

RESOLUTION NO. -24
(Series of 2024)

FOR SECOND READING #
123RD Regular Session
January 14, 2025
Tandag City

DECLARING APPROPRIATION ORDINANCE NO. 2024-27 DATED NOVEMBER 12, 2024 (GENERAL FUND SUPPLEMENTAL BUDGET NO. 4 FY 2024) OF THE CITY OF BISLIG, THIS PROVINCE OPERATIVE, SUBJECT TO SOME CONDITIONS

SPONSORS:

HON. GINES RICKY J. SAYAWAN, SR., HON. ANTONIO C. AZARCON,
HON. RUEL D. MOMO, HON. JOSE DUMAGAN, JR., HON. ANTHONY
JOSEPH P. CAÑEDO, HON. CONRAD C. CEJOCO, HON. AMAÑO M.
LAYNO, JR., HON. VALERIO T. MONTESCLAROS, JR.,
HON. MARGARITA G. GARAY, HON. RAUL K. SALAZAR, HON. JOHN
PAUL C. PIMENTEL, HON. JIMMY I. GUINSOD 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 the same period prescribed for the review of other ordinances;

WHEREAS, Appropriation Ordinance No. 2024-27 dated November 12, 2024 of the City of Bislig, this Province, authorizing its General Fund Supplemental Budget No. 4 FY 2024 involving an appropriation in the amount of Twenty Two Million Four Hundred Fifty Four Thousand Nine Hundred Fifty One Pesos and 15/100 (P22,454,951.15), 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 December 4, 2024 returned Appropriation Ordinance No. 2024-27 dated November 12, 2024 of the City of Bislig, 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, the latter disclosed 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. the Secretary to the Sangguniang Panlungsod failed to submit the Appropriation Ordinance to the reviewing body on the prescribed period;
2. the appropriation item for Debt Services has not been reflected in the appropriate office/implementation unit, and despite the over-allocation for Long term debt under Annual Budget FY 2024, the LGU appears to have an additional allocation in the Supplementary Budget No. 4; and
3. the Tanggapan ng Sangguniang Panlungsod (TSP) Resolution No. 2024-822 adopting Supplemental AIP No. 9 was enacted on November 12, 2024, while the Appropriation Ordinance No. 2024-27 authorizing Supplemental Budget No. 4 was also enacted on the same date.

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 Appropriation Ordinance No. 2024-27 dated November 12, 2024 (General Fund Supplemental Budget No. 4 FY 2024) of the City of Bislig, this Province operative, subject to the following conditions, to wit:

1. the Secretary to the Sangguniang Panlungsod shall adhere to Section 56 of R.A. 7160 by submitting the approved Appropriation Ordinance three (3) days after the approval to the Sangguniang Panlalawigan for review in accordance with Section 327 of the Code;
2. the LGU ^{will} must follow the prescribed format in preparing the Appropriation Ordinance, following the illustrative example particularly under 2.3.1.4, pages 100-101 of the BOM for LGUs 2023 Edition which states that **Special Purpose Appropriation, including provision on loan payment, if any shall be reflected under the appropriate implementing Department/Office** and;

LGU is enjoined to reconcile its status/statement of Long-Term indebtedness due for FY 2024 with concerned financial institution to avoid the misuse of government fund;

3. it is necessary that the AIP/SAIP must be approved/ratified by the local sangguian before the enactment of the appropriation ordinance, authorizing the local budget to ensure that it conforms to local plans and policies, and ~~will~~ only operate when there is an approved local development plans as emphasized in LBC No. 152 covering the BOM for LGU's 2023 Edition and in Section 305(i) of R.A. 7160, which states that "local budgets shall operationalize approved local development plans." *fund,*

~~The~~ LGU shall make the necessary corrections to reconcile the date of Resolutions/AO approval in accordance with the BOM for LGUs;

4. the appropriation authorized therein shall be used in conformity with Section 305 of R.A. No. 7160 and shall be subject to availability of funds, accounting and auditing rules and regulations;
5. it is understood that the PPA's funded in the Ordinance are among those included in the SAIP of the LGU and that the review action does not authorize any item of those appropriation that is specifically prohibited by or inconsistent with the provisions of law; and
6. compliance and adherence with all existing laws, rules and regulations shall be the responsibility of the implementing Officials of the City of Bislig, this Province.

RESOLVED FURTHER: To require the City of Bislig 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 City of Bislig that the review action does not authorize any item/s of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

RESOLVED FINALLY: To furnish copies of this Resolution to the Provincial Budget Officer and the Provincial Auditor, both of this Province, to Hon. Florencio C. Garay, City Mayor, to the Sangguniang Panlungsod thru Hon. Alfredo J. Carmelo, City Vice Mayor/Presiding Officer, the City Budget Officer, the City Treasurer and the City Accountant, all of the City of Bislig, this Province, for their information and guidance.

ADOPTED this 14th day of January, 2025 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. -24 BISLIG ORD NO. 2024-27 (JAN 14)
OSSP-SDS-2024-4245
Item #