



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 85<sup>th</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIAN  
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. 2021-25-02 SERIES OF 2021**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 004-2019 (2020 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED THREE MILLION SEVEN HUNDRED TEN THOUSAND THREE HUNDRED THIRTY ONE PESOS (P203,710,331.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY**

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

**WHEREAS**, Appropriation Ordinance No. 004-2019, An ordinance enacting the Annual Budget of the Municipality of San Pablo, Isabela for Calendar Year 2020 in the total amount of **TWO HUNDRED THREE MILLION SEVEN HUNDRED TEN THOUSAND THREE HUNDRED THIRTY ONE PESOS (P203,710,331.00)** covering the various expenditures for the operation of the Local Government of San Pablo, Isabela for Fiscal Year 2020, 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***



**WHEREAS**, the subject Appropriation Ordinance has complied with the budgetary requirements, general limitations and other pertinent 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 the Appropriation Ordinance No. 004-2019 (2020 Annual Budget) of the Municipality of San Pablo, 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 lump sum appropriation for SSL V – First Tranche Compensation Adjustment in the amount of Five Million Six Hundred Thirty Thousand Pesos (P5,630,000.00) must be distributed in the Plantilla in accordance with the guidelines of DBM Local Budget Circular No. 121, dated January 24, 2020, on the Implementation of the First Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to RA No. 11466;
2. That the Position of Human Resource Management Officer V with SG-24 under the office of the Municipal Mayor is not in accordance with Section 4(d) of 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 1<sup>st</sup> to 3<sup>rd</sup> Class Municipalities, which is Salary Grade 18”*

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;

3. The following Position Titles and Salary Grades from the Local Government Unit of San Pablo, 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 BC No. 2004-3 dated March 6, 2004 the Conversion of Positions Performing Staff/Non Technical Functions, to wit:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 004-2019 (2020 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED THREE MILLION SEVEN HUNDRED TEN THOUSAND THREE HUNDRED THIRTY ONE PESOS (P203,710,331.00) OF THE MUNICIPALITY OF SAN PABLO, ISABELA OPERATIVE IN ITS ENTIRETY

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES	
			LBC No. 61 IOS	BC 2004-3 CONVERSION
MAYOR	1.22	Driver II SG -3	Driver II SG-4	
ACCOUNTANT	9.3	Administrative Assistant II (Bookkeeper) SG-8	Bookkeeper I SG-8	Administrative Assistant II SG-8
MSWDO	13.3	Youth Development Officer SG-10	Youth Development Officer I SG-10	
	13.5	Day Care Worker SG-6	Day Care Worker I SG-6	
ENGINEER	15.3	Engineering Aide IV SG-4	Engineering Aide SG-4	

4. The HRMO must reconcile the inconsistency in the Step Increment & Salary Rate of the following position in accordance with Salary Schedule Annex "A4" of DBM Local Budget Circular No. 121 dated January 24, 2020, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU	SG/STEP INCREMENT PER PERSONNEL SCHEDULE CY 2019	SG/STEP INCREMENT PER PERSONNEL SCHEDULE CY 2020	SHOULD BE SG/STEP INCREMENT CY 2020
MT O	10.1	Municipal Treasurer	SG-24/8	SG-24/1	SG-24/8

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. That the following Nurse Position under the Municipal Health Office shall conform to the guidelines of DBM Budget Circular No. 2020-4 dated July 17, 202, on the Upgrading of the Entry Level of Nurse Positions;

Item No.	POSITION		Salary Grade	
	From	To	From	To
12.2	Nurse II	Nurse I	15	15

6. That the *vacant position* of Midwife III, SG 13 with Item No. 12.3 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;
7. 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
12.4 to 12.7	Midwife II	Midwife I	11	9

8. The appropriation for the following account 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
Productivity Enhancement Incentive (PEI)	5-01-02-080	Other Personnel Benefits – PEI 5-01-04-990

Mid-Year Bonus	5-01-02-140	Other Bonuses & Allowances – Midyear <b>5-01-02-990</b>
Installation of CCTV	1-07-05-030	Other Property Plant & Equipment – CCTV 1- <b>07-99-990</b>
Furniture & Fixture	1-05-07-010	<b>1-07-07-010</b>
Computerization	1-07-05-030	Information & Communication Technology Equipment
Subsistence, Laundry & Quarters Allowance	5-01-02-050	Subsistence - <b>5-01-02-050</b> Laundry – <b>5-01-02-060</b> Quarters – <b>5-01-02-070</b>

9. 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”;
10. The appropriation for Extraordinary & Miscellaneous Expenses (Discretionary Fund) should be in the amount of Seven Thousand Six Hundred Forty Eight Pesos & 70/100 (P7,648.70). 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, to wit:
- |  |                      |
|--|----------------------|
| Actual Receipts Derived from RPT (NPY) | <u>P 382,435.00</u>  |
| <b>Required Appropriation (2%)</b>     | <b>P 7,648.70</b>    |
| Amount appropriated                    | <u>P 17,700.00</u>   |
| Excess in Appropriation                | <u>P (10,051.30)</u> |
11. The powers, duties and functions of the Vice Mayor and Sangguniang Bayan, as a legislative body is well defined under Section 446 & 447 (a) 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 appropriations for donations under the office of the Mayor specifying the Donation Account for the Vice Mayor {Donation - Vice Mayor (Fan, TV, Computer)} in the Annual Budget 2020 is ***not allowed*** to incur such expenses;

12. The appropriation for Honoraria in the amount of Two Million Pesos (P2,000,000.00) 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;
13. The utilization of the appropriation for Capital Outlay in the amount of Seven Million Pesos (P7,000,000.00) shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
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. 78 dated May 15, 2019, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
15. The utilization of 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:

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1. Counterpart to National-Funded Projects, All Barangays for P2,642,100.00

All projects under the 20% Development Fund 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 San Pablo, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to furnish the Municipality of San Pablo, 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 Sangguniang Bayan of the Municipality of San Pablo, Isabela through the **Honorable ANTONIO N. MIRO, JR.**, 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 Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**

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