



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. 2023-45-08

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 021-2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED EIGHTY NINE MILLION TWO HUNDRED FIFTY TWO THOUSAND SIX HUNDRED FORTY ONE PESOS (P189,252,641.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 021-2023, an Ordinance authorizing the Annual Budget of the Municipality of Delfin Albano, Isabela for Fiscal Year 2024 in the total amount of **ONE HUNDRED EIGHTY NINE MILLION TWO HUNDRED FIFTY TWO THOUSAND SIX HUNDRED FORTY ONE PESOS (P189,252,641.00)** covering various expenditures for the operation of the Local Government OF Delfin Albano, Isabela 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.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 021-2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED EIGHTY NINE MILLION TWO HUNDRED FIFTY TWO THOUSAND SIX HUNDRED FORTY ONE PESOS (P189,252,641.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other 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. 021-2023 (2024 Annual Budget) of the Municipality of Delfin Albano, 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 **MHRMO** must reconcile the inconsistencies of Position Title, Salary Rate, Salary Grade and Step Increment of the following positions in accordance with Salary Schedule Annex "A6" of DBM Local Budget Circular No. 149 dated January 10, 2023 :

OFFICE	ITEM NO.	POSITION & SG IN THE PLANTILLA	SALARY/SG/STEP INCREMENT		
			PLANTILLA 2023	PLANTILLA 2024	SHOULD BE
VICE MAYOR	2.19	Local Legislative Staff Employee SG-4/1		Local Legislative Staff Employee SG-4/1 (New)	Local Legislative Staff Employee II SG-4/1
TREASURY	5.2	Local Treasury Operations Officer SG-11	Local Treasury Operations Officer SG-11	Local Treasury Operations Officer SG-11	Local Treasury Operations Officer I SG-11

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

2. The following Plantilla positions shall be converted to generic class titles in accordance with DBM Local Budget Circular 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, to wit:

OFFICE	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
BUDGET	Budget Officer I SG-11	Administrative Officer II SG- 11

3. Reiterating our review action on your 2023 Annual Budget that the Local Disaster Risk Reduction Management Office (LDRRMO) must be headed by a Department Head pursuant to the Civil Service

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Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;

4. The Subsistence allowance and Hazard Pay under the Municipal Social Welfare & Development Office in the amount of Thirty Six Thousand Pesos (P36,000.00) and Seventy Five Thousand Four Hundred Twenty Three Pesos (P75,423.00) respectively, shall be in accordance with DSWD Memorandum Circular No. 05, S. 2022 and the DBM-DSWD Joint Circular No. 1, s. 2018 dated December 1, 2018 on the Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Social Workers (PSWs) as supported by AO No. 05, S. 2023 and AO No. 06, S. 2023;
5. The appropriation for Legal Services, Other General Services and Other Professional Services in the amount of Two Hundred Thousand Pesos (P200,000.00), Fifteen Million Eight Hundred Fifty Thousand Pesos (P15,850,000.00) and One Million Nine Hundred Twenty Thousand Pesos (P1,920,000.00) 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 and must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
6. 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 as supplemented by Local Budget Memorandum No. 87 dated June 9, 2023, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
7. The utilization of the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
8. 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.

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RESOLVED FURTHER, to require the Municipality of Delfin Albano, 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 Delfin Albano, 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 ARNOLD EDWARD P. CO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Delfin Albano, Isabela through the **Honorable THOMAS A. PUA, JR.**, 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