

Republic of the Philippines
SANGGUNIANG PANLALAWIGAN
PROVINCE OF NEGROS ORIENTAL

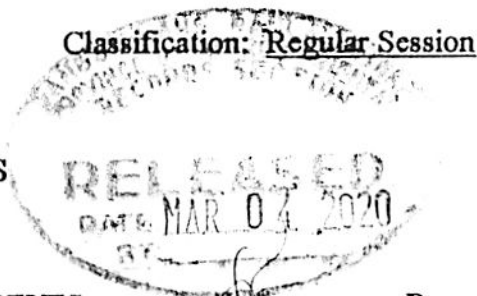
EXCERPTS FROM THE JOURNAL OF THE SANGGUNIANG PANLALAWIGAN SESSION ON:

Date: February 24, 2020 – 2:15 P.M.

Classification: Regular Session

RECORD OF ATTENDANCE:

HON. EDWARD MARK L. MACIAS
Vice Governor & Presiding Officer
Present



- | | | | |
|----------------------------------|-----------|-----------------------------------|-----------|
| HON. JOHN T. RAYMOND, JR. | - Present | HON. JAIME L. REYES | - Present |
| HON. PETER PAUL F. RENACIA | - Present | HON. JOSE A. BALDADO | - Present |
| HON. ERWIN MICHAEL L. MACIAS | - Present | HON. ESTANISLAO V. ALVIOLA | - Present |
| HON. VALENTE D. YAP | - Present | HON. CHESTER V. LIM | - Present |
| HON. MA. ANTONIA E. VILLEGAS | - Present | HON. KIT MARC B. ADANZA | - Present |
| HON. ADEM B. MAXINO (SK) | - Present | HON. KURT MATTHEW T. TEVES (LNMB) | - Present |
| HON. MANUEL L. SAGARBARRIA (PCL) | - Present | | |

RESOLUTION NO. 188

“WHEREAS, presented before the August Body was the letter of the Honorable Governor dated February 10, 2020, approving Sangguniang Panlalawigan Resolution No. 1115, series of 2019, enacting Appropriation Ordinance No. 72, anent the Fiscal Year 2020 Annual Budget of the provincial government, exercising however, his veto power on certain items of appropriation and provisions embodied therein on the grounds that said items and provisions resulted from ultra vires acts of the Sanggunian and are prejudicial to public welfare;

“WHEREAS, in reference to Item No. 1 of the Governor’s Veto, the August Body believes that it is within its power to increase the number of units to be purchased because, based on the actual and recent prices of the subject units, the amounts in the ordinance are adequate enough to purchase additional units. Attached hereto as Annexes are the following: Official Receipt coming from Monark Caterpillar on Vibrator Soil Compactor amounting only to ₱1.2 Million; a Motor Grader amounting only to ₱6 Million; and the 6-Wheeler brand new Dump Truck is only ₱2,350,000.00; and also the Surplus Grader is only amounting to ₱1 Million;

“WHEREAS, the Sangguniang Panlalawigan also finds it fitting to change the amounts for the said projects so that these projects can be finished and so that the amount may not be too excessive for these other said projects. The Sangguniang Panlalawigan had introduced the said changes having the ‘power of the purse’. In fact, a Regional Trial Court here in the Province of Negros Oriental, in one of its cases, Civil Case No. 2015-15000 Gov. Degamo vs the PBPNO represented by E. M. Macias, et al stated:

x-x-x-x-x

It must be remembered that the SP is not under the PPOC and the PDC. Moreover, the ‘power of the purse’ solely belongs to the SP

file Online Booking

Edward Paul C.

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- 2 -

and not with the PPOC or PDC for they just 'mere counsels' created to assist the executive in the formulation of policies and plans for a certain Local Government Units. Hence, their act of 'deleting' the said items can never be considered an ultra vires act simply because it was not in accord with what was proposed by the two Counsels.

X-X-X-X-X

"WHEREAS, on Item No. 2 (Section 29 on Augmentation of Personnel thru Job Orders and Takay System), Item No. 3 (Section 30 on Repairs and Maintenance of Roads and Bridges) and Item No. 4 (Section 33 on the 20% Development Fund), the Sangguniang Panlalawigan believes that based on prevailing industry standard adopted nationwide, the 30% cap on labor of the total project cost for these projects is very reasonable. It is without prejudice however, for the Honorable Governor, depending on a certain project especially if it is labor-intensive, to ask for an exemption of the same supported by Program of Work and the number of days to be completed;

"WHEREAS, on Item No. 5 (Section 33a), the Body maintains that it is within its power to require that Site Inspection, Surveying and Travelling Expenses should be charged to the lump sum appropriation for item Investigation and Survey of Proposed Infrastructure Projects. It will be easier to monitor the amount;

"WHEREAS, on Item No. 6 (Section 34), the Body believes that downloading of funds to the barangays or municipalities and cities are allowed even if they are in the nature of Capital Outlay provided that the conditions are met, such as, but not limited to:

- a. That Memorandum of Agreement is entered into by and between the Provincial Government of Negros Oriental and the Local Government Unit concerned, supported by respective Sanggunian authorization;
- b. That the LGU is technically-able to undertake the project in terms of manpower and equipment;
- c. That the LGU concerned has no outstanding or unliquidated balance of funds from the provincial government.
- d. That the LGU concerned shall submit a liquidation of the fund upon project completion, and
- e. The project shall be officially turned-over to the LGU concerned for proper inventory of assets;

"WHEREAS, on Item No. 7 (Section 35), the August Body believes that it is within its power to require that any change in the Program of Work of all the programs/projects/activities of the General Fund Proper should pass through them again. It is emphasized that the required Program of Work form part of the approved project, thus any change in the approved project, in this case, under the General Fund Proper should also pass the Sangguniang Panlalawigan for detailed review on which and what particular change is made in the project. This is necessary for monitoring purposes;

Edmund L. ...

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“WHEREAS, even the Honorable Supreme Court recognizes the vital role of the Sangguniang Panlalawigan to evaluate the projects of the Local Chief Executive as a measure of check and balance to ensure that public funds are well spent. The case mentioned by the Honorable Governor does not mention of a change in the Program of Work or in the project;

“WHEREAS, on Item No. 8 (Allocation for Outreach-Program, Purchase of Medicines under Special Purpose Appropriation of the Governor’s Office), the Body believes that it is within its power to reduce the said budget and augment another having the ‘power of the purse’ and for the best benefit of the people of Negros Oriental;

“WHEREAS, while Outreach-Program or Medical Mission may be one of the priority health interventions of the executive department, the Sangguniang Panlalawigan equally finds priority the need for essential drugs and medicines of the District Hospitals, hence the Body finds it reasonable to augment funding in a form of aid to augment the hospitals’ need. The ₱1,000,000.00 aid is of big help in the Primary Health Service of the hospitals;

“WHEREFORE, with a vote of ten (10) In Favor, one (1) Against and two (2) Abstentions, on motion of Honorable Member Chester V. Lim, seconded by Honorable Member Erwin Michael L. Macias, the Sangguniang Panlalawigan

“RESOLVES, To override the Veto of the Honorable Governor embodied in his letter dated February 10, 2020.

“Approved.”

I hereby certify to the correctness of the above-quoted resolution.


GEOFFREY P. VILLAHERMOSA
Provincial Secretary

Feb 3.2



EDWARD MARK L. MACIAS, M.D.
Vice Governor of Negros Oriental
Presiding Officer

Copy For:

The Honorable Governor
Province of Negros Oriental
Dumaguete City

Copies Furnished:

The Provincial Budget Officer
The Provincial Treasurer
The Provincial Accountant
All of Dumaguete City

The Provincial Auditor
Commission on Audit
Dumaguete City

E. Paul

ADL/csa

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Monark Equipment

Araneta St., Singang
Bacolod City, 6100 Philippines
Tel. No.: (034) 432-0024 to 25
Fax No.: (034) 434-2512

November 13, 2014
MES-Bacolod Quote No. 094/2014

Subject: **Our Price Quotation for CAT[®] CS533E VIBRATORY SOIL COMPACTOR Machine.**

In compliance with your request, we are pleased to quote you the following equipment:

One (1) unit **Brand New CATERPILLAR[®] Model CS533E VIBRATORY SOIL COMPACTOR**, 125 Net Flywheel Horsepower and powered by CAT 3054C TURBOCHARGED Diesel Engine.

With the following attachments:

319-8501	CS533E Open Platform
327-7077	Drum, Smooth
327-7069	Frame, Standard
146-3165	Scraper, Steel
324-9216	Tires, Flotation, 12 Ply
209-6165	Canopy, Soft
224-0857	Instructions, English

Length - 5.51m
Width - 2.29m
height - 3.06m



Reference No. VCE.CBU 20-018P

January 15, 2020

Dumaguete City, Negros Oriental

Attention : Owner


Dear Sir:

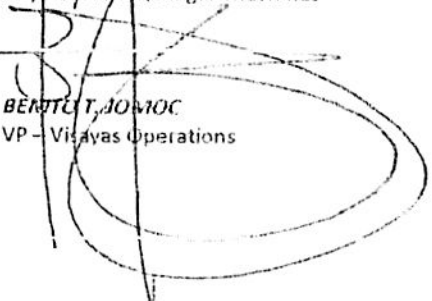
We are pleased to submit our proposal on your equipment requirement subject to the terms and conditions below and to our final acceptance:

- a. PAYMENT : C.O.D. or Negotiable
- b. DELIVERY : Ex-Stock Manila, subject to Prior Sales.
- c. WARRANTY : One (1) year or 2000 hours whichever comes first
- d. NOTES : VAT INCLUDED
- e. VALIDITY : Thirty (30) days from date of quotation

Thank you for giving us the opportunity to quote on your requirement and we are looking forward to your most valued order.

