



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 124th REGULAR SESSION OF THE 10th 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 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. 2022-13-03

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 07 S. 2020 (2021 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TEN MILLION NINE HUNDRED THIRTY SEVEN THOUSAND NINE HUNDRED FORTY EIGHT PESOS (P110,937,948.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Sponsor: HON. DELFINITO EMMANUEL L. ALBANO

Chairman, Committee on Municipal Appropriation

WHEREAS, Appropriation Ordinance No. 07 S. 2020, an Ordinance authorizing the Annual Budget of LGU Luna, Isabela for Fiscal Year 2021 in the total amount of **ONE HUNDRED TEN MILLION NINE HUNDRED THIRTY SEVEN THOUSAND NINE HUNDRED FORTY EIGHT PESOS (P110,937,948.00)** covering the various expenditures for the operation of the Municipal Government of Luna, Isabela for Fiscal Year 2021 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian, 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 complies 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. 07 s. 2020 (2021 Annual Budget) of the Municipality of Luna, Isabela **OPERATIVE IN ITS ENTIRETY**, subject to the posting requirements under Section 59 of RA 7160 and subject further to the following conditions:

1. Reiterating that the position of Licensing Officer IV with SG-22 under the Office of the Municipal Mayor *shall not be allowed* pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant 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.* Likewise, the Licensing Officer IV is not included among the list of positions entitled to RATA as per Local Budget Circular No. 103 dated May 15, 2013, on the Amended Rules and Regulations on the grant of Representation and Transportation Allowance, *hence said position cannot be granted RATA;*
2. The MHRMO must reconcile the Position Title and Salary Grade of the following positions. The Position Title and Salary Grade must be in accordance with the DBM Local Budget Circular No. 61, on the Revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government:

| OFFICE | ITEM NO. | POSITION TITLE & SG IN THE LGU | LBC No. 61 IOS |
|-----------|----------|--------------------------------|-------------------|
| MAYOR | 1.31 | Messenger II SG -2 | Messenger SG -2 |
| TREASURER | 3.03 | Bookkeeper SG-8 | Bookkeeper I SG-8 |

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. The appropriation for Medico Legal Allowance in the amount of Five Thousand Pesos (P5,000.00) shall be in accordance with the implementing rules and regulations of RA 7305, otherwise known as the Magna Carta for Public Health Workers and DBM-DOH Joint Circular No. 1, s. 2012 as amended by DBM-DOH Joint Circular No. 1, s. 2016 dated July 15, 2016;

4. The Utilization of the Appropriation for Other Professional Services in the amount of One Million Three Hundred Eighty Thousand Pesos (P1,380,000.00) 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;
5. The inconsistencies in the total appropriation for the following object of expenditure must be reconciled, to wit:

| ACCOUNT | APPROPRIATION ON THE LEP AS PER WORKSHEET | TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY | DIFFERENCE |
|-------------------------------------|---|---|----------------|
| Human Resource Capacity Decelopment | P 250,000.00 | P 0.00 | P 250,000.00 |
| Other General Services | P 5,497,000.00 | P 5,377,000.00 | P 120,000.00 |
| Donations | P 6,510,000.00 | P 6,500,000.00 | P 10,000.00 |
| Other MOOE | P 5,337,962.38 | P 5,717,962.38 | P (380,000.00) |

6. The inconsistency in the appropriation for Debt Services must be reconciled, to wit:

| OBJECT OF EXPENDITURE | SUMMARY STATEMENT OF ALL STATUTORY AND CONTRACTUAL OBLIGATIONS DUE ON THE LEP | AS PER STATEMENT OF INDEBTEDNESS FY 2021 | OVER APPROPRIATION |
|-----------------------|---|--|--------------------|
| DEBT SERVICES | P 8,653,028.86 | P 8,617,975.96 | P 35,052.90 |

7. The appropriation for the following account 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 |
|---|---------------------|---|
| Productivity Enhancement Incentive (PEI) | 5-01-02-080 | Other Personnel Benefits – PEI 5-01-04-990 |
| Fuel, Oil & Lubricant Expenses | 5-02-03-080 | 5-02-03-090 |
| Office Equipment, Furniture & Fixtures | 05-020,1-07-07 | Office Equipment 1-07-05-020 |
| | | Furniture & Fixtures 1-07-07-010 |
| Repairs & Maintenance – Buildings & Other Structure | 5-02-13-030-03 | Repair & Maint. – Buildings 5-02-13-040-01 Repair & Maint. – Other Structures 5-02-13-040-99 |
| Human Resource Capacity Development | 5-02-02-010 | Training Exp. - Human Resource Capacity Development |
| Other General Services | 5-02-99-990 | 5-02-12-990 |

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. 80 dated May 18, 2020, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
9. The appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and DILG-DBM Joint Memorandum Circular No. 01 dated March 27, 2020, the Additional Guidelines on the Utilization of the Twenty Percent (20%) of the Annual Internal Revenue Allotment for Development Projects in View of the CORONAVIRUS DISEASE (COVID-19) Situation.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 07 S. 2020 (2021 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TEN MILLION NINE HUNDRED THIRTY SEVEN THOUSAND NINE HUNDRED FORTY EIGHT PESOS (P110,937,948.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. Expansion of Municipal Quarantine Facility (Bahay Tibay Project) for P300,000.00
2. Construction and Rehabilitation of Roads for P5,829,136.75
3. Construction/Rehabilitation of Drainage Canal for P1,300,000.00
10. That all procurement activities shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations and DILG Memorandum Circular No. 2020-142 dated October 23, 2020 on the Guidelines on LGU Budgeting, Procurement, and Fund utilization for COVID-19 Response and Recovery Interventions Pursuant to "Bayanihan to Recover as One Act" as supplemented by DILG Memorandum Circular No. 2020-169 dated December 15, 2020;

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

RESOLVED FURTHER, to inform the Municipality of Luna, 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 Sangguniang Bayan of the Municipality of Luna, Isabela through the **Honorable ADRIAN LEANDRO P. TIO**, Municipal Vice-Mayor, and **Honorable JAIME N. ATAYDE**, 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