



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 135th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 28, 2022.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd District)
EDGAR R. CAPUCHINO	Member (2 nd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural /Industrial Workers Labor Sector Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2022-25-08

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 035-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY EIGHT MILLION NINE HUNDRED FIFTY SIX THOUSAND FOUR HUNDRED EIGHTY TWO PESOS (P198,956,482.00) 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. 035-2021, an Ordinance authorizing the Annual Budget of the Municipality of Delfin Albano, Isabela for Fiscal Year 2022 in the total amount of **ONE HUNDRED NINETY EIGHT MILLION NINE HUNDRED FIFTY SIX THOUSAND FOUR HUNDRED EIGHTY TWO PESOS (P198,956,482.00)** covering various expenditures for the operation of the Local Government for Fiscal Year 2022, and appropriating the necessary funds for the purpose, 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. 035-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY EIGHT MILLION NINE HUNDRED FIFTY SIX THOUSAND FOUR HUNDRED EIGHTY TWO PESOS (P198,956,482.00) 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. 035-2021 (2022 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. 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. That the positions of Midwife with incumbents as reflected under the duly approved personnel schedule *shall be downgraded to Midwife I once vacated* in order to adopt and to conform with the corresponding organizational structure and staffing pattern for health facilities prescribed under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
13.4 and 13.5	Midwife II	Midwife I	11	9

3. The Utilization of the Appropriation for Other Professional Services in the amount of One Million Six Hundred Eighty Thousand Pesos (P1,680,000.00) 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;
4. The Lump sum Appropriation for Covid-19 in the amount of One Million Pesos (P1,000,000.00) under the Mayor's Office shall be classified according to its specific Programs, Projects & Activities (PPAs);
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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OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Discretionary Fund	5-02-99-990	Extraordinary and Miscellaneous Expenses 5-02-10-030
Repairs & Maintenance – Infrastructure Assets	5-02-99-990	Repairs & Maintenance – Infrastructure Assets 5-02-13-030
Construction of Perimeter Fence of Public Cemetery	1-07-04-990	Other Structures 1-07-04-990

6. The inconsistency in the appropriation for 20% Development Fund must be reconciled, to wit:

OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY AND CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER PROPOSED NEW APPROPRIATION BY OBJECT OF EXPENDITURE FY 2022	DIFFERENCE
20% DEVELOPMENT FUND	P 36,410,116.4	P 40,217,731.70	P 3,807,615.30

7. 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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
8. 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

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site/location in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007:

1. Implementation of 10-year Ecological Solid Waste Management Plan for P500,000.00
 2. Reforestation and Urban Greening for P500,000.00
9. 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 acquisition of motor vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019, Budget Circular No. 2019-2 dated March 4, 2019 and Budget Circular No. 2019-3 dated May 16, 2019;

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

Approved and Adopted, June 28, 2022.

**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
Provincial Vice Governor & Presiding Officer