



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 121st REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 08, 2022.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 st District)
ED CHRISTIAN S. GO	Member (2 nd District)
EDGAR R. CAPUCHINO	Member (2 nd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	Member (6 th 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
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2022-10-01
Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 03 S. 2019 (2020 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED THIRTY TWO MILLION SIX HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED SEVENTY FIVE PESOS (P132,636,875.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 03 S. 2019, An ordinance enacting the Annual Budget of the Municipality of Benito Soliven, Isabela for Calendar Year 2020 in the total amount of **ONE HUNDRED THIRTY TWO MILLION SIX HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED SEVENTY FIVE PESOS (P132,636,875.00)** covering the various expenditures for the operation of the Local Government of Benito Soliven, 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. 03 S. 2019 (2020 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. The implementation of Salary Rates for Public Health Workers must be in accordance with Item 5.5 of DBM Local Budget Circular No. 118 dated January 15, 2019 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 EO No. 201, RA No. 7160, and RA No. 7305 on the 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. 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”;
3. The DBM Local Budget Memorandum No. 78, additional instruction No. 3 of LBP Form No. 3 states that only funded vacant positions shall be included in the plantilla. All unfunded positions shall be removed/deleted from the plantilla.

We noted that there are Four (4) unfunded vacant positions as shown in the Personnel Schedule 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 5.3 of DBM Local Budget Circular No. 98 dated October 14, 2011). Since there is no appropriation to back up its legal existence, its abolition is hereby recommended;

4. The DBM Local Budget Memorandum No. 78, Instruction for Column Nos. 5 to 8 of LBP Form No. 3 states that the current salary grade/step and corresponding rate per annum of each position shall be indicated;
5. 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
12.3 & 12.4	Midwife III	Midwife I	13	9
12.7 to 12.11	Midwife II	Midwife I	11	9

6. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions in accordance with Salary Schedule Annex “A6” of DBM Local Budget Circular No. 118 dated January 15, 2019, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU	SG/STEP INCREMENT & RATE PER ANNUM PER PERSONNEL SCHEDULE	SHOULD BE SG/STEP INCREMENT & RATE PER ANNUM- LBC 118 Annex “A6”
MAYOR	1.10	Administrative Aide IV (Clerk II) Vacant	SG-4/3 P 120,768.00	SG-4/1 P 118,932.00

7. This is to reiterate that the position of **Municipal Administrator** with Salary Grade-24, must not be under the Office of the Municipal Mayor. Please refer to 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;

8. The position of **Human Resource Management Assistant II** with Item No. 4.2 under the HRM Office is not within the list of positions under 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;
9. The **Municipal General Services Office (MGSO)** 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. However, in the absence of a Municipal Government Department Head (MGDH), the lower plantilla position with incumbent must be transferred to the Office of the Mayor;
10. The nomenclature of **Municipal Government Assistant Department Head** is a position **not allowed** to be created under the **Office of the Sangguniang Bayan**. 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.”
11. The position of **Municipal Government Assistant Department Head I** under the **Municipal Health Office** 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;
12. The Honoraria in the amount of Thirty Nine Thousand Three Hundred Forty Four Pesos & 98/100 (P39,344.98) 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 appropriation for **Donations** under the Gender and Development Fund in the amount of Two Million Seven Hundred Fifty Five Thousand Pesos (P2,755,000.00) shall be classified according to its specific Programs, Projects & Activities (PPAs);
14. That as per Worksheet of the Proposed New Appropriation By Object Of Expenditures, the total amount of the following accounts does not

coincide with the amount stated at the Summary of Proposed New Appropriations, by Object of Expenses and by Sector:

Account	LEP (Proposed New Appropriation by Object of Expenditures)	LEP (Summary)	Difference
Traveling Expenses	P 2,191,540.00	P 2,198,660.00	P (7,120.00)
Office Supplies Expenses	P 1,499,582.00	P 1,492,462.00	P 7,120.00

15. The inconsistency in the appropriation for Debt Services must be reconciled, to wit:

OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY AND CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER STATEMENT OF INDEBTEDNESS FY 2021	OVER APPROPRIATION
DEBT SERVICES	P 5,000,000.00	P 4,918,750.00	P 81,250.00

16. 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;
17. 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:

1. Rehabilitation of Halfway Home Additional CR and Kitchen for P991,057.00
 2. Upgrading of RHU Laboratory for P188,500.00
 3. Upgrading of IUD Insertion Room for P94,500.00
 4. Rehabilitation of Birthing Center and Provision of Related Medical Equipment for P725,943.00
 5. Rehabilitation of Roads connecting the 29 Barangays including AM-LGSF projects for P5,289,467.79
 6. Construction of Sanitary Landfill for P1,000,000.00
18. 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 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 Sangguniang Bayan of the Municipality of Benito Soliven, Isabela through the Honorable **ROBERTO T. LUNGAN**, Municipal Mayor.

Approved and Adopted, March 08, 2022.

**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