



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 47th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JULY 11, 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)
MARY GRACE D. ARREOLA	Member (3 ^d 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

ON LEAVE:

RAMON JUAN N. REYES, JR.	Member (3 rd District)
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RESOLUTION NO. 2023-24-02

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-05 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SIXTY EIGHT MILLION THIRTY ONE THOUSAND FOUR HUNDRED THREE PESOS (P168,031,403.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2022-07 IN THE AMOUNT OF FIFTEEN MILLION FIVE HUNDRED THIRTY EIGHT THOUSAND FIVE HUNDRED NINETY SIX PESOS & 54/100 (15,538,596.54) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2022-05, an Ordinance authorizing the Annual Budget of LGU Quezon, Isabela for Fiscal Year 2023 in the total amount of **ONE HUNDRED SIXTY EIGHT MILLION THIRTY ONE THOUSAND FOUR HUNDRED THREE PESOS (P168,031,403.00)** and Appropriation Ordinance No. 2022-07, an Ordinance

Nagkaisa para sa Isabela



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-05 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SIXTY EIGHT MILLION THIRTY ONE THOUSAND FOUR HUNDRED THREE PESOS (P168,031,403.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2022-07 IN THE AMOUNT OF FIFTEEN MILLION FIVE HUNDRED THIRTY EIGHT THOUSAND FIVE HUNDRED NINETY SIX PESOS & 54/100 (15,538,596.54) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

approving the Operation of Economic Enterprise in the amount of **FIFTEEN MILLION FIVE HUNDRED THIRTY EIGHT THOUSAND FIVE HUNDRED NINETY SIX PESOS & 54/100 (15,538,596.54)** covering the various expenditures for the operation of the Municipal Government of Quezon, 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 except for the following items 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 Nine Hundred Seventy Thousand Four Hundred Fifty Pesos & 81/100 (P970,450.81), computed as follows:

Total Income from Regular Sources (NPY)	P142,760,172.06
Allowable PS Level (55% PS Limitation)	P 78,518,094.63
PS Cost:	
Amount Appropriated	P 84,063,760.94
Terminal Pay	<u>P (4,575,215.50)</u>
Adjusted PS Cost	P 79,488,545.44
Excess Over PS Limitation	<u>P (970,450.81)</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. 2022-05 (2023 Annual Budget) and Appropriation Ordinance No. 2022-07 (2023 Annual Budget for Economic Enterprise) of the Municipality of Quezon, 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 new salary rates shall be in accordance with the Fourth Tranche Monthly Salary Schedule for Local Government Personnel

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corresponding to the LGU level and income classification pursuant to LBC No. 149 dated January 10, 2023;

2. That we are reiterating our review action on your 2019 to 2022 Annual Budget that the position of **Medical Officer IV** with SG-20 under the Office of the Quezon Community Infirmary shall be downgraded to conform with the provisions of Item 9.2.1.5 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007 *which the highest level of Positions below the Assistant Department Head shall be limited to the allocated Salary Grade for 4th to 6th class municipalities which is Salary Grade 14 to 16.* Since the subject position does not conform to the herein prescribed allowable SG allocation, corrections shall be effected without diminution in salary of the concerned personnel. However, subsequent salary increase shall be applied only on the correct classified position, to wit:

ITEM NO.	BUDGET YEAR 2023		SHOULD BE:	
	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
14.14	Medical Officer IV 23/3	P 708,360.00	Medical Officer I 16/3	P 708,360.00

3. The correction of the disallowed position of Driver II under the Municipal Engineer's Office in your 2022 Annual Budget should be as follows:

ITEM NO.	AB 2022		BUDGET YEAR 2023		SHOULD BE:	
	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
9.5	DRIVER II 4/5	P131,088	DRIVER I 3/5	P136,224	DRIVER I 3/5	P131,088
9.6	DRIVER II 4/3	P129,084	DRIVER I 3/3	P134,148	DRIVER I 3/3	P129,084

Since the subject position does not conform to the prescribed allowable SG allocation, corrections shall be effected without diminution in salary of the concerned personnel. However, subsequent salary increase shall be applied only on the correct classified position.

4. The appropriation for the Magna Carta Benefits of personnel under the Municipal Social Welfare and Development Office shall be in accordance with DBM-DSWD Joint Circular No. 1 S. of 2018;
5. The appropriation for Confidential Fund in the amount of Four Hundred Thousand Pesos (P400,00.00) shall be governed by the provisions of

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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 of COP Allowance of Five Thousand Pesos (P5,000.00) per month under the POC Fund with account code 5-02-11-990 should be properly classified to account title Other Professional Services with the same Account Code, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;

As per Annex B of COA Circular No. 2015-009, the Account Title Other Professional Services is described as:

“This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”

7. The Utilization of the Appropriation for Other Professional Fees and Other General Services amounting to One Hundred Eighty Thousand Pesos (P180,000.00) and Eight Million Three Hundred Forty Eight Thousand Five Hundred Eighty Three Pesos & 58/100 (P8,348,583.58) respectively, 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 inconsistencies in the total appropriation for the following object of expenditure must be reconciled, to wit:

ACCOUNT	APPROPRIATION ON THE LEP AS PER WORKSHEET	TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY	DIFFERENCE
Other General Services	P 2,764,818.40	P 2,476,818.40	P 288,000.00
Other Professional Services	P 180,000.00	P 468,000.00	P (288,000.00)

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Furnitures & Fixtures	P 218,000.00	P 223,000.00	P (5,000.00)
ICT Equipment	P 159,500.00	P 154,500.00	P 5,000.00

9. 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. 85 dated June 15, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

10. 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;

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. Environmental Greening for P2,500,000.00
2. Completion of Multi-Purpose Building-Dialysis Center for P2,000,000.00
3. Improvement of Multi-Purpose Building (Coliseum cum Evacuation Center) for P400,000.00
4. Provision of Sand and Gravel to 15 Barangays for P500,000.00

11. 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 shall be subject to the provisions of DBM Budget Circular No. 2022-1 dated February 11, 2022, the Omnibus Guidelines on the Acquisition, Use, Rental and Replacement of Government Motor Vehicles.

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

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RESOLVED FURTHER, to inform the Municipality of Quezon, 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 JIMMY S. GAMAZON, JR.**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Quezon, Isabela through the **Honorable DARYL G. GASCON**, Municipal Vice-Mayor.

Approved and Adopted, July 11, 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
Vice-Governor