



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 18th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON NOVEMBER 15, 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)
MARY GRACE D. ARREOLA	Member (3 rd District)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
VICTOR G. DY	Member (4 th District)
MANUEL FAUSTINO U. DY	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
AMADOR A. GAFFUD, JR.	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 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

RESOLUTION NO. 2022-43-01

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2021-03, an Ordinance authorizing the Annual Budget of LGU Quezon, Isabela for Fiscal Year 2022 in the total amount of **ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00)** and Appropriation Ordinance No. 2021-05, an Ordinance approving the Operation of Economic Enterprise in the amount of **EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80)** covering the various expenditures for the operation of the Municipal Government of Quezon, Isabela for Fiscal Year 2022 and

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. 2021-03 (2022 Annual Budget) and Appropriation Ordinance No. 2021-05 (2022 Annual Budget for Economic Enterprise) of the Municipality of Quezon, Isabela **OPERATIVE IN ITS ENTIRETY**, 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. 80, 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 Nine (9) 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 reference circular under Section 4.E of Appropriation Ordinance No. 2021-03 is not consistent with Local Budget Circular No. 143 dated January 3, 2022, on the implementation of the Third Tranche of the Modified Salary Schedule for Local Government Personnel as indicated in the Plantilla of Personnel;
3. 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 (2022 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
MAYOR	Private Secretary II SG-15	Senior Administrative Assistant III SG- 15

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

	Private Secretary I SG-11	Administrative Assistant V SG-15
	Records Officer II SG-14	Administrative Officer III SG-14
	Computer Operator I SG-7	Administrative Assistant I SG-7
	Visual Equipment Operator III SG-7	Administrative Assistant I SG-7
	Driver II SG-4	Administrative Aide IV SG-4
MAYOR QC INFIRMARY	Records Officer I SG-10	Administrative Officer I SG10
MAYOR MENRO	Bookbinder IV SG-10	Administrative Assistant IV SG-10
MAYOR SB SEC MENRO	Computer Operator II SG-9	Administrative Assistant III SG-9
MAYOR SB SEC MEO QC INFIRMARY MENRO LDRRMO	Driver I SG-3	Administrative Aide III SG-3
MAYOR SB SEC	Utility Worker II SG-3	Administrative Aide I SG-3
MAYOR SB SEC MTO ACCOUNTING MSWD QC INFIRMARY	Utility Worker I SG-1	Administrative Aide I SG-1
SB SEC	Audio-Visual Equipment Operator II SG-5	Administrative Aide V SG-5
SB SEC	Stenographic Reporter II SG-9	Administrative Assistant III SG-9
SB SEC MBO	Computer Operator IV SG-14	Senior Administrative Assistant II SG-14
MPDC ASSESSOR	Clerk III SG-6	Administrative Aide VI SG-6
MPDC MBO ASSESSOR	Bookbinder III SG-7	Administrative Assistant I SG-7
MBO	Budgeting Assistant SG-8	Administrative Assistant II SG-8
MTO	Clerk IV SG-8	Administrative Assistant II SG-8

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

	Cashier II SG-14	Administrative Officer III SG-14
HRMO	Human Resource Management Officer II SG-15	Administrative Officer IV SG-15
HRMO	Audio-Visual Equipment Operator III SG-7	Administrative Assistant I SG-7
LDRRMO		
MEO	Mechanic I SG-4	Administrative Aide IV SG-4
ACCOUNTING	Senior Bookkeeper SG-9	Administrative Assistant III SG-9
	Accounting Clerk III SG-8	Administrative Assistant II SG-8
	Accounting Clerk II SG-6	Administrative Aide VI SG-6
	Management & Audit Analyst II SG-15	Administrative Officer IV SG-15
QUEZON COMMUNITY INFIRMARY	Cash Clerk I SG-4	Administrative Aide IV SG-4
	Cash Clerk III SG-8	Administrative Assistant II SG-8

4. The following Position Title and Salary Grade from the Local Government Unit of Quezon, Isabela should be in accordance with DBM LBC 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 IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES
			LBC 137
MAYOR	1.4.10	Visual Equipment Operator III SG-7	Audio-Visual Equipment Operator III SG-7

5. This is to reiterate our review action on your 2019, 2020 and 2021 Annual Budget that the Position of **Dentist II** SG-16/2 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;

