



Republic of the Philippines  
**PROVINCE OF ISABELA**  
City of Ilagan  
-oOo-

## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 80<sup>th</sup> REGULAR SESSION OF THE 10<sup>th</sup> SANGGUNIAN  
PANLAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA  
ON MAY 25, 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. 2021-20-02 SERIES OF 2021**

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2019-002, an Ordinance authorizing the Annual Budget of LGU Quezon, Isabela for Fiscal Year 2020 in the total amount of **ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50)** and Appropriation Ordinance No. 2019-004, an Ordinance approving the Operation of Economic Enterprise in the amount of **TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84)** covering the various expenditures for the operation of the Municipal

***Nagkaisa para sa Isabela***

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Government of Quezon, Isabela for Fiscal Year 2020 and appropriating the necessary funds for the purpose was submitted to this Sanggunian for review pursuant to the provision of Section 327 of Republic Act 7160, otherwise known as the Local Government Code of 1991.

**WHEREAS**, the subject Appropriation Ordinance complies 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 Appropriation Ordinance No. 2019-002 (2020 Annual Budget) and Appropriation Ordinance No. 2019-004 (2020 Annual Budget for Economic Enterprise) of the Municipality of Quezon, Isabela **OPERATIVE IN ITS ENTIRETY** effective January 1, 2020, subject to the posting requirements under Section 59 of RA 7160 and subject further to the following conditions:

- 1. 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
Printing Equipment	1-07-05-120	ICT Equipment 1-07-05-030
Furniture & Fixtures	1-07-05-020/010	1-07-07-010
Office Equipment	1-07-05-120	1-07-07-020
Computer & Typewriter Maintenance	5-02-13-050	Repairs & Maintenance – Machinery & Equipment
Other Professional Fees/Medico Legal Fee	5-02-11-990	Legal Services 5-02-11-010
Janitorial Supplies	5-02-12-020	Other Supplies & Materials Expense 5-02-03-990
Dental Medicines, Supplies & Equipments	5-02-03-080	Medical, Dental & Lab. Supplies Expense
Laboratory Reagents	5-02-03-080	Medical, Dental & Lab. Supplies Expense

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Other MAOE – NBS Kit, Xray Reagents & Supplies	5-02-99-990	Medical, Dental & Lab. Supplies Expense <b>5-02-03-080</b>
Other MAOE – Fire Extinguisher Refill	5-02-99-990	Other Supplies & Materials Expense <b>5-02-03-990</b>
Repair & Maint. – Garbage Truck & Basura Patrol	5-02-14-060	Repairs & Maint. – Transportation Equipment <b>5-02-13-060</b>
Buildings & Other Structure	1-07-05-030	<b>1-07-04-010</b>

2. The Municipal Disaster Risk Reduction & Management Office (MDRRMO) 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. Reiterating our review action on your 2019 Annual Budget that the Position of Dentist II SG-16/1 under the Municipal Health Office shall be downgraded to Dentist I SG-14 pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-15 for 4th to 6th class Municipality. 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;
4. The position of Nurse III SG-16/7 under the Municipal Health Office when becomes vacant shall be downgraded to Nurse II SG-15/1 to conform to the guidelines of Local Budget Circular No. 53 and DBM Budget Circular No. **2020-4** on the Upgrading of the Entry Level of Nurse Positions;
5. This is to reiterate our review action on your 2018 and 2019 Annual Budget that the salary rates per annum and the upgrading of the affected positions for Public Health Workers under the Municipal Health Office and Quezon Community Infirmary shall be implemented in accordance with the guidelines of DBM Local Budget Circular No. 2009-92 (Annex “B”) dated September 3, 2009 and DBM Budget Circular No. 2018-2 dated March 15, 2018, on the Re-Allocation of Radiologic Technologist Positions, to wit:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Item No.	POSITION	Salary Grade	
		From	To
14.13	Pharmacist I	10	11
14.23	Radiologic Technologist I	8	11

6. That the positions of Midwife with incumbents as reflected under the duly approved personnel schedule ***shall be downgraded to Midwife I once vacated*** 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
11.4	Midwife IV	Midwife I	13	9
11.5	Midwife III	Midwife I	11	9
11.7	Midwife II	Midwife I	8	9
11.8 to 11.10; 14.7 to 14.9	Midwife I	Midwife I	6	9

