



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 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. 2024-21-11

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 08-2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED EIGHTY SIX MILLION NINE HUNDRED SEVENTY FOUR THOUSAND SIX HUNDRED THIRTY ONE PESOS (P286,974,631.00) OF THE MUNICIPALITY OF RAMON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITONS

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

WHEREAS, Appropriation Ordinance No. 08-2023, an ordinance approving the Annual Budget of the Municipality of Ramon, Isabela for Fiscal Year 2024 in the amount of **TWO HUNDRED EIGHTY SIX MILLION NINE HUNDRED SEVENTY FOUR THOUSAND SIX HUNDRED THIRTY ONE PESOS (P286,974,631.00)** covering the various expenditures for the operation of the Local Government for the 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 pertinent provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 08-2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED EIGHTY SIX MILLION NINE HUNDRED SEVENTY FOUR THOUSAND SIX HUNDRED THIRTY ONE PESOS (P286,974,631.00) OF THE MUNICIPALITY OF RAMON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME 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. 08-2023 (2024 Annual Budget) of the Municipality of Ramon, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of RA 7160 and subject further to the following conditions:

1. The grant of step increments to government personnel shall be pursuant to Civil Service Commission and DBM Joint Circular No. 1, S. 2012 dated September 3, 2012, on the Rules and Regulations on the Grant of Step Increment/s Due to Meritorious Performance and Step Increment due to Length of Service:

OFFICE	ITEM NO.	POSITION & SG IN THE PLANTILLA	PLANTILLA	
			2023	2024
MAYOR	1.2	Senior Administrative Asst. III (Private Secretary II) SG-15	SG-15/1	SG-15/3

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

2. The appropriation for OPB - Medico Legal Fee in the amount of One Hundred Eighty Thousand Pesos (P180,000.00) shall be in accordance with the implementing rules and regulations of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1, s. 2012 as amended by DBM-DOH Joint Circular No. 1, s. 2016 dated July 15, 2016;
3. The appropriation for Confidential Expense in the amount of Three Million Four Hundred Thirty Five Thousand Pesos (P3,435,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
4. The utilization of the Appropriation for *Other Professional Services* and *Other General Services* in the amount of Five Million Five Hundred Fifty Thousand Pesos (P5,550,000.00) and Eighteen Million Six Hundred Three Thousand Fifty Five Pesos & 15/100 (P18,603,055.15) respectively, 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;

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5. Section 325(h) of Republic Act No. 7160 provides that the annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed the 2% of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year. However, the appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) of the Municipality of Ramon, Isabela is more than the appropriation required by Seventeen Thousand Nine Hundred Fifty Eight Pesos & 44/100 (P17,958.44), to wit:

Actual Receipts Derived from RPT (NPY)	<u>P 15,926,210.48</u>
Required Appropriation (2%)	P 318,524.21
Amount appropriated	<u>P 336,482.65</u>
Excess in Appropriation	<u>P 17,958.44</u>

6. Reiterating that the appropriations for **Donations** under the Municipal Social Welfare and Development Office (**MSWDO**), the Special Purpose Appropriations – Local Disaster Risk Reduction and Management Fund (**LDRRMF**) and **5% Gender and Development (GAD) Fund** in the amount of One Million Pesos (P1,000,000.00), One Million Eight Hundred Thousand Pesos (P1,800,000.00) and Six Million Four Hundred Twenty Five Thousand Four Hundred Fifty Two Pesos & 10/100 (P6,425,452.10) respectively, shall be classified according to its specific Programs, Projects & Activities (PPAs);
7. The utilization of the share from the proceeds of the National Wealth must be in accordance with Section 294 of RA 7160, which provides that the proceeds from the share of Local Government Units in the National Wealth shall be appropriated by their respective Sanggunian to finance local development and livelihood projects: Provided however, that at least eighty percent (80%) of the proceeds derived from the development and utilization of hydrothermal, geothermal and other sources of energy shall be applied solely to lower the cost of electricity in the local government unit where such a source of energy is located;
8. The Honorarium for Senior Citizens appropriated under the Personal Services expense class in the amount of Three Hundred Ninety Eight Thousand Four Hundred Pesos (P398,400.00) must be transferred to the Maintenance & Other Operating Expenses (MOOE) Expense Class.
9. As per Worksheet of the Proposed New Appropriation By Object Of Expenditures, the total amount of the following accounts does not coincide with the amount stated at the Summary of Proposed New Appropriations, by Object of Expenses and by Sector:

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Account	LEP Proposed New Appropriation by Object of Expenditures (As per Worksheet)	Total Appropriation On The LEP (AS PER SUMMARY)	Difference
Other Professional Services	P 0.00	P 18,603,055.15	(P 18,603,055.15)
Other General Services	P 18,603,055.15	P 0.00	P 18,603,055.15
Office Supplies Expenses	P 2,666,000.00	P 2,656,000.00	P 10,000.00
Other Supplies & Materials Expense	P 968,500.00	P 978,500.00	(P 10,000.00)

Typographical errors should be avoided especially in the budget documents which are considered legal documents;

10. The inconsistencies in the total appropriation for Debt Service/Loan Amortization must be reconciled, to wit:

ACCOUNT	SUMMARY STATEMENT OF ALL STATUTORY & CONTRACTUAL OBLIGATIONS	STATEMENT OF INDEBTEDNESS	DIFFERENCE
Debt Services/Loan Amortization	P 15,673,520.00	P 30,283,098.83	P(14,609,578.83)

11. 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 as supplemented by Local Budget Memorandum No. 87 dated June 19, 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;
12. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under 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

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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. A copy of which should be forwarded to this office:

1. Purchase and Installation of Solar Streetlights for P5,000,000.00
2. Provision of Evacuation Center for P1,200,000.00
3. Rehabilitation of Slaughter House for P400,000.00
4. Augmentation of Fund for the Construction of Sanitary Landfill and the Likes for P1,848,926.20

13. All procurement activities 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 Ramon, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHER, to inform the Municipality of Ramon, 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 and COA requirements.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable JESUS D. LADDARAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Ramon, Isabela through the **Honorable DENNIS JON DELA CRUZ**, 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