



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 24th REGULAR SESSION OF THE 11th 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 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd 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. 2023-01-09

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2020-07 (2021 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED FORTY ONE MILLION EIGHT HUNDRED SIXTY THOUSAND FORTY EIGHT PESOS (P141,860,048.00) OF THE MUNICIPALITY OF STO. TOMAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2020-07, An ordinance enacting the Annual Budget of the Municipality of Sto. Tomas, Isabela for Calendar Year 2021 in the total amount of **ONE HUNDRED FORTY ONE MILLION EIGHT HUNDRED SIXTY THOUSAND FORTY EIGHT PESOS (P141,860,048.00)** covering the various expenditures for the operation of the Local Government of Sto. Tomas, Isabela 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 No. 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2020-07 (2021 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED FORTY ONE MILLION EIGHT HUNDRED SIXTY THOUSAND FORTY EIGHT PESOS (P141,860,048.00) OF THE MUNICIPALITY OF STO. TOMAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

WHEREAS, the subject Appropriation Ordinance has complied 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 the Appropriation Ordinance No. 2020-07 (2021 Annual Budget) of the Municipality of Sto. Tomas, 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 Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 115 dated January 3, 2018, 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 EO No. 201, s. 2016, RA No. 7160, s. 1991, and RA No. 7305, s. 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 5.3 of the said circular.

2. That the Salary Grade and Step Increment of Nurse position at the Municipal Health Office shall be in accordance with Item No. 5.0 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

Item No.	POSITION		Salary Grade	
	From	To	From	To
13.2	Nurse II	Nurse II	14	16

However, the position of **Nurse III SG-16** with Item No. 13.17 (which shall be upgraded to Nurse III SG-17 with the provisions of DBM BC 2021-2 which will subsequently be disallowed) shall be corrected to **Nurse II SG-16** to conform with 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 of which the highest

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level position below Assistant Department Head shall be limited to SG-14 to SG-16 for 4th to 6th class Municipality;

The correction of the position of Nurse III under the Municipal Health Office should be as follows:

Item No.	POSITION		Salary Grade	
	From	To	From	To
13.17	Nurse III	Nurse II	16	16

3. The following Position Title and Salary Grade should be in accordance with DBM LBC No. 61 dated March 18,1996 on the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 61 IOS
ENGINEER	4.3	Light Equipment Operator SG-4	Light Equipment Operator SG-2

4. The DBM Local Budget Memorandum No. 80, 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 Seven (7) unfunded vacant positions as shown in the Personnel Schedule of various Offices/Departments. Item 5.3 of DBM Local Budget Circular No. 98 dated October 14, 2011, states that:

Vacant and new positions shall be adequately provided with appropriations for salaries, allowances and benefits, and fixed personnel expenditures, to back up their legal existence; otherwise, they should be 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.

5. The following positions under the different offices of the Municipal Government of Sto. Tomas, Isabela shall not be allowed pursuant to the Qualification Standard (Revised 1997) of the Civil Service Commission and the Manual on Position

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Classification and Compensation Scheme in LGUs, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	SHOULD BE
VICE MAYOR	2.3	Private Secretary II SG-15	Private Secretary I SG-11
HEALTH	13.19	Driver II SG-4	Driver I SG-3
ADMINISTRATOR	16.5	Driver II SG-4	Driver I SG-3

Item 9.2.1.6 under Chapter 9 of the Manual on Position Classification Scheme in LGUs states that the classification of Private Secretary and Driver position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of **Private Secretary II and Driver II is for the Mayor's Office only** and for the different offices the position must be Private Secretary I, SG 11 and Driver I, SG 3. Since the subject positions do 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;

6. The position of **Radio Operator II** with Item No. 1.6 under the Municipal Mayor's Office is not within the list of positions under DBM LBC No. 61 dated March 18, 1996, on the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government;
7. That the appropriation for the grant of Clothing Allowance shall be in accordance with DBM Budget Circular No. 2018-1 dated March 8, 2018, on the Rules and Regulations on the Grant of Uniform/Clothing Allowance (U/CA) to Civilian Government Personnel;
8. That the appropriation for the grant of Representation and Transportation Allowance shall be in accordance with DBM Local Budget Circular No. 103 dated May 15, 2013, on the Amended Rules and Regulations on the Grant of Representation and Transportation Allowance;
9. The appropriation for Honoraria in the amount of One Million Eight Hundred Thousand Pesos (P1,800,000.00) 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 2004-5A dated October 7, 2005, Guidelines on the Grant of Honoraria to Government Personnel Involved in Government Procurement; Budget Circular No. 2007-1 issued April 23,

