



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

OFFICE OF THE MUNICIPAL MAYOR

**COMPLIANCE
WITH THE
RECOMMENDATIONS
OF TSP REVIEW FINDINGS
ON THE
SUPPLEMENTAL BUDGET NO. 1-2025
OF LGU HINATUAN**

**PER TSP RESOLUTION
NO. 3030-25, s. 2025**

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Republic of the Philippines
Municipality of Hinatuan
Surigao del Sur



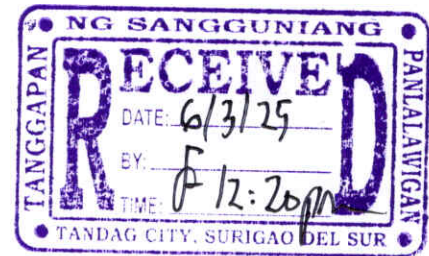
OFFICE OF THE MUNICIPAL MAYOR
mohinatuan@gmail.com

June 2, 2025

THE HONORABLE MEMBERS

Sangguniang Panlalawigan
Province of Surigao del Sur
Capitol Compound, Telaje, Tandag City

Thru : HON. MANUEL O. ALAMEDA, SR.
Vice Governor (Presiding Officer)
Tanggapan Sangguniang Panlalawigan



Sir/Madam:

In compliance with the required actions stated in the review findings pursuant to TSP Resolution No. 3030-25, s. 2025, relative to Supplemental Budget No. 01 - 2025, embodied in Appropriation Ordinance No. TC-021, s. 2025, of the Municipality of Hinatuan, we are respectfully submitting herewith the following documents for your appropriate evaluation and reference:

1. Sangguniang Bayan Resolution No. NM-366, s. 2025 - Aligning the account codes under Capital Outlay and MOOE expenditures in accordance with the Revised Chart of Accounts for LGUs, pursuant to COA Circular No. 2015-009 dated December 1, 2015 (with attachment);
2. Sangguniang Bayan Resolution No. NM-367, s. 2025 - Aligning the Programs, Projects, and Activities (PPAs) listed in the Appropriation Ordinance with those categorized as Capital Outlay in the approved Supplemental Annual Investment Plan (SAIP) (with attachment);
3. Certification from the Municipal Accountant and Municipal Treasurer.
4. MDRRMC First Quarter Meeting Minutes for Calendar Year 2025; and
5. Explanation Letter from the Secretary to the Sangguniang Bayan.

We hope for your favorable consideration and continued guidance as we ensure alignment with applicable budgetary, planning, and accounting standards.

Thank you very much.

Respectfully yours,

ATTY. TITO A. CAÑEDO III
Municipal Mayor

Tanggapan ng Sangguniang Panlalawigan

SURIGAO DEL SUR

OSSP-SDS-2025-4699

Telephone No.: (086) - 211 - 5832

E-Mail: tspsurigaosur@yahoo.com

Date: _____

Time: _____

Received by: _____



Department of Health and Human Services
Office of the Assistant Secretary for Health



Memorandum

To: The Assistant Secretary for Health
From: [Name]
Subject: [Topic]



The following information was received from [Source] on [Date]. It pertains to [Topic] and is being provided for your information. [Detailed description of the information follows.]

Sincerely,
[Signature]

In compliance with the provisions of the Freedom of Information Act, this document is being released to the public. It contains information that is not exempt from disclosure under the Act. The release of this information is intended to provide the public with access to government records and to promote transparency in government operations.

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Approved: [Signature]
[Title]



Republic of the Philippines
Municipality of Hinatuan
Surigao del Sur



OFFICE OF THE SECRETARY TO THE SANGGUNIAN

May 5, 2025

MR. EDGAR G. PEREZ II, J.D.
Secretary to the Sangguniang Panlalawigan
Office of the Provincial Council
Tandag City

Thru: THE PROVINCIAL FINANCE COMMITTEE

Sir:

I was furnished a copy of Resolution No. 3030-25, Series of 2025, from the Office of the Sangguniang Panlalawigan entitled, *"Declaring Appropriation Ordinance No. TC-021 dated March 18, 2025 (General Fund Supplemental Budget No. 01, FY 2025) of the Municipality of Hinatuan, this province, subject to certain conditions."*

It was noted in the Findings, specifically under Item No. 1, that the Secretary to the Sangguniang Bayan failed to submit the Appropriation Ordinance to the Sangguniang Panlalawigan for review within three (3) days after its approval on March 18, 2025, as required under Section 56 of the Local Government Code of 1991.

Please allow me to inform you that I was on official leave during the periods March 10–14, 2025 and March 17–21, 2025, as I was mourning the passing of my father, Atty. Candelario J. Viola, Jr. During my absence, Ms. Marife M. Peñas, Local Legislative Staff Employee II, served as Acting Secretary.

When I asked her about the cause of the delay, she explained that there were several additional inputs and corrections required by concerned offices, which contributed to the delay. Furthermore, one of the signatories to the ordinance was on official travel at the time the document was about to be submitted for review.

We assure you that we are taking steps to prevent a recurrence of this situation, and we sincerely hope for your understanding regarding this matter.

Sincerely,

IVY ZEA VIOLA-BAGARA, DM
Secretary to the Sanggunian

Budget

Republic of the Philippines
OFFICE OF THE SANGGUNIANG BAYAN
Hinatuan, Surigao del Sur

EXCERPTS FROM THE MINUTES OF THE 131st REGULAR SESSION OF THE 11th
SANGGUNIANG BAYAN HELD ON MAY 20, 2025 AT THE SANGGUNIANG
BAYAN SESSION HALL, HINATUAN, SURIGAO DEL SUR.

