



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 75th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 20, 2021.

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
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2021-15-01
SERIES OF 2021

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 03 S. 2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY SIX MILLION FOUR HUNDRED FIFTY THREE THOUSAND FIVE HUNDRED FORTY PESOS (P146,453,540.00) OF THE MUNICIPALITY OF MACONACON, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Municipal Appropriation Ordinance No. 03 S. 2019, an ordinance authorizing the Annual Budget of the Municipality of Maconacon for Fiscal Year 2020 in the total amount of **ONE HUNDRED FORTY SIX MILLION FOUR HUNDRED FIFTY THREE THOUSAND FIVE HUNDRED FORTY PESOS (P146,453,540.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2020, and appropriating the 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.

Nagkaisa para sa Isabela

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 Seven Thousand Five Hundred Ninety Seven Pesos & 76/100 (P7,597.76), computed as follows:

Total Income from Regular Sources (NPY)	P119,681,202.76
Allowable PS Level (45% PS Limitation)	P 53,856,541.24
PS Cost:	
Amount Appropriated	P 54,806,393.00
Terminal Pay	P (942,254.00)
Adjusted PS Cost	P 53,864,139.00
Excess Over PS Limitation	P (7,597.76)

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. 03 S. 2019 (2020 Annual Budget) of the Municipality of Maconacon, 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. The following Position Titles and Salary Grades from the Local Government Unit of Maconacon, 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, and DBM BC No. 2004-3 dated March 6, 2004 the Conversion of Positions Performing Staff/Non Technical Functions, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2004-3 CONVERSION
MAYOR	1.3k	Administrative Assistant SG-7		Administrative Assistant I SG-7

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VICE MAYOR	2.1c	Driver I SG-4	Driver I SG-3	
MCR	8.2	Asst. Registration Officer I SG-8	Asst. Registration Officer SG-8	
MUN. AGRICULTURE	9.2	Agricultural Technologist I SG-10	Agricultural Technologist SG-10	
MUN. ENGINEER	10.2	Draftsman SG-6	Draftsman I SG-6	
CASUAL EMPLOYEES		Watchman SG-2	Watchman I SG-2	
		Messenger I SG-2	Messenger SG-2	

2. The appropriation for PhilHealth Contribution shall be in accordance with DBM Budget Circular No. 2019-8 dated July 8, 2018, on the Employer (Government) Share in the Health Insurance Premium Contributions to the Philippine Health Insurance Corporation Effective FY 2019 and PhilHealth Circular No. 2019-0009 on the Premium Contribution in the National Health Insurance Program (NHIP) Pursuant to RA No. 11223 Known as the "Universal Health Care Act";
3. The Utilization of the Appropriation for Other Professional Services in the amount of Two Million Seven Hundred Eighty Six Thousand Two Hundred Pesos (P2,786,200.00) 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;
4. 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
Loyalty Pay	5-01-02-120	Other Personnel Benefits – Loyalty Pay 5-01-04-990

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Productivity Enhancement Incentive (PEI)	5-01-02-990	Other Personnel Benefits – PEI 5-01-04-990
Terminal Pay	5-01-04-020	5-01-04-030
Other Supplies Expense	5-02-03-010(2)	Other Supplies & Material Expense – Other Supplies 5-02-03-990
Cooking Gas Expenses	5-02-03-090(1)	Other Supplies & Material Expense – Cooking Gas 5-02-03-990
Repair & Maint. – Farm to Market Roads	5-02-13-060(1)	Repairs & Maint. – Infrastructure Assets (Road Networks) 5-02-13-030(01)
Accounting Software	5-02-99-990(5)	Information & Communication Technology (ICT) Equipment 1-07-05-030
Other Supplies – Relief Goods	5-02-03-990	Welfare Goods Expense 5-02-03-060
Rescue Equipment	1-07-05-020	Disaster Response & Rescue Equipment 1-07-05-090

5. The utilization of the appropriation for Capital Outlay in the amount of Five Million Six Hundred Sixteen Thousand Seven Hundred Eighty Pesos (P5,616,780.00) 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 & Watercrafts in the amount of Three Million Six Hundred Thousand Pesos (P3,600,000.00) shall be subject to the provisions of Budget Circular No. 2017-1 dated April 26, 2017 and Administrative Order No. 233 dated August 1, 2008 as amended by Administrative Order No. 15 dated May 25, 2011;
6. 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. 78 dated May 15, 2019, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

7. That the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

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. Reforestation of Watershed for P231,291.00
2. Marine Resources Rehabilitation for P250,000.00
3. Construction of Airport Seawall for P1,000,000.00

Furthermore, the following project is disallowed:

1. Improvement & Repair of 4 Units Old Stalls at Public Market for P400,000.00

Said project is not covered by said JMC, however, same can be re-appropriated in the General Fund Account provided the no less than 20% requirement for EDF shall be observed or can be re-programmed with programs/projects activities covered by said Joint Memorandum Circular.

That all procurement activities shall be governed by the Government Procurement Reform Act (Republic Act No. 9184) and its 2016 Revised IRR.

RESOLVED FURTHER, to require the Municipality of Maconacon, 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 Maconacon, 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 Maconacon, Isabela through the Honorable **MA. LYCELLE KATE D. VICENTE**, Municipal Mayor.

Approved and Adopted, April 20, 2021.

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**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