



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 57th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 01, 2020.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
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)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	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 GRACE T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2020-43-3 SERIES OF 2020

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 201 SERIES OF 2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THREE MILLION SEVEN HUNDRED SEVEN THOUSAND FOUR HUNDRED FIFTY NINE PESOS & 63/100 (P103,707,459.63) OF THE MUNICIPALITY OF SAN ISIDRO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 201 Series of 2019, An Ordinance approving the Annual Budget of LGU-San Isidro, Isabela for Fiscal Year 2020, in the amount of **ONE HUNDRED THREE MILLION SEVEN HUNDRED SEVEN THOUSAND FOUR HUNDRED FIFTY NINE PESOS & 63/100 (P103,707,459.63)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2020 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review pursuant to the provision 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. 201 SERIES OF 2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THREE MILLION SEVEN HUNDRED SEVEN THOUSAND FOUR HUNDRED FIFTY NINE PESOS & 63/100 (P103,707,459.63) OF THE MUNICIPALITY OF SAN ISIDRO, 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 pertinent 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. 201 Series of 2019 (2020 Annual Budget) of the Municipality of San Isidro, 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 creation of the position of **Labor Employment Officer III** with **SG 16** shall not be allowed and must be downgraded to **Labor and Employment Officer II** with **SG 13** pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level of positions below the Assistant Department Head shall be limited to **SG-15** for 4th to 6th 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;
2. The following Position Titles and Salary Grades should be in accordance with DBM LBC No. 61 dated March 18,1996 on the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 61 IOS
MAYOR – HRMO SECTION	1.21	Human Resource Management Assistant I SG-8	Human Resource Management Assistant SG-8
MAYOR – AGRICULTURAL SECTION	1.23 & 1.24	Agricultural Technologist I SG-10	Agricultural Technologist SG-10
MAYOR – LDRRM SECTION	1.28 & 1.29	DRRMA I SG-8	DRRMA SG-8
MUN. BUDGET	5.2	Budgeting Assistant I SG-8	Budgeting Assistant SG-8

3. The appropriation for Philhealth Contribution shall be in accordance with DBM Budget Circular No. 2019-8 dated July 8, 2018, on the Employer

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(Government) Share in the Health Insurance Premium Contributions to the Philippine Health Insurance Corporation Effective FY 2019 and PhilHealth Circular No. 2019-0009 on the Premium Contribution in the National Health Insurance Program (NHIP) Pursuant to RA No. 11223 Known as the "Universal Health Care Act";

4. The inconsistencies in the appropriation for Salaries and Wages of the following offices must be reconciled, to wit:

OFFICE	APPROPRIATION ON THE LEP	TOTAL RATE PER ANNUM PER PERSONNEL SHCHEDULE	UNDER/OVER APPROPRIATION
MAYOR-AGRICULTURE	P 800,724.00	P 800,904.00	P (180.00)
MSWDO	P 1,137,792.00	P1,131,408.00	P 6,384.00

5. The appropriation for Consultancy Services in the amount of One Hundred Eighty Thousand Pesos (P180,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
6. The appropriation for Donations - Honoraria for PNP, DILG, RTC and BFP 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;
7. 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 on LEP	ACCOUNT CODE ON LEP	COA CIRCULAR 2015-009
Repairs & Maint. – Heavy Equipment	5-02-13-040-99	5-02-13-050
Office Equipment	1-07-04-990	1-07-05-020
ICT Equipment	1-07-05-020	1-07-05-030
Communication Equipment	1-07-05-030	1-07-05-070
Furniture & Fixtures	1-07-06-010	1-07-07-010
Other Property Plant & Equipment	1-07-07-010	1-07-99-990
Motor Vehicle	1-07-07-010	1-07-06-010

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8. The utilization of the appropriation for Capital Outlay in the amount of Three Million One Hundred Thousand Pesos (P3,100,000.00) 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 Motor Vehicle in the amount of Two Million Two Hundred Thousand Pesos (P2,200,000.00) 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;
9. The Appropriation for LDRRMF in the amount of Five Million One Hundred Eighty Five Thousand Three Hundred Seventy Two Pesos & 98/100 (P5,185,372.98) shall adhere to the provisions of Republic Act 10121, DILG Memorandum Circular No. 2012-73 dated April 17, 2012 and 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. 78 dated May 15, 2019, copy furnished the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
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.

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. AM Counterpart on Road Concreting Project for P700,000.00
2. Purchase of Multi-Purpose Lot – Nursery/Cemetery for P2,000,000.00

Furthermore, the following projects are disallowed:

1. Agriculture & Fisheries Development Program in Support to 13 Barangay Farmers for P1,200,000.00
2. Livelihood Projects/Programs in Support to Women's Organizations at the 13 barangays for P391,401.60
3. AM Counterpart on Road Concreting Project (Preparation of Feasibility Study and Detailed Engineering Design, Surveys for Detailed Engineering Design Preparation, Administrative Cost, Maintenance of Road, Attendance to Training/Seminars to be

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Conducted by the DILG and Administrative Cost-Implementation of Quality Assurance) for P300,000.00

4. Purchase of Fire Truck for P2,300,000.00

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% requirement 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.

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

RESOLVED FURTHER, to inform the Municipality of San Isidro, 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 rules and regulations, and COA requirements.

RESOLVED FINALLY, to furnish a copy of this Resolution to the Sangguniang Bayan of the Municipality of San Isidro, Isabela through the **Honorable VILMER B. BRAVO**, Municipal Mayor.

Approved and Adopted, December 01, 2020.

**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
Provincial Vice Governor & Presiding Officer