



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 126th REGULAR SESSION OF THE 11th SANGGUNIAN
PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA
ON APRIL 15, 2025.

PRESENT:

ED CHRISTIAN S. GO	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)
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. 2025-13-11

Series of 2025

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2024-006 (2025 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED SEVENTY ONE MILLION THREE HUNDRED EIGHTY ONE THOUSAND FORTY SIX PESOS (P371,381,046.00) FOR THE GENERAL FUND AND NINETEEN MILLION ONE HUNDRED FORTY NINE THOUSAND THREE HUNDRED SIXTY PESOS (P19,149,360.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2024-006 an Ordinance authorizing the Annual General Fund Budget of the Municipality of Roxas for Fiscal Year 2025 in the sum of **THREE HUNDRED SEVENTY ONE MILLION THREE HUNDRED EIGHTY ONE THOUSAND FORTY SIX PESOS (P371,381,046.00)** and the operation of Economic Enterprise in the amount of **NINETEEN MILLION ONE HUNDRED FORTY NINE THOUSAND THREE HUNDRED SIXTY PESOS (P19,149,360.00)** covering the various expenditures for the operation of the Municipal Government 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.

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other 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 Appropriation Ordinance No. 2024-006 (2025 Annual Budget) of the Municipality of Roxas, 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 implementation of the lump-sum appropriation for Salary Increase-2nd Tranche in the total amount of Five Million Sixty Four Thousand Eight Hundred Sixty Seven Pesos & 44/100 (P5,064,867.44), shall be deferred pending the release of the guidelines;
2. The implementation of the first tranche of the modified salary schedule of the Municipality of Roxas 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;
3. 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;
4. That the appropriations for Magna Carta Benefits of Public Health Workers shall be in accordance with DBM-Department of Health (DOH) JC No. 1 dated November 29, 2012, as amended by DBM-DOH JC No. 1 dated July 15, 2016;
5. The DBM Local Budget Memorandum No. 90, additional instruction No. 4 of LBP Form No. 3 states that only funded vacant positions shall be included in the plantilla, unfunded positions shall be removed/deleted from the plantilla.

We noted that there are *Sixteen (16)* unfunded positions as shown in the Personnel Schedule of various Offices/Departments. Item 4.2.3 of DBM Local Budget Circular No. 163 dated February 27, 2025, states that:

Vacant and new positions shall be adequately provided with corresponding appropriations for salaries, authorized allowances benefits, and incentives, and fixed personnel expenditures, to back up their legal existence; otherwise, said positions should be deemed abolished.

6. The MHRMO must reconcile the inconsistencies of Salary Rate of the following positions in accordance with Salary Schedule Annex “A1” of DBM Local Budget Circular No. 160 dated August 12, 2024, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 160 Annex “A1”
MHO	10.28	Nursing Attendant I SG-4/1	P194,008.00	P194,508.00
EEMO	14.13	Administrative Aide III SG-3/3	P193,056.00	P186,012.00

7. The following positions shall be allocated to their proper position titles and salary grades in accordance with LBC No. 137, the revised Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU) , CY 2021 Edition:

OFFICE	ITEM NO.	PRESENT POSITION TITLE/ SALARY GRADE (SG)	PROPER ALLOCATION PER LBC NO. 137
ACCTG	7.4	Administrative Officer IV (Management & Audit Analyst I) (SG 15)	Administrative Officer IV (Management & Audit Analyst II) (SG 15)
TREASURY	8.8	Administrative Aide VI (Disbursing Officer II) (SG 8)	Administrative Asst. II (Disbursing Officer II) (SG 8)
GSO	15.5	Audio Visual Operator I (SG 3)	Audio-Visual Equipment Operator I (SG 3)

8. The appropriation for Donations shall be solely spent for public purposes pursuant to Sections 305 (b), 335 and 351 of the LGC;
9. 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;

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10. 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. Further, the appropriations provided for "Other Maintenance and Operating Expenses" shall only be used to record expenses not falling under any of the specific maintenance and other operating expense accounts;
11. 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;
12. 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;

That the following appropriation under the 20% Development Fund shall be specifically identified or broken-down into specific project component in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2016:

1. Continuing Clean and Green Program for P7,390,549.20
2. Bamboo Development Program for P500,000.00

A copy of which shall be provided to this office.

13. 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;
14. The acquisition of Motor Vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022;
15. 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 Roxas, 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 Roxas, 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,

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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 **JONATHAN JOSE C. CALDERON**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Roxas, Isabela through the **Honorable NICK M. SEBASTIAN**, Municipal Vice-Mayor.

Approved and Adopted, April 15, 2025.

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

ATTY. MARICEL R. EVANGELISTA
Secretary Protempore, Sangguniang Panlalawigan

ATTESTED/ APPROVED:


ED CHRISTIAN S. GO
Presiding Officer Protempore