Truly yours,


RONNIE U. MANUA
Key Account Manager-Machines


BENEDICT JOMOC
VP - Visayas Operations

APPROVED FOR ORDER:

ONE (1) UNIT BRAND NEW SDLG MOTOR GRADER WITH MODEL G9190
with the following specifications:

Engine: Dalian Deutz engine BF6M1013EC (T2)
Diesel Engine
Rated Power: 146kW
Blade Length: 13 feet

Sales Code	Description
8G190052010600	00 Indent Code
8G190052010600	Engine: Dalian Deutz engine BF6M1013EC (T2)
8G190052010600	Transmission system: Hangchi 6WG180 gearbox / moichi axle
8G190052010600	Brake system: Chain transmission drum brake
8G190052010600	Hydraulic system: Mechanical operation
8G190052010600	Drive type: Rear axle drive
8G190052010600	Cab. FOPS & ROPS
8G190052010600	Others: Tire (17.5-25)
8G190052010600	13 Feet Moldboard (25 inch height) (28140009271)
1680200003	Mid sacrifier

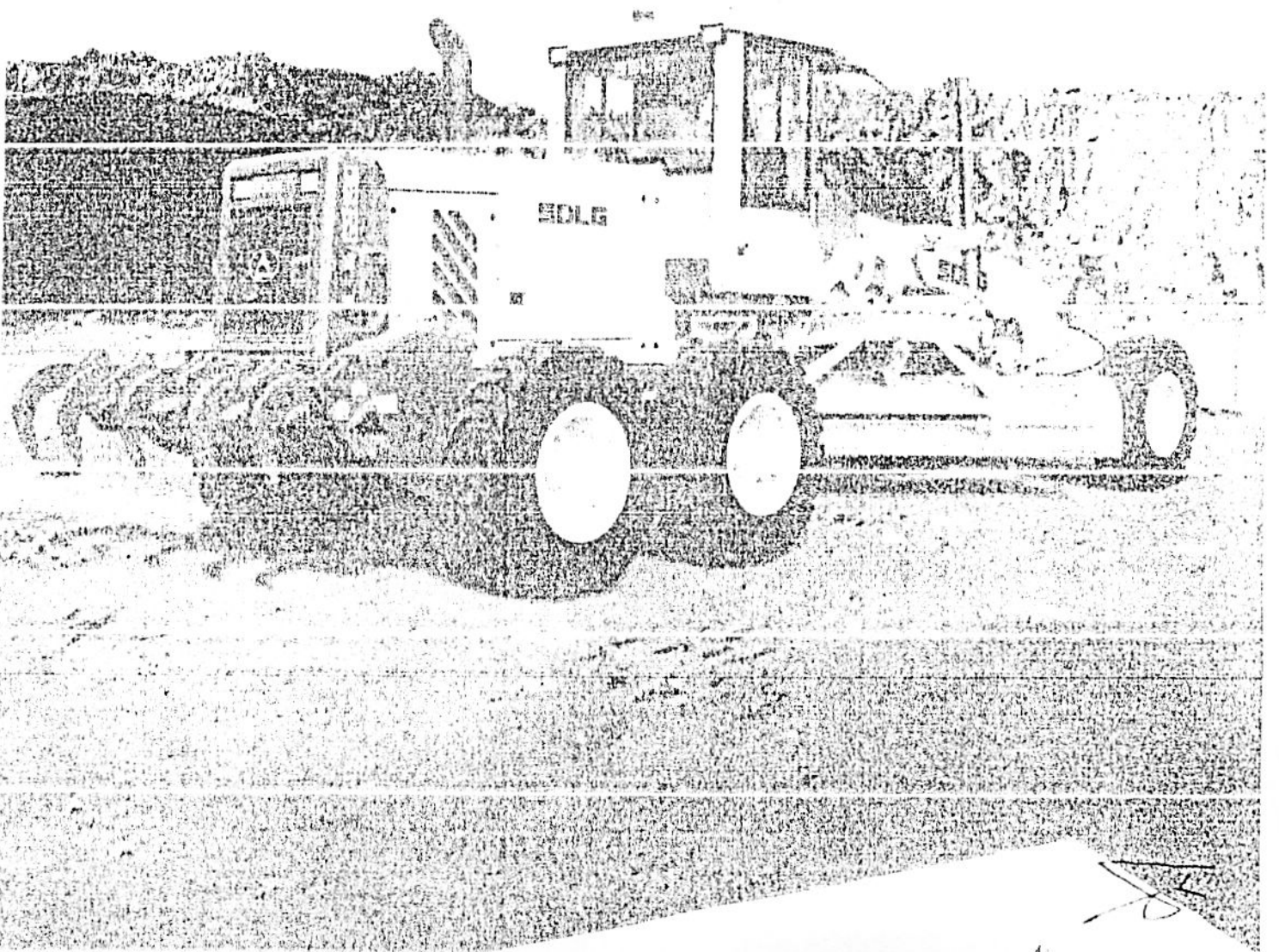
ONE (1) UNIT PRICE, FOB DUMAGUETE CITY..... PHP 6,000,000.00

APPROVED FOR ORDER:

E. Paul ...

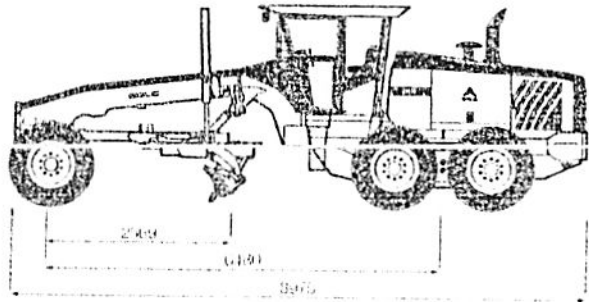
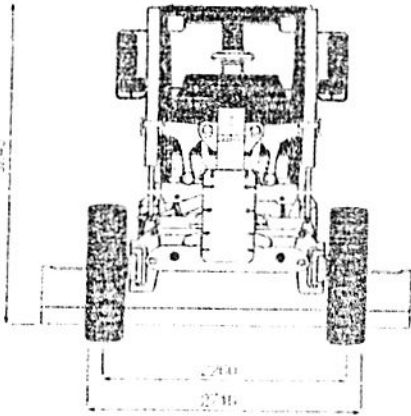
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Reliability in Action



5-10-68

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Item Specifications

Overall Working Weight	15,000kg
Maximum Tilt Angle of the Front Wheel	+18°
Cutter Diameter	1626mm
Cutter Size (L x H x D)	3962 x 635 x 22mm
Blade Rotation Angle	360°
Blade Clearance	445mm
Maximum Blade Cutting Depth	787mm
Maximum Bank Sloping Angle	90
Inclination Angle of Blade	47° forward / 5° backward
Sliding Range of Blade	673mm
Maximum Traction Force (f = 0.75)	82kN
Maximum Gradeability	20

Engine Model	Dalian Deutz BF6M1013EC
Rated Power	146kW
Rated Rotation Speed	2100rpm

Model	ZF 6WG200
Type Gear Shift	Powershift, 6F / 3R
Maximum Forward / Backward Velocity	38 / 23km/h

Item Specifications

Model	Meichi Axle
Maximum Front Axle Swing Angle	±16°

Type	17.5-25-16PR
Tyre Pressure	0.2MPa / 0.25MPa

Maximum Steering Angle	±50°
Steering Angle of Articulated Frame	±23°
Minimum Turning Radius	7.6m

Type	Chain transmission drum brake
Working System Pressure	21MPa

Type	ROPS/FOPS with Air-con
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Reference No. VCE.CBU 20-017P

January 15, 2020

Dumaguete City, Negros Oriental

Attention : Owner

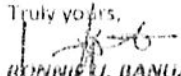
Dear Sir:


We are pleased to submit our proposal on your equipment requirement subject to the terms and conditions below and to our final acceptance.

- a. PAYMENT : C.O.D. or Negotiable
- b. DELIVERY : Ex-Stock Manila, subject to Prior Sales.
- c. WARRANTY : One (1) year or 2000 hours whichever comes first
- d. NOTES : VAT INCLUDED
- e. VALIDITY : Thirty (30) days from date of quotation

Thank you for giving us the opportunity to quote on your requirement and we are looking forward to your most valued order.

Truly yours,


ROMMEL U. BANUA
Fy Account Manager - Machines


ROMMEL U. BANUA
VP - Visayas Operations

APPROVED FOR ORDER:



ONE (1) UNIT BRAND NEW SDLG MOTOR GRADER WITH MODEL G9138
with the following specifications:

Engine: Weichai Deutz WP6G140E22 (T2)
Diesel, Inline, water-cooling, 4 stroke, direct injection
Rated Power: 105kW
Blade Length: 10 feet

Sales Code	Description
G1380W2244103A0	00 Indent Code
G1380W2244103A0	Engine: Weichai Deutz WP6G140E22 (T2)
G1380W2244103A0	Transmission system: Hangchi YD13/ meichi axle
G1380W2244103A0	Brake system: Chain transmission drum brake
G1380W2244103A0	Hydraulic system: Mechanical operation
G1380W2244103A0	Drive type: Rear axle drive
G1380W2244103A0	Cab: Drive Canopy
G1380W2244103A0	Others: Tire (13.00-24 PR12)
G1380W2244103A0	10 Feet Moldboard
1680200009	Mid sacrifier (9 teeth)
28250015971	Cabin with air condition add on module
28250015981	Canopy remove module
28260004111	Small Mid Mount sacrifier cover plate replaced module

