



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 79th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 26, 2024.

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st 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
EVYNN JAY C. DIAZ	Member, Labor Sector Representative

RESOLUTION NO. 2024-11-01

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-1362 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED SIXTY NINE MILLION SIX HUNDRED SIXTY FIVE THOUSAND FIVE HUNDRED TWENTY SIX PESOS (P569,665,526.00) FOR THE GENERAL FUND AND SIX MILLION EIGHT HUNDRED THOUSAND PESOS (P6,800,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE (LEE) OF THE MUNICIPALITY OF SAN MARIANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2023-1362, an Ordinance authorizing the Annual General Fund Budget and the operation of Economic Enterprise of San Mariano, Isabela in the amount of **FIVE HUNDRED SIXTY NINE MILLION SIX HUNDRED SIXTY FIVE THOUSAND FIVE HUNDRED TWENTY SIX PESOS (P569,665,526.00)** and **SIX MILLION EIGHT HUNDRED THOUSAND PESOS** respectively, covering various expenditures for the operation of the Municipal Government of San Mariano, Isabela for Fiscal Year 2023 and appropriating the necessary funds for the purpose 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. 2023-1362 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED SIXTY NINE MILLION SIX HUNDRED SIXTY FIVE THOUSAND FIVE HUNDRED TWENTY SIX PESOS (P569,665,526.00) FOR THE GENERAL FUND AND SIX MILLION EIGHT HUNDRED THOUSAND PESOS (P6,800,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE (LEE) OF THE MUNICIPALITY OF SAN MARIANO, 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. 2023-1362 (2024 Annual Budget) of the Municipality of San Mariano, 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 DBM Local Budget Memorandum No. 87, additional instruction No. 4 of LBP Form No. 3 (Annex F) states that only funded vacant positions shall be included in the plantilla, unfunded positions shall be removed/deleted from the plantilla.

We noted that there is One (1) unfunded vacant position as shown in the Personnel Schedule (LBP Form No. 3) of the Office of the Municipal Health Officer. Please be informed that vacant and new positions are deemed not properly created if such had not fully provided with corresponding appropriations for basic salary and other compensation. (Item 4.2.3 of DBM Local Budget Circular No. 145 dated March 2, 2022). Since there is no appropriation to back up its legal existence, its abolition is hereby recommended;

2. Reiterating our review action on your **2020, 2021, 2022** and **2023** Annual Budget that the Position of **Dentist III** with SG-20/1 is not in accordance with Section 4(d) Local Budget Circular No. 53. However, when the position becomes vacant it shall be downgraded to conform to the provisions of Local Budget Circular No. 53 dated September 1, 1993.
3. The following Position Titles and Salary Grades 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
MAYOR	1.9 & 1.11	Administrative Aide (Clerk I) SG-3	Administrative Aide III (Clerk I) SG-3
SB	2.45	Administrative Aide (Driver I) SG-3	Administrative Aide III (Driver I) SG-3

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-1362 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED SIXTY NINE MILLION SIX HUNDRED SIXTY FIVE THOUSAND FIVE HUNDRED TWENTY SIX PESOS (P569,665,526.00) FOR THE GENERAL FUND AND SIX MILLION EIGHT HUNDRED THOUSAND PESOS (P6,800,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE (LEE) OF THE MUNICIPALITY OF SAN MARIANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

PBO	6.3	Administrative Aide II (Driver I) SG-3	Administrative Aide III (Driver I) SG-3
MRRMO	15.6	Administrative Aide (Driver I) SG-3	Administrative Aide III (Driver I) SG-3

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;

- This is to reiterate our review action on your **2022 and 2023 Annual Budget** that the corrections of the disallowed position of *Board Secretary IV* in your **2020, 2021 and 2022 Annual Budget** under the Secretary to the Sangguniang Bayan Office should be:

