



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 58th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 03, 2023.

PRESENT:

ED CHRISTIAN S. GO	OIC Vice-Governor & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th 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. 2023-35-03

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-014 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY FIVE MILLION THREE HUNDRED EIGHTY ONE THOUSAND EIGHT HUNDRED EIGHTY ONE PESOS (P155,381,881.00) OF THE MUNICIPALITY OF GAMU, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2022-014, an Ordinance authorizing the Annual Budget of the Local Government Unit of Gamu, Isabela for FY 2023 in the total amount of **ONE HUNDRED FIFTY FIVE MILLION THREE HUNDRED EIGHTY ONE THOUSAND EIGHT HUNDRED EIGHTY ONE PESOS (P155,381,881.00)** covering the various expenditures for the operation of the Municipal Government of Gamu, Isabela for Fiscal Year 2023, and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, pursuant to the provisions of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-014 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY FIVE MILLION THREE HUNDRED EIGHTY ONE THOUSAND EIGHT HUNDRED EIGHTY ONE PESOS (P155,381,881.00) OF THE MUNICIPALITY OF GAMU, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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 item 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 One Million One Hundred Twenty Six Thousand Three Hundred Ninety Four Pesos & 76/100 (P1,126,394.76), computed as follows:

Total Income from Regular Sources (NPY)	P132,769,282.95
Allowable PS Level (45% PS Limitation)	P 73,023,105.62
PS Cost:	
Amount Appropriated	P 74,659,940.98
Terminal Pay & Monetization	<u>(510,440.60)</u>
Adjusted PS Cost	P 74,149,500.38
Excess Over PS Limitation	<u>P (1,126,394.76)</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. 2022-014 (2023 Annual Budget) of the Municipality of Gamu, 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. The DBM Local Budget Memorandum No. 85, additional instruction No. 4 of LBP Form No. 3 (Annex F) states that only funded vacant positions shall be included in the plantilla, unfunded positions shall be removed/deleted from the plantilla.

We noted that there are Two (2) unfunded vacant positions as shown in the Personnel Schedule (LBP Form No. 3) 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;

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2. The following Plantilla positions shall be converted to generic class titles 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	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II SG-15	Senior Administrative Assistant III SG- 15
	Communications Equipment Operator III SG-9	Administrative Assistant III SG-9
	Driver I SG-3	Administrative Aide III SG-3
VICE MAYOR	Data Controller III SG-11	Administrative Assistant V SG-11
ADMINISTRATOR	Bookbinder II SG-4	Administrative Aide IV SG-4
MTO	Bookkeeper I SG-8	Administrative Assistant II SG-8
ACCOUNTING	Bookbinder III SG-7	Administrative Assistant I SG-7
MGSO	Supply Officer II SG-14	Administrative Officer III SG-14
	Supply Officer I SG-10	Administrative Officer I SG-10
	Messenger SG-2	Administrative Aide II SG-2
MAYOR VICE MAYOR ADMINISTRATOR	Driver I SG-3	Administrative Aide III SG-3
MAYOR VICE MAYOR ADMINISTRATOR MTO MGSO	Utility Worker I SG-1	Administrative Aide I SG-1
VICE MAYOR MSWD	Data Controller III SG-11	Administrative Assistant V SG-11
MPDC MBO	Data Controller I SG-6	Administrative Aide VI SG-6

3. The following Position Title and Salary Grade from the Office of the Municipal Administrator of the Local Government Unit of Gamu, Isabela shall be in accordance with DBM Local Budget Circular No. 137 dated July

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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 and SG IN THE LGU	PROPER CLASSIFICATION AS PER LBC 137 IOS
ADMINISTRATOR	3.7.1	Utility Worker SG-1	Utility Worker I SG-1

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 Gamu, Isabela is less than the appropriation required by One Hundred One Thousand Two Hundred Forty Four Pesos & 41/100 (P101,244.41), to wit:

