



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 61<sup>ST</sup> REGULAR SESSION OF THE 10<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 05, 2021.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
RANDOLPH JOSEPH P. ARREOLA	Member (3 <sup>rd</sup> District) & Floor Leader Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District)
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)
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. 2021-01-02 SERIES OF 2021**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-08 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY ONE MILLION ONE HUNDRED FORTY FIVE THOUSAND ONE HUNDRED SEVENTY SIX PESOS (P261,145,176.00) OF THE MUNICIPALITY OF SAN MATEO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2019-08, an Ordinance authorizing the Annual Budget of the Local Government Unit of San Mateo, Isabela for FY 2020 in the total amount of **TWO HUNDRED SIXTY ONE MILLION ONE HUNDRED FORTY FIVE THOUSAND ONE HUNDRED SEVENTY SIX PESOS (P261,145,176.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2020, and appropriating the necessary funds for the purpose, pursuant to the provisions 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;

**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. 2019-08 (2020 Annual Budget) of the Municipality of San Mateo, 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 lump sum appropriation for 1st Tranche SSL V Compensation Adjustment in the amount of Nine Hundred Fifty Six Thousand Four Hundred Ninety Eight Pesos & 09/100 (P956,498.09) must be distributed in the Plantilla in accordance with the guidelines of DBM Local Budget Circular No. 121, dated January 24, 2020, on the Implementation of the First Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to Republic Act (RA) No. 11466;
2. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions of LGU San Mateo, Isabela, 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 "A3"
MPDO	6.06	Project Development Officer III SG-18/1	P 570,060.00	P 438,876.00
AGRI	13.06	Slaughterhouse Supt. SG-15/8	P322,944.00	P359,412.00

3. The creation, abolition, funding and unfunding of plantilla positions must be thru an Ordinance.

4. The position of Slaughterhouse Superintendent with SG 15/8 at the Municipal Agriculturist's Office can be retained in the 2020 AB Plantilla due to contracted right. However, when the position becomes vacant, it should be reverted to Slaughterhouse Master II to conform 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;
5. This is to reiterate that Position of Driver II with SG-4 under the Vice Mayor's office shall not be allowed pursuant to the Qualification Standard (Revised 1997) of the Civil Service Commission and the Manual on Position Classification and Compensation Scheme in LGUs. Item 9.2.1.6 under Chapter 9 of the Manual on Position Classification and Compensation Scheme in LGUs states that the classification of Driver position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of Driver II, SG-4 is for the Mayor's Office only and for the different offices the position must be Driver I, SG 3. Since the subject position does not conform to the herein prescribed allowable SG allocation, correction 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 Human Resource Management Office (HRMO) must be headed by a Department Head. Please refer to Civil Service Commission Memorandum Circular No. 19, s. 1992, on the Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
7. The positions under the San Mateo Integrated Community Hospital shall be in accordance with DBM-DOH Joint Circular No. 2013-1 dated September 23, 2013, on the Revised Standards on Organizational Structure and Staffing Pattern of Government Hospitals, CY 2013 Edition;
8. 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";
9. The Appropriation for Hazard Pay in the amount of Forty Seven Thousand Seven Hundred Fifty Seven Pesos (P47,757.00) at the Office of

the Municipal Agriculturist is **disallowed** since there is no legal basis to back up the grant of the appropriation;

10. The Discretionary Expense Account should be under the Maintenance & Other Operating Expenditures account not under the Other Purpose Account;
11. The Appropriation for Extraordinary and Miscellaneous Expense in the amount of Three Hundred Thousand Pesos (P300,000.00) under the Local Disaster Risk Reduction and Management Fund shall not be allowed. There is no specific provision in the Code which authorizes appropriations for Extraordinary and Miscellaneous Expense separate and distinct from the Discretionary Fund, as both have the same purpose, said account shall be appropriated under the Office of the Mayor only;
12. The appropriation for the following accounts should be properly classified to specific Object of Expenditure and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs:

<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>
Performance Enhancement Incentive Bonus	5-01-02-080	Other Personnel Benefits –Performance Enhancement Incentive <b>5-01-04-990</b>
Subsistence, Laundry & Quarter Allowance	5-01-02-050	Subsistence Allowance <b>5-01-02-050</b>
		Laundry Allowance <b>5-01-02-060</b>
		Quarters Allowance <b>5-01-02-070</b>
Training Expenses	5-02-02-020	<b>5-02-02-010</b>
Repairs & Maint. – Medical Equipment	-	Repairs & Maint. – Machinery & Equipment -Medical Equipment <b>5-02-13-050</b>
Purchase of Service Vehicle	-	Transportation Equipment – Motor Vehicle <b>1-07-06-010</b>

13. That the utilization of the appropriation for Capital Outlay 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 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;
14. That the appropriation and utilization of 5% LDRRMF in the amount of Thirteen Million Fifty Seven Thousand Two Hundred Fifty Eight Pesos & 80/100 (13,057,258.80) 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;
15. 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. Rehabilitation of San Mateo Integrated Community Hospital for P3,000,000.00
2. Construction and Rehabilitation of Drainage System at Poblacion for P2,965,535.20
3. Road Concreting and Rehabilitation of Municipal and Barangay Roads for P3,500,000.00

All procurement activities under the 20% Development Fund shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations.

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

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-08 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SIXTY ONE MILLION ONE HUNDRED FORTY FIVE THOUSAND ONE HUNDRED SEVENTY SIX PESOS (P261,145,176.00) OF THE MUNICIPALITY OF SAN MATEO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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**RESOLVED FURTHERMORE**, to furnish the Municipality of San Mateo, 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 San Mateo, Isabela through the **Honorable GREGORIO A. PUA**, Municipal Mayor.

**Approved and Adopted. January 05, 2021.**

**I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:**

  
**ATTY. FRANCIS JAMES E. MEER**  
Secretary, Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**

  
**FAUSTINO G. DY III**  
Provincial Vice Governor & Presiding Officer