



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
Municipality of Alangalang

Item No.: 02
Date: 16 2024 JAN

Office of the Municipal Mayor

January 5, 2024

HON. LEONARDO M. JAVIER, JR.
Vice Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte
Palo, Leyte

Sirs and Madames:

Respectfully submitting the hereto attached Appeal **IN RE :**
COMMENT AND CONDITIONS OF THE PROVINCIAL LOCAL FINANCE
COMMITTEE ON THE APPROPRIATION ORDINANCE NO. 01 SERIES OF
2023, ENTITLED, "AN ORDINANCE APPROPRIATING THE AMOUNT OF
NINETEEN MILLION ONE HUNDRED THREE THOUSAND THREE
HUNDRED THIRTY FOUR PESOS AND NINETY TWO CENTAVOS
(P19,103,324.92) FROM THE SAVINGS OF 2022 AND REVERSION OF
APPROPRIATIONS 20% DEVELOPMENT FUND FROM CONTINUING
APPROPRIATIONS AND 20% DEVELOPMENT FUND FROM CURRENT
APPROPRIATIONS FOR FINANCIAL OPERATIONS INTENDED TO
FINANCE VARIOUS MUNICIPAL PROGRAMS AND EXPENDITURES OF
THE LOCAL GOVERNMENT UNIT OF ALANGALANG, LEYTE. "


Anticipating your favorable consideration on said appeal.


Sincerely yours,


LOVELL ANNE M. YU-CASTRO
Municipal Mayor



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uswag pa Alangalang!



Republic of the Philippines
PROVINCE OF LEYTE
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Palo, Leyte
-oOo-

IN RE : COMMENT AND CONDITIONS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE ON THE APPROPRIATION ORDINANCE NO. 01 SERIES OF 2023, ENTITLED, “ AN ORDINANCE APPROPRIATING THE AMOUNT OF NINETEEN MILLION ONE HUNDRED THREE THOUSAND THREE HUNDRED THIRTY FOUR PESOS AND NINETY TWO CENTAVOS (P19,103,324.92) FROM THE SAVINGS OF 2022 AND REVERSION OF APPROPRIATIONS 20% DEVELOPMENT FUND FROM CONTINUING APPROPRIATIONS AND 20% DEVELOPMENT FUND FROM CURRENT APPROPRIATIONS FOR FINANCIAL OPERATIONS INTENDED TO FINANCE VARIOUS MUNICIPAL PROGRAMS AND EXPENDITURES OF THE LOCAL GOVERNMENT UNIT OF ALANGALANG, LEYTE. “

HON. LOVELL ANNE M. YU- CASTRO in my capacity as the Local Chief Executive of the Local Government Unit (LGU) of Alangalang, Leyte,

Appellant.

X-----/

A P P E A L

(TO LIFT THE CONDITION SET BY THE PROVINCIAL LOCAL FINANCE COMMITTEE ON THE ABOVE-ENTITLED APPROPRIATION ORDINANCE)

UNDERSIGNED, MUNICIPAL MAYOR OF THE LOCAL GOVERNMENT UNIT (LGU) OF ALANGALANG, LEYTE, to this August Body , most respectfully submits this appeal to lift the condition set by the Provincial Local Finance Committee, Province of Leyte, on the above-mentioned approved Appropriation Ordinance No. 01 Series of 2023, and further states:

FACTUAL ANTECEDENTS

Sometime in August 2023, the undersigned Municipal Mayor, as the Local Chief Executive of Alangalang, Leyte, submitted to the Sangguniang Bayan of Alangalang, Leyte, for consideration and authorization a Supplemental Budget No. 01 for CY 2023 in the amount of P19,103,324.92. The said supplemental budget was to provide funds to finance and operationalize various programs and other expenditures of the municipality. The appropriated

amount in the supplemental budget was from savings in calendar year 2022 and the reversion of the 20% Development Fund from Continuing Appropriations and the 20% Development Fund from Current Appropriations for Financial Operations. The availability of the appropriated amount was jointly certified by the Municipal Treasurer and the Municipal Accountant. Consequently, the Sangguniang Bayan of Alangalang, Leyte passed Resolution No. 2023-289 dated August 7, 2023 adopting the said Resolution to be an enacted Appropriation Ordinance No. 01, series of 2023. The subject ordinance was then approved by the undersigned on even date. And pursuant to Section 468 (a)(1)(i) of R.A. 7160, the said appropriation ordinance was subjected for review by this august body. As a result of the review, this august body on December 14, 2023 passed Resolution No. 2023-575 which approved the oft-mentioned appropriation ordinance, but subject to the comments and conditions of the Provincial Local Finance Committee. The resolving clause of Resolution No. 2023-575, is quoted below:

