SUPPLEMENTAL
Budget No. 1

APPROPRIATION
ORDINANCE # 43
FY 2026

Lianga, Surigao del Sur

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
Municipality of Lianga

TANGGAPAN NG SANGGUNIANG BAYAN
(Office of the Sangguniang Bayan)

T R A N S M I T T A L
28 OCTOBER 2026

RESPECTFULLY SUBMITTED to the **HONORABLE SANGGUNIANG PANLALAWIGAN,** This Province thru **Honorable Manuel O. Alameda, Sr.,** Provincial Vice-Governor the herein attached ***Appropriation Ordinance No. 43, Series of 2026*** dated October 20, 2026 Entitled *"An Ordinance Authorizing Supplemental Budget No. 01 Series of 2026 Involving An Amount Of Five Hundred Seventy-Four Thousand Five Hundred Thirty-One Pesos And 01/100 (₱574,531.01) Derived From Personal Services (PS) Savings For Funding Of Newly Created Plantilla Positions, This Local Unit"* for your information, reference, review and approval.

MA. PROSIEBELLE LLYWELLYN P. ABEJUELA
Secretary to the Sanggunian

Contact Person *: Ma. Prosiebelle Llywellyn P. Abejuela*
Office *: Office of the Secretary to the Sangguniang*
Position *: Secretary to the Sanggunian*
Address *: Old Municipal Building, Purok 5, Legislative Building, Barangay Poblacion, Lianga, Surigao del Sur*
E-mail Address: *sbsecretarylianga@gmail.com*

LOCAL GOVERNMENT UNIT OF LIANGAOFFICE OF THE MUNICIPAL MAYOR***LOCAL GOVERNMENT UNIT OF LIANGA***OFFICE OF THE MUNICIPAL M

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
Municipality of Lianga

OFFICE OF THE MUNICIPAL MAYOR

BUDGET MESSAGE

October 01, 2026

Honorable Presiding Officer and
Members of the Sangguniang Bayan
This Municipality

Ladies and Gentlemen:

Good day.

I respectfully submit for your consideration and approval the proposed Supplemental Budget No. 01 for Fiscal Year 2026 of the Municipality of Lianga, Surigao del Sur, intended to provide the necessary funds for the newly created Plantilla positions.

The creation of these positions aims to address staffing needs, strengthen the delivery of public services, and improve the efficiency and effectiveness of municipal operations.

The proposed supplemental appropriation shall be funded from **identified savings from current appropriations, duly certified by the Municipal Treasurer and the Municipal Accountant**, subject to applicable budgeting, accounting, and auditing rules and regulations.

In view of the foregoing, I respectfully seek the favorable consideration and approval of the Honorable Sangguniang Bayan for the proposed FY 2026 Supplemental Budget No. 01 to ensure the availability of funds for the newly created Plantilla positions.

Thank you for your continued support and cooperation in advancing the programs and services of our Municipality for the benefit of our constituents.

Respectfully submitted,

AMADO M. LAYNO, JR., MD., FAFN, FPCS
Municipal Mayor

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
Municipality of **LIANGA**

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 31ST REGULAR SESSION OF THE SANGGUNIANG BAYAN OF LIANGA, SURIGAO DEL SUR HELD ON OCTOBER 20, 2026 AT SANGGUNIANG BAYAN SESSION HALL.

Present:

HON. ANTHONY S. PAGAPULAAN
SK Federation President/Temporary Presiding Officer

REGULAR SANGGUNIANG BAYAN MEMBERS:

Hon. Ignacio L. Serrano, Jr.	- Sangguniang Bayan Member
Hon. Bryan S. Sychangco	- Sangguniang Bayan Member
Hon. Eduardo P. Dominguito, Jr.	- Sangguniang Bayan Member
Hon. Maribeth M. Noval	- Sangguniang Bayan Member
Hon. Cheryl Jean B. Palacio	- Sangguniang Bayan Member
Hon. Franz Robert S. Lala	- Sangguniang Bayan Member
Hon. Hernalyn U. Layno	- Sangguniang Bayan Member

Absent:

