



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 36<sup>th</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 23, 2020.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
ABEGAIL V. SABLE	Member (4 <sup>th</sup> District)
FAUSTINO U. DY IV	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
ALFREDO V. ALILI	Member (6 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> 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. 2020-20-3**  
**SERIES OF 2020**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-02 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY FIVE MILLION PESOS (P175,000,000.00) OF THE MUNICIPALITY OF CORDON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2019-02, an Ordinance authorizing the Annual General Fund Budget of the Municipality of Cordon, Isabela in the total amount of **ONE HUNDRED SEVENTY FIVE MILLION PESOS (P175,000,000.00)** covering various expenditures for the operation of the Municipal Government for Fiscal Year 2020 and appropriating the necessary funds for the purpose 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 shows substantial compliance with the budgetary requirements, general limitations and other provisions set forth under Republic Act No. 7160:

***Nagkaisa para sa Isabela***

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**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. 2019-02 (2020 Annual Budget) of the Municipality of Cordon, 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 appropriation for Philhealth Contribution shall be in accordance with DBM Budget Circular No. 2019-8 dated July 8, 2018, on the Employer (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";
2. The appropriation for Salaries and Wages – Regular under the Office of the Municipal Health Officer should be in the amount of Seven Million One Hundred Six Thousand Two Hundred Twenty Pesos (P7,106,220.00). Inconsistencies must be reconciled. To wit:

Appropriation for Salaries & Wages on the LEP	P7,105,896.00
Total rate per Annum per Personnel Schedule	<u>P7,106,220.00</u>
Under Appropriation	(324.00)

3. The Position of Dentist III with SG-20/8 under the Office of the Municipal Health Officer is not in accordance with Section 4(d) 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"*

However, the position is with incumbent, therefore, when the position becomes vacant, it is hereby recommended to be downgraded to Dentist II with SG-17;

4. The Position of Administrative Aide IV (Driver II) with SG-4 under the Municipal General Services 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

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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;

5. 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	PROPER CLASSIFICATION AS PER LBC NO. 61
ASSESSOR	5.6	Draftsman II SG-6	Draftsman II SG-8
MHO	10.4	Medical Technologist SG-15	Medical Technologist II SG-15
MCR	11.4	Assist. Registration Officer I SG-8	Assist. Registration Officer SG-8

6. The Utilization of the Appropriation for Other Professional Services in the amount of Five Million Seven Hundred Thirty Four Thousand Pesos (P5,734,000.00) 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;
7. The appropriation for Day Care Workers Honorarium in the amount of One Million One Hundred Ten Thousand Pesos (P1,110,000.00) must be in accordance with the guidelines of Item 3.2.1 of Local Budget Circular No. 73 dated January 10, 2001, on the Guidelines on the Grant of Compensation Benefit to Local Regulatory Boards/Quasi-Judicial Bodies and Similar Bodies in Provinces/Cities/Municipalities and Barangay Volunteer Frontline Workers;
8. 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	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Discretionary Fund	None	5-02-10-030
Health Workers Benefits/Magna Carta	None	<b>Subsistence Allowance</b> 5-01-02-050; <b>Laundry Allowance</b> 5-01-02-060; <b>Quarters Allowance</b> 5-01-02-070 and <b>Hazard Pay</b> 5-01-02-110

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9. The Appropriation for Capital Outlay in the amount of Two Million Forty Seven Thousand Pesos (P2,047,000.00) 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 Five Hundred Thousand Pesos (P500,000.00) 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;
10. The Appropriation for LDRRMF in the amount of Eight Million Seven Hundred Fifty Thousand Pesos & 70/100 (P8,750,000.00) 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;
11. 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. Provision of Construction Materials in the Implementation of Various Barangay Projects (P150,000.00 per Barangay) for P3,900,000.00
2. Construction of Sanitary Landfill for P5,000,000.00
3. Construction of Drainage System (Roadside Drainage Line, Culverts) – Municipal Wide for P300,000.00
4. Improvement of Multi-Purpose Building/Community Center (roofing, facilities) for P2,500,000.00

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 Mini Dump Truck and Garbage Dump Truck 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.

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**RESOLVED FURTHER**, to require the Municipality of Cordon, 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 Cordon, 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 Cordon, Isabela through the **Honorable LYNN M. ZUNIEGA, Municipal Mayor**.

**Approved and Adopted, June 23, 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