



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 80th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MAY 25, 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. 2021-20-01
SERIES OF 2021

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NOS. 15-2019 & 15a-2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SEVENTY FIVE MILLION THREE HUNDRED THOUSAND FIVE HUNDRED EIGHTY SEVEN PESOS (P275,300,587.00) FOR THE GENERAL FUND AND THIRTEEN MILLION TWO HUNDRED TEN THOUSAND PESOS (13,210,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance Nos. 15-2019 & 15a-2019 Ordinances authorizing the Annual Budget of the Municipality of Tumauni, Isabela in the amount of **TWO HUNDRED SEVENTY FIVE MILLION THREE HUNDRED THOUSAND FIVE HUNDRED EIGHTY SEVEN PESOS (P275,300,587.00)** and the Operation of Economic Enterprise in the amount of **THIRTEEN MILLION TWO HUNDRED TEN THOUSAND PESOS (13,210,000.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2020 and appropriating the necessary funds for the purpose,

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NOS. 15-2019 & 15a-2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED SEVENTY FIVE MILLION THREE HUNDRED THOUSAND FIVE HUNDRED EIGHTY SEVEN PESOS (P275,300,587.00) FOR THE GENERAL FUND AND THIRTEEN MILLION TWO HUNDRED TEN THOUSAND PESOS (13,210,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

was submitted to this Sanggunian for review pursuant to the provision 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.

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 Nos. 15-2019 & 15a-2019 (2020 Annual Budget) of the Municipality of Tumauni, 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 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";
2. Reiterating our review action on your 2019 Annual Budget that the creation of the position of **Executive Assistant V with SG-24** under the Office of the Municipal Mayor 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 Executive Assistant position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of Executive Assistant for the Municipal Mayor is Executive Assistant II with SG-17. Since the subject position does not conform to the herein prescribed allowable level of position and 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;
3. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions in accordance with Salary Schedule Annex "A3" 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	SHOULD BE SG/STEP INCREMENT & RATE PER ANNUM- LBC 118 Annex "A3"
MAYOR	1.04	Community Affairs Officer I (vacant)	SG-11/2 P 227,208.00	SG-11/1 P 224,148.00
	1.82	Cooperative Dev't. Specialist II (vacant)	SG-15/2 P333,816.00	SG-15/1 P329,736.00
MGSO	17.2	Administrative Assistant II (vacant)	SG-8/2 P182,628.00	SG-8/1 P180,984.00
MEEMO	1.44	Administrative Aide I (Utility Worker I) (vacant)	SG-1/3 P121,548.00	SG-1/1 P119,532.00

4. The following Position Titles and Salary Grades from the Local Government Unit of Tumauni, 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 IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2004-3 CONVERSION
MBO	3.2	Administrative Assistant II (Budgeting Assistant I) SG -8	Budgeting Assistant SG-8	Administrative Assistant II
	3.4	Administrative Officer III (Budget Officer II) SG 15	Budget Officer II SG15	Administrative Officer IV SG15
MSWDO	1.17 to 1.19	Day Care Worker SG-6	Day Care Worker I SG-6	

MGSO	17.2	Administrative Assistant SG-8		Administrative Assistant II SG-8
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5. Reiterating our review action on your 2018 and 2019 Annual Budget that the implementation of Salary Rates of Public Health Workers (PHWs) shall be in accordance with **Annex “A1”** of DBM Local Budget Circular No. 118 dated January 15, 2019, on the Implementation of the Fourth Tranche Compensation Adjustment to Local Government Personnel;
6. This is to reiterate our review action on your 2018 and 2019 Annual Budget that the following positions 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-18 for 1st to 3rd class Municipality:

OFFICE	ITEM NO.	POSITION	SALARY GRADE
MPDC	5.8	Project Development Officer IV	22
MUN. ENGINEER	7.5	Engineer III	19

Since the subject positions do 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;

7. Reiterating that the **creation** of the position of Medical Officer III SG-18 (vacant) under the Municipal Health Office shall be **downgraded** to Medical Officer II SG-18 pursuant to DBM Local Budget Circular No. 2009-92 (Annex B) and Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-18 for 1st to 3rd class Municipality. Since the subject position does not conform to the herein prescribed classified position, corrections shall be effected;
8. The position of Heavy Equipment Operator III, Item No. 7.19 at the Municipal Engineer’s Office is not within the lists of positions in the Index of Occupational Services. The position title must 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. While the aforementioned position is included in the list of Budget Circular No. 2018-4 dated Oct. 16, 2018, the Index of Occupational Services, Occupational Groups, Classes & Salary Grades, CY 2018 Edition, may we invite your attention on Item No. 3.0 which states that:

While the IOS CY 2018 Edition partly contains classes or position titles unique to LGUs, a separate updated IOS shall be issued for LGUs in view of the peculiarity of their position classification plan.

9. The Municipal General Services Office (MGSO) must be headed by a Department Head pursuant 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;
10. That the positions of Midwife with incumbents as reflected under the duly approved personnel schedule ***shall be downgraded to Midwife I once vacated*** 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
10.7 to 10.14	Midwife II	Midwife I	11	9

11. The Appropriation for the grant of Clothing Allowance shall be in accordance with DBM Budget Circular No. 2018-1 dated March 8, 2018, on the Rules and Regulations on the Grant of Uniform/Clothing Allowance (U/CA) to Civilian Government Personnel;
12. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the amount of Two Million Six Hundred Sixty Two Thousand Pesos (P2,662,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
13. The appropriation for Confidential Fund in the amount of One Hundred Twenty Thousand Pesos (P120,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
14. The Utilization of the Appropriation for Other Professional Services in the amount of One Million Five Hundred Thirty Eight Thousand Pesos (P1,538,000.00) 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;

15. 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:

OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Other Personnel Benefits - Productivity Enhancement Incentive (PEI)	5-01-02-990	5-01-04-990
Donations	5-02-99-030	5-02-99-080
Construction of New Market Building	-	Buildings 1-07-04-010

16. The utilization of the appropriation for Capital Outlay shall 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 (Disaster Response Vehicles & One Boom Truck) 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;

17. 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 NDRRMCDBM-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;

18. The appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

However, the following project shall be replaced or substituted with another project that is compliant with the utilization of DILG-DBM Joint Memorandum Circular No. 2017-1:

1. Repairs of Camp Samal Leisure Park Building for P1,000,000.00

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As provided under Item 2.3 of JMC 2017-1, all development projects to be funded under the 20% DF shall partake the nature of investment or capital expenditures. Capital expenditures are costs that an entity incurs to purchase an asset, extend its life, or increase its capacity or efficiency. On the other hand, repairs and maintenance expenses only maintain an asset's life or current condition.

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 Tumauni, 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 Tumauni, 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 Tumauni, Isabela through the **Honorable ARNOLD S. BAUTISTA**, Municipal Mayor.

Approved and Adopted, May 25, 2021.

**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