PRESENT:

Hon. Nerito P. Malinao
Municipal Vice Mayor
(Presiding Chair)

Sangguniang Bayan Members

Hon. Aloha A. Telewik
Hon. Joan M. Garay
Hon. Neizyl D. Hermosa
Hon. Edilberto M. Barrios
Hon. Noel D. Ortiz
Hon. Lourdes S. Villaluz

Ex - Officio Members

Hon. Aistanderjan P. Barrios
President, Pederasyon ng Sangguniang Kabataan

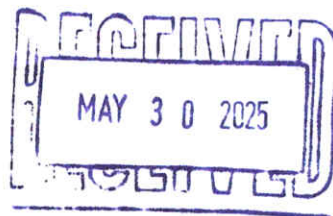
Datu Arnoldo S. Cabilin, Jr.
Indigenous Peoples Representative

ABSENT:

Hon. Monalisa Cañedo-Su
Sangguniang Bayan Member
(On Special Privilege Leave)

Hon. Danilo A. Cacho
Sangguniang Bayan Members

Hon. Filmore M. Viola, Jr.
President, Liga ng mga Barangay



S.B. RESOLUTION NO. NM-366
Series of 2025

**"ALIGNING THE ACCOUNT CODES UNDER CAPITAL OUTLAY AND MOOE
EXPENDITURES IN ACCORDANCE WITH THE REVISED CHART OF
ACCOUNTS FOR LGUS, PURSUANT TO COA CIRCULAR NO. 2015-009 DATED
DECEMBER 1, 2015"**

AUTHORED BY : HON. LOURDES S. VILLALUZ

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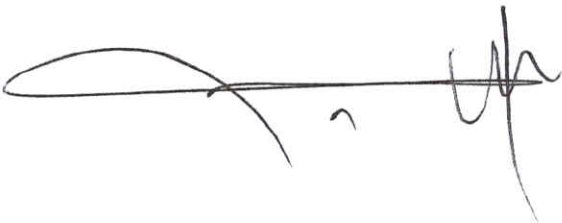
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WHEREAS, the Commission on Audit (COA) issued Circular No. 2015-009 dated December 1, 2015, prescribing the Revised Chart of Accounts for Local Government Units (LGUs), aimed at promoting uniformity, consistency, and transparency in the accounting and budgeting processes across all LGUs;

WHEREAS, Item 2 of the findings in the review conducted by the Tanggapan ng Sangguniang Panlalawigan (TSP) of this province on Supplemental Budget No. 01, Series of 2025, as reflected in TSP Resolution No. 3030-25, Series of 2025, provides that "there are misrepresentation of the account code numbers under Capital Outlay expenditures of various offices that are not in accordance with the Revised Chart of Accounts for Local Government Units under COA Circular No. 2015-009 dated December 1, 2015";

WHEREAS, to correct the erroneous and misrepresented account codes and to ensure compliance with COA rules and guidelines, there is a need to align the account codes under Capital Outlay and Maintenance and Other Operating Expenses (MOOE) in accordance with the prescribed Revised Chart of Accounts for LGUs, as follows:

IMPLEMENTING OFFICE	AIP CODE	OBJECT OF EXPENDITURES	FROM - ERRONEOUS ACCOUNT CODE	TO - CORRECT ACCOUNT CODE	AMOUNT
Municipal Mayor's Office	1000- 000-3-1-01-001-000-000	Electricity Expenses	5-02-04-010	5-02-04-020	1,200,000.00
Municipal Agriculture Office	9000- 000-3-2-03-001-000-000	Subsidies – CCAUSE Counterpart	5-02-14-080	5-02-14-990	200,000.00
	8000- 000-3-2-03-004-000-000	Subsidies – Rice and Corn Farmers	5-02-14-080	5-02-14-990	600,000.00
	8000- 000-3-2-03-005-000-000	Other Supplies and Materials (Fruit Trees and Vegetable Seedlings)	1-04-02-050	5-02-03-990	50,000.00
MEEDO - ERMO	8000- 000-3-01-001-000-000	Other General Services – MO	5-02-99-990	5-02-12-990	1,519,093.68
	8000- 000-3-1-10-000-001-000	Construction of Gender Responsive CR With Shower Rooms at ER	300	1-07-04-990	5,000,000.00
HINATUAN SOUTHERN COLLEGE	8000- 000-3-3-09-000-007-000	Improvement of Speech Laboratory	5-02-13-040	1-07-04-990	250,000.00
	8000- 000-3-3-09-000-008-000	Installation of Speech Lab./Technology	1-07-05-070	1-07-05-030	750,000.00
	8000- 000-3-3-09-000-009-000	Rehabilitation of HSC Old Building	5-02-13-040	1-07-04-990	500,000.00
	8000- 000-3-3-09-000-006-000	Construction of Admin Building #3	300	1-07-04-990	3,669,916.09
	8000- 000-3-3-09-003-000-000	Purchase of Plastic Arm Chairs	300	1-07-07-010	200,000.00
	8000- 000-3-3-09-003-000-000	Purchase of Computer Units	300	1-07-05-030	200,000.00
	8000- 000-3-3-09-003-000-000	Purchase of Motorcycle	300	1-07-06-990	90,000.00

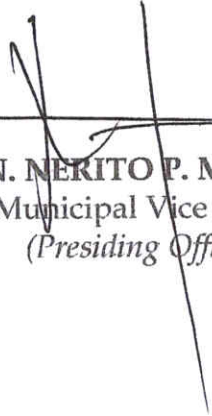


ADOPTED this 20th day of May, 2025 on motion of Hon. Lourdes S. Villaluz
unanimously seconded by all members present.

I HEREBY CERTIFY to the correctness of the foregoing.


IVY ZEA VIOLA - BAGARA, DM
Secretary to the Sanggunian

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


HON. NERITO P. MALINAO
Municipal Vice Mayor
(Presiding Officer)

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

OFFICE OF THE MUNICIPAL MAYOR

ACTIONS TAKEN ON REVIEW FINDINGS for Supplemental Budget No.1-2025 - per TSP Resolution No. 3030-25 Series of 2025

A. Finding No. 2 – There are misrepresentation of account code numbers under Capital Outlay and MOOE expenditures of various offices that are not in accordance with the Revised Chart of Accounts for LGUs under COA Circular No. 2015-009 dated December 1, 2015.

