

ORDINANCE NO. 06

Series of 2026

("AN ORDINANCE PRESCRIBING THE PROCEDURE AND DOCUMENTARY REQUIREMENTS FOR THE DISCONTINUANCE, ABANDONMENT, OR CESSATION OF AUTHORIZED PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) AND THE DECLARATION AND UTILIZATION OF RESULTING SAVINGS, AND FOR OTHER PURPOSES.")



Municipality of Lanuza
Surigao del Sur



Republic of the Philippines
Province of Surigao del Sur
Municipality of Lanuza

OFFICE OF THE SANGGUNIANG BAYAN

September 24, 2026

**HONORABLE MEMBERS
OF THE SANGGUNIANG PANLALAWIGAN**

Province of Surigao del Sur
Telaje, Tandag City

Sirs and Mesdames';

Respectfully submitting herewith **ORDINANCE NO. 06, series of 2026** entitled, "**AN ORDINANCE PRESCRIBING THE PROCEDURE AND DOCUMENTARY REQUIREMENTS FOR THE DISCONTINUANCE, ABANDONMENT, OR CESSATION OF AUTHORIZED PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) AND THE DECLARATION AND UTILIZATION OF RESULTING SAVINGS, AND FOR OTHER PURPOSES.**" for your review and appropriate action pursuant to Section 56 of the Local Government Code of 1991 (RA 7160).

Respectfully yours,

RODERICK P. MINARDO
Secretary to the sanggunian



Republic of the Philippines
Province of Surigao del Sur
Municipality of Lanuza

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 52nd REGULAR SESSION OF THE SANGGUNIANG BAYAN OF LANUZA, SURIGAO DEL SUR (TERM 2025- 2028) HELD AT THE SESSION HALL OF THE SANGGUNIANG BAYAN ON SEPTEMBER 15, 2026 AT EXACTLY 10:08 IN THE MORNING.

PRESENT:

Hon. Red D. Maquiling	- Municipal Vice Mayor /Presiding
Hon. Cyrra O. Daray	- Sangguniang Bayan Member
Hon. Judy E. Cosmiano	- Sangguniang Bayan Member
Hon. Annielyn M. Suñir	- Sangguniang Bayan Member
Hon. Aji Agustin L. Ariate	- Sangguniang Bayan Member
Hon. Renante M. Capistrano	- Sangguniang Bayan Member
Hon. Dominiciano D. Guevarra	- Sangguniang Bayan Member
Hon. Junalyne F. Pecasales	- Sangguniang Bayan Member
Hon. Ranulfo M. Arreza	- Liga ng mga Barangay President
Hon. Aron A. Ojao	- SK Federation President

ABSENT:

Hon. Oroncio A. Maquiling	- Sangguniang Bayan Member
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Ordinance No. 06
Series of 2026

“AN ORDINANCE PRESCRIBING THE PROCEDURE AND DOCUMENTARY REQUIREMENTS FOR THE DISCONTINUANCE, ABANDONMENT, OR CESSATION OF AUTHORIZED PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) AND THE DECLARATION AND UTILIZATION OF RESULTING SAVINGS, AND FOR OTHER PURPOSES”

Be it ordained by the Sangguniang Bayan of Lanuza, Surigao del Sur, in session assembled, that:

SECTION 1. SHORT TITLE. This Ordinance shall be known as the "Municipal PPA Discontinuance and Savings Management Ordinance of Lanuza."

SECTION 2. DECLARATION OF POLICY. It is hereby declared the policy of the Municipality of Lanuza to ensure that all appropriations authorized for Programs, Projects, and Activities (PPAs) are implemented in accordance with the approved Annual Investment Program (AIP), Annual or Supplemental Appropriations Ordinance, applicable laws, rules and regulations, and the approved plans and priorities of the Municipality.