Actual Receipts Derived from RPT (NPY)	P 6,034,014.00
Required Appropriation (2%)	P 120,680.28
Amount appropriated	P 19,435.87
Under Appropriation	P 101,244.41

5. The appropriations for **Consultancy Services, Other Professional Services and Support to Other General Services** in the amount of Two Hundred Eighty Six Thousand Nine Hundred Fifty Four Pesos & 80/100 (P286,954.80), Six Hundred Thousand Pesos (P600,000.00) and Seven Hundred Fifty Three Thousand Five Hundred Twenty Pesos & 77/100 (P753,520.77) respectively, shall be utilized 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 and must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
6. The appropriation for Confidential Expenses in the amount of Eight Hundred Thousand Pesos (P800,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;

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7. The inconsistencies on the following appropriations must be reconciled, to wit:

OBJECT OF EXPENDITURE	TOTAL AS PER WORKSHEET	AS PER LEP SUMMARY	UNDER/OVER APPROPRIATION
Traveling Expenses	P1,0005,000.00	P1,015,000.00	(P10,000.00)
Trainings & Seminars Expenses	P 962,567.72	P 972,567.72	(P 10,000.00)
Security Services	P 0.00	P 88,440.00	(88,440.00)
Repairs & Maint. – ICT Equipments	P 59,500.00	P 49,500.00	P 10,000.00
Repairs & Maintenance –Office Equipments	P 66,000.00	P 56,000.00	P 10,000.00
Other Operating Expenses	P 3,000,000.00	P 3,583,704.00	(P 583,704.00)
Wages of Job Order	P 583,704.00	P 0.00	P 583,704.00
Support To Security	P 88,440.00	P 0.00	P 88,440.00
Office Equipment	P 320,000.00	P 260,000.00	P 60,000.00
ICT Equipment	P 295,000.00	P 355,000.00	P 60,000.00
OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY & CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER STATEMENT OF INDEBTEDNESS FY 2022	UNDER/OVER APPROPRIATION
DEBT SERVICES	P 170,510.52	P 12,175,009.21	(P 12,004,498.69)

8. That the appropriations for the Office of the Commission on Audit and Office of the MLGOO should be under the Office of the Municipal Mayor under the Other Professional Services Account;

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9. The references under the General Provisions and Section Nos. 8 & 10 of the Appropriation Ordinance No. 2022-014 should be reconciled and corrected:

	References Indicated:	Should be:
General Provisions	2022	2023
General Provisions item	LBM No. 82-A	LBM No. 85 & 85-B
General Provisions item no. 5 - Salary	Third Tranche LBC No. 132	Fourth Tranche LBC No. 149
General Provisions item no. 6 – Personnel	CSC MC No. 12 S. 2011, FY 2022 Annual Budget	CSC MC No. 12 S. 2022, FY 2023 Annual Budget
Section 8. NTA	Local Budget Memorandum No. 82-A Amending Local Budget	Local Budget Memorandum No. 85-B Amending Local Budget
Section 9. Revised COA Chart of Accounts	COA Circular No. 2004- 008	COA Circular No. 2015- 009

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

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 under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020.

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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 Lot for Public Market and Public Terminal (Approximately 1 hectare) for P12,000,000.00
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. Further, the acquisition of Motor Vehicle (Rescue and Patient Transport Vehicle) in the amount of Three Million Five Hundred Thousand Pesos (P3,500,000.00) shall be subject to the provisions of Budget Circular No. 2019-3 dated May 16, 2019 and Administrative Order No. 14 dated December 10, 2019;

RESOLVED FURTHER, to require the Municipality of Gamu, 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 Gamu, 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 TIMOTEO M. GALANZA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Gamu, Isabela through the **Honorable MITZI P. CUMIGAD**, Municipal Vice-Mayor.

Approved and Adopted, October 03, 2023.

**I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:**

ATTY. FRANCIS JAMES E. MEER
Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED:


ED CHRISTIAN S. GO
VIC Vice-Governor