



Republic of the Philippines  
**PROVINCE OF ISABELA**  
City of Ilagan  
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## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 12<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 27, 2022.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District) & Presiding Officer Protempore
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District) & Floor Leader Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District)
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> District)
ANTONIO S. HUI	Member, PCL Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural /Industrial Workers Labor Sector Representative
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative

**ON OFFICIAL BUSINESS:**

DANTE G. HALAMAN	Member, LnB Federation President
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)

### **RESOLUTION NO. 2022-37-09**

Series of 2022

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 245 SERIES OF 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY ONE MILLION FIVE HUNDRED EIGHTY FOUR THOUSAND EIGHTY TWO PESOS & 63/100 (P151,584,082.63) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

**Sponsor: HON. DELFINITO EMMANUEL L. ALBANO**  
Chairperson, Committee on Municipal Appropriation

**WHEREAS**, Appropriation Ordinance No. 245 Series of 2021, An Ordinance approving the Annual Budget of LGU-San Isidro, Isabela for Fiscal Year 2022, in the amount of **ONE HUNDRED FIFTY ONE MILLION FIVE HUNDRED EIGHTY FOUR THOUSAND EIGHTY TWO PESOS & 63/100 (P151,584,082.63)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2022 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for

***Nagkaisa para sa Isabela***

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review pursuant to the provision of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other pertinent provisions set forth under Republic Act No. 7160.

**NOW THEREFORE**, on motion of **SP Member DELFINITO EMMANUEL L. ALBANO** duly seconded:

**THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:**

**RESOLVED**, to declare Appropriation Ordinance No. 245 Series of 2021 (2022 Annual Budget) of the Municipality of San Isidro, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions.

1. That the position titles of all positions shall be allocated to their proper titles and salary grades in accordance with the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021;
2. The newly created position of **Financial Analyst I SG-11/1** with Item No. 9.5 under the Municipal Accountant's Office is not within the list of positions under DBM LBC No. 137 dated July 13, 2021, on the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, therefore, corrections shall be effected;
3. The MHRMO should fill up the Plantilla with the exact amount of Salary Rates of the positions in accordance with Salary Schedule Annex "A7" and "A1" (for Public Health Workers) of DBM Local Budget Circular No. 143 dated January 3, 2022;
4. The appropriation for Consultancy Services in the amount of Three Hundred Sixty Thousand Pesos (P360,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
5. The Utilization of the Appropriation for Other Professional Services in the amount of Two Hundred Sixty Four Thousand Pesos (P264,000.00) shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;
6. The inconsistencies in the appropriation for the following account of expenditures must be reconciled, to wit:

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<b>OBJECT OF EXPENDITURE ON THE LEP</b>	<b>APPROPRIATION ON THE LEP AS PER WORKSHEET</b>	<b>TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY</b>	<b>DIFFERENCE</b>
Other Professional Services	P 264,000.00	-	P 264,000.00
Donations	P 600,000.00	P 864,000.00	P (264,000.00)
OMOE – General Revision	P 20,000.00	P 70,000.00	P (50,000.00)
OMOE – Election Expenses	P 50,000.00	-	P 50,000.00

7. That the utilization of 5% LDRRMF shall be in accordance with the approved Local Disaster Risk Reduction and Management Plan pursuant to RA 10121 and its implementing Rules and Regulations, as supplemented by NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013. Provided further, that the LDRRMF Plan shall be reviewed by the Office of Civil Defense (OCD) pursuant to RA 10121 and its implementing Rules and Regulations supplemented by Local Budget Memorandum No. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
8. That the appropriation and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and the additional guidelines of DILG-DBM Joint Memorandum Circular No. 1 dated March 27, 2020;

That the following appropriations under the 20% Development Fund shall be identified or broken-down into specific/project component indicating the activities/programs to be undertaken and the **project site/location** in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007:

1. Rehabilitation of Children’s Park for P1,900,000.00
  2. Construction of Building and Installation of Water Refilling Station with Facilities for P 1,100,000.00
  3. Construction of Centralized Materials Recovery Facility for P5,000,000.00
9. That all procurement activities must be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations. Further, the acquisition of motor vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019, Budget Circular No. 2019-2 dated March 4, 2019 and Budget Circular No. 2019-3 dated May 16, 2019;

**RESOLVED FURTHER**, to require the Municipality of San Isidro, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

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**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 245 SERIES OF 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY ONE MILLION FIVE HUNDRED EIGHTY FOUR THOUSAND EIGHTY TWO PESOS & 63/100 (P151,584,082.63) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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**RESOLVED FURTHER**, to inform the Municipality of San Isidro, Isabela that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law and that compliance with all the existing laws, rules and regulations shall be the responsibility of the Local Government Unit and disbursement of funds shall be subject to the usual budgeting, accounting rules and regulations and COA requirements.


**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable VILMER B. BRAVO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Isidro, Isabela through the **Honorable LEONARDO A. TUMMAO**, Municipal Vice-Mayor.

**Approved and Adopted, September 27, 2022.**

**I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:**

  
**ATTY. FRANCIS JAMES E. MEER**  
Secretary to the Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**

  
**MARCO PAOLO A. MERIS**  
Member (6<sup>th</sup> District)