IMPLEMENTING OFFICE	AIP CODE	OBJECT OF EXPENDITURES	FROM - ERRONEOUS ACCOUNT CODE	TO - CORRECT ACCOUNT CODE	AMOUNT
Municipal Mayor's Office	1000-000-3-1-01-001-000-000	Electricity Expenses	5-02-04-010	502-04-020	1,200,000.00
Municipal Agriculture Office	9000-000-3-2-03-001-000-000	Subsidies – CCAUSE Counterpart	5-02-14-080	5-02-14-990	200,000.00
	8000-000-3-2-03-004-000-000	Subsidies – Rice and Corn Farmers	5-02-14-080	5-02-14-990	600,000.00
	8000-000-3-2-03-005-000-000	Other Supplies and Materials (Fruit Trees and Vegetable Seedlings)	1-04-02-050	5-02-03-990	50,000.00
MEEDO - ERMO	8000-000-3-01-001-000-000	Other General Services - MO	5-02-99-990	5-02-12-990	1,519,093.68
	8000-000-3-1-10-000-001-000	Construction of Gender Responsive CR with Shower Rooms at ER	300	1-07-04-990	5,000,000.00
Hinatuan Southern College	8000-000-3-3-09-000-007-000	Improvement of Speech Laboratory	5-02-13-040	1-07-04-990	250,000.00
	8000-000-3-3-09-000-008-000	Installation of Speech Lab./Technology	1-07-05-070	1-07-05-030	750,000.00
	8000-000-3-3-09-000-009-000	Rehabilitation of HSC Old Building	5-02-13-040	1-07-04-990	500,000.00
	8000-000-3-3-09-000-006-000	Construction of Admin Building #3	300	1-07-04-990	3,669,916.09
	8000-000-3-3-09-003-000-000	Purchase of Plastic Arm Chairs	300	1-07-07-010	200,000.00
	8000-000-3-3-09-003-000-000	Purchase of Computer Units	300	1-07-05-030	200,000.00
	8000-000-3-3-09-003-000-000	Purchase of Motorcycle	300	1-07-06-990	90,000.00

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IMPLEMENTING OFFICE	AIP CODE	OBJECT OF EXPENDITURES	FROM - ERRONEOUS ACCOUNT CODE	TO - CORRECT ACCOUNT CODE	AMOUNT
Mun. Engineering Office (20% DF)	3000-000-3-1-10-001-000-000	Construction of Talisay MPB Phase II	1-07-04-010	1-07-04-990	300,00.00
	8000-000-3-1-10-000-002-000	Rehabilitation of Old Public Market & Fish Landing	5-02-13-050	1-07-04-990	1,500,000.00
	8000-000-3-1-10-001-003-000	Repair & Improvement of Negosyo Center		1-07-04-990	135,000.00
	9000-000-3-1-01-000-004-000	Rehabilitation of FMR: Loyola, Tidman, Pocto, Cambatong, Tagasaka & Baculin Road Sections	5-02-13-020	1-07-03-010	1,399,173.59
	8000-000-3-2-03-000-005-000	Rehabilitation of Marine Protected Areas	5-02-13-020	1-07-02-010	100,000.00
	8000-000-3-2-03-000-000-002	Legislated Hatchery Land Titling	5-02-13-020	1-07-02-990	50,000.00
	9000-000-3-1-10-000-001-000	Construction of Loyola Sitio Hall Purok 2	5-02-13-010	1-07-04-990	200,000.00
	9000-000-3-1-10-000-002-000	Rehabilitation Of Child Development Centers	5-02-13-040	1-07-04-020	500,000.00
	9000-000-3-1-10-000-003-000	Installation of Lights Plazas & Parks	5-02-13-020	1-07-03-990	250,000.00
Mun. Disaster Risk Reduction and Management Office	9000-000-3-3-10-002-000-000	Motorcycle Emergency Response	5-02-13-010	1-07-06-990	150,000.00
	9000-000-3-3-10-002-000-000	Enhance Equipment for Response Vehicle	5-02-13-060	1-07-06-990	196,694.82
	9000-000-3-3-10-004-000-000	Siren Alarm System for Back-up Energy Storage	1-07-05-090	1-07-05-070	200,000.00
	9000-000-3-3-10-000-004-000	Rehabilitation of Evacuation Centers	5-02-13-040	1-07-04-990	400,000.00
	9000-000-3-3-10-000-005-000	Repair of NFI Warehouse	5-02-13-440	1-07-04-990	100,000.00
	9000-000-3-3-10-000-006-000	Harip Relocation Site for Tsunami & Storm Surge Prone Residents	1-07-02-990	1-07-01-010	3,000,000.00
	9000-000-3-3-10-000-008-000	Construction of Tagasaka Drainage Canal	5-02-13-040	1-07-03-020	100,000.00
	9000-000-3-3-10-000-009-000	Repair of San Ramon Evacuation Center	5-02-13-040	1-02-04-990	73,032.47

Prepared by:



MIRACELO M. ANGOS

Budget Officer II / Acting Municipal Budget Officer

Certified Correct:



ATTY. TITO A. CAÑEDO III

Municipal Mayor



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF HINATUAN

CERTIFICATION

To Whom This May Concern:

The Finding No. 3 states that *"The funding source of 20% Development Fund amounting to P3,063,456.06 were not supported by itemized list of PPA's that are considered as surplus"*.

Please be informed that the surplus was sourced from unappropriated cash. As such, there is no itemized list of PPAs provided for the Php 2,764,189.74 out of the total amount, since the amount was not subject to appropriation. The Php 299,266.62 was taken from the savings of various projects. The computation of the surplus can be found in the Attachment # 2 of the submitted Form 9.

To reiterate, the unappropriated surplus for the 20% Development Fund is computed as follows:

Cash In Bank		12,591,907.72
Less:		
Various Accounts Payable and Obligations		<u>6,919,702.85</u>
Cash, Net of Payable		5,672,204.87
Less: Allotment for Continuing Projects		
Current Year 2024		
Debt Service	1,070,717.53	
Establishment of Sanitary Landfill	<u>1,157,706.28</u>	2,228,423.81
Previous Years 2023 and Below		
Internet Connectivity		<u>380,325.00</u>
Total Allotment for Continuing Projects		<u>2,608,748.81</u>
Total Surplus/Savings - 20% Development Fund		<u><u>3,063,456.06</u></u>

Breakdown of the Total Surplus/Savings of the 20% Development Fund as follows:

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LIBRARY



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Savings:**MUNICIPAL TREASURER'S OFFICE**

Interest Expenses & GRT	2-01-01-050	52,946.90	
Gross Receipt Tax	4-01-04-990	867.05	53,813.95

MUNICIPAL ENGINEERING OFFICE

Sitio Sua Water System	1-07-03-040	74.00	
Construction of Public Market Toilet	1-07-10-030	38.00	
Construction of Fish Storgae	1-07-10-030	51,496.01	
Construction of 1 Unit-2 Classroom Semi-Concrete Bldg. of Loyola ES - South Dist.	1-07-10-030	77.50	
Construction of 1 Unit 2-Classroom Semi-Concrete Bldg. of Sasa ES - South Dist.	1-07-10-030	45.00	
Repair of Roofing of Multi-Purpose Bldg. of Talisay ES - North Dist.	1-07-10-030	105.00	
Construction of Mahaba Communal Toilet	1-07-10-030	33,028.00	
Improvement of Sitio Bogac Multi-Purpose	1-07-10-030	380.00	
Road Opening of Cablitan to Lacasa	1-07-10-020	0.00	
Construction of Lacasa-Maharlika-Sto. Niño Road	1-07-10-020	191.00	
Road Concreting	1-07-10-020	89.00	
Rehabilitation of Roads and Bridges	1-07-10-020	81,279.42	
Construction of LGU Depo for Fuel (Diesel & Gasoline)	5-02-13-030	791.20	
Installation of Transformer of Public Market / Terminal	5-02-13-030	9.00	
Installation of Rain Harvesting Unit	5-02-13-030	31,635.00	
Barangay Street Lighting	5-02-13-030	425.00	
Lot Purchase (Relocation Site) (cont. 2023)	5-02-99-990	45,789.24	245,452.37

Unappropriated Surplus**2,764,189.74****Total Unappropriated Surplus****3,063,456.06**

This certification is issued in response to the finding of the Sangguniang Panlalawigan.

