



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 105<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 01, 2024.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor and Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
ED CHRISTIAN S. GO	Member (2nd District)
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
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

### **RESOLUTION NO. 2024-37-06**

Series of 2024

**A RESOLUTION DECLARING ORDINANCE NO. 032-2024 (SUPPLEMENTAL BUDGET NO. 03 FY 2024) IN THE AMOUNT OF FOUR MILLION EIGHT HUNDRED FORTY EIGHT THOUSAND EIGHT HUNDRED FOUR PESOS & 31/100 (P4,848,804.31) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY**

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

**WHEREAS**, Ordinance No. 032-2024, an Ordinance authorizing Supplemental Budget No. 03 for Fiscal Year 2024 in the amount of **FOUR MILLION EIGHT HUNDRED FORTY EIGHT THOUSAND EIGHT HUNDRED FOUR PESOS & 31/100 (P4,848,804.31)** derived from the unobligated balances CY 2023 and unutilized LDRRM Fund CY 2017 for payment of additional RATA and for other various expenditures of the Municipality of Delfin Albano, Isabela, was submitted to this Sanggunian for review pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

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

**Nagkaisa para sa Isabela**

**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. 032-2024 (Supplemental Budget No. 03 2024) of the Municipality of Delfin Albano, 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. The grant of additional *Representation and Transportation Allowances* to Officials in the amount of Two Hundred Fifty Two Thousand Pesos (P252,000.00) shall be in accordance with DBM Local Budget Circular No. 157, dated May 03, 2024 on the Updated rules and Regulations on the Grant of Representation and Transportation Allowances (RATA) to Officials of Local Government Units (LGUs) for FY 2024 and Years Thereafter;
2. The payment of *Terminal Leave Benefit* in the amount of Three Hundred Sixty Thousand Five Hundred Nineteen Pesos & 53/100 (P360,519.53) shall be in accordance with DBM Budget Circular No. 2016-2 dated March 29, 2016, on the Computation and Funding of Terminal Leave Benefits and Monetization of Leave Credits, and CSC Memorandum Circular No. 02, s. 2016, on the Amendment to the Constant Factor in the Formula used for Computing Terminal Leave Benefits (Section 40) and Computation of Leave Monetization (Section 24) of the Omnibus Rules on Leave;
3. The appropriations for *Other Professional Services and Other General Services* in the amount of Nine Hundred Fifty Thousand Pesos (P950,000.00) and Two Hundred Fifty Thousand Pesos (P250,000.00) respectively, shall be utilized 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 and must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
4. The appropriation for the following account should be properly classified to specific Object of Expenditures and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs:

**A RESOLUTION DECLARING ORDINANCE NO. 032-2024 (SUPPLEMENTAL BUDGET NO. 03 FY 2024) IN THE AMOUNT OF FOUR MILLION EIGHT HUNDRED FORTY EIGHT THOUSAND EIGHT HUNDRED FOUR PESOS & 31/100 (P4,848,804.31) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY**

PURPOSE	OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Additional Fund for Maintenance of Peace & Order (PNP & BFP)	Maintenance of Peace & Order (PNP & BFP) 5-02-99-080	Other MOOE - Maintenance of Peace & Order (PNP & BFP) 5-02-99-990

- 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. Further, the additional fund for the purchase of Transportation Equipment (Pick-up 4x2) shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 on the Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles;

**RESOLVED FURTHER**, to require the Municipality of Delfin Albano, Isabela to comply with the herein review findings/conditions.

**RESOLVED FURTHERMORE**, to inform the Municipality of Delfin Albano, 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 and auditing rules and regulations.

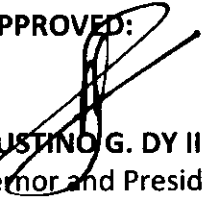
**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable ARNOLD EDWARD P. CO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Delfin Albano, Isabela through the **Honorable THOMAS A. PUA, JR.**, Municipal Vice-Mayor.

**Approved and Adopted, October 01, 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