



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 12th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 27, 2022.

PRESENT:

| | |
|------------------------------|---|
| FAUSTINO G. DY III | Vice Governor |
| MARCO PAOLO A. MERIS | Member (6 th District) & Presiding Officer Protempore |
| CLIFFORD R. RASPADO | Member (4 th District) & Floor Leader Protempore |
| DELFINITO EMMANUEL L. ALBANO | Member (1 st District) |
| EMMANUEL JOSELITO B. AÑES | Member (1 st District) |
| ED CHRISTIAN S. GO | Member (2 nd District) |
| EDGAR R. CAPUCHINO | Member (2 nd District) |
| MARY GRACE D. ARREOLA | Member (3 rd District) |
| RAMON JUAN N. REYES, JR. | Member (3 rd District) |
| VICTOR G. DY | Member (4 th District) |
| MANUEL FAUSTINO U. DY | Member (5 th District) |
| AMADOR A. GAFFUD, JR. | Member (6 th District) |
| ANTONIO S. HUI | Member, PCL Federation President |
| DAX PAOLO C. BINAG | Member, SK Federation President |
| ADRIAN PHILIP S. BAYSAC | Member, Agricultural /Industrial Workers Labor Sector Representative |
| LOURDES S. PANGANIBAN | Member, Women's Sectoral Representative |
| MARGARETTE U. CHIN | Member, Indigenous Cultural Communities Sector Representative |
| EVYN JAY C. DIAZ | Member, Labor Sector Representative |

ON OFFICIAL BUSINESS:

| | |
|------------------|-----------------------------------|
| DANTE G. HALAMAN | Member, LnB Federation President |
| EDWARD S. ISIDRO | Member (5 th District) |

RESOLUTION NO. 2022-37-07

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-33 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY FIVE MILLION EIGHT HUNDRED EIGHTY SIX THOUSAND SIX HUNDRED FIFTY THREE PESOS & 43/100 (P195,886,653.43) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Municipal Ordinance No. 2021-33, an ordinance authorizing the Annual Budget of the Municipality of San Agustin for Fiscal Year 2022 in the total amount of **ONE HUNDRED NINETY FIVE MILLION EIGHT HUNDRED EIGHTY SIX THOUSAND SIX HUNDRED FIFTY THREE PESOS & 43/100 (P195,886,653.43)** 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 Sanggunain for

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-33 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY FIVE MILLION EIGHT HUNDRED EIGHTY SIX THOUSAND SIX HUNDRED FIFTY THREE PESOS & 43/100 (P195,886,653.43) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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 except for the following item of appropriation:

1. The amount Appropriated for Personal Services has exceeded the PS limitation. As Provided under Section 325 (a) of Republic Act 7160, The Total PS Appropriation, whether Annual or Supplemental, for Personal services of a Local Government Unit for one (1) fiscal year shall not exceed forty-five percent (45%) in the case of first to third class Provinces, Cities and Municipalities, and (55%) in case of fourth class or lower, of the total Annual Income from Regular sources realized in the Next Preceding Year. Results of Review disclosed an Excess in PS limitation amounting to Two Hundred Fifty Four Thousand Eight Hundred Eighty Five Pesos & 16/100 (P254,885.16), computed as follows:

| | |
|---|-------------------------|
| Total Income from Regular Sources (NPY) | P137,594,582.85 |
| Allowable PS Level (45% PS Limitation) | P 61,917,562.28 |
| PS Cost: | |
| Amount Appropriated | P 66,851,777.49 |
| Terminal Pay | <u>P (4,679,330.05)</u> |
| Adjusted PS Cost | P 62,172,447.44 |
| Excess Over PS Limitation | <u>P (254,885.16)</u> |

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. 2021-33 (2022 Annual Budget) of the Municipality of San Agustin, Isabela **INOPERATIVE IN PART** subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions:

