



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 83<sup>rd</sup> REGULAR SESSION OF THE 11<sup>th</sup> 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. 2024-15-04**

Series of 2024

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-544 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE BILLION THREE HUNDRED TWENTY NINE MILLION SIX HUNDRED ONE THOUSAND EIGHT HUNDRED SEVENTY ONE PESOS (P1,329,601,871.00) AND APPROPRIATION ORDINANCE NO. 2023-545 (2024 ANNUAL BUDGET FOR CITY ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION PESOS (P10,000,000.00) OF THE CITY OF CAUAYAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2023-544 and 2023-545, an Ordinance authorizing the 2024 Annual Budget of the City of Cauayan, Isabela and for the Operation of the City Economic Enterprise in the amount of **ONE BILLION THREE HUNDRED TWENTY NINE MILLION SIX HUNDRED ONE THOUSAND EIGHT HUNDRED SEVENTY ONE PESOS (P1,329,601,871.00)** and **TEN MILLION PESOS (P10,000,000.00)** respectively, covering

***Nagkaisa para sa Isabela***

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various expenditures for the operation of the Local Government of Cauayan, 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.

**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. 2023-544 (2024 Annual Budget) and 2023-545 (2024 Annual Budget for the Operation of City Economic Enterprise) of the City of Cauayan, 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 grant of **Clothing Allowance** in the amount of One Million Eight Hundred Forty Six Thousand Pesos (P1,846,000.00) under the Mayor's Office shall be in accordance with DBM Budget Circular No. 2018-1 dated March 8, 2018, on the Rules and Regulations on the Grant of Uniform/Clothing Allowance (U/CA) to Civilian Government Personnel;
3. That the grant of **Cash Gift** in the amount of Three Million Eight Hundred Five Thousand Pesos (P3,805,000.00) under the Mayor's Office shall be in accordance with DBM Budget Circular No. 2016-4 dated April 28, 2016, on the Updated Rules and Regulations on the Grant of the Year-end Bonus and Cash Gift for FY 2016 and Years Thereafter;
4. Reiterating that the position of **Assistant City Health Officer** with SG-23/6 at the City Health Office is not within the list of position titles found in DBM LBC No. 137 dated July 13, 2021, the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition. Since the subject position does not have legal basis to back up its existence, it is hereby recommended to be downgraded to a position identified under the said IOS and corrections shall be effected without diminution in salary of the concerned personnel. However, subsequent salary increase shall be applied only on the correct classified position;

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5. The MHRMO must reconcile the inconsistencies of Salary Rate and Step Increment of the following position in accordance with Salary Schedule Annex "A3" of DBM Local Budget Circular No. 149 dated January 10, 2023, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 149 Annex "A3"
SP	2.21	Secretary to the SP SG-25/5	P1,314,720.00	P1,183,248.00

6. The inconsistencies in the appropriation for Salaries and Wages of the following offices must be reconciled, to wit:

OFFICE	APPROPRIATION ON THE LEP	TOTAL RATE PER ANNUM PER PERSONNEL SHCHEDULE	OVER APPROPRIATION
MAYOR CASUALS/ CONTRACTUALS	P 90,576,000.00	P 78,401,124.00	P 12,174,876.00
GSO	P 15,603,460.00	P 15,203,460.00	P 400,000.00
MAYOR REGULAR	P 24,202,844.00	P 24,202,836.00	P 8.00

7. That the appropriation for Confidential and Intelligence Expenses amounting to One Million Pesos (P1,000,000.00) 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;
8. 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;
9. 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 NDRRM-

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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;

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

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

**RESOLVED FURTHERMORE**, to furnish the City of Cauayan, 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 CAESAR S. DY, JR.**, City Mayor, and to the Sangguniang Panlungsod of the City of Cauayan, Isabela through the **Honorable LEONCIO A. DALIN, JR.**, City Vice Mayor.

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**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