



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 74th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON FEBRUARY 20, 2024.

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. 2024-06-01

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-004 (2024 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED SEVENTEEN MILLION ONE HUNDRED THIRTY SIX THOUSAND FOUR HUNDRED SIXTY PESOS (P317,136,460.00) FOR THE GENERAL FUND AND SEVENTEEN MILLION EIGHT HUNDRED FIFTY THOUSAND PESOS (P17,850,000.00) 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. 2023-004, an Ordinance authorizing the Annual General Fund Budget of the Municipality of Roxas for Fiscal Year 2024 in the sum of **THREE HUNDRED SEVENTEEN MILLION ONE HUNDRED THIRTY SIX THOUSAND FOUR HUNDRED SIXTY PESOS (P317,136,460.00)** and the operation of Economic Enterprise in the amount of **SEVENTEEN MILLION EIGHT HUNDRED FIFTY THOUSAND PESOS (P17,850,000.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2024 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. 2023-004 (2024 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED SEVENTEEN MILLION ONE HUNDRED THIRTY SIX THOUSAND FOUR HUNDRED SIXTY PESOS (P317,136,460.00) FOR THE GENERAL FUND AND SEVENTEEN MILLION EIGHT HUNDRED FIFTY THOUSAND PESOS (P17,850,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, 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 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. 2023-004 (2024 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 implementation of the lump-sum appropriation for SSL VI and additional Clothing Allowance in the amount of Nine Million Seven Hundred Seventy Four Thousand Seven Hundred Fifty Two Pesos & 79/100 (P9,774,752.79) and Two Hundred Two Thousand Pesos (P202,000.00) respectively, shall be deferred pending the release of the guidelines;
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. That the creation of the position of *Nurse IV* with **SG-19** shall not be allowed pursuant to Sec. 4(d) of LBC No. 53 of which the highest level of positions below the Assistant Department Head shall be limited to **SG-18** for ^{1st} to ^{3rd} class Municipality and the standard leveling of positions pursuant to Item 9.2.1.5 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007. Since the subject position does not conform to the herein prescribed allowable SG allocation, said position shall be downgraded to conform with the above-mentioned guidelines;
4. That the unfunded vacant position of *Meat Inspector* with **SG-6** with Item No. 14.7-A shall be excluded in the Personnel Schedule of the LGU as there is no appropriation to back up its legal existence;
5. That the newly created position of *Disease Surveillance Officer* with **SG-15** under the Municipal Health Office is not within the list of positions in the Index of Occupational Services. The position title must conform with

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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;

6. This is to reiterate our review action on your 2020, 2021, 2022 and 2023 Annual Budget that the position of **Market Supervisor IV** with **SG-22** under the Economic Enterprise Management & Slaughterhouse is not in accordance with the provisions of Item 9.2.1.5 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007 *which the highest level of Positions below the Assistant Department Head shall be limited to the allocated Salary Grade for first to third class municipalities which is Salary Grade 18-19.*

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

7. Reiterating 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 of the Manual on the Position Classification and Compensation Scheme (MPCCS) in LGUs under Circular Letter No. 2007-6 dated February 19, 2007 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
TREASURER	8.13	Administrative Aide IV (Driver II) SG-4	Administrative Aide III (Driver I) SG-3

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8. The MHRMO must reconcile the inconsistencies of Salary Rate and Step Increment of the following positions in accordance with Salary Schedule Annex "A3" and Annex "A1" for PHWs of DBM Local Budget Circular No. 149 dated January 10, 2023, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM- LBC 149 Annex "A3"
MAYOR	1.5	Population Program Officer I SG-11/5 (vacant)	P 304,140.00	P 291,600.00 SG-11/1
	1.6	Labor & Employment Assistant SG-8/3 (vacant)	P217,128.00	P213,240.00 SG-8/1
	1.10	Administrative Aide IV SG-4/1	P168,336.00	P168,324.00
VICE MAYOR	2.1.1	Municipal Vice Mayor SG-25/2	P1,127,160.00	P1,127,148.00
MCR	5.8	Administrative Aide III SG-3/2 (vacant)	P159,756.00	P158,520.00 SG-3/1
MHO	10.10	Nurse I SG-15/3	P443,964.00	P448,560.00 (Annex "A1" PHW)

9. Pursuant to the provision of Sec. 10, Article 1, Batas Pambansa Bilang 881 of the Omnibus Election Code of the Philippines, the appropriation for Other MOOE-Comelec shall only be allowed to be appropriated in the Municipality/City Budget during Barangay Elections hence, the amount of One Hundred Ten Thousand Pesos (P110,000.00) is disallowed because of no legal basis;

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10. 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
Travelling Expenses	P 4,663,012.00	P 5,623,012.00	P (960,000.00)
Training Expenses	P 1,350,000.00	P 390,000.00	P 960,000.00
Fuel, Oil and Lubricants Expenses	P 2,390,500.00	P 2,870,500.00	P (480,000.00)
Telephone Expenses	P 1,802,000.00	P 1,322,000.00	P 480,000.00
Other General Services	P 7,777,000.00	P6,826,600.00	P 950,400.00
Other Professional Services	P20,919,400.00	P21,869,800.00	P (950,400.00)
ICT Equipment	P 600,00.00	P 540,000.00	P 60,000.00
Other Property, Plant & Equipment	P 60,000.00	P 120,000.00	P (60,000.00)

11. The utilization of the appropriation for Other Professional Services and Other General Services 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;

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12. 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. 87 dated June 9, 2023 and finalized by Local Budget Memorandum No. 87-A dated December 28, 2023, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
13. 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 under 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:

1. Maintenance/Rehabilitation of Municipal Parks at Roxas, Isabela for P3,000,000.00
 2. Continuing Clean and Green Program for P7,346,968.00
14. 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 purchase and specifications of the motor vehicle shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022, and BC No. 2022-1A dated March 1, 2023.

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.

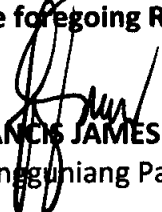
RESOLVED FURTHERMORE, to furnish the Municipality of Roxas, Isabela that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law and that compliance with all the existing laws, rules and regulations shall be the responsibility of the Local Government Unit and disbursement of funds shall be subject to the usual budgeting, accounting and auditing rules and regulations.

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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, February 13, 2024.

**I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:**


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED:


FAUSTINO G. DY III
Vice Governor & Presiding Officer