



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 132nd REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 07, 2022.

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
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2022-21-03

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-028 (2022 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FORTY THREE MILLION PESOS (P243,000,000.00) OF THE MUNICIPALITY OF CORDON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2021-028, an Ordinance authorizing the Annual Budget of Cordon, Isabela for Fiscal Year 2022 in the total amount of **TWO HUNDRED FORTY THREE MILLION PESOS (P243,000,000.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2022, and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, 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

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. 2021-028 (2022 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. That the position titles of all positions shall be allocated to their proper titles and salary grades in accordance with the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021;
2. That the positions of Midwife with incumbents as reflected under the duly approved personnel schedule ***shall be downgraded to Midwife I once vacated*** in order to adopt and to conform with the corresponding organizational structure and staffing pattern for health facilities prescribed under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
10.5 & 10.6	Midwife II	Midwife I	11	9

3. Reiterating our review action on your 2020 and 2021 Annual Budget that 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”

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. However, subsequent salary increase shall be applied only on the correct classified position and since the position is with incumbent, therefore, when the position becomes vacant, it is hereby recommended to be downgraded to a position applicable to the equivalent income classification of the municipality.

4. The appropriation for Day Care Workers Honorarium in the amount of One Million Three Hundred Thirty Two Thousand Pesos (P1,332,000.00) 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;

5. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions of LGU Cordon, Isabela, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM-LBC 132 Annex "A1"	RATE PER ANNUM-LBC 132 Annex "A5"
MHO	10.7	Midwife I SG-9/7	P249,228.00	P247,164.00	
	10.14	Sanitation Inspector II SG-8/7	P233,256.00	P231,168.00	
MGO	14.2	Electrician II SG-6/2	P157,920.00		P156,720.00
	14.5	Heavy Equipment Operator II SG-6/1	P156,720.00		P155,520.00

6. The Utilization of the Appropriation for Other Professional Services for Executive Assistants, MCTC, PNP, MLGOO, COMELEC, BFP, Public Prosecutor, PAO, PLEB, BNS, BHW, MAFC, LYDO & Medico Legal in the amount of Five Million Five Hundred Ninety Thousand Pesos (P5,590,000.00) 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 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
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Rescue 810 Services (Food Allowance)	-	Food Supplies Expenses 5-02-03-050
Human Resource Development	-	5-02-99-990
2% Discretionary Expenses	-	Extraordinary & Miscellaneous Expenses 5-02-10-030

8. 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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
9. That the appropriation and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and the additional guidelines of DILG-DBM Joint Memorandum Circular No. 1 dated March 27, 2020;
10. That all procurement activities must 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 vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019, Budget Circular No. 2019-2 dated March 4, 2019 and Budget Circular No. 2019-3 dated May 16, 2019;

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 JANE B. NGIPOL**, Municipal Vice-Mayor, and **Honorable LYNN M. ZUNIEGA**, Municipal Mayor.

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Approved and Adopted, June 07, 2022.

**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