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**DECLARING APPROPRIATION ORDINANCE NO. 02 DATED DECEMBER 19, 2025 (GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 FY 2025) OF THE MUNICIPALITY OF CORTES, THIS PROVINCE OPERATIVE, SUBJECT TO SOME RECOMMENDATIONS**

**SPONSORS:**

**HON. ANTONIO C. AZARCON, HON. GINES RICKY J. SAYAWAN, SR., HON. RUEL D. MOMO, HON. JOSE DUMAGAN, JR., HON. HENRICH M. PIMENTEL, HON. JOEY S. PAMA, HON. MARGARITA G. GARAY, HON. VALERIO T. MONTESCLAROS, JR., HON. MELANIE JOY M. GUNO, HON. JIMMY I. GUINSOD AND HON. RAUL K. SALAZAR**

**WHEREAS**, pursuant to Chapter III, 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. 02 dated December 19, 2025 of the Municipality of Cortes, this Province, authorizing its General Fund Supplemental Budget No. 02 FY 2025 involving an appropriation in the amount of Nine Hundred Ninety Eight Thousand Five Hundred Fifty Pesos and 05/100 (₱998,550.05), 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 2, 2026 returned Appropriation Ordinance No. 02 dated December 19, 2025 of the Municipality of Cortes, 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;

**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. 02 dated December 19, 2025 (General Fund Supplemental Budget No. 02 FY 2025) of the Municipality of Cortes, this Province operative, subject to the following Recommendations, to wit:

1. in all cases, the appropriation authorized therein shall be used in conformity with Section 305 of R.A. 7160 and shall be subject to availability of funds, accounting and auditing rules and regulations;
2. 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
3. compliance and adherence with all existing laws, rules and regulations shall be the responsibility of the implementing Officials of the Municipality of Cortes, this Province.