



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 125<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 08, 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. 2025-12-04**

Series of 2025

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 302 SERIES OF 2024 (2025 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SIXTY SEVEN MILLION ONE HUNDRED FORTY NINE THOUSAND ONE HUNDRED NINETY SIX PESOS (P167,149,196.00) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 302 Series of 2024, An Ordinance approving the Annual Budget of Municipal Government of San Isidro, Isabela for Fiscal Year 2025, in the amount of **ONE HUNDRED SIXTY SEVEN MILLION ONE HUNDRED FORTY NINE THOUSAND ONE HUNDRED NINETY SIX PESOS (P167,149,196.00)** covering various expenditures for the operation of the Municipal Government 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***



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. 302 Series of 2024 (2025 Annual Budget) of the Municipality of San Isidro, 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 first tranche of the modified salary schedule of the Municipality of San Isidro 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;
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. That the position of *Municipal Administrator* with Salary Grade 24, must not be under the Office of the Municipal Mayor. Please refer to Civil Service Commission Memorandum Circular No. 12, s. 2022.
4. The MHRMO must reconcile the inconsistencies of Salary Rate of the following positions in accordance with Salary Schedule Annex "A7" 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 "A7"
MAYOR	1.33	Administrative	P109,200.00	P113,652.00
	1.34	Aide I (Utility		
	1.35	Worker I) SG-1/1		

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;

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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. 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;
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. Procurement of goods and services, infrastructure projects, and consulting services shall be in accordance with the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its 2016 revised Implementing Rules and Regulations and any relevant policies issued by the GPPB;
11. The acquisition of Motor Vehicles shall comply with the requirements prescribed by Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022;
12. 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 San Isidro, 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 Isidro, 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 rules and regulations and COA requirements.

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**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable VILMER B. BRAVO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Isidro, Isabela through the **Honorable LEONARDO A. TUMAMAO**, Municipal Vice-Mayor.

**Approved and Adopted, April 08, 2025.**

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

  
**ATTY. RYAN JAY D. EDER**

Secretary Protempore, Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**

  
**ED CHRISTIAN S. GO**  
Presiding Officer Protempore