



Republic of the Philippines  
**PROVINCE OF ISABELA**  
City of Ilagan  
-oOo-

## *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. 2023-01-06**

Series of 2023

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2022-001, an Ordinance authorizing the Annual General Fund Budget of the Municipality of Roxas for Fiscal Year 2022 in the sum of **THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00)** and the operation of Economic Enterprise in the amount of **FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2022 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, pursuant

***Nagkaisa para sa Isabela***



---

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

---

to the provision 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:

**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 Roxas, 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 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 *Twenty Two (22)* 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.*

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. Moreover, positions identified under the circular shall be converted to their generic administrative class titles accordingly;
3. The positions of **Bookkeeper II SG-9** with Item No. 7.5 under the Municipal Accountant's Office and **Disease Surveillance Officer SG-15**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

with Item No. 10.27 under the Municipal Health Office are not within the list of position titles found in DBM LBC No. 137 dated July 13, 2021, the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition;

4. This is to reiterate our review action on your 2020 and 2021 Annual Budget that the creation of the position of **Market Supervisor IV** with **SG-22** under the Economic Enterprise Management & Slaughterhouse 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 1st to 3<sup>rd</sup> Class Municipalities, which is Salary Grade 18”*

Since the position is vacant, it is hereby recommended to be downgraded to a position applicable to the equivalent income classification of the municipality.

5. That the position of **Administrative Aide IV (Driver II)** with **SG-4** shall not be allowed pursuant to the Qualification Standard (Revised 1997) of the Civil Service Commission and the Manual on Position Classification and Compensation Scheme in LGUs. Item 9.2.1.6 under Chapter 9 of the Manual on Position Classification and Compensation Scheme in LGUs states that the classification of Driver position is dependent on the level/rank of the position they serve. *Per established standards, the allowable level of the position of Driver II is SG-4 for the Mayor’s Office only and for the different offices the position must be Driver I, SG 3.* Since the subject position does not conform to the herein prescribed allowable SG allocation, correction shall be effected without diminution in salary of the concerned personnel. However, subsequent salary increase shall be applied only on the correct classified position, to wit:

OFFICE	ITEM NO	POSITION TITLE & SALARY GRADE AS PER PLANTILLA OF PERSONNEL	POSITION TITLE & SALARY GRADE AS PER MPCC SCHEME IN LGUs
TREASURY	8.14	Administrative Aide IV (Driver II) <b>SG-4</b>	Administrative Aide III (Driver I) <b>SG-3</b>

6. The MHRMO must reconcile the inconsistencies of Salary Rate and Step Increment of the following position in accordance with Salary Schedule Annex “A3” and Annex “A1” for PHWs of DBM Local Budget Circular No. 143 dated January 3, 2022, to wit:

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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
MDRRMO	16.1	LDRRMO III SG-18/2	P 493,632.00	P 493,620.00	
VICE MAYOR	2.1.9	Administrative Assistant III (Secretary II) SG-9/2	P 221,496.00	P 222,180.00	
HRMO	3.2.2	HRMO III SG-18/2	P 493,632.00	P 493,620.00	
MPDC	4.2	Project Development Officer III SG-18/2	P 493,632.00	P 493,620.00	
MCR	5.4	Computer Operator I SG-7/3	P 196,308.00	P 196,296.00	
ACQUANTANT	7.2	Management and Audit Analyst III SG-18/3	P 499,140.00	P 499,128.00	
	7.5	Administrative Assistant III (Bookkeeper II) SG-9/1	P 219,672.00	P 220,344.00	
ASSESSOR	9.4	Assessment Clerk III SG-9/8	P 232,860.00	P 233,556.00	
MHO	10.10	Midwife I SG-9/1	P 244,080.00		P 244,824.00
	10.12	Midwife I SG-9/1	P 244,080.00		P 244,824.00

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

	10.1 5	Midwife I SG-9/1	P 244,080.00		P 244,824.00
	10.1 9	Midwife I SG-9/1	P 244,080.00		P 244,824.00
	10.2 0	Midwife I SG-9/2	P 246,108.00		P 246,864.00
<b>MSWD O</b>	11.6	Youth Developmen t Officer I SG-10/2	241,668.00	241,656.00	
<b>ENGINE ER</b>	13.2	Engineer II SG-16/2	416,520.00	416,508.00	

7. 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:

<b>OBJECT OF EXPENDITURE</b>	<b>ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Productivity Enhancement Incentive	5-01-02-080	Other Personnel Benefits- Productivity Enhancement Incentive <b>5-01-04-990</b>
Advertising Expenses	5-02-99-050	<b>5-02-99-010</b>
Auditing Services	5-02-99-990 (4)	<b>5-02-11-020</b>
Buildings	1-07-05-010	<b>1-07-04-010</b>

8. The Utilization of the appropriation for Other Professional Services *in all offices* in the amount of Twenty Million Three Thousand Eight Hundred Twelve Pesos & 33/100 (P20,003,812.33) 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.

Likewise, the appropriation of Honoraria for RTC, Fiscal, PAO, MCTC, and DILG with account code 5-02-99-990 should be properly classified to account title Other Professional Services with Account Code 5-02-11-990, as per COA Circular No. 2015-009 dated December 1, 2015, on the

---

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

---

Description of Accounts under the Revised Chart of Accounts for Local Government Units;

As per Annex B of COA Circular No. 2015-009, the Account Title **Other Professional Services** is defined as:

*“This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”*

9. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the amount of Five Hundred Thousand Pesos (P500,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
10. Reiterating that the Municipal Business Permit & Licensing Office must be headed by a Department Head not a Municipal Government Assistant Department Head (MGADH) 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;
11. 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;
12. 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:

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2022-001 (2022 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED TWENTY NINE MILLION THREE HUNDRED SIXTY TWO THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P329,362,775.00) FOR THE GENERAL FUND AND FOURTEEN MILLION SIX HUNDRED TWENTY EIGHT THOUSAND PESOS (14,628,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

1. Purchase of Lot at Roxas, Isabela for P5,000,000.00
2. Covid-19 Other MOOE for P500,000.00

However, the following project shall be replaced or substituted with another project that is compliant with the utilization of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020:

1. Payment of labor used for the cleanliness within the municipality for P2,993,760.00
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 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 Roxas, 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 Roxas, 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 JONATHAN JOSE C. CALDERON**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Roxas, Isabela through the **Honorable NICK M. SEBASTIAN**, Municipal Vice-Mayor.

**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