



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. 2023-25-06

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-30 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SIXTY EIGHT MILLION FIVE HUNDRED TWENTY THOUSAND ONE HUNDRED SIXTY FOUR PESOS & 94/100 (P168,520,164.94) OF THE MUNICIPALITY OF SAN AGUSTIN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2022-30 an Ordinance authorizing the Annual Budget of the Municipal Government of San Agustin, Isabela for Fiscal Year 2023 in the total amount of **ONE HUNDRED SIXTY EIGHT MILLION FIVE HUNDRED TWENTY THOUSAND ONE HUNDRED SIXTY FOUR PESOS & 94/100 (P168,520,164.94)** covering various expenditures for the operation of the Municipal Government for Fiscal Year 2023 and

Nagkaisa para sa Isabela



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appropriating the necessary funds for the purpose pursuant to the provisions of 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. 2022-30 (2023 Annual Budget) of the Municipality of San Agustin, 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 appropriation for OPB - Medico Legal Fee in the amount of Thirty Thousand Pesos (P30,000.00) shall be in accordance with the implementing rules and regulations of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1, s. 2012 as amended by DBM-DOH Joint Circular No. 1, s. 2016 dated July 15, 2016;
2. 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 as supplemented by DSWD Administrative Order Nos. 05 and 06, S. of 2023, and DSWD Memorandum Circular No. 05 S. of 2022;
3. Reiterating that the Salary Rate per Annum and the upgrading of the affected position should be implemented in accordance with the guidelines of DBM Local Budget Circular No. 2009-92 (Annex "B") dated September 3, 2009, to wit:

OFFICE	Item No.	Position and Salary Grade	
		From	To
MUNICIPAL ACCOUNTANT	10.02	Accountant I SG-11	Accountant I SG-12

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4. The following Position Title and Salary Grade must 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 IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES of LBC No. 137 (IOS)
AGRICULTURE	13.07	Slaughter Master I SG-10/1	Slaughterhouse Master I SG-10/1
ENGINEER	14.04	Building Inspector I SG-11/1	Building Inspector SG-11/1

5. The MHRMO must reconcile the inconsistencies of Salary Rate and Step Increment of the following positions in accordance with Salary Schedule Annex "A5" of DBM Local Budget Circular No. 149 dated January 10, 2023, 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 "A5"
MCR	7.02	Administrative Asst. II SG-8/6 (vacant)	P 198,264.00	P189,540.00 SG-8/1 (vacant)
ACCOUNTING	10.04	Administrative Aide VI SG-6/3 (vacant)	P 171,108.00	P168,504.00 SG-6/1 (vacant)
MSWDO	15.05	Social Welfare Asst. SG-8/5 (vacant)	P 195,393.00	P189,540.00 SG-8/1 (vacant)

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6. 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
Year-End Bonus	P 3,466,817.00	P 3,468,150.00	P (1,333.00)
Other Bonuses & Allowances- Mid Year Bonus	P 3,460,369.00	P 3,459,036.00	P 1,333.00

7. The appropriation for Confidential Expenses in the amount of Six Hundred Sixty Nine Thousand Pesos (P669,000.00) 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;
8. The Utilization of the Appropriation for Other Professional Services and Other General Services in the amount of One Million Three Hundred Sixty Eight Thousand Pesos (P1,368,000.00) and Two Million Seven Hundred Seventy Two Thousand Pesos (P2,772,000.00) 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;
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;

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- 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.

RESOLVED FURTHER, to require the Municipality of San Agustin, 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 San Agustin, 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 CESAR A. MONDALA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Agustin, Isabela through the **Honorable OLIVER D. MICU**, 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