Budget No. 1	Savings		
MARKET							
Administrative Assistant II (Bookkeeper) SG-8/1)							
Personal Services					Dec. 1-31, 2026		
Salaries & Wages - Regular	50101010	218,772.00		200,541.00	18,231.00		
Personnel Economic Relief Allowance	50102010	24,000.00		22,000.00	2,000.00		
Clothing/ Uniform Allowance	50102040	7,000.00		7,000.00	-		
Year End Bonus	50102140	18,231.00		18,231.00	-		
Cash Gift	50102150	5,000.00		5,000.00	-		
Other Bonuses and Allowances (Mid Year Bonus)	50102990	18,231.00		18,231.00	-		
Other Bonuses and Allowances (Medical Allowance)	50102990	7,000.00		7,000.00	-		
Retirement and Life Insurance Prem.	50103010	26,252.64		24,064.92	2,187.72		
Pag-IBIG Contributions	50103020	2,400.00		2,200.00	200.00		
Philhealth Contributions	50103030	5,469.30		5,013.53	455.77		
Employees Compensation Insurance Prem.	50103040	1,200.00		1,100.00	100.00		
Other Personnel Benefits	50104990	5,000.00		5,000.00	-		
TOTAL PERSONAL SERVICES		**338,555.94**	**-**	**315,381.45**	**23,174.49**		

Particulars (1)						Account Classification (2)	Amounts (3)
	Account Code	Appropriation	Amount Disbursed	Amount Saved for 1st Supplemental Budget No. 1	Savings		
Installation of Partition Wall at Conventionl Hall							
Other Structures	10704990	500,000.00	459,085.00		40,915.00		
Rehabilitation of waterpipelines at KBR Hotel					-		
Other Structures	10704990	300,000.00	247,050.00		52,950.00		
Construction of Ground Source Water					-		
Other Structures	10704990	200,000.00	-		200,000.00		
Total Capital Outlay Conti		**1,000,000.00**	**706,135.00**	**-**	**293,865.00**		
4.0 Realignment							
5.0 Unappropriated Surplus							2,850,933.35
TOTAL							**3,227,537.42**

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

Certified Correct:

ALMA R. LOZADA, MPA
Municipal Treasurer

KAREN MAY A. BADILLA, CPA, MM
Municipal Accountant

LBP Form No. 9

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2026

Local Government Unit: CAGWAIT, SURIGAO DEL SUR

IMPLEMENTING OFFICE	PARTICULARS/ PURPOSE	AIP CODE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
Office of the Mayor					
			MAINTENANCE & OTHER OPERATING EXPENSES		
	Executive Governance Program	1000-001-3-1-01-001-000	Training Expenses	50202010	733,550.00
	Strengthening Office Coordination Activities	1000-001-3-3-12-002-005	Other General Services	50212990	2,380,628.71
	Strengthening Procurement System	1000-001-3-3-12-002-036	Traveling Expenses	50201010	150,000.00
			Other Maintenance & Other Operating Expenses	50299990	15,000.00
			TOTAL MOOE		**3,279,178.71**
			CAPITAL OUTLAY		
	Executive Governance Program	1000-001-3-1-01-001-000	Office Equipment	10705020	120,000.00
			Power Supply System	10703050	332,353.26
			TOTAL CAPITAL OUTLAY		**452,353.26**
Office of the Sangguniang Bayan					
	Legislative Program	1000-002-3-1-03-001-000	Traveling Expenses	50201010	300,000.00
			Other Supplies and Material Expenses	10705020	42,000.00
			TOTAL MOOE		**342,000.00**
Office of the Municipal Accountant					
	Financial Accounting and Reporting Program	1000-001-3-1-07-001-000	**MAINTENANCE & OTHER OPERATING EXPENSES**		
			Other Supplies and Material Expenses	10705020	117,500.00
			TOTAL MOOE		**117,500.00**
Office of the Municipal Agriculturist					
			MAINTENANCE & OTHER OPERATING EXPENSES		
	Sagip Saka Program	8000-001-3-2-03-001-064	Other Maintenance & Other Operating Expenses	50299990	1,400,000.00
			TOTAL MOOE		**1,400,000.00**
Office of the Municipal Budget Officer					
			CAPITAL OUTLAY		
	Budget Management Program	1000-001-3-1-08-001-000	Information and Communication Technology Equipment	10705030	130,000.00
			TOTAL CAPITAL OUTLAY		**130,000.00**

