



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 60th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 17, 2023.

PRESENT:

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
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

ON LEAVE:

ED CHRISTIAN S. GO	Member (2nd District)
--------------------	-----------------------

RESOLUTION NO. 2023-37-01

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2023 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 001-2023, an Ordinance authorizing the Annual Budget of THE Municipality of Divilacan, Isabela for FY 2023 in the total amount of **TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81)** covering various expenditures for the operation of the Local Government of Divilacan, 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 No. 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2023 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY 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:

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. 001-2023 (2023 Annual Budget) of the Municipality of Divilacan, 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:

- 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
MAYOR SB	Private Secretary I SG-11	Administrative Assistant V SG-11

- The following Position Titles and Salary Grades from the Local Government Unit of Divilacan, 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	LBC No. 137 IOS
MAYOR	1.21	Administrative Aide VI (Electronics Communications Equipment Technician I) SG-6	Administrative Aide VI (Electronics and Communications Equipment Technician I) SG-6

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2023 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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;

3. The Other Bonuses & Allowances - Medico Legal Allowances and Other Personnel Benefits – On Call/Remote Allowance (MHO) in the amount of Twelve Thousand Pesos (P12,000.00) and One Hundred Twenty Thousand Pesos (P120,000.00) respectively shall be utilized in accordance with the provisions of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1 s. 2012 dated November 29, 2012 as amended by DBM-DOH Joint Circular No. 1 s. 2016 dated July 15, 2016;
4. The appropriations for **Other Professional Services and Other General Services** in the amount of Eight Hundred Forty Thousand Pesos (P840,000.00) and Seventeen Million Four Hundred Thirteen Thousand Three Hundred Sixty Pesos (P17,413,360.00) 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;
5. Reiterating our review action on your 2020, 2021 and 2022 Annual Budget that the Municipal General Services Office (MGSO) must be headed by a Department Head pursuant to the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
6. Reiterating that the Position of **Dentist III with SG-20/5** under the Office of the Municipal Health Officer when becomes vacant shall be downgraded to **Dentist II SG-17/1** to conform with the guidelines of Local Budget Circular No. 53;
7. That the appropriation for **Donations** under the Local Disaster Risk Reduction Management Fund in the amount of One Million Pesos (P1,000,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
8. As per Worksheet of the Proposed New Appropriation By Object Of Expenditures, the total amount of the following accounts does not coincide with the amount stated at the Summary of Proposed New Appropriations, by Object of Expenses and by Sector:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2023 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Account	LEP (Proposed New Appropriation by Object of Expenditures)	LEP (Summary)	Difference
Other Bonuses & Allowances - Medico Legal Allowances	P 12,000.00	-	P 12,000.00
Other Personnel Benefits – On Call/Remote Allowance (MHO)	P 120,000.00	P 132,000.00	P (12,000.00)
Transportation & Delivery Expense	P 82,651.71	P 619,651.71	P (537,000.00)
Transportation & Delivery Expense (DTP)	P 500,000.00	-	P500,000.00
Repairs & Maintenance – Transportation Equipment	P 1,998,658.96	P 1,961,658.96	P 37,000.00

9. The appropriation for the following account should be properly classified to specific Object of Expenditures 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
Other Bonuses & Allowances – On Call & Remote Allowance	5-01-02-080	5-01-02-990
PEI	5-01-02-990	Other Personnel Benefits – PEI 5-01-04-990
Other Professional Services	5-02-09-040	5-02-11-990
Discretionary Fund	5-02-99-080	5-02-10-030
Transportation and Delivery Expenses	5-02-09-040	5-02-99-040

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2023 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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.

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 of Multi-Purpose Center for BFP for P2,800,000.00
2. Improvement of Legislative Hall for P500,000.00
3. Establishment of Hero's Village and Monuments for P2,000,000.00
4. Improvement of Divilacan New Cemetery Site for P341,061.15
5. Improvement of Divilacan Community Center for P3,000,000.00
6. Counterpart to KALAHI CIDS Projects for P1,250,000.00
7. Improvement of Divilacan FMR for P5,000,00.00
8. Improvement of DEMO-Farm for P1,500,000.00
9. Construction of Sanitary Landfill Hazardous Vault for P1,200,000.00
10. Construction of Sanitary Landfill Comfort Room for P150,000.00
11. Completion of Material Recovery Facility (MRF) for P300,000.00
12. Implementation of Coastal Resources Management for P350,000.00

However, the following projects should be reconciled:

AIP NO.	CY 2023 Annual Budget AIP	CY 2023 AIP for 20% DF	AMOUNT
8000-3-01-010-002-002	Construction of Bicobian Multi- Purpose Hall	Construction of Stage of Bicobian Multi-purpose Community Center	P250,000.00
8000-3-01-010-002-003	Construction of Dimasalansan Multi- Purpose Hall	Construction of Dimasalansan Community Center	P250,000.00

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2023 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY NINE MILLION TWO HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED FOUR PESOS & 81/100 (P269,285,404.81) OF THE MUNICIPALITY OF DIVILACAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

8000-3-01-010-002-011	Improvement of Brgy. Dimapnat Extension Site	Construction of Dimapnat Proper Drainage Canal	P250,000.00
8000-3-01-010-002-012	Improvement of Brgy. Dibulos Relocation Site	Ripraping of Dibulos River	P250,000.00
8000-3-01-010-002-019	Payment of Road Right of Way	Construction of Kitchen of Multi-Purpose Hall	P250,000.00

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;

RESOLVED FURTHER, to require the Municipality of Divilacan, 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 Divilacan, 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 VENTURITO C. BULAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Divilacan, Isabela, through the **Honorable ALFREDO P. CUSTODIO**, Municipal Vice-Mayor.

Approved and Adopted, October 17, 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