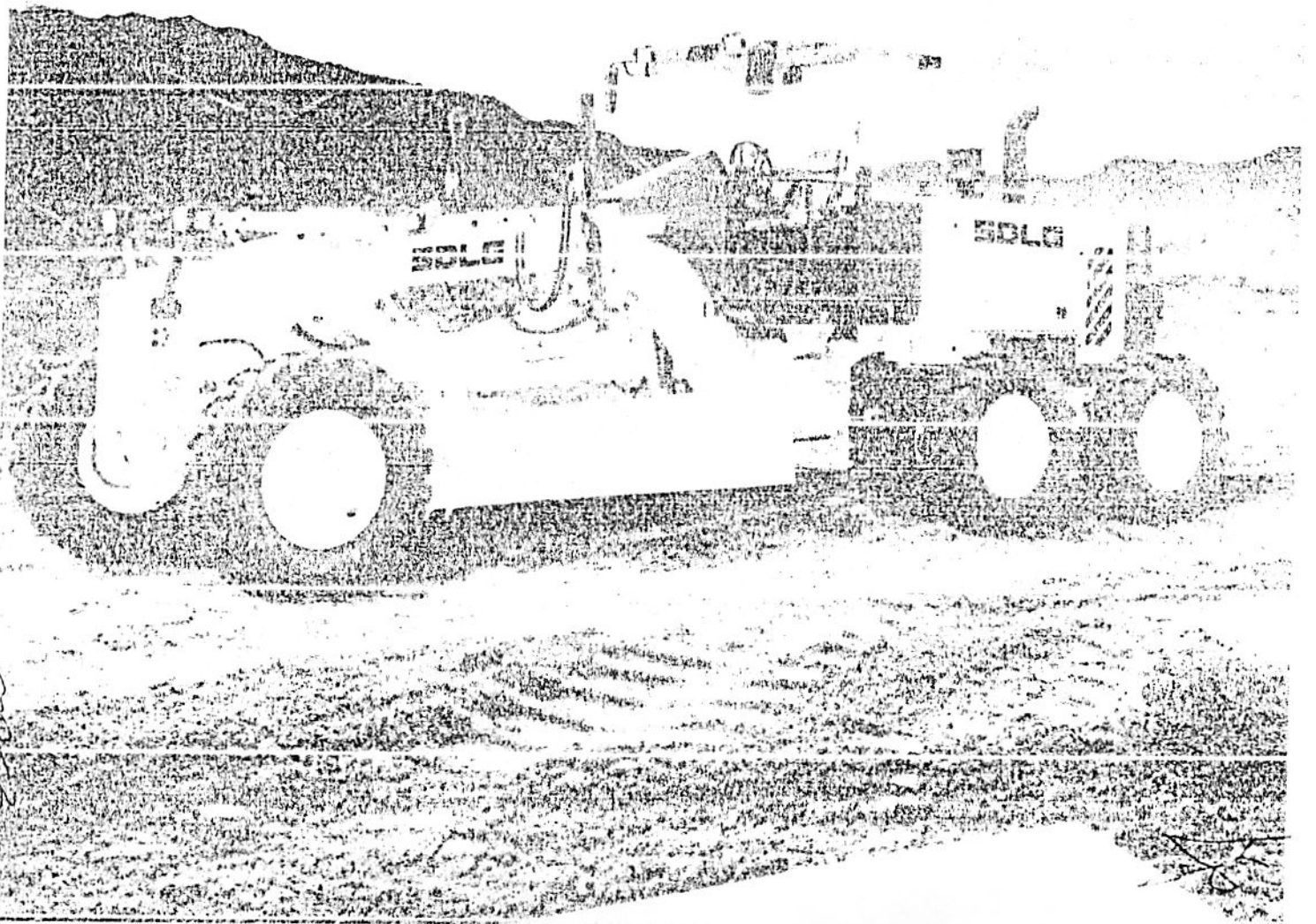
ONE (1) UNIT PRICE, FOB DUMAGUETE CITY..... PHP 4,800,000.00

APPROVED FOR ORDER:

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Reliability in Action



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Richport Trading & Realty Inc.

RECLAMATION AREA, SUBANGDAKU, MANDAUE CITY 6014
 TEL. 343-8608 FAX. 346-2295
 VAT REG. TIN 202-733-241-000

SALES INVOICE

No. 06102

SOLD TO: _____ DATE: 07-23-19

TIN: _____ OSCA/PWD ID NO. _____ CARDHOLDER'S SIGNATURE: _____

ADDRESS: Dumaguete city BUSINESS STYLE: _____ TERMS: _____

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
1	unit	Sinotruk HOWO GU Dumptruck 30cbp		2,350,000
		Chassis no. UCD2H1 17ZAD1ED1K7004391		
		Engine no. YC6J22046-J2035K30010		

100 BKS. (4X) 5,001-10,000 BIR AUTHORITY TO PRINT NO. 2AU0001940027
 DATE ISSUED: 4-08-18 VALID UNTIL: 4-08-23
 CEBU GRACELAND PRINTERS CORP. VAT REG. TIN 06-265-99-000
 TEL. 418-5288 TANDANG BORA, VILLA ALPORA BIRDO WALKER D. CEBU CITY CEBU
 PRINTER'S ACCREDITATION NO. U81MP20140000000004 DATE ISSUED: 1-2-2018

This Sales Invoice shall be valid until 4-08-23

Received the above merchandise in good condition.