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

6. That the Salary Grade and Step Increment of the Nurse II position at the Quezon Infirmary Community shall be in accordance with Item Nos. 5.0, 6.0 and 7.1 of DBM Budget Circular No. 2021-2 dated August 25, 2021, on the Modification of Nurse Positions, to wit:

Item No	POSITION		Salary Grade / Step Increment	
	From	To	From	To
14.10	Nurse II	Nurse II	15/3	16/3

7. That we are reiterating our review action on your 2019, 2020 and 2021 Annual Budget that the position of **Medical Officer IV** with SG-20 under the Office of the Quezon Community Infirmary, ***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 without diminution in salary of the concerned personnel. However, subsequent salary increase shall be applied only on the correct classified position;
8. This is to reiterate our review action on your **2019, 2020 and 2021** 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. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

9. The appropriation for Confidential Fund in the amount of Seven Hundred Twenty Six Thousand Pesos (P726,00.00) shall be governed by the provisions of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015, on the Guidelines on the Entitlement, Release, Use, Reporting and Audit of Confidential and/or Intelligence Funds;
10. The appropriation of COP Allowance of Five Thousand Pesos (P5,000.00) per month under the POC Fund with account code 5-02-99-990 should be properly classified to account title Other Professional Services with Account Code 5-02-11-990, as per COA Circular No. 2015-009 dated December 1, 2015, on the Description of Accounts under the Revised Chart of Accounts for Local Government Units;

As per Annex B of COA Circular No. 2015-009, the Account Title Other Professional Services is described as:

"This account is used to record the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This includes honoraria paid by local government units (LGUs) to national government personnel (judges, prosecutors, public elementary and high school teachers and other national government personnel) assigned in LGUs. This also includes other operating expenses granted to national government agencies stationed in the LGU."

11. The Utilization of the Appropriation for Other Professional Fees and Other General Services amounting to One Hundred Seventy Thousand Pesos (P170,000.00) and Three Million Eight Hundred Fifty Four Thousand Four Hundred Forty Pesos (P3,854,440.00) respectively, 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;
12. 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 under the Municipal Treasurer's Office during Barangay Elections, hence, the amount of Three Hundred Thousand Pesos (P300,000.00) is **disallowed** because there is no legal basis for the appropriation;
13. 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:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

OBJECT OF EXPENDITURE	ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Other Supplies & Materials Expense (Fire Extinguisher Refill)	5-02-03-080	5-02-03-990
ICT Equipment	1-07-05-120	1-07-05-030
Other Transportation Equipment	1-07-05-990	1-07-06-990

14. 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. 82 dated June 14, 2021 copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
15. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020.

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. Provision of Cement for Road Concreting to Barangays for P10,000,000.00
2. Purchase of Lot for DAR's Balay Program for P3,500,000.00
3. Opening/Repair of Municipal and Farm to Market Roads for P3,000,000.00
4. Improvement of Incident Command Center for P128,418.01
5. Rehabilitation of Multi-Purpose Building for P523,006.00

Appropriation Ordinance No. 2021-04, an Ordinance Approving the Annual Investment Plan for the 20% Development Fund have inconsistent total amounts in the Ordinance Title and in Section 1 of the said

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 2021-03 (2022 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED NINETY THREE MILLION ONE HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FIFTY EIGHT PESOS (P193,147,158.00) FOR THE GENERAL FUND AND APPROPRIATION ORDINANCE NO. 2021-05 IN THE AMOUNT OF EIGHTEEN MILLION ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED SEVENTY SIX PESOS & 80/100 (18,185,276.80) FOR THE ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF QUEZON, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Ordinance. Typographical errors should be avoided especially in the budget documents which are considered legal documents;

16. 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 Patient Transport Vehicle and Motor Vehicle in the amount of Two Million Pesos (P2,000,000.00) and Eighty Thousand Pesos (P80,000.00) shall be subject to the provisions of Budget Circular No. 2019-3 dated May 16, 2019 and Administrative Order No. 14 dated December 10, 2019;

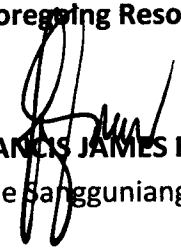
RESOLVED FURTHER, to require the Municipality of Quezon, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

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 **Honorable JIMMY S. GAMAZON, JR.**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Quezon, Isabela through the **Honorable DARYL G. GASCON**, Municipal Vice-Mayor.

Approved and Adopted, November 15, 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