



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 61ST REGULAR SESSION OF THE 10TH SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 05, 2021.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District) & Floor Leader Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1 st District)
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)
ABEGAIL V. SABLE	Member (4 th District)
FAUSTINO U. DY IV	Member (5 th District)
EDWARD S. ISIDRO	Member (5 th District)
ALFREDO V. ALILI	Member (6 th District)
MARCO PAOLO A. MERIS	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 /Industrial Workers Labor Sector Representative
VENUS T. BAUTISTA	Member, Women's Sectoral Representative
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2021-01-03
SERIES OF 2021

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 236-2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION NINE HUNDRED NINETY FOUR THOUSAND PESOS (P143,994,000.00) 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, Appropriation Ordinance No. 236-2019, an Ordinance appropriating the amount of **ONE HUNDRED FORTY THREE MILLION NINE HUNDRED NINETY FOUR THOUSAND PESOS (P143,994,000.00)**, Philippine Currency as the Annual Budget for the Fiscal Year 2020 of the Municipality of Aurora, Isabela, 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.

WHEREAS, the subject appropriation ordinance complies with the budgetary requirements, general limitations and other pertinent provisions set forth under Republic Act No. 7160;

Nagkaisa para sa Isabela

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. 236-2019 (2020 Annual Budget) of the Municipality of Aurora, Isabela **OPERATIVE IN ITS ENTIRETY** effective January 1, 2020, 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. 78, 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 Twenty Two (20) 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 created position of Executive Assistant V under the office of the Municipal Mayor thru Ordinance No. 226-2019 of the Municipality of Aurora, Isabela 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 Scheme in LGUs states that the classification of Executive Assistant position is dependent on the level/rank of the position they serve. Per established standards, **the allowable level for the position of Executive Assistant for the Mayor's Office is Executive Assistant II, SG 17**. 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;
3. The following Position Titles and Salary Grades from different Offices of the Local Government Unit of Aurora, Isabela should be in accordance with DBM LBC No. 61 dated March 18,1996 on the revised Index of Occupational Services, Position Titles and Salary Grades (IOS) in the Local Government, to wit:

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 236-2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION NINE HUNDRED NINETY FOUR THOUSAND PESOS (P143,994,000.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

OFFICE	ITEM NO.	POSITION TITLE IN THE LGU AND SG	PROPER CLASSIFICATION AS PER GUIDELINES of LBC No. 61 (IOS)
MUN. MAYOR	1.5	Radio Communications Equipment Operator II SG-6	Communications Equipment Operator II SG-6
MHO	14.8	Sanitation Inspector SG-6	Sanitation Inspector I SG-6

4. 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 1,381,224.00	P 2,868,696.00	P(1,487,472.00)

5. The appropriation for PhilHealth Contribution shall be in accordance with DBM Budget Circular No. 2019-8 dated July 8, 2018, on the Employer (Government) Share in the Health Insurance Premium Contributions to the Philippine Health Insurance Corporation Effective FY 2019 and PhilHealth Circular No. 2019-0009 on the Premium Contribution in the National Health Insurance Program (NHIP) Pursuant to RA No. 11223 Known as the "Universal Health Care Act";
6. The Utilization of the Appropriation for Other Professional Services in the amount of Three Million Seven Hundred Sixty Two Thousand Four Hundred Eighty Pesos (P3,762,480.00) 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;
7. This is to reiterate that the appropriation for Other Programs, Projects and Activities, Gender and Development Fund and Local Council for the Protection of Children Fund should be properly classified to specific Object of Expenditures in accordance with COA Circular No. 2015-009

dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs;

8. The utilization of the appropriation for Capital Outlay in the amount of Two Million Ninety Eight Thousand Five Hundred Pesos (P2,098,500.00) shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations;
9. That the appropriation and utilization of 5% LDRRMF in the amount of Seven Million One Hundred Ninety Nine Thousand Seven Hundred Pesos (P7,199,700.00) 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. 78 dated May 15, 2019, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;
10. That the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017.

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. Installation of Streetlights – Barangay Roads for P3,400,000.00
2. Construction of Public Market Building (Module IV) for P12,000,000.00

All the projects under the 20% Development Fund shall 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.

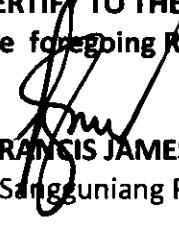
A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 236-2019 (2020 ANNUAL BUDGET) IN THE AMOUNT OF ONE HUNDRED FORTY THREE MILLION NINE HUNDRED NINETY FOUR THOUSAND PESOS (P143,994,000.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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 Sangguniang Bayan of Aurora, Isabela through the **Honorable JOSEPH CHRISTIAN G. UY**, Municipal Mayor.

Approved and Adopted. January 05, 2021.

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


ATTY. FRANCIS JAMES E. MEER
Secretary, Sangguniang Panlalawigan

ATTESTED/ APPROVED:


FAUSTINO G. DY III
Provincial Vice Governor & Presiding Officer