The Municipality shall ensure that the determination, certification, declaration, reversion, and utilization of savings are undertaken only when legally and factually justified, properly documented, and consistent with the principles of fiscal discipline, transparency, accountability, economy, efficiency, and sound public financial management.

No authorized PPA shall be considered discontinued, abandoned, or otherwise ceased solely because its appropriation remains unutilized, partially utilized, or has an unexpended

Approved:

ALGERICO H. IRIZARI, M.D.
Municipal Mayor

Date: 22 SEP 2026

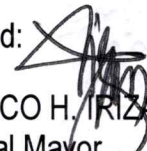
balance, when the PPA remains legally authorized and capable of implementation during the applicable fiscal year.

SECTION 3. COVERAGE. This Ordinance shall apply to all departments, offices, units, divisions, special offices, and implementing units of the Municipal Government of Lanuza which propose or recommend the discontinuance, cancellation, abandonment, cessation, or non-implementation of any PPA funded through municipal appropriations.

It shall likewise apply to all PPAs incorporated in the approved Annual Investment Program, Annual Budget, Supplemental Budget, or other duly authorized appropriations of the Municipality.

SECTION 4. DEFINITION OF TERMS. — For purposes of this Ordinance:

- a. **Abandonment** refers to the cessation of an authorized PPA under circumstances where its continued implementation is no longer practicable, necessary, or legally or technically feasible, subject to proper justification and documentation.
- b. **Augmentation** refers to the lawful increase of an existing item of appropriation which is deficient, using savings in accordance with Section 336 of Republic Act No. 7160, the applicable appropriation ordinance, and other applicable laws, rules, and regulations. Augmentation shall be made only within the same expense class and within the respective appropriations of the local chief executive or presiding officer, as applicable.
- c. **Funds Actually Available** refers to funds that are legally and actually available for appropriation, as determined and certified in accordance with Republic Act No. 7160, applicable Department of Budget and Management issuances, and other budgetary rules. Savings may constitute funds actually available only when they have been validly established and are legally available for the proposed appropriation.
- d. **Program, Project, or Activity (PPA)** refers to any program, project, activity, or undertaking of the Municipality authorized and funded through an approved annual or supplemental appropriation, whether or not included in the Annual Investment Program (AIP) when inclusion therein is not required by law.
- e. **Reappropriation** refers to the legislative authorization of an appropriation of funds that have been lawfully reverted or otherwise made available for another lawful purpose, through the appropriate appropriation process and, when required, through a supplemental appropriations ordinance.
- f. **Reversion** refers to the lawful withdrawal or return of an appropriation, or portion thereof, from the purpose for which it was originally authorized, in accordance with Republic Act No. 7160, its Implementing Rules and Regulations, and applicable budgetary and accounting rules.
- g. **Savings** refers to portions or balances of programmed appropriations that are free from any obligation or encumbrance and remain available after the satisfactory completion, unavoidable discontinuance, or abandonment of the work, activity, or purpose for which the appropriation was authorized, or as otherwise recognized under applicable laws, rules, and regulations.
- h. **Unavoidable Discontinuance** refers to the cessation of an authorized PPA due to circumstances beyond the reasonable control of the implementing office which make

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Municipal Mayor

Date: 22 SEP 2026

its continued implementation impossible, impracticable, unnecessary, or legally impermissible, as supported by sufficient factual and documentary evidence.

SECTION 5. GENERAL RULE ON THE DECLARATION OF SAVINGS. – No appropriation for an active and duly authorized PPA shall be considered savings merely because:

- a. The appropriation has not yet been utilized;
- b. The appropriation has been partially utilized;
- c. There remains an unexpended or unobligated balance;
- d. Implementation has been delayed;
- e. The implementing office has not yet commenced implementation; or
- f. The implementing office intends to use the appropriation for another purpose.

The existence of an unexpended or unobligated balance, by itself, shall not constitute sufficient legal or factual basis for determining that an amount qualifies as savings.

