



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 35<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 11, 2023.

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. 2023-12-02**

Series of 2023

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 347-2022 (SUPPLEMENTAL BUDGET NO. 04 FY 2022) IN THE AMOUNT OF TWO HUNDRED EIGHTY NINE MILLION SIX HUNDRED THIRTY EIGHT THOUSAND EIGHT HUNDRED TWO PESOS & 50/100 (P289,638,802.50) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 347-2022, an Ordinance authorizing Supplemental Budget No. 04 for Calendar Year 2022 of the Municipality of Aurora, Isabela in the amount of **TWO HUNDRED EIGHTY NINE MILLION SIX HUNDRED THIRTY EIGHT THOUSAND EIGHT HUNDRED TWO PESOS & 50/100 (P289,638,802.50)** from the FY 2018 and FY 2019 Native and Burley Tobacco Excise Tax for the allocation of various appropriations and payment of expenditures of the Municipal Government of Aurora, 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. 347-2022 (SUPPLEMENTAL BUDGET NO. 04 FY 2022) IN THE AMOUNT OF TWO HUNDRED EIGHTY NINE MILLION SIX HUNDRED THIRTY EIGHT THOUSAND EIGHT HUNDRED TWO PESOS & 50/100 (P289,638,802.50) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

**WHEREAS**, the subject Ordinance complies 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. 347-2022 of the Municipality of Aurora, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act 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 Ten Million Three Hundred Fifty Two Thousand One Hundred Four Pesos (P110,352,104.00) 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 Seventy Nine Million Two Hundred Eighty Six Thousand Six Hundred Ninety Eight & 50/100 (P179,286,698.50) 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 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 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*

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*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 Aurora, Isabela to comply with the herein conditions;

**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 and auditing rules and regulations;

**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable JOSEPH CHRISTIAN G. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Aurora, Isabela through the **Honorable MELVIN S. MARTIN**, Municipal Vice-Mayor.

**Approved and Adopted, April 11, 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**  
Provincial Vice Governor