



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. 2023-01-17

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-01 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED SIXTY ONE MILLION TWO HUNDRED TWENTY THOUSAND FOUR HUNDRED FORTY SIX PESOS & 39/100 (P161,220,446.39) 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. 2021-01, An ordinance enacting the Annual Budget of the Municipality of Sto. Tomas, Isabela for Calendar Year 2022 in the total amount of **ONE HUNDRED SIXTY ONE MILLION TWO HUNDRED TWENTY THOUSAND FOUR HUNDRED FORTY SIX PESOS & 39/100 (P161,220,446.39)** covering the various expenditures for the operation of the Local Government of Sto. Tomas, Isabela for Fiscal Year 2022, 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. 2021-01 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED SIXTY ONE MILLION TWO HUNDRED TWENTY THOUSAND FOUR HUNDRED FORTY SIX PESOS & 39/100 (P161,220,446.39) 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. 2021-01 (2022 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. 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 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.*

3. 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.

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We noted that there are *Four (4)* 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.

4. Reiterating that 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 Classification and Compensation Scheme in LGUs, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	SHOULD BE
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 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 for the Mayor's Office only** and for the different offices the position must be 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;

5. Reiterating that 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. 137 dated July 13, 2021, 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;

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6. Reiterating that the following Position Title and Salary Grade should be in accordance with 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 pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 137 IOS
ENGINEER	4.3	Light Equipment Operator SG-4	Light Equipment Operator SG-2

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 Two Million Five Hundred Thousand Pesos (P2,500,000.00) 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, 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 One Hundred Seventy One Thousand Nine Hundred Sixty Pesos (P171,960.00)

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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 Social Welfare and Development Office in the amount of Nine Million Seven Hundred Thirty Eight Thousand Pesos (P9,738,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
13. 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;
14. 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;

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 of Ten (10) units Communal CRs in 10 Barangays for P1,000,000.00
 2. Construction of Thirty (30) Signages in Compliance with RA 9003 for P150,000.00
 3. Water Segregation and Recycling for P350,000.00
 4. Development of Local Disaster Risk Reduction and Management Program/Project for P500,000.00
15. 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 Sto. Tomas, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.


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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.

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 B. DY III
Provincial Vice-Governor