



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 75th REGULAR SESSION OF THE 10th SANGGUNIAN
PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA
ON APRIL 20, 2021.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd District)
EDGAR R. CAPUCHINO	Member (2 nd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural /Industrial Workers Labor Sector Representative
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2021-15-03 **SERIES OF 2021**

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2020 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED THIRTEEN MILLION TWO HUNDRED FIFTY SIX THOUSAND TWO HUNDRED SIXTEEN PESOS (P213,256,216.00) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 001-2020, an Ordinance authorizing the Annual Budget of Divilacan, Isabela for FY 2020 in the total amount of **TWO HUNDRED THIRTEEN MILLION TWO HUNDRED FIFTY SIX THOUSAND TWO HUNDRED SIXTEEN PESOS (P213,256,216.00)** covering various expenditures for the operation of the Municipal Government for Fiscal Year 2020 and appropriating the necessary funds for the purpose, 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 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. 001-2020 (2020 Annual Budget) of the Municipality of Divilacan, 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 following Position Titles and Salary Grades from the Local Government Unit of Divilacan, Isabela should be in accordance with DBM LBC No. 61 dated March 18,1996 on the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government, and DBM BC No. 2004-3 dated March 6, 2004 the Conversion of Positions Performing Staff/Non Technical Functions, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2004-3 CONVERSION
MAYOR	1.5	Administrative Officer II SG -15		Administrative Officer II SG-11
	1.9	Cooperative Dev't. Specialist I SG-11	Cooperatives Dev't. Specialist I SG-11	
ACCOUNTING	7.10	Messenger I SG-2	Messenger SG-2	
ENGINEER	8.21	Audio Visual Equipment SG-3	Audio Visual Equipment Operator I SG-3	
	8.24.1	Administrative Aide I (Laborer) SG-1	Laborer I SG-1	Administrative Aide I SG-1

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

2. The position of Public Services Foreman, Item No. 1.20 at the Municipal Mayor's Office is not within the lists of positions in the Index of Occupational Services. The position title must conform with DBM LBC

No. 61 dated March 18, 1996, the Revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government. While the aforementioned position is included in the list of Budget Circular No. 2018-4 dated Oct. 16, 2018, the Index of Occupational Services, Occupational Groups, Classes & Salary Grades, CY 2018 Edition, LGU-Divilacan shall refrain from using it as a reference in creating position in accordance with Item No. 3.0 of the said circular which states that:

While the IOS CY 2018 Edition partly contains classes or position titles unique to LGUs, a separate updated IOS shall be issued for LGUs in view of the peculiarity of their position classification plan.

3. That we are reiterating our review action on your 2019 Annual Budget that the Position of Driver II/Administrative Aide IV SG-4 shall not be allowed pursuant to the Qualification Standard (Revised 1997) of the Civil Service Commission and the Manual on Position Classification and Compensation Scheme in LGUs. Item 9.2.1.6 under Chapter 9 of the Manual on Position Classification and Compensation Scheme in LGUs states that the classification of Driver position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of Driver II is SG-4 for the Mayor’s Office only and for the different offices the position must be Driver I, SG 3. Since the subject position does not conform to the herein prescribed allowable SG allocation, correction shall be effected without diminution in salary of the concerned personnel. However, subsequent salary increase shall be applied only on the correct classified position, to wit:

OFFICE	ITEM NO	POSITION TITLE & SALARY GRADE AS PER PLANTILLA OF PERSONNEL	POSITION TITLE & SALARY GRADE AS PER MPCC SCHEME IN LGUs
SANGGUNIANG BAYAN	2.11.1 & 2.11.2	Administrative Aide IV (Driver II) SG-4	Driver I SG-3

4. The appropriation for Philhealth Contribution shall be in accordance with DBM Budget Circular No. 2019-8 dated July 8, 2018, on the Employer (Government) Share in the Health Insurance Premium Contributions to the Philippine Health Insurance Corporation Effective FY 2019 and PhilHealth Circular No. 2019-0009 on the Premium Contribution in the National Health Insurance Program (NHIP) Pursuant to RA No. 11223 Known as the “Universal Health Care Act”;

