



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 57th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 01, 2020.

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)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	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 /Industrial Workers Labor Sector Representative
VENUS GRACE T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2020-43-4
SERIES OF 2020

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-1141 (2020 ANNUAL BUDGET) IN THE AMOUNT OF FOUR HUNDRED THIRTY ONE MILLION TWO HUNDRED SEVENTY FIVE THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P431,275,775.00) OF THE MUNICIPALITY OF SAN MARIANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2019-1141, an Ordinance authorizing the Annual General Fund Budget and the operation of Economic Enterprise of San Mariano, Isabela in the amount of **FOUR HUNDRED TWENTY FOUR MILLION ONE HUNDRED FIVE THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P424,105,775.00)** and **SEVEN MILLION ONE HUNDRED SEVENTY THOUSAND PESOS (P7,170,000.00)** respectively, covering various expenditures for the operation of the Municipal Government for Fiscal Year 2019 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. 2019-1141 (2020 ANNUAL BUDGET) IN THE AMOUNT OF FOUR HUNDRED THIRTY ONE MILLION TWO HUNDRED SEVENTY FIVE THOUSAND SEVEN HUNDRED SEVENTY FIVE PESOS (P431,275,775.00) 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. 2019-1141 (2020 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 Positions of Municipal Government Department Head I (Municipal Tourism Officer and Municipal Human Resource Management Officer) with Salary Grade-24 must not be under the Office of the Municipal Mayor. Please refer 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;
2. The Re-Titling of the position of Board Secretary IV to Municipal Government Assistant Department Head (MGAD) thru Ordinance No. 2019-1133 is not in accordance with Section 325(f) of the Local Government Code of 1991 which states that:

*No changes in designation or nomenclature of positions resulting in a promotion or demotion in rank or increase or decrease in compensation shall be allowed, **except when the position is actually vacant, and the filling of such positions shall be strictly made in accordance with the civil service law, rules and regulations;***

However, the nomenclature of Municipal Government Assistant Department Head is a position not allowed to be created under the Office of the Secretary. Worthy to note in the case of Mayor Benjamin F. Arao and Jeremias Saldua vs. the CSC, where the Supreme Court ruled that:

“xxx ‘the Secretary to the Sanggunian is not a department head but merely ‘equal’ in rank and salary equal (sic) to a head of department or office’, and that the secretary is an official/employee in the Sanggunian.”

3. The Salary Rate per Annum and the upgrading of the affected position should be implemented in accordance with the guidelines of DBM Local Budget Circular No. 2009-92 (Annex “B”) dated September 3, 2009, to wit:

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OFFICE	Item No.	Position and Salary Grade	
		From	To
MUNICIPAL ACCOUNTANT	7.11	Accountant III SG-18	Accountant III SG-19

4. This is to reiterate that the following positions under the different offices of the Municipal Government of San Mariano, Isabela 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, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	SHOULD BE
VICE MAYOR	3	Private Secretary II SG-15	Private Secretary I SG-11
SECRETARY TO THE SB	2.40	Driver II SG-4	Driver I SG-3
MUN. ENGINEER	13.33 & 13.34	Driver II SG-4	Driver I SG-3
MDRRMO	15.6	Administrative Aide IV (Driver II) SG-4	Administrative Aide III (Driver I) SG-3

Item 9.2.1.6 under Chapter 9 of the Manual on Position Classification Scheme in LGUs states that the classification of Private Secretary and Driver position is dependent on the level/rank of the position they serve. Per established standards, the allowable level of the position of Private Secretary II and Driver II is for the Mayor's Office only and for the different offices the position must be Private Secretary I, SG 11 and Driver I, SG 3. 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;

5. The following Position Titles and Salary Grades from different Offices of the Local Government Unit of San Mariano, 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 Government, to wit:

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OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES of LBC No. 61 (IOS)
SECRETARY TO THE SB	2.31	Legislative Staff Officer I SG-11	Local Legislative Staff Officer I SG-11
MPDC	4.4	Project Development Assistant I SG-8	Project Development Assistant SG-8
MUN. AGRICULTURIST	12.11	Agricultural Technician SG-6	Agricultural Technician I SG-6

