



## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 71<sup>ST</sup> REGULAR SESSION OF THE 11<sup>TH</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 23, 2024.

PRESENT:

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ED CHRISTIAN S. GO	Member (2nd District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	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. 2024-03-05**

Series of 2024

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 004-2022 (2023 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED FIFTY FOUR MILLION THREE HUNDRED THIRTY NINE THOUSAND FOUR HUNDRED FORTY FOUR PESOS (P254,339,444.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY**

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

**WHEREAS**, Appropriation Ordinance No. 004-2022, An ordinance enacting the Annual Budget of the Municipality of San Pablo, Isabela for Calendar Year 2023 in the total amount of **TWO HUNDRED FIFTY FOUR MILLION THREE HUNDRED THIRTY NINE THOUSAND FOUR HUNDRED FORTY FOUR PESOS (P254,339,444.00)** covering the various expenditures for the operation of the Local Government of San Pablo, Isabela for Fiscal Year 2023, 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.

**WHEREAS**, the subject Appropriation Ordinance has complied with the budgetary requirements, general limitations and other pertinent provisions set forth under Republic Act No. 7160.

***Nagkaisa para sa Isabela***

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 004-2022 (2023 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED FIFTY FOUR MILLION THREE HUNDRED THIRTY NINE THOUSAND FOUR HUNDRED FORTY FOUR PESOS (P254,339,444.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY**

**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. 004-2022 (2023 Annual Budget) of the Municipality of San Pablo, 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. Reiterating that the following Plantilla positions shall be converted to generic class titles in accordance with DBM Local Budget Circular No. 137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

OFFICE	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II SG-15	Senior Administrative Assistant III SG- 15
	Driver II SG-4	Administrative Aide IV SG-4
MAYOR VICE MAYOR	Driver I SG-3	Administrative Aide III SG-3

2. The following Position Titles and Salary Grades from the Local Government Unit of Divilacan, Isabela should be in accordance with DBM Local Budget Circular No. 137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU PLANTILLA	LBC No. 137 IOS
BUDGET	8.2	Administrative Assistant II (Budgeting Assistant II) SG-8	Administrative Assistant II (Budgeting Assistant) SG-8
MSWDO	13.3	Youth Development Officer SG-10	Youth Development Officer I SG-10
	13.5	Day Care Worker SG-6	Day Care Worker I SG-6

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;

3. Reiterating our review action on your 2020, 2021 and 2022 Annual Budget that the Position of **Human Resource Management Officer V** with SG-24 under the office of the Municipal Mayor is not in accordance with Section 4(d) of Local Budget Circular No. 53, which states that:

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*"The highest level of Position below the Assistant Department Head shall be limited to the allocated Salary Grade for 1<sup>st</sup> to 3<sup>rd</sup> Class Municipalities, which is Salary Grade 18"*

Since the subject position does not conform to the herein prescribed allowable SG allocation, corrections 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. The following Position Title, Salary Grade and Step increment in the Personnel Schedule of various offices of the Municipality of San Pablo must be reconciled:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE 2022 AB	POSITION TITLE, SG & RATE IN THE 2023 AB	SHOULD BE:
MAYOR	1.1	Mayor SG-27/2	SG 27/3 P 1,359,288.00	SG 27/3 P 1,381,488.00
	1.18	Security Guard I SG- 3/1	P 149,676.00	P 149,712.00
	1.21	Administrative Aide III (Clerk I) SG-3/1	P 149,676.00	P 149,712.00
VICE MAYOR	3.2	Driver I SG-3/1	P 149,676.00	P 149,712.00
SEC	5.1	Secretary to the Sangguniang Bayan SG-24/5	P 996,276.00	P 980,268.00
	5.2	Administrative Aide VI (Clerk III) SG-6/6	P 187,464.00	P 186,024.00
MBO	8.3	Administrative Aide IV (Budgeting Aide) SG-4/6	P 166,440.00	P 165,168.00
MHO	12.1	Municipal Health Officer I SG-24/1	P 1,080,924.00	P 1,080,936.00
	12.4	Midwife II SG-11/2	P 330,876.00	P 327,408.00
	12.9	Midwife I SG-9/3	P 257,796.00	P 258,804.00
	12.10	Midwife I SG-9/8	P 268,752.00	P 269,796.00
MAO	14.2	Agricultural Technologist SG-10/6	P 246,036.00	P 246,444.00

