



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 54<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 05, 2023.

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)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> District)
ANTONIO S. HUI	Member, PCL Federation President
DANTE G. HALAMAN	Member, LnB Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural Workers Sector Representative
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative

ON LEAVE:

MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
DAX PAOLO C. BINAG	Member, SK Federation President

**RESOLUTION NO. 2023-31-02**

Series of 2023

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NOS. 23-2022 & 20-2022 (2023 ANNUAL BUDGET) IN THE AMOUNT OF THREE HUNDRED FIFTY FIVE MILLION ONE HUNDRED FORTY THOUSAND THREE HUNDRED THIRTY FOUR PESOS (P355,140,334.00) FOR THE GENERAL FUND AND FOURTEEN MILLION FIVE HUNDRED FIFTY THOUSAND PESOS (14,550,000.00) 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. 23-2022 & 20-2022 ordinances authorizing the Annual Budget of the Municipality of Tumauni, Isabela in the amount of **THREE HUNDRED FIFTY FIVE MILLION ONE HUNDRED FORTY THOUSAND THREE HUNDRED THIRTY FOUR PESOS (P355,140,334.00)** and the Operation of Economic Enterprise in the amount of **FOURTEEN MILLION FIVE HUNDRED FIFTY THOUSAND PESOS (14,550,000.00)** covering the various expenditures for the operation of the Local Government for Fiscal Year 2023 and appropriating the necessary funds for the purpose,

***Nagkaisa para sa Isabela***

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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.

**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. 23-2022 & 20-2022 (2023 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. 85, 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 Two (2) 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 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;*

2. The following Plantilla positions shall be converted to generic class titles in accordance with 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	FROM (2023 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II SG-15	Senior Administrative Assistant III SG- 15
	Communications Equipment Operator I SG-4	Administrative Aide IV SG-4

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MAYOR	Private Secretary I <b>SG-11</b>	Administrative Assistant V <b>SG-11</b>
VICE MAYOR		
TUMAUNI COMMUNITY HOSPITAL	Driver I <b>SG-3</b>	Administrative Aide III

- Reiterating our review action on your 2022 Annual Budget, that the position of **Senior Labor and Employment Officer** with SG-19 under the Office of the Municipal Mayor 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 1st to 3rd 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;

- 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 2022	PLANTILLA 2023	SHOULD BE
MAYOR	1.20	Communica-tions Equipment Operator I <b>SG-4 (Vacant)</b>	<b>SG-4/2</b> P163,176.00	<b>SG-4/2</b> P170,928.00	<b>SG-4/1</b> P168,324.00
	1.78	Watchman I <b>SG-2</b>	<b>SG-2/2</b> P144,780.00	<b>SG-2/1</b> P149,244.00	<b>SG-2/2</b> P150,396.00
	1.118	Private Secretary I <b>SG-11</b>	<b>SG-11/2</b> P277,812.00	<b>11/1</b> P291,600.00	<b>SG-11/2</b> P294,672.00

- The **HRMO** must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions in accordance with Salary Schedule

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Annex "A3" 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 "A3"
MAYOR	1.04	Community Affairs Officer I (vacant)	SG-11/2 P 227,208.00	SG-11/1 P 224,148.00

6. 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	LBC No. 137 IOS
ENGINEER	1.18	Day Care Worker SG -6	Day Care Work I SG -6

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;

7. 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 Annual Budget that the parenthetical title of **Tourism Officer** on the position of

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Municipal Government Assistant Department Head I (Tourism Officer) shall be removed/deleted in the plantilla;

8. 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;
  
9. Reiterating that the Salary Grade and Step Increment of Nurse Positions at the Municipal Health Office shall be in accordance with Item No. 6.1 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

ITEM NO.	BUDGET YEAR 2020	BUDGET YEAR 2021	BUDGET YEAR 2022	BUDGET YEAR 2023	SHOULD BE:
	POSITION, SG/STEP INC.				
10.4	Nurse II 15/8	Nurse II 17/8	Nurse II 17/8	Nurse II 16/2	Nurse II 16/8

10. This is to reiterate our review action on your **2019, 2020, 2021 and 2022 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;

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11. Reiterating our review action on your **2018, 2019, 2020, 2021 and 2022 Annual Budget** that the implementation of **Salary Rates of Public Health Workers (PHWs)** shall be in accordance with **Annex "A1"** 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;
12. 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 Two Million Six Hundred Thousand Two Hundred Forty Pesos (P32,600,240.00) 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;
13. 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 Ramon, Isabela is less 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 6,041,242.24
Required Appropriation (2%)	P 120,824.84
Amount appropriated	P 76,220.00
Under Appropriation	P 44,604.84

14. 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 INDEBTEDNESSES	DIFFERENCE
Debt Services/Loan Amortization	P 30,026,600.00	P 41,817,551.03	P(11,790,951.03)

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15. 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);
16. 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;
17. That the appropriation and utilization of the 20% Development Fund in the amount of Sixty One Million Seven Hundred Eighty Nine Thousand Six Hundred Sixty Six Pesos and 80/100 (P61,789,666.80) shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020;
18. 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. Further, the acquisition of motor vehicles (Mobile Patrol, motorcycles and firetruck) in the amount of Thirteen Million Six Hundred Thousand Pesos (P13,600,000.00) shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2019 and Budget Circular No. 2019-3 dated May 16, 2019;

**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 furnish 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.

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**Approved and Adopted, September 05, 2023.**

**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