



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 48th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JULY 19, 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)
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

ON LEAVE:

ED CHRISTIAN S. GO	Member (2 nd District)
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RESOLUTION NO. 2023-25-01

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 30, S-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P135,500,000.00) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 30, S-2022, an Ordinance authorizing the Annual Budget of the Municipality of Reina Mercedes, Isabela for Fiscal Year 2023 in the total amount of **ONE HUNDRED THIRTY FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P135,500,000.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2023, and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, pursuant to the provisions of

Nagkaisa para sa Isabela



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 30, S-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY FIVE MILLION FIVE HUNDRED THOUSAND PESOS (P135,500,000.00) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Section 327 of Republic Act No. 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. 30, S-2022 (2023 Annual Budget) of the Municipality of Reina Mercedes, 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 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	Senior Bookkeeper SG-9	Administrative Assistant III SG- 9

2. The following Position Titles and Salary Grades from the Local Government Unit of Reina Mercedes, Isabela should be in accordance with DBM 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	ITEM NO.	POSITION TITLE & SG IN THE LGU PLANTILLA	PROPER CLASSIFICATION AS PER GUIDELINES (LBC 137 - IOS)
VICE MAYOR	2.14	Local Legislative Staff Assistant SG-6	Local Legislative Staff Assistant I SG-6

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3. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following position of LGU Reina Mercedes, Isabela, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM-LBC 149 Annex "A6"
ACCOUNTANT	7.4	Senior Bookkeeper SG-9/1	P190,164.00	P 190,896.00
MHO	10.8 & 10.10	Midwife I SG-9/2	P255,648.00	P256,656.00
	10.17	Midwife I SG-9/1	P253,548.00	P254,532.00
AGRICULTURIST	11.9	Administrative Aide I (Utility Worker I) SG-1/2	P117,000.00	P117,984.00

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;

4. The Utilization of the Appropriation for Other Professional Services and Other General Services in the amount of Eight Hundred Forty Thousand Pesos (P840,000.00) and Six Million Eight Hundred Twenty Four Thousand Eight Pesos (P6,824,000.00) 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;
5. The appropriation for **Donations** under the Other Special Purpose Appropriation - Magna Carta for Senior Citizens & Persons With Disability in the amount of Five Hundred Eighty Thousand Pesos (P580,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);

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6. The appropriation for the following accounts should be properly classified to specific Object of Expenditure 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
Productivity Incentive Allowance	5-01-02-080	Other Personnel Benefits – Productivity Enhancement Incentive (PEI) 5-01-04-990
General Services	5-02-12-990	Other General Services

7. 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;
8. 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. Construction or Rehabilitation of Health Centers, Rehabilitation of Existing Laboratory Building for P1,200,000.00
9. 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. Further, the acquisition of Motor Vehicles shall be subject to the provisions of Budget Circular No. 2019-3

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dated May 16, 2019 and Administrative Order No. 14 dated December 10, 2019;

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

RESOLVED FURTHER, to inform the Municipality of Reina Mercedes, 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 MARIA LOURDES P. RESPICIO-SAGUBAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Reina Mercedes, Isabela through the **Honorable ANTHONY P. RESPICIO**, Municipal Vice-Mayor.

Approved and Adopted, July 19, 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