



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 70th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 09, 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. 2021-10-01 SERIES OF 2021

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-018 (2020 ANNUAL BUDGET) IN THE AMOUNT OF FOUR HUNDRED THIRTY NINE MILLION FOUR HUNDRED FIFTY FIVE THOUSAND FOUR HUNDRED FIFTY SIX PESOS (P439,455,456.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2019-018, an ordinance authorizing the Annual Budget of the Local Government Unit of Echague, Isabela for Fiscal Year 2020 in the total amount of **FOUR HUNDRED THIRTY NINE MILLION FOUR HUNDRED FIFTY FIVE THOUSAND FOUR HUNDRED FIFTY SIX PESOS (P439,455,456.00)** covering the 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 provision of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

WHEREAS, the subject Appropriation 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:

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 2019-018 (2020 Annual Budget) of the Municipality of Echague, 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 lump sum appropriation for 1st Tranche SSL V Compensation Adjustment in the amount of Three Million Four Hundred Fifteen Thousand Two Hundred Sixty Seven Pesos & 35/100 (P3,415,267.35) must be distributed in the Plantilla in accordance with the guidelines of DBM Local Budget Circular No. 121, dated January 24, 2020, on the Implementation of the First Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to Republic Act (RA) No. 11466;
2. 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";
3. The appropriation for Overtime and Night Pay in the amount of Seven Hundred Fifty Four Thousand Seven Hundred Ten Pesos & 78/100 (P754,710.78) shall be in accordance with the guidelines of CSC-DBM Joint Circular No. 1, series 2015 dated November 25, 2015, on the Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees;
4. Honoraria in the amount of One Hundred Sixty Four Thousand Two Hundred Fifty Pesos (P164,250.00) shall be in accordance with DBM Local Budget Circular No. 62 dated July 29, 1996, on the Guidelines on the Grant of Honoraria in the Local Government Units (LGUs); DBM Budget Circular No. 2003-5 dated September 26, 2003, Prescribing Guidelines on the Grant of Honoraria of Government Personnel FY 2003 and onwards; DBM Budget Circular 2004-5A dated October 7, 2005, Guidelines on the Grant of Honoraria to Government Personnel Involved in Government

Procurement; Budget Circular No. 2007-1 issued April 23, 2007, Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators; DBM Budget Circular No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;

5. The Positions of Municipal Government Department Head I (Municipal Market Administration Officer I) must not be under the Office of the Municipal Mayor. Please refer to 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. Likewise, the position Municipal Market Administration Officer I is not within the list of position titles found in DBM LBC No. 61 dated March 18, 1996 the revised Index of Occupational Services, position titles and salary grades (IOS) in the Local Government;
6. Reiterating our review action on your 2019 Annual Budget that the position of **Automotive Mechanic I** at the Municipal Engineer’s Office is not within the lists of positions in the Index of Occupational Services. The position title must conform to DBM LBC No. 61 dated March 18, 1996, the Revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government;
7. The appropriation for the following accounts 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
Longevity Pay	5-01-02-120	Other Personnel Benefits – Loyalty Pay 5-01-04-990(01)
Salaries & Wages – Regular (Step Increment)	-	5-01-01-010(01)

8. The appropriation for Discretionary Fund should be in the amount of Fifty Five Thousand Eight Hundred Fifty Five Pesos & 56/100 (P55,855.56). Section 325(h) of Republic Act No. 7160 provides that the annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed the 2% of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year, to wit:

Actual Receipts Derived from RPT (NPY)	<u>P 2,792,778.09</u>
Required Appropriation (2%)	P 55,855.56
Amount appropriated	<u>P 51,695.75</u>
Under Appropriation	<u>P 4,159.81</u>

9. The appropriation for Confidential Fund in the amount of Six Million Pesos (P6,000,00.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
10. The Utilization of the Appropriation for Other Professional Services in the amount of Five Million Sixty Two Thousand Pesos (P5,062,000.00) shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;
11. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the amount of Four Million Pesos (P4,000,000.00) shall be **disallowed**. The disposition of the account Donations shall be under the Office of the Mayor. However, appropriations therefrom can be reallocated to another object of expenditures as may be deemed appropriate, either in the same office or another office;
12. The utilization of the appropriation for Capital Outlay in the amount of Two Million Six Hundred Fifty Eight Thousand Pesos (P2,658,000.00) 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 Motor Vehicle in the amount of One Hundred Thousand Pesos (P100,000.00) 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;
13. 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;

14. That 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. Land Development for relocation of Informal Settlers for P800,000.00
2. Development of Land for Housing Project for P22,000,000.00

However, the following projects are not allowed:

1. Construction of Stage – Brgy. Sta. Cruz for P350,000.00
2. Repair of Roofing of Community Center – Brgy. Soyung for P125,000.00
3. Gravelling of Barangay road at Gumbaoan for P175,000.00
4. Gravelling of Barangay road at Caniguing for P175,000.00
5. Maintenance of AM projects for P200,000.00

Said projects are 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.

That all procurement activities shall be governed by the Government Procurement Reform Act (Republic Act No. 9184) and its 2016 Revised IRR.

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

RESOLVED FURTHERMORE, to inform the Municipality of Echague, 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 rules and regulations.

A RESOLUTION DECLARING APPROPRIATION ORDINANCENO. 2019-018 (2020 ANNUAL BUDGET) IN THE AMOUNT OF FOUR HUNDRED THIRTY NINE MILLION FOUR HUNDRED FIFTY FIVE THOUSAND FOUR HUNDRED FIFTY SIX PESOS (P439,455,456.00) OF THE MUNICIPALITY OF ECHAGUE, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

RESOLVED FINALLY, to furnish a copy of this Resolution to the Sangguniang Panglunsod of the Municipality of Echague, Isabela through the **Honorable FRANCIS FAUSTINO A. DY, Municipal Mayor**.

Approved and Adopted, March 09, 2021.

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

ATTY. FRANCIS JAMES E. MEER
Secretary to the SangguniangPanlalawigan

ATTESTED/ APPROVED:

FAUSTINO A. DY III
Provincial Vice Governor & Presiding Officer