



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 12th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 27, 2022.

PRESENT:

| | |
|------------------------------|---|
| FAUSTINO G. DY III | Vice Governor |
| MARCO PAOLO A. MERIS | Member (6 th District) & Presiding Officer Protempore |
| CLIFFORD R. RASPADO | Member (4 th 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) |
| MARY GRACE D. ARREOLA | Member (3 rd District) |
| RAMON JUAN N. REYES, JR. | Member (3 rd District) |
| VICTOR G. DY | Member (4 th District) |
| MANUEL FAUSTINO U. DY | Member (5 th District) |
| AMADOR A. GAFFUD, JR. | Member (6 th District) |
| ANTONIO S. HUI | Member, PCL Federation President |
| DAX PAOLO C. BINAG | Member, SK Federation President |
| ADRIAN PHILIP S. BAYSAC | Member, Agricultural /Industrial Workers Labor Sector Representative |
| LOURDES S. PANGANIBAN | Member, Women's Sectoral Representative |
| MARGARETTE U. CHIN | Member, Indigenous Cultural Communities Sector Representative |
| EVYN JAY C. DIAZ | Member, Labor Sector Representative |

ON OFFICIAL BUSINESS:

| | |
|------------------|-----------------------------------|
| DANTE G. HALAMAN | Member, LnB Federation President |
| EDWARD S. ISIDRO | Member (5 th District) |

RESOLUTION NO. 2022-37-01

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-013 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED EIGHTY THREE MILLION FOUR HUNDRED NINETY FIVE THOUSAND TWO HUNDRED FORTY ONE PESOS (P183,495,241.00) OF THE MUNICIPALITY OF GAMU, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2021-013, an ordinance authorizing the Annual Budget of the Municipality of Gamu for Fiscal Year 2022 in the total amount of **ONE HUNDRED EIGHTY THREE MILLION FOUR HUNDRED NINETY FIVE THOUSAND TWO HUNDRED FORTY ONE PESOS (P183,495,241.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2022, and appropriating the

Nagkaisa para sa Isabela

ISO 9001: 2015 CERTIFIED
Address: 2nd Floor Capitol Building
Alibagu, City of Ilagan, Isabela



Telephone No.: (078) 323-0170
Email add.: isabelasecretaryoffice@gmail.com
pgi_isabela.spsecretary@yahoo.com

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necessary funds for the purpose, was submitted to this Sanggunian for review pursuant to the provision 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 provisions set forth under Republic Act No. 7160 except for the following item of appropriation:

1. The amount Appropriated for Personal Services has exceeded the PS limitation. As Provided under Section 325 (a) of Republic Act 7160, The Total PS Appropriation, whether Annual or Supplemental, for Personal Services of a Local Government Unit for one (1) fiscal year shall not exceed forty-five percent (45%) in the case of first to third class Provinces, Cities and Municipalities, and (55%) in case of fourth class or lower, of the total Annual Income from Regular sources realized in the Next Preceding Year. Results of Review disclosed an Excess in PS limitation amounting to Three Hundred Sixty Thousand Seven Hundred Fifteen Pesos & 87/100 (P360,715.87), computed as follows:

| | |
|---|-----------------------|
| Total Income from Regular Sources (NPY) | P130,950,631.00 |
| Allowable PS Level (55% PS Limitation) | P 72,022,847.05 |
| PS Cost: | |
| Amount Appropriated | P 80,732,320.00 |
| Terminal Pay | P 8,348,757.08) |
| Adjusted PS Cost | P 72,383,562.92 |
| Excess Over PS Limitation | <u>P (360,715.87)</u> |

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. 2021-013 (2022 Annual Budget) of the Municipality of Gamu, Isabela **INOPERATIVE IN PART** 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. The Position of **Local Revenue Collection Officer III SG-18/2** under the Office of the Municipal Treasurer shall not be allowed pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant

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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. However, subsequent salary increase shall be applied only on the correct classified position;

