

**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 108<sup>TH</sup> REGULAR SESSION OF THE 20<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, LEGISLATIVE BUILDING, CAPITOL HILLS, TELAJE, TANDAG CITY, PROVINCE OF SURIGAO DEL SUR ON SEPTEMBER 10, 2024**

**PRESENT:**

Hon. Manuel O. Alameda, Sr.	- Vice Governor (Presiding Officer)
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**Regular Sangguniang Panlalawigan Members:**

District I	District II
Hon. Ruel D. Momo	Hon. Conrad C. Cejoco
Hon. Antonio C. Azarcon	Hon. Margarita G. Garay
Hon. Valerio T. Montesclaros, Jr.	Hon. Gines Ricky J. Sayawan, Sr.
Hon. Jose Dumagan Jr.	Hon. Raul K. Salazar

**Ex – Officio Members:**

Hon. John Paul C. Pimentel	- President, Philippine Councilors’ League, Surigao del Sur Chapter
Hon. Melanie Joy M. Guno	- President, Provincial Chapter of the Liga ng mga Barangay sa Pilipinas
Hon. Yuri Art Eufy R. Sanchez	- President, Panlalawigang Pederasyon ng mga Sangguniang Kabataan

**ABSENT:**

**On Vacation Leave:**

Hon. Amado M. Layno, Jr.	- Member, Sangguniang Panlalawigan
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**On Paternity Leave:**

Hon. Anthony Joseph P. Cañedo	- Member, Sangguniang Panlalawigan
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**On Special Privilege Leave:**

Hon. Jimmy I. Guinsod	- Indigenous Peoples Mandatory Representative, Surigao del Sur
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**RESOLUTION NO. 2317-24**  
(Series of 2024)

**DECLARING APPROPRIATION ORDINANCE NO. BP-09 DATED JULY 9, 2024 (GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 FY 2024) OF THE MUNICIPALITY OF TAGO, THIS PROVINCE, OPERATIVE, SUBJECT TO SOME CONDITIONS**

**SPONSORS:**

**HON. GINES RICKY J. SAYAWAN, SR., HON. RUEL D. MOMO,  
HON. ANTONIO C. AZARCON, HON. JOSE DUMAGAN JR.,  
HON. ANTHONY JOSEPH P. CAÑEDO, HON. CONRAD C.  
CEJOCO, HON. AMADO M. LAYNO, JR., HON. VALERIO T.  
MONTESCLAROS, JR., HON. RAUL K. SALAZAR,  
HON. MARGARITA G. GARAY, HON. JOHN PAUL C. PIMENTEL  
AND HON. MELANIE JOY M. GUNO**

**WHEREAS**, pursuant to Chapter 3, Article 1, Section 327 of the Local Government Code of 1991, the Sangguniang Panlalawigan is mandated to review ordinances authorizing annual or supplemental appropriations of component cities and municipalities in the same manner and within same period prescribed for the review of other ordinances;

**WHEREAS**, Appropriation Ordinance No. BP-09 dated July 9, 2024 of the Municipality of Tago, this Province entitled authorizing its General Fund Supplemental Budget No. 1 FY 2024 involving an appropriation in the Amount of Thirteen Million Four Hundred Thirty One Thousand Nine Hundred Twenty Seven Pesos and 64/100 (₱13,431,927.64), was submitted to this Body for review and same was referred to the Committee on Finance and Appropriation, for appropriate action and was subsequently endorsed to the Provincial Finance Committee, for technical review;

**WHEREAS**, the Provincial Finance Committee, in its review letter dated August 16, 2024 returned Appropriation Ordinance No. BP-09 dated July 9, 2024 of the Municipality of Tago, this Province, with the information that the same shall be declared operative and after a thorough review of the provisions embodied in the Ordinance by the Committee to which the matter was referred to, it was found out that it has substantially complied with the provisions of the Local Government Code of 1991 and its Implementing Rules and Regulations, except for the following findings, viz:

1. there are some items of appropriation that possess the character of infraction to the provision cited under Section 305(i) of R.A. 7160;
  - 1.1 the Descriptive Title/Titles of Programs, Activities and Projects (P/A/P) is different and/or not among those presented in the approved SAIP No. 01 CY 2024;
  - 1.2 the amount appropriated in the Appropriation Ordinance is higher than the amount provided in the Supplemental AIP for the same PPA; and
  - 1.3 the SAIP was enacted not in the current year.
2. the augmentation/reversion of continuing appropriations and 20% Development Fund under the Statement of Funding Sources is not supported by documents authorizing the use of the funds or justification that the program/project activity has been fully paid and completed or otherwise settled as mentioned in Article 418 of the IRR of the LGC.

**WHEREAS** in view of the foregoing and on motion of Hon. Antonio C. Azarcon and duly seconded by Hon. Jose Dumagan Jr.;

**NOW THEREFORE**

**BE IT RESOLVED** by the Sangguniang Panlalawigan of Surigao del Sur to declare Appropriation Ordinance No. BP-09 dated July 9, 2024 (General Fund Supplemental Budget No. 1 FY 2024) of the Municipality of Tago, this Province operative, subject to the following conditions, to wit:

1. the LGU shall to reconcile the aforementioned inconsistency of the PPA's in the AO and those listed in the SAIP to comply with the provisions of LBC 152 covering the BOM for LGUs 2023 Edition and Section 305 (i) of R.A. 7160, which states that "local budgets shall operationalize approved local development plans".

It is therefore necessary that the attached SAIP is within the current year priority plans and programs as the basis for the local budgets to fund the PPAs in the investment programs, particularly in the AIP;

2. considering that no ordinance providing for a supplemental budget shall be enacted except when supported by funds actually available as mentioned in Article 417 of the IRR of the LGC of 1991, the augmentation/reversion of the appropriation shall be supported by the recommendation of the Municipal Development Council by way of re-appropriation to finance those development programs, projects or activities particularly 20% Development Fund duly approved by the local Sanggunian and clearly stating the reasons for discontinuance or abandoning the work, activity or purpose for which the appropriation was originally authorized;
3. in all cases, the appropriation authorized therein shall be used in conformity with Section 305 of R.A. 7160 and shall be subject to availability of Funds, accounting and auditing rules and regulations;
4. it is understood that the review action does not authorize any of those undermined/undetermined items of appropriation that is specifically prohibited by or inconsistent with the provision of law; and
5. compliance and adherence with all existing laws, rules and regulations shall be the responsibility of the implementing Officials of the Municipality of Tago, this Province.

**RESOLVED FURTHER:** To require the Municipality of Tago to comply with the posting requirements under Section 59 of the Local Government Code of 1991 and the herein recommendations and to notify this Body of the actions taken thereon.


**RESOLVED FURTHERMORE:** To inform the Municipality of Tago that the review action does not authorize any item/s of appropriation that is specifically prohibited by or inconsistent with the provisions of the law.

**RESOLVED FINALLY:** To furnish copies of this Resolution to the Provincial Budget Officer and the Provincial Auditor, both of this Province, to Hon. Betty E. Pimentel, Municipal Mayor, to the Sangguniang Bayan thru Hon. Henrich M. Pimentel, Municipal Vice Mayor/Presiding Officer, the Municipal Budget Officer, the Municipal Treasurer and the Municipal Accountant, all of the Municipality of Tago, this Province, for their information and guidance.

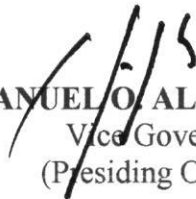
**ADOPTED** this 10<sup>th</sup> day of September, 2024 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

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**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

  
**MARITES COMA-ARREZA**  
Acting Secretary to the Sangguniang Panlalawigan

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

  
**MANUEL O. ALAMEDA, SR.**  
Vice Governor  
(Presiding Officer)