Issued and given this 13th day of May 2025.


MITCHEL S. VIOLA
Municipal Treasurer


RAUL S. NAZARENO, CPA
Municipal Accountant


ATTY. TITO A. CAÑEDO, III
Municipal Mayor



**MUNICIPAL DISASTER RISK REDUCTION
AND MANAGEMENT COUNCIL**

+639317504886

**EXCERPTS FROM THE MINUTES OF THE REGULAR 1ST QUARTER MEETING
HELD AT MDRRMC OPERATIONS CENTER,
BARIBE, BITOON, HINATUAN, SURIGAO DEL SUR
FEBRUARY 27, 2025**

I. ATTENDANCE:

Present:

1. **ATTY. TITO A. CAÑEDO III**, Municipal Mayor/Chairperson
2. **MIRACELO M. ANGOS**, Focal Person - Gender and Development
3. **SFO2 MARK GIL ARMENTANO**, Officer-in-charge Municipal Fire Marshall
Bureau of Fire Protection (BFP)
4. **IVY ZEA V. BAGARA**, Sangguniang Bayan Secretary
5. **ENGR. JUANITO A. BALBUTIN**, College President – Hinatuan Southern
College
6. **RAMEL C. BANDOLA**, Municipal Environment and Natural Resources
Officer Designate
7. **FELISA B. BATISTIL**, School District Supervisor – Department of Education
(South District).
8. **ENGR. RUMARK LEOPOLDO M. BOMPAT**, Chief Meteorologist, Philippine
Atmospheric Geophysical and Astronomical Services Administration
(PAGASA)
9. **SHARAMAE I. DALOGDOG**, Municipal Local Government Operations
Officer – Department of Interior and Local Government (DILG)
10. **ENGR. JOSEPHINE C. LAPECIROS**, Municipal Planning and Development
Coordinator
11. **JERALD NIEL D. LAURENTE**, Local Disaster Risk Reduction and Management
Officer I-Designate/Acting Secretary
12. **GEMMA S. MILLAN**, Tourism Operations Officer II
13. **MARILOU M. MURIO**, Municipal Budget Officer
14. **RAUL S. NAZARENO**, Municipal Accountant
15. **GODELIO L. OLAYON, JR.**, Municipal Assessor
16. **HON. NOEL D. ORTIZ**, Sangguniang Bayan Member/Chairperson on
Disaster Risk Reduction and Management (DRRM) – Climate Change
Adaptation and Mitigation (CCAM)
17. **MACARLITO PANDAN**, President – Pooto Coconut Farmers' Association
(POCOFA)
18. **MARIA ELENA R. RAVELO**, Municipal Agriculturist
19. **ENGR. QUERUBEN A. ROSALES**, Municipal Engineer
20. **CHARIZEL A. SABADO-DEGUMA**, Executive Assistant II
21. **MELANI H. SAYAWAN**, Human Resource Management Officer III
22. **SUNRISE B. TUMANDA**, Municipal Social Welfare and Development Officer
23. **DR. EMELIE S. VIOLA**, Municipal Health Officer
24. **MITCHEL S. VIOLA**, Municipal Treasurer

With Representative:

1. **EDWARD J. SERDAN**, Representative, Local Youth Development Office
2. **2LT FLORENCE ROI S. LEGASPI**, Representative, 67 Infantry Battalion
3. **PLT SHWERWIN DURON**, Representative, 67 Infantry Battalion

4. **SGT, PETER PAUL FERRANDO**, Representative, 67 Infantry Battalion
5. **CPL JHON CRIS SOLARTE**, Representative, 67 Infantry Battalion
6. **CPL RAFFE JARDAQUE**, Representative, 67 Infantry Battalion
7. **REDEM B. CABONGBONG**, Representative, 67 Infantry Battalion
8. **DANDY D. LOZADA**, Representative, 67 Infantry Battalion
9. **CPL FELIX DELA CERNA**, Representative, 67 Infantry Battalion
10. **REYMUND B. PLANAS**, Representative, Hinatuan District Hospital
11. **REYNAND V. JOSOL**, Representative, Municipal Health Office
12. **FELIX PAULINO S. SARAUSOS III**, Representative, Municipal Accounting Office
13. **SN2 ABDUL AZIZ PANGANDOS**, Representative, Philippine Coast Guard
14. **SN2 LEONIDO R. CAFINO III**, Representative, Philippine Coast Guard

**RESOLUTION NO. 1
SERIES OF 2025**

“A RESOLUTION APPROVING THE REPROGRAMMING OF UNEXPENDED BALANCES FROM THE SPECIAL TRUST FUND OF LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND (LDRRMF) TO OFFSET EXCESS EXPENDITURES INCURRED AND REALIGN PROGRAMS, PROJECTS, AND ACTIVITIES TO BE INCLUDED IN THE SUPPLEMENTAL ANNUAL INVESTMENT PLAN FOR FISCAL YEAR 2025”

WHEREAS, the Municipality of Hinatuan has implemented various disaster risk reduction and management (DRRM) activities aimed at ensuring community resilience and public safety;

WHEREAS, under section 12 of the Republic Act 10121 otherwise known as the Philippine Disaster Risk Reduction and Management Act of 2010, the Local Disaster Risk Reduction Management Council (LDRRMC) functions to manage the adverse effects of any disaster. It mandates the LDRRMC to take the lead in preparing for responding to and recovering from the adverse effect of any disaster to strengthen its capacity towards mitigation, preparedness, response, and recovery to reduce risk to human life and assets and build disaster-resilient communities;

