



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 14<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 11, 2022.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
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)
MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> 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 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. 2022-39-02**

Series of 2022

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-07 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY SEVEN MILLION NINE HUNDRED FORTY EIGHT THOUSAND NINE HUNDRED THIRTY SIX PESOS (P187,948,936.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA INOPERATIVE IN PART SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2021-07, An ordinance enacting the Annual Budget of the Municipality of Benito Soliven, Isabela for Calendar Year 2022 in the total amount of **ONE HUNDRED EIGHTY SEVEN MILLION NINE HUNDRED FORTY EIGHT THOUSAND NINE HUNDRED THIRTY SIX PESOS (P187,948,936.00)** covering the various expenditures for the operation of the Local Government of Benito Soliven, Isabela for Fiscal Year 2022, 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**

**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other provisions set forth under Republic Act No. 7160 except for the following item of appropriation:

1. The amount Appropriated for Personal Services has exceeded the PS limitation. As Provided under Section 325 (a) of Republic Act 7160, The Total PS Appropriation, whether Annual or Supplemental, for Personal Services of a Local Government Unit for one (1) fiscal year shall not exceed forty-five percent (45%) in the case of first to third class Provinces, Cities and Municipalities, and (55%) in case of fourth class or lower, of the total Annual Income from Regular sources realized in the Next Preceding Year. Results of Review disclosed an Excess in PS limitation amounting to One Million Four Hundred Seventy Two Thousand Seven Hundred Eighteen Pesos (P1,472,718.00), computed as follows:

Total Income from Regular Sources (NPY)	P136,035,745.74
Allowable PS Level (55% PS Limitation)	P 74,819,660.16
PS Cost:	
Amount Appropriated	P 81,521,831.16
Terminal Pay	P <u>5,229,453.00</u>
Adjusted PS Cost	P 76,292,378.16
Excess Over PS Limitation	P <u>(1,472,718.00)</u>

**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. 2021-07 (2022 Annual Budget) of the Municipality of Benito Soliven, Isabela **INOPERATIVE IN PART** subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions:

1. 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;
2. The implementation of Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 132 dated January 6, 2021 states that:

*“The salaries of Public Health Workers (PHWs) shall be determined by the sanggunian after considering and balancing the impact of the relevant provisions of RA No. 11466, RA No. 7160, and RA No. 7305 dated March 26, 1992 on the fiscal discipline, prioritization of expenditures,*

*financial capability, and improvement of service delivery. The sanggunian may adopt any of the following options:*

*5.5.1 Adopt the salary rates authorized for personnel of Special Cities/First Class Provinces and Cities (Annex "A-1") for the PHWs of the LGU.*

*5.5.2 If LGU funds are not sufficient adopt a modified salary schedule for PHWs but a uniform percentage of the salaries in Annex "A-1" similar to the percentage applied in item 5.3 of the said circular.*

3. The DBM Local Budget Memorandum No. 82, additional instruction No. 3 of LBP Form No. 3 states that only funded vacant positions shall be included in the plantilla. All unfunded positions shall be removed/deleted from the plantilla.

*We noted that there are Five (5) unfunded vacant positions as shown in the Personnel Schedule of various Offices/Departments. Please be informed that vacant positions are deemed not properly created if such had not fully provided with corresponding appropriations for basic salary and other compensation. (Item 5.3 of DBM Local Budget Circular No. 98 dated October 14, 2011). Since there is no appropriation to back up its legal existence, its abolition is hereby recommended;*

4. That the Salary Grade and Step Increment of Nurse positions at the Municipal Health Office shall be in accordance with Item Nos. 5.0 and 6.0 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
12.2	Nurse II	Nurse II	15	16

5. The following Position Title and Salary Grade should 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), CY 2021 Edition, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	LBC No. 137 IOS
ACCOUNTANT	9.2	Administrative Assistant II (Bookkeeper) SG-8	Administrative Assistant II (Bookkeeper I) SG-8

MSWDO	13.4	Administrative Aide III (Utility Worker) SG-3	Administrative Aide III (Utility Worker II) SG-3
MENRO	16.5	Administrative Aide I (Utility Worker II) SG-3	Administrative Aide III (Utility Worker II) SG-3

6. 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 under Chapter 9 of the Manual on Position Classification and Compensation Scheme in LGUs 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
ENGINEER	15.18 & 15.19	Administrative Aide IV (Driver II) SG-4	Driver I SG-3

7. Reiterating that the position of **Human Resource Management Assistant II** with Item No. 4.2 under the HRM Office is not within the list of positions under 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), CY 2021 Edition;
8. This is to reiterate that the position of **Municipal Administrator** 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;
9. This is to reiterate that the nomenclature of Municipal Government Assistant Department Head is a position not allowed to be created under

the Office of the Sangguniang Bayan. 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.”*

10. The appropriation for Honoraria in the amount of Four Hundred Forty Two Thousand Pesos (P442,000.00) 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. That the powers, duties and functions of the Vice Mayor, as a legislative body is well defined under Section 445 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 Vice Mayor therefore, is not allowed to incur Donations Expenses under his Office;
12. Reiterating that the Municipal General Services Office (MGSO) must be headed by a Department Head in accordance with the 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. However, in the absence of a Municipal Government Department Head (MGDH), the lower plantilla position with incumbent must be transferred to the Office of the Mayor;
13. The appropriation for the following accounts 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:

OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Cash Gift	5-01-02-510	5-01-02-150

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Internet Expenses	5-02-05-020	5-02-05-030
Representation Expenses	5-02-05-030	5-02-99-030
Donations	5-02-16-080	5-02-99-080
Transportation Expenses	-	Transportation and Delivery Expenses 5-02-99-040

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 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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

15. 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;

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. Completion of Motorpool Office for P200,000.00
2. Completion of Processing Building for P980,000.00
3. Rehabilitation of Roads Connecting 29 Barangays, including LGSF Projects for P3,000,000.00

16. 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 acquisition of motor vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019, Budget Circular No. 2019-2 dated March 4, 2019 and Budget Circular No. 2019-3 dated May 16, 2019;

**RESOLVED FURTHER**, to require the Municipality of Benito Soliven, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

**RESOLVED FURTHER**, to furnish the Municipality of Benito Soliven, 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

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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 ROBERTO T. LUNGAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Benito Soliven, Isabela through the **Honorable JOHN PAUL S. AZUR**, Municipal Vice-Mayor

**Approved and Adopted, October 11, 2022.**

**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