



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 122nd REGULAR SESSION OF THE 10th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 15, 2022.

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)
RANDOLPH JOSEPH P. ARREOLA	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
GRETCHEN F. VALDEZ	Member, Indigenous Cultural Communities Sector Representative

RESOLUTION NO. 2022-11-04

Series of 2022

A RESOLUTION DECLARING APPROPRIATION ORDINANCE NO. 307-2021 (2022 ANNUAL BUDGET) IN THE TOTAL AMOUNT OF TWO HUNDRED SIX MILLION FOUR HUNDRED SIXTY TWO THOUSAND PESOS (P206,462,000.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 307-2021, an Ordinance authorizing the Annual Budget of the Local Government of Aurora, Isabela for FY 2022 in the amount of **TWO HUNDRED SIX MILLION FOUR HUNDRED SIXTY TWO THOUSAND PESOS (P206,462,000.00)** 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.

WHEREAS, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other 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. 307-2021 (2022 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. 82, 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 is One (1) unfunded vacant position 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 following Plantilla positions shall be converted to generic class titles in accordance with Local Budget Circular No. 137 dated July 13, 2021, on the Index of Occupational Services, position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition, to wit:

FROM (2022 LGU PLANTILLA)	TO (LBC NO. 137 CONVERSION)
Human Resource Management Officer III SG-18	Administrative Officer V SG-18
Private Secretary II SG-15	Senior Administrative Assistant III SG-15
Human Resource Management Officer II SG-15	Administrative Officer IV SG-15
Records Officer II SG-14	Administrative Officer III SG-14
Private Secretary I SG-11	Administrative Assistant V SG-11
Data Entry Machine Operator III SG- 11	Administrative Assistant V SG-11
Budget Officer I SG-11	Administrative Officer II SG-11
Supply Officer I SG-10	Administrative Officer I SG-10
Bookkeeper I SG-8	Administrative Assistant II SG-8
Communications Equipment Operator II SG-6	Administrative Aide VI SG-6
Stenographer II SG-6	Administrative Aide VI SG-6
Accounting Clerk II SG-6	Administrative Aide VI SG-6
Data Entry Machine Operator I SG- 6	Administrative Aide VI SG-6

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Clerk III SG-6	Administrative Aide VI SG-6
Clerk II SG-4	Administrative Aide IV SG-4
Budgeting Aide SG-4	Administrative Aide IV SG-4
Bookbinder II SG-4	Administrative Aide IV SG-4
Utility Worker II SG-3	Administrative Aide III SG-3
Driver I SG-3	Administrative Aide III SG-3
Utility Worker I SG-1	Administrative Aide I SG-1

3. This is to reiterate our review action on your 2020 and 2021 Annual Budget that 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, as amended by DBM LBC No. 137 dated July 13, 2021, to wit:

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. That the positions of Midwife with incumbents as reflected under the duly approved personnel schedule ***shall be downgraded to Midwife I once vacated*** pursuant to Item D.1 of the Supplemental Guidelines on the Standard Staffing Pattern and Annex – Tally of Positions of the Revised Organizational Structure and Staffing Standards for Government Hospitals under DOH-DBM Joint Circular No. 2013-1 dated September 23, 2013, to wit:

Item No	POSITION		Salary Grade	
	From	To	From	To
14.6	Midwife III	Midwife I	13	9
14.4, 14.5, 14.7, 14.10 to 14.12	Midwife II	Midwife I	11	9

5. The inconsistency in the appropriation for Debt Services must be reconciled, to wit:

OBJECT OF EXPENDITURE	SUMMARY STATEMENT OF ALL STATUTORY AND CONTRACTUAL OBLIGATIONS DUE ON THE LEP	AS PER STATEMENT OF INDEBTEDNESS FY 2022	UNDER/OVER APPROPRIATION
DEBT SERVICES	P 9,300,087.50	P 5,993,902.80	P 3,306,184.70

6. 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 SHCHEDULE	UNDER/OVER APPROPRIATION
Salaries & Wages - Casual	P 2,952,492.00	P 4,136,016.00	P(1,183,524.00)

7. The Utilization of the Appropriation for Other Professional Services in the amount of Four Million Eighty Nine Thousand Two Hundred Forty Pesos (P4,089,240.00) 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;
8. 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

9. 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. 82 dated June 14, 2021, copy furnish the Office of the Sangguniang Panlalawigan of the reviewed LDRRMF;

10. The utilization of the appropriation for the 20% Development Fund shall strictly cover only the development projects prescribed and authorized under DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020.

That 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. Improvement of Public Market for P3,500,000.00
2. Construction of Slaughterhouse with Purchase of Lot for P5,000,000.00

All 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 2016 Revised 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 Sangguniang Bayan of Aurora, Isabela through the **Honorable MELVIN S. MARTIN**, Municipal Vice-Mayor and **Honorable JOSEPH CHRISTIAN G. UY**, Municipal Mayor.

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Approved and Adopted, March 15, 2022.

**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 & Presiding Officer