WHEREAS, certain programs, projects, and activities (PPAs) under the Local Disaster Risk Reduction and Management Fund (LDRRMF) have incurred expenditures exceeding the appropriated budget, thereby resulting in negative balances in specific accounts;

WHEREAS, COA Circular No. 2012-002 mandates that unexpended LDRRMF shall accrue to a Special Trust Fund (STF) to support disaster risk reduction and management activities within the next five years, and that the Local Disaster Risk Reduction and Management Council (LDRRMC) has the authority to decide on the use of these unexpended balances;

WHEREAS, there is a need to reprogram the unexpended balances from the LDRRMF to offset excess expenditures incurred and realign existing and upcoming programs, projects, and activities (PPAs) to better address the municipality's disaster preparedness and response requirements for Fiscal Year 2025;

WHEREAS, there is an unexpended LDRRMF balance of Five Million Twenty-Four Thousand Seven Hundred Twenty-Seven and 29/100 (Php. 5,024,727.29) in the Special Trust Fund, to wit:

NOW, THEREFORE, on motion of Marilou Munro and unanimously seconded by the members present, the council hereby **RESOLVE** the Approval of the Reprogram Unexpended Balances from the Special Trust Fund of the Local Disaster Risk Reduction and Management Fund to offset excess expenditures incurred and realign Programs, Projects, and Activities to be included in the Supplemental Annual Investment Plan for Fiscal Year 2025.

PARTICULARS		AMOUNT
Supplies for OpCen	42,402.40	
Cash Assistance for Disaster Victims	3,741.96	
DRR-CCA Compound Improvement	20,753.61	
Drainage System for Schools	144,049.50	
Completion of OpCen Kitchen	67,085.00	
Procurement of 1 Unit Motorcycle	150,000.00	
Data Banking System aligned in Public Service	600,000.00	
Continuity Plan (PSCP)	100,000.00	
Culling of Hazardous Trees	100,000.00	
Siren Alarm System for Backup Energy Storage	200,000.00	
Hamp Relocation Site	3,000,000.00	
Food and Non-Food Items Warehouse Improvement	100,000.00	
Repair and Rehabilitation of Bitoon Multi-Purpose	100,000.00	
Evacuation Center	100,000.00	
Repair and Rehabilitation of Bay Dangpanan	300,000.00	
Procurement of Rescue Equipment for the 4-Wheel	151,838.02	
Response Vehicle (Troviz)	44,856.80	
To offset the excess expenditures	44,856.80	
TOTAL		5,024,727.29

WHEREAS, after thorough assessment and deliberation of the council, the council identified and approved the Reprogram Unexpended Balances of Special Trust Fund to be included in the Supplemental Annual Investment Plan as follows:

PARTICULARS		AMOUNT
Supplies for OpCen	42,402.40	
CCCM Training	-28,800.00	
Purchase of Battery-Operated Chainsaw	15,000.00	
Purchase of Water Power Pump	31,002.00	
Cash Assistance for Disaster Victims	3,741.96	
Updating Standard Operating Procedures	12,000.00	
Formulation of ELCCAP	2,200.00	
HAUWHM 2024	39,325.00	
COVID-19 Response	125,076.70	
Purchase of 1 Unit Motorcycle	35,640.00	
DRR-CCA Compound Improvement	20,753.61	
School-Based Contingency Plan	-678.00	
Drainage System for Schools	144,049.50	
Additional Fund for 4-Wheel Vehicle	2,000.00	
Completion of OpCen Kitchen	67,085.00	
Utility Expense (Electricity and Water)	-3,358.60	
Public Service Continuity Plan	4,000.00	
5% MDRM Fund (Inspent) 2023	456,139.23	
5% MDRM Fund (Inspent) 2024	4,081,168.69	
TOTAL		5,024,727.29

RESOLVE FURTHER, that this resolution be endorsed to the Municipal Development Council for deliberation and inclusion in the Supplemental Annual Investment Plan and be forwarded afterward to the Sangguniang Bayan for approval for the fiscal year 2025, in compliance with the existing laws, policies, and COA regulations:

FURNISHED, copy of this resolution to all concerned offices for their information and guidance.

APPROVED, this 27th day of February, 2025, during the 1st Quarter Regular Municipal Disaster Risk Reduction and Management Council held at the MDRRM OpCen Conference, Baribi, Bitoon, Hinatuan, Surigao del Sur

I HEREBY CERTIFY the correctness of the foregoing.

Certified Correct:

JERALD NIEL D. LAURENTE
LDRMO-I Designate
MDRRMC Secretariat

Attested by:

ATTY. JITO A. CAÑEDO III
Municipal Mayor
MDRRMC Chairperson

Budget

Republic of the Philippines
OFFICE OF THE SANGGUNIANG BAYAN
Hinatuan, Surigao del Sur

EXCERPTS FROM THE MINUTES OF THE 131st REGULAR SESSION OF THE 11th SANGGUNIANG BAYAN HELD ON MAY 20, 2025 AT THE SANGGUNIANG BAYAN SESSION HALL, HINATUAN, SURIGAO DEL SUR.

PRESENT:

Hon. Nerito P. Malinao
Municipal Vice Mayor
(*Presiding Chair*)

Sangguniang Bayan Members

Hon. Aloha A. Telewik
Hon. Joan M. Garay
Hon. Neizyl D. Hermosa
Hon. Edilberto M. Barrios
Hon. Noel D. Ortiz
Hon. Lourdes S. Villaluz

Ex - Officio Members

Hon. Aistanderjan P. Barrios
President, Pederasyon ng Sangguniang Kabataan

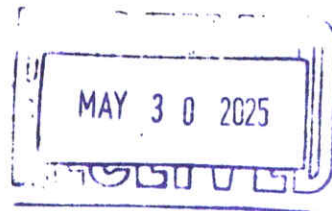
Datu Arnoldo S. Cabilin, Jr.
Indigenous Peoples Representative

ABSENT:

Hon. Monalisa Cañedo-Su
Sangguniang Bayan Member
(*On Special Privilege Leave*)

Hon. Danilo A. Cacho
Sangguniang Bayan Members

Hon. Filmore M. Viola, Jr.
President, Liga ng mga Barangay



S.B. RESOLUTION NO. NM-367
Series of 2025

"ALIGNING THE PROGRAMS, PROJECTS, AND ACTIVITIES (PPAS) LISTED IN THE APPROPRIATION ORDINANCE WITH THOSE CATEGORIZED AS CAPITAL OUTLAY IN THE APPROVED SUPPLEMENTAL ANNUAL INVESTMENT PLAN (SAIP)"

AUTHORED BY : HON. LOURDES S. VILLALUZ

1. The first part of the paper is devoted to the study of the properties of the function $f(x)$ defined by the equation

$$f(x) = \int_0^x \frac{1}{1+t^2} dt$$

It is well known that

$$f(x) = \arctan x$$

and therefore

$$f'(x) = \frac{1}{1+x^2}$$

which is the function $f(x)$ itself.

$$f(x) = \arctan x$$

and therefore

$$f'(x) = \frac{1}{1+x^2}$$

which is the function $f(x)$ itself.

$$f(x) = \arctan x$$

and therefore

$$f'(x) = \frac{1}{1+x^2}$$

which is the function $f(x)$ itself.

