



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 124<sup>th</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIAN  
PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA  
ON MARCH 29, 2022.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
ABEGAIL V. SABLE	Member (4 <sup>th</sup> District)
FAUSTINO U. DY IV	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
ALFREDO V. ALILI	Member (6 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> 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. 2022-13-02**  
**Series of 2022**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 014 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION SIX HUNDRED FORTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS (P193,643,864.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 014 S. 2021, an Ordinance authorizing the Annual Budget of Naguilian, Isabela for Fiscal Year 2022 in the total amount of **ONE HUNDRED NINETY THREE MILLION SIX HUNDRED FORTY THREE THOUSAND EIGHT HUNDRED SIXTY FOUR PESOS (P193,643,864.00)** 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. 014 s. 2021 (2022 Annual Budget) of the Municipality of Naguilian, 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 following Position Title and Salary Grade from the Municipal Health Office of the Local Government Unit of Naguilian, Isabela 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, as amended by DBM LBC No. 137 dated July 13, 2021, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES LBC No. 61 IOS
HEALTH	11.9	Sanitary Inspector I SG-6	Sanitation Inspector I SG-6

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

3. That the positions of Midwife *with incumbents* as reflected under the duly approved personnel schedule *shall be downgraded to Midwife I once vacated* to comply with the maximum allowable level of the positions prescribed for Level I Hospital pursuant to Item D.1 of the Supplemental Guidelines on the Standard Staffing Pattern and Annex – Tally of Positions of the Revised Organizational Structure and Staffing Standards for Government Hospitals under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013, to wit:

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Item No	POSITION		Salary Grade	
	From	To	From	To
11.3 and 11.5 to 11.8	Midwife II	Midwife I	11	9

4. That we are reiterating our review action on your 2021 Annual Budget that the creation of the position of **Teacher I** with **SG 11** under the Social Welfare and Development Office *shall not be allowed. The position is not under the Social Welfare Development but belongs to the occupational group for School, College and University Teaching;*
5. 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
Other Personnel Benefits - PEI	5-01-02-990	Other Personnel Benefits – PEI <b>5-01-04-990</b>
Office Equipment	1-07-07-020	Office Equipment <b>1-07-05-020</b>
Information & Comm. Technology Equipment	1-07-05-020	Information & Comm. Technology Equipment <b>1-07-05-030</b>
Motor Vehicle	1-07-05-020	Motor Vehicle <b>1-07-06-010</b>

6. The Utilization of the Appropriation for Other Professional Services in the amount of Four Hundred Eighty Four Thousand Pesos (P484,000.00) 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 lumpsum appropriation for **Covid-19 Activities** under the Office of the Municipal Mayor in the amount of One Million Five Hundred Thousand Pesos (P1,500,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
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

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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 Naguilian, 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 Naguilian, 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 Naguilian, Isabela through the **Honorable BERNARDO P. DELA PEÑA**, Municipal Vice-Mayor, and **Honorable JUAN R. CAPUCHINO**, Municipal Mayor.

**Approved and Adopted, March 29, 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