



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 12th REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 22, 2019.

PRESENT:

FAUSTINO G. DY III	Provincial Vice Governor
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District) & Presiding Officer Protempore
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)
ABEGAIL V. SABLE	Member (4 th District)
CLIFFORD R. RASPADO	Member (4 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
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
DANTE G. HALAMAN	Member, LnB Federation President

OFFICIAL BUSINESS:

FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
ANTONIO S. HUI	Member, PCL Federation President

RESOLUTION NO. 417
SERIES OF 2019

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) 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. 2018-004, an Ordinance authorizing the Annual Budget of LGU Quezon, Isabela for Fiscal Year 2019 in the total amount of **ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00)** and Appropriation Ordinance No. 2018-006, an

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Ordinance approving the Operation of Economic Enterprise in the amount of **TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49)** covering the various expenditures for the operation of the Municipal Government of Quezon, Isabela for Fiscal Year 2019 and appropriating the necessary funds for the purpose 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. 2018-004 (2019 Annual Budget) and Appropriation Ordinance No. 2018-006 (2019 Annual Budget for Economic Enterprise) of the Municipality of Quezon, Isabela **OPERATIVE IN ITS ENTIRETY** effective January 1, 2019, subject to the posting requirements under Section 59 of RA 7160 and subject further to the following conditions:

1. 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 Three (3) 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;

2. 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 – Productivity Enhancement Incentive 5-01-04-990

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Oxygen Supplies	5-02-03-010	Drugs & Medicines Expenses 5-02-03-070
All Capital Outlays		Be Specific with Object of Expenditures and Account Code

3. The HRMO must reconcile the inconsistencies in the Step Increment & Salary Rates of the following positions in the different offices of LGU Quezon, Isabela, to wit:

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU & SG/STEP INCREMENT	RATE PER ANNUM PER PERSONNEL SCHEDULE	RATE PER ANNUM-LBC 118 Annex "A6"
Mayor	1.3.3	Records Officer II SG-14/1	P 252,888.00	P 249,792.00
Vice Mayor/SB	2.1.10	LMB President SG - 24/3	P750,660.00	P775,356.00
Secretary	2.3.11	Computer Operator II SG-9/2	P161,772.00	P163,128.00
Assessor	6.5	Clerk III SG-6/2	P133,620.00	P134,652.00
Civil Registrar	7.4	Registration Officer II SG-14/1	P252,888.00	P249,792.00
Engineer	9.3	Engineering Assistant SG-8/5	P154,956.00	P156,348.00
	9.4	Heavy Equipment Operator II SG-6/1	P134,652.00	P133,620.00
Agriculture	12.6	Agricultural Technologist SG-10/6	P181,968.00	P180,456.00
MSWDO	13.1	Mun. Social Welfare & Dev't. Officer SG-24/1	P762,900.00	P750,660.00
	13.4	Utility Worker I SG-1/4	P102,984.00	P102,132.00
	13.6	Social Welfare Aide SG-4/1	P119,844.00	P118,932.00

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

LDRRMO	16.3	LDRRM Assistant SG-8/1	P147,900	P150,828.00
Economic Enterprise/ Water System	1.5.10	Meter Reader I SG-4/1	P119,844.00	P118,932.00

4. Reiterating that the MHRMO must reconcile the Position Title and Salary Grade of Item No. 2.3.6 (Audio Visual Equipment Operator I) under the Office of the Secretary to the SB. The Position Title and Salary Grade must be in accordance with the DBM Local Budget Circular No. 61, on the Revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government:

Item No.	Position and Salary Grade	
	From	To
2.3.6	Audio Visual Equipment Operator I SG-5	Audio Visual Equipment Operator 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;

5. 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;
6. 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.
7. This is to reiterate that the salary rates per annum and the upgrading of the affected positions for Public Health Workers 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. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Item No.	POSITION	Salary Grade	
		From	To
11.4	Midwife IV	13	15
11.5	Midwife III	11	13
11.7	Midwife II	8	11
11.8 to 11.10	Midwife I	6	9
14.4 to 14.6	Nurse I	10	11
14.7 to 14.9	Midwife I	6	9
14.10	Nurse II	14	15
14.13	Pharmacist I	10	11
14.23	Radiologic Technologist I	8	11

