



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 26th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 31, 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. 2023-03-01

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 02-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF TWO BILLION EIGHT HUNDRED NINETY MILLION PESOS (P2,890,000,000.00) OF THE CITY GOVERNMENT OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, City Appropriation Ordinance No. 02-2021, an ordinance authorizing the Annual General Fund Budget of the City Government of Ilagan for Fiscal Year 2022 in the amount of **TWO BILLION SEVEN HUNDRED EIGHTY EIGHT MILLION SEVEN HUNDRED FORTY TWO THOUSAND FIVE HUNDRED THIRTY PESOS & 91/100 (P2,788,742,530.91)** and the operation of Economic Enterprise in the amount of **ONE HUNDRED ONE MILLION TWO HUNDRED FIFTY SEVEN THOUSAND FOUR HUNDRED SIXTY NINE PESOS & 09/100 (P101,257,469.09)** covering the various expenditures for the operation of the City Government of Ilagan for Fiscal Year 2022 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, pursuant to the provision of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 02-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF TWO BILLION EIGHT HUNDRED NINETY MILLION PESOS (P2,890,000,000.00) OF THE CITY GOVERNMENT OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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.

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. 02-2021 (2022 Annual Budget) of the City of Ilagan, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act No. 7160 and subject further to the following conditions:

- The following Position Title and Salary Grade shall be in accordance with DBM LBC No. 137 dated July 13,2021 on the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 137 IOS/BC 2004-3 CONVERSION
ECO-ENTERPRISE	F1.2 to F1.6	Administrative Aide I (Utility Worker) SG-1	Administrative Aide I (Utility Worker I) SG-1
CITY ADMINISTRATOR	20.5 to 20.9; 20.12 to 20.14	Administrative Aide I (Utility Worker) SG-1	Administrative Aide I (Utility Worker I) SG-1
CBPLO	D1.7	Administrative Aide IV (Clerk III) SG-6	Administrative Aide VI (Clerk III) SG-6
CPDO	8.22 to 8.24; 8.26 to 8.27	Administrative Aide I (Utility Worker) SG-1	Administrative Aide I (Utility Worker I) SG-1
MARKET & SLAUGHTER HOUSE	G1.47 to G1.49; G1.54 to G1.74	Administrative Aide I (Utility Worker) SG-1	Administrative Aide I (Utility Worker I) SG-1

The HRMO should fill up the Plantilla of Personnel properly. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

- The following Plantilla positions shall be converted to generic class titles in accordance with Local Budget Circular No. 137 dated July 13, 2021, on

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 02-2021 (2022 ANNUAL BUDGET) IN THE AMOUNT OF TWO BILLION EIGHT HUNDRED NINETY MILLION PESOS (P2,890,000,000.00) OF THE CITY GOVERNMENT OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

OFFICE	FROM (2022 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Information Officer III SG-18	Administrative Officer V SG-18
	Reproduction Machine Operator I SG-2	Administrative Aide II SG-2
CITY INFOTECH COMMUNICA -TIONS	Public Relations Assistant SG-8	Administrative Assistant II SG-8
MAYOR	Messenger SG-2	Administrative Aide II SG-2
CITY INFOTECH COMMUNICA -TIONS		
CCR		
MAYOR	Bookbinder III SG-7	Administrative Assistant I SG-7
CITY INFOTECH COMMUNICA -TIONS		
HRMO		
CGSO		
CITY ACCOUNTANT		
CBO		
CTO		
CITY ASSESSOR		
CIMC		
ECONOMIC ENTERPRISE	Clerk III SG-6	Administrative Aide VI SG-6
VICE MAYOR/SP	Computer Operator IV SG-14	Senior Administrative Assistant II SG-14
MAYOR	Photographer I SG-5	Administrative Aide V SG-5
VICE MAYOR/SP		
MAYOR	Bookbinder IV SG-10	Administrative Assistant IV SG-10
VICE MAYOR/SP		
HRMO		
CGSO		
CIMC		
CITY ACCOUNTANT		
MAYOR	Records Officer II SG-14	Administrative Officer III SG-14
VICE MAYOR/SP		

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ADMINIS- TRATOR	Bookbinder I SG-2	Administrative Aide II SG-2
CBPLO		
CPDO		
MARKET & SLAUGHTER HOUSE		
CIMC		
CHRMO	Human Resource Management Officer IV SG-22	Supervising Administrative Officer SG-22
	Human Resource Management Officer III SG-18	Administrative Officer V SG-18
	Data Entry Machine Operator III SG-11	Administrative Assistant V SG-11
CHRMO	Records Officer I SG-10	Administrative Officer I SG-10
CPDO		
CBO		
SAN ANTONIO HOSPITAL		
VICE MAYOR/SP	Data Entry Machine Operator I SG-6	Administrative Aide VI SG-6
CPDO		
CCR		
CBO		
CITY ASSESSOR		
CSWDO	Data Controller I SG-6	Administrative Aide VI SG-6
CPDO		
VICE MAYOR/SP	Records Officer III SG-18	Administrative Officer V SG-18
CPDO		
MARKET & SLAUGHTER HOUSE		
CCR	Data Controller III SG-11	Administrative Assistant V SG-11
CGSO		
CBO		
CTO		
CGSO	Storekeeper II SG-6	Administrative Aide VI SG-6
	Photographer I SG-5	Administrative Aide V SG-5
MAYOR	Photographer III SG-10	Administrative Assistant IV SG-10
CGSO		
CENRO	Data Entry Machine Operator IV SG-13	Senior Administrative Assistant I SG-13

