



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. 2024-37-07** Series of 2024

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-008 (2024 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED THIRTY TWO MILLION EIGHT HUNDRED SIXTY SEVEN THOUSAND EIGHT HUNDRED FIFTY ONE PESOS (P332,867,851.00) OF THE MUNICIPALITY OF ALICIA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2023-008, an ordinance authorizing the Annual Budget of the Municipality of Alicia, Isabela for Fiscal Year 2024 in the amount of **THREE HUNDRED THIRTY TWO MILLION EIGHT HUNDRED SIXTY SEVEN THOUSAND EIGHT HUNDRED FIFTY ONE PESOS (P332,867,851.00)** covering the various expenditures for the operation of the Local Government of Alicia, Isabela for Fiscal Year 2024 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, 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 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 SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:**

**RESOLVED**, to declare the Appropriation Ordinance No. 2023-008 (2024 Annual Budget) of the Municipality of Alicia, 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. The lump sum appropriation for compensation adjustment (SSL VI) in the amount of Eight Million Eight Hundred Thirty Eight Thousand Sixty One Pesos (P8,838,061.00) shall be in accordance with the guidelines of DBM Local Budget Circular No. 60 dated August 12, 2024;
2. Reiterating our review action on your 2023 Annual Budget that the **Municipal Human Resource Management Office** and **Municipal Disaster Risk Reduction Management Office** must be headed by a Department Head pursuant to the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
3. The appropriation for **Subsistence allowance, Hazard Pay and On-call Pay** under the Municipal Social Welfare & Development Office in the amount of Ninety Thousand Pesos (P90,000.00), Two Hundred Six Thousand One Hundred Twelve Pesos (P206,112.00) and Two Hundred Five Thousand Three Hundred Forty Eight Pesos (P205,348.00) respectively, shall be in accordance with DSWD Memorandum Circular No. 05, S. 2022 and the DBM-DSWD Joint Circular No. 1, s. 2018 dated December 1, 2018 on the Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Social Workers (PSWs) as supported by DSWD AO No. 05, S. 2023 and DSWD AO No. 06, S. 2023;
4. The appropriation for the following account should be properly classified to specific Object of Expenditure and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs, to wit:

<b>OBJECT OF EXPENDITURE ON LEP</b>	<b>ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Other Personnel Benefits – Anniversary Bonus	5-01-04-990	Other Bonuses and Allowances – Anniversary Bonus 5-01-02-990

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Likewise, the appropriation for Anniversary Bonus in the amount of Five Hundred Thirty One Thousand Pesos (P531,000.00) shall be utilized in accordance with the guidelines of DBM Local Budget Circular No. 65 dated March 3, 1997;

5. Reiterating our review action on your 2023 Annual Budget that the appropriation of Other MOOE – Municipal Trial Court, Philippine National Police, Bureau of Fire Protection and DILG under the Office of the Municipal Mayor with account code 5-02-99-990 should be properly classified to account title **Other Professional Services** with Account Code 5-02-11-990, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;
6. 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;
7. 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 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. Purchase and Development of Land for the relocation of Informal Settlers and Relocation of Victims of Calamities for P13,000,000.00
  2. Construction or Rehabilitation of Multi-Purpose Halls, including Purchase of Lot for the Purpose for P3,000,000.00
  3. Construction or Rehabilitation of Local Roads or Bridges, including Purchase of Appropriate Engineering Equipment such as Dump Trucks, Graders and Payloaders for P3,000,000.00
8. 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 acquisition of Motor

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Vehicles 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 Alicia, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to furnish the Municipality of Alicia, 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 JOEL AMOS P. ALEJANDRO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Alicia, Isabela through the **Honorable ANDY BONN B. VELASCO**, 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