



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 122nd REGULAR SESSION OF THE 11th SANGGUNIANG
PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA
ON MARCH 11, 2025.

PRESENT:

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Protempore
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)
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.:

EDWARD S. ISIDRO	Member (5th District)
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RESOLUTION NO. 2025-09-01
Series of 2025

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 009 S. 2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TEN MILLION NINE HUNDRED TWO THOUSAND FIVE HUNDRED ONE PESOS (P210,902,501.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 009 S. 2024, an Ordinance authorizing the Annual Budget of Naguilian, Isabela for Fiscal Year 2025 in the total amount of **TWO HUNDRED TEN MILLION NINE HUNDRED TWO THOUSAND FIVE HUNDRED ONE PESOS (P210,902,501.00)** covering the various expenditures for the operation of the Local Government of Naguilian, 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 pertinent provisions set forth under Republic Act No. 7160:

Nagkaisa para sa Isabela



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 009 S. 2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TEN MILLION NINE HUNDRED TWO THOUSAND FIVE HUNDRED ONE PESOS (P210,902,501.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

THE SANGGUNIAN PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 009 S. 2024 (2025 Annual Budget) of the Municipality of Naguilian, 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 Item Number of the created position of Medical Technologist I under Section 1 (d) of Ordinance No. 2024-010 should be consistent with the Item Number in the Plantilla of Personnel of the Office of the Municipal Health Officer;
2. The *Hazard Pay* under the Municipal Social Welfare & Development Office in the amount of Thirty Thousand Pesos (P30,000.00), 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 utilization of *Terminal Leave Benefits* and *Monetization of Leave Credits* in the amount of Four Million One Hundred Two Thousand One Hundred Thirty Two Pesos & 78/100 (P4,102,132.78) and Two Hundred Thousand Pesos (P200,000.00) respectively, 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 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;
4. The appropriations for *Other General Services* and *Other Professional Services* in the amount of Eleven Million Pesos (P11,000,000.00) and Nine Hundred Thousand Pesos (P900,000.00) 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;
5. 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;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 009 S. 2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TEN MILLION NINE HUNDRED TWO THOUSAND FIVE HUNDRED ONE PESOS (P210,902,501.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

6. The utilization of the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020. *However, the AIP reference codes in the 20% DF AIP shall be reconciled with the AIP reference codes in the 2025 Annual Investment Program;*
7. 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 Naguilian, 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 Naguilian, 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 JUAN R. CAPUCHINO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Naguilian, Isabela through the **Honorable ISIDRO D. ACOSTA, JR.**, Municipal Vice-Mayor.

Approved and Adopted, March 11, 2025.

**I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:**

ATTY. FRANCIS JAMES E. MEER
Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED:

ED CHRISTIAN S. GO
Member, 2nd District