



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 2ND REGULAR SESSION OF THE 10TH SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JULY 08, 2019.

PRESENT:

FAUSTINO G. DY III	Provincial Vice Governor
FAUSTINO U. DY IV	Member (5 th District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd District)
EDGAR R. CAPUCHINO	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)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
DAX PAOLO C. BINAG	Member, SK Federation President

OFFICIAL BUSINESS:

ABEGAIL V. SABLE	Member (4 th District)
------------------	-----------------------------------

RESOLUTION NO. 350
SERIES OF 2019

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 18-003 S. 2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TWENTY TWO MILLION THREE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY TWO PESOS (P222,370,982.00) FOR THE GENERAL FUND AND EIGHTEEN MILLION FOUR HUNDRED THOUSAND PESOS (18,400,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 18-003 S. 2018, an Ordinance authorizing the Annual General Fund Budget of the Municipality of Roxas for Fiscal Year 2019 in the sum of **TWO HUNDRED TWENTY TWO MILLION THREE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY TWO PESOS (P222,370,982.00)** and the operation of Economic Enterprise in the amount of **EIGHTEEN MILLION FOUR HUNDRED THOUSAND PESOS (18,400,000.00)** covering the various expenditures for the operation of the Municipal Government 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;

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 **HON. DELFINITO EMMANUEL L. ALBANO** duly seconded:

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 18-003 S. 2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TWENTY TWO MILLION THREE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY TWO PESOS (P222,370,982.00) FOR THE GENERAL FUND AND EIGHTEEN MILLION FOUR HUNDRED THOUSAND PESOS (18,400,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 18-003 S. 2018 (2019 Annual Budget) of the Municipality of Roxas, 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 DBM Local Budget Memorandum No. 77, additional instruction No. 3 of LBP Form No. 3 states that only funded vacant positions shall be included in the plantilla. All unfunded positions shall be removed/deleted from the plantilla.

We noted that there are Seventy (70) unfunded vacant positions as shown in the Personnel Schedule 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;

2. The Appropriation for Hazard Pay of the following offices is **disallowed** since there is no legal basis to back up the grant of the appropriation, to wit:

OFFICE	AMOUNT
Municipal Mayor	P 5,000.00
Municipal Mayor - GSO	1,500.00
Municipal Vice Mayor	1,500.00
Municipal Civil Registrar	500.00
Municipal Treasurer	300.00
Municipal Assessor	500.00
Municipal Health	3,965.00
Municipal Engineer	5,500.00

3. The Position of Licensing Officer IV with SG-22 under the Office of the Municipal Administrator shall not be allowed pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-18 for 1st to 3rd class Municipality. 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. Likewise, in accordance with the guidelines of Local Budget Circular No. 103 dated May 15, 2013, on the amended rules and regulations on the grant of Representation and Transportation Allowance, the position of Licensing Officer IV is not included among the list of Officials and Employees who will receive RATA, hence, Ms. Anabelle A. De Chavez is not entitled to receive RATA;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 18-003 S. 2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TWENTY TWO MILLION THREE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY TWO PESOS (P222,370,982.00) FOR THE GENERAL FUND AND EIGHTEEN MILLION FOUR HUNDRED THOUSAND PESOS (18,400,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

4. That the position of Pharmacist I under the Mayor's Office should be transferred to the proper office which is the Municipal Health Office. Likewise, the Salary Rate of Pharmacist I should be in accordance with Annex "A1" of Local Budget Circular No. 118, dated January 15, 2018.
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
PEI	5-01-02-080	Other Personnel Benefits- PEI 5-01-04-990
Discretionary Fund	5-02-99-990	5-02-10-030
Honoraria	5-02-99-990	5-01-02-100

6. The appropriation for Discretionary Fund exceeded the 2% of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year by Seven Thousand Two Hundred Sixty Three Pesos & 81/100 (P7,263.81). 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. To wit:

Actual Receipts Derived from RPT (NPY)	<u>P 2,420,944.28</u>
Required Appropriation (2%)	P 48,418.89
Amount appropriated	<u>P 55,682.70</u>
Excess	<u>P 7,263.81</u>

7. The Utilization of the Appropriation for Other Professional Services in the amount of Thirteen Million Seven Hundred Sixty Seven Thousand One Hundred Thirty Two Pesos (P13,767,132.00) 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.

Likewise, the appropriation of Honoraria for RTC, Fiscal, PAO, MCTC, PNP and COMELEC with account code 5-02-99-990 should be properly classified to account title Other Professional Services with Account Code 5-02-11-990, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;

As per Annex B of COA Circular No. 2015-009, the Account Title Other Professional Services is described as:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 18-003 S. 2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TWENTY TWO MILLION THREE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY TWO PESOS (P222,370,982.00) FOR THE GENERAL FUND AND EIGHTEEN MILLION FOUR HUNDRED THOUSAND PESOS (18,400,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

“This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”

8. The utilization of the appropriation for Capital Outlay in the amount of One Million One Hundred Forty Thousand Pesos (P1,140,000.00) shall be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 revised Implementing Rules and Regulations;
9. 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;
10. That 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. Construction/Rehabilitation of Manpower Development Center for P9,486,528.48.
2. Construction/Rehabilitation of Municipal Parks for P3,000,000.00.
3. Loan Amortization for P250,000.00.
4. Loan Amortization for P935,591.92.
5. Urban Greening (Clean & Green Program) for P3,100,000.00.
6. Construction/Rehabilitation of Sanitary Landfills for P4,500,000.00.
7. Construction of Material Recovery Facilities for P1,000,000.00.

Furthermore, the following projects are **disallowed**:

1. Installation/Maintenance of Street Lights for P300,000.00 (MOOE).
2. Livelihood Program (Small Ruminant, Cattle Dairy Trainings) for P250,000.00.
3. Construction/Rehabilitation of Roads for P4,000,000.00 (MOOE).
4. Agri-Industrial Program for P250,000.00.
5. Construction/Rehabilitation of Drainage & RCP Fabrication for P3,000,000.00 (MOOE).

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 18-003 S. 2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED TWENTY TWO MILLION THREE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY TWO PESOS (P222,370,982.00) FOR THE GENERAL FUND AND EIGHTEEN MILLION FOUR HUNDRED THOUSAND PESOS (18,400,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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% requirement for EDF shall be observed or can be re-programmed with programs/projects activities covered by said Joint Memorandum Circular.

All procurement activities shall be governed by the Government Procurement Reform Act (Republic Act No. 9184) and its 2016 Revised IRR.

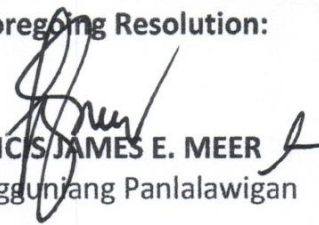
RESOLVED FURTHER, to require the Municipality of Roxas, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon;

RESOLVED FURTHERMORE, to furnish the Municipality of Roxas, 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 **Sangguniang Bayan of the Municipality of Roxas, Isabela** through the **Honorable JONATHAN JOSE C. CALDERON, Municipal Mayor**.

Approved and Adopted. July 08, 2019.

I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED/APPROVED:


FAUSTINO U. DY IV

Board Member, 5th District & Presiding Officer Protempore