



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 11<sup>th</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 15, 2019.

PRESENT:

EDWARD S. ISIDRO	Member (5 <sup>th</sup> District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 <sup>rd</sup> District)
ABEGAIL V. SABLE	Member (4 <sup>th</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
FAUSTINO U. DY IV	Member (5 <sup>th</sup> District)
ALFREDO V. ALILI	Member (6 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
ANTONIO S. HUI	Member, PCL Federation President
DAX PAOLO C. BINAG	Member, SK Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural /Industrial Workers Labor Sector Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative
DANTE G. HALAMAN	Member, LnB Federation President

OFFICIAL BUSINESS:

FAUSTINO G. DY III	Provincial Vice Governor
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**RESOLUTION NO. 405**  
**SERIES OF 2019**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 16-2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FORTY FOUR MILLION THREE HUNDRED SIXTEEN THOUSAND EIGHT HUNDRED NINETY FIVE PESOS (P244,316,895.00) FOR THE GENERAL FUND AND TWELVE MILLION ONE HUNDRED THOUSAND PESOS (12,100,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 16-2018 An Ordinance authorizing the Annual General Fund Budget of the Municipality of Tumauni, Isabela in the amount of **TWO HUNDRED FORTY FOUR MILLION THREE HUNDRED SIXTEEN THOUSAND EIGHT HUNDRED NINETY FIVE PESOS (P244,316,895.00)** and the Operation of Economic Enterprise in the amount of **TWELVE MILLION ONE HUNDRED THOUSAND PESOS (12,100,000.00)** for Calendar Year 2019 was submitted to this Sanggunian for review pursuant to the provision of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 16-2018 (2019 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FORTY FOUR MILLION THREE HUNDRED SIXTEEN THOUSAND EIGHT HUNDRED NINETY FIVE PESOS (P244,316,895.00) FOR THE GENERAL FUND AND TWELVE MILLION ONE HUNDRED THOUSAND PESOS (12,100,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, 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. 16-2018 (2019 Annual Budget) of the Municipality of Tumauni, 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 implementation of Salary Rates of Public Health Workers (PHWs) shall be in accordance with **Annex "A1"** of DBM Local Budget Circular No. 118 dated January 15, 2019, on the Implementation of the Fourth Tranche Compensation Adjustment to Local Government Personnel;
2. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions in accordance with Salary Schedule Annex "A3" of DBM Local Budget Circular No. 118 dated January 15, 2019, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM-LBC 118 Annex "A3"
MAYOR	1.13	License Inspector I <b>SG-6/2</b>	P 160,344.00	P 161,580.00
MPDC	1.103	Administrative Aide III (Clerk I ) <b>SG-3/2</b>	P134,628.00	P135,672.00

3. The creation of the position of Executive Assistant V with SG-24 under the Office of the Municipal Mayor 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 under Chapter 9 of the Manual on Position Classification and Compensation Scheme in LGUs states that the classification of Executive Assistant position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of Executive Assistant for the Municipal Mayor is Executive Assistant II with SG-17. Since the subject position does not conform to the herein prescribed allowable level of position and SG allocation, corrections shall be effected;
4. The following Position Title and Salary Grade from the Municipal Budget Office of the Local Government Unit of Tumauni, Isabela should be in accordance with DBM LBC No. 61 dated March 18, 1996 on the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local

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Government, and DBM BC No. 2004-3 dated March 6, 2004 the Conversion of Positions Performing Staff/Non Technical Functions, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2004-3 CONVERSION
MBO	3.4	Administrative Officer III (Budget Officer II) SG 15	Budget Officer II SG15	Administrative Officer IV SG15

5. This is to reiterate that the following positions shall not be allowed pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-18 for 1<sup>st</sup> to 3<sup>rd</sup> class Municipality:

OFFICE	ITEM NO.	POSITION	SALARY GRADE
MPDC	5.8	Project Development Officer IV	22
MUN. ENGINEER	7.5	Engineer III	19

Since the subject positions do 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;

6. Reiterating that the position of Human Resource Management Assistant II, **SG 10**, under the Municipal Human Resources & Management Office shall not be allowed pursuant to LBC No. 61, Qualification Standard (Revised 1997) of the Civil Service Commission. Per LBC No. 61, the allowable level of this position is Human Resource Management Assistant, **SG-8**. 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;
7. The MHRMO must correct the Salary Rate and Step Increment of the following **vacant** positions under the various offices of LGU Tumauni, Isabela in accordance with Salary Schedule Annex "A3" of DBM Local Budget Circular No. 118, to wit;

