



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 15<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 18, 2022.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1 <sup>st</sup> District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1 <sup>st</sup> District)
ED CHRISTIAN S. GO	Member (2 <sup>nd</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. 2022-40-04**

Series of 2022

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2022-005 (SUPPLEMENTAL BUDGET NO. 03 S. 2022) IN THE AMOUNT OF NINE HUNDRED SIXTY FIVE MILLION EIGHT HUNDRED SIXTY FIVE THOUSAND PESOS (P965,865,00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS,** Appropriation Ordinance No. 2022-005, an Ordinance authorizing the Supplemental Budget No. 03, Series of 2022 of the Municipality of Naguilian, Isabela, involving the amount of **NINE HUNDRED SIXTY FIVE MILLION EIGHT HUNDRED SIXTY FIVE THOUSAND PESOS (P965,865,00)** from the Share from the FY 2019 Native and Burley Tobacco Excise Tax under RA No. 7171 and RA No. 8240 as amended by RA No. 10351 for the allocation of various appropriation and payment of expenditures of the Municipality of Naguilian, 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;

**Nagkaisa para sa Isabela**

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2022-005 (SUPPLEMENTAL BUDGET NO. 03 S. 2022) IN THE AMOUNT OF NINE HUNDRED SIXTY FIVE MILLION EIGHT HUNDRED SIXTY FIVE THOUSAND PESOS (P965,865,00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements, general limitations and other pertinent provisions 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. 2022-005 of the Municipality of Nagulian, 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 Years 2019 amounting to Five Hundred Seventy Nine Thousand Forty One Pesos (P579,041.00) – **Schedule I** and Three Hundred Eighty Six Thousand Eight Hundred Twenty Four Pesos (P386,824.00) – **Schedule II**, 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;
2. The reference of the New Revenue Sources under the Statement of Funding Sources (LBP Form No. 8) is not consistent with the purpose indicated in the Notice of Authority to Debit Account Issued (NADAI) issued by the Bureau of the Treasury which is to cover the share of LGUs indicated in the Schedule I and II, from the CY 2019 Collections of *Tobacco Excise tax RA No. 8240* as amended by **RA 10351** under the Unprogrammed Appropriations FY 2021 GAA RA No. 11518 in the proceeds of National Taxes;
3. The proposed projects 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 and **item No. 2.3.3 of LBM No. 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*

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*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 Naguilian, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

**RESOLVED FURTHERMORE**, to inform the Municipality of Naguilian, 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 JUAN R. CAPUCHINO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Naguilian, Isabela through the **Honorable ISIDRO D. ACOSTA JR.**, Municipal Vice-Mayor

**Approved and Adopted, October 18, 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