



Republic of the Philippines  
**PROVINCE OF ISABELA**  
City of Ilagan  
-oOo-

## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 20<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 06, 2022.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> 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. 2022-46-01**

Series of 2022

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-10 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY ONE MILLION FOUR HUNDRED FORTY EIGHT THOUSAND TWENTY FOUR PESOS (P341,448,024.00) OF THE MUNICIPALITY OF PALANAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2021-10, An ordinance authorizing the Annual Budget of the Local Government Unit of Palanan, Isabela for Fiscal Year 2022 in the total amount of **THREE HUNDRED FORTY ONE MILLION FOUR HUNDRED FORTY EIGHT THOUSAND TWENTY FOUR PESOS (P341,448,024.00)** covering the various expenditures for the operation of the Municipal Government of Palanan, Isabela for Fiscal Year 2022, 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**

ISO 9001: 2015 CERTIFIED  
Address: 2nd Floor Capitol Building  
Alibagu, City of Ilagan, Isabela



Telephone No.: (078) 323-0170  
Email add.: isabelasecretarysoffice@gmail.com  
pgi\_isabela.spsecretary@yahoo.com

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-10 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY ONE MILLION FOUR HUNDRED FORTY EIGHT THOUSAND TWENTY FOUR PESOS (P341,448,024.00) OF THE MUNICIPALITY OF PALANAN, 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 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 the Appropriation Ordinance No. 2021-10 (2022 Annual Budget) of the Municipality of Palanan, 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 Local Disaster Risk Reduction & Management Office (LDRRMO) must be headed by a Department Head pursuant to 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;
2. The newly created position of **Driver II with SG-4** under the Local Disaster Risk Reduction and Management office **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, SG-4 is 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;
3. The following Plantilla positions shall be converted to generic class titles in accordance with Local Budget Circular 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 Edition, to wit:

OFFICE	FROM (2022 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II <b>SG-15</b>	Senior Administrative Assistant III <b>SG- 15</b>
	Mechanical Plant Operator I <b>SG-4</b>	Administrative Aide IV <b>SG-4</b>
	Information Officer III <b>SG-18</b>	Administrative Officer V <b>SG-18</b>

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-10 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY ONE MILLION FOUR HUNDRED FORTY EIGHT THOUSAND TWENTY FOUR PESOS (P341,448,024.00) OF THE MUNICIPALITY OF PALANAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

MAYOR	Bookbinder I <b>SG-2</b>	Administrative Aide II <b>SG-2</b>
	Management & Audit Analyst I <b>SG-11</b>	Administrative Officer II <b>SG-11</b>
	Driver I <b>SG-3</b>	Administrative Aide III <b>SG-3</b>
	(Casual) Clerk IV <b>SG-8</b>	Administrative Assistant II <b>SG-8</b>
VICE MAYOR	(Casual) Stenographer I <b>SG-4</b>	Administrative Aide IV <b>SG-4</b>
BUDGET	Budget Officer I <b>SG-11</b>	Administrative Officer II <b>SG-11</b>
TREASURY	(Casual)Cash Clerk I <b>SG-4</b>	Administrative Aide IV <b>SG-4</b>
	(Casual) Cash Clerk II <b>SG-6</b>	Administrative Aide VI <b>SG-6</b>
MGSO	Storekeeper I <b>SG-4</b>	Administrative Aide IV <b>SG-4</b>
LDRRMO	Communications Equipment Operator I <b>SG-4</b>	Administrative Aide IV <b>SG-4</b>

4. The appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) should be in the amount of Five Thousand Six Hundred Pesos (P5,600.00). 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 280,000.00</u>
<b>Required Appropriation (2%)</b>	P 5,600.00
Amount appropriated	<u>P 11,362.86</u>
Excess in Appropriation	<u>P (5,762.86)</u>

5. The appropriation for Consultancy Services, Other Professional Services and Other General Services in the amount of One Million Eight Hundred Sixty Thousand Pesos (P1,860,000.00), Seven Hundred Thousand Pesos (P700,000.00) and Nine Million Ninety Six Thousand Four Hundred Pesos (P9,096,400.00) respectively, must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
6. That the Financial Assistance to former barangay officials of the Local Government of Palanan, Isabela under the Special Purpose Appropriation - LDRRM Fund in the amount of One Hundred Thousand Pesos

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-10 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY ONE MILLION FOUR HUNDRED FORTY EIGHT THOUSAND TWENTY FOUR PESOS (P341,448,024.00) OF THE MUNICIPALITY OF PALANAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

(P100,000.00) is **disallowed** because there is no legal basis to back up the grant of the appropriation;

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:

<b>OBJECT OF EXPENDITURE</b>	<b>ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Other Personnel Benefits	<b>5-01-04-990</b>	OPB – Terminal Leave Benefits - Monetization of Leave Credits <b>5-01-04-030-01</b>
General Services	<b>5-02-12-990</b>	Other General Services

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;
9. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under 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. Procurement of Health Equipment and Devices for Barangay Health Stations for P909,605.00
2. Establishment of Wood Production Area – Phase II for P500,000.00

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-10 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY ONE MILLION FOUR HUNDRED FORTY EIGHT THOUSAND TWENTY FOUR PESOS (P341,448,024.00) OF THE MUNICIPALITY OF PALANAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

---

**3. Provision of Fishing Gears and other Paraphernalias for Municipal Fisherfolks for P500,000.00**

10. 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 (Mayor's Office, LDRRMF & 20%DF) in the total amount of Fourteen Million One Hundred Fifty Thousand Pesos (P14,150,000.00) 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 Palanan, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to furnish the Municipality of Palanan, 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.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable ANGELO A. BERNARDO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Palanan, Isabela through the **Honorable ELIZABETH B. OCHOA**, Municipal Vice-Mayor.

**Approved and Adopted, December 06, 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