Received payment by: _____
 Customer's Name & Signature

_____ Cashier/Authorized Representative

Net Sales (Val Inclusive)	2,350,000
Less: VAT	251,785.71
Amount Due	2,098,214.29
Add: VAT	251,785.71
Total Amount Due	2,350,000

THIS IS SAME UNITS PROU, BOUGHT

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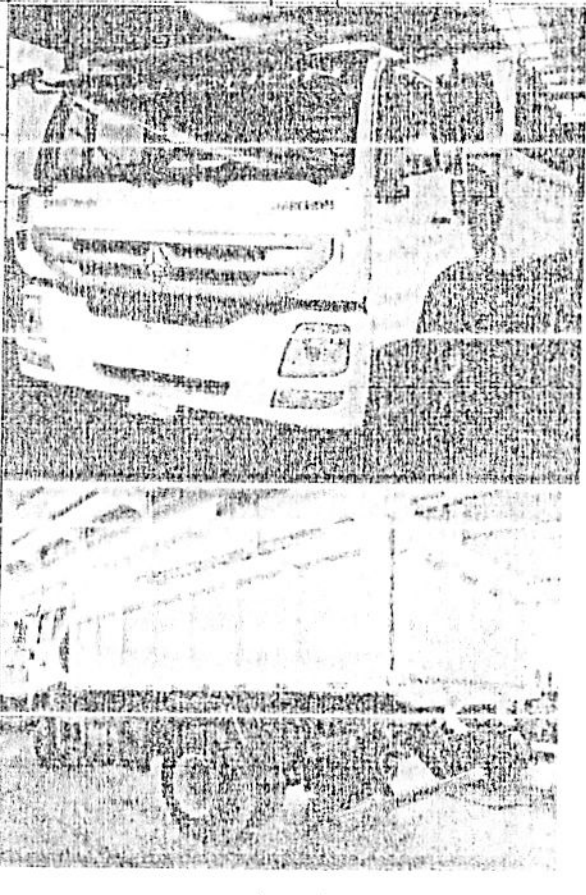
Address: Cor. M. J. Cuenco Pope John Paul II Ave. Brgy. Mabolo Cebu City, Cebu, Philippines
 Tel. No.: (032) 412-3252, 0936-712-0515; Email: berlinmotormotors@gmail.com

QUOTATION

To:

Date: Feb. 12, 2020
 Reference No.: 2020-DM-040

Re: Quotation for SINOTRUK HOWO 6 Wheeler Dump Truck

Item	Description and Specification of Commodity	Picture	QTY	Unit Price (PHP/UNIT)	Total Amount (PHP)	
1	SINOTRUK HOWO 4x2 DUMP TRUCK LHD			1	P 2,400,000.00	P 2,400,000.00
	Model:	ZZ5167M3E11				
	Minimum Order QTY:	1 Set				
	Driving Type:	4x2				
	Cab:	HW70				
	Engine:	YUCHAI 62, 200HP, 8.726L				
	Rated engine power:	156-301/2200				
	Transmission:	Manual HW157104W19/104W18/104W20/116/110/104/104/F1RS1950				
	Rear Axles:	HC16AC16/MCY134R/13Q, Max loading 16000kg				
	Front Axles:	HF9, Max loading 9000kg				
	Wheels:	11.00 X 20.00				
	Steering:	Steering ZF 8090 Steering Gear Box Hydraulic Steer gear power assistance Ratio 22.7/20.2				
	Dump Box size:	40 x 12m				
Color:	White					

Terms and Conditions

- 1) Payment Term: COD
- 2) Lead Time: Ex-stock / 75-90 days
- 3) Price above is VAT Excluded
- 4) Win 3 years LTO Registration
- 5) Excludes on Parts Expenses
- 6) All payments made shall be payable to Specialized Machinery Corp.
- 7) Warranty: Full coverage, Differential and Engine Only for 12 months or 150,000km whichever comes first. Moving parts and wear & tear parts not included in warranty unless may have been found with factory defect.
- 8) Quotation is valid for 30 days
- 9) Free Delivery

Please contact us for details at our office number (032) 412-3252. We will be pleased to assist you in all matters. Thank you! Have a nice day.

Prepared By:

Approved By:

Received By:

Berlin M. Labrador
Sales Executive

ANTHONY KEN D. LIM
General Manager

Signature Over Printed Name / Date



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TIGER
MOTOR SALES CORPORATION

March 02, 2020

SANGUNIANG PANLALAWIGAN
CAPITOL AREA, DUMAGUETE CITY

Dear honorable:

We are pleased to submit the following price quotation for the supply of:

SURPLUS MOTOR GRADER			
BLADES	:10 FEET		
(Delivered to LGU site).....	Php 1,000,000.00	2	Php 2,000,000.00
*Inclusive of Customs Duties and taxes and 6% withholding tax.			

A.C. Cortes Ave., Mandaue City, Cebu, Phillipines 6014

Tel. No. : (032)0328-0088. Telefax No.: (032) 239-2793. Cell no.:09228350032. E-mail: tiger.lgu2016@gmail.com

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02-11-20-06



Republic of the Philippines
Province of Negros Oriental
Dumaguete City 6200
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OFFICE OF THE VICE-GOVERNOR

STEERING COUNCIL
Agenda

SP REFERRAL
FEB 17 2020
Order the table

1st Indorsement
February 11, 2020



Respectfully transmitted to the Secretary of the Sangguniang Panlalawigan, this province, the herein veto letter of the Provincial Governor on Appropriation Ordinance No. 72 for Fiscal Year January 1 – December 31, 2020 dated 10 February 2020, for immediate appropriate action.