3. The MHRMO must reconcile the inconsistencies of the Salary Rates in accordance with Salary Schedule Annex "A6" and Annex "A1" for PHWs of DBM Local Budget Circular No. 143 dated January 3, 2022, to wit :

| OFFICE | ITEM NO. | POSITION TITLE & SG IN THE LGU | RATE PER ANNUM PER PERSONNEL SCHEDULE | RATE PER ANNUM- LBC 143 Annex "A6" |
|-----------------------|----------|---|---------------------------------------|------------------------------------|
| MUN. MAYOR | 1.1 | Municipal Mayor SG-27/3 | P 1,196,388.00 | P 1,196,376.00 |
| | 1.7 | Cooperatives Development Specialist I SG-11/1 | P 228,960.00 | P 228,948.00 |
| | 1.8 | Communications Equipment Operator III SG-9/1 | P 183,060.00 | P 183,624.00 |
| SB | 2.6 | Local Legislative Staff Officer I SG-11/2 | P 231,516.00 | P 231,504.00 |
| | 2.7 | Data Controller III SG-11/2 | P 231,516.00 | P 231,504.00 |
| MUN. TREASURER | 6.3.2 | Local Revenue Collection Officer I SG-11/2 | P 231,516.00 | P 231,504.00 |
| | 6.5 | Revenue Collection Clerk II SG-7/1 | P 161,100.00 | P 161,088.00 |
| | 6.7.1 | Revenue Collection Clerk I SG-5/5 | P 147,648.00 | P 147,636.00 |

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|----------------------------|--------|--|--------------|--------------|
| MUN. ASSESSOR | 7.2.1 | Assessment Clerk III SG-9/2 | P 184,584.00 | P 185,148.00 |
| | 7.2.2 | Assessment Clerk III SG-9/1 | P 183,060.00 | P 183,624.00 |
| | 7.3 | Draftsman II SG-8/1 | P 171,468.00 | P 170,988.00 |
| MUN. ACCOUNTANT | 10.4.1 | Administrative Officer II SG-11/1 | P 228,960.00 | P 228,948.00 |
| | 10.4.2 | Administrative Officer II SG-11/1 | P 228,960.00 | P 228,948.00 |
| MPDC | 4.3 | Planning Officer I SG-11/2 | P 231,516.00 | P 231,504.00 |
| MUN. ENGINEER | 9.1 | Municipal Engineer SG-24/5 | P 848,124.00 | P 848,928.00 |
| | 9.5 | Draftsman III SG-11/1 | P 228,960.00 | P 228,948.00 |
| MUN. ADMIN | 3.5.2 | Bookbinder II SG-4/1 | P 134,916.00 | P 134,940.00 |
| | 3.6.2 | Driver I SG-3/1 | P 127,152.00 | P 127,128.00 |
| MUN. AGRI | 13.1 | Municipal Agriculturist SG-24/5 | P 835,296.00 | P 848,928.00 |
| MSWDO | 12.2 | Data Controller III SG-11/2 | P 231,516.00 | P 231,504.00 |
| | 12.3 | Social Welfare Officer I SG-11/1 | P 228,960.00 | P 228,948.00 |
| MHRMO | 11.1 | MHRMO SG-24/5 | P 848,124.00 | P 848,928.00 |
| LDRRMO | 16.2 | LDRRM Officer II SG-15/2 | P 319,284.00 | P 319,272.00 |

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4. The MHRMO must also reconcile the inconsistencies of the Salary Rates in accordance with Salary Schedule Annex "A1" for PHWs of DBM Local Budget Circular No. 143 dated January 3, 2022, to wit:

| OFFICE | ITEM NO. | POSITION TITLE & SG IN THE LGU | RATE PER ANNUM PER PERSONNEL SCHEDULE | RATE PER ANNUM- LBC 143 Annex "A1" |
|------------------------|----------|--------------------------------|---------------------------------------|------------------------------------|
| MUN. HEALTH | 14.9.1 | Midwife I SG-9/5 | P 252,348.00 | P 253,116.00 |
| | 14.9.2 | Midwife I SG-9/2 | P 246,108.00 | P 246,864.00 |
| | 14.9.3 | Midwife I SG-9/1 | P 244,080.00 | P 244,824.00 |
| | 14.9.4 | Midwife I SG-9/1 | P 244,080.00 | P 244,824.00 |
| | 14.9.5 | Midwife I SG-9/6 | P 254,448.00 | P 255,228.00 |
| | 14.9.6 | Midwife I SG-9/3 | P 248,172.00 | P 248,940.00 |
| | 14.9.7 | Midwife I SG-9/3 | P 248,172.00 | P 248,940.00 |
| | 14.9.8 | Midwife I SG-9/2 | P 246,108.00 | P 246,864.00 |
| | 14.9.9 | Midwife I SG-9/2 | P 246,108.00 | P 246,864.00 |
| | 14.9.10 | Midwife I SG-9/1 | P 244,080.00 | P 244,824.00 |
| | 14.9.11 | Midwife I SG-9/1 | P 244,080.00 | P 244,824.00 |
| | 14.9.12 | Midwife I SG-9/1 | P 244,080.00 | P 244,824.00 |

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5. 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;
6. The appropriation for Consultancy Services in the amount of Two Hundred Eighty Six Thousand Nine Hundred Fifty Four Pesos & 80/100 (P286,954.80) 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 Six Hundred Thousand Pesos (P600,000.00) 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 |
|---|----------------------------|--|
| Year End Bonus | 5-01-02-150 | 5-01-02-140 |
| Cash Gift | 5-01-02-110 | 5-01-02-150 |
| Other Bonuses & Allowances – Mid Year Bonus | 5-01-02-150 | 5-01-02-990 |
| Retirement and Life Insurance Contributions | 5-01-02-990-1 | 5-01-03-010 |
| PAG-IBIG Contributions | 5-01-03-010 | 5-01-03-020 |
| PhilHealth Contributions | 5-01-03-020 | 5-01-03-030 |
| ECC | 5-01-03-030 | 5-01-03-040 |
| Other Personnel Benefits - PEI | 5-02-02-080 | 5-01-04-990 |
| Traveling Expenses | 5-01-01-010 | 5-02-01-010 |
| Training Expenses | 5-02-01-010 | 5-02-02-010 |
| Other Operating Expenses – Trainings (L&D) | 5-02-99-990 | Training Expenses 5-02-02-010 |

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| | | |
|--|-------------------------------|--|
| Gasoline Expenses | - | Fuel, Oil and Lubricants Expenses 5-02-03-090 |
| Janitorial Expenses | 5-02-03-990 | Other Supplies & Materials Expenses 5-02-03-990 |
| Communication Services | 5-02-03-090 | Telephone Expenses 5-02-05-020 |
| Other Operating Expenses – Rewards & Recognition | 5-02-99-990 | Awards & Rewards Expenses 5-02-06-010 |
| Other Professional Services | 5-01-02-100 | 5-02-11-990 |
| Other Operating Expenses – Wages of Security | 5-02-99-990 | Security Services 5-02-12-030 |
| Repair and Maintenance – ICT Equipment | 5-02-99-030 | 5-02-13-050 |
| Repair and Maintenance – Office Equipment | 5-02-99-990 | 5-02-13-050 |
| Repair and Maintenance – Municipal Vehicle | - | Repair and Maintenance – Transportation Equipment 5-02-13-060 |
| Representation Expenses | 5-02-99-990 | 5-02-99-030 |
| Furnitures & Flxtures | 1-07-09-990 / 1-070-07-010 | 1-07-07-010 |

9. 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;
10. 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;

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11. 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.

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 **Honorable TIMOTELO M. GALANZA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Gamu, Isabela through the **Honorable MITZI P. CUMIGAD**, Municipal Vice Mayor.

Approved and Adopted, September 27, 2022.

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


ATTY. FRANCIS JAMES E. MEER
Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED:


MARCO PAOLO A. MERIS
Member (6th District)