



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 120<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON FEBRUARY 25, 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)
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

**O. L.:**

ED CHRISTIAN S. GO	Member (2nd District)
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**RESOLUTION NO. 2025-07-10**  
Series of 2025

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2024-13 (2025 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FOURTEEN MILLION FIVE HUNDRED SEVENTY EIGHT THOUSAND FOURTEEN PESOS & 62/100 (P214,578,014.62) FOR THE GENERAL FUND AND ELEVEN MILLION THREE HUNDRED FOUR THOUSAND FIVE HUNDRED SEVENTY ONE PESOS & 38/100 (P11,304,571.38) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2024-13, an Ordinance authorizing the Annual Budget of the Municipal Government of Cabatuan, Isabela for Fiscal Year 2025 and appropriating the amount of **TWO HUNDRED FOURTEEN MILLION FIVE HUNDRED SEVENTY EIGHT THOUSAND FOURTEEN PESOS & 62/100 (P214,578,014.62)** for General Fund and the operation of Local Economic Enterprise in the amount of **ELEVEN MILLION THREE HUNDRED FOUR THOUSAND FIVE HUNDRED SEVENTY ONE PESOS & 38/100 (P11,304,571.38)** covering various expenditures for the operation of the Local Government of Cabatuan, Isabela for Fiscal Year 2025 and appropriating the necessary funds for the purpose, 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. 2024-13 (2025 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FOURTEEN MILLION FIVE HUNDRED SEVENTY EIGHT THOUSAND FOURTEEN PESOS & 62/100 (P214,578,014.62) FOR THE GENERAL FUND AND ELEVEN MILLION THREE HUNDRED FOUR THOUSAND FIVE HUNDRED SEVENTY ONE PESOS & 38/100 (P11,304,571.38) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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**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. 2024-13 (2025 Annual Budget) of the Municipality of Cabatuan, 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 the implementation of SSL VI Compensation Adjustment – 2nd Tranche in the amount of One Million One Hundred Twenty Eight Thousand Two Hundred Twenty One Pesos & 78/100 (P1,128,221.78) must be in accordance with Executive Order No. 64 By the President of the Philippines dated August 2, 2024, on the Updating the Salary Schedule for Civilian Government Personnel and Authorizing the Grant of an Additional Allowance, and for Other Purposes, and shall be covered with appropriate legal basis and implementing guidelines to be released by the Department of Budget and Management;
2. The appropriation for *Subsistence allowance* and *Hazard Pay* under the Municipal Social Welfare & Development Office in the amount of Thirty Nine Thousand Six Hundred Pesos (P39,600.00) and One Hundred Thirty Seven Thousand Four Hundred Seventy Two Pesos (P137,472.00) 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 Plantilla positions shall be in accordance with DBM Local Budget Circular No. 137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

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OFFICE	FROM 2024 LGU PLANTILLA	TO LBC NO. 137 (CONVERSION)
Water System Operation	(2) Plumber II SG-5	Administrative Aide V SG-5
	FROM 2023 LGU PLANTILLA	TO LBC NO. 137 (Position Title)
MAYOR	Local Risk Reduction Management Assistant	Local Risk Reduction and Management Assistant
	Local Risk Reduction Management Officer III	Local Risk Reduction and Management Officer III

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 2024 Annual Budget that the appropriation of *Travelling Allowances (National Agencies)* and *Representation Expenses (National Agencies)* both in the amount of One Hundred Thirty Two Thousand Pesos (P132,000.00) with account codes 5-02-01-010 and 5-02-99-030, respectively, shall 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

As per Annex B of COA Circular No. 2015-009, the Account Title **Other Professional Services** is defined as:

*“This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”*

5. The Utilization of the Appropriation for *Other General Services* and *Other Professional Services* in the amount of Ten Million Five Hundred Sixty Four Thousand Six Hundred Sixty Pesos (P10,564,660.00) and One Hundred Eighty Thousand Pesos (P180,000.00), respectively shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, on the

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Description of Accounts under the Revised Chart of Accounts for Local Government Units;

6. The payment of communication expenses incurred by authorized officials and employees for the performance of their official duties and responsibilities shall adhere with the provisions of DBM Budget Circular No. 2024 – 2, dated August 2, 2024, on the Guidelines on the Payment of Communication Expenses of Certain Government Personnel;
7. The *Subsidy to Solo Parents* in the amount of Six Hundred Thousand Pesos (P600,000.00) 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;
8. 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;
9. 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 as supplemented by DBM-DOF-DILG Joint Memorandum Circular No. 1 dated April 27, 2023;
10. 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;

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

**RESOLVED FURTHERMORE**, to furnish the Municipality of Cabatuan, 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.

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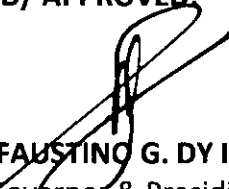
**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable CHARLTON L. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cabatuan, Isabela through the **Honorable BENJAMIN ISABELO R. DY**, Municipal Vice-Mayor.

**Approved and Adopted, February 25, 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