



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 71ST REGULAR SESSION OF THE 11TH SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 23, 2024.

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) |
| ED CHRISTIAN S. GO | Member (2nd 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 |
| MARIA KATRINA JESSICA G. DY | Member, LnB Federation President |
| CATHERINE JOY L. LEGASPI | 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. 2024-03-06

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2021 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED NINETY SEVEN MILLION SEVENTY TWO THOUSAND TWO HUNDRED EIGHTY EIGHT PESOS (P297,072,288.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY

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

WHEREAS, Appropriation Ordinance No. 001-2021, An ordinance enacting the Annual Budget of the Municipality of San Pablo, Isabela for Calendar Year 2022 in the total amount of **TWO HUNDRED NINETY SEVEN MILLION SEVENTY TWO THOUSAND TWO HUNDRED EIGHTY EIGHT PESOS (P297,072,288.00)** covering the various expenditures for the operation of the Local Government of San Pablo, Isabela for Fiscal Year 2022, 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.

WHEREAS, the subject Appropriation Ordinance has complied with the budgetary requirements, general limitations and other pertinent provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela



NOW THEREFORE, on motion of **SP Member DELFINITO EMMANUEL L. ALBANO** duly seconded:

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare the Appropriation Ordinance No. 001-2021 (2022 Annual Budget) of the Municipality of San Pablo, 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 |
| | Driver II SG-4 | Administrative Aide IV SG-4 |
| MAYOR VICE MAYOR | Driver I SG-3 | Administrative Aide III SG-3 |

- Reiterating our review action on your 2020 and 2021 Annual Budget that the Position of **Human Resource Management Officer V** with SG-24 under the office of the Municipal Mayor is not in accordance with Section 4(d) of 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;

- The following Position Titles and Salary Grades from the Local Government Unit of San Pablo, 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:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2021 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED NINETY SEVEN MILLION SEVENTY TWO THOUSAND TWO HUNDRED EIGHTY EIGHT PESOS (P297,072,288.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY

| OFFICE | ITEM NO. | POSITION TITLE & SG IN THE LGU | LBC No. 137 IOS |
|--------|----------|------------------------------------|--------------------------------------|
| MSWDO | 13.3 | Youth Development Officer SG-10 | Youth Development Officer I SG-10 |
| | 13.5 | Day Care Worker SG-6 | Day Care Worker I SG-6 |
| OME | 15.3 | Engineering Aide IV SG-4 | Engineering Aide SG-4 |

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. 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 San Pablo, Isabela is more than the appropriation required by Forty One Thousand Pesos (P41,000.00), to wit:

| | |
|--|--------------|
| Actual Receipts Derived from RPT (NPY) | P 450,000.00 |
| Required Appropriation (2%) | P 9,000.00 |
| Amount appropriated | P 50,000.00 |
| Excess in Appropriation | P 41,000.00 |

5. That the appropriation for Honoraria in the amount of Two Million Pesos (P2,000,000.00) shall be in accordance with DBM Local Budget Circular No. 62 dated July 29, 1996, on the Guidelines on the Grant of Honoraria in the Local Government Units (LGUs); DBM Budget Circular No. 2003-5 dated September 26, 2003, Prescribing Guidelines on the Grant of Honoraria of Government Personnel FY 2003 and onwards; DBM Budget Circular 2004-5A dated October 7, 2005, Guidelines on the Grant of Honoraria to Government Personnel Involved in Government Procurement and DBM Budget Circular No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;
6. 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:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2021 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED NINETY SEVEN MILLION SEVENTY TWO THOUSAND TWO HUNDRED EIGHTY EIGHT PESOS (P297,072,288.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY

| OBJECT OF EXPENDITURE | ACCOUNT CODE ON LEP | OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009 |
|---|----------------------------|---|
| Productivity Enhancement Incentive (PEI) | 5-01-02-080 | Other Personnel Benefits – PEI 5-01-04-990 |
| Cash Gift | 5-01-02-050 | 5-01-02-150 |
| Subsistence, Laundry & Quarters Allowance | 5-01-02-050 | Subsistence - 5-01-02-050 Laundry – 5-01-02-060 Quarters – 5-01-02-070 |
| Terminal Pay | 5-01-02-110 | Other Personnel Benefits – Terminal Leave Benefits 5-01-04-030 |
| Mid-Year Bonus | 5-01-02-140 | Other Bonuses & Allowances – Midyear 5-01-02-990 |
| Industrial Fan | CO | Other Supplies & Materials Expense 5-02-03-990 |
| Furniture & Fixtures | 1-05-07-010 | 1-07-07-010 |
| Computerization | 1-07-05-030 | Information & Communication Technology Equipment |

7. Reiterating that the powers, duties and functions of the Vice Mayor and Sangguniang Bayan, as a legislative body is well defined under Section 446 & 447 (a) of the Local Government Code of 1991. The grant of donations are well within the powers, duties and functions of the Chief Executive pursuant to Section 444 of the Local Government Code, ***hence donation is primarily an executive function***. The appropriations for donations under the office of the Mayor in the Annual Budget 2022 specifying the Donation Account for the Vice Mayor (Donation - Vice Mayor) is ***not allowed*** to incur such expenses;
8. That the appropriation for Donations – Rice Subsidy under the Mayor’s Office of the Local Government of San Pablo, Isabela in the amount of Three Million One Hundred Pesos (P3,100,000.00) shall be covered with appropriate guidelines and legal basis for its grant;
9. 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:

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| Account | LEP (Proposed New Appropriation by Object of Expenditures) | LEP (Summary) | Difference |
|----------------------------|--|-----------------|------------------|
| Salaries & Wages - Regular | P 38,548,248.00 | P 38,556,804.00 | P (8,556.00) |
| Mid-Year Bonus | P 3,212,354.00 | P 3,274,230.00 | P (61,876.00) |
| Year-End Bonus | P 3,212,354.00 | P 3,213,067.00 | P (713.00) |
| Life & Retirement | P 4,635,000.00 | P 4,573,837.00 | P 61,163.00 |
| Representation Expense | P 12,350,000.00 | P 11,850,000.00 | P 500,000.00 |
| Baka Festival Activities | - | P 7,500,000.00 | P (7,500,000.00) |
| Bambanti Expenses | P 7500,000.00 | - | P 7,500,000.00 |
| Other Expernses | P 7,922,450.00 | P 8,422,450.00 | P (500,000.00) |
| Tourism/Cultural | P 500,000.00 | - | P 500,000.00 |

10. 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. 82 dated June 14, 2021, 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 appropriation 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. Provision of Counterpart to National, Regional, Provincial Assisted Projects for P1,000,000.00

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;

RESOLVED FURTHER, to require the Municipality of San Pablo, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to furnish the Municipality of San Pablo, 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 and auditing rules and regulations.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 001-2021 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED NINETY SEVEN MILLION SEVENTY TWO THOUSAND TWO HUNDRED EIGHTY EIGHT PESOS (P297,072,288.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable ANTONIO N. MIRO, JR.**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Pablo, Isabela through the **Honorable ANTONIO JOSE T. MIRO III**, Municipal Vice-Mayor.

Approved and Adopted, January 23, 2024.

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 & Presiding Officer