The concerned implementing office shall first establish, through appropriate reports and supporting documents, that the PPA has been satisfactorily completed, unavoidably discontinued, abandoned, or otherwise rendered unnecessary or incapable of implementation under circumstances recognized by law and applicable rules and regulations.

For appropriations or PPAs authorized for implementation beyond the fiscal year, including those subject to applicable rules on continuing appropriations, the determination and treatment of any remaining balance shall be in consonance of the provisions of this ordinance.

The determination or recognition of savings under this Ordinance shall not, by itself, constitute authority to use, transfer, augment, re appropriate, or otherwise obligate the amount for another purpose.

SECTION 6. INITIATION OF PROPOSAL TO ABANDON, CANCEL, DISCONTINUE AN AUTHORIZED PPA. — Whenever the concerned implementing office proposes that an authorized PPA be discontinued, cancelled, abandoned, or otherwise ceased, the head of the implementing office shall prepare a PPA Discontinuance and Savings Report.

The report shall contain, at a minimum:

- a. The name and description of the PPA;
- b. The legal and budgetary authority for its implementation;
- c. The amount originally appropriated;
- d. The amount obligated, if any;
- e. The amount disbursed, if any;
- f. The remaining unobligated or unexpended balance;
- g. The current implementation status;
- h. The specific reasons or circumstances for the proposed discontinuance, cancellation, or abandonment;
- i. The effect of the proposed action on the objectives and priorities of the Municipality;

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Municipal Mayor
Date: 22 SEP 2025

- j. Documents establishing the status of obligations and encumbrances, when applicable; and
- k. The proposed disposition of the remaining appropriation,.

The report shall be submitted to the Municipal Mayor, in the case of PPAs under the Executive Department, or to the Municipal Vice Mayor, in his/her capacity as Presiding Officer of the Sangguniang Bayan, in the case of PPAs under the Legislative Department, for evaluation, approval, and concurrence to the proposal of discontinuance, through the Municipal Budget Officer and Municipal Planning and Development Coordinator, for evaluation and appropriate action.

The Municipal Mayor or Municipal Vice Mayor, as the case may be, shall act on the recommendation and endorse the proposal to the Municipal Development Council (MDC) for appropriate planning and development action. Thereafter, the proposal, together with the MDC action or recommendation, shall be endorsed to the Sangguniang Bayan for the approval or adoption of the plan or for such legislative authority.

SECTION 7. EVALUATION BY THE MUNICIPAL PLANNING AND DEVELOPMENT OFFICE AND MUNICIPAL BUDGET OFFICE. — Upon receipt of the PPA Discontinuance and Savings Report, the Municipal Planning and Development Office and Municipal Budget Office shall jointly evaluate the proposed cancellation, discontinuance, abandonment, or cessation.

The evaluation shall determine:

- a. Whether the PPA remains consistent with the approved AIP and local development priorities, when applicable;
- b. Whether the PPA remains capable of implementation within the applicable fiscal year or authorized implementation period;
- c. Whether the proposed cancellation, discontinuance, abandonment, or cessation is sufficiently justified;
- d. Whether the PPA has been completed, unavoidably discontinued, abandoned, or otherwise rendered unnecessary or incapable of implementation;
- e. Whether the factual and implementation status of the PPA has been adequately established;
- f. Whether any portion of the remaining appropriation may qualify as savings under applicable laws, rules, and regulations;
- g. Whether the amount of the remaining unobligated or unexpended appropriation is supported by official budgetary and accounting records; and
- h. Whether the proposed action requires amendment or revision of the AIP or other legislative action.

The evaluation shall constitute a recommendation and shall not, by itself, cancel or discontinue the PPA, declare savings, authorize reversion, or authorize the use of the remaining appropriation.

SECTION 8. REFERRAL TO THE MUNICIPAL DEVELOPMENT COUNCIL. — Where the proposed cancellation, discontinuance, abandonment, cessation, substitution, or removal of a PPA affects the approved Annual Investment Program (AIP) or other local development investment programming document, the proposal shall be referred to the Municipal Development Council (MDC) for evaluation and recommendation.

