



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 65th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON FEBRUARY 02, 2021.

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 T. BAUTISTA | Member, Women's Sectoral Representative |
| GRETCHEN F. VALDEZ | Member, Indigenous Cultural Communities Sector Representative |

RESOLUTION NO. 2021-05-01
SERIES OF 2021

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-08 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY EIGHT MILLION THREE HUNDRED SEVENTY NINE THOUSAND TWO HUNDRED FORTY ONE PESOS (P128,379,241.00) OF THE MUNICIPALITY OF GAMU, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2019-08, an Ordinance authorizing the Annual Budget for FY 2020 of the Municipality of Gamu, Isabela and appropriating the amount of **ONE HUNDRED TWENTY EIGHT MILLION THREE HUNDRED SEVENTY NINE THOUSAND TWO HUNDRED FORTY ONE PESOS (P128,379,241.00)** covering 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 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 pertinent provisions set forth under Republic Act No. 7160;

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-08 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY EIGHT MILLION THREE HUNDRED SEVENTY NINE THOUSAND TWO HUNDRED FORTY ONE PESOS (P128,379,241.00) OF THE MUNICIPALITY OF GAMU, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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 2019-08 (2020 Annual Budget) of the Municipality of Gamu, 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, abolition, funding and unfunding of plantilla positions must be thru an Ordinance.
2. The following Position Titles and Salary Grades from various Offices of the Local Government Unit of Ilagan, Isabela should be in accordance with DBM LBC No. 61 dated March 18,1996, the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government, to wit:

| OFFICE | ITEM NO. | POSITION TITLE and SG IN THE LGU | PROPER CLASSIFICATION AS PER LBC 61 IOS |
|-------------------------------|-----------------|---|--|
| ADMINISTRATOR'S OFFICE | 3.5.1 | Utility Worker SG-1 | Utility Worker I SG-1 |
| BUDGET OFFICE | 5.2 | Budgeting Assistant I SG-8 | Budgeting Assistant SG-8 |
| ASSESSOR'S OFFICE | 8.3 | Asst. Registration Officer I SG-8 | Asst. Registration Officer SG-8 |
| MSWDO | 12.4.2 | Day Care Worker SG-6 | Day Care Worker I SG-6 |

3. 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";

4. The appropriation for Confidential Expenses amounting to Eight Hundred Thousand Pesos (P800,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
5. The appropriation for Discretionary Fund should be in the amount of Twenty Two Thousand Six Hundred Ninety Pesos & 47/100 (P22,690.47). 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 1,134,523.28</u> |
| Required Appropriation (2%) | P 22,690.47 |
| Amount appropriated | <u>P 21,249.92</u> |
| Under Appropriation | <u>P 1,440.55</u> |

6. The appropriation for Consultancy Services in the amount of Four Hundred Eighty Thousand Pesos (P480,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
7. The Utilization of the Appropriation for Other Professional Services in the amount of Eight Hundred Forty Thousand Pesos (P840,000.00) 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;
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 | ACCOUNT CODE ON LEP | OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009 |
|--|----------------------------|--|
| Other Personnel Benefits - PEI | 5-02-02-080 | 5-01-04-990 |
| Other Operating Expenses – Wages of Security | 5-02-99-990(10) | Security Services 5-02-12-030 |
| Other Operating Expenses – Rewards & Recognition | 5-02-99-990(12) | Awards & Rewards Expenses 5-02-06-010 |

| | | |
|--|-----------------|-------------------------------|
| Other Operating Expenses – Trainings (L&D) | 5-02-99-990(13) | Training Expenses 5-02-02-010 |
|--|-----------------|-------------------------------|

9. As per Statement of Indebtedness for FY 2020, the total amount due of Seven Million Eight Hundred Ninety Nine Thousand Six Hundred Twenty Five Pesos & 60/100 (P7,899,625.60) should be reflected in the item Debt Service under the Summary Statement of All Statutory and Contractual Obligations Due of the LEP;
10. The utilization of the appropriation for Capital Outlay shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
11. That the appropriation and utilization of 5% LDRRMF in the amount of Six Million Four Hundred Eighteen Thousand Nine Hundred Sixty Two Pesos & 05/100 (P6,418,962.05) 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. 78 dated May 15, 2019, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
12. 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 appropriation/s 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 of Medical Storage Room for Rural Health Unit for P250,000.00
2. Rehabilitation of Various Brgy. Roads for P1,000,000.00
3. Rehabilitation of Farm to Market Roads for P1,500,000.00

Furthermore, the following projects are disallowed:

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1. Establishment of Tricycle Terminals and Rehabilitation of Municipal Hall Fence for P1,000,000.00
2. Construction of Mourning Shed (Brgy. Rizal) for P350,000.00
3. Construction of Quarters for PNP Personnel for 1,200,000.00

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.

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 Gamu, 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 Gamu, 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 Gamu, Isabela through the **Honorable NESTOR M. UY, Municipal Mayor**.

Approved and Adopted, February 02, 2021.

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

ATTY. FRANCIS JAMES E. MEER
Secretary to the SangguniangPanlalawigan

ATTESTED/APPROVED:

FAUSTINO G. DY III
Provincial Vice Governor & Presiding Officer