8. The positions of Human Resource Management Officer IV with SG-22, Medical Officer IV with SG-20, Medical Officer VI with SG-24 under the Office of the Human Resource Management Officer and Quezon Community Infirmary, respectively, 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 4th to 6th class Municipality. Since the subject positions do 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 and Dr. Harold D. Rugnao are not entitled to receive RATA;
9. The creation of position of Engineer II with **SG-16** (vacant) 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 4th to 6th class Municipality. Since the subject position does not conform to the herein prescribed allowable SG allocation, corrections shall be effected;
10. 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

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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 is SG-4 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
MUNICIPAL ENGINEER'S OFFICE	9.5 & 9.6	Driver II SG-4	SG-3

11. 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;
12. The appropriation for Discretionary Fund should be in the amount of One Hundred Fifteen Thousand Five Hundred Twenty Four Pesos & 10/100 (P115,524.10). 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 5,776,205.04</u>
Required Appropriation (2%)	P 115,524.10
Amount appropriated	<u>P 22,403.69</u>
Under Appropriation	<u>P 93,120.41</u>

13. The appropriation for Confidential Fund in the amount of Six Hundred Thousand Pesos (P600,00.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015;
14. Pursuant to the provisions of Sec. 10, Article I, Batas Pambansa Bilang 881, of the Omnibus Election Code of the Philippines, the Election Reserve Fund shall only be allowed to be appropriated in the Municipality/City Budget during Barangay Elections hence, the amount of Two Hundred Eighty Thousand Pesos (P280,000.00) is **disallowed** because there is no legal basis for the appropriation;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

15. The Appropriation for LDRRMF in the amount of Six Million Three Hundred Sixty Three Thousand Four Hundred Pesos & 70/100 (P6,363,400.70) shall adhere to the provisions of Republic Act 10121, DILG Memorandum Circular No. 2012-73 dated April 17, 2012 and 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. 77 dated May 15, 2018, copy furnished the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
16. Reiterating that the utilization of the appropriation for Capital Outlay in the amount of Two Million Three Hundred Twenty Three Thousand Three Hundred Seventy Pesos (P2,323,370.00) should be properly classified to specific Object of Expenditures and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015 Prescribing the Revised Chart of Accounts for LGUs, and shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
17. 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 appropriation/s 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 Local Roads for P1,000,826.00
2. Rehabilitation of Sanitary Landfill for P2,950,000.00
3. Rehabilitation of Waste Disposal Operation for P1,400,000.00
4. Construction of Eco-Park Fence for P100,000.00

However, the following projects are disallowed:

1. Opening and Graveling of Road of Sitio Lebanon of Brgy. Barucboc for P200,000.00
2. The Amount for the Purchase of Transformer of Submersible Pump for P200,000.00
3. Purchase of Materials for the Water System of Brgy. Lepanto for P200,000.00
4. Construction of Cemetery Shed for P500,000.00

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%

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2018-004 (2019 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED TWENTY SEVEN MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOURTEEN PESOS (P127,268,014.00) AND APPROPRIATION ORDINANCE NO. 2018-006 (2019 ANNUAL BUDGET FOR ECONOMIC ENTERPRISE) IN THE AMOUNT OF TEN MILLION NINE HUNDRED ELEVEN THOUSAND NINE HUNDRED SIXTY THREE PESOS AND 49/100 (10,911,963.49) OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. Further, the acquisition of 6 Wheeler Dumptruck in the amount of Four Million Pesos (P4,000,000.00) shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018, on Consolidating and Rationalizing the Rules on the Acquisition of Government Motor Vehicles, Adopting a Centralized System of Procurement Therefore, and for Other Purposes and DBM Budget Circular No. 2019-3 dated May 16, 2019 on the Guidelines to Implement the Centralized Procurement of Government Motor Vehicles Pursuant to AO No. 14, S. 2018;

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

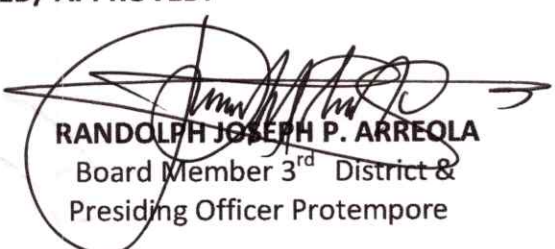
RESOLVED FINALLY, to furnish a copy of this Resolution to the Sangguniang Bayan of the Municipality of Quezon, Isabela through the **Honorable JIMMY S. GAMAZON, JR., Municipal Mayor**.

Approved and Adopted. October 22, 2019.

**I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:**


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED/ APPROVED:


RANDOLPH JOSEPH P. ARREOLA
Board Member 3rd District &
Presiding Officer Protempore