



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 51st REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON AUGUST 08, 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)
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
EVYN JAY C. DIAZ	Member, Labor Sector Representative
ON LEAVE:	
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2023-28-05

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-03 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED NINETY FIVE MILLION EIGHT HUNDRED SEVEN THOUSAND TWO HUNDRED FIFTY SEVEN PESOS (P295,807,257.00) OF THE MUNICIPALITY OF SAN MATEO, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2022-03, an Ordinance authorizing the Annual Budget of the Local Government Unit of San Mateo, Isabela for FY 2023 in the total amount of **TWO HUNDRED NINETY FIVE MILLION EIGHT HUNDRED SEVEN THOUSAND TWO HUNDRED FIFTY SEVEN PESOS (P295,807,257.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2023, and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review pursuant

Nagkaisa para sa Isabela

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to the provisions 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 except for the following item of appropriation:

1. The amount Appropriated for Personal Services has exceeded the PS limitation. As Provided under Section 325 (a) of Republic Act 7160, The Total PS Appropriation, whether Annual or Supplemental, for Personal services of a Local Government Unit for one (1) fiscal year shall not exceed forty-five percent (45%) in the case of first to third class Provinces, Cities and Municipalities, and (55%) in case of fourth class or lower, of the total Annual Income from Regular sources realized in the Next Preceding Year. Results of Review disclosed an Excess in PS limitation amounting to Four Million Four Hundred Twenty Nine Thousand Seven Hundred Fifty Three Pesos & 92/100 (P4,429,753.92), computed as follows:

Total Income from Regular Sources (NPY)	P267,488,833.15
Allowable PS Level (45% PS Limitation)	P120,369,974.92
PS Cost:	
Amount Appropriated	P 130,632,909.26
Terminal Pay	<u>P (5,833,181.04)</u>
Adjusted PS Cost	P 124,799,728.22
Excess Over PS Limitation	<u>P (4,429,753.92)</u>

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. 2022-03 (2023 Annual Budget) of the Municipality of San Mateo, Isabela **INOPERATIVE IN PART** subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions:

1. The Engineering Division under the Municipal Agriculturist's Office must be transferred to the Local Chief Executive Office pursuant to Item No. 6.0 of DA-DBM-CSC-DILG JMC No. 02, S. 2020 dated June 24, 2020, the Implementing Guidelines on the Strengthening and Establishment of the Agricultural and Biosystems Engineering Groups of the Local Government Units;
2. The creation of the position of **Sanitation Inspector I** under the Municipal Health Office must be supported by a Municipal Ordinance to make its creation valid and legal;

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3. The following Plantilla positions shall be converted to generic class titles in accordance with Local Budget Circular No. 137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

OFFICE	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II SG-15	Senior Administrative Assistant III SG- 15
	Driver II SG-4	Administrative Aide IV SG-4
	Computer Operator I SG-7	Administrative Assistant I SG-7
VICE MAYOR	Private Secretary I SG-11	Administrative Assistant V SG- 11
SB SEC ASSESSOR	Computer Operator II SG-9	Administrative Assistant III SG-9
BUDGET	Budget Officer II SG-15	Administrative Officer IV SG-15
	Budget Officer I SG-11	Administrative Officer II SG-11
MAYOR VICE MAYOR	Driver I SG-3	Administrative Aide III SG-3
ASSESSOR	Data Entry Machine Operator I SG-6	Administrative Aide VI SG-6
ENGINEER	Electrician Foreman SG-9	Administrative Assistant III SG-9
	Driver I (Casual) SG-3	Administrative Aide III SG-3
SMWSS	Plumber II SG-5	Administrative Aide V SG-5

However, the position of *Revenue Collection Clerk I* at the Municipal Treasurer's Office has no equivalent generic class title, hence must not be converted to Administrative Aide V;

4. The **MHRMO** must reconcile the inconsistencies of Position Tittles, Salary Rates, Salary Grades and Step Increments of the following positions in accordance with Salary Schedule "A3" of DBM Local Budget Circular No. 149 dated January 10, 2023 :

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OFFICE	ITEM NO.	POSITION & SG IN THE PLANTILLA	PLANTILLA	SHOULD BE
			SALARY/SG	
SMWSS	Casual	Administrative Aide III (Utility Worker II) SG-4	P168,324.00 SG-4	P158,520.00 SG-3
			POSITION	
MHO	17.23	Nurse I SG-16/2	Nurse I (Modification of Nurse Positions)	Nurse II

- The position of Property Appraiser II with SG-15/3 at the Municipal Assessor's Office is not within the list of position titles in Local Budget Circular No. 137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, and DBM BC No. 2004-3 dated March 6, 2004 the Conversion of Positions Performing Staff/Non-Technical Functions. As per Qualification Standard of the Civil Service Commission, said Position is for the National Government Sector only. Further, Section 4 of Local Budget Circular No. 53 of the DBM, provides, thus:

Section 4. Staffing Pattern. The Staffing Pattern as designed by the LGUs in accordance with the minimum standards and guidelines prescribed by the Civil Service Commission shall contain classes of positions that conform with the classes of positions established under RA No. 6758. Classes of positions not consistent thereof shall be subject to approval by the DBM through the Compensation and Position Classification Bureau.

- The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following position 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 149 Annex "A3"
MPDO	6.06	Project Development Officer III SG-18/1	P 570,060.00	P 504,636.00

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7. The Utilization of the Appropriation for Other Professional Services and Other General Services in the amount of One Million Seven Hundred Seventy Seven Thousand Five Hundred Twenty Four Pesos (P1,777,524.00) and Twenty Seven Million Four Hundred One Thousand Eight Hundred Ninety Eight Pesos & 38/100 (P27,401,898.38) 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 appropriation for Confidential Expenses under the Peace & Order Program Fund in the amount of Seven Hundred Thousand Pesos (P700,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
9. The appropriation for **Donations** under the Other Special Purpose Appropriation - Support to Senior Citizens & Persons With Disability in the amount of Two Million Pesos (P2,000,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
10. 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;
11. 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	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Electricity Expenses	5-02-05-020	5-02-04-020
Internet Subscription	5-02-05-020	5-02-05-030
Telephone Expenses	5-02-05-030	5-02-05-020

12. 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

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Regulations as supplemented by Local Budget Memorandum No. 85 dated June 15, 2022 and finalized by Local Budget Memorandum No. 85-B dated December 23, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

13. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 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. Concreting of Barangay Roads, Municipal Streets and Farm to Market Roads for P2,500,000.00
 2. Rehabilitation/Improvement of Barangay Roads, Municipal Streets for P1,713,234.11
 3. Construction of Multi-Purpose Buildings for P1,500,000.00
14. All procurement activities 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 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;

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.

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 **Honorable GREGORIO A. PUA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Mateo, Isabela through the **Honorable ARVIN M. BARANGAN**, Municipal Vice-Mayor.

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Approved and Adopted, August 08, 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
Vice-Governor