" RESOLVED , as it is hereby resolved , TO APPROVE THE GENERAL FUND SUPPLEMENTAL BUDGET NO 1 CY 2023 OF ALANGALNAG, LEYTE, TOGETHER WITH ITS 2ND REVISED ANNUAL INVESTMENT PROGRAM (RAIP) CY 2023, SUBJECT TO THE COMMENTS AND CONDITIONS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE.(underlining supplied)

The comments and conditions of the Provincial Local Finance Committee are on the 4th whereas clause of Resolution No. 2023-575 of this august body, which stated :

" WHEREAS, the Local Finance Committee commented on the subject Supplemental Budget with the Information that the said budget is compliant with R.A. 7160 and its IRR except that it requires compliance to CSC Memorandum Circular No. 12, series of 2022, relative to creation of optional positions, subject to certain conditions stated in the Assessment Report, copy of which is hereto attached and made integral part hereof;"

For ready reference a copy of this august body's Resolution No. 2023-575 and the Assessment Report of the Provincial Local Finance Committee are hereto attached as integral part hereof.

The specific comment of the Provincial Local Finance Committee as stated on its Assessment Report provides, and quoted below:

“ The optional positions created herein like the Licensing Officer III, Municipal Environment & Natural Resources Officer , Nurse 1 (2 positions) and the Administrative Aide shall be deferred until the mandatory positions shall be fully created as enumerated in that Memorandum Circular of the Civil Service Commission.
(highlighting and underlining supplied)

Evidently, the comment of the Provincial Local Finance Committee was based on Section 5 of the Civil Service Commission (CSC) Memorandum Circular No. 12, series of 2022. Said Section 5 of CSC Memorandum Circular provides, to wit:

“Section 5. LGUs shall create mandatory positions. It may create optional positions, provided that all mandatory positions shall have been created , and in accordance with the limitations provided under the law and these Guidelines. It is understood that the creation of positions shall have the corresponding budget, approved by the sanggunian, to be considered valid.

With all due respect to the Provincial Local Finance Committee, it is the submission of the undersigned, that the comment of the finance committee is contrary to the Constitution, certain provisions of R.A. 7160, jurisprudence, and even the cited CSC Memorandum Circular No, 12, series of 2022. Obviously, there was an error committed by the Provincial Local Finance Committee in the interpretation of the above-cited Sec. 5 of the said CSC Memorandum Circular. Hence, this appeal to lift the subject comment.

DISCUSSION/ ARGUMENTS

The comment to defer the creation of the optional positions created by the subject Appropriation Ordinance contradicts the Constitution, the Local Government Code of 1991, and Jurisprudence.

The enactment of the subject supplemental Appropriation Ordinance No. 01, series of 2023 creating the optional positions therein, was in pursuance of the concept of local autonomy as

provided under Article X, Section 2 of the 1987 Constitution and under the Local Government Code of 1991 (R.A. 7160), specifically Section 2(a), Section 3(b)(h), Section 16, and Section 17, thereof.

Article X, Section 2 of the 1987 Constitution provides for the grant of local autonomy to territorial and political subdivisions. And in pursuit of the Constitutional mandate for the grant of local autonomy, R.A. 7160, otherwise known as "The Local Government Code of 1991" was enacted by Congress. The following provisions of R.A. 7160 are the legal basis for the enactment of the subject appropriation ordinance, to wit:

" Section 2 . Declaration of Policy. -

(a) It is hereby declared the policy of the State that the territorial and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals. Toward this end, the State shall provide for a more responsive and accountable local government structure instituted through a system of decentralization whereby local government units shall be given more powers, authority, responsibilities, and resources. The process of decentralization shall proceed from the national government to the local government units.

