



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
-oOo-

Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 89th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 11, 2024.

PRESENT:

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ED CHRISTIAN S. GO	Member (2nd 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

RESOLUTION NO. 2024-21-03

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-013 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED TWENTY ONE MILLION FIVE HUNDRED THIRTY FIVE THOUSAND FOUR HUNDRED NINETY EIGHT PESOS (P521,535,498.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2023-013, an ordinance authorizing the Annual Budget of the Local Government Unit of Echague, Isabela for Fiscal Year 2024 in the total amount of **FIVE HUNDRED TWENTY ONE MILLION FIVE HUNDRED THIRTY FIVE THOUSAND FOUR HUNDRED NINETY EIGHT PESOS (P521,535,498.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2024, and appropriating the necessary funds for the purpose, pursuant to the provision of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

WHEREAS, the subject Appropriation Ordinance complies with the budgetary requirements general limitations and other pertinent provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-013 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED TWENTY ONE MILLION FIVE HUNDRED THIRTY FIVE THOUSAND FOUR HUNDRED NINETY EIGHT PESOS (P521,535,498.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO 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. 2023-013 (2024 Annual Budget) of the Municipality of Echague, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act 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. Reiterating our review action on your 2019 to 2023 Annual Budget that the position of **Automotive Mechanic I** under the Municipal Engineer's Office is not within the lists of positions in the Index of Occupational Services. The position title must conform with 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;
3. That the creation of the positions of **Project Development Officer IV** with **SG-22** and **Tax Mapper IV** with **SG-22** shall not be allowed pursuant to Sec. 4(d) of LBC No. 53 of which the highest level of positions below the Assistant Department Head shall be limited to **SG-18** for 1st to 3rd class Municipality and the standard leveling of positions pursuant to Item 9.2.1.5 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007. Since the subject positions does not conform to the herein prescribed allowable SG allocation, said positions shall be downgraded to conform with the above-mentioned guidelines;
4. The appropriation for Philhealth Contribution shall be in accordance with DBM Circular Letter No. 2024-3 dated February 15, 2024, on the Adjustment in the Employer (Government) Share in the Health Insurance Premium Contributions to the Philippine Health Insurance Corporation for Fiscal Year 2024;
5. The appropriation for Pag-ibig Fund Contribution shall be in accordance with DBM Circular Letter No. 2024-2 dated February 1, 2024, on the Adjustment in the Employer (Government) Share in the Premium Contributions to the Home Development Mutual Fund (Pag-ibig Fund) effective February 2024;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-013 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED TWENTY ONE MILLION FIVE HUNDRED THIRTY FIVE THOUSAND FOUR HUNDRED NINETY EIGHT PESOS (P521,535,498.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

6. That the appropriation for Confidential Expenses amounting to Two Million Ten Thousand Pesos (P2,010,00.00) 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;
7. 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;
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. Acquisition of Lot for Public Cemetery for P4,000,000.00
2. Site Development of Public Cemetery for P907,099.60

A copy of which shall be forwarded to this office.

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;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-013 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED TWENTY ONE MILLION FIVE HUNDRED THIRTY FIVE THOUSAND FOUR HUNDRED NINETY EIGHT PESOS (P521,535,498.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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 Echague, Isabela to comply with the herein review findings/conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to inform the Municipality of Echague, Isabela that this review action does not authorize any item of appropriation that is/are 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.

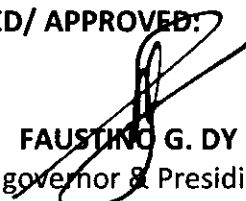
RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable FRANCIS FAUSTINO A. DY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Echague, Isabela through the **Honorable ALLAN P. TUPONG**, Municipal Vice-Mayor.

Approved and Adopted, June 11, 2024.

**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
Vice governor & Presiding Officer