



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 84th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MAY 07, 2024.

PRESENT:

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)
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)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
EVYN JAY C. DIAZ	Member, Labor Sector Representative

O.B.:

MARCO PAOLO A. MERIS	Member (6th District)
MARY GRACE D. ARREOLA	Member (3rd District)
CATHERINE JOY L. LEGASPI	Member, SK Federation President
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Peoples Mandatory Representative
ADRIAN PHILIP S. BAYSAC	Member, Agricultural Workers Sector Representative

RESOLUTION NO. 2024-16-02

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2023-08 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY TWO MILLION THREE HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED SIXTEEN PESOS (P172,385,416.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA OPERATIVE IN ITS ENTIRETY

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

WHEREAS, Appropriation Ordinance 2023-08, an Ordinance authorizing the Annual Budget of the Municipality of Benito Soliven for FY 2024 in the amount of **ONE HUNDRED SEVENTY TWO MILLION THREE HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED SIXTEEN PESOS (P172,385,416.00)** covering various expenditures for the operation of the Local Government of Benito Soliven, Isabela for Fiscal Year 2024 and appropriating the necessary funds for the purpose 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. 2023-08 (2024 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED SEVENTY TWO MILLION THREE HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED SIXTEEN PESOS (P172,385,416.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA OPERATIVE IN ITS ENTIRETY

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. 2023-08 (2024 Annual Budget) of the Municipality of Benito Soliven, 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. This is to reiterate our review action on your previous Annual Budgets that the implementation of Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 149 dated January 10, 2023, which 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 on 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.*
2. That all positions shall be allocated to their proper generic class 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 DBM Local Budget Circular No. 137 dated July 13, 2021;
3. That the position of Administrative Aide IV (**Driver II**) with **SG-4** under the Office of the Municipal Administrator **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*, **SG-4** is for the **Mayor’s Office only** and for the *different offices* the position must be

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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
ADMINISTRATOR	2.2	Administrative Aide IV (Driver II) SG-4	Administrative Aide III (Driver I) SG-3

4. 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 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.”

Further, since the position is not allowed, the incumbent is therefore **not entitled** to receive **RATA**;

5. The position of **Municipal Government Assistant Department Head I** under the office of the *Municipal Health Officer* is **not an allowed position** as per DBM-DOH Joint Circular No. 2013-1 dated September 23, 2013, on the Revised Standards on Organizational Structure and Staffing Pattern of Government Hospitals, CY 2013 Edition. However, since the position is not allowed, the incumbent is therefore **not entitled** to receive **RATA**;
6. Reiterating our review action on your 2023 Annual Budget that the **Municipal General Services Office (MGSO)** 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;
7. The appropriation for *Hazard Pay* under the Municipal Social Welfare & Development Office in the amount of Eighteen Thousand Pesos (P18,000.00) shall be in accordance with DSWD Memorandum Circular No. 05, S. 2022 and the 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 (PSWs) as supported by AO No. 05, S. 2023 and AO No. 06, S. 2023;

8. That the appropriation for *Honoraria* in the amount of Four Hundred Sixty Eight Thousand Pesos (P468,000.00) 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 No. 2007-2 dated October 1, 2007, Guidelines of Honoraria Due to Assignment in Government Special Projects;
9. The Utilization of the Appropriation for *Other General Services* in the amount of Four Million Two Hundred Fifty Thousand Pesos (P4,250,000.00) 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 and must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;
10. The appropriation for *Donations* under the LDRRM Fund and GAD Fund in the amount of Two Hundred Thousand Pesos (P200,000.00) and Two Million One Hundred Eighty Five Thousand Seventy Pesos & 80/100 (P2,185,070.80) respectively, shall be classified according to its specific Programs, Projects & Activities (PPAs);
11. The Appropriation for *Extraordinary and Miscellaneous Expense - NGAs* under the Office of the Municipal Mayor in the amount of Two Hundred Seventy Thousand Pesos (P270,000.00) shall not be allowed. Please refer to DBM Legal Opinion No. L-B-2001-10, on the Local Government Budgeting – Extraordinary and Miscellaneous Expenses vis-à-vis Discretionary Fund. The LGU shall comply with Section 325 (h) General Limitations of Republic Act No. 7160;
12. 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;
13. The utilization of the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of

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2007 and shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;

14. 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 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 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, May 07, 2024.

**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

Vice governor & Presiding Officer