



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 42nd REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 06, 2023.

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)
CLIFFORD R. RASPADO	Member (4 th District)
MANUEL FAUSTINO U. DY	Member (5 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
EVYN JAY C. DIAZ	Member, Labor Sector Representative

O.B.:

MARY GRACE D. ARREOLA	Member (3 rd District)
VICTOR G. DY	Member (4 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2023-19-08

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-005 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED NINETY THREE MILLION SEVEN HUNDRED SEVENTY TWO THOUSAND NINE HUNDRED NINETY TWO PESOS (P293,772,992.00) FOR THE GENERAL FUND AND SIXTEEN MILLION FIVE HUNDRED FIVE THOUSAND PESOS (16,505,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2022-005, an Ordinance authorizing the Annual General Fund Budget of the Municipality of Roxas for Fiscal Year 2023 in the sum of **TWO HUNDRED NINETY THREE MILLION SEVEN HUNDRED SEVENTY TWO THOUSAND NINE HUNDRED NINETY TWO PESOS (P293,772,992.00)** and the operation of Economic Enterprise in the amount of **SIXTEEN MILLION FIVE HUNDRED FIVE THOUSAND PESOS (16,505,000.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2023 and appropriating the necessary funds

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-005 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED NINETY THREE MILLION SEVEN HUNDRED SEVENTY TWO THOUSAND NINE HUNDRED NINETY TWO PESOS (P293,772,992.00) FOR THE GENERAL FUND AND SIXTEEN MILLION FIVE HUNDRED FIVE THOUSAND PESOS (16,505,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

for the purpose, was submitted to this Sanggunian for review 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 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. 2022-005 (2023 Annual Budget) of the Municipality of Roxas, 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. 85, 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 *Thirty Four (34)* unfunded 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 are 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.

2. 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. Moreover, positions identified under the circular shall be converted to their generic administrative class titles accordingly;

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3. This is to reiterate our review action on your 2020, 2021 and 2022 Annual Budget that the position of *Market Supervisor IV* with **SG-22** under the Economic Enterprise Management & Slaughterhouse is not in accordance with the provisions of Item 9.2.1.5 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007 *which the highest level of Positions below the Assistant Department Head shall be limited to the allocated Salary Grade for first to third class municipalities which is Salary Grade 18-19.*

Since the position is vacant, it is hereby recommended to be downgraded to a position applicable to the equivalent income classification of the municipality.

4. The correction of the disallowed position of Driver II under the Municipal Treasurer’s Office in your 2022 Annual Budget should be as follows:

ITEM NO.	AB 2022		BUDGET YEAR 2023		SHOULD BE:	
	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
8.14	DRIVER II 4/4	P165,684	DRIVER II 4/4	P172,236	DRIVER I 3/4	P165,684

Since the subject position does not conform to the 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.

5. The MHRMO must reconcile the inconsistencies of Salary Rate and Step Increment of the following position in accordance with Salary Schedule Annex “A1” for PHWs of DBM Local Budget Circular No. 149 dated January 10, 2023, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 149 Annex “A1” for PHWs
MHO	10.9	Nurse I SG-15/2	P 443,694.00	P 443,964.00

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6. That the appropriation for the following accounts 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
Advertising Expenses	5-02-99-050	5-02-99-010
Membership Dues & Contribution to Organizations	5-02-99-061	5-02-99-060
Buildings	1-07-05-010	1-07-04-010

7. That the Utilization of the appropriation for Other Professional Services and Other General Services *in all offices* in the amount of Twenty One Million Four Hundred Thirty One Thousand Six Hundred Seventy Pesos (P21,431,670.00) and Seven Million Eight Hundred Fifty Six Thousand Two Hundred Pesos (P7,856,200.00) 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.

Likewise, the appropriation of Honoraria for RTC, Fiscal, PAO, MCTC, and DILG with *account code 5-02-99-990* should be properly classified to account title Other Professional Services with *Account Code 5-02-11-990*, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;

As per Annex B of COA Circular No. 2015-009, the Account Title **Other Professional Services** is defined as:

"This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other

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national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”

8. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the amount of Two Hundred Fifty Thousand Pesos (P250,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
9. The appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) should be in conformance with Section 325(h) of Republic Act No. 7160 which 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 3,180,567.60
Required Appropriation (2%)	P 63,611.35
Amount appropriated	P 80,937.97
Over Appropriation	P 17,326.62

10. Reiterating that the Municipal Business Permit & Licensing Office must be headed by a Department Head not a Municipal Government Assistant Department Head (MGADH) in accordance with the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
11. 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
Travelling Expenses	P 4,468,112.00	P 4,788,112.00	P (320,000.00)
Training Expenses	P 1,890,000.00	P 1,570,000.00	P 320,000.00

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Internet Expenses	P 500,388.00	P 520,388.00	P (20,000.00)
Insurance Expenses	P 650,000.00	P 630,000.00	P 20,000.00
Furnitures & Fixtures	P 327,000.00	P 207,000.00	P 120,000.00
ICT Equipment	P 650,000.00	P 830,000.00	P (180,000.00)
Other Property, Plant & Equipment	P 260,000.00	P 200,000.00	P 60,000.00

12. 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. 85 dated June 15, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

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

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. Maintenance/Rehabilitation of Municipal Parks at Roxas, Isabela for P5,000,000.00

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2. Installation/Maintenance of Street Lighting System at Roxas, Isabela for P3,000,000.00
3. Bamboo Development for P1,000,000.00

14. 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 DBM Budget Circular No. 2022-1 dated February 11, 2022, the Omnibus Guidelines on the Acquisition, Use, Rental and Replacement of Government Motor Vehicles.

RESOLVED FURTHER, to require the Municipality of Roxas, 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 Roxas, 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.

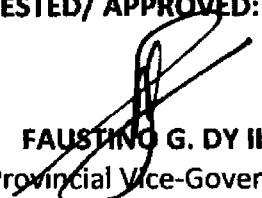
RESOLVED FINALLY, to furnish a copy of this Resolution to the Honorable **JONATHAN JOSE C. CALDERON**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Roxas, Isabela through the Honorable **NICK M. SEBASTIAN**, Municipal Vice-Mayor.

Approved and Adopted, June 06, 2023.

**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