Approved:

ALGERICO H. TRIZARI, M.D.

Municipal Mayor

Date: 22 SEP 2026

The MDC shall determine whether the proposed action is consistent with the development priorities, objectives, and investment program of the Municipality.

When warranted, the MDC shall adopt a resolution recommending the cancellation, discontinuance, abandonment, cessation, substitution, or removal of the affected PPA and, when necessary, the corresponding amendment or revision of the AIP.

The MDC resolution shall be recommendatory only and shall not, by itself, cancel, discontinue, abandon, or otherwise terminate the PPA, modify the appropriation, declare savings, authorize reversion, or authorize the use of the remaining appropriation.

The MDC recommendation, together with the evaluation of the Municipal Planning and Development Office and Municipal Budget Office and the other required supporting documents, shall be submitted to the Sangguniang Bayan for appropriate legislative action.

SECTION 9. LEGISLATIVE ACTION ON THE CANCELLATION OR DISCONTINUANCE OF PPAs. — The cancellation, discontinuance, abandonment, cessation, substitution, or removal of an authorized PPA shall require prior authority from the Sangguniang Bayan, through the enactment of an appropriate ordinance or adoption of a resolution before such action is implemented.

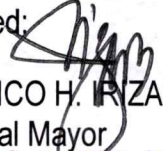
Where the affected PPA is included in the approved Annual Investment Program (AIP), the Sangguniang Bayan shall likewise act upon the corresponding amendment or revision of the AIP, upon recommendation of the Municipal Development Council and in accordance with applicable laws, rules, and regulations.

No appropriation for an authorized PPA shall be transferred, reallocated, or used for another PPA, purpose, or object of expenditure on the basis of an implementing office recommendation, evaluation of the Municipal Planning and Development Office or Municipal Budget Office, or MDC resolution alone when legislative authority is required.

The cancellation, discontinuance, abandonment, or cessation of the PPA shall become effective only upon the issuance of the appropriate legislative action.

SECTION 10. CERTIFICATION OF COMPLETION, DISCONTINUANCE, ABANDONMENT, AND PROPOSED SAVINGS. — Before the proposed cancellation, discontinuance, abandonment, or cessation of an authorized PPA and the declaration or reversion of any resulting savings are submitted to the Sangguniang Bayan for legislative action, the concerned implementing office shall submit the appropriate certifications and supporting documents required under this Section.

- a. **Certification of Completion.** — When the PPA has been completed, the head of the concerned implementing office or duly authorized official shall certify that the PPA has been satisfactorily completed, that all necessary obligations have been properly recognized, and that the remaining appropriation is no longer needed for its original purpose.
- b. **Certification of Discontinuance or Abandonment.** — When a PPA is proposed to be discontinued, cancelled, or abandoned, the head of the concerned implementing office or duly authorized official shall certify the reasons and circumstances supporting the proposed action and that, based on the office's records, the remaining appropriation is no longer needed for the PPA.

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Municipal Mayor
Date: 22 SEP 2026

- c. **Certification Supporting Proposed Savings.** — The head of the concerned implementing office or duly authorized official shall certify the amount proposed to qualify as savings and the factual basis supporting such determination, including the status of the PPA and the fact that the amount is free from remaining obligation or encumbrance and is no longer needed for its original purpose.

The certifications under this Section shall constitute supporting documents only and shall not, by themselves, constitute the cancellation of the PPA, declaration of savings, reversion, re appropriation, augmentation, or authority to use the amount.

SECTION 11. AUTHORITY FOR THE USE OF SAVINGS. — Savings that have been properly established in accordance with this Ordinance and applicable laws shall be used only in the manner authorized by law.

The declaration or recognition of savings shall not, by itself, authorize their use for another purpose.

