

RETURNING APPROPRIATION ORDINANCE NO. 01-2026 DATED FEBRUARY 3, 2026 OF THE MUNICIPALITY OF MADRID, THIS PROVINCE ENTITLED "AN ORDINANCE REPROGRAMMING THE FUNDS FROM THE PURCHASE/ACQUISITION OF ONE (1) UNIT MINI DUMP TRUCK TO THE PURCHASE/ACQUISITION OF ONE (1) UNIT MULTI-PURPOSE VEHICLE (MPV) PERSONNEL CARRIER IN THE AMOUNT OF ONE MILLION THREE HUNDRED THOUSAND PESOS (P1,300,000.00) FOR DISASTER RISK REDUCTION AND MANAGEMENT (DRRM) OPERATIONS", FOR RECTIFICATION AND DECLARING THE SAME AS INOPERATIVE

SPONSORS:

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

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. 01-2026 dated February 3, 2026 of the Municipality of Madrid, this Province entitled "An Ordinance Reprogramming the Funds from the Purchase/Acquisition of One (1) Unit Mini Dump Truck to the Purchase/Acquisition of One (1) Unit Multi-Purpose Vehicle (MPV) Personnel Carrier in the amount of One Million Three Hundred Thousand Pesos (P1,300,000.00) for Disaster Risk Reduction and Management (DRRM) Operations", 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 February 27, 2026 returned Appropriation Ordinance No. 01-2026 dated February 3, 2026 of the Municipality of Madrid, recommending that the usual process of authorizing a Supplemental Budget shall be followed, as outlined in Article 417 of the IRR, as amended by AO No. 47, implementing Section 321 of R.A. 7160. This process involves the reversion of savings and their re-appropriation to appropriate expenditure items across LGU offices and expense classes;

The Provincial Finance Committee has recommended that the ordinance shall be declared inoperative due to incomplete documentation, as required by the 2023 Edition of the Budget Operations Manual for LGUs. To facilitate proper evaluation and ensure compliance, the submission of the following documents are requested, viz:

1. **Certificate of Source of Funds Available for Appropriation:** This document is essential to verify the availability and legality of the funds being reprogrammed.
2. **Supplemental Annual Investment Program (SAIP) for CY 2026:** The SAIP provides the framework for the Municipality's development priorities, and its inclusion will confirm that the proposed reprogramming aligns with approved local development plans.
3. **Sangguniang Bayan (SB) Resolution approving the CY 2026 SAIP:** This resolution confirms the official adoption of the SAIP by the Sangguniang Bayan.

The first part of the report deals with the general situation of the country. It is a very interesting and informative study of the country's development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's development.

The second part of the report deals with the economic situation of the country. It is a very interesting and informative study of the country's economic development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's economic development.

The third part of the report deals with the social situation of the country. It is a very interesting and informative study of the country's social development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's social development.

The fourth part of the report deals with the political situation of the country. It is a very interesting and informative study of the country's political development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's political development.

The fifth part of the report deals with the cultural situation of the country. It is a very interesting and informative study of the country's cultural development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's cultural development.

The sixth part of the report deals with the future of the country. It is a very interesting and informative study of the country's future development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's future development.

The seventh part of the report deals with the conclusion of the study. It is a very interesting and informative study of the country's development. The author has done a great deal of research and has gathered a wealth of material. The report is well written and is a valuable contribution to the study of the country's development.

These documents are vital to ensure that the ordinance conforms with the approved Local Development Plans, as mandated by Section 305(i) of R.A. 7160. Additionally, the ordinance lacks a detailed breakdown of the Capital Outlay budget, which is a requirement under Section 317 of RA 7160 and the Budget Operations Manual.

Furthermore, the ordinance appears limited solely to reprogramming of the LDRRMF funds. However, a comprehensive and valid Supplemental Budget should encompass broader expenditures and re-appropriations, following the guidelines in Article 417 of the IRR. The reprogramming of funds must also be supported by a certification or endorsement from the Local Disaster Risk Reduction and Management Council (LDRRMC), affirming that the reallocation and utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF) are in accordance with joint Circular No. 2013-1, dated March 25, 2013.

WHEREAS, after a careful review by the Committees to which the matter was referred to, it has recommended to return, through its Secretary to the Sangguniang Bayan, Appropriation Ordinance No. 01-2026 dated February 3, 2026 of the Municipality of Madrid, Surigao del Sur and that the LGU shall address the missing documents and resubmit the ordinance only after these issues have been satisfactorily resolved. Until then, the ordinance remains inoperative and its implementation cannot be authorized. This process is essential ^{and} will ensure full compliance with legal and procedural requirements and to enable the ordinance to be declared operative ^{the LGU then} and shall adhere to the recommendation of the Provincial Finance Committee;

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 return Appropriation Ordinance No. 01-2026 dated February 3, 2026 of the Municipality of Madrid, this Province entitled "An Ordinance Reprogramming the Funds from the Purchase/Acquisition of One (1) Unit Mini Dump Truck to the Purchase/Acquisition of One (1) Unit Multi-Purpose Vehicle (MPV) Personnel Carrier in the amount of One Million Three Hundred Thousand Pesos (P1,300,000.00) for Disaster Risk Reduction and Management (DRRM) Operations", for rectification and declaring the same as inoperative.

RESOLVED FINALLY: To furnish copies of this Resolution to Hon. Glenn F. Teves, Municipal Acting Mayor, to the Sangguniang Bayan Member thru Hon. Ma. Lina Patricia Y. Portillano, Temporary/Presiding Officer and to the Municipal Planning and Development Coordinator, all of the Municipality of Madrid, 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 Sangguniang Panlalawigan Members present.

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I HEREBY CERTIFY to the correctness of the foregoing Resolution.

EDGAR G. PEREZ II, J.D.
Secretary to the Sangguniang Panlalawigan

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

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

VPN/RES. NO.--26 MADRID
OSSP-26-05539

