



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 42nd REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 06, 2023.

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)
RAMON JUAN N. REYES, JR.	Member (3 rd District)
CLIFFORD R. RASPADO	Member (4 th District)
MANUEL FAUSTINO U. DY	Member (5 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
EVYNN JAY C. DIAZ	Member, Labor Sector Representative

O.B.:

MARY GRACE D. ARREOLA	Member (3 rd District)
VICTOR G. DY	Member (4 th District)
EDWARD S. ISIDRO	Member (5 th District)
MARCO PAOLO A. MERIS	Member (6 th District)
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2023-19-03

Series of 2023

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 353-2022 (2023 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY FOUR MILLION ONE HUNDRED EIGHTY SIX THOUSAND PESOS (P184,186,000.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 353-2022, an Ordinance authorizing the Annual Budget of the Local Government of Aurora, Isabela for FY 2023 in the amount of **ONE HUNDRED EIGHTY FOUR MILLION ONE HUNDRED EIGHTY SIX THOUSAND PESOS (P184,186,000.00)** covering various expenditures for the operation of the Municipal Government of Aurora, Isabela and appropriating the necessary funds for the purpose, was submitted to this Sanggunian for review pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

Nagkaisa para sa Isabela

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 353-2022 (2023 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF ONE HUNDRED EIGHTY FOUR MILLION ONE HUNDRED EIGHTY SIX THOUSAND PESOS (P184,186,000.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other 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. 353-2022 (2023 Annual Budget) of the Municipality of Aurora, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of R.A No. 7160 and subject further to the following conditions:

1. The DBM Local Budget Memorandum No. 85, 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 *Four (4)* unfunded positions as shown in the Personnel Schedule of various Offices/Departments. Item 4.2.3 of DBM Local Budget Circular No. 145 dated March 2, 2022, states that:

Vacant and new positions shall be adequately provided with corresponding appropriations for salaries, authorized allowances and benefits, and fixed personnel expenditures, to back up their legal existence; otherwise, said positions are deemed abolished.

Furthermore, the BOM 2016 provides that unfunded positions, that is, those not covered by funds for salaries and associated compensation costs, should be deleted in the plantilla since there are no appropriations to back up their legal existence.

2. That the position titles of all positions shall be allocated to their proper titles and salary grades in accordance with the Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition pursuant to Local Budget Circular (LBC) No. 137 dated July 13, 2021;

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3. The inconsistency in the appropriation for Salaries and Wages – Casual must be reconciled, to wit:

OBJECT OF EXPENDITURE	TOTAL APPROPRIATION ON THE LEP	TOTAL RATE PER ANNUM PER PERSONNEL SCHEDULE	UNDER/OVER APPROPRIATION
Salaries & Wages - Casual	P 3,886,104.00	P4,715,136.00	P (829,032.00)

4. The Utilization of the Appropriation for Other Professional Services in the amount of Four Million Eight Hundred Twenty Thousand Sixteen Pesos (P4,820,016.00) 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;
5. The appropriation for the following account should be properly classified to specific Object of Expenditure 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
Furniture & Fixture	1-070-07-010	1-07-07-010

6. 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. 85 dated June 15, 2022, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
7. That the appropriation and utilization of the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020; That the following appropriation 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*

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site/location in accordance with DILG-NEDA-DBM and DOF JMC No. 1 Series of 2007:

1. Construction of Evacuation Center for P6,013,200.00
8. That 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.

RESOLVED FURTHER, to require the Municipality of Aurora, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to inform the Municipality of Aurora, Isabela that this review action does not authorize any item of appropriation that is/are 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 JOSEPH CHRISTIAN G. UY**, Municipal Mayor, and to the Sangguniang Bayan of Aurora, Isabela through the **Honorable MELVIN S. MARTIN**, Municipal Vice-Mayor.

Approved and Adopted, June 06, 2023.

**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