5. Section 325(h) of Republic Act No. 7160 provides that the annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed the 2% of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year. However, the appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) of the Municipality of San Pablo, Isabela is more than the appropriation required by Forty Thousand Pesos (P40,000.00), to wit:

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Actual Receipts Derived from RPT (NPY)	P 500,000.00
<b>Required Appropriation (2%)</b>	<b>P 10,000.00</b>
Amount appropriated	P 50,000.00
Excess in Appropriation	<b>P 40,000.00</b>

6. Reiterating that the powers, duties and functions of the Vice Mayor and Sangguniang Bayan, as a legislative body is well defined under Section 446 & 447 (a) of the Local Government Code of 1991. The grant of donations are well within the powers, duties and functions of the Chief Executive pursuant to Section 444 of the Local Government Code, ***hence donation is primarily an executive function***. The appropriations for donations under the office of the Mayor in the Annual Budget 2023 specifying the Donation Account for the Vice Mayor (Donation - Vice Mayor) is ***not allowed*** to incur such expenses;
7. That the appropriation for Donations – Rice Subsidy under the Mayor’s Office of the Local Government of San Pablo, Isabela in the amount of Two Million Eight Hundred Thousand Pesos (P2,800,000.00) shall be covered with appropriate guidelines and legal basis for its grant;
8. That the appropriation for Honoraria in the amount of Two Million Pesos (P2,000,000.00) 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 and DBM Budget Circular No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;
9. As per Worksheet of the Proposed New Appropriation By Object Of Expenditures, the total amount of the following accounts does not coincide with the amount stated at the Summary of Proposed New Appropriations, by Object of Expenses and by Sector:

Account	LEP (Proposed New Appropriation by Object of Expenditures)	LEP (Summary)	Difference
Salaries & Wages - Regular	P 39,674,756.00	P 39,674,736.00	P 20.00
Year-End Bonus	P 3,306,228.00	P 4,770,000.00	P (1,463,772.00)
Life & Retirement	P 4,767,000.00	P 802,000.00	P 3,965,000.00
Pag-IBIG Contributions	P 801,000.00	P 1,799,000.00	P (998,000.00)
PhilHealth Contributions	P 1,799,000.00	P 110,800.00	P1,688,200.00)
ECC Premiums	P 110,800.00	P 3,306,228.00	P (3,195,428.00)
Baka Festival Activities	-	P 7,500,000.00	P (7,500,000.00)
Bambanti Expenses	P 7500,000.00	-	P 7,500,000.00

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10. The appropriation for the following account 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 (PEI)	5-01-02-080	Other Personnel Benefits – PEI <b>5-01-04-990</b>
Cash Gift	5-01-02-050	<b>5-01-02-150</b>
Subsistence, Laundry & Quarters Allowance	5-01-02-050	Subsistence - <b>5-01-02-050</b> Laundry – <b>5-01-02-060</b> Quarters – <b>5-01-02-070</b>
Terminal Pay	5-01-02-110	Other Personnel Benefits – Terminal Leave Benefits <b>5-01-04-030</b>
Mid-Year Bonus	5-01-02-140	Other Bonuses & Allowances – Midyear <b>5-01-02-990</b>
Service Vehicle	-	Transportation Equipment – Motor Vehicles <b>1-07-06-010</b>

11. 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 as supplemented by Local Budget Memorandum No. 85 dated June 15, 2022 and finalized by Local Budget Memorandum No. 85-B dated December 23, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
12. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020.

That the following appropriation 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:

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1. Provision of Counterpart to National, Regional, Provincial Assisted Projects for P1,000,000.00
  
13. 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 Transportation Equipment (Motor Vehicles, Firetruck, and Rescue Boat in the amount of Five Million Nine Hundred Twenty Thousand Pesos (P5,920,000.00) shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 the Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles;

**RESOLVED FURTHER**, to require the Municipality of San Pablo, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to furnish the Municipality of San Pablo, 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 and auditing rules and regulations.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable ANTONIO N. MIRO, JR.**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Pablo, Isabela through the **Honorable ANTONIO JOSE T. MIRO III**, Municipal Vice-Mayor.

**Approved and Adopted, January 23, 2024.**

**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**  
Vice Governor & Presiding Officer