AB 2020		BUDGET YEAR 2021		SHOULD BE (BUDGET YEARS 2022, 2023 & 2024)	
POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM	POSITION, SG/STEP INC.	RATE/ ANNUM
Board Secretary IV 22/2	P733,680	Board Secretary IV 22/3	P755,276	Board Secretary II 17/3	(From – BY 2022) P762,108
					(To – BY 2023) P733,680
					(To – BY 2024) P733,680

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.**

- Reiterating our review action on your **2023 Annual Budget** that the Office of the Municipal Tourism Officer must be headed by a Department Head pursuant to the Civil Service Commission Memorandum Circular No. 12, s. 2022, on the 2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units;
- The appropriation for *Hazard Pay* under the Municipal Social Welfare and Development Office in the amount of Seven Hundred Fifty One Thousand Six Hundred Seven Pesos (P751,607.00) shall be in accordance with Sec. 16.1.3 (Rates of Hazard Pay) of the IRR of RA 9433, dated November 7, 2007, otherwise known as an Act Providing for a Magna Carta for Public Social Workers, DSWD Memorandum

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-1362 (2024 ANNUAL BUDGET) IN THE AMOUNT OF FIVE HUNDRED SIXTY NINE MILLION SIX HUNDRED SIXTY FIVE THOUSAND FIVE HUNDRED TWENTY SIX PESOS (P569,665,526.00) FOR THE GENERAL FUND AND SIX MILLION EIGHT HUNDRED THOUSAND PESOS (P6,800,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE (LEE) OF THE MUNICIPALITY OF SAN MARIANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Circular No. 15 S. of 2013, dated July 1, 2013, on the Guidelines on the Payment of Hazard Pay and "On Call" Pay Under RA 9433 and DBM-DSWD Joint Circular No. 1, s. 2018 dated December 1, 2018, on the Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Social Workers;

7. The payment of *Monetization of Leave Credits* in the amount of One Million One Hundred Eighty Nine Thousand Five Hundred Six Pesos (P1,0189,506.00) shall be in accordance with DBM Budget Circular No. 2016-2 dated March 29, 2016, on the Computation and Funding of Terminal Leave Benefits and Monetization of Leave Credits, CSC Memorandum Circular No. 02, s. 2016, on the Amendment to the Constant Factor in the Formula used for Computing Terminal Leave Benefits (Section 40) and Computation of Leave Monetization (Section 24) of the Omnibus Rules on Leave and DBM Circular Letter No. 2024-1 dated January 31, 2024 on the Processing of Request for the Monetization of Leave Credits in FY 2024;
8. The Utilization of the Appropriation for *Other Professional Services, Other General Services and Legal Services* in the amount of One Million One Hundred Fifty One Thousand Nine Hundred Twenty Five Pesos (P1,151,925.00), Seven Million Four Hundred Fifty Three Thousand Seven Hundred Pesos (P7,453,700.00) and Twenty Thousand Pesos (20,000.00) respectively, 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;
9. 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. 87 dated June 19, 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;
10. 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 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 Child Development Centers for P5,000,000.00

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2. Establishment of PDAO Office for P2,000,000.00
3. Upgrading of Clinical Laboratory for P1,200,000.00
4. Slope Protection in Various Barangays for P5,000,000.00
5. Construction of 1-Barrel Box Culvert for P1,000,000.00
6. Replacement of Floater/Marker of the Marine Sanctuary for P200,000.00
7. Establishment of Communal Compost Pit for P30,000.00
8. Construction of Building for Final Sorting at SLF Cell No. 2 for P1,500,000.00
9. Construction of Public Comfort Rooms for P300,00.00
10. Monitoring of Water Quality for P400,000.00
11. Monitoring of Air Quality for P400,000.00

11. 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;

RESOLVED FURTHER, to require the Municipality of San Mariano, 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 San Mariano, 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 send a copy of this Resolution to the **Honorable EDGAR T. GO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of San Mariano, Isabela through the **Honorable DEAN ANTHONY G. DOMALANTA**, Municipal Vice-Mayor.

Approved and Adopted, March 26, 2024.

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


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED:


ED CHRISTIAN S. GO
Presiding Officer Protempore