



Republic of the Philippines
PROVINCE OF ISABELA
City of Ilagan
-oOo-

Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 23rd REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 27, 2022.

PRESENT:

DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Presiding Officer Protempore
ED CHRISTIAN S. GO	Member (2 nd District) & Floor Leader Protempore
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
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative

O.B.:

LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
EMMANUEL JOSELITO B. AÑES	Member (1 st District)

RESOLUTION NO. 2022-49-01

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 06 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 06 S. 2021, an Ordinance authorizing the Annual Budget of LGU Luna, Isabela for Fiscal Year 2022 in the total amount of **ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00)** covering the various expenditures for the operation of the Municipal Government of Luna, Isabela for Fiscal Year 2022 and appropriating the necessary funds for the purpose pursuant to the provision of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

WHEREAS, the subject Appropriation Ordinance complies with the budgetary requirements general limitations and other pertinent provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 06 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. 06 s. 2021 (2022 Annual Budget) of the Municipality of Luna, Isabela **OPERATIVE IN ITS ENTIRETY**, subject to the posting requirements under Section 59 of RA 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. Reiterating that the position of Licensing Officer IV with SG-22 under the Office of the Municipal Mayor **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 4th to 6th 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;**
3. That the Salary Grade and Step Increment of Nurse position at the Municipal Health Office shall be in accordance with Item No. 5.0 and No. 6.0 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

Item No.	POSITION		Salary Grade	
	From	To	From	To
12.01	Nurse II	Nurse II	15	16

4. That the position of Administrative Aide IV (Driver II) with SG-4 **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 is SG-4 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, to wit:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 06 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

OFFICE	ITEM NO	POSITION TITLE & SALARY GRADE AS PER PLANTILLA OF PERSONNEL	POSITION TITLE & SALARY GRADE AS PER MPCC SCHEME IN LGUs
MUNICIPAL HEALTH	12.09 & 12.11	Administrative Aide IV (Driver II) SG-4	Administrative Aide III (Driver I) SG-3

5. That the implementation of Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 132 dated January 6, 2021 which 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 RA No. 11466, RA No. 7160, and RA No. 7305 dated March 26, 1992 on 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 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 Seven (7) unfunded vacant positions as shown in the Personnel Schedule of various Offices/Departments. Item 4.2.3 of DBM Local Budget Circular No. 145 dated March 2, 2022, states that:

Vacant and new positions shall be adequately provided with corresponding appropriations for salaries, authorized allowances and benefits, and fixed personnel expenditures, to back up their legal existence; otherwise, said positions should be deemed abolished.

Furthermore, the BOM 2016 provides that unfunded positions, that is, those not covered by funds for salaries and associated compensation costs, should be deleted in the plantilla since there are no appropriations to back up their legal existence.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 06 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

7. The Utilization of the Appropriation for Other Professional Services in the amount of One Million Three Hundred Eighty Thousand Pesos (P1,380,000.00) 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;
8. The inconsistencies in the total appropriation for the following object of expenditure must be reconciled, to wit:

ACCOUNT	APPROPRIATION ON THE LEP AS PER WORKSHEET	TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY	DIFFERENCE
Salaries and Wages - Regular	P33,762,503.00	P33,188,951.00	P 573,552.00
Salaries and Wages - Casual	P 2,122,848.00	P 2,696,400.00	P (573,552.00)
Medical, Dental and Laboratory Supplies Expenses	P 1,400,000.00	-	P 1,400,000.00
Food Supplies Expenses	P 600,000.00	-	P 600,000.00
Repairs & Maintenance – Infrastructure Assets	P 120,000.00	-	P 120,000.00
Repairs & Maintenance - Buildings & Other Structures	P 500,000.00	P 620,000.00	P (120,000.00)
Other MOOE	P 6,049,646.04	P 8,049,646.04	P(2,000,000.00)

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 06 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

9. The appropriation for the following account 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:

OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Fuel, Oil & Lubricant Expenses	5-02-03-080	5-02-03-090
Office Equipment, Furniture & Fixtures	05-020,1-07-07	Office Equipment 1-07-05-020
		Furniture & Fixtures 1-07-07-010
Repairs & Maintenance	5-02-13-030	Repairs & Maintenance – Infrastructure Assets
Repairs & Maintenance – Office Equipment, Furnitures & Fixtures	5-02-13-050	Repair & Maint. – Office Equipment 5-02-13-050 (02)
		Repair & Maint. – Furnitures & Fixtures 5-02-13-070
Human Resource Capacity Development	5-02-02-010	Training Exp. - Human Resource Capacity Development 5-02-02-010
Other General Services	5-02-99-990	5-02-12-990

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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
11. That the appropriation and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 06 S. 2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION SIX HUNDRED TWENTY SEVEN THOUSAND FOUR HUNDRED NINETY SEVEN PESOS (P143,627,497.00) OF THE MUNICIPALITY OF LUNA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

12. 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 DILG Memorandum Circular No. 2021-004 dated January 18, 2021, on the Revised Guidelines on Motor Vehicle Acquisition by Local Government Units.

RESOLVED FURTHER, to require the Municipality of Luna, 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 Luna, 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 ADRIAN LEANDRO P. TIO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Luna, Isabela, through the **Honorable LELAMEN R. SOINGCO**, Municipal Vice-Mayor.

Approved and Adopted, December 27, 2022.

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

ATTY. FRANCIS JAMES E. MEER
Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED

DELFINO EMMANUEL L. ALBANO
Member (1st District)