



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 56th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 19, 2023.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
ED CHRISTIAN S. GO	Member (2 nd District)
EMMANUEL JOSELITO B. AÑES	Member (1 st 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. 2023-33-08

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 04 S. 2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY EIGHT MILLION ONE HUNDRED SIXTY THOUSAND THREE HUNDRED EIGHTY PESOS & 07/100 (P138,160,380.07) OF THE MUNICIPALITY OF STO. TOMAS, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 04 S. 2022, an Ordinance authorizing the Annual Budget of the Municipality of Sto. Tomas, Isabela for Fiscal Year 2023 in the total amount of **ONE HUNDRED THIRTY EIGHT MILLION ONE HUNDRED SIXTY THOUSAND THREE HUNDRED EIGHTY PESOS & 07/100 (P138,160,380.07)** covering various expenditures for the operation of the Local Government of Sto. Tomas, Isabela for Fiscal Year 2023, 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 NO. 04 S. 2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED THIRTY EIGHT MILLION ONE HUNDRED SIXTY THOUSAND THREE HUNDRED EIGHTY PESOS & 07/100 (P138,160,380.07) OF THE MUNICIPALITY OF STO. TOMAS, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS

WHEREAS, the subject Appropriation Ordinance partially complied with the budgetary requirements, general limitations and other provisions set forth under Republic Act No. 7160 enumerated hereunder:

1. The LGU shall appropriate an amount for Extraordinary & Miscellaneous Expenses (*Discretionary Fund*) in compliance to 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;

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. 04 S. 2022 (2023 Annual Budget) of the Municipality of Sto. Tomas, 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 **MHRMO** must reconcile the inconsistencies of Salary Rate and Salary Grade of the following positions in accordance with Salary Schedule Annex "A6" of DBM Local Budget Circular No. 121 dated January 24, 2020 :

OFFICE	ITEM NO.	POSITION & SG IN THE PLANTILLA	SALARY/SG/STEP INCREMENT		
			PLANTILLA 2022	PLANTILLA 2023	SHOULD BE
ENGINEER	4.3	Light Equipment Operator SG-2	P118,932.00 SG-4/1	P118,932.00 SG-2/1	P110,484.00 SG-2/1
	4.4	Driver I SG-3	P112,200.00 SG-3/1	P117,168.00 SG-1/1	P117,168.00 SG-3/1
	4.5	Laborer I SG-1	P 99,612.00 SG-1/1	P103,956.00 SG-3/1	P103,956.00 SG-1/1

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

2. 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:

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OFFICE	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II SG-15	Senior Administrative Assistant III SG-15
	Communications Equipment Operator II SG-6	Administrative Aide VI SG-6
	Photographer I SG-5	Administrative Aide V SG-5
	Driver II SG-4	Administrative Aide IV SG-
ENGINEER	Driver I SG-3	Administrative Aide III SG-3
ACCOUNTANT	Accounting Clerk I SG-4	Administrative Aide IV SG-4
MAYOR	Private Secretary I SG-11	Administrative Assistant V SG-11
VICE MAYOR		
MAYOR	Utility Worker II SG-3	Administrative Aide III SG-3
VICE MAYOR		
MAYOR	Laborer I SG-1	Administrative Aide I SG-1
VICE MAYOR		
SB		
ENGINEER		
MPDC		
MTO		
MCR		
ASSESSOR		
MBO		
ACCOUNTANT		
MSWD		
AGRICULTURIST		
MHO		
COOP		
MHRMO		
MA		
MAYOR	Computer Operator IV SG-14	Senior Administrative Assistant II SG-14
MPDC	Computer Operator I SG-7	Administrative Assistant I SG-7
SB		
MTO		
MBO		
MHO		

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MPDC	Clerk III SG-6	Administrative Aide VI SG-6
MCR		
MCR	Clerk IV SG-8	Administrative Assistant II SG-8
AGRICULTURIST		
VICE MAYOR	Utility Worker I SG-1	Administrative Aide I SG-1
AGRICULTURIST		
COOP		

3. The position of **Executive Assistant II** with **SG-17** 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 4th to 6th Class Municipalities, which is Salary Grade 15”

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;

4. The following Position Titles and Salary Grades from different Offices of the Local Government Unit of Sto. Tomas, Isabela should be in accordance with DBM LBC No. 137 dated July 13, 2021 on the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES of LBC No. 137 (IOS)
MTO	6.3	Revenue Collections Clerk III SG-9	Revenue Collection Clerk III SG-9
	6.4 to 6.6	Revenue Collections Clerk I SG-5	Revenue Collection Clerk I SG-5
	6.8	Local Revenue Collections Officer I SG-11	Local Revenue Collection Officer I SG-11
ACCOUNTANT	9.2	Accounting Clerk SG-4	Accounting Clerk I SG-4

5. Reiterating that the implementation of Salary Rates for Public Health Workers must be in accordance with Item 6.5 of DBM Local Budget Circular No. 121 dated January 24, 2020 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. 73053 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 6.3 of the said circular.

6. The appropriations for **Other General Services** and **Consultancy Services** in the amount of One Million Nine Hundred Twenty Thousand Pesos (P1,920,000.00) and Two Hundred Thousand Pesos (P200,000.00) respectively, 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 and must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
7. That the appropriation for **Honoraria** in the amount of Two Million Pesos (P2,000,000.00) shall be in accordance with DBM Local Budget Circular No. 62 dated July 29, 1996, on the Guidelines on the Grant of Honoraria in the Local Government Units (LGUs); DBM Budget Circular No. 2003-5 dated September 26, 2003, Prescribing Guidelines on the Grant of Honoraria of Government Personnel FY 2003 and onwards; DBM Budget Circular No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;
8. The inconsistency in the appropriation for Debt Services must be reconciled, to wit:

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OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY & CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER STATEMENT OF INDEBTEDNESS FY 2022	UNDER/OVER APPROPRIATION
DEBT SERVICES	P 2,200,000.00	P 11,557,849.87	(P 9,357,849.87)

9. 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 on LEP	ACCOUNT CODE ON LEP	COA CIRCULAR 2015-009
Purchase of Relief Goods	Donations 5-02-99-080	Welfare Goods Expenses 5-02-03-060
Loan Amortization	Interest Expenses 5-03-01-020	Other Financial Charges 5-03-01-990

10. 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 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;
11. 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

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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. Rehabilitation of MDRRMC Building for P500,000.00

12. 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 transportation equipment (Motor Vehicle and Rescue Vehicle) 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 Sto. Tomas, 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 Sto. Tomas, 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 ANTONIO M. TALAUE**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Sto. Tomas, Isabela, through the **Honorable AMADO P. TALAUE**, Municipal Vice-Mayor.

Approved and Adopted, September 19, 2023.

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


ATTY. FRANCIS JAMES E. MEER

Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED:


FAUSTINO S. DY III
Vice-Governor