



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 36th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 18, 2023.

PRESENT:

DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Presiding Officer Protempore
ED CHRISTIAN S. GO	Member (2 nd District) & Floor Leader Protempore
EMMANUEL JOSELITO B. AÑES	Member (1 st 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. 2023-13-04

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 262 SERIES OF 2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY TWO MILLION FOUR HUNDRED FIFTY NINE THOUSAND SEVEN HUNDRED SIXTY TWO PESOS & 50/100 (P132,459,762.50) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 262 Series of 2022, An Ordinance approving the Annual Budget of LGU-San Isidro, Isabela for Fiscal Year 2023, in the amount of **ONE HUNDRED THIRTY TWO MILLION FOUR HUNDRED FIFTY NINE THOUSAND SEVEN HUNDRED SIXTY TWO PESOS & 50/100 (P132,459,762.50)** covering the various expenditures for the operation of the Municipal Government of San Isidro, Isabela for Fiscal Year 2023 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 No. 7160, otherwise known as the Local Government Code of 1991;

Nagkaisa para sa Isabela



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 262 SERIES OF 2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY TWO MILLION FOUR HUNDRED FIFTY NINE THOUSAND SEVEN HUNDRED SIXTY TWO PESOS & 50/100 (P132,459,762.50) OF THE MUNICIPALITY OF SAN ISIDRO, 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. 262 Series of 2022 (2023 Annual Budget) of the Municipality of San Isidro, 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.

- 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 (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary I SG-15	Administrative Assistant V SG-11
	Computer Operator I SG-7	Administrative Assistant I SG-7
	Mason II SG-5	Administrative Aide V SG-5
MBO	Budget Officer I SG-11	Administrative Officer II SG-11
ACCOUNTING	Accounting Clerk I SG-4	Administrative Aide IV SG-4

- The following Position Titles and Salary Grades 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 Edition, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 137 (IOS)
MAYOR – HRMO SECTION	1.29	Administrative Officer III (Human Resource Management Officer II) SG-15	Administrative Officer IV (Human Resource Management Officer II) SG-15
MCR	8.3	Registration Assistant SG-8	Assistant Registration Officer SG-8

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3. Reiterating our review action on your Supplemental Budget No. 01 FY 2021 that the created position of Automotive Mechanic with SG-4 at the Office of the Municipal Engineer is not within the list of position titles found in 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 Edition. Said position shall be reallocated to an appropriate position title found in LBC 137;
4. The **MHRMO** must reconcile the inconsistencies of Salary Rate, Salary Grade and Step Increment of the following position in accordance with Salary Schedule Annex "A1" of DBM Local Budget Circular No. 149 dated January 10, 2023:

OFFICE	ITEM NO.	POSITION & SG IN THE PLANTILLA	SALARY/SG/STEP INCREMENT		
			PLANTILLA 2022	PLANTILLA 2023	SHOULD BE
MHO	11.5	Medical Technologist I SG-11	P312,132.00 SG-11/3	P341,544.00 SG-11/6	P330,876.00 SG-11/3

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

5. The appropriation for Confidential Fund in the amount of Seven Hundred Sixty Thousand Pesos (P760,00.00) 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;
6. The appropriation for Consultancy Services in the amount of Three Hundred Thousand Pesos (P300,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
7. The appropriation for Other General Services in the amount of One Million Two Hundred Forty Three Thousand Four Hundred Eighty One Pesos (P1,243,481.00) 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 the Appropriation for Other Professional Services and Legal Services in the amount of Two Hundred Sixty Four Thousand Pesos (P264,000.00) 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;

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9. Pursuant to the provisions of Sec. 10, Article I, Batas Pambansa Bilang 881, of the Omnibus Election Code of the Philippines, the **Election Expenses** shall only be allowed to be appropriated under the Municipal Treasurer's Office during Barangay Elections, hence, the amount of Fifty Thousand Pesos (P50,000.00) is **disallowed** because there is no legal basis for the appropriation;
10. 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. 85 dated June 15, 2022 and finalized by Local Budget Memorandum No. 85-B dated December 23, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
11. 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. Continuation of Construction of Office Building of MSWDO, MAO and MPDO Phase II for P2,000,000.00
12. 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 in the total amount of Two Million Two Hundred Pesos (P2,200,000.00) 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 San Isidro, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon;

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RESOLVED FURTHERMORE, to inform the Municipality of San Isidro, 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 rules and regulations and COA requirements;

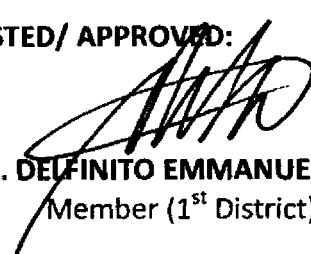
RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable VILMER B. BRAVO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Isidro, Isabela through the **Honorable LEONARDO A. TUMAMAO**.

Approved and Adopted, April 18, 2023.

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


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

ATTESTED/ APPROVED:


HON. DELFINITO EMMANUEL L. ALBANO
Member (1st District)