1. The appropriation for OPB - Medico Legal Fee in the amount of Thirty Thousand Pesos (P30,000.00) shall be in accordance with the implementing rules and regulations of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1, s. 2012 as amended by DBM-DOH Joint Circular No. 1, s. 2016 dated July 15, 2016;
2. The Salary Rate per Annum and the upgrading of the affected position should be implemented in accordance with the guidelines of DBM Local Budget Circular No. 2009-92 (Annex "B") dated September 3, 2009, to wit:

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| OFFICE | Item No. | Position and Salary Grade | |
|----------------------|----------|---------------------------|--------------------|
| | | From | To |
| MUNICIPAL ACCOUNTANT | 10.02 | Accountant I SG-11 | Accountant I SG-12 |

3. The following Position Title and Salary Grade must 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, as amended by DBM LBC No. 137 dated July 13, 2021, to wit:

| OFFICE | ITEM NO. | POSITION TITLE IN THE LGU AND SG | PROPER CLASSIFICATION AS PER GUIDELINES of LBC No. 61 & LBC No. 137 (IOS) |
|-----------------|----------|---|---|
| MUN. ACCOUNTANT | 10.03 | Administrative Assistant II (Bookkeeper) SG-8 | Administrative Assistant II (Bookkeeper I) SG-8 |

4. That the Salary Grade and Step Increment of the Nurse II position at the Municipal Health Office shall be in accordance with Item Nos. 5.0, 6.0 and 7.1 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

| Item No | POSITION | | Salary Grade / Step Increment | |
|---------|--------------------|----------|-------------------------------|------|
| | From | To | From | To |
| 16.02 | Nurse II (Nurse I) | Nurse II | 15/6 | 16/6 |

5. 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 on LEP | ACCOUNT CODE ON LEP | COA CIRCULAR 2015-009 |
|----------------------------------|---------------------|--|
| Productivity Incentive Allowance | 5-01-02-080 | Other Personnel Benefits - Productivity Enhancement Incentive 5-01-04-990 |

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| | | |
|---|--------------------|--|
| Other Personnel Benefits – Mid Year Bonus | 5-01-02-990 | Other Bonuses & Allowances – Mid Year Bonus |
| Fuel, Oil & Lubricants Expenses | 5-02-99-090 | 5-02-03-090 |
| Office Equipment – Table, Chair, Steel Cabinet, Laminating Machine, Rostrum, Bookbinding Machine, Wireless Microphone, Heavy Duty Industrial Tripod | 1-07-05-020 | Other Supplies & Materials expense (If below P50,000.00) 5-02-03-990 |
| Other PPE – Distance Measuring Devices | 1-07-99-990 | Other Supplies & Materials expense (below P50,000.00) 5-02-03-990 |
| Welfare Goods Expense | 5-02-99-990 | 5-02-03-060 |

6. The appropriation for Confidential Expenses in the amount of Six Hundred Sixty Nine Thousand Pesos (P669,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015, on the Guidelines on the Entitlement, Release, Use, Reporting and Audit of Confidential and/or Intelligence Funds;
7. The Utilization of the Appropriation for Other Professional Services and Other General Services in the amount of One Million Two Hundred Seventy Two Thousand Pesos (P1,272,000.00) and Nine Million Four Hundred Seventy Two Thousand Pesos (P9,472,000.00) 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;
8. 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 as supplemented by Local Budget Memorandum No. 82 dated June 14, 2021 copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

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9. The utilization of the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
10. All procurement activities 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 shall be subject to the provisions of Budget Circular No. 2019-3 dated May 16, 2019 and Administrative Order No. 14 dated December 10, 2019;

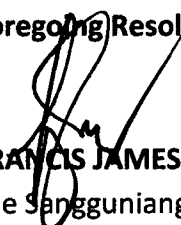
RESOLVED FURTHER, to require the Municipality of San Agustin, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to furnish the Municipality of San Agustin, 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.

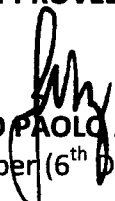
RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable CESAR A. MONDALA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Agustin, Isabela through the **Honorable OLIVER D. MICU**, Municipal Vice-Mayor.

Approved and Adopted, September 27, 2022.

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


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

ATTESTED/ APPROVED:


MARCO PAOLO A. MERIS
Member (6th District)