- a. **Augmentation.** — When savings are proposed to augment an existing item of appropriation that is deficient, the augmentation shall be made only in accordance with Section 336 of Republic Act No. 7160, the applicable appropriation ordinance, and other applicable laws, rules, and regulations. The limitations on the use of savings and the authority of the local chief executive or presiding officer, as applicable, shall be strictly observed.
- b. **Supplemental Appropriation.** — When savings are proposed as a funding source for a supplemental appropriation for another lawful PPA, purpose, or object of expenditure, the proposed use shall be authorized through the appropriate supplemental appropriations ordinance and shall comply with all requirements for supplemental budgeting.
- c. **Reversion.** — Where the remaining appropriation is no longer needed for the purpose for which it was originally authorized and reversion is authorized or required under applicable laws, rules, and regulations, the appropriate reversion shall be undertaken in accordance with such laws and rules and, when legislative action is required, upon approval of the Sangguniang Bayan.
- d. **No Unauthorized Use.** — No implementing office shall incur an obligation or undertake expenditure against savings for another purpose unless the appropriation and legal authority required for such use have been duly obtained.

SECTION 12. RESPONSIBILITY OF IMPLEMENTING OFFICES. The head of each concerned implementing office shall be primarily responsible for ensuring that:

- a. All authorized PPAS under the office are properly monitored;
- b. The implementation status of each PPA is accurately reported;
- c. Any proposed discontinuance or abandonment is supported by sufficient factual and documentary justification;
- d. No appropriation is represented as savings when the corresponding PPA remains capable of implementation;
- e. No obligation is incurred against an appropriation that has been lawfully reverted or otherwise withdrawn; and

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Municipal Mayor

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- f. All reports, certifications, and supporting documents submitted in connection with the declaration of savings are true, accurate, and complete.

SECTION 13. ROLE OF THE MUNICIPAL BUDGET OFFICER. The Municipal Budget Officer shall:

- a. Review the budgetary status of the affected PPA;
- b. Determine the remaining unobligated appropriation based on available budget records;
- c. Ensure that the proposed treatment of the appropriation is consistent with applicable budget laws and regulations; and
- d. Coordinate with the municipal planning and development office, municipal accountant, municipal treasurer, and concerned implementing office;

SECTION 14. ROLE OF THE MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR. The Municipal Planning and Development Coordinator shall:

- a. determine whether the affected PPA forms part of the approved AIP or other development investment programming document;
- b. evaluate the effect of the proposed discontinuance on the development priorities of the Municipality;
- c. facilitate the appropriate MDC action; and
- d. ensure that any necessary amendment or revision of the AIP is properly documented and submitted to the appropriate authority.

SECTION 15. ROLE OF THE MUNICIPAL ACCOUNTANT AND MUNICIPAL TREASURER. The Municipal Accountant shall certify the actual savings, if any, from each PPA that is completed, abandoned, terminated, or discontinued. The savings must be free from any obligation, liability, or encumbrance.

After the savings are properly declared and their use is legally authorized, the Municipal Treasurer shall certify that the funds are available for the authorized purpose, subject to existing laws, rules, regulations, and accounting and treasury procedures.

SECTION 16. TREATMENT OF DISCONTINUED PPA's. The appropriations for any discontinued, cancelled, terminated, or abandoned PPA shall no longer be available for or included for the same PPA in succeeding budgets. Any subsequent proposal to undertake the same or substantially similar PPA shall be treated as a new proposal and shall require separate justification and supporting documents, evaluation and endorsement by the Municipal Development Council, inclusion in the appropriate local planning and investment programming process, and subsequent approval by the Sangguniang Bayan.

