



Republic of the Philippines
PROVINCE OF ISABELA

City of Ilagan
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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. 2024-16-03

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NOS. 18-2023 & 17-2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED EIGHTY THREE MILLION EIGHT HUNDRED FORTY FIVE THOUSAND FIVE HUNDRED FIFTY FIVE PESOS (P383,845,555.00) FOR THE GENERAL FUND AND TWELVE MILLION FOUR HUNDRED THOUSAND PESOS (12,400,000.00) FOR THE LOCAL ECONOMIC ENTERPRISE OF MUNICIPALITY OF TUMAUNI, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance Nos. 18-2023 & 17-2023, ordinances authorizing the Annual Budget of the Municipality of Tumauni, Isabela for FY 2024 in the amount of **THREE HUNDRED EIGHTY THREE MILLION EIGHT HUNDRED FORTY FIVE THOUSAND FIVE HUNDRED FIFTY FIVE PESOS (P383,845,555.00)** and the Operation of Economic Enterprise in the amount of **TWELVE MILLION FOUR HUNDRED THOUSAND PESOS (12,400,000.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2023 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review 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 NOS. 18-2023 & 17-2023 (2024 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED EIGHTY THREE MILLION EIGHT HUNDRED FORTY FIVE THOUSAND FIVE HUNDRED FIFTY FIVE PESOS (P383,845,555.00) FOR THE GENERAL FUND AND TWELVE MILLION FOUR HUNDRED THOUSAND PESOS (12,400,000.00) 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 Nos. 18-2023 & 17-2023 (2024 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. 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 are Three (3) unfunded vacant positions as shown in the Personnel Schedule (LBP Form No. 3) 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 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. 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. The **MHRMO** must reconcile the inconsistencies in the Salary Rate, Salary Grade and Step Increment of the following positions in accordance with Salary Schedule Annex "A3" of DBM Local Budget Circular No. 149 dated January 10, 2023 :

OFFICE	ITEM NO.	POSITION & SG IN THE PLANTILLA	SALARY/SG/STEP INCREMENT		
			PLANTILLA 2023	PLANTILLA 2024	SHOULD BE
MAYOR	1.108	Private Secretary II SG-15 (Vacant)	SG-15/3 P403,704	SG-15/3 P403,704	SG-15/1 P395,484

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	1.82	Cooperatives Development Specialist II SG-15 (Vacant)	SG-15/2 P399,564	SG-15/2 P399,564	SG-15/1 P395,484
ENGR.	7.88	Heavy Equipment Operator I SG-4 (Vacant)	SG-4/2 P169,620	SG-4/2 P169,620	SG-4/1 P168,324
	1.98	Administrative Aide I (Utility Worker I) SG-1	SG-1/3 P142,764	SG-1/4 P142,764	SG-1/4 P143,952
MTO	8.8	Revenue Collection Clerk II SG-7 (Vacant)	SG-7/8 P212,160	SG-7/8 P212,160	SG-7/1 P201,096
ASSESSOR	9.2	Assessment Clerk II SG-6 (Vacant)	SG-6/7 P198,492	SG-6/7 P198,492	SG-6/1 P189,576
	9.4	Administrative Aide IV (Clerk) SG-4 (Vacant)	SG-4/8 P177,588	SG-4/8 P177,588	SG-4/1 P168,324
AGRI-CULTURE	1.70	Administrative Aide I (Utility Worker I) SG-1 (Vacant)	SG-1/3 P142,764	SG-1/4 P143,952	SG-1/1 P140,400
TUMAUNI COMMUNITY HOSPITAL	10.32	Midwife I SG-9	SG-9/2 P230,088	SG-9/2 P230,088	SG-9/1 P229,080

4. The following Position Titles and Salary Grades from the Local Government Unit of Tumauni, Isabela should be in accordance with DBM Local Budget Circular 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 AND SG IN THE LGU	POSITION TITLE AND SG LBC No. 137 IOS
ENGINEER	1.18	Day Care Worker SG -6	Day Care Worker I SG -6
	7.19	Heavy Equipment Operator II SG-9	Heavy Equipment Operator II SG-6
ASSESSOR	9.4	Administrative Aide IV (Clerk) SG-4	Administrative Aide IV (Clerk II) SG-4

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MSWDO	1.15	Population Program Worker I SG-7	Population Program Worker I SG-5
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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;

5. This is to reiterate our review action on your 2023 Annual Budget that the position of **Day Care Worker I** is listed under the Social Sciences and Welfare Services of the DBM Local Budget Circular No. 137, hence, shall be transferred from the Municipal Engineer's office to the Municipal Social Welfare & Development Office pursuant to 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;
6. 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. Reiterating our review action on your **2022 and 2023 Annual Budget** that the parenthetical title of **Tourism Officer** on the position of Municipal Government Assistant Department Head I (Tourism Officer) shall be removed/deleted in the plantilla;
7. Reiterating our review action on your 2023 Annual Budget that the position of **Driver II with SG-4** under the Office of the Tumauni Community Hospital **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 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;**

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8. Reiterating our review action on your **2019, 2020, 2021, 2022 and 2023 Annual Budget** that 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;
9. This is to reiterate our review action on your **2018, 2019, 2020, 2021, 2022 and 2023 Annual Budget** that the implementation of **Salary Rates of Public Health Workers (PHWs)** shall be in accordance with Item 5.5 of DBM Local Budget Circular No. 149 dated January 10, 2023, on the Implementation of the Fourth Tranche of the Modifies Salary Schedule for Local Government Personnel Pursuant to Republic Act (RA) No. 11466 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 dated March 26, 1992 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.”*

10. The *Subsistence allowance and Hazard Pay* under the Municipal Social Welfare & Development Office in the amount of Six Thousand Pesos (P6,000.00) and Sixty Thousand Four Hundred Thirty Three Pesos and 62/100 (P60,433.62) respectively, 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;
11. The Utilization of the Appropriation for *Other Professional Services and Other General Services* in the amount of One Million Five Hundred Thirty Eight Thousand Pesos (P1,538,000.00) and Thirty Three Million Eight Hundred Eighteen Thousand Four Hundred Forty Pesos (P33,818,440.00) 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

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Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 Revised Implementing Rules and Regulations;

12. Section 325(h) of Republic Act No. 7160 provides that the annual appropriations for discretionary purposes of the Local Chief Executive **shall not exceed the 2%** of the actual receipts derived from basic Real Property Tax (RPT) in the next preceding calendar year. However, the appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) of the Municipality of Tumauni, Isabela is more than the appropriation required by Forty Four Thousand Six Hundred Four Pesos & 84/100 (P44,604.84), to wit:

Actual Receipts Derived from RPT (NPY)	P 2,622,289.09
Required Appropriation (2%)	P 52,445.78
Amount appropriated	P 76,220.00
Excess in Appropriation	P 23,774.22

13. The inconsistencies in the total appropriation for Debt Service/Loan Amortization must be reconciled, to wit:

ACCOUNT	SUMMARY STATEMENT OF ALL STATUTORY & CONTRACTUAL OBLIGATIONS	STATEMENT OF INDEBTEDNESS	DIFFERENCE
Debt Services/Loan Amortization	P 43,036,845.28	P 45,093,828.04	P(2,056,982.76)

14. Reiterating that the appropriation for *Donations* under the Municipal Social Welfare and Development Office in the amount of Ten Million Pesos (P10,000,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
15. 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;

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16. 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 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;
17. 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;

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 FURTHER, 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 send a copy of this Resolution to the **Honorable VENUS T. BAUTISTA**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Tumauni, Isabela through the **Honorable CHRISTOPHER B. UY**, 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