EDWARD MARK L. MACIAS, M.D., FPOA
Vice Governor



10 February 2020

**THE HONORABLE PRESIDING OFFICER
 THE HONORABLE MEMBERS OF THE SANGGUNIANG
 PROVINCE OF NEGROS ORIENTAL**

**Through : Vice Governor EDWARD MARK L. MACIAS, M.D.
 Presiding Officer**

Ladies/Gentlemen:

Today, I sign Appropriation Ordinance No. 72 for Fiscal Year January 1 to December 31, 2020 entitled, **APPROPRIATING THE AMOUNT OF TWO BILLION SEVEN HUNDRED FIVE MILLION NINE HUNDRED TWENTY-FOUR THOUSAND FOUR HUNDRED FIFTY-TWO PESOS AND 00/100 (Php 2, 705, 924, 452.00) FROM ESTIMATED REVENUES OF THE GENERAL FUND TO COVER OPERATIONAL AND OTHER EXPENDITURES OF THE PROVINCIAL GOVERNMENT FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, 2020.**

Said Ordinance was forwarded to and received by the Office on 28 January 2020, for my approval.

On the other hand, pursuant to the powers vested in me by Republic Act No. 7160, otherwise known as the Local Government Code of 1991, I am duty bound to veto the following items of the abovementioned Appropriation Ordinance No. 72, on the grounds that they result from *ultra vires* acts of the Sanggunian and are **prejudicial to public welfare**, to wit:

- I. Changes in the items as reflected in Appropriation Ordinance No. 72 on the following projects:
 - a. funded under the 20% Development Fund *vis-à-vis* the Annual Investment Program *signed and duly approved by the Sanggunian*:

APPROPRIATION ORDINANCE No. 72	APPROVED ANNUAL INVESTMENT PROGRAM 2020
Purchase of two (2) units (Surplus) Road Grader for the Municipality of Tayasan in the amount of Php 5,000,000.00.	Purchase of only one (1) unit
Purchase of two (2) units Brand New Single Drum Vibratory Roller (12 tons min. cap), PEO Dumaguete City in the amount of Php 8,600,000.00.	Purchase of only one (1) unit
Purchase of two (2) units Brand New Motor Grader (12 feet min. moldboard length), PEO Dumaguete City in the amount of Php 16,000,000.00.	Purchase of only one (1) unit
Purchase of three (3) units Brand New 6 Wheeler Dumptruck (10 tons or 10m ³ cap.), PEO, Dumaguete City in the amount of Php 11,600,000.00.	Purchase of only two (2) units
Construction of Multi Purpose Building, Canlaon City District Hospital, Brgy. Mabigo, Canlaon City in the amount of Php 10,500,000.00.	an approved amount of Php 500,000.00
Construction of Solid Waste Facility including	an approved amount of Php 32,000,000.00



Purchase of Shredder at the NOPH Compound, Dumaguete City in the amount of Php 20,000,000.00	
Completion of Health Center, Barangay Actin, Basay in the amount of Php 2,500,000.00	an approved amount of Php 500,000.00

b. funded under the Local Disaster Risk Reduction and Management Fund:

APPROPRIATION ORDINANCE No. 72	APPROVED ANNUAL INVESTMENT PROGRAM 2020
Additional Appropriation for the Construction of Multiple Barrel Box Culvert Between So. Avocado and So. Tamlang, Brgy. Talalak, Sta. Catalina, Negros Oriental in the amount of Php 1,000,000.00.	a proposed budget of Php 10,000,000.00

The adoption of a Local Development Plan (LDP) is, among others, one of the essential functions of the Provincial Development Council (PDC). The Department of Interior and Local Government (DILG), through an Opinion¹, emphasized the function of the PDC - *“to formulate and initiate the political unit’s comprehensive multi-sectoral development plan and public investment program”*. Thereafter, this plan/program should be submitted to the Sanggunian for its appropriate action and approval. However, the purpose of such approval is for the appropriate Ordinance to be enacted to conform to the mandate of the Local Government Code – that is, no money should be paid out of the local treasury except in pursuance to an appropriation ordinance.²

The submitted Total Resource Annual Investment Program (AIP) indicating the Projects, Programs and Activities (PPA) as mandated by Section 287 of R.A. No. 7160 was duly approved by the Sanggunian *in toto*; hence, per DILG opinion³, the Sanggunian has no authority and power to revise a local development plan duly adopted and approved by the PDC, as this would render nugatory the powers and functions mandated by the Local Government Code in institutionalizing the PDC – not to mention the very fact that the Sanggunian is also well represented therein. The PDC never received any objections coming from the Sanggunian. As the DILG opined:

..if at all, the Sanggunian is not amenable to the LDC’s approved projects and programs, the said Sanggunian should instead return the proposal of the LDC with comments and recommendations and for the LDC’s proper consideration (underlining and emphasis supplied)⁴

2. Section 29 on Augmentation of Personnel Thru Job Orders and Takay System.

Appropriation Ordinance No. 72 requires that labor costs for Repairs and Maintenance accounts which shall include labor hired through Job Orders should not exceed 30% of the total project cost.