Hon. Francis Ferdinand G. Layno	- Municipal Vice Mayor – On Leave
Hon. Cynthia P. Sajot, PhD.	- Sangguniang Bayan Member – OB
Hon. Roger G. Quico	- Ex-Officio Member, President, LnB - OB

APPROPRIATION ORDINANCE NO. 43
Series of 2026

"AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 01 SERIES OF 2026 INVOLVING AN AMOUNT OF FIVE HUNDRED SEVENTY-FOUR THOUSAND FIVE HUNDRED THIRTY-ONE PESOS AND 01/100 (₱574,531.01) DERIVED FROM PERSONAL SERVICES (PS) SAVINGS FOR FUNDING OF NEWLY CREATED PLANTILLA POSITIONS, THIS LOCAL UNIT"

Be it ordained by the Sangguniang Bayan of Lianga, Surigao del Sur in its session assembled:

SECTION 1. The Supplemental Budget of the Municipality of Lianga for Fiscal Year 2026 in the total amount of Five Hundred Seventy-Four Thousand Five Hundred Thirty-One Pesos and 01/100 (₱574,531.01) is hereby approved.

The following budget documents are incorporated herein and made integral part of this Ordinance.

1. LBP Form No. 8 (Funding Sources)
2. LBP Form No. 9 (Supplemental Appropriation)
3. Supplemental LBP Form No. 3 (Plantilla of Personnel)

SECTION 2 – SOURCE OF FUND. The amount of Five Hundred Seventy-Four Thousand Five Hundred Thirty-One Pesos and 01/100 (₱574,531.01) is hereby declared as savings from various offices of the municipality to fund this Supplemental Budget, derived as follows:

PARTICULARS (1)		Account Classification (2)	Amount (3)
1.0 New Revenue Sources			
2.0 Actual Collection in Excess of the Estimated Income			
3.0 Savings in Appropriations			
1) Municipal Risk Reduction & Management Office:			
> Personnel Services	Miscellaneous Personnel Benefit Fund	5-01-04-990	274,585.20
2) Municipal Health Office:			
> Personnel Services	Miscellaneous Personnel Benefit Fund	5-01-04-990	151,781.43
3) Municipal Treasurer's Office:			
> Personnel Services (Vacant Position)			
a. Mun. Gov't Department Head I (Municipal Treasurer) - SG 24/1	Salaries and Wages	5-01-01-010	148,164.38
TOTAL GENERAL FUND			574,531.01
4.0 Realignment			
Total Available Resources			**574,531.01**

SECTION 3 – USES OF FUND. The amount of Five Hundred Seventy-Four Thousand Five Hundred Thirty-One Pesos and 01/100 (₱574,531.01) is hereby appropriated for the Supplemental Budget of the Municipality of Lianga as follows:

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

Annual Investment Program (AIP) Reference Code	Office/ Program/ Project/ Activities (PPA)	Major Final Output (MFO)	Performance Indicator (PI)	Target	Proposed Budget				
					Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Financial Expenses (FE)	Capital Outlay (CO)	Total
Personal Services									
9000-000-3-1-14-001-000	**MDRRM Office/ Disaster Risk Reduction & Management Program** (Newly Created Position: a. LDRRMO II - SG 15 Operations & Warning b. LDRRMO II - SG 15 Research & Planning)	a. Disaster Operations and Early Warning Services b. DRRM Planning, Risk Assessment and Data Services	a. Percentage of disaster warnings issued and emergency operations conducted in compliance with SOPs within prescribed response time b. Percentage of DRRM plans, risk assessments, and reports completed in accordance with NDRRMC/ DBM standards within statutory deadlines	100%	274,585.20				274,585.20
8000-000-3-1-10-001-000	**Municipal Engineering's Office/ Engineering & Infrastructure Management Program** (Newly Created Position: a. Engineer II - SG 16)	Engineering Plans, Inspections, and Project Supervision	Percentage of Programs of Work (POW), engineering plans, and site inspections per DPWH/ Building Code standards within approved processing schedules	100%	148,164.38				148,164.38
3000-200-3-1-001-000	**Municipal Health Office/ Health Services Program** (Newly Created Position: a. Administrative Officer IV - SG 15 Health Service Support Unit Health)	Administrative, Logistics, and Health Service Support Operations Management	Percentage of health administrative, procurement, and logistics support requests processed in compliance with CSC/ COA rules within standard turnaround.	100%	151,781.43				151,781.43
Total, Personal Servicess					574,531.01	-	-	-	574,531.01
TOTAL APPROPRIATIONS					**574,531.01**	**-**	**-**	**-**	**574,531.01**

