



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 68th REGULAR SESSION OF THE 11th 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
EVYIN JAY C. DIAZ	Member, Labor Sector Representative

RESOLUTION NO. 2023-45-09

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-256 (2024 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED SIXTY EIGHT MILLION FIFTY TWO THOUSAND EIGHT HUNDRED SIXTY FIVE PESOS (P168,052,865.00) OF THE MUNICIPALITY OF SAN MANUEL, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2023-256, An ordinance enacting the Annual Budget of the Municipality of San Manuel, Isabela for Calendar Year 2024 in the total amount of **ONE HUNDRED SIXTY EIGHT MILLION FIFTY TWO THOUSAND EIGHT HUNDRED SIXTY FIVE PESOS (P168,052,865.00)** covering the various expenditures for the operation of the Local Government of San Manuel, Isabela for Fiscal Year 2024, and appropriating the necessary funds for the purpose pursuant to the provisions of Section 327 of Republic Act No. 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 pertinent provisions set forth under Republic Act No. 7160:

Nagkaisa para sa Isabela

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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. 2023-256 (2024 Annual Budget) of the Municipality of San Manuel, 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 implementation of the lump-sum appropriation for SSL VI in the amount of One Million Five Hundred Thousand Pesos (P1,500,000.00) shall be deferred pending the release of the guidelines;
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.
3. The implementation of Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 149 dated January 10, 2023, 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 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.*

Giving emphasis likewise to the definition of health workers as provided for under Section 3 of RA No. 7305, the Magna Carta of Public Health Workers, which states that:

Section 3. Definition. - For purposes of this Act, "health workers" shall mean all persons who are engaged in health and health-related work, and all persons employed in all hospitals, sanitarium, health infirmaries,

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health centers, rural health units, barangay health stations, clinics and other health-related establishments owned and operated by the Government or its political subdivisions with original charters and shall include medical, allied health professional, administrative and support personnel employed regardless of their employment status.

4. That the maximum monthly Representation Allowance or Transportation Allowance for the position of Vice Mayor shall be Six Thousand Three Hundred Seventy Five Pesos (P6,375.00) pursuant to LBC No. 103 dated May 15, 2013.
5. 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, to wit:

OBJECT OF EXPENDITURE ON LEP	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Subsistence/ Laundry/ Quarters Allowance	5-01-02-050/60/70	Subsistence Allowance 5-01-02-050
		Laundry Allowance 5-01-02-060
		Quarters Allowance 5-01-02-070
Legislative Research Fund	5-02-07-020	Research, Exploration and Development Expenses 5-02-07-020
Other MOOE (Accounts Payable)	5-02-99-990	Specify object of expenditures of the Accounts Payable

6. The LGU shall appropriate the amount of Fifty Three Thousand Five Hundred Thirty Nine Pesos & 28/100 (P53,539.28) 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, to wit:

Actual Receipts Derived from RPT (NPY)
Required Appropriation (2%)

P 2,676,963.80
P 53,539.28

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7. That the appropriate salary grade and step increment of the upgraded Nurse and Midwife positions should be as follows:

ITEM NO.	AB 2023	BUDGET YEAR 2024		SHOULD BE:	
	POSITION, SG/STEP INC.	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
12.2	NURSE II 15/3	NURSE II 16/1	P476,064	NURSE II 16/3	P486,108
12.3	MIDWIFE II 8/2	MIDWIFE II 11/1	P324,000	MIDWIFE II 11/2	P327,408
12.4	MIDWIFE II 8/2	MIDWIFE II 11/1	P324,000	MIDWIFE II 11/2	P327,408
12.5	MIDWIFE II 8/3	MIDWIFE II 11/1	P324,000	MIDWIFE II 11/3	P330,876
12.6	MIDWIFE I 6/2	MIDWIFE I 9/1	P254,532	MIDWIFE I 9/2	P256,656
12.9	MIDWIFE I 6/3	MIDWIFE I 9/1	P254,532	MIDWIFE I 9/3	P258,804
12.11	MIDWIFE I 6/2	MIDWIFE I 9/1	P254,532	MIDWIFE I 9/2	P256,656
12.14	NURSE I 11/3	NURSE I 15/1	P439,428	NURSE I 15/3	P448,560
12.15	NURSE I 11/4	NURSE I 15/1	P439,428	NURSE I 15/4	P453,216

8. Pursuant to the provision of Sec. 10, Article 1, Batas Pambansa Bilang 881 of the Omnibus Election Code of the Philippines, the appropriation for Other MOOE-Comelec shall only be allowed to be appropriated in the Municipality/City Budget during Barangay Elections hence, the amount of Twenty Thousand Pesos (P20,000.00) is disallowed because of no legal basis;
9. Reiterating that the Municipal Disaster Risk Reduction Management Office (MDRRMO), Municipal Tourism Office and Municipal Environment and Natural Resources Office as departments must be headed by an employee with the rank of Department Head 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;
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.

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87 dated June 9, 2023, 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 and the additional guidelines under 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. Construction/Concreting/Rehabilitation of Local Roads, FMRs and Drainage Canal in San Manuel, Isabela for P1,500,000.00
2. Development projects for 19 barangays for P3,800,000.00
3. Implementation of Community Based Monitoring System for P1,000,000.00

12. The utilization of the appropriation for the **Implementation of Community Based Monitoring System for P1,000,000.00** shall be subject to the provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated April 27, 2023;

13. 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 purchase and specifications of the motor vehicle shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022, and BC No. 2022-1A dated March 1, 2023.

RESOLVED FURTHER, to require the Municipality of San Manuel, Isabela to comply with the herein conditions and notify this body of actions taken thereon.


RESOLVED FURTHERMORE, to furnish the Municipality of San Manuel, 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 and COA requirements.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable FAUSTINO U. DY IV**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Manuel, Isabela through the **Honorable TEMESTOCLES A. SANTOS**, Municipal Vice Mayor.

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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