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2007, Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators; DBM Budget Circular No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;

10. The appropriation for Consultancy Services in the amount of Two Hundred Thousand Pesos (P200,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised IRR;
11. The appropriation for Confidential Expense in the amount of Two Hundred Ninety One Thousand Nine Hundred Sixty Pesos (P291,960.00) shall be governed by the provisions of COA-DBM-DILG-GCG and DND Joint Circular no. 2015-01 dated January 8, 2015;
12. The appropriation for **Donations** under the Municipal Health Office and Municipal Social Welfare and Development Office in the amount of Three Million Four Hundred Sixty Six Thousand Seven Hundred Thirteen Pesos & 56/100 (P3,466,713.56) shall be classified according to its specific Programs, Projects & Activities (PPAs);
13. 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	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Postage & Courier Services	5-02-04-020	5-02-05-010
Advertising Expenses	5-02-99-080	5-02-99-010

14. 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. 80 dated May 18, 2020, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
15. That the appropriation and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint

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Memorandum Circular No. 1 dated November 4, 2020 and the additional guidelines of DILG-DBM Joint Memorandum Circular No. 1 dated March 27, 2020;

However, the following projects 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. Traveling Expenses and Other MOOE for the development direction, policy formulation, general supervision of basic services for P100,000.00
2. Donations- Provision of support to local special bodies and provision of financial support to PLEB for P150,000.00
3. Donations, Office Supplies Expenses, Traveling Expenses, Other MOOE for support services for the Katarungang Pambarangay, Financial aid to Barangays, and Promotion of Peace and Order and Public Safety Plan for P150,000.00
4. Training Expenses, Fuel, Oil & Lubricants Expenses, Donations for Public safety, Peace and Order Program Cum Aid to Local PNP for P500,000.00
5. Training and Office Supplies Expenses- Quick Response, Rehabilitation and Recovery Programs for P50,000.00
6. Training Expenses- Disaster Plan Formulation for P50,000.00
7. Training Expenses- Development of Local Disaster Risk Reduction and Management Program/Project for P100,000.00
8. Training Expenses- Climate Resilient Agricultural Practices and Technologies for P300,000.00
9. Donations & Other MOOE- Protective and Rehabilitation Services for P150,000.00
10. Training Expenses- Institutionalization of Child Friendly Movement for P50,000.00
11. Donations- Financial Assistance and counseling programs for distressed client for P50,000.00
12. Other MOOE- Implementation of Liquor Ban and Curfew Hours for P24,000.00
13. Other MOOE- Conduct of Anti-Criminality Checkpoint for P24,000.00
14. Other MOOE- Conduct of Police Operations for P24,000.00
15. Office Supplies Expenses- Production and Distribution of IEC materials on Anti-Criminality tips to 27 barangays for P1,200.00
16. Other MOOE- Conduct barangay/school visitation for P24,000.00
17. Confidential fund- Strengthening functionality of ADACs, Intelligence monitoring and surveillance and application and enforcement of search warrant for P120,000.00
18. Training Expenses- Conduct of MADAC meetings for P27,000.00
19. Training Expenses- Quarterly conduct of training of BINs agents for P27,000.00
20. Other MOOE- Visitation of Tokhang respondents (PAGASA) for P24,000.00

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21. Other MOOE- Coordination to PNP-CLO for drug screening/testing to PAGASA for P68,000.00
22. Other MOOE- Coordination to CBRWP Team for the program for P50,000.00
23. Other MOOE- Reduce number of peddlers and pushers from the PNP watch list arrested for P70,000.00
24. Training Expenses- Conduct of drug symposium in barangays and schools for P24,000.00
25. Office Supplies Expenses- Production and distribution of IEC materials for P9,600.00
26. Other MOOE- Conduct of checkpoint for P24,000.00
27. Training Expenses- Conduct of Enhancement training for P4,800.00
28. Training Expenses- Conduct of Road Safety Summit for P27,600.00
29. Training Expenses- Agricultural Services for P850,000.00
30. Training Expenses- Waste Segregation and Recycling for P20,000.00
31. Counterpart Fund for Special Program for Employment of Students for P680,000.00
32. Financial Assistance to the beneficiaries of KALAHI-CIDSS-NDCCP (Kapit-Bisig Laban sa Kahirapan Comprehensive and Integrated Delivery of Social Services for P4,592,707.72

16. 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.

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 FURTHER, 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.

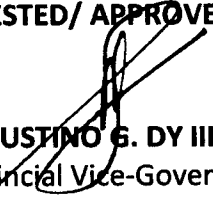
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Approved and Adopted, January 10, 2023.

**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