



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 14th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 11, 2022.

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) |
| MARY GRACE D. ARREOLA | Member (3 rd District) |
| RAMON JUAN N. REYES, JR. | Member (3 rd District) |
| CLIFFORD R. RASPADO | Member (4 th District) |
| VICTOR G. DY | Member (4 th District) |
| MANUEL FAUSTINO U. DY | Member (5 th District) |
| EDWARD S. ISIDRO | Member (5 th District) |
| MARCO PAOLO A. MERIS | Member (6 th District) |
| AMADOR A. GAFFUD, JR. | 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 Workers Sector Representative |
| LOURDES S. PANGANIBAN | Member, Women's Sectoral Representative |
| MARGARETTE U. CHIN | Member, Indigenous Cultural Communities Sector Representative |
| EVYN JAY C. DIAZ | Member, Labor Sector Representative |

RESOLUTION NO. 2022-39-01

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NOS. 23-2021 & 19-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF FOUR HUNDRED ONE MILLION SEVEN HUNDRED EIGHT THOUSAND THREE HUNDRED SIXTEEN PESOS (P401,708,316.00) FOR THE GENERAL FUND AND THIRTEEN MILLION PESOS (13,000,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance Nos. 23-2021 & 19-2021 Ordinances authorizing the Annual Budget of the Municipality of Tumauni, Isabela in the amount of **FOUR HUNDRED ONE MILLION SEVEN HUNDRED EIGHT THOUSAND THREE HUNDRED SIXTEEN PESOS (P401,708,316.00)** and the Operation of Economic Enterprise in the amount of **THIRTEEN MILLION PESOS (13,000,000.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2022 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NOS. 23-2021 & 19-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF FOUR HUNDRED ONE MILLION SEVEN HUNDRED EIGHT THOUSAND THREE HUNDRED SIXTEEN PESOS (P401,708,316.00) FOR THE GENERAL FUND AND THIRTEEN MILLION PESOS (13,000,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. 23-2021 & 19-2021 (2022 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. That the position titles of all positions shall be allocated to their proper titles and salary grades in accordance with the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021;
2. The DBM Local Budget Memorandum No. 82, 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 are Two (2) unfunded vacant positions as shown in the Personnel Schedule of various Offices/Departments. 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;

3. Reiterating our review action on your 2019, 2020 and 2021 Annual Budget that 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;

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4. The transfer of the position of **Day Care Worker I SG-6/8** with Item No. 1.18 from the Municipal Social Welfare Development Office to the Municipal Engineering Office shall not be allowed. 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. Therefore, it is hereby recommended to be transferred to its original office;
5. This is to reiterate that the following Position Titles and Salary Grades from the Local Government Unit of Tumauni, Isabela should be in accordance with the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021, to wit:

| OFFICE | ITEM NO. | POSITION TITLE IN THE LGU AND SG | PROPER CLASSIFICATION AS PER LBC No. 137 IOS |
|-------------|---------------|---|---|
| BUDGET | 3.2 | Administrative Assistant II (Budgeting Assistant I) SG -8 | Administrative Assistant II (Budgeting Assistant) SG-8 |
| MSWDO | 1.17 and 1.19 | Day Care Worker SG-6 | Day Care Worker I SG-6 |
| ENGINEERING | 1.18 | Day Care Worker SG-6 | Day Care Worker I SG-6 |

6. Reiterating our review action on your 2018, 2019, 2020 and 2021 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. 143 dated January 3, 2022, on the Implementation of the Third Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to Republic Act (RA) No. 11466;
7. The newly created Position of Senior Labor and Employment Officer with SG-19/1 under the Office of the Municipal Mayor is not in accordance with Section 4(d) Local Budget Circular No. 53, which states that:
"The highest level of Position below the Assistant Department Head shall be limited to the allocated Salary Grade for 1st to 3rd Class Municipalities, which is Salary Grade 18"
 Since the subject position does not conform to the herein prescribed allowable SG allocation, corrections shall be effected.

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8. That the Salary Grade and Step Increment of Nurse positions at the Municipal Health Office shall be in accordance with Item No. 6.1 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

| ITEM NO. | BUDGET YEAR 2020 | BUDGET YEAR 2021 | BUDGET YEAR 2022 | SHOULD BE: |
|----------|------------------------|------------------------|------------------------|------------------------|
| | POSITION, SG/STEP INC. | POSITION, SG/STEP INC. | POSITION, SG/STEP INC. | POSITION, SG/STEP INC. |
| 10.4 | NURSE II 15/8 | NURSE II 17/8 | NURSE II 17/8 | NURSE II 16/8 |

9. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions of LGU Tumauni, Isabela, to wit:

| ITEM NO. | AB 2021 POSITION, SG/STEP INC. & RATE/ ANNUM | BUDGET YEAR 2022 POSITION, SG/STEP INC. & RATE/ ANNUM | SHOULD BE (BY 2022): POSITION, SG/STEP INC. & RATE/ ANNUM |
|----------|---|---|---|
| 1.5 | Driver II 4/3 P151,416.00 | Driver II 4/1 P161,928.00 (same incumbent) | Driver II 4/3 P164,424.00 |
| 1.36 | Administrative Aide I 1/3 P126,852.00 | Administrative Aide I 1/2 P136,308.00 (same incumbent) | Administrative Aide I 1/3 P137,460.00 |
| 1.52 | Driver I 3/2 P141,684.00 | Driver I 3/1 P152,556.00 (same incumbent) | Driver I 3/2 P153,732.00 |
| 1.57 | Watchman II 4/7 P156,120.00 | Watchman II 4/7 P169,536.00 (vacant) | Watchman II 4/1 P161,928.00 |
| 1.82 | Cooperative Development Specialist II 15/2 P350,256.00 | Cooperative Development Specialist II 15/1 P379,044.00 (same incumbent) | Cooperative Development Specialist II 15/2 P383,136.00 |
| 1.75 | Watchman I 2/7 P138,804.00 | Watchman I 2/7 P150,432.00 (vacant) | Watchman I 2/1 P143,700.00 |

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| | | | |
|-------|--|--|--|
| 1.34 | Administrative Aide I 1/7 P131,148.00 | Administrative Aide I 1/1 P135,180.00 (same incumbent) | Administrative Aide I 1/7 P142,116.00 |
| 7.7 | Engineer II 16/2 P383,640.00 | Engineer II 16/2 P416,508.00 (vacant) | Engineer II 16/1 P412,020.00 |
| 1.88 | Heavy Equipment Operator I 4/7 P156,120.00 | Heavy Equipment Operator I 4/1 P161,928.00 (same incumbent) | Heavy Equipment Operator I 4/7 P169,536.00 |
| 8.4 | Revenue Collection Clerk II 7/6 P184,692.00 | Revenue Collection Clerk II 7/1 P193,308.00 (same incumbent) | Revenue Collection Clerk II 7/6 P200,856.00 |
| 8.6 | Revenue Collection Clerk II 7/6 P184,692.00 | Revenue Collection Clerk II 7/1 P193,308.00 (same incumbent) | Revenue Collection Clerk II 7/6 P200,856.00 |
| 10.6 | Midwife I 9/3 P206,280.00 | Midwife I 9/2 P221,496.00 (new incumbent) | Midwife I 9/1 P244,824.00 "Annex A-1" |
| 1.44 | Administrative Aide I 1/3 P126,852.00 | Administrative Aide I 1/2 P136,308 (same incumbent) | Administrative Aide I 1/3 P152,736.00 "Annex A-1" |
| 11.13 | Agricultural Technologist 10/8 P231,468.00 | Agricultural Technologist 10/2 P241,656.00 (same incumbent) | Agricultural Technologist 10/8 P254,040.00 |
| 20.2 | Administrative Aide I 1/2 P125,784.00 | Administrative Aide I 1/1 P135,180.00 (same incumbent) | Administrative Aide I 1/2 P136,308.00 |
| 5.5 | Administrative Aide IV 4/8 P157,320.00 | Administrative Aide IV 4/1 P161,928.00 (same incumbent) | Administrative Aide IV 4/8 P170,832.00 |
| 1.37 | Administrative Aide I 1/7 P131,148.00 | Administrative Aide I 1/1 P135,180.00 (same incumbent) | Administrative Aide I 1/7 P157,908.00 "Annex A-1" |
| 10.42 | | Chief of Hospital 24/3 (vacant) P986,256.00 | Chief of Hospital 24/1 P1,060,920.00 "Annex A-1" |

10. This is to reiterate that the parenthetical title of **Tourism Officer** on the position of Municipal Government Assistant Department Head I (Tourism Officer) shall be removed/deleted in the plantilla;
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. That the Municipal Tourism Office must be headed by a Department Head in accordance with the 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;
13. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the amount of Thirteen Million Two Hundred Thousand Pesos (P13,200,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
14. The appropriation for Confidential Fund in the amount of One Hundred Forty Five Thousand Two Hundred Pesos (P145,200.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
15. 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;
16. That the appropriation for all Capital Outlay accounts should be properly classified to its 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;
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 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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
18. That the appropriation and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint

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Memorandum Circular No. 1 dated November 4, 2020 and the additional guidelines of DILG-DBM Joint Memorandum Circular No. 1 dated March 27, 2020;

That the following appropriation 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. Beautification of Camp Samal Leisure Park for P5,000,000.00
19. That 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 vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019, Budget Circular No. 2019-2 dated March 4, 2019 and Budget Circular No. 2019-3 dated May 16, 2019.

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 **Honorable VENUS T. BAUTISTA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Tumauni, Isabela through the **Honorable CHRISTOPHER B. UY**, Municipal Mayor.

Approved and Adopted, October 11, 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