



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 122<sup>nd</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 15, 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. 2022-11-01**

**Series of 2022**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2020-024 (2021 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY SIX MILLION THREE HUNDRED SIXTY SEVEN THOUSAND SIX HUNDRED FORTY PESOS (P136,367,640.00) OF THE MUNICIPALITY OF GAMU, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2020-024, an ordinance authorizing the Annual Budget of the Municipality of Gamu for Fiscal Year 2021 in the total amount of **ONE HUNDRED THIRTY SIX MILLION THREE HUNDRED SIXTY SEVEN THOUSAND SIX HUNDRED FORTY PESOS (P136,367,640.00)** 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, 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 Five Million One Hundred Seventy Seven Thousand Nine Hundred Fifty One Pesos & 31/100 (P5,177,951.31), computed as follows:

Total Income from Regular Sources (NPY)	P113,691,904.00
Allowable PS Level (55% PS Limitation)	P 62,530,547.20
PS Cost:	
Amount Appropriated	P 67,778,498.51
Terminal Pay	P (70,000.00)
Adjusted PS Cost	P 67,708,498.51
Excess Over PS Limitation	<u>P ( 5,177,951.31)</u>

2. The appropriation for Discretionary Fund shall be at least and shall not exceed the 2% of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year, to wit:

Actual Receipts Derived from RPT (NPY)	<u>P 5,350,000.00</u>
Required Appropriation (2%)	P 107,000.00
Amount appropriated	<u>P 24,691.73</u>
Under Appropriation	<u>P 82,308.27</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. 2020-024 (2021 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 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:

Item No	POSITION		Salary Grade	
	From	To	From	To
14.7.1 & 14.7.2	Midwife II	Midwife I	11	9

2. That the Salary Grade and Step Increment of Nurse positions at the Municipal Health Office shall be in accordance with Item No. 8.1 of DBM Budget Circular No. 2020-4 dated July 17, 2020, on the Upgrading of the Entry Level of Nurse Positions, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
14.2.1 & 14.2.2	Nurse II	Nurse I	15	15

3. The following Position Titles and Salary Grades from various Offices of the Local Government Unit of Gamu, Isabela should be in accordance with DBM LBC No. 61 dated March 18,1996, the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government, to wit:

OFFICE	ITEM NO.	POSITION TITLE and SG IN THE LGU	PROPER CLASSIFICATION AS PER LBC 61 IOS
ADMINISTRATOR'S OFFICE	3.5.1	Utility Worker SG-1	Utility Worker I SG-1
BUDGET OFFICE	5.3	Budgeting Assistant I SG-8	Budgeting Assistant SG-8
TREASURER'S OFFICE	6.4	Bookkeeper SG-8	Bookkeeper I SG-8
CIVIL REGISTRAR'S OFFICE	8.4	Asst. Registration Officer I SG-8	Asst. Registration Officer SG-8
GENERAL SERVICES OFFICE	15.5.1	Administrative Aide III (Driver) SG-3	Administrative Aide III (Driver I) SG-3

4. The MHRMO must reconcile the inconsistencies of the Salary Rates in accordance with Salary Schedule Annex "A6" of DBM Local Budget Circular No. 121 dated January 24, 2020, to wit :

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OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 121 Annex "A6"
MUN. ENGINEER	9.2	Architect II SG-16/1	P 319,704.00	P 315,960.00

- 5. The Position of *Local Revenue Collection Officer III SG-18/1* 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 Department Head shall be limited to SG-15 for 4<sup>th</sup> to 6<sup>th</sup> 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;
- 6. 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;
- 7. The appropriation for Consultancy Services in the amount of Three Hundred Thousand Pesos (P300,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
- 8. The Utilization of the Appropriation for Other Professional Services in the amount of Two Hundred Forty Thousand Pesos (P240,000.00) 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;
- 9. 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:

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<b>OBJECT OF EXPENDITURE</b>	<b>ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Year End Bonus	5-01-02-150	5-01-02-140
Cash Gift	5-01-02-110	5-01-02-150
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
Other Bonuses & Allowances – Mid Year Bonus	5-01-02-150	5-01-02-990
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
Janitorial Expenses	5-02-03-990	Other Supplies & Materials Expenses 5-02-03-990
Communication Services	5-02-05-020	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
Representation Expenses	5-02-99-990	5-02-99-030
All Capital Outlay Accounts		Specify the Object of Expenditures

10. 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;
11. The utilization of 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;
12. 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 Vehicle (Patient Transport Vehicle) in the amount of One Million Seven Hundred Fifty Thousand Pesos (P1,750,000.00) shall be subject to the provisions of Budget Circular No. 2019-3 dated May 16, 2019 and Administrative Order No. 14 dated December 10, 2019;

**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 Sangguniang Bayan of the Municipality of Gamu, Isabela through the **Honorable NESTOR R. LACERNA**, Municipal Vice-Mayor, and **Honorable. NESTOR M. UY**, Municipal Mayor.

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**Approved and Adopted, March 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 & Presiding Officer