7. That the following Nurse Positions under the Quezon Community Infirmary shall conform to the guidelines of Local Budget Circular No. 53 and DBM Budget Circular No. 2020-4 on the Upgrading of the Entry Level of Nurse Positions;

Item No.	POSITION		Salary Grade	
	From	To	From	To
14.4 to 14.6	Nurse I	Nurse I	11	15
14.10	Nurse II	Nurse I	15	15

8. Reiterating that the position of Human Resource Management Officer IV with SG-22, under the Office of the Human Resource Management Officer shall not be allowed pursuant to Sec. 4 (d) of LBC No. 53 of which the highest level position below Assistant Department Head shall be limited to SG-15 for 4<sup>th</sup> to 6<sup>th</sup> class Municipality. 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. Likewise, in accordance with the guidelines of Local Budget Circular No. 103 dated May 15, 2013, on the amended rules and regulations on the grant of Representation and Transportation Allowance, the positions of Human Resource Management Officer IV and Medical Officer VI are not included among the list of officials and employees who will receive RATA, therefore Ms. Mary Joy T. Laud is not entitled to receive RATA;

9. Reiterating our review action on your 2019 Annual Budget that the Position of Engineer II, SG-16 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 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.

10. This is to reiterate our review action on your 2019 Annual Budget that the Position of **Driver II with SG-4** under the Municipal Engineer’s office 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, to wit:

OFFICE	ITEM NO	POSITION TITLE & SALARY GRADE AS PER PLANTILLA OF PERSONNEL		SALARY GRADE AS PER MPCC SCHEME IN LGUs	
		From	To	From	To
MUNICIPAL ENGINEER’S OFFICE	9.5 & 9.6	Driver II	Driver I	SG-4	SG-3

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

11. Reiterating our review action on your 2019 Annual Budget 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;
12. 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";
13. 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 Vice mayor in the Annual Budget 2020 is not appropriate and therefore, is ***not allowed*** to incur such expenses;
14. The appropriation for Confidential Fund in the amount of Six Hundred Sixty Thousand Pesos (P660,00.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
15. The utilization of the appropriation for Capital Outlay must be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
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;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

17. That the appropriation for the 20% Development Fund shall be in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007 and shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

However, the following projects are disallowed:

1. Construction of Barangay Minagbag Water System (Administrative Cost) for P1,000,000.00
2. Repair and Rehabilitation of Municipal and Farm to Market Roads for P4,718,802.00

As provided under Item 2.3 of JMC 2017-1, all development projects to be funded under the 20% DF shall partake the nature of investment or capital expenditures. Capital expenditures are costs that an entity incurs to purchase an asset, extend its life, or increase its capacity or efficiency. On the other hand, repairs and maintenance expenses only maintain an asset's life or current condition.

COA Circular No. 2015-008 provides for the Accounting and Reporting Guidelines on the Local Roads Asset Management System. Item IV (7) thereof provide thus:

*"Regular maintenance for the upkeep of the road network system such as regravelling, asphalt overlay, patching etc. shall be recognized as repairs and maintenance"*

Said projects are not covered by said JMC, however, same can be re-appropriated in the General Fund Account provided the no less than 20% requirements for EDF shall be observed, or can be re-programmed with programs/projects activities covered by said Joint Memorandum Circular.

All the 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 Quezon, 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 Quezon, 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



A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2019-002 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY TWO MILLION SIX HUNDRED FIFTY NINE THOUSAND TWO HUNDRED SEVENTY THREE PESOS & 50/100 (P142,659,273.50) AND APPROPRIATION ORDINANCE NO. 2019-004 (2020 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TWELVE MILLION THREE THOUSAND ONE HUNDRED FIFTY NINE PESOS AND 84/100 (12,003,159.84) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

disbursement of funds shall be subject to the usual budgeting, accounting rules and regulations and COA requirements

**RESOLVED FINALLY**, to send a copy of this Resolution to the Sangguniang Bayan of the Municipality of Quezon, Isabela through the **Honorable JIMMY S. GAMAZON, JR.**, Municipal Mayor.

**Approved and Adopted, May 25, 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