

However, the power to abolish an office, is not absolute. One limitation is that the abolition must be done in good faith. If done for political reasons or purposely to defeat

Under the principle of local autonomy, despite the fact that the power to abolish an office is not expressly conferred in the above provision of law, the same is necessarily implied from the power to create, the latter being an express power. It is therefore understood that the Sangguniang Bayan, at its own instance, may abolish existing positions.

*Determine the positions and salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from municipal funds and provide for expenditures necessary for the proper conduct of programs, projects, services, and activities of the municipal government;*

In accordance with Section 447 (a) (1) (viii) of the Local Government Code of 1991, one of the Powers, Duties, Functions of the Sangguniang Bayan is:

*Is it within the power of the Sangguniang Bayan to abolish a position in the LGU?*

We acknowledge receipt of your letter of objection relative to the abolition of the position of Accountant II in your office by virtue of Municipal Resolution No. 13 – 2015.

Dear Ms. Quimzon:

SVETTE S. QUIMZON, CPA  
Municipal Accountant  
Buena Vista, Agusan del Norte

February 2, 2015



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security of tenure, there is no valid abolition. (COA Decision No. 92-2607 December 1, 1992). Also, the SB may only abolish the position in case the same are left vacant pursuant to DBM circulars.

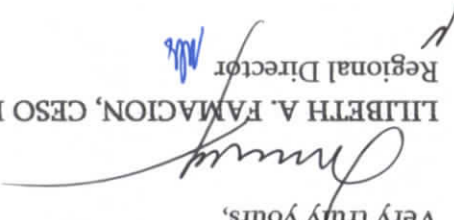
May a mere resolution abolish a position created by an ordinance?

An ordinance is a local law that prescribes rules of conduct of a general, permanent character. It continues to be in force until repealed or superseded by a subsequent enactment of the local legislative body. On the other hand, a resolution is a mere expression of the opinion or sentiment of the local legislative body on matters relating to proprietary function and to private concerns. It is temporary in character.

Logically, in relation to the above matter, a position created by an ordinance may be abolished by another ordinance in the same way that a mere ordinance may not abolish a position created by law.

We hope that the foregoing sufficiently addressed your concern. This opinion is rendered without prejudice to the decisions that competent higher authorities and the courts may subsequently decree.

Thank you and God bless!

Very truly yours,  
  
LILBETH A. FAMACION, CESO IV  
Regional Director

Romeo A. Solis  
Provincial Director  
DILG - Agusan del Norte

cc: