



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 31<sup>st</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MAY 19 2020.

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

### **RESOLUTION NO. 2020-16-1 SERIES OF 2020**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 59-2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY MILLION SEVEN HUNDRED TWENTY THREE THOUSAND FOUR HUNDRED EIGHTY FOUR PESOS (P140,723,484.00) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 59-2019, an Ordinance authorizing the Annual Budget of the Municipality of Delfin Albano, Isabela for Fiscal Year 2020 in the total amount of **ONE HUNDRED FORTY MILLION SEVEN HUNDRED TWENTY THREE THOUSAND FOUR HUNDRED EIGHTY FOUR PESOS (P140,723,484.00)** covering various expenditures for the operation of the Local Government for Fiscal Year 2020, and appropriating the necessary funds for the purpose 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:

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**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. 59-2019 (2020 Annual Budget) of the Municipality of Delfin Albano, 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. The DBM Local Budget Memorandum No. 78, additional instruction No. 3 of LBP Form No. 3 states that only funded vacant positions shall be included in the plantilla. All unfunded positions shall be removed/deleted from the plantilla.

*We noted that there is One (1) unfunded vacant position (Item No. 13.3, the Position of Midwife III under the Municipal Health Office) as shown in the Personnel Schedule of said office. Please be informed that vacant positions are deemed not properly created if such had not fully provided with corresponding appropriations for basic salary and other compensation (Item 5.3 of DBM Local Budget Circular No. 98 dated October 14, 2011). Since there is no appropriation to back up its legal existence, its abolition is hereby recommended.*

*The unfunding or abolition of the position must be through an Ordinance;*

2. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rate of the following positions in accordance with Salary Schedule Annex "A6" of DBM Local Budget Circular No. 118 dated January 15, 2019, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 118 Annex "A6"
MAYOR	1.5	Assistant Information Officer <b>SG-8/2</b>	P 152,184.00	P 152,196.00
	1.20	Administrative Aide III (Driver I) <b>SG-3/2</b>	P113,928.00	P113,064.00
TREASURY	5.8	Revenue Collection Clerk I <b>SG-5/2 (Vacant Position)</b>  <b>Should Be : SG-5/1</b>	P127,032.00	P126,060.00
MHO	13.9	Nurse I <b>SG-11/3</b>	P194,568.00	P191,940.00

3. This is to reiterate that the following Position Titles and Salary Grades from different Offices of the Local Government Unit of Delfin Albano, Isabela should be in accordance with DBM LBC No. 61 dated March



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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 IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2004-3 CONVERSION
MAYOR'S OFFICE	1.26	Administrative Aide IV (Driver II) SG-9	Driver II SG-4	Administrative Aide IV SG-4
	1.27	Administrative Aide IV (Driver II) SG-7	Driver II SG-4	Administrative Aide IV SG-4
ACCOUNTANT	9.4	Administrative Aide IV (Accounting Clerk II) SG-4	Accounting Clerk I SG-4	

4. The creation of the position of **Accountant II** with **SG 16** shall not be allowed and must be downgraded to **Accountant I** with **SG 12** 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 3rd 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;
5. We are reiterating that the implementation of Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 118 dated January 15, 2019 states that:

*"The salaries of Public Health Workers (PHWs) shall be determined by the sanggunian after considering and balancing the impact of the relevant provisions of EO No. 201, s. 2016, RA no. 7160, s. 1991 and RA no. 7305, s. 1992 on the fiscal discipline, prioritization of expenditures, financial capability, and improvement of service delivery. The sanggunian may adopt any of the following options*

*5.5.1 Adopt the salary rates authorized for personnel of Special Cities/First Class Provinces and Cities (Annex "A-1") for the PHWs of the LGU.*

*5.5.2 If LGU funds are not sufficient adopt a modified salary schedule for PHWs but a uniform percentage of the salaries in Annex "A-1" similar to the percentage applied in item 5.3 of the said circular.*

6. 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";

7. The appropriation for Discretionary Fund should be in the amount of Nine Thousand One Hundred Seventy Four Pesos & 48/100 (P9,174.48). Section 325(h) of Republic Act No. 7160 provides that the annual appropriations for discretionary purposes of the Local Chief Executive 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)	P 458,724.10
<b>Required Appropriation (2%)</b>	<b>P 9,174.48</b>
Amount appropriated	P 11,068.00
<b>Excess in Appropriation</b>	<b>P 1,893.52</b>

The appropriation for Discretionary Fund should be properly classified to specific Object of Expenditures in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs;

8. The utilization of the appropriation for Capital Outlay Expenditure in the amount of Three Million Three Hundred Seventy Thousand Pesos (P3,370,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations. Likewise, the purchase of Motor Vehicle 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;
9. 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;
10. 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 appropriations 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/Rehabilitation of Delfin Albano Water Supply System (DAWSS) for P750,000.00
2. The amount for the Installation of Street Lights for P75,000.00

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Furthermore, the following projects are **disallowed**:

1. The amount for Expansion/Rehabilitation of Delfin Albano Water Supply System (DAWSS) for P750,000.00 (MOOE)
2. The amount for the Maintenance of Street Lights for P25,000.00 (MOOE)
3. Rehabilitation of Municipal Roads for P1,615,200.00 (MOOE)
4. Maintenance and Operation of Delfin Albano Memorial Hospital for P3,000,000.00

Said projects are 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.

All projects under the 20% Development Fund shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations.

**RESOLVED FURTHER**, to require the Municipality of Delfin Albano, 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 Delfin Albano, 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 Delfin Albano, Isabela through the **Honorable ARNOLD EDWARD P. CO, Municipal Mayor**.

**Approved and Adopted, May 19, 2020.**

**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**  
Vice Governor & Presiding Officer



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