

RESOLUTION NO. _____
(Series of 2026)

DECLARING ORDINANCE NO. 14 DATED OCTOBER 29, 2025 OF THE MUNICIPALITY OF MARIHATAG, THIS PROVINCE ENTITLED "AN ORDINANCE AMENDING SECTION 10 OF MUNICIPAL ORDINANCE NO. 10, SERIES OF 2024, ENTITLED: 'AN ORDINANCE CREATING THE HUMAN RESOURCE AND MANAGEMENT OFFICE (HRMO) AS AN OFFICE OF THE LOCAL GOVERNMENT UNIT OF MARIHATAG, SURIGAO DEL SUR, DEFINING ITS POWERS, DUTIES AND RESPONSIBILITIES AND FOR OTHER PURPOSES AND CREATING CERTAIN POSITIONS AT THE OFFICE OF THE MUNICIPAL ACCOUNTANT AND AT THE OFFICE OF THE MUNICIPAL TREASURER, ALL UNDER THE LOCAL GOVERNMENT OF THE MUNICIPALITY OF MARIHATAG, PROVINCE OF SURIGAO DEL SUR,' SPECIFICALLY TO UPDATE AND ALIGN THE ORGANIZATIONAL STRUCTURE OF THE MUNICIPAL TREASURER'S OFFICE WITH THE NEW LOCAL TREASURY OPERATIONS MANUAL", INVALID FOR VIOLATION OF SECTION 325 (a) OF THE LOCAL GOVERNMENT CODE OF 1991

SPONSORS:

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

WHEREAS, Chapter 3, Article III, Section 468 Par. (a) No. 1 (i) of the Local Government Code of 1991 provides that, "the sangguniang panlalawigan shall review all ordinances approved by the sanggunians of component cities and municipalities and executive orders issued by the mayors of said component units to determine whether these are within the scope of the prescribed powers of the sanggunian and of the mayor";

WHEREAS, Ordinance No. 14 dated October 29, 2025 of the Municipality of Marihatag, this Province entitled "An Ordinance Amending Section 10 of Municipal Ordinance No. 10, Series of 2024, Entitled: 'An Ordinance Creating the Human Resource and Management Office (HRMO) as an Office of the Local Government Unit of Marihatag, Surigao del Sur, Defining its Powers, Duties and Responsibilities and for Other Purposes and Creating Certain Positions at the Office of the Municipal Accountant and at the Office of the Municipal Treasurer, All Under the Local Government of the Municipality of Marihatag, Province of Surigao del Sur,' Specifically to Update and Align the Organizational Structure of the Municipal Treasurer's Office with the New Local Treasury Operations Manual", was submitted to this Body for review and same was referred to the Committee on Good Government, Public Ethics and Accountability, for appropriate action and was indorsed the Provincial Finance Committee (PFC) and to the Provincial Human Resource Management Office (PHRMO), for technical review;

WHEREAS, the Provincial Finance Committee (PFC) in its letter dated January 23, 2026 informed the Body that the above-mentioned Ordinance is within the scope of the prescribed powers of the Sanggunian Bayan concerned pursuant to Sections 443 and 447 of R.A. 7160 (Local Government Code of 1991). However, during the initial review of the FY 2025 General Fund Annual Budget and Supplemental Budget, the LGU HAS EXCEEDED its Personal Services limitation of P6,704,037.06;

WHEREAS, Mr. Ace R. Orcullo, MPA, CHRA, Provincial Human Resource Management Officer, this Province in his letter dated March 10, 2026 upon perusal of the subject Ordinance, informed the August Body that the said Ordinance finds no impediment in its creation and recommended for adoption;



WHEREAS, after a careful deliberation on the matter, the Committee on Good Government, Public Ethics and Accountability, to which the matter was referred to, during its Committee Meeting on March 24, 2026 recommended to declare Ordinance No. 14 dated October 29, 2025 of the Municipality of Marihatag, this Province, invalid for violation of Section 325 (a) of Local Government Code of 1991;

WHEREAS, in view of the foregoing and on motion of _____ and duly seconded by _____;

NOW THEREFORE

BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to declare Ordinance No. 14 dated October 29, 2025 of the Municipality of Marihatag, this Province entitled “An Ordinance Amending Section 10 of Municipal Ordinance No. 10, Series of 2024, Entitled: ‘An Ordinance Creating the Human Resource and Management Office (HRMO) as an Office of the Local Government Unit of Marihatag, Surigao del Sur, Defining its Powers, Duties and Responsibilities and for Other Purposes and Creating Certain Positions at the Office of the Municipal Accountant and at the Office of the Municipal Treasurer, All Under the Local Government of the Municipality of Marihatag, Province of Surigao del Sur,’ Specifically to Update and Align the Organizational Structure of the Municipal Treasurer’s Office with the New Local Treasury Operations Manual”, invalid for violation of Section 325 (a) of the Local Government Code of 1991.

RESOLVED FINALLY: To furnish copies of this Resolution to Hon. Benjamin T. Pazon, Jr., Municipal Mayor and to the Sangguniang Bayan thru Hon. Charlito R. Lerog, Municipal Vice Mayor/Presiding Officer, all of the Municipality of Marihatag, this Province, for their information, guidance and appropriate action.

ADOPTED this 31st day of March, 2026 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all the Sangguniang Panlalawigan Members present.

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I HEREBY CERTIFY to the correctness of the foregoing Resolution.

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