



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 68<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 19, 2023.

PRESENT:

ED CHRISTIAN S. GO	OIC Vice-Governor & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader Protempore
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB 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. 2023-45-05**

Series of 2023

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 02-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO BILLION FIVE HUNDRED SEVENTY FIVE MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED FORTY FOUR PESOS (P2,575,512,544.00) OF THE CITY GOVERNMENT OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 02-2022, an ordinance authorizing the Annual General Fund Budget of the City Government of Ilagan for Fiscal Year 2023 in the amount of **TWO BILLION FOUR HUNDRED NINETY SEVEN MILLION SEVEN HUNDRED SEVENTY ONE THOUSAND THREE HUNDRED SIXTY TWO PESOS & 11/100 (P2,497,771,362.11)** and the operation of Economic Enterprise in the amount of **SEVENTY SEVEN MILLION SEVEN HUNDRED FORTY ONE THOUSAND ONE HUNDRED EIGHTY ONE PESOS & 89/100 (P77,741,181.89)** covering the various expenditures for the operation of the City Government of Ilagan for Fiscal Year 2023 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.

***Nagkaisa para sa Isabela***

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 02-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO BILLION FIVE HUNDRED SEVENTY FIVE MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED FORTY FOUR PESOS (P2,575,512,544.00) OF THE CITY GOVERNMENT OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements general limitations and other pertinent 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. 02-2022 (2023 Annual Budget) of the City of Ilagan, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act 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 (Annex H) states that only funded vacant positions shall be included in the plantilla, unfunded positions shall be removed/deleted from the plantilla.

*We noted that there are Twenty Four (24) unfunded vacant positions as shown in the Personnel Schedule (LBP Form No. 3) 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;*

2. Item No. 2.85 (*Administrative Aide I /Utility Worker I*) under the Plantilla of Personnel of Sangguniang Panlungsod is not consistent with the created position (*Local Legislative Staff Employee II*) under Section 2 of Ordinance No. 320 dated November 28, 2022. Further, the Item No. of the transferred plantilla position of Administrative Aide V/Photographer at the City Information and Community Relations Office (CICRO) is not consistent with the Item No. of Section 6.b. of Ordinance No. 318 dated November 14, 2022 and Section 3 of ordinance No. 320 dated November 28, 2022;
3. The position of Laboratory Aide II with item No. 25.54A under the Plantilla of Personnel of the City of Ilagan Medical Center (CIMC) is not within the list of created positions under General Ordinance No. 320 dated November 28, 2022;
4. The following Position Titles and Salary Grades shall 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:

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 02-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF TWO BILLION FIVE HUNDRED SEVENTY FIVE MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED FORTY FOUR PESOS (P2,575,512,544.00) OF THE CITY GOVERNMENT OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 137 IOS
CDRRMO	B1.7 to B1.11; B1.14	Administrative Aide I (Utility Worker) <b>SG-1</b>	Administrative Aide I (Utility Worker I) <b>SG-1</b>
POSMO	E1.7 to E1.10E 1.12	Administrative Aide I (Utility Worker) <b>SG-1</b>	Administrative Aide I (Utility Worker I) <b>SG-1</b>
CITCO	A1.6 & A1.7	Administrative Aide I (Utility Worker) <b>SG-1</b>	Administrative Aide I (Utility Worker I) <b>SG-1</b>
CBPLO	D1.13 to D1.17	Administrative Aide I (Utility Worker) <b>SG-1</b>	Administrative Aide I (Utility Worker I) <b>SG-1</b>
CHRM	4.20	Administrative Aide I (Utility Worker) <b>SG-1</b>	Administrative Aide I (Utility Worker I) <b>SG-1</b>
CPDO	8.21 to 8.23; 8.25 & 8.26	Administrative Aide I (Utility Worker) <b>SG-1</b>	Administrative Aide I (Utility Worker I) <b>SG-1</b>
GSO	3.11	Administrative Aide IV (Electrician II) <b>SG-4</b>	Administrative Aide VI (Electrician II) <b>SG-6</b>

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;

5. 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	ITEM NO.	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
CIMC	25.49	Bookbinder III <b>SG-7</b>	Administrative Assistant I <b>SG-7</b>

