



Republic of the Philippines  
**PROVINCE OF ISABELA**  
City of Ilagan  
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## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 56<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON SEPTEMBER 19, 2023.

**PRESENT:**

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
EDGAR R. CAPUCHINO	Member (2 <sup>nd</sup> District)
MARY GRACE D. ARREOLA	Member (3 <sup>rd</sup> District)
RAMON JUAN N. REYES, JR.	Member (3 <sup>rd</sup> District)
CLIFFORD R. RASPADO	Member (4 <sup>th</sup> District)
VICTOR G. DY	Member (4 <sup>th</sup> District)
MANUEL FAUSTINO U. DY	Member (5 <sup>th</sup> District)
EDWARD S. ISIDRO	Member (5 <sup>th</sup> District)
MARCO PAOLO A. MERIS	Member (6 <sup>th</sup> District)
AMADOR A. GAFFUD, JR.	Member (6 <sup>th</sup> 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 Workers Sector Representative
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative
EVYN JAY C. DIAZ	Member, Labor Sector Representative

### **RESOLUTION NO. 2023-33-03**

Series of 2023

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 23-002 (SUPPLEMENTAL BUDGET NO. 02 CY 2023) IN THE AMOUNT OF TWO HUNDRED EIGHTY SIX MILLION FIFTY SIX THOUSAND SIX HUNDRED EIGHTY PESOS & 50/100 (P286,056,680.50) OF THE MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 23-002, an Ordinance approving Supplemental Budget No. 2 of the Municipality of Roxas, Isabela for Calendar Year 2023, in the amount **TWO HUNDRED EIGHTY SIX MILLION FIFTY SIX THOUSAND SIX HUNDRED EIGHTY PESOS & 50/100 (P286,056,680.50)** from the Share of the Municipality of Roxas, Isabela on the collection of Burley and Native Tobacco Excise Tax for Calendar Years 2018 and 2019, 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;

***Nagkaisa para sa Isabela***

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 23-002 (SUPPLEMENTAL BUDGET NO. 02 CY 2023) IN THE AMOUNT OF TWO HUNDRED EIGHTY SIX MILLION FIFTY SIX THOUSAND SIX HUNDRED EIGHTY PESOS & 50/100 (P286,056,680.50) OF THE MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements and general limitations set forth under Republic Act No. 7160;

**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. 23-002 of the Municipality of Roxas, 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 utilization of the projects to be funded from the Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2018 amounting to One Hundred Thirty One Million Nine Hundred Sixty Five Thousand Nine Hundred Ninety One Pesos (P131,965,991.00) shall adhere with the provisions of LBM No. 83, dated November 22, 2021 on the Guidelines on the release and utilization of the shares of LGUs from the FY 2018 collections of Excise Tax on locally manufactured Virginia-type cigarettes under Republic Act No. 7171, and Burley and Native Tobacco Excise Tax pursuant to RA No. 8240, as amended by RA No. 10351, chargeable against the allocations to LGUs under the FY 2020 General Appropriations Act (GAA), Republic Act No. 11465;
2. The utilization of the projects to be funded from the Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2019 amounting to One Hundred Fifty Four Million Ninety Thousand Six Hundred Eighty Nine Pesos & 50/100 (P154,090,689.50) shall adhere with the provisions of LBM No. 84, dated November 22, 2021 the Guidelines on the release and utilization of the shares of Local Government Units (LGUs) from the FY 2019 collections of Excise Tax on Locally Manufactured Virginia-type Cigarettes under Republic Act No. 7171, and Burley and Native Tobacco Excise Tax pursuant to RA No. 8240, as amended by RA No. 10351, chargeable against the allocations to LGUs (ALGU) and Unprogrammed Appropriations (UA) under the FY 2021 General Appropriations Act (GAA), Republic Act No. 11518;
3. The following projects are not included in the menu/projects to be funded from the LGU share from Burley and Native Tobacco Excise Tax (LBM Nos. 83 and 84). However, the following projects shall be replaced or substituted with another project that is compliant with **Item No. 2.3.1 of LBM Nos. 83 and 84**, to wit:
  1. Construction of Additional Canopy (Right side) with steel bleachers at Brgy. Simimbaan, Roxas, Isabela for P2,780,500.00
  2. Construction of Canopy of Multi-Purpose Evacuation Center at Brgy. Masigun, Roxas, Isabela for P1,527,000.00

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 23-002 (SUPPLEMENTAL BUDGET NO. 02 CY 2023) IN THE AMOUNT OF TWO HUNDRED EIGHTY SIX MILLION FIFTY SIX THOUSAND SIX HUNDRED EIGHTY PESOS & 50/100 (P286,056,680.50) OF THE MUNICIPALITY OF ROXAS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

4. The proposed projects shall be governed by the provisions of Republic Act No. 9184, the Government Procurement Reform Act (GPRA) and its Implementing Rules and Regulations and **item No. 2.3.3 of LBM Nos. 83 and 84 which states that:**

*“The programs and projects to be implemented by the beneficiary LGUs from their respective shares from tobacco excise taxes shall be in line with the policies, programs, and priorities set in the Agricultural and Fisheries Modernization Program and the Road Map for the Philippine Tobacco Industry, adopted by the DA and NTA for the period. Moreover, beneficiary LGUs are highly encouraged to allocate at least twenty-five percent (25%) of their total share for cooperative programs, livelihood projects, and financial support for registered tobacco farmers.”*

**RESOLVED FURTHER**, to require the Municipality of Roxas, Isabela to comply with the herein conditions.

**RESOLVED FURTHERMORE**, to inform the Municipality of Roxas, 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 and auditing rules and regulations.

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable JONATHAN JOSE C. CALDERON**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Roxas, Isabela through the **Honorable NICK M. SEBASTIAN**, Municipal Vice-Mayor.

**Approved and Adopted, September 19, 2023.**

**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**  
Vice-Governor