Section 3. Operative Principles of Decentralization. - The formulation and implementation of policies and measures on local autonomy shall be guided by the following operative principles:

(a) xxx.

(b) There shall be established in every local government unit an **accountable, efficient, and dynamic organizational structure and operating mechanism that will meet the priority needs and service requirements of its communities;**
(underscoring supplied)

xxx.

(h) There shall be a continuing mechanism to enhance local autonomy not only by legislative enabling acts but also by **administrative and organizational reforms;** (underscoring supplied)

The Supreme Court in the case of *Mandanas v. Ochoa, Jr.* discussed the scope of local autonomy, to wit :

“The constitutional mandate to ensure local autonomy refers to decentralization. In its broad or general sense, decentralization has two forms in the Philippine setting, namely: the decentralization of power and the decentralization of administration. The decentralization of power involves the abdication of political power in favor of the autonomous LGUs as to grant them the freedom to chart their own destinies and to shape their futures with minimum intervention from the central government. This amounts to self-immolation because the autonomous LGUs thereby become accountable not to the central authorities but to their constituencies. On the other hand, the decentralization of administration occurs when the central government

delegates administrative powers to the LGUs as the means of broadening the base of governmental powers and of making the LGUs more responsive and accountable in the process, and thereby ensure their fullest development as self-reliant communities and more effective partners in the pursuit of the goals of national development and social progress. This form of decentralization further relieves the central government of the burden of managing local affairs so that it can concentrate on national concerns. “

Section 16. General Welfare. - Every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its **efficient and effective governance, and those which are essential to the promotion of the general welfare.** Within their respective territorial jurisdictions, local government units shall ensure and support, among other things, the preservation and enrichment of culture, promote health and safety, enhance the right of the people to a balanced ecology, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among their residents, maintain peace and order, and preserve the comfort and convenience of their inhabitants. “ (highlighting supplied)

The created optional positions on the subject appropriation ordinance, namely : 1) Licensing Officer III; 2) Municipal Environment & Natural Resources Officer; 3) Nurse 1 (2 positions), and ; 3) Administrative Aide III, are the **priority needs and required services** of the local government as determined by the undersigned as the Local Chief Executive , the Local Development Council, and the Sangguniang Bayan of Alangalang, Leyte. The creation of the said optional positions is also a form of administrative and organizational reforms of the local government. Moreover, these optional positions are proposed to be created pursuant to the general welfare clause under Section 16 of R.A. 7160, which the undersigned, the Local Development Council, and the Sangguniang Bayan, deemed imperative for the efficient and effective governance of the LGU and the promotion of the general welfare of its constituents.

The proposed position of Licensing Officer III is under the Business Permit and Licensing Office (BPLO) in the Office of the Municipal Mayor. It is considered as priority need of the office. Presently, the BPLO has only one (1) regular employee holding a plantilla position of License Inspector II, who is also acting as the head of the BPLO. Technically, the BPLO is presently a one man office, although, he is assisted by four (4) personnel. Two of which are from other offices which are temporarily detailed to the BPLO, one (1) job order employee, and one (1) casual employee. Considering the increasing economic activities and number of business enterprises in the municipality, there is a need to create an additional plantilla position in the BPLO- the proposed position of Licensing Officer III.

Too, the proposed Municipal Environment and Natural Resources Officer (MENRO) is a priority need and his functions is a required service in the municipality. It is surprising that this position is not mandatory for all municipalities under the CSC Memorandum Circular No. 5, series of 2002 considering the several issues and concerns related to environmental and natural resources which every municipality encounters. Such as, solid waste management and disposal, air pollution control , water resource conservation, water distribution management, sewage disposal, sand and gravel resource management, reforestation and other preservation of the environment program, climate change mitigation measures, among others. At present, only a designate employee is acting as MENRO performing these gargantuan tasks pertaining to environmental and natural

resources issues and concerns in the municipality. Hence, the need to create the optional position of the MENRO.

