



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 83rd REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 23, 2024.

PRESENT:

ED CHRISTIAN S. GO	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
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 Cultural Communities Sector Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative
O.B.:	
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President

RESOLUTION NO. 2024-15-03

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 281 SERIES OF 2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SEVEN HUNDRED FORTY THOUSAND FOUR HUNDRED FIFTY FOUR PESOS (P142,740,454.00) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 281 Series of 2023, An Ordinance approving the Annual Budget of Municipal Government of San Isidro, Isabela for Fiscal Year 2024, in the amount of **ONE HUNDRED FORTY TWO MILLION SEVEN HUNDRED FORTY THOUSAND FOUR HUNDRED FIFTY FOUR PESOS (P142,740,454.00)** 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.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 281 SERIES OF 2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SEVEN HUNDRED FORTY THOUSAND FOUR HUNDRED FIFTY FOUR PESOS (P142,740,454.00) OF THE MUNICIPALITY OF SAN ISIDRO, 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 pertinent 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. 281 Series of 2023 (2024 Annual Budget) of the Municipality of San Isidro, 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 appropriation for Confidential and Intelligence Expenses amounting to One Hundred Sixty Thousand Pesos (P160,00.00) 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 Municipality shall be consistent with the PAPs enumerated in Section 3.23 of the same circular;
2. Pursuant to the provisions of Sec. 10, Article I, Batas Pambansa Bilang 881, of the Omnibus Election Code of the Philippines, the **Election Expenses** shall only be allowed to be appropriated under the Municipal Treasurer's Office during Barangay Elections, hence, the amount of Fifty Thousand Pesos (P50,000.00) is **disallowed** because there is no legal basis for the appropriation;
3. That the appropriations by object of expenditures of Capital Outlay accounts shall coincide with the amount in the Summary of Proposed New Appropriations by Object of Expenses and by Sector;
4. 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;
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. 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;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 281 SERIES OF 2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SEVEN HUNDRED FORTY THOUSAND FOUR HUNDRED FIFTY FOUR PESOS (P142,740,454.00) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

6. 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;
7. 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;
8. 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 Isidro, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

RESOLVED FURTHER, to inform the Municipality of San Isidro, 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 rules and regulations and COA requirements.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable VILMER B. BRAVO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Isidro, Isabela through the **Honorable LEONARDO A. TUMAMAO**, Municipal Vice Mayor.

Approved and Adopted, April 23, 2024.

**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