



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 11th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 15, 2019.

PRESENT:

EDWARD S. ISIDRO	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)
ABEGAIL V. SABLE	Member (4 th District)
CLIFFORD R. RASPADO	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)
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
ANTONIO S. HUI	Member, PCL Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural /Industrial Workers Labor Sector Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative
DANTE G. HALAMAN	Member, LnB Federation President

OFFICIAL BUSINESS:

FAUSTINO G. DY III	Provincial Vice Governor
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RESOLUTION NO. 411
SERIES OF 2019

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-04 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED NINETEEN MILLION THREE HUNDRED NINETY TWO THOUSAND EIGHT HUNDRED ONE PESOS (P219,392,801.00) OF THE MUNICIPALITY OF SAN MATEO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2018-04, an Ordinance authorizing the Annual Budget of the Local Government Unit of San Mateo, Isabela for FY 2019 in the total amount of **TWO HUNDRED NINETEEN MILLION THREE HUNDRED NINETY TWO THOUSAND EIGHT HUNDRED ONE PESOS (P219,392,801.00)** covering various expenditures for the operation of the Municipal Government for Fiscal Year 2019, and appropriating the necessary funds for the purpose, pursuant to the provisions of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-04 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED NINETEEN MILLION THREE HUNDRED NINETY TWO THOUSAND EIGHT HUNDRED ONE PESOS (P219,392,801.00) OF THE MUNICIPALITY OF SAN MATEO, 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. 2018-04 (2019 Annual Budget) of the Municipality of San Mateo, 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 inconsistency in the Step Increment & Salary Rate of the following position in the Legal Office of LGU San Mateo, Isabela, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM-LBC 115 Annex "A3"
LEGAL	4.01	Municipal Legal Officer SG-24/2	P 782,484.00	P 803,484.00

2. The Position of Driver II with SG-4 under the Vice Mayor's office shall not be allowed pursuant to the Qualification Standard (Revised 1997) of the Civil Service Commission and the Manual on Position Classification and Compensation Scheme in LGUs. Item 9.2.1.6 under Chapter 9 of the Manual on Position Classification and Compensation Scheme in LGUs states that the classification of Driver position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of Driver II is SG-4 for the Mayor's Office only and for the different offices the position must be Driver I, SG 3. Since the subject position does not conform to the herein prescribed allowable SG allocation, 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 position of Property Appraiser II with SG-15/2 at the Municipal Assessor's Office is not within the list of position titles found in DBM LBC No. 61 dated March 18, 1996 the revised Index of Occupational Services, position titles and salary grades (IOS) in the Local Government, and DBM BC No. 2004-3 dated March 6, 2004 the Conversion of Positions Performing Staff/Non Technical Functions. As per Qualification Standard

of the Civil Service Commission, said Position is for the National Government Sector only. Further, Section 4 of Local Budget Circular No. 53 of the DBM, provides, thus:

Section 4. Staffing Pattern. The Staffing Pattern as designed by the LGUs in accordance with the minimum standards and guidelines prescribed by the Civil Service Commission shall contain classes of positions that conform with the classes of positions established under RA No. 6758. Classes of positions not consistent thereof shall be subject to approval by the DBM through the Compensation and Position Classification Bureau.

4. The positions under the San Mateo Integrated Community Hospital shall be in accordance with DBM-DOH Joint Circular No. 2013-1 dated September 23, 2013, on the Revised Standards on Organizational Structure and Staffing Pattern of Government Hospitals, CY 2013 Edition;
5. The appropriation for the following accounts should be properly classified to specific Object of Expenditure 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
Performance Enhancement Bonus	5-01-02-080	Other Personnel Benefits –PEI 5-01-04-990(02)
Subsistence, Laundry & Quarter Allowance	5-01-02-050	5-01-02-050/060/070
Terminal Leave Benefits	-	Other Personnel Benefits –Terminal Leave Benefits 5-01-04-990(01)
Training Expenses	5-02-02-020	5-02-02-010
Subsidy to NGAs – Support to Auditing Services	5-02-14-020-01	Auditing Services 5-02-11-020
Repairs & Maint – Transportation Vehicle –Motor Vehicle	5-02-13-050-02	Repairs & Maint. – Transportation Equipment – Motor Vehicle 5-02-13-060-01
Internet & Subscription Expenses	5-02-05-020-01	Internet Subscription Expenses 5-02-05-030

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6. The Appropriation for Extraordinary and Miscellaneous Expense under the following offices shall not be allowed:

OFFICE	ACCOUNT	AMOUNT
MAYOR	Extraordinary and Miscellaneous Expense – Cityhood Documentation	P100,000.00
	Extraordinary and Miscellaneous Expense – Election Expenses	P600,000.00
MENRO	Extraordinary and Miscellaneous Expense – Operation of MRF	P200,000.00

We recommend that the Object of Expenditure for Extraordinary and Miscellaneous Expense under the various offices be changed to Object of Expenditure - Other Maintenance and Operating Expenses, to wit:

OFFICE	ACCOUNT	AMOUNT
MAYOR	Extraordinary and Miscellaneous Expense – Other Services	P1,982,895.18
MENRO	Extraordinary and Miscellaneous Expense – Other Services	P75,000.00
VICE & SB	Extraordinary and Miscellaneous Expense – Other Services	P1,800,000.00
SECRETARY	Extraordinary and Miscellaneous Expense – Other Services	P5,000.00
MCR	Extraordinary and Miscellaneous Expense – Other Services	P50,000.00
TREASURY	Extraordinary and Miscellaneous Expense – Other Services	P116,000.00
MHO	Extraordinary and Miscellaneous Expense – Other Services	P734,000.00
GAD	All Extraordinary and Miscellaneous Expense account	

There is no specific provision in the Code which authorizes appropriations for Extraordinary and Miscellaneous Expense separate and distinct from the Discretionary Fund, as both have the same purpose, said account shall be appropriated under the Office of the Mayor only;

7. 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;
8. 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. Completion of SMICH Building for P2,000,000.00
2. Acquisition of Lands for Housing Program for Informal Settlers for P2,000,000.00
3. Amortization of Loan for the Construction of SMICH Annex Building for P900,000.00
4. Expansion and Completion of Water System for P3,000,000.00
5. Development of Eco-Tourism Park, Children's Park, Green Parks and Other Areas for P1,000,000.00
6. Construction/Expansion/Rehabilitation of Drainage System for P2,000,000.00

Further, the following project is **disallowed**:

1. Development of Techno-Demo Farm as Agro Tourism Destination for P500,000.00

Said project is 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.

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

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RESOLVED FURTHER, to require the Municipality of San Mateo, 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 San Mateo, 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 San Mateo, Isabela** through the **Honorable Gregorio A. Pua, Municipal Mayor**.

Approved and Adopted. October 15, 2019.

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



ATTY. MARICEL R. EVANGELISTA, CPA
Secretary Protempore, Sangguniang Panlalawigan

ATTESTED/ APPROVED:



EDWARD S. ISIDRO
Board Member 5th District &
Presiding Officer Protempore