



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 09, 2019.

PRESENT:

FAUSTINO G. DY III	Provincial Vice Governor
EDWARD S. ISIDRO	Member (5 th District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader Protempore
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
EDGAR R. CAPUCHINO	Member (2 nd District)
ED CHRISTIAN S. GO	Member (2 nd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	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 /Industrial Workers Labor Sector Representative
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 448
SERIES OF 2019

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-01 (2019 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED SEVEN MILLION TWENTY TWO THOUSAND SEVEN HUNDRED SIXTY PESOS (P207,022,760.00) OF THE MUNICIPALITY OF PALANAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2019-01, An ordinance authorizing the Annual Budget of the Local Government Unit of Palanan, Isabela for Fiscal Year 2019 in the total amount of **TWO HUNDRED SEVEN MILLION TWENTY TWO THOUSAND SEVEN HUNDRED SIXTY PESOS (P207,022,760.00)** covering the various expenditures for the operation of the Municipal Government of Palanan, Isabela for Fiscal Year 2019, and appropriating the necessary funds for the purpose pursuant to the provision 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. 2019-01 (2019 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED SEVEN MILLION TWENTY TWO THOUSAND SEVEN HUNDRED SIXTY PESOS (P207,022,760.00) OF THE MUNICIPALITY OF PALANAN, 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 the Appropriation Ordinance No. 2017-03 (2018 Annual Budget) of the Municipality of Palanan, 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 HRMO must reconcile the inconsistencies in the Step Increment & Salary Rate of the following positions in accordance with Salary Schedule Annex "A3" of DBM Local Budget Circular No. 118 dated January 15, 2019, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 118 Annex "A3"
MAYOR	1.25	Administrative Aide I SG-1/3	P 121,534.00	P 121,548.00
SB	2.13	Computer Programmer II SG-15/1	P327,792.00	P329,736.00
	2.20	LNB President SG-24/2	P915,484.00	P915,480.00

2. This is to reiterate that the Salary Grades of the following Positions from different Offices of the Local Government Unit of Palanan, Isabela should be in accordance with DBM LBC No. 61 dated March 18, 1996, the revised Index of Occupational Services (IOS), Position Titles and Salary Grades in the Local Government, and DBM BC No. 2004-3 dated March 6, 2004, the Conversion of Positions Performing Staff/Non Technical Functions, to wit:

OFFICE	Item No.	Position and Salary Grade	
		From	To
SB	2.3	Administrative Assistant II SG-7	Administrative Assistant II SG-8
TREASURY	4.2	LTOO IV SG-18	LTOO III SG-18
ASSESSOR	6.3	Assessment Clerk III SG-8	Assessment Clerk III SG-9

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LCR	8.2	Registration Officer II SG-10	Registration Officer II SG-14
MBO	10.2	Administrative Officer V SG-15	Administrative Officer V SG-18
MHO	13.13	Nurse III SG-18	Nurse III SG-17

Since the subject positions do not conform to the herein prescribed allowable SG allocation, corrections shall be effected. On item 13.13, correction 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 Other Personnel Benefits - Step Increment in the amount of One Hundred Nineteen Thousand Six Hundred Fifty Pesos (P119,650.00) shall be in accordance with the guidelines of CSC-DBM Joint Circular No. 1, s. 2012, dated September 3, 2012. The account Step Increment is part of Salaries & Wages not Other Personnel Benefits, hence, it should be properly classified to specific Object of Expenditures in accordance with COA Circular No. 2015-009 dated December 1, 2015 Prescribing the Revised Chart of Accounts for LGUs;
4. The appropriation for Consultancy Services in the amount of One Million Five Hundred Sixty Thousand Pesos (P1,560,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
5. The appropriation for the following accounts 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
Step Increment	5-01-04-990-99	5-01-01-010-01
Other Professional Services	5-02-11-090	5-02-11-990
Insurance Expense	5-02-15-030	5-02-16-030
Repairs & Maintenance – Office Equipment	5-02-13-210-02	5-02-13-050-02
Support to Katarungan Pambarangay	-	Other MOE – Support to Katarungan Pambarangay 5-02-99-990
Books & Structional Materials	1-07-07-010	Textbooks and Instructional Materials Expense 5-02-03-990
Birthing Center Supplies	5-02-99-990-3	Medical, Dental & Laboratory Supplies Expense 5-02-03-080

6. 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. 77 dated May 15, 2018, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
7. The utilization of the appropriation for Capital Outlay in the amount of Eight Million Two Hundred Fifty Six Thousand Pesos (P8,256,000.00) must be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations.
8. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

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. Installation of Booster/Pressure Pump for P200,000.00
2. Construction of Multi-Purpose Building Phase II for P2,000,000.00
3. Development and Construction of Sanitary Landfill- Phase I for P1,400,000.00
4. Farmers Productivity Enhancement Program for P1,540,000.00
5. Construction of Main Drainage Canal for P1,050,000.00

However, the following projects are disallowed:

1. Improvement of Angel A. Bernardo Memorial Coliseum for P3,000,000.00
2. Barangay Social Development Programs for P1,700,000.00
3. Watershed Management for P400,000.00s
4. Environmental Law Enforcement for P354,552.00
5. Formulation of Municipal Coastal Environment Profile (MCEP) for P50,000.00
6. Rehabilitation of Beach Type and Mangrove Forest for P100,000.00 (MOOE)
7. Updating and Finalization of 10-year ESWM Plan for P60,000.00
8. Livelihood Training and Support to People's Organization for P500,000.00

9. Improvement of Culasi Intake Irrigation System for P200,000.00
10. Improvement of Agricultural Experimental Station for P1,000,00.00
11. Rehabilitation/Improvement of Municipal Roads with Culverts – Widening and Gravelling of Marikit-Dicadyuan Municipal Road for P1,700,000.00
12. Rehabilitation/Improvement of Municipal Roads with Culverts – Completion of Gravelling of Dicadyuan-Didaddungan Road for P500,000.00
13. Conduct of Geo-Resistivity Survey for the Construction of Deep Wells for P520,000.00

Said projects are not covered by said JMC, however, same can be re-appropriated in the General Fund Account provided the no less than 20% requirements for EDF shall be observed, or can be re-programmed with programs/projects activities covered by said Joint Memorandum Circular.

All projects under the 20% Development Fund 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 Heavy Equipments shall be subject to the provisions of Budget Circular No. 2017-1 dated April 26, 2017 and Administrative Order No. 233 dated August 1, 2008 as amended by Administrative Order No. 15 dated May 25, 2011;

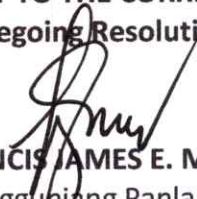
RESOLVED FURTHER, to require the Municipality of Palanan, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to furnish the Municipality of Palanan, 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.

RESOLVED FINALLY, to furnish a copy of this Resolution to the Sangguniang Bayan of the Municipality of Palanan, Isabela through the **Honorable ELIZABETH B. OCHOA, Municipal Mayor**.

Approved and Adopted, December 09, 2019.

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


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

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ATTESTED/ APPROVED:



EDWARD S. ISIDRO

Board Member, 5th District
Presiding Officer Protempore