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3. Reiterating our review action on your 2021 Annual Budget that the position of Attorney IV, SG-23 under the City Legal Office is not in accordance with Section 4(d) of 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 Component Cities, which is Salary Grade 22”

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.**

4. Reiterating that the positions under the **City of Ilagan Medical Center (CIMC)** shall be in accordance with DBM-DOH Joint Circular No. 2013-1 dated September 23, 2013, on the Revised Standards on Organizational Structure and Staffing Pattern of Government Hospitals, CY 2013 Edition;
5. Reiterating our review action on your 2021 Annual Budget that the position of Chief of Hospital III with **SG-26** at the **City of Ilagan Medical Center (CIMC)** is not allowed for a Level I Hospital as per DBM-DOH Joint Circular No. 2013-1 dated September 23, 2013, on the Revised Standards on Organizational Structure and Staffing Pattern of Government Hospitals, CY 2013 Edition, hence, **disallowed**. The said position shall be downgraded in accordance with the said guidelines.
6. Reiterating our review action on your 2021 Annual Budget that the following created positions under the City of Ilagan Medical Center (CIMC) **shall not be allowed** pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level of position below Assistant Department Head for Component Cities shall be limited to **SG-22**:

ITEM NO.	POSITION	SALARY GRADE
25.4; 25.19 to 25.22;	Medical Specialist III	24
25.5; 25.10; 25.23 to 25.25; 25.34; 25.35	Medical Officer IV	23
25.55	Dentist IV	23

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. Vacant item Nos. 25.25 and 25.35 are hereby recommended to be downgraded.**

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7. Reiterating our review action on your 2021 Annual Budget that the **vacant position** of Dentist IV SG-23 as reflected in the duly approved Plantilla under the City Health office - RHU I shall be **downgraded** and the position of Dentist IV SG-23 **with incumbent** as reflected under the duly approved Personnel Schedule under the City Health office - RHU II, **once vacated**, shall be corrected to conform to 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, as implemented by Local Budget Circular No. 53 dated September 1, 1993, quoted below:

*“Item 9.2.1.5 – highest positions below the Assistant Department Head shall be limited to **SG 22** for Component Cities.”*

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;**

8. Reiterating our review action on your 2021 Annual Budget that there should only be one City Government Department Head (Chief of Hospital) in one office. The position of **Chief of Hospital II** with **SG-25** at the San Antonio Hospital is not within the list of the Tally of Positions for Level I Hospital as per DBM-DOH Joint Circular No. 2013-1 dated September 23, 2013, on the Revised Standards on Organizational Structure and Staffing Pattern of Government Hospitals, CY 2013 Edition, hence, **disallowed**. Since the position is **vacant**, it is hereby recommended to be **abolished or to be downgraded to a level of position applicable to a Level I hospital;**
9. Reiterating our review action on your 2021 Annual Budget that the Operations of Market & Slaughterhouse must be headed by a Department Head pursuant to 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;
10. The appropriation for Overtime and Night Pay in the amount of Eight Million One Hundred Thousand Pesos (P8,100,000.00) shall be in accordance with the guidelines of CSC-DBM Joint Circular No. 1, series 2015 dated November 25, 2015, on the Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees;
11. The appropriation for Consultancy Services and Other General Services in the amount of Three Million Pesos (P3,000,000.00) and Two Hundred Twenty One Million Eight Hundred Sixty Thousand Five Hundred Thirty Two Pesos & 16/100 (P221,860,532.16) respectively, must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;

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12. The appropriation for Confidential Expenses amounting to One Million Two Hundred Fifty Thousand Pesos (1,250,000.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
13. The Utilization of the Appropriation for Other Professional Services in the amount of Twenty Million Pesos (P20,000,000.00) 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;
14. The inconsistencies in the total appropriation for the following object of expenditures must be reconciled, to wit:

ACCOUNT	APPROPRIATION ON THE LEP AS PER WORKSHEET	TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY	DIFFERENCE
Other General Services	P 221,810,532.16	P 221,860,532.16	P (50,000.00)
Insurance Expenses	P 6,970,326.79	P 3,970,326.79	P 3,000,000.00
Other MOOOE	P 287,688,167.23	P290,638,167.23	P (2,950,000.00)
20% DF	APPROPRIATION ON THE LEP	APPROPRIATION AS PER AIP	DIFFERENCE
Installation of Dancing Fountain – Rizal Park	P 20,000,000.00	P 15,000,000.00	P 5,000,000.00
Installation of Dancing Fountain – Bonifacio Park	P 25,000,000.00	P 20,000,000.00	P 5,000,000.00
Improvement/ Construction of Stalls (Food Park) Osmeña	P 10,000,000.00	P 20,000,000.00	P (10,000,000.00)

17. The utilization of 5% LDRRMF in the amount of One Hundred Thirty Seven Million Seven Hundred Forty Five Thousand Pesos (P137,745,000.00) 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

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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 as supplemented by Local Budget Memorandum No. 82 dated June 14, 2021 copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

18. The utilization of the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
19. All procurement activities shall 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 in the amount of Ninety Four Million Seven Hundred Seventy Five Thousand Pesos (P94,775,000.00) shall be subject to the provisions of Budget Circular No. 2019-3 dated May 16, 2019 and Administrative Order No. 14 dated December 10, 2019;

RESOLVED FURTHER, to require the City of Ilagan, Isabela to comply with the herein review findings/conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to inform the City of Ilagan, 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.

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable JOSEMARIE L. DIAZ**, Municipal Mayor, and to the Sangguniang Panlungsod of the City of Ilagan, Isabela through the, **Honorable KIRYLL S. BELLO**, Municipal Vice-Mayor.

Approved and Adopted, January 31, 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