

**RESOLUTION NO. -25**  
(Series of 2025)

**FOR SECOND READING ITEM #**  
5<sup>TH</sup> Regular Session  
August 5, 2025  
Tandag City

**RETURNING RESOLUTION NO. 2025-316 DATED JUNE 26, 2025 OF THE CITY OF BISLIG, THIS PROVINCE ENTITLED "RESOLUTION APPROVING SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) NO. 5 FOR CALENDAR YEAR 2025 OF THE CITY OF BISLIG", FOR RECTIFICATION, SPECIFICALLY ~~THE~~ COLUMNS 2 AND 6, IN ACCORDANCE WITH THE BUDGET OPERATION MANUAL (BOM) 2023 EDITION, WHICH ENHANCES THE AIP**

**SPONSORS:**

**HON. ANTONIO C. AZARCON, HON. GINES RICKY J. SAYAWAN, SR.,  
HON. ANTHONY JOSEPH P. CAÑEDO, HON. HENRICH M. PIMENTEL,  
HON. JOEY S. PAMA, HON. RAUL K. SALAZAR, HON. VALERIO T.  
MONTESCLAROS, JR. AND HON. MARGARITA G. GARAY**

**WHEREAS**, Section 56 (a) of the Local Government Code of 1991 provides that, "within three (3) days after approval, the secretary to the sangguniang panlungsod or sangguniang bayan shall forward to the sangguniang panlalawigan for review, copies of approved ordinances and the resolutions approving the local development plans and public investment programs formulated by the local development councils";

**WHEREAS**, Resolution No. 2025-316 dated June 26, 2025 of the City of Bislig, this Province entitled "Resolution Approving Supplemental Annual Investment Program (AIP) No. 5 for Calendar Year 2025 of the City of Bislig", was submitted to this Body for review and same was referred to the Committees on Urban Planning and Development (Lead Committee)/Finance and Appropriation for appropriate action and was subsequently indorsed to the Provincial Planning and Development Office, for technical review;

**WHEREAS**, after the conduct of technical review, Ms. Vilma A. Ronquillo, EnP., Provincial Planning and Development Coordinator, this Province in her 2<sup>nd</sup> Endorsement dated July 23, 2025 returned to the August Body Resolution No. 2025-316 dated June 26, 2025, with the following remarks were being recommended:

**a.) In Column 2 – Program/Project/Activity**

- The majority of the line items were found to be objects of expenditure rather than PPAs; for example, the traveling, water, electricity expenses, etc. were in column 2 and hence not acceptable in this column;
- Mostly of the PPAs formulated ~~PPAs~~ are highly specific and should be included in the LBP Form No. 4 of the Local Budget Preparation or in the Purchased Request (PR) instead of appearing in this column; and
- Certain non-strategic or minor activities must be incorporated into the main program since they are closely related to it.

**According to BOM 2023 edition page 26** – the foregoing structure requires that all activities and projects be subsume under a specific program which, in turn, should be under the responsibility of a particular Office/Department in the LGU. Accordingly, the Program(s) should be directly related to the mandate of the Office/Department as it should contribute to the achievement of the Office's/Department's organizational outcome(s).

b.) Column 6 – Expected Outputs – Example:

| Program/Project/Activities                     | Expected Output                                                                                                                                               |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IMPLEMENTATION OF EXECUTIVE GOVERNANCE PROGRAM | Executive Governance Program Implemented with Office Supplies and Equipment Procured including the Payment of Salaries and Emoluments of Permanent Personnel. |

- It is recommended to*
- ~~Please~~ indicate in the resolution where the funds for the aforementioned Supplemental came from, whether they came from savings or another source.

**According to BOM 2023 Edition page 27** – Major Final Outputs (MFOs) shall be identified for each program while immediate outputs shall be identified for each project and activity.

An MFO is a good or services that a department/agency is mandated to deliver to external clients through the implementation of PPAs. It may be defined relative to the outcomes that they contribute to the client or community group it serves and the business lines of the department/agency.

Immediate Output, for purposes of accomplishing the AIP Summary Form, refer to what is actually produced when the activities are undertaken.

Since the expenditure is highly specified, this is a Supplemental Budget rather than a Supplemental AIP. *Thus, it is suggested that the LGU shall* Please make the rectification, especially to the column 2 and 6, in accordance with the Budget Operation Manual (BOM) 2023 Edition, which enhances the AIP.

**WHEREAS**, after a careful review by the Committees to which the matter was referred to, the Committees recommended to return Resolution No. 2025-316 dated June 26, 2025 of the City of Bislig, Surigao del Sur, for rectification taking into consideration the recommendations of the Provincial Planning and Development Office/Coordinator;

**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 Resolution No. 2025-316 dated June 26, 2025 of the City of Bislig, this Province entitled “Resolution Approving Supplemental Annual Investment Program (AIP) No. 5 for Calendar Year 2025 of the City of Bislig”, for rectification, specifically *the* Columns 2 and 6, in accordance with the Budget Operation Manual (BOM) 2023 *to* Edition, which enhances the AIP.

**RESOLVED FINALLY:** To furnish copies of this Resolution to Hon. Florencio C. Garay, City Mayor and to the Sangguniang Panlungsod thru Hon. Conrad C. Cejoco, City Vice Mayor/Presiding Officer, all of the City of Bislig, this Province, for their information and guidance..

**ADOPTED** this 5<sup>th</sup> day of August, 2025 at the City of Tandag, Province of Surigao del Sur by unanimous votes of all Sangguniang Panlalawigan Members present.

X- ----- X

**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. -25 RETURNING BISLIG CITY RES NO. 2025-316 (AUG 5)  
OSSP-SDS-2025-4787  
Item #