



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 135th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 28, 2022.

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
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2022-25-05
Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-16 (2022 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FOUR MILLION EIGHT HUNDRED SIXTY THOUSAND ONE HUNDRED NINETY PESOS (P204,860,190.00) OF THE MUNICIPALITY OF SAN GUILLERMO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Municipal Appropriation Ordinance No. 2021-16, an ordinance authorizing the Annual Budget of the Municipality of San Guillermo for Fiscal Year 2022 in the total amount of **TWO HUNDRED FOUR MILLION EIGHT HUNDRED SIXTY THOUSAND ONE HUNDRED NINETY PESOS (P204,860,190.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2022, 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 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-16 (2022 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FOUR MILLION EIGHT HUNDRED SIXTY THOUSAND ONE HUNDRED NINETY PESOS (P204,860,190.00) OF THE MUNICIPALITY OF SAN GUILLERMO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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;

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. 2021-16 (2022 Annual Budget) of the Municipality of San Guillermo, 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. That the position titles of all positions shall be allocated to their proper titles and salary grades in accordance with the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021;
2. That the positions of Midwife with incumbents as reflected under the duly approved personnel schedule ***shall be downgraded to Midwife I once vacated*** in order to adopt and to conform with the corresponding organizational structure and staffing pattern for health facilities prescribed under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
9.03 to 9.08, 9.14 and 9.27	Midwife II	Midwife I	11	9

3. The MHRMO should fill up the Plantilla with the exact amount of Salary Rates of the positions in accordance with Salary Schedule Annex "A6" and "A1" (for Public Health Workers) of DBM Local Budget Circular No. 143 dated January 3, 2022;
4. The following Position Title and Salary Grade should be in accordance with DBM LBC No. 137 dated July 13, 2021 on the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021, to wit:

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OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 137 IOS
MAYOR	1.10	Utility Foreman I SG-6	Utility Foreman SG-6
	1.16	Cemetery Caretaker I SG-2	Cemetery Caretaker SG-2
TREASURER	7.11 & 7.12	Ticket Checker I SG-3	Ticket Checker SG-3
MPDC	8.20	Draftsman SG-6	Draftsman I SG-6
HEALTH	9.10	Sanitary Inspector II SG-8	Sanitation Inspector II SG-8
	9.20	Nursing Attendant SG-4	Nursing Attendant I SG-4

5. Reiterating our review action on your 2020 and 2021 Annual Budget that the MHRMO must reconcile the inconsistencies of Salary Rate and Step Increment of the following position in accordance with Salary Schedule Annex "A6" of DBM Local Budget Circular No. 143 dated January 3, 2022, to wit:

OFFICE	ITEM No.	POSITION TITLE & SG/STEP IN THE PLANTILLA	SALARY IN THE PLANTILLA	LBC 143 ANNEX "A-6"
SB	2.70	Administrative Aide I (Utility Worker I) SG-1/4	P154,008.00 (Annex A1)	P 115,512.00

6. The Utilization of the Appropriation for Other Professional Services in the amount of Five Million Four Thousand Pesos (P5,004,000.00) 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;
7. The appropriation for **Donations** in the amount of Two Hundred Ten Thousand Pesos (P210,000.00) under the Municipal Social Welfare and Development Office shall be classified according to its specific Programs, Projects & Activities (PPAs);
8. 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:

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OBJECT OF EXPENDITURE on LEP	ACCOUNT CODE ON LEP	COA CIRCULAR 2015-009
Training & Scholarship Expenses	5-02-02-010	*Training Expenses 5-02-02-010 *Scholarship Grants/Expenses 5-02-02-020

9. That as per Worksheet of the Proposed New Appropriation By Object Of Expenditures, the total amount of the following accounts does not coincide with the amount stated at the Summary of Proposed New Appropriations, by Object of Expenses and by Sector:

ACCOUNT TITLE	LEP (Proposed New Appropriation by Object of Expenditures)	LEP (Summary)	DIFFERENCE
Repairs and Maintenance – Transportation Equipment	P 1,080,000.00	P 1,065,000.00	P 15,000.00
Repairs and Maintenance – Furnitures & Fixtures	P 30,000.00	P 45,000.00	P (15,000.00)

10. The appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) should be in conformance with Section 325(h) of Republic Act No. 7160 which 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)	P <u>419,643.39</u>
Required Appropriation (2%)	P 8,392.87
Amount appropriated	P <u>7,973.00</u>
Under Appropriation	P <u>419.87</u>

11. The inconsistency in the appropriation for Debt Services must be reconciled, to wit:

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OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY AND CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER STATEMENT OF INDEBTEDNESS FY 2022	DIFFERENCE
DEBT SERVICES	-	P 150,000.00	P 150,000.00

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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

13. That 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;

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. Construction of Potable Water System to various Barangays of the Municipality for P400,000.00
2. Construction of Boundary Marker for P600,000.00

14. That all procurement activities must 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 Guillermo, Isabela to comply with the herein review findings/conditions and notify this body of actions taken thereon.

RESOLVED FURTHER, to inform the Municipality of San Guillermo, 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

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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.

RESOLVED FINALLY, to furnish a copy of this Resolution to the Sangguniang Panglunsod of the Municipality of San Guillermo, Isabela through the **Honorable FELIPE N. GUYUD, JR.**, Municipal Vice Mayor, and **Honorable MARILOU N. SANCHEZ**, Municipal Mayor.

Approved and Adopted, June 28, 2022.

**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

Provincial Vice Governor & Presiding Officer