SECTION 17. PROHIBITION AGAINST CIRCUMVENTION. No office, department, unit, or implementing official shall circumvent the requirements of this Ordinance by:

- a. Declaring an active PPA completed without sufficient factual basis;
- b. Treating an unutilized balance as savings without establishing the legal conditions for savings in violation of this Ordinance or applicable laws, rules and regulations
- c. Discontinuing an AIP funded PPA without observing the applicable planning process;
- d. Transferring or using funds for another purpose without the required appropriation or authority;
- e. Splitting, renaming, or restructuring a PPA for the purpose of avoiding the requirements of this Ordinance; or

Approved: 

ALGERICO W. IRIZARI, M.D.
Municipal Mayor

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- f. Undertaking any other act intended to defeat the planning, budgeting, accounting, auditing, or legislative requirements governing the use of public funds.

SECTION 18. ACCOUNTABILITY. Any official or employee who knowingly certifies false, incomplete, or misleading information, or who authorizes, recommends, or utilizes an appropriation in violation of this Ordinance and applicable laws, shall be subject to the appropriate administrative, civil, or criminal liability, without prejudice to any liability that may arise under existing laws, rules, and regulations.

SECTION 19. PPA DISCONTINUANCE AND SAVINGS MANAGEMENT PROCESS. - The PPA Discontinuance and Savings Management Process, as presented in the process flow or illustration provided in this Ordinance, is hereby adopted as an integral part of this Ordinance.

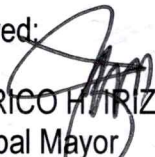
The process flow forms part of the text and procedural provisions of this Ordinance and shall be read and interpreted together with the other provisions hereof. It shall serve as the official procedural illustration showing the sequence and relationship of the actions required for the discontinuance, abandonment, or cessation of authorized Programs, Projects, and Activities (PPAs); the evaluation and certification of resulting savings; the determination of the proper authority; and the subsequent legislative or administrative action on the use of such savings.

The offices, officials, committees, and other responsible authorities identified in the process flow shall perform their respective functions and comply with the requirements prescribed in this Ordinance. The sequence and procedures shown in the process flow shall be observed in the implementation of this Ordinance.

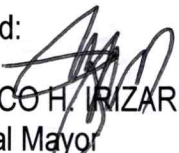
For purposes of implementation and interpretation, the process flow shall have the same effect as the corresponding procedural provisions of this Ordinance, insofar as it faithfully reflects and illustrates the requirements expressly provided herein.

In case of any conflict or inconsistency between the process flow and the substantive provisions of this Ordinance, the substantive provisions of the Ordinance shall prevail, and the process flow shall be interpreted and applied consistently with such provisions.

PPA DISCONTINUANCE AND SAVINGS MANAGEMENT PROCESS	
1. IDENTIFICATION OF PPA	
Implementing Office determines that an authorized PPA is completed, unavoidably discontinued, abandoned, unnecessary, or incapable of implementation.	
if PPA is satisfactorily completed remaining balance be declared savings with certificate of completion to be issued by the implementing office	
Important: An unutilized, partially utilized, or unobligated balance alone does not constitute savings.	
If to be discontinued/Abandonment/ Cessation and or Cancellation	

Approved: 
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Municipal Mayor
Date: 22 SEP 2026

2. PREPARATION OF REPORT Head of Implementing Office prepares the PPA Discontinuance and Savings Report, with the required certifications and supporting documents.	
Executive Department → Submit to the Municipal Mayor Legislative Department → Submit to the Municipal Vice Mayor, as Presiding Officer of the Sangguniang Bayan If the LCE or the Presiding Officer does not conform to the discontinuance, cancellation, and abandonment – Process ends	
3. BUDGET AND PLANNING EVALUATION Municipal Budget Office + Municipal Planning and Development Office jointly evaluate: a. status and justification of the Cancellation or termination of the PPA; b. budgetary and obligation status; c. qualification of remaining funds as savings; and d. effect on the AIP and development priorities.	
4. DOES THE ACTION AFFECT THE AIP OR DEVELOPMENT INVESTMENT PROGRAM? AND /OR AIP IDENTIFIED PPA	
YES submit to MDC	NO → Proceed to legislative action,
5. Municipal Development Council (MDC) → Evaluates consistency with development priorities → Recommends cancellation/discontinuance → Recommends AIP amendment/revision, when necessary → Endorses recommendation to the Sangguniang Bayan	
6. SANGGUNANG BAYAN ACTION The Sangguniang Bayan provides the required legislative authority, through an appropriate ordinance or resolution, for the cancellation, discontinuance, abandonment, cessation, substitution, or removal of the PPA. Based on the justifiable circumstances If the AIP is affected → SB also acts on the necessary AIP amendment/revision.	
7. EFFECTIVITY OF DISCONTINUANCE The cancellation/discontinuance of the PPA becomes effective upon issuance of the required legislative authority.	
8. DETERMINATION OF SAVINGS The remaining appropriation is examined and certified as savings only when it is: Legally available + Free from obligation/encumbrance + No longer needed for the original PPA	

