



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 50<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JULY 31, 2023.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> 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. 2023-27-10**

Series of 2023

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 08-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY FIVE MILLION SIX HUNDRED EIGHTY FOUR THOUSAND FORTY TWO PESOS (P265,684,042.00) OF THE MUNICIPALITY OF RAMON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITONS**

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

**WHEREAS**, Appropriation Ordinance No. 08-2022, an ordinance authorizing the Annual Budget of the Municipality of Ramon, Isabela for Fiscal Year 2023 in the amount of **TWO HUNDRED SIXTY FIVE MILLION SIX HUNDRED EIGHTY FOUR THOUSAND FORTY TWO PESOS (P265,684,042.00)** covering the various expenditures for the operation of the Municipal Government for the 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***

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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 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. 08-2022 (2023 Annual Budget) of the Municipality of Ramon, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of RA 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:

<b>OFFICE</b>	<b>FROM (2023 LGU PLANTILLA)</b>	<b>TO (LBC NO. 137 CONVERSION)</b>
<b>MAYOR</b>	Private Secretary II <b>SG-15</b>	Senior Administrative Assistant III <b>SG- 15</b>
	Driver II <b>SG-4</b>	Administrative Aide IV <b>SG-4</b>

2. Reiterating our review on your 2020, 2021 and 2022 Annual Budget that the Position of **Dentist III** with SG-20/5 under the Office of the Municipal Health Officer is not in accordance with Section 4(d) Local Budget Circular No. 53, which states that:

*“The highest level of Position below the Assistant Department Head shall be limited to the allocated Salary Grade for 1st to 3rd Class Municipalities, which is Salary Grade 18”*

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;

3. The appropriation for Confidential Expense in the amount of Two Million Four Hundred Thousand Pesos (P2,400,000.00) shall be governed by the

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provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;

4. Section 325(h) of Republic Act No. 7160 provides that the annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed the 2% of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year. However, the appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) of the Municipality of Ramon, Isabela is less than the appropriation required by Eighteen Thousand Two Hundred Sixty Pesos & 36/100 (P18,260.36), to wit:

Actual Receipts Derived from RPT (NPY)	<u>P 15,821,940.99</u>
<b>Required Appropriation (2%)</b>	<b>P 316,438.82</b>
Amount appropriated	<u>P 298,178.46</u>
Under Appropriation	<u><b>P 18,260.36</b></u>

5. The Utilization of the Appropriation for Other Professional Services in the amount of Twelve Million Three Hundred Fifty Thousand Pesos (P12,350,000.00) 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;
6. The appropriation for OPB - Medico Legal Fee in the amount of One Hundred Twenty Thousand Pesos (P120,000.00) 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;
7. The appropriations for **Donations** under the Municipal Social Welfare and Development Office (**MSWDO**), the Special Purpose Appropriations – Local Disaster Risk Reduction and Management Fund (**LDRRMF**) and **5% Gender and Development (GAD) Fund** in the amount of Two Million Three Hundred Fifty Four Thousand One Hundred Forty Three Pesos and 72/100 (P2,354,143.72), One Million Two Hundred Thousand Pesos (P1,200,000.00) and Nine Million Twelve Thousand One Hundred Pesos (P9,012,100.00) respectively, shall be classified according to its specific Programs, Projects & Activities (PPAs);

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8. The inconsistencies in the appropriation for the following account of expenditures must be reconciled, to wit:

<b>OBJECT OF EXPENDITURE ON THE LEP</b>	<b>APPROPRIATION ON THE LEP AS PER WORKSHEET</b>	<b>TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY</b>	<b>DIFFERENCE</b>
Pag-ibig Contributions	P 255,744.48	P 210,000.00	P 45,744.48
Philhealth Contributions	P 1,297,363.59	P 1,343,108.07	P (45,744.48)
Terminal Leave Benefits	P 4,418,582.08	P 4,353,582.08	P 65,000.00
OPB-Performance Enhancement Incentive (PEI)	P 810,000.00	P 875,000.00	P (65,000.00)

Typographical errors should be avoided especially in the budget documents which are considered legal documents;

9. 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:

<b>OBJECT OF EXPENDITURE</b>	<b>ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Printing & Publication Expenses	5-02-10-020	5-02-99-020
Water Supply System	1-07-07-040	1-07-03-040

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

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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 of Streetlights for P1,000,000.00
2. Augmentation Fund for the Continuity of Sanitary Landfill and Other Related Expenses for P3,142,808.40

12. 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 Ramon, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

**RESOLVED FURTHER**, to inform the Municipality of Ramon, Isabela that this review action does not authorize any item of appropriation that is/are 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 JESUS D. LADDARAN**, Municipal Mayor, and to the Sangguniang Bayan of Ramon, Isabela through the **Honorable DENNIS JON DELA CRUZ**, Municipal Vice-Mayor.

**Approved and Adopted, July 31, 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