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OFFICE	ITEM NO.	POSITION TITLE PER PERSONNEL SCHEDULE	SG/STEP & RATE PER ANNUM PER PERSONNEL SCHEDULE	SHOULD BE SG/STEP & RATE PER ANNUM LBC 118
MAYOR	1.52	Driver I	SG-3/2 P 135,672.00	SG- 3/1 P 134,628.00
TREASURY	8.1	Municipal Treasurer	SG-24/6 P 976,740.00	SG -24/1 P 900,780.00
	8.4 & 8.13	Revenue Collection Clerk II	SG-7/6 P 176,604.00	SG -7/1 P169,968.00
GSO	17.2	Administrative Assistant	SG-8/2 P 182,628.00	SG -8/1 P180,984.00

8. Reiterating that the Salary Rates per Annum and the Upgrading of the affected positions for Public Health Workers should be implemented in accordance with the guidelines of DBM Local Budget Circular No. 2009-92 (Annex "B") dated September 3, 2009 on the Implementation of the First Tranche Monthly Salary Schedule of Local Government Personnel and Modified Position Classification System, DBM Budget Circular No. 2011-1 dated August 12,2011, on the Re-allocation of Dentist Positions and DBM Budget Circular No. 2018-2 dated March 15, 2018, on the Re-allocation of Radiologic Technologist Positions, to wit:

ITEM NO.	POSITION	SALARY GRADE	
		From	To
10.2	Dentist II	16	17
10.4	Nurse II	14	15
10.6, 10.15, 10.16, 10.23 and 10.24	Midwife I	6	9
10.7 to 10.14	Midwife II	8	11
10.27	Radiologic Technologist I	8	11

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9. The **creation** of the position of Medical Officer III SG-18 (vacant) under the Municipal Health Office shall be downgraded to Medical Officer II SG-18 pursuant to DBM Local Budget Circular No. 2009-92 (Annex B) and Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-18 for 1st to 3rd class Municipality. Since the subject position does not conform to the herein prescribed classified position, corrections shall be effected;
10. 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;
11. The appropriation for the following accounts should be properly classified to specific Object of Expenditure 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>
Other Personnel Benefits - Productivity Enhancement Incentive (PEI)	5-01-02-990	Other Personnel Benefits – Productivity Enhancement Incentive <b>5-01-04-990</b>
Construction of New Market Building	-	Buildings & Other Structures – Markets <b>1-07-04-040</b>

12. The appropriation for Confidential Fund in the amount of One Hundred Twenty Thousand Pesos (P120,00.00) 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 Capital Outlay in the amount of Eight Hundred Eighty Nine Thousand Three Hundred Eighty Eight Pesos & 60/100 (P889,388.60) shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
14. 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 NDRRM-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. 77 dated May 15, 2018, copy furnished the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

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15. The appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

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. Payment of LGU Loan Amortization (DBP) for P10,000,000.00

However, the following projects are disallowed:

1. Construction of Mini Office and LGU Cemetery Gate (San Pedro) for P312,979.00
2. Construction of Tourism Assistance Center (Phase 3) including Furniture & Fixtures for P1,700,000.00
3. Construction of Tourism Multi-Purpose Building (Phase 2) including Furniture & Fixtures for P4,000,000.00
4. Construction of Modern Coffee Shop for P1,250,000.000

Said projects are not covered by said JMC, however, same can be re-appropriated in the General Fund Account provided the no less than 20% requirements for EDF shall be observed, or can be re-programmed with programs/projects activities covered by said Joint Memorandum Circular.

All projects under the 20% Development Fund 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 Tumauni, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to inform the Municipality of Tumauni, 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 rules and regulations and COA requirements.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Sangguniang Bayan of the Municipality of Tumauni, Isabela** through the **Honorable ARNOLD S. BAUTISTA, Municipal Mayor**.

**Approved and Adopted. October 15, 2019.**

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I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Ordinance:



**ATTY. MARICEL R. EVANGELISTA, CPA**  
Secretary Protempore, Sangguniang Panlalawigan

ATTESTED/ APPROVED:



**EDWARD S. ISIDRO**  
Board Member 5<sup>th</sup> District &  
Presiding Officer Protempore