



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 117th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON FEBRUARY 04, 2025.

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. 2025-04-05

Series of 2025

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 43-2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TWENTY MILLION NINE HUNDRED SEVEN THOUSAND EIGHT PESOS (P220,907,008.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 43-2024, an Ordinance authorizing the Annual Budget of the Municipality of Delfin Albano, Isabela for Fiscal Year 2025 in the total amount of **TWO HUNDRED TWENTY MILLION NINE HUNDRED SEVEN THOUSAND EIGHT PESOS (P220,907,008.00)** covering various expenditures for the operation of the Local Government of Delfin Albano, Isabela for Fiscal Year 2025, 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 provisions set forth under Republic Act No. 7160:

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. 043-2024 (2025 Annual Budget) of the Municipality of Delfin Albano, 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 grant of Medical Allowance in the amount of One Million Eighty Five Thousand Pesos (P1,085,000.00) shall be in accordance with DBM Budget Circular No. 2024 – 6, dated December 12, 2024, on the Rules and Regulations on the Grant of Medical Allowance to Civilian Government Personnel;
2. The Subsistence allowance and Hazard Pay under the Municipal Social Welfare & Development Office in the amount of Thirty Six Thousand Pesos (P36,000.00) and Seventy Nine Thousand One Hundred Ten Pesos (P79,110.00) 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 AO No. 05, S. 2023 and AO No. 06, S. 2023;
3. The Following position under the Plantilla of Personnel of the Municipal Planning & Development Office is not consistent with the created position of Ordinance No. 34-2024 dated July 24, 2024 to wit:

ITEM NO.	2024 PLANTILLA OF PERSONNEL	Ordinance No. 34-2024
4.5	Development Management Officer SG-15	Development Management Officer II SG-15

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;

4. Reiterating our review action on your 2023 and 2024 Annual Budget that the Local Disaster Risk Reduction Management Office (LDRRMO) 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;

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5. The appropriation for *Legal Services, Other Professional Services and Other General Services* and in the amount of Two Hundred Thousand Pesos (P200,000.00), Two Million Eight Hundred Thousand Pesos (P2,800,000.00) and Sixteen Million Two Hundred Twenty Thousand Pesos (P16,220,000.00) 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;
6. The *Subsidy to Solo Parents* in the amount of One Hundred Twenty Thousand Pesos (P120,000.00) shall be in accordance with Section 17 (b) (2) (iv) of RA No. 7160, and Section 12 of RA No. 11861 on the Expanded Solo Parents Welfare Act as supported by Local Budget Memorandum No. 87 dated June 9, 2023, and shall be implemented with the guidelines to be issued by the DILG;
7. 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. 90 dated June 13, 2024, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
8. 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. Fabrication and Repair of 29 units Material Recovery Facilities in all Barangays for P330,293.40
 2. Construction of Multi-Purpose Hall 3 for P10,000,000.00
 3. Construction of Multi-Purpose Hall 4 for P5,000,000.00
9. 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;

RESOLVED FURTHER, to require the Municipality of Delfin Albano, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

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RESOLVED FURTHERMORE, to furnish the Municipality of Delfin Albano, Isabela that this review action does not authorize any item of appropriation that is 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, February 04, 2025.

**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