Likewise, the proposed two (2) Nurse I positions in the Rural Health Unit (RHU) are priority needs and their services are also required under the present population of the municipality. Presently, there is only one (1) nurse position in the plantilla with the rank of Nurse II. Based on studies conducted by the Department of Health, the ideal public health nurse (PHN) to population ratio is 1:10,000, meaning one (1) PHN for every 10,000 people. Presently, Alangalang has 67,000, more or less, people. So that, the ideal number of PHN in the RHU, based on the present population, would be seven (7). If the two (2) proposed Nurse plantilla positions be created, the total nurses in the RHU would only be three (3), which is still below the ideal nurse to population ratio. Hence, the need for the two (2) proposed Nurse I positions.

Lastly, the proposed Admin Aide III position in the Municipal Disaster and Risk Reduction Management Office (MDRRMO) on the subject appropriation ordinance is also a priority need of the municipality. Alangalang, like most of the municipalities in the province is not spared whenever natural disaster and calamities, e.g. typhoons, heavy rainfall and flooding, strike the province. Moreover, accidents and emergencies happen unexpectedly. And the personnel of the MDRRMO are normally the first responders whenever there is a disaster, calamity, accident and emergency. At present the MDRRMO is headed by an acting head, with a number of job order personnel, who perform the nitty-gritty job during calamities and emergencies. He (acting head) has no administrative staff to do the paper works and other administrative related functions of the office. An acting head, and even a regular head of an office, without a single administrative staff, is quite an absurd situation. Hence, the need of the proposed Admin Aide III position in the MDRRMO.

It bears to stress, that the deferment of the proposed positions enumerated above, as commanded by the Provincial Local Finance Committee, anchored on Section 5 of CSC Memorandum Circular No. 12, series of, 2022, would meant to restrict the discretion of the LGU of their freedom to chart their own organizational structure under the concept of local autonomy. A clear violation of the Constitution, the law, and jurisprudence.

THE PROVINCIAL LOCAL FINANCE
COMMITTEE ERRED IN THE
INTERPRETATION AND APPLICATION OF
CSC MEMORANDUM NO. 12, SERIES OF
2022

It is the honest belief of the undersigned, again with all due respect, that the Provincial Local Finance Committee erred in its interpretation and application of the aforesaid CSC Memorandum Circular. For convenience of the discussion, the following pertinent Sections of the CSC Memorandum Circular No. 12, series of 2022 are hereby reprinted, viz:

Section 1. The appropriate OSSPs of LGUs shall be determined and established in accordance with Section 17 (Basic Services and Facilities) of R.A. No. 7160 and other existing laws, and the priority needs identified by the local chief executive, the sanggunian, and/or the local development council concerned.

Section 2. The OSSP shall likewise be established within the financial capability of LGUs, taking into consideration the budgetary limitations provided for in Section 325 of R.A. No. 7160, such as:

2.1 xxx.

xxx.

2.8. xxx.

Section 3. Each LGU may create the following Offices subject to the provisions of Sections 1, 2, and 9 of these Guidelines:

Xxx.

Municipality

1. Office of the Municipal Mayor
2. Office of the Municipal Vice Mayor
3. Office of the Sangguniang Bayan
4. Office of the Municipal Accountant
5. Office of the Municipal Administrator

6. Office of the Municipal Agricultural and Biosystems Engineer²
7. Office of the Municipal Agriculturist
8. Office of the Municipal Architect
9. Office of the Municipal Assessor
10. Office of the Municipal Budget Officer
11. Office of the Municipal Civil Registrar
12. Office of the Municipal Cooperatives Development Officer
13. Office of the Municipal Disaster Risk Reduction and Management Officer³
14. Office of the Municipal Engineer
- 15. Office of the Municipal Environment and Natural Resources Officer**
16. Office of the Municipal General Services Officer
17. Office of the Municipal Health Officer
18. Office of the Municipal Human Resources Management Officer⁴
19. Office of the Municipal Information Officer
20. Office of the Municipal Internal Audit Service⁵
21. Office of the Municipal Legal Officer
22. Office of the Municipal Persons with Disability Affairs Officer⁶
23. Office of the Municipal Planning and Development Coordinator
24. Office of the Municipal Population Officer
25. Office of the Municipal Public Employment Service Manager⁷
26. Office of the Municipal Senior Citizen Affairs Head¹⁰
27. Office of the Municipal Social Welfare and Development Officer
28. Office of the Municipal Treasurer
29. Office of the Municipal Tourism Officer⁸
30. Office of the Municipal Veterinarian
31. Office of the Municipal Youth Development Officer

Section 4. The following local appointive positions shall be mandatory or optional as indicated hereunder:

Xxx.