2. Appropriations by Object of Expenditures

Implementing Office (1)	Particulars/ Purpose (2)	Annual Investment Program Reference Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Office of the Municipal Risk Reduction and Management Officer					
	Disaster Risk Reduction & Management Program	9000-000-3-1-14-001-000	Salaries and Wages - Regular	5-01-01-010	227,760.00
	Funding for Newly Created Plantilla Position:		Personal Economic Relief Allowance (PERA)	5-01-02-010	12,000.00
	a. LDRRMO II (Operations & Warning - SG 15		Retirement and life Insurance Premiums	5-01-03-010	27,331.20
	b. LDRRMO II (Research & Planning) - SG 15		Pag-IBIG Contributions	5-01-03-020	1,200.00
			Philhealth Contributions	5-01-03-030	5,694.00
			Employees Compensation Insurance Premiums	5-01-03-040	600.00
			SUBTOTAL		**274,585.20**
Office of the Municipal Engineer					
	Enginneering & Infrastructure Management Program	8000-000-3-1-10-001-000	Salaries and Wages - Regular	5-01-01-010	123,375.00
	Funding for Newly Created Plantilla Position:		Personal Economic Relief Allowance (PERA)	5-01-02-010	6,000.00
	a. Engineer II - SG 16		Retirement and life Insurance Premiums	5-01-03-010	14,805.00
			Pag-IBIG Contributions	5-01-03-020	600.00
			Philhealth Contributions	5-01-03-030	3,084.38
			Employees Compensation Insurance Premiums	5-01-03-040	300.00
			SUBTOTAL		**148,164.38**
Office of the Municipal Health Officer					
	Health Services Program	3000-200-3-1-001-000	Salaries and Wages - Regular	5-01-01-010	126,534.00
	Funding for Newly Created Plantilla Position:		Personal Economic Relief Allowance (PERA)	5-01-02-010	6,000.00
	a. Administrative Officer IV		Retirement and life Insurance Premiums	5-01-03-010	15,184.08
	(Health Service Support Unit Head) - SG 15		Pag-IBIG Contributions	5-01-03-020	600.00
			Philhealth Contributions	5-01-03-030	3,163.35
			Employees Compensation Insurance Premiums	5-01-03-040	300.00
			SUBTOTAL		**151,781.43**
			GRAND TOTAL		**574,531.01**

SECTION II – EFFECTIVITY. That this Appropriation Ordinance shall take effect upon approval.

ENACTED this 20th day of October, 2026.

Voting Result : **"Yes" – "7"** *(Hon. Ignacio L. Serrano, Jr., Hon. Bryan S. Sychangco, Hon. Eduardo P. Dominguito, Jr., Hon. Maribeth M. Noval, Hon. Cheryl Jean B. Palacio, Hon. Franz Robert S. Lala and Hon. Hernalyn U. Layno)*
"No" – "0"
"Abstain" – "0"

I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 43 Series of 2026.

MA. PROSIEBELLE LLYWELLYN P. ABEJUELA
Secretary to the Sanggunian

ATTESTED AND CERTIFIED
TO BE DULY ENACTED:

ANTHONY S. PAGAPULAAN
SK Federation President/Temporary Presiding Officer

APPROVED:

AMADO M. LAYNO, JR., M.D., FAFN, FPCS
Municipal Mayor
Date Signed: October 26, 2026

ANNEXES

LBP Form No. 8

STATEMENT OF FUNDING SOURCES
(Supplemental Budget No. 01)
Fiscal Year 2026

Local Government Unit: **Lianga, Surigao del Sur**

GENERAL FUND
(Fund/Special Account)

