



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 126<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 15, 2025.

PRESENT:

ED CHRISTIAN S. GO	Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

**RESOLUTION NO. 2025-13-10**

Series of 2025

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 441-2024 (2025 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS (P235,028,147.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS**, Ordinance No. 441-2024 an Ordinance authorizing the Annual Budget of the Local Government of Aurora, Isabela for FY 2025 in the amount of **TWO HUNDRED THIRTY FIVE MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS (P235,028,147.00)** covering various expenditures for the operation of the Municipal Government of Aurora, Isabela and appropriating the necessary funds for the purpose, pursuant to the provisions of Section 327 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

**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:

**Nagkaisa para sa Isabela**



**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 441-2024 (2025 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS (P235,028,147.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

**THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:**

**RESOLVED**, to declare Appropriation Ordinance No. 441-2024 (2025 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 implementation of the first tranche of the modified salary schedule of the Municipality of Aurora shall be in accordance with the guidelines, rules, and regulations provided under EO No. 64, s. 2024 and DBM LBC No. 160 dated August 12, 2024;
2. The DBM Local Budget Memorandum No. 90, additional instruction No. 4 of LBP Form No. 3 states that only funded vacant positions shall be included in the plantilla, unfunded positions shall be removed/deleted from the plantilla.

We noted that the position of **Administrative Aide VI (Stenographer II)** with **SG-6** was unfunded as shown in the Personnel Schedule. Item 4.2.3 of DBM Local Budget Circular No. 163 dated February 27, 2025, states that:

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

3. The appropriation for Donations shall be solely spent for public purposes pursuant to Sections 305 (b), 335 and 351 of the LGC;
4. The appropriations for Communication Expenses shall be subject to the provisions of DBM BC No. 2024-2 dated August 2, 2024, entitled "Guidelines on the Payment of Communication Expenses of Certain Government Personnel";
5. Tangible items which meet the definition and recognition criteria of Property, Plant, and Equipment but below the Fifty Thousand Pesos (P50,000.00) capitalization threshold shall be accounted as semi-expendable property pursuant to COA Circular No. 2022-04 and COA Circular No. 2024-006, dated May 31, 2022 and March 14, 2024, respectively;
6. That the account codes used by the Municipality shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015, Prescribing the Revised Chart of Accounts for LGUs. Further, the appropriations provided for "Other Maintenance and Operating Expenses" shall only be used to record expenses not falling under any of the specific maintenance and other operating expense accounts;

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 441-2024 (2025 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS (P235,028,147.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

7. The utilization of 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) and the special trust fund from the unused/unexpended balance in prior year's LDRRMF shall be in accordance with the approved LDRRM Plan and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 as reviewed by the Office of the Civil Defense (OCD) pursuant to RA No. 10121. A copy of the OCD-reviewed LDRRMF shall be provided to this Office;
8. That the appropriation for the 20% Development Fund shall be subject to the pertinent provisions of DBM-DOF-DILG Joint Memorandum Circular No. 1, s. 2020 dated November 4, 2020;
9. That all procurement activities must be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its 2016 revised Implementing Rules and Regulations. Further, the acquisition of Motor Vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018 and Budget Circular (BC) No. 2022-1 dated February 11, 2022;
10. That the provisions for programs and projects shall be consistent with the approved Annual Investment Program (AIP) of the Municipality prepared in accordance with DILG-NEDA-DBM-DOF JMC No. 1, s. 2016 dated November 18, 2016.

**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 the Municipality of Aurora, Isabela through the **Honorable MELVIN S. MARTIN**, Municipal Vice-Mayor.

**A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 441-2024 (2025 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS (P235,028,147.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

**Approved and Adopted, April 15, 2025.**

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



**ATTY. MARICEL R. EVANGELISTA**  
Secretary Protempore, Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**



**ED CHRISTIAN S. GO**  
Presiding Officer Protempore