



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 119th REGULAR SESSION OF THE 11th SANGGUNIAN
PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA
ON FEBRUARY 18, 2025.

PRESENT:

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| 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 |
| CATHERINE JOY L. LEGASPI | Member, SK Federation President |

O. L.:

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| MARIA KATRINA JESSICA G. DY | Member, LnB Federation President |
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RESOLUTION NO. 2025-06-09

Series of 2025

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 04-2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY FIVE MILLION SEVEN HUNDRED FORTY FOUR THOUSAND FOUR HUNDRED SEVENTY THREE PESOS & 40/100 (P195,744,473.40) FOR THE GENERAL FUND AND FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P5,500,000.00) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF MALLIG, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Sponsor: HON. DELFINITO EMMANUEL L. ALBANO

Chairperson, Committee on Municipal Appropriation

WHEREAS, Appropriation Ordinance No. 04-2024, an Ordinance authorizing the Annual Budget of the Municipality of Mallig, Isabela for Fiscal Year 2025 in the total amount of **ONE HUNDRED NINETY FIVE MILLION SEVEN HUNDRED FORTY FOUR THOUSAND FOUR HUNDRED SEVENTY THREE PESOS & 40/100 (P195,744,473.40)** for General Fund and in the amount of **FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P5,500,000.00)** for the Local Economic Enterprise covering the various expenditures for the operation of the Local Government of Mallig, Isabela for Fiscal Year 2025, 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.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 04-2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY FIVE MILLION SEVEN HUNDRED FORTY FOUR THOUSAND FOUR HUNDRED SEVENTY THREE PESOS & 40/100 (P195,744,473.40) FOR THE GENERAL FUND AND FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P5,500,000.00) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF MALLIG, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

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

THE SANGGUNANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 04-2024 (2025 Annual Budget) of the Municipality of Mallig, 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 implementation of the first tranche of the modified salary schedule of the Municipality of Mallig shall be in accordance with the guidelines, rules, and regulations provided under EO No. 64, s. 2024 and DBM LBC No. 160 dated August 12, 2024. Further, the grant of step increments shall be pursuant to CSC-DBM Joint Circular No. 1, S. 2012 and JC No. 1, S. 2016 dated September 3, 2012 and January 27, 2016, respectively;
2. That the grant of Medical Allowance shall be in accordance with the guidelines, rules, and regulations provided under DBM Budget Circular No. 2024-6 dated December 12, 2024;
3. The creation and funding of the positions of **Medical Technologist II, SG-15**, and **Midwife I, SG-9**, with item nos. 10.4 and 10.8d, respectively, shall be subject to the provisions of LBC No. 137, **and an ordinance approved by the Sanggunian**;
4. That all positions shall be allocated to their proper position titles and salary grades in accordance with DBM LBC 137 dated July 13, 2021. In addition, we have noted that some plantilla items in the various offices were not yet converted to generic class titles, hence, positions shall be properly converted to their generic administrative class titles in accordance with the aforementioned LBC;
5. The appropriation for Donations shall be solely spent for public purposes pursuant to Sections 305 (b), 335 and 351 of the LGC;
6. Tangible items which meet the definition and recognition criteria of Property, Plant, and Equipment but below the Fifty Thousand Pesos (P50,000.00) capitalization threshold shall be accounted as semi-expendable property pursuant to COA Circular No. 2022-04 and COA Circular No. 2024-006, dated May 31, 2022 and March 14, 2024, respectively;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 04-2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY FIVE MILLION SEVEN HUNDRED FORTY FOUR THOUSAND FOUR HUNDRED SEVENTY THREE PESOS & 40/100 (P195,744,473.40) FOR THE GENERAL FUND AND FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P5,500,000.00) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF MALLIG, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

7. 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;
8. The utilization of 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) and the special trust fund from the unused/unexpended balance in prior year's LDRRMF shall be in accordance with the approved LDRRM Plan and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 as reviewed by the Office of the Civil Defense (OCD) pursuant to RA No. 10121. A copy of the OCD-reviewed LDRRMF shall be provided to this Office;
9. That the appropriation for the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1, s. 2020 dated November 4, 2020;
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 Mallig, Isabela to comply with the herein review findings/conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to inform the Municipality of Mallig, 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 JOSE P. CALDERON**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Mallig, Isabela through the **Honorable DEO ANGELO ELEFANTE**, Municipal Vice-Mayor.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 04-2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY FIVE MILLION SEVEN HUNDRED FORTY FOUR THOUSAND FOUR HUNDRED SEVENTY THREE PESOS & 40/100 (P195,744,473.40) FOR THE GENERAL FUND AND FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P5,500,000.00) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF MALLIG, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Approved and Adopted, February 18, 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