



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 106th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 08, 2024.

PRESENT:

| | |
|------------------------------|--------------------------------------|
| FAUSTINO G. DY III | Vice Governor and Presiding Officer |
| DELFINITO EMMANUEL L. ALBANO | Member (1st District) & Floor Leader |
| ED CHRISTIAN S. GO | Member (2nd District) |
| EMMANUEL JOSELITO B. AÑES | Member (1st District) |
| EDGAR R. CAPUCHINO | Member (2nd District) |
| MARY GRACE D. ARREOLA | Member (3rd 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) |
| MARCO PAOLO A. MERIS | Member (6th District) |
| AMADOR A. GAFFUD, JR. | Member (6th District) |
| ANTONIO S. HUI | Member, PCL Federation President |
| MARIA KATRINA JESSICA G. DY | Member, LnB Federation President |
| CATHERINE JOY L. LEGASPI | Member, SK Federation President |

RESOLUTION NO. 2024-38-03

Series of 2024

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 14 S. 2022 (2023 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED EIGHTY ONE MILLION FOUR HUNDRED NINETEEN THOUSAND SIX HUNDRED FORTY PESOS (P281,419,640.00) OF THE MUNICIPALITY OF CABAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Sponsor: DELFINITO EMMANUEL L. ALBANO

Chairperson, Committee on Municipal Appropriation

WHEREAS, Appropriation Ordinance No. 14 S. 2022, An enacting and approving the Annual Budget of the Municipality of Cabagan, Isabela for Fiscal Year 2023 in the total amount of **TWO HUNDRED EIGHTY ONE MILLION FOUR HUNDRED NINETEEN THOUSAND SIX HUNDRED FORTY PESOS (P281,419,640.00)** covering the various expenditures for the operation of the Local Government of Cabagan, Isabela for Fiscal Year 2023 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.

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other provisions set forth under Republic Act No. 7160.

Nagkaisa para sa Isabela



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 14 S. 2022 (2023 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED EIGHTY ONE MILLION FOUR HUNDRED NINETEEN THOUSAND SIX HUNDRED FORTY PESOS (P281,419,640.00) OF THE MUNICIPALITY OF CABAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. 14 S. 2022 (2023 Annual Budget) of the Municipality of Cabagan, 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. 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;
2. The Grant of Step Increment to *elective officials* shall be in accordance with CSC-DBM Joint Circular No. 01, s. 2016, dated January 27, 2016, on the Rules and Regulations on the Grant of Step Increments to Elective Officials Based on Length of Service;
3. The Positions of ***Municipal Legal Officer I, Municipal Cooperatives Development Officer*** and ***MGDH I (Peso Manager)*** with Salary Grades-24, must not be under the Office of the Municipal Mayor 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;
4. The following Position Title and Salary Grade from the Mayor's Office 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 & SG IN THE LGU | LBC No. 137 IOS |
|--------|----------|----------------------------------------------------------|----------------------------------------------------------------------------|
| MAYOR | 1.40 | Administrative Officer (Records Officer) SG 10 | Administrative Officer I (Records Officer I) SG 10 |
| | 1.82 | OSCA Head (Vacant) SG-10 | Not included in the list of positions in the IOS, hence, disallowed |

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| | | | |
|-------|---------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------|
| MDRRM | 16.02 | Local Disaster Risk Reduction Management Officer SG-18/1 | Local Disaster Risk Reduction and Management Officer III SG-18/1 |
| MDRRM | 16.03 | Local Disaster Risk Reduction Management Officer II SG-15/1 | Local Disaster Risk Reduction and Management Officer II SG-15/1 |
| MDRRM | 16.06 & 16.07 | Local Disaster Risk Reduction Management Assistant SG-8/1 | Local Disaster Risk Reduction and Management Assistant SG-8/1 |

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;

- Reiterating our review action on your previous Annual Budgets that the following positions are not within the lists of positions in the Index of Occupational Services. The position title must conform to 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 & SG IN THE LGU | LBC No. 137 IOS |
|-------------------|----------|------------------------------------|-------------------------------|
| BUDGET OFFICE | 3.02 | Budgeting Assistant II SG- 10/8 | Budgeting Assistant SG 8/8 |
| ENGINEER'S OFFICE | 9.04 | Liaison Aide SG 4/8 | Not included in the IOS |

Since the subject positions does not conform to the herein prescribed position title and 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;**

- The HRMO shall reconcile the following Position Title, Salary Grade and Step increment in the Personnel Schedule of various offices of the municipality of Cabagan:

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| OFFICE | ITEM NO. | POSITION TITLE, SG & STEP INCREMENT (CY 2022) | POSITION TITLE, SG, STEP INCREMENT & SALARY RATE (CY 2023) | SHOULD BE: |
|--------|----------|-----------------------------------------------------|------------------------------------------------------------|------------------------------------|
| MTO | 8.01 | Municipal Treasurer (Vacant) SG-24/4 | Municipal Treasurer SG-24/4 | Municipal Treasurer SG-24/1 |
| | 8.04 | Revenue Collection Clerk III SG-9/1 | P 228,192.00 | P 229,080.00 |
| MSWDO | 12.05 | Administrative Aide II (Bookbinder I) SG-2/3 | P 146,789.00 | P151,548.00 |
| MDRRMO | 16.02 | LDRRM Officer III SG-18/1 | P 540,636.00 | P 504,636.00 |
| | 16.05 | Admin. Aide I (Utility Worker I) SG-1/2 | P 141,756.00 | P 141,576.00 |

7. This is to reiterate our review action on your *2019 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 Modified 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."*

8. This is to reiterate our review action on your 2017, 2018 and 2019 Annual Budget on the Position of Engineer IV with SG-22 under the Office of the Municipal Engineer. The Position shall not be allowed pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department

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Head shall be limited to SG-18 for 1st to 3rd class Municipality. 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.** Likewise, in accordance with the guidelines of Local Budget Circular No. 103 dated May 15, 2013, on the amended rules and regulations on the grant of Representation and Transportation Allowance the position of Engineer IV is not included among the list of Officials and Employees who will receive RATA, therefore said position is **not entitled to receive RATA;**

9. The appropriations for **Other General Services and Other Professional Services – Medico Legal Services** in the amount of Three Million Pesos (**P3,000,000.00**) and Fifty Thousand Pesos (**P50,000.00**) respectively, 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;
10. The appropriation of Other MOOE – Court Personnel, PNP, MLGOO, Fire Marshall, ECCD and Medical Doctor in the total amount of Three Million Two Hundred Twenty Nine Thousand Pesos (**P3,229,000.00**) with account code 5-02-99-990 should be properly classified to account title **Other Professional Services** with Account Code 5-02-11-990, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units

As per Annex B of COA Circular No. 2015-009, the Account Title **Other Professional Services** is defined as:

“This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU.”

11. 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 Discretionary Fund of the Municipality of Cabagan, Isabela is less than the appropriation required by Eight Thousand Five Hundred Eighty Nine Pesos & 19/100 (P8,589.19), to wit:

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| | |
|----------------------------------------|--------------------|
| Actual Receipts Derived from RPT (NPY) | P 1,905,440.86 |
| Required Appropriation (2%) | P 38,108.82 |
| Amount appropriated | P 29,519.63 |
| Under Appropriation | P 8,589.19 |

The Local Government Unit of Cabagan, Isabela is therefore required to appropriate an amount of Eight Thousand Five Hundred Eighty Nine Pesos & 19/100 (P8,589.19) to comply with the requirement of Section 325(h) 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. 85 dated June 15, 2022 and finalized by Local Budget Memorandum No. 85-B dated December 23, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
13. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under 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. Construction of Development Center Building (Phase III) for P5,000,000.00
2. Site Development of Main Municipal Compound for P2,000,000.00
3. Upgrading of Aggabao Hall to Serve as Multi-Purpose Hall for P6,000,000.00
4. Construction of Electrical/Genset Building and Upgrading of Main Power Feeder Line of Municipal Compound for P3,000,000.00
5. Construction of SPED Building for P5,000,000.00
6. Establishment of Legislative Office for P2,000,000.00
7. Installation of Aerial Street Lights for P1,000,000.00
8. Expansion of Building C for Storage Freezer at Cabagan Public Market for P2,000,000.00
9. Construction of Dugwell & Installation of Pumpwell and Mechanical Jetmatic at Various Barangays for P1,000,000.00
10. Construction of Solar Powered Deepwell at Public Market Compound with Accessories for P750,000.00

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11. Construction of Solar Powered Deepwell at Sanitary Landfill for P1,000,000.00
12. Establishment of Permanent Kalesa Terminal with Waiting Shed, CR, Horse Manure Waste Containment for P500,000.00
13. Giant Kalesa Landmark for P500,000.00
14. Provision of Exclusive Parking Area for Pasalubong Center for P100,000.00
15. Establishment of Water Treatment Unit Facility at Cabagan Public Market for P8,000,000.00

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. Further, the acquisition of Transportation Equipments shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 on the Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles;

RESOLVED FURTHER, to require the Municipality of Cabagan, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to furnish the Municipality of Cabagan, Isabela that this review action does not authorize any item of appropriation that is/are 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 CHRISTOPHER A. MAMAUAG**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cabagan, Isabela through the **Honorable LOVIER V. MASIGAN**, Municipal Vice-Mayor.

Approved and Adopted, October 08, 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 and Presiding Officer