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6. The following Position Title, Salary Grade and Step increment in the Personnel Schedule of various offices of the City of Ilagan must be reconciled:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE 2022 AB	POSITION TITLE, SG & RATE IN THE 2023 AB	SHOULD BE:
CIMC	25.1	None (New/Vacant)	Chief of Hospital II SG 25/4	Chief of Hospital II SG 25/1
SP	2.25	Administrative Assistant III (Stenographer III) SG-9/1	Administrative Assistant III (Stenographer III) SG-9/1 P253,548.00	Administrative Assistant III (Stenographer III) SG-9/1 P254,532.00
TREASURY	12.11	Revenue Collection Clerk III SG-9/3	Revenue Collection Clerk III SG-9/3 P257,796.00	Revenue Collection Clerk III SG-9/3 P258,804.00
	12.12	Revenue Collection Clerk III SG-9/1	Revenue Collection Clerk III SG-9/1 P253,548.00	Revenue Collection Clerk III SG-9/1 254,532.00
	12.50	Revenue Collection Clerk III SG-9/2	Revenue Collection Clerk III SG-9/2 P255,648.00	Revenue Collection Clerk III SG-9/2 P256,656.00
	12.51	Revenue Collection Clerk III SG-9/2	Revenue Collection Clerk III SG-9/2 P255,648.00	Revenue Collection Clerk III SG-9/2 P256,656.00
	12.52	Revenue Collection Clerk III SG-9/1	Revenue Collection Clerk III SG-9/1 P253,548.00	Revenue Collection Clerk III SG-9/1 254,532.00
CHU (RHU I)	14.25	Midwife I SG-9/2	Midwife I SG-9/2 P255,648.00	Midwife I SG-9/2 P256,656.00
	14.26	Midwife I SG-9/1	Midwife I SG-9/1 P253,548.00	Midwife I SG-9/1 P254,532.00
	14.33	Midwife I SG-9/2	Midwife I SG-9/2 P255,648.00	Midwife I SG-9/2 P256,656.00
	14.39	Nurse I SG-15/3	Nurse I SG-15/3 P453,216	Nurse I SG-15/3 P448,560.00
	14.40	Nurse I SG-15/2	Nurse I SG-15/2 P448,560.00	Nurse I SG-15/2 P443,964.00
	14.41	Nurse I SG-15/2	Nurse I SG-15/2 P448,560.00	Nurse I SG-15/2 P443,964.00
	14.42	Nurse I SG-15/2	Nurse I SG-15/2 P448,560.00	Nurse I SG-15/2 P443,964.00
	14.47	Midwife II SG-11/2	Midwife II SG-11/2 P330,876.00	Midwife II SG-11/2 P327,408.00
	14.49	Midwife I SG-9/3	Midwife I SG-9/3 P259,956.00	Midwife I SG-9/3 P258,804.00
	14.50	Midwife I SG-9/2	Midwife I SG-9/2 P257,796.00	Midwife I SG-9/2 P256,656.00

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	14.51	Midwife I SG-9/1	Midwife I SG-9/1 P253,548.00	Midwife I SG-9/1 P254,532.00
<b>CHU (RHU II)</b>	15.30	Midwife I SG-9/2	Midwife I SG-9/2 P257,796.00	Midwife I SG-9/2 P256,656.00
<b>SAN ANTONIO HOSPITAL</b>	22.17	Midwife I SG-9/4	Midwife I SG-9/4 P259,956.00	Midwife I SG-9/4 P260,964.00
	22.18	Midwife I SG-9/1	Midwife I SG-9/1 P253,548.00	Midwife I SG-9/1 P254,532.00
	22.19	Midwife I SG-9/3	Midwife I SG-9/3 P257,796.00	Midwife I SG-9/3 P258,804.00
<b>CSWD</b>	7.40 & 7.41	Day Care Worker I SG-6/2	Day Care Worker I SG-6/2 P211,296	Day Care Worker I SG-6/2 P212,256
<b>CIMC</b>	25.90 & 25.91	Midwife I SG-9/1	Midwife I SG-9/1 P253,548.00	Midwife I SG-9/1 P254,532.00
<b>CIC</b>	27.25	Administrative Assistant III (Secretary II) SG-9/1	Administrative Assistant III (Secretary II) SG-9/1 P253,548.00	Administrative Assistant III (Secretary II) SG-9/1 P254,532.00
<b>MARKET &amp; SLAUGHTER HOUSE</b>	G1.59	Administrative Aide I (Utility Worker I) SG-1/3	Administrative Aide I (Utility Worker I) SG-1/3 P157,308	Administrative Aide I (Utility Worker I) SG-1/3 P158,628

