



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 79th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 26, 2024.

PRESENT:

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
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
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	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 Peoples Mandatory Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative

RESOLUTION NO. 2024-11-03

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-35 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY EIGHT MILLION SEVEN HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED FIFTY EIGHT PESOS & 85/100 (P178,733,558.85) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2023-35 an Ordinance authorizing the Annual Budget of the Municipal Government of San Agustin, Isabela for Fiscal Year 2024 in the total amount of **ONE HUNDRED SEVENTY EIGHT MILLION SEVEN HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED FIFTY EIGHT PESOS & 85/100 (P178,733,558.85)** covering various expenditures for the operation of the Municipal 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 provisions set forth under Republic Act No. 7160:

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-35 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY EIGHT MILLION SEVEN HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED FIFTY EIGHT PESOS & 85/100 (P178,733,558.85) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME 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. 2023-35 (2024 Annual Budget) of the Municipality of San Agustin, 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 correction of the disallowed position of Driver II under the General Services Office should be as follows:

ITEM NO.	BUDGET YEAR 2024		SHOULD BE:	
	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
8.04	AA IV (Driver II) 3/1	P149,628	AA III (Driver I) 3/1	P149,628

3. The inconsistency in the appropriation for Salaries and Wages must be reconciled, to wit:

OFFICE	TOTAL APPROPRIATION ON THE LEP	TOTAL RATE PER ANNUM PER PERSONNEL SCHEDULE	OVER APPROPRIATION
SB	P9,290,988.00	P9,219,468.00	P 71,520.00

4. That the appropriation for Confidential Expenses amounting to Six Hundred Sixty Nine Thousand Pesos (P669,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND JC No. 2015-01 dated January 8, 2015, and that the PAPs identified in the Peace and Order Plan of the City shall be consistent with the PAPs enumerated in Section 3.23 of the same circular;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-35 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY EIGHT MILLION SEVEN HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED FIFTY EIGHT PESOS & 85/100 (P178,733,558.85) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

5. Pursuant to the provision of Sec. 10, Article 1, Batas Pambansa Bilang 881 of the Omnibus Election Code of the Philippines, the appropriation for Other MOOE-Comelec shall only be allowed to be appropriated in the Municipality/City Budget during Barangay Elections hence, the amount of One Hundred Fifteen Thousand Pesos (P115,000.00) is disallowed because of no legal basis;
6. That all appropriations should be properly classified per specific expense class and object codes in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs;
7. The inconsistency in the appropriation for Debt Services must be reconciled, to wit:

OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY AND CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER STATEMENT OF INDEBTEDNESS FY 2024	DIFFERENCE
DEBT SERVICES	P 3,209,347.91	P 1,155,431.41	P 2,053,916.50

8. 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 and finalized by Local Budget Memorandum No. 87-A dated December 28, 2023, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
9. 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;

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. Improvement of Multi-Purpose Auditorium for P3,500,000.00
2. Improvement of Public Market for P1,500,000.00

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-35 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY EIGHT MILLION SEVEN HUNDRED THIRTY THREE THOUSAND FIVE HUNDRED FIFTY EIGHT PESOS & 85/100 (P178,733,558.85) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

10. 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 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;
11. That the provisions for programs and projects shall be consistent with the approved Annual Investment Program (AIP) of the Municipality prepared in accordance with DILG-NEDA-DBM-DOF JMC No. 1, s. 2016 dated November 18, 2016.

RESOLVED FURTHER, to require the Municipality of San Agustin, 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 San Agustin, 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 CESAR A. MONDALA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Agustin, Isabela through the **Honorable OLIVER D. MICU**, Municipal Vice Mayor.

Approved and Adopted, March 26, 2024.

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


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED:


ED CHRISTIAN S. GO
Presiding Officer Protempore