5. The Other Bonuses & Allowances (On-call Remote Allowance) for One Hundred Twenty Thousand Pesos (P120,000.00) shall be utilized in accordance with the provisions of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1 s. 2012 dated November 29, 2012 as amended by DBM-DOH Joint Circular No. 1 s. 2016 dated July 15, 2016 ;
6. The Municipal Environment & Natural Resources Office (MENRO) and Municipal General Services Office (MGSO) must be headed by a Department Head in accordance with the Civil Service Commission Memorandum Circular No. 19, s. 1992, on the Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
7. The appropriation of Discretionary Fund with account code 5-02-99-080 should be properly classified to Account Code 5-02-10-030 as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;
8. The appropriation for Confidential Expense in the amount of Five Hundred Thousand Pesos (P500,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG and DND Joint Circular no. 2015-01 dated January 8, 2015;
9. The appropriation for Consultancy Services in the amount of Three Hundred Thousand Pesos (P300,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
10. 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:

OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Other Bonuses & Allowances – On Call & Remote Allowance	5-01-02-080	5-01-02-990

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Magna Carta	5-01-02-080	Subsistence Allowance 5-01-02-050
		Laundry Allowance 5-01-02-060
		Hazard Pay 5-01-02-110
PEI	5-01-02-990	Other Personnel Benefits – PEI 5-01-04-990
Travelling Expenses - Local	5-01-01-010	5-02-01-010
Travelling Expenses - Foreign	5-01-01-011	5-02-01-020
Office Janitorial Supplies Expense	5-02-03-011	Other Supplies & Materials Expense 5-02-03-990
Other General Services	5-02-11-990	5-02-12-990
Discretionary Fund	5-02-99-080	5-02-10-030
Buildings	1-07-04-011	1-07-04-010

Typographical errors should be avoided especially in the budget documents which are considered legal documents;

11. The utilization of the appropriation for Capital Outlay in the amount of Three Million Seven Hundred Thirty One Thousand Pesos (P3,731,000.00) must be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations. Further, the acquisition of Motor Vehicles & Watercrafts in the amount of Two Million Two Hundred Eighty Thousand Pesos (P2,280,000.00) shall be subject to the provisions of Budget Circular No. 2017-1 dated April 26, 2017 and Administrative Order No. 233 dated August 1, 2008 as amended by Administrative Order No. 15 dated May 25, 2011;
12. That 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 supplemented by Local Budget Memorandum No. 78 dated May 15, 2019, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

13. The appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

That the following appropriations under the 20% Development Fund shall be identified or broken-down into specific/project component indicating the activities/programs to be undertaken and the project site/location in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007:

1. Rehabilitation of Local Access Roads for P3,000,000.00

However, the following projects are disallowed:

1. Development of Dibulos New Relocation Site for P200,000.00

Said project is not covered by said JMC, however, same can be re-appropriated in the General Fund Account provided the no less than 20% requirement for EDF shall be observed or can be re-programmed with programs/projects activities covered by said Joint Memorandum Circular.

All projects under the 20% Development Fund shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations. Further, the acquisition of One (1) Unit Small 4WD Tractor One Million Five Hundred Thousand Pesos (P1,500,000.00) shall be subject to the provisions of Budget Circular No. 2017-1 dated April 26, 2017 and Administrative Order No. 233 dated August 1, 2008 as amended by Administrative Order No. 15 dated May 25, 2011;

RESOLVED FURTHER, to require the Municipality of Divilacan, 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 Divilacan, 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 Sangguniang Bayan of the Municipality of Divilacan, Isabela through the **Honorable VENTURITO C. BULAN**, Municipal Mayor.

Approved and Adopted, April 20, 2021.

I HEREBY CERTIFY TO THE CORRECTNESS

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of the foregoing Resolution:


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

ATTESTED/ APPROVED:


FAUSTINO G. DY III
Provincial Vice Governor & Presiding Officer