



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 24<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 10, 2023.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> 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. 2023-01-01**

Series of 2023

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-01 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED THIRTY ONE MILLION EIGHT HUNDRED FIFTY ONE THOUSAND EIGHT HUNDRED THIRTY EIGHT PESOS (P331,851,838.00) OF THE MUNICIPALITY OF SAN MATEO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2022-01, an Ordinance authorizing the Annual Budget of the Local Government Unit of San Mateo, Isabela for FY 2022 in the total amount of **THREE HUNDRED THIRTY ONE MILLION EIGHT HUNDRED FIFTY ONE THOUSAND EIGHT HUNDRED THIRTY EIGHT PESOS (P331,851,838.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2021, 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 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:

***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. 2022-01 (2022 Annual Budget) of the Municipality of San Mateo, 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. 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;
2. The DBM Local Budget Memorandum No. 82, 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 *Three (3)* unfunded vacant 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.*

3. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions 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 143 Annex "A3"	RATE PER ANNUM-LBC 143 Annex "A1" for PHWs
SB SEC	2.31	Computer Operator II SG-9/1	P219,672.00	P220,344.00	

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TREASURER	15.14	Revenue Collection Clerk III <b>SG-9/2</b>	P221,496.00	P222,180.00	
ACCOUNTANT	8.02	Administrative Assistant III <b>SG-9/2</b>	P221,496.00	P222,180.00	
BUDGET	9.02	Administrative Assistant III <b>SG-9/1</b>	P219,672.00	P220,344.00	
MPDC	6.07	Administrative Assistant III <b>SG-9/1</b>	P219,672.00	P220,344.00	
ENGINEER	12.17	Electrician Foreman <b>SG-9/1</b>	P219,672.00	P220,344.00	
HEALTH	17.16	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
	17.17	Midwife I <b>SG-9/2</b>	P246,108.00		P246,864.00
	17.18	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
	17.19	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
	17.20	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
	17.21	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
SMCH	17.43	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
	17.44	Midwife I <b>SG-9/1</b>	P244,080.00		P244,824.00
MCR	10.06	Administrative Assistant III <b>SG-9/1</b>	P219,672.00	P220,344.00	
ASSESSOR	11.08	Computer Operator II <b>SG-9/1</b>	P219,672.00	P220,344.00	
SMWS	13.01	Municipal Government Department Head I <b>SG-24/4 (vacant)</b>	P954,828.00	P954,828.00 <b>SG-24/1 (vacant)</b>	

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4. That the Salary Grade and Step Increment of Nurse positions at the Municipal Health Office shall be in accordance with Item No. 6.1 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

ITEM NO.	BUDGET YEAR 2020	BUDGET YEAR 2021	BUDGET YEAR 2022	SHOULD BE:
	POSITION, SG/STEP INC.	POSITION, SG/STEP INC.	POSITION, SG/STEP INC.	POSITION, SG/STEP INC.
17.23	NURSE II 15/1	NURSE I 15/2	NURSE I 16/2	NURSE II 16/2

5. Reiterating that the Human Resource Management Office (HRMO) must be headed by a Department Head in accordance with the Civil Service Commission Memorandum Circular No. 19, s. 1992, on the Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units. However, in the absence of a Municipal Government Department Head (MGDH), the lower plantilla position with incumbent must be transferred to the Office of the Mayor;
6. The inconsistencies in the appropriation for Salaries and Wages of the following offices must be reconciled, to wit:

OFFICE	APPROPRIATION ON THE LEP	TOTAL RATE PER ANNUM PER PERSONNEL SHCHEDULE	UNDER APPROPRIATION
MAYOR - CASUALS/ CONTRACTUALS	P 305,112.00	P 457,668.00	P 152,556.00
MHO - CASUALS/ CONTRACTUALS	P 169,500.00	P 339,000.00	P 169,500.00

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7. The inconsistencies in the total appropriation for the following object of expenditure 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>
Internet Subscription Expenses	P 531,208.00	P 2,238,000.00	P (1,706,792.00)
Telephone Expenses	P 2,238,000.00	P 531,208.00	P 1,706,792.00

8. The Utilization of the Appropriation for Other Professional Services in the amount of Two Million Four Hundred Ninety Thousand Five Hundred Pesos (P2,490,500.00) 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;
9. 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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
10. 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. Concreting of Barangay Roads, Mun. Streets, FTMR for P 12,000,000.00
2. Construction/Rehabilitation of Barangay Multi-Purpose Buildings for P2,500,000.00
3. Repair/Rehabilitation of Barangay Roads for P2,120,220.56

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4. Expansion of Water System for P4,000,000.00
5. Rehabilitation of Public Market for P2,000,000.00
6. Construction/Rehabilitation of Drainage System and Water Ways for P2,000,000.00
7. Construction/Rehabilitation of Evacuation Centers with facilities for P5,000,000.00

11. 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 DILG Memorandum Circular No. 2021-004 dated January 18, 2021, on the Revised Guidelines on Motor Vehicle Acquisition by Local Government Units.


**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**.

**Approved and Adopted, January 10, 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