PARTICULARS (1)		Account Classification (2)	Amount (3)
1.0 New Revenue Sources			
2.0 Actual Collection in Excess of the Estimated Income			
3.0 Savings in Appropriations			
1) Municipal Risk Reduction & Management Office:			
> Personnel Services	Miscellaneous Personnel Benefit Fund	5-01-04-990	274,585.20
2) Municipal Health Office:			
> Personnel Services	Miscellaneous Personnel Benefit Fund	5-01-04-990	151,781.43
3) Municipal Treasurer's Office:			
> Personnel Services (Vacant Position)			
a. Mun. Gov't Department Head I (Municipal Treasurer) - SG 24/1	Salaries and Wages	5-01-01-010	148,164.38
TOTAL GENERAL FUND			574,531.01
4.0 Realignment			
Total Available Resources			**574,531.01**

We hereby certify the availability of funds, free from any obligations or encumbrances, to fund the newly created plantilla positions.

Certified Correct by:

LOIDA C. ORBETA
Acting, Municipal Treasurer

ASTERIA P. CESAR
Municipal Accountant

LBP Form No. 9

STATEMENT OF SUPPLEMENTAL APPROPRIATION
General Fund
Supplemental Budget No. 01
Fiscal Year 2026

Local Government Unit: **Lianga, Surigao del Sur**

Implementing Office (1)	Particulars/ Purpose (2)	Annual Investment Program Reference Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Office of the Municipal Risk Reduction and Management Officer					
	Disaster Risk Reduction & Management Program	9000-000-3-1-14-001-000	Salaries and Wages - Regular	5-01-01-010	227,760.00
	Funding for Newly Created Plantilla Position:		Personal Economic Relief Allowance (PERA)	5-01-02-010	12,000.00
	a. LDRRMO II (Operations & Warning - SG 15		Retirement and life Insurance Premiums	5-01-03-010	27,331.20
	b. LDRRMO II (Research & Planning) - SG 15		Pag-IBIG Contributions	5-01-03-020	1,200.00
			Philhealth Contributions	5-01-03-030	5,694.00
			Employees Compensation Insurance Premiums	5-01-03-040	600.00
			SUBTOTAL		**274,585.20**
Office of the Municipal Engineer					
	Enginneering & Infrastructure Management Program	8000-000-3-1-10-001-000	Salaries and Wages - Regular	5-01-01-010	123,375.00
	Funding for Newly Created Plantilla Position:		Personal Economic Relief Allowance (PERA)	5-01-02-010	6,000.00
	a. Engineer II - SG 16		Retirement and life Insurance Premiums	5-01-03-010	14,805.00
			Pag-IBIG Contributions	5-01-03-020	600.00
			Philhealth Contributions	5-01-03-030	3,084.38
			Employees Compensation Insurance Premiums	5-01-03-040	300.00
			SUBTOTAL		**148,164.38**
Office of the Municipal Health Officer					
	Health Services Program	3000-200-3-1-001-000	Salaries and Wages - Regular	5-01-01-010	126,534.00
	Funding for Newly Created Plantilla Position:		Personal Economic Relief Allowance (PERA)	5-01-02-010	6,000.00
	a. Administrative Officer IV		Retirement and life Insurance Premiums	5-01-03-010	15,184.08
	(Health Service Support Unit Head) - SG 15		Pag-IBIG Contributions	5-01-03-020	600.00
			Philhealth Contributions	5-01-03-030	3,163.35
			Employees Compensation Insurance Premiums	5-01-03-040	300.00
			SUBTOTAL		**151,781.43**
			GRAND TOTAL		**574,531.01**

Prepared by:

ELEANOR S. POCON
Community Affairs Officer I/OIC - Municipal Budget Officer

Approved by:

AMADO M. LAYNO, JR., MD, FAFN, FPCS
Municipal Mayor

LBP Form No. 3

SUPPLEMENTAL PLANTILLA OF PERSONNEL FY 2026

LGU: Lianga, Surigao del Sur

Item Number		Position Title	Name of Incumbent	Current Year Authorized Rate/Annum		Budget Year Proposed Rate/Annum		Increase/ Decrease
Old (1)	New (2)	(3)	(4)	SG/ Step (5)	Amount (6)	SG/ Step (7)	Amount (8)	(9)
OFFICE OF THE MUNICIPAL HEALTH OFFICER								
	17	Administrative Officer IV (Health Service Support Unit Head)	**Newly Created**	15/1	506,136.00	15/1	126,534.00	(379,602.00)
OFFICE OF THE MUNICIPAL ENGINEER								
	4	Engineer II	**Newly Created**	16/1	493,500.00	16/1	123,375.00	(370,125.00)
OFFICE OF THE MUNICIPAL DISASTER RISK REDUCTION MANAGEMENT OFFICER								
	2	Local Disaster Risk Reduction Management Officer II (Operations and Warning)	**Newly Created**	15/1	455,520.00	15/1	113,880.00	(341,640.00)
	3	Local Disaster Risk Reduction Management Officer II (Research and Planning)	**Newly Created**	15/1	455,520.00	15/1	113,880.00	- 341,640.00
			TOTAL		**1,910,676.00**		**477,669.00**	**(1,433,007.00)**

Note: Position newly created/reclassified under Supplemental Budget No. 01. While the annual is reflected above, the actual budgetary requirement and appropriation funded for the current fiscal year cover a period of three (3) months only.

Prepared by:

DHOJIE REY S. OROPA
Municipal Government Department Head I
(Human Resource Management Officer)

Reviewed by:

ELEANOR S. POCON
Community Affairs Officer I/
OIC, Municipal Budget Officer

Approved by:

AMADO M. LAYNO, JR., M.D., FAFN, FPCS
Municipal Mayor

LBP Form No. 4

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026
LGU: LIANGA, Surigao del Sur

Department/ Office : **MUNICIPAL HEALTH**

Mandate : To protect and promote the health of the people of Lianga through the delivery of comprehensive, accessible, equitable, and quality health services, effective disease prevention and control, and sustained environmental sanitation.

Vision : A healthy, empowered, and resilient Lianga community where every individual, especially the poor, vulnerable, and persons with disabilities, has equitable access to quality and affordable health services in a safe and health-promoting environment.

Mission : To provide responsive, integrated, and people-centered health services through competent and committed health workers, effective health programs, strong community participation, and sustained support and partnership with the Local Government Unit and other stakeholders.

Organizational Outcome : Improved health status and quality of life of the people of Lianga through equitable access to quality health services, reduced preventable diseases and health risks, and strengthened community health and environmental sanitation.

AIP Reference Code (1)	Program/Project/ Activity Description (2)	Major Final Output (3)	Performance Indicator/ Output (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year				
					PS (6)	MOOE (7)	FE (8)	CO (9)	Total (10)
3000-200-3-1 11-001-000	**Health Services Program** (Newly Created Position: a. Administrative Officer IV - SG 15 Health Service Support Unit Health)	Administrative, Logistics, and Health Service Support Operations Management	Percentage of health administrative, procurement, and logistics support requests processed in compliance with CSC/ COA rules within standard turnaround.	100%	151,781.43				151,781.43
				TOTAL	**151,781.43**	**-**	**-**	**-**	**151,781.43**

Prepared by:

LEO ALFONSO G. SARMEN, M.D.
MGDH I/
Municipal Health Officer

Reviewed by: Local Finance Committee

RACHALLE M. MARTIZANO, EnP
MGDH I/
Mun. Planning & Dev't Coordinator

ELEANOR S. POCON
Community Affairs Officer I/
OIC - Municipal Budget Officer

LOIDA C. ORBETA
Administrative Officer IV
(Management & Audit Analyst)
Acting Municipal Treasurer

Approved by:

AMADO M. LAYNO, JR., M.D., FAFN, FPCS
Municipal Mayor

LBP Form No. 4

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026
LGU: LIANGA, Surigao del Sur

Department/ Office : **MUNICIPAL ENGINEER**

Mandate : Initiate, review and recommend changes in policies and objectives, plans and programs, techniques, procedure and practices in infrastructure and development and public works in general. Advice the Mayor on infrastructure, public works and other engineering matters. Administer, coordinate, supervise and control the construction, maintenance, improvement and repair of roads, bridges, and other engineering and public works project of the municipality. Provide engineering services to the LGU including investigation and survey, engineerting design, feasibility studies and project management. Exercise and perform such other duties and functions and prescribe by law.

