



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
-oOo-

Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 61st REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 05, 2021.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District) & Floor Leader Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 st District)
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)
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 T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2021-01-01 SERIES OF 2021

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-13 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION NINETY SIX THOUSAND EIGHT HUNDRED EIGHTY THREE PESOS (P143,096,883.00) OF THE MUNICIPALITY OF SAN GUILLERMO, ISABELA OPERATIVE IN ITS ENTIRETY

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

WHEREAS, Municipal Appropriation Ordinance No. 2019-13, an ordinance authorizing the Annual Budget of the Municipality of San Guillermo for Fiscal Year 2020 in the total amount of **ONE HUNDRED FORTY THREE MILLION NINETY SIX THOUSAND EIGHT HUNDRED EIGHTY THREE PESOS (P143,096,883.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2020, 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.

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;

Nagkaisa para sa Isabela

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. 2019-13 (2020 Annual Budget) of the Municipality of San Guillermo, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act No. 7160 and subject further to the following conditions:

1. That we are reiterating that the DBM Local Budget Memorandum No. 78, 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 Nine (9) unfunded "DEFERRED" 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 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"
3. The following Position Title and Salary Grade 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, 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 TITLE & SG IN THE LGU	LBC No. 61 IOS/ BC 2004-3 CONVERSION
MUNICIPAL MAYOR	1.10	Administrative Aide VI (Utility Foreman I) SG-6	Administrative Aide VI (Utility Foreman) SG-6
	1.16	Cemetery Caretaker I SG-2	Cemetery Caretaker SG-2

A RESOLUTION DECLARING APPROPRIATION ORDINANCENO. 2019-13 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION NINETY SIX THOUSAND EIGHT HUNDRED EIGHTY THREE PESOS (P143,096,883.00) OF THE MUNICIPALITY OF SAN GUILLERMO, ISABELA OPERATIVE IN ITS ENTIRETY

MUNICIPAL TREASURER	7.11 & 7.12	Ticket Checker I SG-3	Ticket Checker SG-3
MPDC	8.20	Draftsman SG-6	Draftsman I SG-6
MHO	9.10	Sanitary Inspector II SG-8	Sanitation Inspector II SG-8
	9.20	Nursing Attendant SG-4	Nursing Attendant I SG-4
MUNICIPAL ACCOUNTANT	13.51	Administrative Assistant II (Bookkeeper) SG-8	Administrative Assistant II (Bookkeeper I) SG-8

4. The MHRMO must reconcile the inconsistencies of Salary Rates and Step Increments of the following positions in accordance with Salary Schedule Annex "A6" of DBM Local Budget Circular No. 118 dated January 15, 2019 :

OFFICE	ITEM No.	POSITION TITLE & SG/STEP IN THE PLANTILLA	SALARY IN THE PLANTILLA	LBC 118 ANNEX "A6"
SB	2.70	Administrative Aide I (Utility Worker I) SG-1/3	P135,048.00	P 101,292.00

5. The Appropriation for Hazard Pay in the amount of Twenty Six Thousand One Hundred Seventy Eight Pesos (P26,178.00) at the Office of the Municipal Agriculturist is **disallowed** since there is no legal basis to back up the grant of the appropriation;
6. 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
Performance Enhancement Incentive	5-01-02-990	OPB - Productivity Enhancement Incentive 5-01-04-990
Other MOOE – Discretionary Expense	5-02-99-990	Discretionary Fund 5-02-10-030

Furniture & Fixtures (monoblock chairs)	1-07-07-010	Other Supplies & Materials Expenses 5-02-03-990
Office Equipment (printer, UPS & 1GB external memory)	1-07-05-020	ICT Equipment 1-07-05-030
Office Equipment (electric fan, grass cutter, water dispenser & pressure tank)	1-07-05-020	Other Property, Plant & Equipment 1-07-99-990
Other Infra-Assets (transformer 25KVA & cable wire)	1-07-03-990	Other Property, Plant & Equipment 1-07- 99-990

7. The appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) should be in the amount of Five Thousand Three Hundred Seventy Two Pesos & 34/100 (P5,372.34). 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 year, to wit:

Actual Receipts Derived from RPT (NPY)	<u>P 268,617.02</u>
Required Appropriation (2%)	P 5,372.34
Amount appropriated	<u>P 5,370.00</u>
Under Appropriation	<u>P 2.34</u>

8. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the total amount of Two Hundred Seventy Five Thousand Pesos (P275,000.00) shall be **disallowed**. The disposition of the account Donations shall be under the Office of the Mayor. However, appropriations therefrom can be reallocated to another object of expenditures as may be deemed appropriate, either in the same office or another office;
9. The utilization of the appropriation for Capital Outlay in the amount of Two Million Six Hundred Twenty Two Thousand Six Hundred Fifty Pesos (P2,622,650.00) shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
10. The appropriations for Local Disaster Risk Reduction Management Fund (LDRRMF) in the amount of Seven Million One Hundred Fifty Four Thousand Eight Hundred Forty Five Pesos (P7,154,845.00) 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 furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF. Further, the acquisition of ambulance in the amount of One Million Five Hundred Thousand Pesos (P1,500,000.00) 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;

11. 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.

Furthermore, the following projects are disallowed:

1. Provision of Materials for Deepwell at Barangays San Francisco Norte, San Mariano Norte, Calaoagan, Colorado, Guam, Dingading, Progreso, Burgos, Anonang, Centro 1, Burgos, Villa Teresita, Centro 2, Villa Sanchez and Estrella for P700,000.00

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.

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

RESOLVED FURTHER, to inform the Municipality of San Guillermo, 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 Panlungsod of the Municipality of San Guillermo, Isabela through the **Honorable MARILOU N. SANCHEZ**, Municipal Mayor.

A RESOLUTION DECLARING APPROPRIATION ORDINANCENO. 2019-13 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION NINETY SIX THOUSAND EIGHT HUNDRED EIGHTY THREE PESOS (P143,096,883.00) OF THE MUNICIPALITY OF SAN GUILLERMO, ISABELA OPERATIVE IN ITS ENTIRETY

Approved and Adopted. January 05, 2021.

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


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED/ APPROVED:


FAUSTINO G. DY III
Provincial Vice Governor & Presiding Officer