6. The Position of Dentist III with SG-20/1 under the Office of the Municipal Health Officer is not in accordance with Section 4(d) 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 1st to 3rd 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;

7. The appropriation for Other Personnel Benefits – lump sum appropriation for SSL V – First Tranche with Account Code 5-01-04-990, should be reclassified to account title Salaries & Wages – lump sum appropriation for SSL V with Account Code 5-01-01-010 as per COA Circular No. 2015-009 dated December 1, 2015, Prescribing the Revised Chart of Accounts for Local Government Units;
8. The lump sum appropriation for SSL V – First Tranche Compensation Adjustment in the amount of Twelve Million Two Hundred Thousand Three Hundred Eighty Six Pesos (P12,200,386.00) must be distributed in the Plantilla in accordance with the guidelines of DBM Local Budget Circular No. 121, dated January 24, 2020, on the Implementation of the First Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to RA No. 11466;
9. The appropriation for PhilHealth Contribution shall be in accordance with DBM Budget Circular No. 2019-8 dated July 8, 2018, on the Employer (Government) Share in the Health Insurance Premium Contributions to the Philippine Health Insurance Corporation Effective FY 2019 and PhilHealth Circular No. 2019-0009 on the Premium Contribution in the

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National Health Insurance Program (NHIP) Pursuant to RA No. 11223 Known as the "Universal Health Care Act";

10. That the appropriation for Honoraria in the amount of Three Hundred Twenty Thousand Pesos (P320,000.00) 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; Budget Circular No. 2007-1 issued April 23, 2007, Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators; DBM Budget Circular No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;
11. The Utilization of the Appropriation for Other Professional Services in the amount of One Million Fifty Three Thousand Nine Hundred Twenty Five Pesos (P1,053,925.00) shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, the Description of Accounts under the Revised Chart of Accounts for Local Government Units;
12. This is to reiterate that the Discretionary Expense Account should be under the Maintenance & Other Operating Expenditures account of the Municipal Mayor's Office, not under the Other Purpose Account;
13. The inconsistencies in the appropriation for the following account of expenditures must be reconciled, to wit:

OBJECT OF EXPENDITURE ON THE LEP	APPROPRIATION ON THE LEP AS PER WORKSHEET	TOTAL APPROPRIATION ON THE LEP AS PER SUMMARY	DIFFERENCE
Animal/Zoological Supplies Expenses	P 1,105,340.00	P 904,525.00	P200,815.00
Fuel, Oil & Lubricants Expenses	P 8,343,788.00	P 8,353,788.00	P 10,000.00
Other Supplies & Materials Expenses	P 912,000.00	P 1,176,815.00	P264,815.00
Other Supplies & Materials Expenses - Janitorial Supplies	P 708,000.00	P 634,000.00	P 74,000.00

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Donations	P 7,825,000.00	P 7,800,000.00	P 25,000.00
Other MOOE	P 798,150.00	P 823,150.00	P 25,000.00

14. The utilization of the appropriation for Capital Outlay in the amount of Five Million Eight Hundred Thirty Thousand Pesos (P5,830,000.00) 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 Vehicle in the amount of Two Hundred Twenty Five Thousand Pesos (P225,000.00) shall be subject to the provisions of Budget Circular No. 2017-1 dated April 26, 2017 and Administrative Order No. 233 dated August 1, 2008 as amended by Administrative Order No. 15 dated May 25, 2011;
15. The Appropriation for LDRRMF in the amount of Twenty One Million Two Hundred Five Thousand Two Hundred Eighty Nine Pesos (P21,205,289.00) shall adhere to the provisions of Republic Act 10121, DILG Memorandum Circular No. 2012-73 dated April 17, 2012 and 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. 78 dated May 15, 2019, copy furnished the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
16. 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. Construction/Rehabilitation and Upgrading of 2.5km Drainage Canal Within the Poblacion for P14,000,000.00
2. Establishment of Municipal Eco-Park (with Walkways, Showcase Building and other Facilities for P3,000,000.00)

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 San Mariano, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

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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 furnish a copy of this Resolution to the Sangguniang Bayan of the Municipality of San Mariano, Isabela through the **Honorable EDGAR T. GO**, Municipal Mayor.

Approved and Adopted, December 01, 2020.

**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 & Presiding Officer