



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 68th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 19, 2023.

PRESENT:

| | |
|------------------------------|---|
| ED CHRISTIAN S. GO | OIC Vice-Governor & Presiding Officer Protempore |
| DELFINITO EMMANUEL L. ALBANO | Member (1st District) & Floor Leader Protempore |
| EMMANUEL JOSELITO B. AÑES | Member (1st 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 |
| EVYN JAY C. DIAZ | Member, Labor Sector Representative |

RESOLUTION NO. 2023-45-07

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-37 (2024 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED THIRTY SIX MILLION PESOS (P236,000,000.00) OF THE MUNICIPALITY OF CORDON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2023-37, an Ordinance authorizing the Annual Budget of Cordon, Isabela for Fiscal Year 2024 in the total amount of **TWO HUNDRED THIRTY SIX MILLION PESOS (P236,000,000.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2024, and appropriating the necessary funds for the purpose pursuant to the provisions 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:

Nagkaisa para sa Isabela

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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. 2023-37 (2024 Annual Budget) of the Municipality of Cordon, 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 appropriation for Day Care Workers Honorarium in the amount of One Million Three Hundred Thirty Two Thousand Pesos (P1,332,000.00) must be in accordance with the guidelines of Item 3.2.1 of Local Budget Circular No. 73 dated January 10, 2001, on the Guidelines on the Grant of Compensation Benefit to Local Regulatory Boards/Quasi-Judicial Bodies and Similar Bodies in Provinces/Cities/Municipalities and Barangay Volunteer Frontline Workers;
3. The appropriation for Honoraria - Medico Legal in the amount of Fifty Thousand Pesos (P50,000.00) shall be in accordance with the implementing rules and regulations of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1, s. 2012 as amended by DBM-DOH Joint Circular No. 1, s. 2016 dated July 15, 2016;
4. The utilization of the appropriation for Other Professional Services for Executive Assistants, MCTC, PNP, MLGOO, COMELEC, BFP, Public Prosecutor, PAO, and PLEB and Other General Services in the amount of Four Million Seven Hundred Seventy Thousand Pesos (P4,770,000.00) and Seven Million Five Hundred Thousand Pesos (P7,500,000.00) respectively 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;
5. The appropriation for the following accounts 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:

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| PURPOSE | OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP | OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009 |
|---|--|--|
| 2% Discretionary Expenses P52,382.13 | 2% Discretionary Expenses 5-02-10-030 | Extraordinary & Miscellaneous Expenses 5-02-10-030 |
| Monetization P1,000,000.00 | Other Personnel Benefits 5-01-04-990 | Monetization of Leave Credits 5-01-04-030(2) |

6. 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. 87 dated June 9, 2023, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
7. 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 under 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. Construction of Multi-Purpose Building/Warehouse for P2,500,000.00
 2. Purchase of Lot for Municipal Cemetery for P1,000,000.00
 3. Improvement of Slaughterhouse for P1,000,000.00
 4. Construction of Sanitary Landfill Buildings and Facilities for P1,500,000.00
8. 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 purchase and

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specifications of the motor vehicle shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022, and BC No. 2022-1A dated March 1, 2023.

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

RESOLVED FURTHERMORE, to furnish the Municipality of Cordon, 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 and auditing rules and regulations.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable LYNN M. ZUNIEGA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cordon, Isabela through the **Honorable ABEGAIL V. SABLE**, Municipal Vice-Mayor.

Approved and Adopted, December 19, 2023.

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


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

ATTESTED/ APPROVED:


ED CHRISTIAN S. GO
Presiding Officer Protempore