IMPLEMENTING OFFICE	PARTICULARS/ PURPOSE	AIP CODE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
Office of the Municipal Planning & Dev't. Coordinator					
			MAINTENANCE & OTHER OPERATING EXPENSES		
	Formulation of Municipal Energy Conservation Plan with Department of Energy	1000-001-3-1-09-001-009	Training Expenses	50202010	100,000.00
			TOTAL MOOE		**100,000.00**
Office of the Municipal Treasurer					
			MAINTENANCE & OTHER OPERATING EXPENSES		
	System Digitalization Program	1000-001-3-1-05-002-000	Other Supplies and Materials Expenses	10705030	80,000.00
			TOTAL MOOE		**80,000.00**
			CAPITAL OUTLAY		
	System Digitalization Program	1000-001-3-1-05-002-000	Information and Communication Technology Equipment	10705030	45,000.00
			TOTAL CAPITAL OUTLAY		**45,000.00**
Office of the Municipal Engineer					
			CAPITAL OUTLAY		
	Site Development and Construction and establishment functional 24/7 LDRRM Operations Center with human resources adhering to NDRRMC Standard Building	9000-000-3-3-09-002-016	Building	10704010	3,000,000.00
	Procurement and Installation of Solar Lights along Tourism Road	1000-001-3-1-10-001-004	Other Infrastructure Assets	10703990	693,897.68
			TOTAL CAPITAL OUTLAY		**3,693,897.68**
Office of the Municipal Human Resource Management Officer					
			MAINTENANCE & OTHER OPERATING EXPENSES		
	Family Day and Team Building Program and Mental Health Training for Officials and Employees	1000-001-3-3-10-003-001	Training Expenses	50202010	100,000.00
	HR Technology System	1000-001-3-3-10-006-002	Other Supplies and Materials Expenses	10705030	44,000.00
			Other Maintenance & Other Operating Expenses	50299990	25,000.00
			TOTAL MOOE		**169,000.00**

IMPLEMENTING OFFICE	PARTICULARS/ PURPOSE	AIP CODE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
			CAPITAL OUTLAY		
	HR Technology System	1000-001-3-3-10-006-002	Information and Communication Technology Equipment	10705030	90,000.00
			TOTAL CAPITAL OUTLAY		**90,000.00**
Office of the Municipal Environment & Natural Resources Officer					
			MAINTENANCE & OTHER OPERATING EXPENSES		
	Implementation of Segregated Collection	8000-001-3-2-04-004-001	Fuel, Oil and Lubricants Expenses	50203090	75,000.00
			Repair & Maintenance - *Transportation Equipment*	50213060	75,000.00
	Establishment of fish entrails processing center into liquid fertilizer	8000-001-3-2-04-004-002	Other Supplies and Materials	10705030	50,000.00
			TOTAL MOOE		**200,000.00**
20% Local Development Fund			**CAPITAL OUTLAY**		
	Tourism Development Planning Services	3000-001-3-3-13-001-002	Construction of Tourism Food Hub		
			Building	10704010	1,000,000.00
	Procurement and Installation of Solar Lights along Tourism Road	1000-001-3-1-10-001-004	Other Infrastructure Assets	10703990	5,306,102.32
TOTAL 20% LOCAL DEVELOPMENT FUND					**6,306,102.32**
5% Municipal Disaster Risk Reduction and Management Fund					
	Sagip Saka Program	8000-001-3-2-03-001-064	Other Maintenance & Other Operating Expenses	50299990	2,000,000.00
TOTAL 5% MDRRM FUND					**2,000,000.00**
TOTAL SUPPLEMENTAL APPROPRIATIONS - GENERAL FUND					**18,405,031.97**

Prepared by:

BELINDA T. ALCALA, MPA
Municipal Budget Officer

Approved by:

GLENN G. BATIANCILA, REE
Municipal Mayor

IMPLEMENTING OFFICE	PARTICULARS/ PURPOSE	AIP CODE	OBJECT OF EXPENDITURES	ACCOUNT CODE	AMOUNT
MUNICIPAL ECONOMIC ENTERPRISE					
Cagwait Water System					
	Operation and Maintenance of Water System Program	8000-001-3-3-08-001-000	Travelling Expenses-Local	50201010	82,739.07
Kaliguan Beach Resort			**MAINTENANCE AND OTHER OPERATING EXPENSES**		
	Operation and Maintenance of Kaliguan Beach Resort Program	8000-001-3-3-08-002-000	Repairs & Maint. - Kaliguan Beach Resort	50213040	293,865.00
	Compliance to Government Regulatory Requirements and Payment of Taxes	8000-001-3-3-08-002-000	Other Financial Charges	50301990	2,850,933.35
			TOTAL MOOE		**3,227,537.42**
TOTAL SUPPLEMENTAL APPROPRIATIONS - MUNICIPAL ECONOMIC ENTERPRISE					**3,227,537.42**
GRAND TOTAL SUPPLEMENTAL APPROPRIATIONS					**21,632,569.39**

Prepared by:

BELINDA T. ALCALA, MPA
Municipal Budget Officer

Approved by:

GLENN G. BATIANCILA, REE
Municipal Mayor