



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 15th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 18, 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)
MARY GRACE D. ARREOLA	Member (3 rd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
VICTOR G. DY	Member (4 th District)
MANUEL FAUSTINO U. DY	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
AMADOR A. GAFFUD, JR.	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 Workers 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

RESOLUTION NO. 2022-40-01

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2022 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED FIFTEEN MILLION SEVENTY EIGHT THOUSAND FOUR HUNDRED TWENTY TWO PESOS & 10/100 (P315,078,422.10) OF THE MUNICIPALITY OF DIVILACAN, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 001-2022, an Ordinance authorizing the Annual Budget of Divilacan, Isabela for FY 2022 in the total amount of **THREE HUNDRED FIFTEEN MILLION SEVENTY EIGHT THOUSAND FOUR HUNDRED TWENTY TWO PESOS & 10/100 (P315,078,422.10)** covering various expenditures for the operation of the Municipal 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 No. 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2022 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED FIFTEEN MILLION SEVENTY EIGHT THOUSAND FOUR HUNDRED TWENTY TWO PESOS & 10/100 (P315,078,422.10) OF THE MUNICIPALITY OF DIVILACAN, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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 Five Million Nine Hundred Ninety Four Thousand Eight Hundred Sixteen Pesos & 78/100 (P5,994,816.78), computed as follows:

Total Income from Regular Sources (NPY)	P213,841,270.18
Allowable PS Level (45% PS Limitation)	P 96,228,571.58
PS Cost:	
Amount Appropriated	P 105,223,388.36
Terminal Pay	<u>P (3,000,000.00)</u>
Adjusted PS Cost	P 102,223,388.36
Excess Over PS Limitation	<u>P (5,994,816.78)</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. 001-2022 (2022 Annual Budget) of the Municipality of Divilacan, 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. That the implementation of the Second Tranche of the Modified Salary Schedule in LGU Divilacan is not in accordance with Item 5.1 of DBM LBC No. 132 dated January 6, 2021, which states that:
"The new salary rates shall be in accordance with the Second Tranche Monthly Salary Schedule for Local Government Personnel corresponding to the LGU level and income classification, as presented in Annexes "A-1" to "A-8"."

Since the Municipality of Divilacan is a Second Class Municipality, the Local Government shall adopt ANNEX "A-4" Second Tranche Monthly Salary Schedule for Local Government Personnel In Fourth Class Provinces and Cities and Second Class Municipalities not ANNEX "A-3"

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LDRRM O	15.3	LDRRMO I SG-11/2 (vacant)	P 257,868.00 SG-11/2	P 257,868.00 SG-11/1
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	AB 2021	BUDGET YEAR 2022	SHOULD BE (BY 2022):
ITEM NO.	POSITION, SG/STEP INC. & RATE/ ANNUM	POSITION, SG/STEP INC. & RATE/ ANNUM	POSITION, SG/STEP INC. & RATE/ ANNUM
1.35.1	Messenger 2/5 P136,692.00	Messenger 2/1 P138,132.00 (same incumbent)	Messenger 2/5 P142,416.00
8.17.1	Heavy Equipment Operator I 4/2 P150,276.00	Heavy Equipment Operator I 4/1 P155,520.00 (same incumbent)	Heavy Equipment Operator I 4/2 P156,720.00
8.17.4	Heavy Equipment Operator I 4/2 P150,276.00	Heavy Equipment Operator I 4/1 P155,520.00 (same incumbent)	Heavy Equipment Operator I 4/2 P156,720.00
8.23	Plumber I 3/2 P141,684.00	Plumber I 3/1 P146,580.00 (same incumbent)	Plumber I 3/2 P147,708.00

6. That we are reiterating our review action on your 2020 and 2021 Annual Budget that the 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. That we are reiterating our review action on your 2021 Annual Budget that the Local Disaster Risk Reduction Management Office shall be created as a division under the Municipal Mayor's Office since there is no Department Head to man the office in accordance with Item Nos. 5.1 and 5.3 of NDRRMC-DILG-DBM and CSC Joint Memorandum Circular No. 2014-1 dated April 4, 2014;
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;

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9. The appropriation for Consultancy Services in the amount of Three Hundred Sixty Thousand Pesos (P360,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
10. The Utilization of the Appropriation for Other Professional Services in the amount of Four Hundred Eighty Thousand Pesos (P480,000.00) 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 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:

OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Subsistence Allowance/ Laundry Allowance	5-01-02-050	Subsistence Allowance 5-01-02-050
		Laundry Allowance 5-01-02-060
Other Personnel Benefits – PEI	5-01-02-990	5-01-04-990
Travelling Expenses - Foreign	5-02-01-010	5-02-01-020
Other Professional Services	-	5-02-11-990
Janitorial Expenses	-	5-02-12-020
Other General Services	-	5-02-12-990
Repairs & Maintenance - Buildings	-	5-02-13-040
Insurance Expenses	5-02-06-030	5-02-16-030
Advertising Expenses	5-02-99-030	5-02-99-010
Other MOOE	5-02-19-099	5-02-99-990

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

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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 and the additional guidelines of DILG-DBM Joint Memorandum Circular No. 1 dated March 27, 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 Multi Purpose Hall/Building for P1,000,000.00
2. Construction of Two units MPDP for P500,000.00

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. Further, the acquisition of Motor Vehicles and Watercrafts shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019, Budget Circular No. 2019-2 dated March 4, 2019 and Budget Circular No. 2019-3 dated May 16, 2019;

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.

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RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable VENTURITO C. BULAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Divilacan, Isabela through the **Honorable ALFREDO P. CUSTODIO**, Municipal Vice-Mayor.

Approved and Adopted, October 18, 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