2. The second part of the paper is devoted to the study of the properties of the function $g(x)$ defined by the equation

$$g(x) = \int_0^x \frac{1}{1+t^2} dt$$

$$g(x) = \arctan x$$

and therefore

$$g'(x) = \frac{1}{1+x^2}$$

which is the function $g(x)$ itself.

$$g(x) = \arctan x$$

and therefore

$$g'(x) = \frac{1}{1+x^2}$$

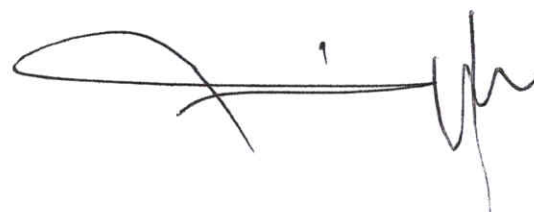
which is the function $g(x)$ itself.

WHEREAS, Item 5.5.1 of the findings in the review conducted by the Tanggapan ng Sangguniang Panlalawigan of this province on Supplemental Budget No. 01, Series of 2025, as embodied in TSP Resolution No. 3030-25, Series of 2025, states that “some PPAs are incorrectly classified under Maintenance and Other Operating Expenses (MOOE) instead of Capital Outlay”;

WHEREAS, Section 305(i) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that “local budgets shall operationalize approved local development plans”;

WHEREAS, to comply with the aforementioned legal provision and to ensure the consistency and accuracy of budget documents, it is necessary to align the Programs, Projects, and Activities (PPAs) listed in the Appropriation Ordinance with those categorized as Capital Outlay in the approved Supplemental Annual Investment Plan (SAIP), as follows;;

IMPLEMENTING OFFICE	AIP REFERENCE CODE	FROM MOOE - PPA'S AS PRESENTED IN SB- NO. 1-2025 APPROPRIATION	TO CAPITAL OUTLAY - AS PER APPROVED AIP	AMOUNT
MEEDO (HSC)	8000-000-3-3-09-000-007-000	Improvement of Speech Laboratory	Capital Outlay	250,000.00
	8000-000-3-3-09-000-009-000	Rehabilitation of HSC Old Building	Capital Outlay	500,000.00
MEO (20% DF)	8000-000-3-1-10-000-002-000	Rehabilitation of Old Public Market & Fish Landing	Capital Outlay	1,500,000.00
	8000-000-3-1-10-001-003-000	Repair & Improvement of Negosyo Center	Capital Outlay	135,000.00
	9000-000-3-1-01-000-004-000	Rehabilitation of FMR: Loyola, Tidman, Pocto, Cambatong, Tagasaka & Baculiun	Capital Outlay	1,399,173.59
	9000-000-3-1-10-000-001-000	Construction of Loyola Sitio Hall Purok 2	Capital Outlay	200,000.00
OMAG (20% DF)	9000-000-3-1-10-000-002-000	Rehabilitation of Child Development Centers	Capital Outlay	500,000.00
	9000-000-3-1-10-000-003-000	Installation of Lights Plazas & Parks	Capital Outlay	250,000.00
	8000-000-3-2-03-000-005-000	Rehabilitation of Marine Protected Areas	Capital Outlay	100,000.00
	8000-000-3-2-03-000-000-002	Legislated Hatchery Land Titling	Capital Outlay	50,000.00
MDRRM	9000-000-3-3-10-002-000-000	Motorcycle Emergency Response	Capital Outlay	150,000.00
	9000-000-3-3-10-002-000-000	Enhance Equipment for Response Vehicle	Capital Outlay	196,694.82
	9000-000-3-3-10-000-004-000	Rehabilitation of Evacuation Centers	Capital Outlay	400,000.00
	9000-000-3-3-10-000-005-000	Repair of NFI Warehouse	Capital Outlay	100,000.00
	9000-000-3-3-10-000-008-000	Construction of Tagasaka Drainage Canal	Capital Outlay	100,000.00
	9000-000-3-3-10-000-009-000	Repair of San Ramon Evacuation Center	Capital Outlay	73,032.47



WHEREAS, such alignment promotes transparency, facilitates proper budget monitoring and implementation, and ensures compliance with COA regulations and audit standards;

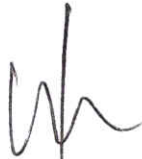
NOW THEREFORE:

RESOLVED, as it is hereby resolved, to align, as this body hereby aligns the Programs, Projects, and Activities (PPAs) listed in the Appropriation Ordinance with those categorized as Capital Outlay in the approved Supplemental Annual Investment Plan (SAIP).

FURNISHED, copies of this resolution to Ms. Miracelo M. Angos, Acting Municipal Budget Officer, to the Secretary to the Sangguniang Panlalawigan, and to Atty. Tito A. Cañedo III, Municipal Mayor, for their information, guidance and appropriate action.

ADOPTED this 20th day of May, 2025 on motion of Hon. Lourdes S. Villaluz unanimously seconded by all members present.

I HEREBY CERTIFY to the correctness of the foregoing.