Vision : To be the catalyze of infrastructure development of the municipality in attaining its vision without compromising the environment.

Mission : Effectively implement the National Building Code of the Philippines. To protect Human Life within the context of the National Building Code. To implement other related Laws and Order from concerned agencies.

Organizational Outcome : Efficiently and effectively implement infrastructure project.

AIP Reference Code (1)	Program/Project/ Activity Description (2)	Major Final Output (3)	Performance Indicator/ Output (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year				
					PS (6)	MOOE (7)	FE (8)	CO (9)	Total (10)
8000-000-3-1 10-001-000	**Engineering & Infrastructure Management Program** (Newly Created Position: a. Engineer II - SG 16)	Engineering Plans, Inspections, and Project Supervision	Percentage of Programs of Work (POW), engineering plans, and site inspections per DPWH/ Building Code standards within approved processing schedules	100%	148,164.38				148,164.38
				TOTAL	**148,164.38**	**-**	**-**	**-**	**148,164.38**

Prepared by:

ENGR. RITA S. LOZADA
MGDH II
Municipal Engineer

Reviewed by: Local Finance Committee

RACHALLE M. MARTIZANO, EnP
MGDH II
Mun. Planning & Dev't Coordinator

ELEANOR S. POCON
Community Affairs Officer I/
OIC - Municipal Budget Officer

LOIDA P. ORBETA
Administrative Officer IV
(Management & Audit Analyst)
Acting Municipal Treasurer

Approved by:

AMADO M. LAYNO, JR., M.D., FAFN, FPCS
Municipal Mayor

LBP Form No. 4

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026
LGU: LIANGA, Surigao del Sur

Department/ Office : **MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT**

Mandate : Formulating and implementing disaster risk reduction plans, coordinating response efforts during emergencies, conducting risk assessments, and promoting community awareness and preparedness. The office plays a crucial role in ensuring the safety and resillience of the municipality in the face of disasters.

Vision : Empowered, peaceful, and resilient communities.

Mission : To strengthen partnership and involvement of different stakeholders through a proactive eco-governance.

Organizational Outcome : A safer and more disaster-resilient municipality through effective disaster preparedness, rish reduction, emergency response, and recovery efforts that protect lives, properties, and livelihoods.

AIP Reference Code (1)	Program/Project/ Activity Description (2)	Major Final Output (3)	Performance Indicator/ Output (4)	Target for the Budget Year (5)	Proposed Budget for the Budget Year				
					PS (6)	MOOE (7)	FE (8)	CO (9)	Total (10)
9000-000-3-1 14-001-000	**Disaster Risk Reduction & Management Program** (Newly Created Position: a. LDRRMO II - SG 15 Operations & Warning b. LDRRMO II - SG 15 Research & Planning)	a. Disaster Operations and Early Warning Services b. DRRM Planning, Risk Assessment and Data Services	a. Percentage of disaster warnings issued and emergency operations conducted in compliance with SOPs within prescribed response time b. Percentage of DRRM plans, risk assessments, and reports completed in accordance with NDRRMC/ DBM standards within statutory deadlines	100%	274,585.20				274,585.20 -
				TOTAL	**274,585.20**	**-**	**-**	**-**	**274,585.20**

Prepared by:

MARLYN S. LAYNO
MGDH I/
Mun. Disaster Risk Reduction & Mg't Officer

Reviewed by: Local Finance Committee

RACHALLE M. MARTIZANO, EnP
MGDH I/
Mun. Planning & Dev't Coordinator

ELEANOR S. POCON
Community Affairs Officer I/
OIC - Municipal Budget Officer

LOIDA C. ORBETA
Administrative Officer IV
(Management & Audit Analyst)
Acting Municipal Treasurer

Approved by:

AMADO M. LAYNO, JR., M.D., FAFN, FPCS
Municipal Mayor


MUNICIPALITY OF LIANGA
LUNOR
OFFICIAL SEAL