Approved: 
 ALGERICO H. IRIZARI, M.D.
 Municipal Mayor
 Date: 22 SEP 2026

Municipal accountant Certification
→ Municipal Accountant certifies the actual savings.

9. TREASURY CERTIFICATION
Municipal Treasurer certifies availability of funds after authorized cancellation of the PPA.

10. LAWFUL DISPOSITION OF SAVINGS

a. AUGMENTATION

- Augment a deficient existing appropriation
- Subject to Section 336, RA 7160 and applicable rules.

OR

b. SUPPLEMENTAL APPROPRIATION

- Fund another lawful PPA, purpose, or object
- Requires the appropriate Supplemental Appropriations Ordinance

OR

c. REVERSION/ REALIGNMENT

- Return the appropriation when authorized or required by law to the general fund
- Obtain legislative approval when required

10. FINAL CONTROL
NO FUND SHALL BE OBLIGATED OR USED FOR ANOTHER PURPOSE WITHOUT THE REQUIRED APPROPRIATION AND LEGAL AUTHORITY.

SECTION 20. SEPARABILITY CLAUSE. If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 21. REPEALING CLAUSE. All ordinances, resolutions, rules, regulations, or portions thereof inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SECTION 22. EFFECTIVITY. This Ordinance shall take effect 10 days after the posting requirements had been complied.

ENACTED, this 15th day of September, 2026, on motion of Hon. Aji Agustin L. Ariate, duly seconded by all members present.

I hereby attest to the correctness
of the foregoing ordinance:

RODERICK P. MINARDO
Secretary to the Sanggunian

Certified to be duly adopted and enacted:

RED D. MAQUILING
Municipal Vice Mayor/Presiding
Presiding Officer

Approved: 
ALGERICO H. IRIZARI, M.D.
Municipal Mayor
Date: 22 SEP 2026



Republic of the Philippines
Province of Surigao del Sur
Municipality of Lanuza

Office of the Secretary to the Sanggunian

CERTIFICATE OF POSTING

This is to certify that Ordinance No. 06, Series of 2026, entitled: "AN ORDINANCE PRESCRIBING THE PROCEDURE AND DOCUMENTARY REQUIREMENTS FOR THE DISCONTINUANCE, ABANDONMENT, OR CESSATION OF AUTHORIZED PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) AND THE DECLARATION AND UTILIZATION OF RESULTING SAVINGS, AND FOR OTHER PURPOSES" was duly posted at the Bulletin Board of the Municipal Hall and in at least two (2) other conspicuous places within the Municipality of Lanuza, Surigao del Sur, beginning on the 23rd day of September 2026, in compliance with Section 59(b) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

The posting was made in accordance with the requirement that the Secretary to the Sanggunian shall cause the posting of an ordinance or resolution not later than five (5) days after its approval. The fact of posting is hereby certified for purposes of compliance with the foregoing provision of law.

This 23rd day of September 2026 at Lanuza, Surigao del Sur.

RODERICK P. MINARDO
Secretary to the Sanggunian