Municipality

Mandatory

1. Municipal Accountant
2. Municipal Agricultural and Biosystems Engineer

3. Municipal Assessor
4. Municipal Budget Officer
5. Municipal Civil Registrar
6. Municipal Cooperatives Development Officer
7. Municipal Disaster Risk Reduction and Management Officer
8. Municipal Engineer/Building Officer
9. Municipal Health Officer
10. Municipal Persons with Disability Affairs Officer (1st to 3rd Class Municipalities)
11. Municipal Planning and Development Coordinator
12. Municipal Public Employment Service Office Manager
13. Municipal Senior Citizen Affairs Head
14. Municipal Treasurer
15. Municipal Tourism Officer
16. Municipal Youth Development Officer
17. Secretary to the Sangguniang Bayan

Optional

18. Municipal Administrator
19. Municipal Agriculturist
20. Municipal Architect
21. Municipal Environment and Natural Resources Officer
22. Municipal Persons with Disability Affairs Officer (4th to 6th Class Municipalities)
23. Municipal Human Resource Management Officer
24. Municipal Information Officer
25. Municipal Internal Audit Service Officer
26. Municipal Legal Officer
27. Municipal Population Officer
28. Municipal Social Welfare and Development Officer
29. Municipal Veterinarian
30. Municipal Youth Development Officer
31. Assistant Municipal Assessor
32. Assistant Municipal Treasurer

Section 5. LGUs shall create mandatory positions. It may create optional positions, provided that all mandatory positions shall have been created, and in accordance with the limitations provided under the law and these Guidelines. It is understood that the creation of positions shall have the corresponding budget, approved by the sanggunian, to be considered valid.

The creation of mandatory positions shall likewise comply with the 45%-55% budgetary limitations for personnel services.

Section 9. Other offices and positions not provided under Sections 3 and 4 of these Guidelines may be created by LGUs; Provided, that they are the priority needs as identified by the local chief executive, the sanggunian and/or the local development councils concerned consistent with Section 17 of R.A. No. 7160; Provided, further, that the mandatory positions shall have been created; and, Provided, finally, that the budgetary limitations under Section 325 of R.A. No. 7160 have been complied with.

As discussed above, the basis of the comment of the Provincial Local Finance Committee is Section 5 of the CSC Memorandum Circular, specifically on the prohibition of the creation of optional positions, unless the mandatory positions shall have been created. To the mind of the undersigned, Section 5 would only apply to the proposed Office of the Municipal Environment & Natural Resources Services to be headed by a Municipal Environment and Natural Resources Officer (MENRO) with a position title of Municipal Department Head I. The MENRO is categorized as optional position under Section 4 of the CSC Memo Circular.

The proposal to create the MENRO, albeit, categorized as optional position, was made as it was identified by the undersigned, the sangguniang bayan, and the local development council, as a **priority need** of the municipality. This is in accordance with Section 3(b) of R.A. 7160. Besides, Section 3 of the CSC Memo Circular, provides that the LGU may create the Office of the Municipal Environment and Natural Resources Officer (listed as no.15) subject to the provisions of Section 1, 2, and 9 of the Guidelines (CSC Memo Circular). Clearly, the limitation to create the MENRO excludes Section 5 of CSC Circular. It is my submission, that the subject appropriation ordinance creating the MENRO complied Sections 1, 2, and 9 of the CSC Circular. Section 1 refers to the requirement of **priority need** as identified by the local chief executive, sangguniang bayan, and the local development council: Section 2 refers to the **financial capability** of the LGU taking into consideration the budgetary limitations under Section 325 of R.A. 7160: Section 9 would not apply as the MENRO is one of the listed offices under

Section 3 and 4 of the CSC Circular. The financial capability to create the proposed position was certified to by the Municipal Treasurer and the Municipal Accountant.

