



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 16th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 25, 2022.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd District)
EDGAR R. CAPUCHINO	Member (2 nd District)
MARY GRACE D. ARREOLA	Member (3 rd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
VICTOR G. DY	Member (4 th District)
MANUEL FAUSTINO U. DY	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
AMADOR A. GAFFUD, JR.	Member (6 th District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural Workers 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

RESOLUTION NO. 2022-41-02

Series of 2022

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 02 S. 2021 (SUPPLEMENTAL BUDGET NO. 02 FY 2021) IN THE AMOUNT OF SEVEN MILLION SIX HUNDRED SIXTY THOUSAND PESOS (P7,660,000.00) OF THE MUNICIPALITY OF MACONACON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2 S. 2021, an Ordinance authorizing Supplemental Budget No. 01 Calendar Year 2021 involving an amount of **SEVEN MILLION SIX HUNDRED SIXTY THOUSAND PESOS (P7,660,000.00)** out of the savings of various offices as of November 30, 2021 for the grant of Calamity Relief Assistance to all families and eligible employees of the Local Government of Maconacon, Isabela, was submitted to this Sanggunian for review, pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991;

WHEREAS, the subject Ordinance complies with the budgetary requirements, general limitations and other pertinent provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 02 S. 2021 (SUPPLEMENTAL BUDGET NO. 02 FY 2021) IN THE AMOUNT OF SEVEN MILLION SIX HUNDRED SIXTY THOUSAND PESOS (P7,660,000.00) OF THE MUNICIPALITY OF MACONACON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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. 02 S. 2021 of the Municipality of Maconacon, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act No. 7160 and subject further to the following conditions:

1. The provision of Calamity Relief Assistance in the amount of Seven Million Six Hundred Sixty Thousand Pesos (P7,660,000.00) to all families and eligible employees of the Local Government of Maconacon shall be covered with appropriate guidelines and legal basis for its grant;
2. The appropriation for the following account should be properly classified to specific Object of Expenditures and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs:

PURPOSE	OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Provision of CRA	Grants and Donations 5-02-99-990	Donations 5-02-99-080

3. The Municipality of Maconacon must avoid **reversion** as a source of fund for Supplemental Budget during the year especially when estimated income and appropriation are not yet fully realized and obligated for the year;
4. Under Section 322 of RA No. 7160, balances of appropriations authorized in the annual appropriations ordinance shall **revert** to the surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment. The Budget Operations Manual for Local Government Units 2016 Edition refer to **reversion** as the moving of an unexpended balance of an appropriation to the **unappropriated surplus** of the general fund at the **end of the fiscal year** and shall not be available for expenditures except by subsequent enactment. Further, the Municipality of Maconacon shall refer to page 69 of the BOM 2016 Edition for the appropriate funding source of Supplemental Budgets.

RESOLVED FURTHER, to require the Municipality of Maconacon, Isabela to comply with the herein conditions.

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 02 S. 2021 (SUPPLEMENTAL BUDGET NO. 02 FY 2021) IN THE AMOUNT OF SEVEN MILLION SIX HUNDRED SIXTY THOUSAND PESOS (P7,660,000.00) OF THE MUNICIPALITY OF MACONACON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

RESOLVED FURTHERMORE, to inform the Municipality of Maconacon, Isabela that this review action does not authorize any item of appropriation that is/are 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 and auditing rules and regulations.

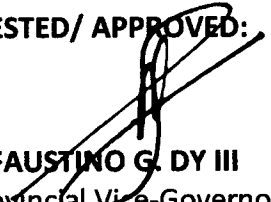
RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable ROLLY M. QUEBRAL**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Maconacon, Isabela through the **Honorable MA. LYCELLE KATE D. VICENTE**, Municipal Vice-Mayor.

Approved and Adopted, October 25, 2022.

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


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

ATTESTED/ APPROVED:


FAUSTINO G. DY III
Provincial Vice-Governor