

EXCERPT FROM THE MINUTES OF THE 31st REGULAR SESSION OF THE 14TH SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF AURORA HELD AT THE SP SESSION HALL, PROVINCIAL CAPITOL, BALER, AURORA ON APRIL 21, 2020

PRESENT:

HON. CHRISTIAN M. NOVERAS,	Vice-Governor, Presiding Officer
HON. MARIANO C. TANGSON,	Regular Member, 1 st District
HON. ISIDRO P. GALBAN,	Regular Member, 1 st District
HON. JESUS V. PALMERO,	Regular Member, 1 st District
HON. PHILIP BUTCH M. BAUTISTA,	Regular Member, 1 st District
HON. JENNIFER A. ARANA,	Regular Member, 2 nd District
HON. EUGENE B. CALUGTONG,	Regular Member, 2 nd District
HON. LORDAN B. ROXAS,	Regular Member, 2 nd District
HON. NICASIO M. SALAMERA,	Regular Member, 2 nd District
HON. RAFAEL M. DE MAYO,	Ex-Officio Member, LNB Pres.
HON. ONASIS Q. RONQUILLO	Ex-Officio Member, PCL Pres.

ABSENT:

HON. JOVENE MIKE B. ALPUERTO,	Ex-Officio Member, SKF Pres.
HON. MARY JANE B. DONATO,	Ex-Officio Member, IPM Rep

RESOLUTION NO. 121

A RESOLUTION DECLARING VALID AND OPERATIVE IN PART APPROPRIATION ORDINANCE NO. 05, SERIES 2019 OF DILASAG, AURORA AUTHORIZING ITS FY 2020 GENERAL FUND ANNUAL BUDGET SUBJECT FURTHER TO SOME CONDITIONS

WHEREAS, submitted for review by the Sangguniang Panlalawigan was Appropriation Ordinance No. 05, series 2019 of Dilasag, Aurora authorizing the FY 2020 General Fund Annual Budget of the said municipality amounting to 207,542,186.00;

WHEREAS, evaluation of the submitted budget through the SP Committee on Finance, Budget and Appropriations with the assistance of the Local Finance Committee reveals substantial compliance with pertinent provisions of RA 7160 and its Implementing Rules and Regulation, except for the following:

A: Amount of Internal Revenue Allotment (IRA)

The effect of the adjusted Internal Revenue Allotment (IRA) shares pursuant to Local budget Memorandum (LBM) No. 78-A dated December 17, 2019, particularly the decrease in IRA share of the Municipality amounting to P345,076.00 will necessitate the prioritization in the implementation of items appropriations:

Amount of IRA for FY 2020	
FY 2020 Adjusted IRA (Indicative IRA)	122,746,708.00
FY 2020 IRA (Per Estimates of Income)	123,091,784.00
Difference	(345,076.00)
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B. The implementation of the Fourth Tranche Salary Adjustment cannot be allowed for reason that the municipality has already exceeded its PS Limitation. Item 5.5.2 of DBM Local Budget Circular No. 118 dated January 15, 2019, the adjustments for LGU provides that the **“PS Limitation in LGU budgets under Section 325 (a) and 331 (b) of RA 7160 shall be complied with”**.

NOW THEREFORE, on motion of Hon. Jennifer A. Araña unanimously seconded;

BE IT RESOLVED, as it is hereby resolved to declare operative in part Appropriation Ordinance No. 5, series 2019 of Dilasag, Aurora authorizing the FY 2020 General Fund Annual Budget of the municipality subject to the following conditions:

1. Appropriations for all projects in the Annual Budget shall be disbursed in accordance with the approved Annual investment Program (AIP) of the municipality;

2. With reference to the conditions provided for in previous year's review of the Sangguniang Panlalawigan, we respectfully reiterate that disbursement of appropriations of various programs/projects / activities without breakdown, and projects in generic terms shall require submission of itemized list of PPAs in sufficient detail to the Sangguniang Bayan for further authorization thru an enactment of an Ordinance;

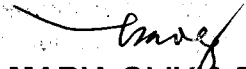
3. Disbursement of appropriations for goods and services, consulting services and infrastructure projects shall be made in accordance with the Implementing Rules and Regulations of RA 9184, The Government Reform Procurement Act and the submission of the Annual Procurement Plan pursuant to Section 7 thereof is required.

RESOLVED FURTHER, that this review-action does not authorize an item(s) of appropriation(s) that is/are specifically prohibited by or inconsistent with the provision of law anchored on a Supreme Court decision in the case of Magtajas vs. Pryce Properties Corp., the dispositive portion of which states that "for an ordinance to be valid, it shall not violate any law or statute" Magtajas vs. Pryce Properties Corp., 234 SCRA 255). Compliance with existing accounting and auditing rules and regulations shall be the sole responsibility of the Municipal Government of Dilasag, Aurora;

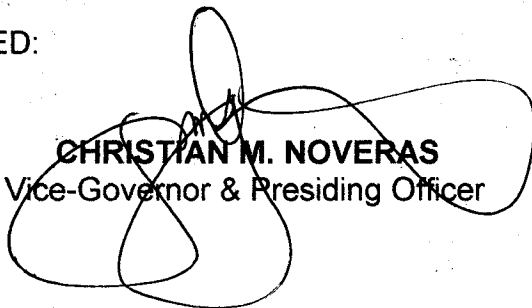
RESOLVED FURTHERMORE, to furnish copy of this resolution to the Office of the Municipal Mayor and the Sangguniang Bayan of the Municipality of Dilasag, Aurora for information and reference;

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


MARIA OLIVIA D. MAZA
Secretary to the Sanggunian

ATTESTED:


CHRISTIAN M. NOVERAS
Vice-Governor & Presiding Officer