It is admitted that some of the categorized mandatory positions in the LGU have not yet been created. The reason, said mandatory positions, e.g. Municipal Agricultural and Biosystem Engineer, Municipal Cooperatives Development Officer, Municipal Persons with Disability Affairs Officer, Municipal Public Employment Service Office Manager, Municipal Senior Citizen Affairs Head, Municipal Senior Citizen Affairs Head, Municipal Tourism Officer, and Municipal Youth Development Officer, have not yet been created is due to the fact that they are, as of this time, **not considered as priority needs** of the municipality. Moreover, the **financial capability of the LGU is inadequate**, if these mandatory positions be all first created, as required by Sec. 5 of the CSC Memo Circular before creating optional positions, such as the MENRO. Nonetheless, despite the non-creation of these mandatory offices/positions, the LGU had designated personnel to perform the required basic services of these offices.

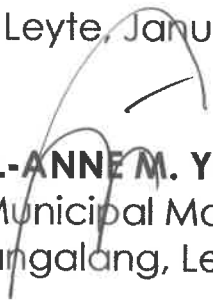
With regards to the proposed positions, namely : 1) Licensing Officer III, in the Office of the Municipal Mayor ; 2) Nurse 1 (2 positions), in the Rural Health Unit, and ; 3) Administrative Aide III, in the Municipal Disaster Risk Reduction Management Office, it is the humble submission of the undersigned that Section 5 of the CSC Memo Circular is not applicable. These positions are all staff positions of the mandatory positions which were already created, namely: 1) The Office of the Municipal Mayor; 2) The Rural Health Office, and ; 3) Municipal Disaster Risk Reduction Management Office.

It is the further submission of the undersigned, that Section 5 of the CSC Circular should be interpreted and applied in conjunction with Sections 1, 2, and 3 thereof. Too, its interpretation and application should take into consideration the power of local government under the Constitutionally mandated concept of local autonomy. Well-settled is the rule that any question or doubt in the interpretation of a provision of a law or administrative issuances to the power of local government unit shall be resolved in favor of devolution of powers and of the local government unit. The devolution of administrative powers and functions inherent in local autonomy, specifically in the formulation of the LGU of its

organizational structure for the general welfare of its inhabitants , should not be rendered inutile by the restrictions imposed by a mere administrative circular.

WHEREFORE, in light of the foregoing, it is most respectfully prayed of this August Body, that this appeal be **GRANTED**. Forthwith, this august body's Resolution No. 2023-575 dated December 14, 2023 be amended thereby **LIFTING** the conditions and comments set by the Provincial Local Finance Committee on the above-subject Appropriation Ordinance No. 01, series of 2023 of the LGU of Alangalang, Leyte.

Alangalang, Leyte, for Palo, Leyte, January 5, 2024.


LOVELL-ANNE M. YU-CASTRO
Municipal Mayor
Alangalang, Leyte



PROVINCE OF LEYTE
Palo, Leyte
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PROVINCIAL BUDGET OFFICE

Item No.: 01
Date: 14 2023 DEC

DEC 12 2023
PROVINCE OF LEYTE

December 7, 2023

RELEASED
DATE 12-12-23
NO #197
BY [Signature]
FBO

Hon. LEONARDO M. JAVIER, JR.
Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte
Palo, Leyte

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 1 CY 2023** of the Municipality of Alangalang, Leyte duly enacted by the Sangguniang Bayan through Appropriation Ordinance No. 01 Series of 2023 with a total appropriation in the amount of P19,103,324.92, forwarded to this level for preliminary review, reveals compliance with the same law and its implementing Rules and Regulations, except for the following:

1. The Municipality of Alangalang created the following positions:

Department	Item Number	Position Title	Salary Grade
Office of the Mayor	2023-12	Licensing Officer III	18
		Supervising Labor & Employment Officer	22
Office of the Municipal Environment & Natural Services	2023-11	Municipal Department Head I	24
Rural Health Office	2023-03-1	Nurse I	15
	2023-03-2	Nurse I	15
Municipal Social Welfare & Development Office	2023-13	Disability Affairs Assistant	8
Office of the Municipal Disaster Risk Reduction Mgt. Office	2023-14	Municipal Department Head I	24
	2023-26	Administrative Aide III	3

Section 5 of the Civil Service Commission (CSC) Memorandum Circular No. 12, series of 2022 provides that the LGUs shall create mandatory positions. It may create optional positions, provided that all mandatory positions should have been created and fully provided with the corresponding budget and approved by the Sanggunian.


The optional positions created herein like the Licensing Officer III, Municipal Environment & Natural Resources Officer, Nurse I (2 positions) and the Administrative Aide shall be deferred until the mandatory positions shall be fully created as enumerated in that Memorandum Circular of the Civil Service Commission.

2. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 1 Series 2023.
3. That the procurement of Goods, Equipment, Civil Works and other related services shall be made in accordance with the provisions of RA 9184 and its Implementing Rules and Regulations;
4. That the programs funded under the 20% Development Fund are included in the Supplemental Investment Program of the LGU; and
5. Lastly, that disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Adherence to CSC rules, DBM issuances and COA procedures and all other related laws shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINAP P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer
On Official Travel


AGNES C. RAFON
Provincial Planning & Development
Coordinator - Designate



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-oOo-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 71st REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON DECEMBER 14, 2023.

RESOLUTION NO. 2023-575

A RESOLUTION APPROVING THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 CY 2023 OF ALANGALANG, LEYTE, TOGETHER WITH ITS 2nd REVISED ANNUAL INVESTMENT PROGRAM (RAIP) CY 2023, SUBJECT TO CERTAIN CONDITIONS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE.

WHEREAS, Section 327 of Republic Act 7160 otherwise known as The Local Government Code of 1991, mandates the Sangguniang Panlalawigan to review the ordinance authorizing annual or supplemental appropriations of component cities and municipalities, in the same manner and within the same period for the review of other ordinances;

WHEREAS, submitted to the Sangguniang Panlalawigan of Leyte is the **General Fund Supplemental Budget No. 1 CY 2023** amounting to **Php19,103,324.92** under Appropriation Ordinance No. 01, Series of 2023, together with **2nd Revised Annual Investment Program (RAIP)** for **CY 2023** in the amount of **Php258,159,121.44** of **Alangalang, Leyte**;

WHEREAS, the said budget was referred to the Provincial Local Finance Committee for preliminary review, pursuant to Section 316 (f) and Section 475 (7) of R.A. 7160;

WHEREAS, the Local Finance Committee commented on the subject Supplemental Budget with the information that said budget is compliant with RA 7160 and its IRR except that it requires compliance to CSC Memorandum Circular No. 12 Series of 2022, relative to creation of optional positions, subject to certain conditions stated in the Assessment Report, copy of which is hereto attached and made integral part hereof;

WHEREAS, the August Body, upon review, finds the subject Supplemental Budget to be in compliance with the Local Government Code of 1991 and its Implementing Rules and Regulations;

-over-

NOW THEREFORE, on motion presented by Honorable Wilson S. Uy, duly seconded by Atty. Carlo P. Loreto, Honorable Michael L. Cari and Honorable Carmen L. Cari, be it

RESOLVED, as it is hereby resolved, **TO APPROVE THE GENERAL FUND SUPPLEMENTAL BUDGET NO. 1 CY 2023 OF ALANGALANG, LEYTE, TOGETHER WITH ITS 2nd REVISED ANNUAL INVESTMENT PROGRAM (RAIP) CY 2023, SUBJECT TO THE COMMENTS AND CONDITIONS OF THE PROVINCIAL LOCAL FINANCE COMMITTEE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


FLORINDA JILL S. UY VICO
Secretary to the Sanggunian
x

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer

Copy furnished:

LCE and the Sangguniang Bayan
of Alangalang, Leyte

FJSU: ASS
Naomi 15 December 2023