



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 101<sup>st</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 02, 2024.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor and 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)
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

**O.B.:**

EDWARD S. ISIDRO	Member (5th District)
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### **RESOLUTION NO. 2024-33-01**

Series of 2024

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-16 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED EIGHTY SEVEN MILLION EIGHT HUNDRED TWENTY THOUSAND FOUR HUNDRED TWENTY ONE PESOS (P187,820,421.00) OF THE MUNICIPALITY OF SAN GUILLERMO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Municipal Appropriation Ordinance No. 2023-16, an ordinance authorizing the Annual Budget of the Municipality of San Guillermo for Fiscal Year 2024 in the total amount of **ONE HUNDRED EIGHTY SEVEN MILLION EIGHT HUNDRED TWENTY THOUSAND FOUR HUNDRED TWENTY ONE PESOS (P187,820,421.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2024, and appropriating the necessary funds for the purpose pursuant to the provisions of Section 327 of Republic Act 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***

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**NOW THEREFORE**, on motion of SP Member **DELFINITO EMMANUEL L. ALBANO** duly seconded:

**THE SANGGUNIAN PANLALAWIGAN IN SESSION DULY ASSEMBLED:**

**RESOLVED**, to declare Appropriation Ordinance No. 2023-16 (2024 Annual Budget) of the Municipality of San Guillermo, 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. The grant of Clothing Allowance shall be in accordance with DBM Budget Circular No. 2024-1 dated April 4, 2024;
3. 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;
4. The creation of positions shall be subject to the provisions of LBC Nos. 53 and 137, Chapter 9 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007, and CSC MC No. 12, series of 2022 as approved by the Sanggunian through an Ordinance;
5. The appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) should be in conformance with Section 325(h) of Republic Act No. 7160 which 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, to wit:

Actual Receipts Derived from RPT (NPY)	<u>P 275,000.00</u>
<b>Required Appropriation (2%)</b>	P 5,500.00
Amount appropriated	<u>P 7,973.00</u>
Over Appropriation	<u>P 2,473.00</u>

6. Pursuant to the provision of Sec. 10, Article 1, Batas Pambansa Bilang 881 of the Omnibus Election Code of the Philippines, the appropriation for **Comelec** shall only be allowed to be appropriated in the Municipality/City Budget during Barangay Elections hence, the amount of One Hundred

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Seventy Nine Thousand Pesos (P179,000.00) is disallowed because of no legal basis;

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. 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;
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;
9. That the account codes used by the Municipality shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, Prescribing the Revised Chart of Accounts for LGUs;
10. That all procurement activities must be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its 2016 revised Implementing Rules and Regulations;
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 San Guillermo, Isabela to comply with the herein review findings/conditions and notify this body of actions taken thereon.

**RESOLVED FURTHER**, to inform the Municipality of San Guillermo, 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 **MARILOU N. SANCHEZ**, Municipal Mayor, and to the Sangguniang Panglunsod of the Municipality of San Guillermo, Isabela through the Honorable **BERNARDINE M. LUCAS**, Municipal Vice-Mayor.

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**Approved and Adopted, September 02, 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 and Presiding Officer