¹ DILG Opinion No. 37 s. 2005 dated 29 July 2005.

² Republic Act No. 7160, otherwise known as the Local Government Code, Section 305 (a).

³ Supra note 1.

⁴ DILG Opinions No. 37-2005 citing DILG Opinion Nos. 149-99, 150-99, 48-02, 90-02, 137-03)



The 30% cap on labor should be increased to 35%-40%, as the prevailing market labor component of constructions is 35% of materials.

3. **Section 30 on Repairs and Maintenance of Roads and Bridges.**

Appropriation Ordinance No. 72 requires a maximum amount of 30% on the total project cost allocated for labor and supervision.

The Department of Public Works and Highways does not provide for a maximum cap on labor-intensive functions, such as the kind of work indicated in this Section. Furthermore, labor cost is variable and is dependent on the roads to be prepared; hence, the percentage mentioned in the Ordinance for labor and supervision should be deleted.

4. **Section 33 on the 20% Development Fund.**

The Ordinance requires that a Program of Work (POW) be submitted for projects in excess of Php 150,000.00, and Labor, a component thereof, shall be limited to 30% of project cost. The Ordinance also requires that a copy be submitted to the Commission on Audit, copy furnish the Sangguniang Panlalawigan, and shall be attached to the annual budget before its approval.

The 30% cap on labor should be **deleted** because labor cost is variable and is dependent on the nature of work. Furthermore, all projects, regardless of amount, require POW. This is in accordance to usual accounting and auditing rules and procedures. Finally, all projects, regardless of amount, should be submitted to the PDC prior to AIP formulation. Submission to the Commission on Audit is a usual requirement only during payment.

5. **Section 33a.**

The Ordinance requires that Site Inspection, Surveying and Traveling Expenses should be charged to the lump sum appropriation for item Investigation and Survey of Proposed Infrastructure Projects.

This item is **presently charged to the regular Maintenance and Other Operating Expenses (MOOE) of the Office of the Provincial Engineer.** The purpose of investigation and survey of proposed infrastructure projects is to outsource the same. This is intended for national and locally funded projects to be undertaken by contracts.

6. **Section 34.**

Downloading of funds is not allowed because projects are in the nature of capital outlay. Furthermore, downloading takes the form of MOOE.

7. **Section 35.**

The Ordinance requires that any change in the Program of Work of all programs/projects/activities of the General Fund Proper should pass the Sanggunian Panlalawigan.



The execution of the budget rests upon the Executive Department. The Supreme Court, in *Quisumbing vs. Garcia*⁵ recognized the fact that prior authorization of the Sanggunian for works, projects and costs already approved in the Appropriation Ordinance is not needed. It ruled:

Resort to the appropriation ordinance is necessary in order to determine if there is a provision therein which specifically covers the expense to be incurred or the contract to be entered into. Should the appropriation ordinance, for instance, already contain in sufficient detail the project and cost of a capital outlay such that all that the local chief executive needs to do after undergoing the requisite public bidding is to execute the contract, no further authorization is required, the appropriation ordinance already being sufficient.

8. Allocation for Outreach Program – Purchase of Medicines under Special Purpose Appropriations of the Governor’s Office.

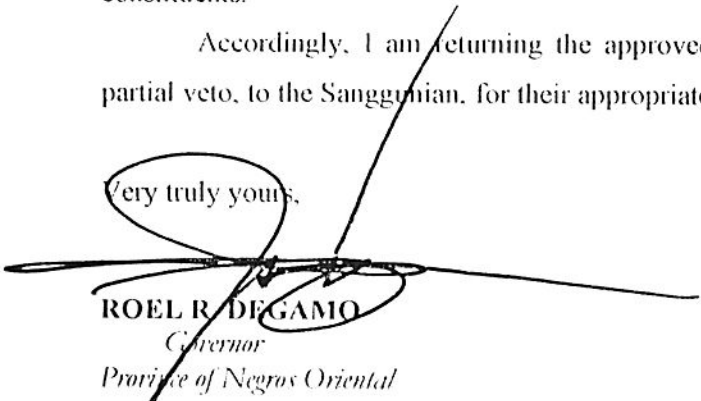
The Ordinance reduced abovementioned budget by Php 6,000,000.00 to augment the item “Aid to the Six (6) District Health Systems of Negros Oriental at Php 1,000,000.00 each”.

Medicine supply is sufficiently budgeted. The original amount allocated for the purpose should be reinstated.

In view of the foregoing, with the passage of the FY 2020 Annual Budget of the Province of Negros Oriental under the Appropriation Ordinance No. 72, we will be giving better basic services to our constituents.

Accordingly, I am returning the approved Appropriation Ordinance No. 72 together with my partial veto, to the Sanggunian, for their appropriate action.

Very truly yours,


ROEL R. DEGAMO
Governor
Province of Negros Oriental

⁵ G.R. No. 175527, December 8, 2008.