



## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 85<sup>th</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 29, 2021.

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

### **RESOLUTION NO. 2021-25-01 SERIES OF 2021**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2020-001 S. 2020 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY ONE MILLION EIGHT HUNDRED FORTY SIX THOUSAND NINE HUNDRED TWENTY TWO PESOS (P251,846,922.00) FOR THE GENERAL FUND AND TWENTY SIX MILLION THREE HUNDRED THOUSAND PESOS (P26,300,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2020-001 S. 2020, an Ordinance authorizing the Annual General Fund Budget of the Municipality of Roxas for Fiscal Year 2020 in the sum of **TWO HUNDRED FIFTY ONE MILLION EIGHT HUNDRED FORTY SIX THOUSAND NINE HUNDRED TWENTY TWO PESOS (P251,846,922.00)** and the operation of Economic Enterprise in the amount of **TWENTY SIX MILLION THREE HUNDRED THOUSAND PESOS (P26,300,000.00)** covering the various expenditures for the operation of the Municipal Government for Fiscal Year 2020 and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review, pursuant

***Nagkaisa para sa Isabela***

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2020-001 S. 2020 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY ONE MILLION EIGHT HUNDRED FORTY SIX THOUSAND NINE HUNDRED TWENTY TWO PESOS (P251,846,922.00) FOR THE GENERAL FUND AND TWENTY SIX MILLION THREE HUNDRED THOUSAND PESOS (P26,300,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

to the provision of Section 327 of Republic Act 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:

**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. 2020-001 S. 2020 (2020 Annual Budget) of the Municipality of Roxas, 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 following Position Titles and Salary Grades from the Local Government Unit of Roxas, 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, and DBM Budget Circular No. 2011-1 dated August 12, 2011 on the Reallocation of Dentist Positions, to wit:

OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2011-1 REALLOCATION
ASSESSOR	9.11	Book Binder SG-2	Bookbinder I SG-2	
MHO	10.11	Dentist I SG-13		Dentist I SG-14
	10.23	Nursing Attendant SG-4	Nursing Attendant I SG-4	
OFFICE	ITEM NO.	POSITION TITLE & SG IN THE LGU	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2011-1 REALLOCATION
ENGR	13.5	Construction Maintenance Foreman SG-8	Construction and Maintenance Foreman SG-8	

2. The Re-Titling of the position of Licensing Officer IV to Municipal Government Assistant Department Head (MGAD) under the Municipal Business Permit & Licensing Office (MBPLO) 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 Municipal Business Permit & Licensing Office 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;

3. That the **vacant position** of Midwife II, SG 11 with Item No. 10.16 as reflected under the duly approved personnel schedule **shall be downgraded to Midwife I, SG 9** to comply with the maximum allowable level of the positions prescribed for Level I Hospital pursuant to Item D.1 of the Supplemental Guidelines on the Standard Staffing Pattern and Annex – Tally of Positions of the Revised Organizational Structure and Staffing Standards for Government Hospitals under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013;
4. That the positions of Midwife **with incumbents** as reflected under the duly approved personnel schedule **shall be downgraded to Midwife I once vacated** to comply with the maximum allowable level of the positions prescribed for Level I Hospital pursuant to Item D.1 of the Supplemental Guidelines on the Standard Staffing Pattern and Annex – Tally of Positions of the Revised Organizational Structure and Staffing Standards for Government Hospitals under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
10.10	Midwife III	Midwife I	13	9
10.13 to 10.15; 10.17 & 10.18	Midwife II	Midwife I	11	9

5. The creation of the position of Market Supervisor IV with SG-22 under the Economic Enterprise Management & Slaughterhouse 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 4<sup>th</sup> to 6<sup>th</sup> Class Municipalities, which is Salary Grade 15”*

Since the position is vacant, it is hereby recommended to be downgraded to a position applicable to the equivalent income classification of the municipality.

However, the Economic Enterprise Management & Slaughterhouse 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;

6. 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 National Health Insurance Program (NHIP) Pursuant to RA No. 11223 Known as the “Universal Health Care Act”;
7. 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
PEI	5-01-02-080	Other Personnel Benefits-PEI 5-01-04-990
Water Expense	5-02-04-030	5-02-04-010
Advertising Expenses	5-02-99-050	5-02-99-010

8. The Utilization of the Appropriation for Other Professional Services in the amount of Sixteen Million Two Hundred Seventeen Thousand Eight Hundred Seventy Pesos (P16,217,870.00) 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.

Likewise, the appropriation of Honoraria for RTC, Fiscal, PAO, MCTC, DILG, and PNP 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 described 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."*

9. The appropriation for **Donations** under the Municipal Social Welfare and Development Office in the amount of Five Hundred Thousand Pesos (P500,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
10. The utilization of the appropriation for Capital Outlay in the amount of Two Million Five Hundred Seventy Seven Thousand Pesos (P2,577,000.00) must be governed by the provisions of Republic Act 9184, the Government Procurement Reform Act (GPRA) and its 2016 revised Implementing Rules and Regulations;
11. 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. 78 dated May 15, 2019, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

12. That 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 of Manpower Development Center for P8,229,178.60  
Note: AIP Cost is P8,145,660.40
2. Construction/Rehabilitation of Municipal Parks for P2,000,000.00
3. Construction/Rehabilitation of Sanitary Landfills for P5,000,000.00
4. Construction of Material Recovery Facilities for P2,000,000.00

However, the following projects shall be replaced or substituted with another project that is compliant with the utilization of DILG-DBM Joint Memorandum Circular No. 2017-1:

1. Installation/Maintenance of Street Lights for P250,000.00 (MOOE)
2. Purchase of Lot for P3,000,000.00 (MOOE)
3. Construction/Rehabilitation of Roads for P7,916,418.80 (MOOE)  
Note: AIP Cost is P8,000,000.00

All procurement activities shall be governed by the Government Procurement Reform Act (Republic Act No. 9184) and its 2016 Revised IRR.

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

**RESOLVED FURTHERMORE**, to furnish the Municipality of Roxas, 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.

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2020-001 S. 2020 (2020 ANNUAL BUDGET) IN THE AMOUNT OF TWO HUNDRED FIFTY ONE MILLION EIGHT HUNDRED FORTY SIX THOUSAND NINE HUNDRED TWENTY TWO PESOS (P251,846,922.00) FOR THE GENERAL FUND AND TWENTY SIX MILLION THREE HUNDRED THOUSAND PESOS (P26,300,000.00) FOR THE ECONOMIC ENTERPRISE OF MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the Sangguniang Bayan of the Municipality of Roxas, Isabela through the **Honorable JONATHAN JOSE C. CALDERON**, Municipal Mayor.

**Approved and Adopted, June 29, 2021.**

**I HEREBY CERTIFY TO THE CORRECTNESS  
of the foregoing Resolution:**

**ATTY. FRANCIS JAMES E. MEER**  
Secretary to the SangguniangPanlalawigan

**ATTESTED/ APPROVED:**

**FAUSTINO G. DY III**  
Provincial Vice Governor & Presiding Officer