



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 67<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 12, 2023.

PRESENT:

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

**RESOLUTION NO. 2023-44-05**

Series of 2023

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-010 (SUPPLEMENTAL BUDGET NO. 05 FY 2023) IN THE AMOUNT OF FIVE MILLION EIGHT HUNDRED THIRTY SIX THOUSAND PESOS (P 5,836,000.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2023-010, an Ordinance authorizing Supplemental Budget No. 05 S. 2023 of the Municipality of Naguilian, Isabela involving the amount of **FIVE MILLION EIGHT HUNDRED THIRTY SIX THOUSAND PESOS (P 5,836,000.00)** derived from the Savings from CY 2022 for the implementation of the urgent programs and projects of the Local Government of Naguilian, 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;

**Nagkaisa para sa Isabela**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-010 (SUPPLEMENTAL BUDGET NO. 05 FY 2023) IN THE AMOUNT OF FIVE MILLION EIGHT HUNDRED THIRTY SIX THOUSAND PESOS (P 5,836,000.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

**WHEREAS**, the subject Ordinance complies 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. 2023-010 of the Municipality of Naguilian, 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. The appropriation for Overtime and Night Pay in the amount of Two Hundred Thousand Pesos (P200,000.00) shall be in accordance with the guidelines of CSC-DBM Joint Circular No. 2, series 2015 dated November 25, 2015, on the Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees;
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:

<b>PURPOSE/PARTICULARS</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Three (3) units Air-condition 2HP w/ Bracket & Installation for Mayor's Office, Engineering Office and MLGOO for P100,000.00 each	<b>Furniture and Fixtures 1-07-07-010</b>	<b>Office Equipment 1-07-05-020</b>
Two (2) units Air-condition 2.5HP w/ Bracket & Installation for RHU and MGSO for P150,000.00 each	<b>Furniture and Fixtures 1-07-07-010</b>	<b>Office Equipment 1-07-05-020</b>
One (1) unit 3.0HP Air-condition Cabinet Type – Session Hall for P200,000.00	<b>Furniture and Fixtures 1-07-07-010</b>	<b>Office Equipment 1-07-05-020</b>

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Two (2) unit Air-condition 1.5HP w/ Bracket & Installation for NAGCOMSEN for P200,000.00	<b>Furniture and Fixtures 1-07-07-010</b>	<b>Donations 5-02-99-080</b>
One (1) unit Air-condition 1.5HP w/ Bracket & Installation for Magsaysay Elem. School for P100,000.00		
One (1) unit Air-condition 1.5HP w/ Bracket & Installation for Minallo Elem. School for P100,000.00		
Construction of Drainage Canal at Barangay Roxas for P2,000,000.00	<b>CIP – Infrastructure Assets 1-07-10-020</b>	<b>Flood Control System 1-07-03-020</b>
Two (2) units Jack Hammer for Engineering Office for P100,000.00	<b>Other Property, Plant &amp; Equipment 1-07-99-990</b>	<b>Other Machinery &amp; Equipment 1-07-05-990</b>

3. That all procurement activities shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations

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

**RESOLVED FURTHER**, to inform the Municipality of Naguilian, 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**, that a copy of this Resolution be furnished to the **Honorable JUAN R. CAPUCHINO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Naguilian, Isabela through the **Honorable ISIDRO D. ACOSTA, JR.**, Municipal Vice-Mayor.

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**Approved and Adopted, December 12, 2023.**

**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**  
Vice Governor