IVY ZEA VIOLA-BAGARA, DM
Secretary to the Sanggunian

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


HON. NERITO R. MALINAO
Municipal Vice Mayor
(Presiding Officer)

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B. Finding No. 5 (5.1) – Lack of alignment between the PPA's listed in the Appropriation Ordinance and those categorized as Capital Outlay in the AIP. Specifically, some PPA's are incorrectly classified under Maintenance and Other Operating Expenses (MOOE) instead of Capital Outlay (CO)

IMPLEMENTING OFFICE	AIP REFERENCE CODE	FROM MOOE – PPA's AS PRESENTED IN SB-NO. 1– 2025 APPROPRIATION	TO CAPITAL OUTLAY - AS PER APPROVED AIP	AMOUNT
MEEDO (HSC)	8000-000-3-3-09-000-007-000	Improvement of Speech Laboratory	Capital Outlay	250,000.00
	8000-000-3-3-09-000-009-000	Rehabilitation of HSC Old Building	Capital Outlay	500,000.00
MEO (20% DF)	8000-000-3-1-10-000-002-000	Rehabilitation of Old Public Market & Fish Landing	Capital Outlay	1,500,000.00
	8000-000-3-1-10-001-003-000	Repair & Improvement of Negosyo Center	Capital Outlay	135,000.00
	9000-000-3-1-01-000-004-000	Rehabilitation of FMR: Loyola, Tidman, Pocto, Cambatong, Tagasaka & Baculin Road Sections	Capital Outlay	1,399,173.59
	9000-000-3-1-10-000-001-000	Construction of Loyola Sitio Hall Purok 2	Capital Outlay	200,000.00
	9000-000-3-1-10-000-002-000	Rehabilitation Of Child Development Centers	Capital Outlay	500,000.00
	9000-000-3-1-10-000-003-000	Installation of Lights Plazas & Parks	Capital Outlay	250,000.00
OMAG (20% DF)	8000-000-3-2-03-000-005-000	Rehabilitation of Marine Protected Areas	Capital Outlay	100,000.00
	8000-000-3-2-03-000-000-002	Legislated Hatchery Land Titling	Capital Outlay	50,000.00
MDRRM	9000-000-3-3-10-002-000-000	Motorcycle Emergency Response	Capital Outlay	150,000.00
	9000-000-3-3-10-002-000-000	Enhance Equipment for Response Vehicle	Capital Outlay	196,694.82
	9000-000-3-3-10-000-004-000	Rehabilitation of Evacuation Centers	Capital Outlay	400,000.00
	9000-000-3-3-10-000-005-000	Repair of NFI Warehouse	Capital Outlay	100,000.00
	9000-000-3-3-10-000-008-000	Construction of Tagasaka Drainage Canal	Capital Outlay	100,000.00
	9000-000-3-3-10-000-009-000	Repair of San Ramon Evacuation Center	Capital Outlay	73,032.47

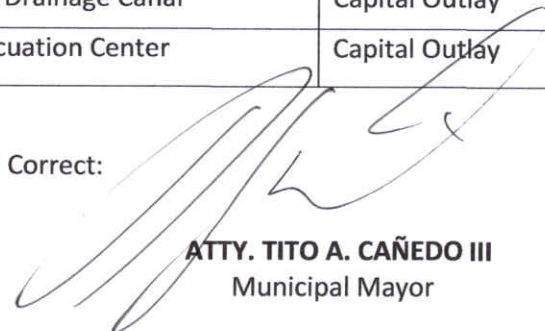
Prepared by:



MIRACELO M. ANGOS

Budget Officer II / Acting Municipal Budget Officer

Certified Correct:



ATTY. TITO A. CAÑEDO III
Municipal Mayor

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 137TH REGULAR SESSION OF THE 20TH SANGGUNIANG PANLALAWIGAN OF SURIGAO DEL SUR HELD AT THE LEGISLATIVE BUILDING SESSION HALL, CAPITOL OF THE SOUTH, KAHAYAG, BISLIG CITY, PROVINCE OF SURIGAO DEL SUR ON APRIL 22, 2025

PRESENT:

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

District I	District II
Hon. Amado M. Layno, Jr.	Hon. Conrad C. Cejoco
Hon. Valerio T. Montesclaros, Jr.	Hon. Margarita G. Garay
Hon. Jose Dumagan, Jr.	Hon. Gines Ricky J. Sayawan, Sr.
	Hon. Raul K. Salazar

Ex – Officio Members:

Hon. Jimmy I. Guinsod	- Indigenous Peoples Mandatory Representative, Surigao del Sur
Hon. Yuri Art Eufy R. Sanchez	- President, Panlalawigang Pederasyon ng mga Sangguniang Kabataan

ON OFFICIAL BUSINESS:

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

ABSENT:

On Special Privilege Leave:

Hon. Ruel D. Momo	- Member, Sangguniang Panlalawigan
Hon. Antonio C. Azarcon	- Member, Sangguniang Panlalawigan
Hon. Anthony Joseph P. Cañedo	- Member, Sangguniang Panlalawigan

RESOLUTION NO. 3030-25
(Series of 2025)

DECLARING APPROPRIATION ORDINANCE NO. TC-021 DATED MARCH 18, 2025 (GENERAL FUND SUPPLEMENTAL BUDGET NO. 01 FY 2025) OF THE MUNICIPALITY OF HINATUAN, THIS PROVINCE, OPERATIVE, SUBJECT TO SOME CONDITIONS

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SPONSORS:

**HON. GINES RICKY J. SAYAWAN, SR., 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. MARGARITA G.
GARAY, HON. RAUL K. SALAZAR AND HON. JIMMY I. GUINSOD**

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. TC-021 dated March 18, 2025 of the Municipality of Hinatuan, this Province, authorizing its General Fund Supplemental Budget No. 01 FY 2025 involving an appropriation in the amount of Twenty Eight Million Two Hundred Eleven Thousand Three Hundred Ninety Three Pesos and 91/100 (₱28,211,393.91), 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 March 31, 2025 returned Appropriation Ordinance No. TC-021 dated March 18, 2025 of the Municipality of Hinatuan, 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. the Secretary to the Sangguniang Bayan failed to submit the Appropriation Ordinance to the reviewing body on the prescribed period;
2. there are misrepresentation of the account code numbers under Capital Outlay expenditures of various offices that are not in accordance with the Revised Chart of Accounts for Local Government Units under COA Circular No. 2015-009 dated December 1, 2015;
3. the funding source of 20% Development Fund amounting to ₱3,063,456.06 were not supported by itemized list of PPA's that are considered as surplus;
4. the unexpended balance of **₱5,019,727.29** from the 5% Local Disaster Risk Reduction and Management (LDRRMF) lacks the necessary endorsement from the **Municipal Disaster Risk Reduction and Management Council (MDRRMC)**, as stipulated in **item No. 6.5** of the **NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1**, dated March 25, 2013. Furthermore, the procedures outlined in **Item No. 6.4** of the circular has not been adhered to raising concerns regarding compliance with the established guidelines for the management and utilization of disaster risk reduction funds;
5. there are several items of appropriation that infringe upon the provisions outlined in Section 305(i) of Republic Act No. 7160. The specific issues identified are as follows:
 - 5.1 Lack of alignment between the PPAs listed in the Appropriation Ordinance and those categorized as Capital Outlay in the AIP.

