



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 42nd REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 06, 2023.

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)
CLIFFORD R. RASPADO	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
DANTE G. HALAMAN	Member, LnB Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural Workers Sector Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative

O.B.:

MARY GRACE D. ARREOLA	Member (3 rd District)
VICTOR G. DY	Member (4 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2023-19-07

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-48 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY SIX MILLION NINETY NINE THOUSAND EIGHT HUNDRED SEVENTY THREE PESOS & 50/100 (P176,099,873.50) FOR THE GENERAL FUND AND SEVEN MILLION SEVENTY NINE THOUSAND SIX HUNDRED FORTY ONE PESOS & 50/100 (P7,079,641.50) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2022-48, an Ordinance authorizing the Annual Budget of the Local Government of Cabatuan, Isabela for Fiscal Year 2023 in the sum of **ONE HUNDRED SEVENTY SIX MILLION NINETY NINE THOUSAND EIGHT HUNDRED SEVENTY THREE PESOS & 50/100 (P176,099,873.50)** for General Fund and the operation of Local Economic Enterprise in the amount of **SEVEN MILLION SEVENTY NINE THOUSAND SIX HUNDRED FORTY ONE PESOS & 50/100 (P7,079,641.50)** covering various expenditures for the operation of the Municipal Government of Cabatuan,

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-48 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY SIX MILLION NINETY NINE THOUSAND EIGHT HUNDRED SEVENTY THREE PESOS & 50/100 (P176,099,873.50) FOR THE GENERAL FUND AND SEVEN MILLION SEVENTY NINE THOUSAND SIX HUNDRED FORTY ONE PESOS & 50/100 (P7,079,641.50) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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 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.

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. 2022-48 (2023 Annual Budget) of the Municipality of Cabatuan, 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 DBM Local Budget Memorandum No. 85, additional instruction No. 3 of LBP Form No. 3 (Annex H) states that only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

We noted that there are Eight (8) unfunded vacant positions as shown in the Personnel Schedule (LBPF No. 03) of various Offices/Departments. Please be informed that vacant positions are deemed not properly created if such had not fully provided with corresponding appropriations for basic salary and other compensation. (Item 5.3 of DBM Local Budget Circular No. 98 dated October 14, 2011). Since there is no appropriation to back up its legal existence, its abolition is hereby recommended;

2. The Office of the Municipal Administrator must be headed by a Department Head pursuant to the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
3. The following Position Titles and Salary Grades from the Local Government Unit of Cabatuan, Isabela 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:

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OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES LBC 137
MAYOR	1.11	Environment Management Specialist I SG -11	Environmental Management Specialist I SG -11
SLAUGHTER HOUSE	CASUAL	Administrative Aide I (Bill Collector) SG-1	Administrative Aide V (Bill Collector) SG-5
MARKET OPERATIONS	CASUAL	Administrative Aide I (Bill Collector) SG-3	Administrative Aide V (Bill Collector) SG-5
MHO	CASUAL	Midwife SG-4	Midwife I SG-9

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;

- 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	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Repairs & Maint of MHO Building	5-02-13-040	Repairs & Maint – Buildings & Other Structure
Repairs & Maint of Public Market	5-02-13-040	Repairs & Maint – Buildings & Other Structure
Repairs & Maint of Slaughterhouse	5-02-13-040	Repairs & Maint – Buildings & Other Structure
Pumping Station/Reservoir Maintenance	5-02-13-030	Repairs & Maint – Infrastructure Assets 5-02-13-030-03

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All Capital Outlay Accounts	-	Indicate Specific Object of Expenditure (ex: ICT Equipment, Transportation Equipment, Other PPE, etc.)
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5. The Utilization of the Appropriation for Other General Services in the amount of Eight Million Four Hundred Twenty Eight Thousand Six Hundred Seventy Six Pesos (P8,428,676.00) 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;
6. 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;
7. 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. Purchase and Installation of Streetlights for P4,500,000.00
2. Construction of Apartment Type Niches for P800,000.00
3. Development of Cemetery Lot for P1,000,000.00
4. Provision of Socialized Housing to Homeless Families for P8,000,000.00
5. Development of Sanitary Landfill for P1,000,000.00

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8. 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;

RESOLVED FURTHER, to require the Municipality of Cabatuan, 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 Cabatuan, 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 BERNARDO A. GARCIA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cabatuan, Isabela through the **Honorable CHARLTON L. UY**, Municipal Vice- Mayor.

Approved and Adopted, June 06, 2023.

**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