



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 126th REGULAR SESSION OF THE 11th SANGGUNIANG 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. 2025-13-07
Series of 2025

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 458-2024 (SUPPLEMENTAL BUDGET NO. 11 FY 2024) IN THE AMOUNT OF NINETEEN THOUSAND THREE HUNDRED NINETY THREE PESOS (P19,393.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 458-2024, an Ordinance authorizing Supplemental Budget No. 11 Calendar Year 2024 in the amount of **NINETEEN THOUSAND THREE HUNDRED NINETY THREE PESOS (P19,393.00)** derived from the increase in FY 2024 NTA share for Donations of Mayor's Office and Financial Expenses under the 20% Development Fund of the Municipality of Aurora, Isabela, 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;

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

Nagkaisa para sa Isabela



A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 458-2024 (SUPPLEMENTAL BUDGET NO. 11 FY 2024) IN THE AMOUNT OF NINETEEN THOUSAND THREE HUNDRED NINETY THREE PESOS (P19,393.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 458-2024 of the Municipality of Aurora, 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 and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
2. That the appropriation for the following accounts should be properly classified to its 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 AND ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Additional fund for the amortization of loan for the Construction of Public Market Building	Financial Expenses 5-03-01-020	Interest Expenses 5-03-01-020

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

RESOLVED FURTHER, to require the Municipality of Aurora, Isabela to comply with the herein conditions.

RESOLVED FURTHERMORE, to inform the Municipality of Aurora, 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 JOSEPH CHRISTIAN G. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Aurora, Isabela through the **Honorable MELVIN S. MARTIN**, Municipal Vice-Mayor.

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 458-2024 (SUPPLEMENTAL BUDGET NO. 11 FY 2024) IN THE AMOUNT OF NINETEEN THOUSAND THREE HUNDRED NINETY THREE PESOS (P19,393.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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