Specifically, some PPAs are incorrectly classified under Maintenance and Other Operating Expenses (MOOE) instead of Capital Outlay;

Handwritten text, likely a letter or document, written in cursive script. The text is extremely faint and mostly illegible due to fading or bleed-through. It appears to be a formal letter or a detailed account, possibly related to a business or legal matter, given the structured nature of the writing and the presence of what might be a signature or a formal closing at the bottom.

Office	AIP Ref Code.	As Presented in AB 2025 appropriation by PPA	As Presented in the AIP 2025	Amount
MEEDO	8000-000-3-3-09-000-007-000	Maintenance and Other Operating Expenses	Capital Outlay	₱250,000.00
	8000-000-3-3-09-000-009-000	Maintenance and Other Operating Expenses	Capital Outlay	500,000.00
MEO	8000-000-3-1-10-000-002-000	Maintenance and Other Operating Expenses	Capital Outlay	1,500,000.00
	8000-000-1-1-10-000-003-000	Maintenance and Other Operating Expenses	Capital Outlay	135,000.00
	9000-000-3-1-01-000-004-000	Maintenance and Other Operating Expenses	Capital Outlay	1,399,173.59
OMAG	8000-000-3-2-03-000-005-000	Maintenance and Other Operating Expenses	Capital Outlay	100,000.00
	8000-000-3-2-03-000-000-002	Maintenance and Other Operating Expenses	Capital Outlay	50,000.00
MEO	9000-000-3-1-10-000-001-000	Maintenance and Other Operating Expenses	Capital Outlay	200,000.00
	9000-000-3-1-10-000-002-000	Maintenance and Other Operating Expenses	Capital Outlay	500,000.00
	9000-000-3-1-10-000-003-000	Maintenance and Other Operating Expenses	Capital Outlay	250,000.00
MDRRM	9000-000-3-3-10-002-000-000	Maintenance and Other Operating Expenses	Capital Outlay	346,694.82
	9000-000-3-3-10-003-004-000	Maintenance and Other Operating Expenses	Capital Outlay	400,000.00
	9000-000-3-3-10-0008-000	Maintenance and Other Operating Expenses	Capital Outlay	100,000.00
	9000-000-3-3-10-000-009-000	Maintenance and Other Operating Expenses	Capital Outlay	73,032.47

WHEREAS in view of the foregoing and on motion of Hon. Gines Ricky J. Sayawan, Sr. and duly seconded by Hon. Margarita G. Garay;

NOW THEREFORE

BE IT RESOLVED by the Sangguniang Panlalawigan of Surigao del Sur to declare Appropriation Ordinance No. TC-021 dated March 18, 2025 (General Fund Supplemental Budget No. 01 FY 2025) of the Municipality of Hinatuan, this Province operative, subject to some conditions, to wit:

1. the Secretary to the Sangguniang Bayan 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. It is noted that Appropriation Ordinance No. TC-021 was approved on March 18, 2025 but was submitted to the OSSP for review on March 24, 2025 only;
2. the LGU shall reconcile the subject account code to conform to its standard chart of accounts found in the COA Circular;
3. the LGU shall list down the PPAs under the 20% DF that were free from any obligation or encumbrance, upon the recommendation of the Local Development Council by way of re-appropriating to finance those development Programs, Projects and Activities identified to be funded under the 20% Development Fund duly approved by the Local Sanggunian;
4. the unexpended balance of the LDRRMF shall be released and utilized for new expenditure items, contingent upon the following actions;
 - a. **Submission of a Revised Annual Investment Plan (AIP):** The Local Government Unit (LGU) should prepare and submit a revised AIP to the Local Sanggunian for approval. This will ensure that the proposed expenditures align with local priorities and needs; and
 - b. **Formal Endorsement from the MDRRMC:** The revised AIP must include a formal endorsement from the MDRRMC, confirming that the proposed Programs, Projects and Activities (PPAs) are consistent with the approved Local Disaster Risk Reduction and Management Plan (LDRRMP).
5. in light of the discrepancies found, the LGU shall reconcile the subject appropriations and PPAs listed in the AIP to ensure consistency and compliance with relevant regulations.

Specifically, the LGU shall:

- align the PPAs and funding requirements in the LGU budget with the approved AIP;
- ensure adherence to the provisions of LBC 152 covering the Budget Operations Manual for LGUs 2023 Edition; and
- comply with Section 305(i) of R.A. 7160, which mandates that local budgets operationalize approved local development plans.

By taking these steps, the LGU can ensure that its budget and development plans are integrated, effective and responsive to the needs of its constituents.

6. in all cases, the appropriation authorized therein shall be used in conformity with Section 305 of R.A. 7160 and shall be to availability of funds, accounting and auditing rules and regulations;
7. 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 provisions of law; and
8. compliance and adherence with all existing laws, rules and regulations shall be the responsibility of the implementing Officials of the Municipality of Hinatuan, this province.

1. The first part of the paper discusses the importance of the study of the history of the world, and the role of the world in the development of the human race. It is pointed out that the world is a vast and complex system, and that the study of its history is essential for a full understanding of the human condition.

2. The second part of the paper discusses the role of the world in the development of the human race. It is pointed out that the world is a vast and complex system, and that the study of its history is essential for a full understanding of the human condition.

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9. The ninth part of the paper discusses the role of the world in the development of the human race. It is pointed out that the world is a vast and complex system, and that the study of its history is essential for a full understanding of the human condition.

10. The tenth part of the paper discusses the role of the world in the development of the human race. It is pointed out that the world is a vast and complex system, and that the study of its history is essential for a full understanding of the human condition.

RESOLVED FURTHER: To require the Municipality of Hinatuan 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 Hinatuan 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. Tito A. Cañedo III, Municipal Mayor, to the Sangguniang Bayan thru Hon. Nerito P. Malinao, Municipal Vice Mayor/Presiding Officer, the Municipal Budget Officer, the Municipal Treasurer and the Municipal Accountant, all of the Municipality of Hinatuan, this Province, for their information and guidance.

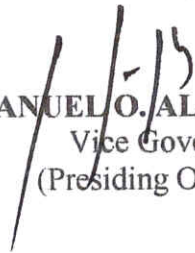
ADOPTED this 22nd day of April, 2025 at the City of Bislig, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

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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)

