



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 121<sup>st</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 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
CATHERINE JOY L. LEGASPI	Member, SK Federation President

O.B.:

MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
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**RESOLUTION NO. 2025-08-12**

Series of 2025

**A RESOLUTION DECLARING ORDINANCE NO. 2024-1416 (SUPPLEMENTAL BUDGET NO. 8 FY 2024) IN THE AMOUNT OF THIRTEEN MILLION TWO HUNDRED TWENTY ONE THOUSAND TWO HUNDRED THIRTEEN PESOS & 11/100 (P13,221,213.11) OF THE MUNICIPALITY OF SAN MARIANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2024-1416, an Ordinance authorizing Supplemental Budget No. 8 for CY 2024 of the Municipality of San Mariano, Isabela in the amount of **THIRTEEN MILLION TWO HUNDRED TWENTY ONE THOUSAND TWO HUNDRED THIRTEEN PESOS & 11/100 (P13,221,213.11)** out of the actual collection in excess of the estimated income as of October 31, 2024 of the Local Government of San Mariano, Isabela to cover various objects of expenditure for 2024, was submitted to this Sanggunian for review pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991;

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

***Nagkaisa para sa Isabela***



**A RESOLUTION DECLARING ORDINANCE NO. 2024-1416 (SUPPLEMENTAL BUDGET NO. 8 FY 2024) IN THE AMOUNT OF THIRTEEN MILLION TWO HUNDRED TWENTY ONE THOUSAND TWO HUNDRED THIRTEEN PESOS & 11/100 (P13,221,213.11) OF THE MUNICIPALITY OF SAN MARIANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO 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. 2024-1416 (Supplemental Budget No. 8 FY 2024) of the Municipality of San Mariano, 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 appropriation for *Overtime and Night Pay* in the amount of Thirty Thousand Pesos (P30,000.00) shall be in accordance with the guidelines of CSC-DBM Joint Circular No. 2, series 2015 dated November 25, 2015, on the Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees;
2. The procurement of *Semi Expendable* Furniture, Fixtures, Books, Machineries and Equipment in the amount of One Million Eight Hundred Eighty Two Thousand One Hundred Sixty Three Pesos (P1,882,163.00) shall be accounted as Semi-Expendable Property/Expenses pursuant with COA Circular No. 2022-004 as supported by COA Circular No. 2024-006 on the Supplemental Guidelines on the Implementation by Local Government Units (LGUs) of COA Circular No. 2022-004 dated May 31, 2022, Prescribing the Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from P15,000.00 to P50,000.00;
3. The Appropriation for LDRRMF in the amount of Six Hundred Six One Thousand Sixty One Pesos (P661,061.00) shall adhere to the provisions of Republic Act 10121, DILG Memorandum Circular No. 2012-73 dated April 17, 2012 and NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013. Provided further, that the LDRRMF Supplemental Annual Investment Program 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. 87 dated June 19, 2023 and finalized by Local Budget Memorandum No. 87-A dated December 28, 2023, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
4. The appropriation for the following account should be properly classified to specific Object of Expenditures and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs:

PURPOSE	OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Provision of Financial Assistance to Poor Individuals or Families in Crisis Situation (AICS)	Donations 5-02-99-070	Donations - AICS 5-02-99-080

5. 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;

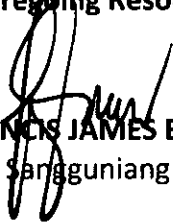
**RESOLVED FURTHER**, to require the Municipality of San Mariano, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

**RESOLVED FURTHER**, to inform the Municipality of San Mariano, 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 and auditing rules and regulations.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable EDGAR TALOSIG GO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Mariano, Isabela through the **Honorable DEAN ANTHONY G. DOMALANTA**, Municipal Vice-Mayor.

Approved and Adopted, March 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