7. Reiterating that the positions under the **City of Ilagan Medical Center (CIMC)** 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;
8. Reiterating our review action on your 2021 and 2022 Annual Budget that the position of Dentist IV SG-23 (Item No. 15.2) **with incumbent** as reflected under the duly approved Personnel Schedule under the City Health office - RHU II, **once vacated**, shall be corrected to conform to the provisions of Item No. 9.2.1.5 of the Manual on Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007, as implemented by Local Budget Circular No. 53 dated September 1, 1993, quoted below:

*“Item 9.2.1.5 – highest positions below the Assistant Department Head shall be limited to SG 22 for Component Cities.”*

Since the subject position does not conform to the herein prescribed allowable SG allocation, correction shall be effected without diminution

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in salary of the concerned personnel. However, ***subsequent salary increase shall be applied only on the correct classified position:***

AB 2021		AB 2022		BUDGET YEAR 2023	
POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
Dentist IV 23/2	P937,332	Dentist IV 23/3	P970,608 Should be: P937,332	Dentist IV 23/3	P989,184 Should be: P937,332

9. Reiterating our review action on your **2021 and 2022 Annual Budget** that there should only be one City Government Department Head (Chief of Hospital) in one office. The position of **Chief of Hospital II** with **SG-25** at the San Antonio Hospital is not within the list of the Tally of Positions for Level I Hospital as per 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, hence, **disallowed**. Since the position is **vacant**, it is hereby recommended to be **abolished or to be downgraded to a level of position applicable to a Level I hospital**;
10. The appropriation for Overtime and Night Pay in the amount of Eight Million One Hundred Thousand Pesos (P8,100,000.00) shall be in accordance with the guidelines of CSC-DBM Joint Circular No. 2, series 2015 dated November 25, 2015, on the Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees;
11. The appropriations for **Other General Services, Consultancy Services and Other Professional Services** in the amount of Two Hundred Four Million Eight Hundred Seven Thousand Nine Hundred Twenty Two Pesos & 79/100 (**P204,807,922.79**), Fourteen Million Four Hundred Thousand Pesos (**P14,400,000.00**) and Thirty One Million Pesos (**P31,000,000.00**) 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;
12. The appropriation for Confidential Expenses amounting to One Million Two Hundred Fifty Thousand Pesos (1,250,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;

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13. The inconsistencies in the total appropriation for the following object of expenditures must be reconciled, to wit:

<b>ACCOUNT</b>	<b>APPROPRIATION ON THE LEP AS PER WORKSHEET</b>	<b>TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY</b>	<b>DIFFERENCE</b>
Telephone Expenses-Landline	P 5,575,000.00	P 2,263,000.00	P 3,312,000.00
Telephone Expenses -Mobile	P 7,368,000.00	P10,680,000.00	(P 3,312,000.00)
Generation, Transmission & Distribution Expense	P 60,000.00	-	P 60,000.00
Printing & Publication Expense	P 266,000.00	P 326,000.00	(P 60,000.00)
Other MOOE	P52,109,663.33	P321,807,346.45	(P269,697,683.12)
Other MOOE (Others)	P269,697,683.12	-	P269,697,683.12

14. 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;
15. The utilization of the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
16. 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 Vehicles, Agricultural & Heavy Equipment and Other Transportation Equipment in the amount of One Hundred Four Million Eight Hundred Fifty Thousand Pesos (P104,850,000.00) shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 the Omnibus Guidelines on the

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Acquisition, Use, Rental, and Replacement of Government Motor Vehicles;

**RESOLVED FURTHER**, to require the City of Ilagan, Isabela to comply with the herein review findings/conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to inform the City of Ilagan, Isabela that this review action does not authorize any item of appropriation that is/are 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.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable JOSEMARIE L. DIAZ**, Municipal Mayor, and to the Sangguniang Panlungsod of the City of Ilagan, Isabela through the, **Honorable KIRYLL S. BELLO**, Municipal Vice-Mayor.

**Approved and Adopted, December 19, 2023.**

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

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

**ATTESTED/ APPROVED:**

**ED CHRISTIAN S. GO**  
Presiding Officer Protempore