

EXCERPT FROM THE MINUTES OF THE 27TH REGULAR SESSION OF THE 14TH SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF AURORA HELD AT THE SP SESSION HALL, PROVINCIAL CAPITOL, BALER, AURORA ON MARCH 17, 2020.

PRESENT:

HON. MARIANO C. TANGSON,	Acting Vice Governor & Temporary Presiding Officer
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. JASON G. MARTINEZ,	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. JOVENE MIKE B. ALPUERTO,	Ex-Officio Member, SKF Pres.,
HON. RAFAEL M. DE MAYO,	Ex-Officio Member, LnB Pres.
HON. ONASIS Q. RONQUILLO,	Ex-Officio Member, PCL Pres.

ABSENT:

HON. MARY JANE B. DONATO,	Ex-Officio Member, IPMR
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RESOLUTION NO. 94

A RESOLUTION DECLARING VALID AND OPERATIVE IN PART APPROPRIATION ORDINANCE NO. 2019-04 OF DIPACULAO, 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.2019-04 of Dipaculao, Aurora authorizing the FY 2020 General Fund Annual Budget of the said municipality;

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 FY 2020 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 P385,355.00 will necessitate the prioritization in the implementation of items of appropriations:

Amount of IRA for FY 2020	
FY 2020 Adjusted IRA (Indicative IRA)	P158,963,456.00
FY 2020 IRA (Per Estimates of Income)	<u>158,578,101.00</u>
Difference	<u>(P 385,355.00)</u>

B. Creation of positions under the Office of the Mayor listed hereunder cannot be allowed inasmuch as the Municipality has already exceeded its Personal Services Limitation:

Item No.	Salary Grade	Position Title
132	19	Sr. Labor and Employment Officer
133	18	Sr. Environmental Management Specialist

Likewise, the implementation of the Fourth Tranche Compensation Adjustment cannot also be allowed pursuant to Item 5.5.5 of DBM Local Budget Circular no. 118 dated January 15, 2019 which provides that "The PS Limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 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 valid and operative in part Appropriation Ordinance No.2019-04 of Dipaculao, Aurora authorizing the FY 2020 General Fund Annual Budget of the municipality subject to the following conditions:

1. Appropriation of 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 years' review of the Sangguniang Panlalawigan, we respectfully reiterate that disbursement of appropriation 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 and enactment of ordinance;
3. The title of projects funded by 20% Development Fund in the Annual Budget has different titles in the approved Annual Investment Plan as shown below:

Title in the Annual Budget	Title in the AIP
Construction of Open Multi-Purpose Hall – Brgy. Calaocan	Construction of Open Multi-Purpose Bldg. – Brgy. Calaocan
Construction of Open Multi-Purpose Building – Brgy. Maligaya	Construction of Multi-Purpose Building – Brgy. Maligaya
Completion of Multi-Purpose Bldg. – Brgy. Puangi	Completion of Open-Multi Purpose Bldg. – Brgy. Puangi
Construction of 2-Storey MPH – Barangay Toytoyán	Construction of Multi-Purpose Bldg./Hall – Barangay Toytoyán
Construction of Entrepreneurship Building – Brgy. Dinadiawan	Completion of Brgy. Public Market (Entrepreneurship Building)(Dinadiawan)
Concreting of Brgy. Road-House Area-Purok Brgy. Buenavista	Concreting of Brgy. Road Brgy Buenavista (Purok 2,3,4)
Installation of Solar Lights-Brgy. Diarabasin	Installation of Solar Street Lights-Brgy. Diarabasin
Concreting of Brgy. Road-Purok 1-3 Brgy. Laboy	Concreting of Brgy. Road Brgy.Laboy (Purok 1 to 3)
Completion of Hanging Bridge – Brgy. Lipit	Completion of Hanging Bridge (Lipit)
Concreting of Brgy Road – Purok 6 Brgy. Mucdol	Concreting of Brgy Road-Brgy Mucdol (Purok 4,5,6)
Potable Water System-Brgy. Diamanen	Not included in the AIP
Purchase of Heavy Equipment Dump Truck	Purchase of Heavy Equipment (1 unit dump truck)
Installation of Electricity and Water Supply-Mun Evac. Center	Renewable energy source for the Municipal Bldgs.

Renovation/Construction of Don Claro M. Recto Amphitheater

Not included in the AIP

Proper course of action shall be undertaken by the Municipality to reconcile the discrepancies shown above and further inviting attention on SP Resolution No. 26 dated January 21, 2020 re: MDIP 2020-2022 and AIP 2020 of the municipality.

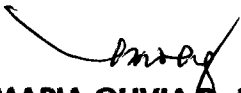
4. Disbursement of appropriation for goods and services, consulting services, and infrastructure projects shall be made in accordance with the Implementing Rules and Regulations of RA No. 9184, The Government Procurement Reform Act and the submission of the Annual Procurement Plan pursuant to Section 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 Dipaculao, Aurora.


RESOLVED FURTHERMORE, to furnish copy of this resolution to the Office of the Municipal Mayor and the Sangguniang Bayan of the Municipality of Dipaculao, 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:


MARIANO C. TANGSON
Acting Vice Governor
& Temporary Presiding Officer