



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 2<sup>ND</sup> REGULAR SESSION OF THE 10<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JULY 08, 2019.

PRESENT:

FAUSTINO G. DY III	Provincial Vice Governor
FAUSTINO U. DY IV	Member (5 <sup>th</sup> District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
ALFREDO V. ALILI	Member (6 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
DAX PAOLO C. BINAG	Member, SK Federation President

OFFICIAL BUSINESS:

ABEGAIL V. SABLE	Member (4 <sup>th</sup> District)
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**RESOLUTION NO. 346**  
**SERIES OF 2019**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 09-2018 (2019 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF EIGHTY EIGHT MILLION EIGHT HUNDRED NINETY ONE THOUSAND ONE HUNDRED FORTY EIGHT PESOS (P88,891,148.00) OF THE MUNICIPALITY OF BURGOS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 09-2018, an Ordinance authorizing the Annual Budget of the Municipality of Burgos, Isabela and appropriating the amount of **EIGHTY EIGHT MILLION EIGHT HUNDRED NINETY ONE THOUSAND ONE HUNDRED FORTY EIGHT PESOS (P88,891,148.00)** covering various expenditures for the operation of the Local Government for Fiscal Year 2019 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.

**NOW THEREFORE**, on motion of **HON. DELFINITO EMMANUEL L. ALBANO** duly seconded:

**THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:**



**RESOLVED**, to declare Appropriation Ordinance No. 09-2018 (2019 Annual Budget) of the Municipality of Burgos, Isabela **OPERATIVE IN ITS ENTIRETY** effective January 1, 2019, subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions:

1. The Appropriation for Extraordinary and Miscellaneous Expense under the Office of the Municipal Mayor in the amount of Eighty Eight Thousand Seven Hundred Seventy Pesos & 75/100 (P88,770.75) shall **not be allowed**. There is no specific provision in the Code which authorizes appropriations for Extraordinary and Miscellaneous Expense separate and distinct from the Discretionary Fund, as both have the same purpose.
2. The appropriation for Confidential Expense in the amount of Twenty One Thousand One Hundred Eighty Eight Pesos & 20/100 (P21,188.20) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
3. The appropriation for Enhanced Isabela Reference Card in the amount of One Million One Hundred Seventy Three Thousand, Nine Hundred Sixty Pesos & 92/100 (P1,173,960.92) should be properly classified to specific Object of Expenditure in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs;
4. The appropriation for Donations – Vice Mayor, Sangguniang Bayan & Ex-officio under the Mayor's Office shall be **disallowed** pursuant to Sec. 445 and 447 of the Local Government Code of 1991 (RA 7160). The said provisions do not empower the Vice Mayor, Sangguniang Bayan & Ex-officio to implement projects and programs of the Local Government Unit. However, appropriations therefrom can be reallocated to another object of expenditures as may be deemed appropriate, either in the same office or another office;
5. 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;
6. The utilization of the appropriation for Capital Outlay in the amount of Nine Hundred Nine Thousand Four Hundred Seventy Three Pesos & 75/100 (P909,473.75) shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
7. The appropriation for the following projects 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 the DILG-NEDA-DBM and DOF Joint Circular No. 1, s. 2007 and that the appropriation shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017:

1. Construction of Evacuation Center - 2 Buildings (LGU-Counterpart) for P700,000.00
2. Installation of Street Lighting System for P1,000,000.00

All projects under the 20% Development Fund shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations.

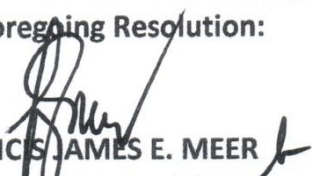
**RESOLVED FURTHER**, to require the Municipality of Burgos, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to furnish the Municipality of Burgos, 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 **Sangguniang Bayan of the Municipality of Burgos, Isabela** through the **Honorable KERVIN FRANCIS G. UY, Municipal Mayor**.

Approved and Adopted. July 08, 2019.

I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:

  
ATTY. FRANCIS JAMES E. MEER  
Secretary, Sangguniang Panlalawigan

ATTESTED/APPROVED:

  
FAUSTINO U. DY IV

Board Member, 5<sup>th</sup> District & Presiding Officer Protempore