



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON NOVEMBER 15, 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)
MARY GRACE D. ARREOLA	Member (3 rd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
VICTOR G. DY	Member (4 th District)
MANUEL FAUSTINO U. DY	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
AMADOR A. GAFFUD, JR.	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 Workers 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

RESOLUTION NO. 2022-43-02

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 33, S-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY SIX MILLION PESOS (P156,000,000.00) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 33, S-2021, an Ordinance authorizing the Annual Budget of the Municipality of Reina Mercedes, Isabela for Fiscal Year 2022 in the total amount of **ONE HUNDRED FIFTY SIX MILLION PESOS (P156,000,000.00)** covering 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 provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 33, S-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY SIX MILLION PESOS (P156,000,000.00) OF THE MUNICIPALITY OF REINA MERCEDES, 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 No. 33, S-2021 (2022 Annual Budget) of the Municipality of Reina Mercedes, 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. The Utilization of the Appropriation for Other Professional Services in the amount of Eight Hundred Ninety Three Thousand Pesos (P893,000.00) 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;
3. The appropriation for the following accounts should be properly classified to specific Object of Expenditure 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 - Subsistence Allowance	5-01-02-050	Subsistence Allowance 5-01-02-050
Discretionary Expenses	-	Extraordinary & Miscellaneous Expenses 5-02-10-030
General Services	5-02-12-990	Other General Services 5-02-12-990

4. The inconsistencies in the appropriation for the following account of expenditures must be reconciled, to wit:

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OBJECT OF EXPENDITURE ON THE LEP	APPROPRIATION ON THE LEP AS PER WORKSHEET	TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY	DIFFERENCE
Subscription Expense	P 55,000.00	P 45,000.00	P 10,000.00
Repairs and Maintenance - Office Equipment	P 380,000.00	P 340,000.00	P 40,000.00
Repairs and Maintenance - IT Equipment and Software	P 300,000.00	P 250,000.00	P 50,000.00
Repairs and Maintenance - Machinery and Equipment	P 50,000.00	P 100,000.00	P (50,000.00)
Repairs and Maintenance - Communication Equipment	P 100,000.00	P 150,000.00	P (50,000.00)
Furnitures and Fixtures	P 50,000.00	-	P 50,000.00
ICT Equipment	P 863,000.00	P 913,000.00	P (50,000.00)

5. 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;
6. 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;

However, the following project shall be replaced or substituted with another project that is compliant with the utilization of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020:

1. Procurement of Indoor and Outdoor Sound System and Projector for P300,000.00
7. 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 DILG Memorandum Circular No. 2021-004 dated January 18, 2021, on the Revised Guidelines on Motor Vehicle Acquisition by Local Government Units.

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

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 33, S-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FIFTY SIX MILLION PESOS (P156,000,000.00) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

RESOLVED FURTHERMORE, to inform the Municipality of Reina Mercedes, 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 rules and regulations and COA requirements.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable MARIA LOURDES P. RESPICIO-SAGUBAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Reina Mercedes, Isabela through the **Honorable ANTHONY P. RESPICIO**, Municipal Vice-Mayor.

Approved and Adopted, November 15, 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