



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 58<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 03, 2023.

PRESENT:

ED CHRISTIAN S. GO	OIC Vice-Governor & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th 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. 2023-35-02**  
Series of 2023

**A RESOLUTION DECLARING ORDINANCE NO. 2023-009 (SUPPLEMENTAL BUDGET NO. 04 FY 2023) IN THE AMOUNT OF FOUR MILLION SIX HUNDRED SEVEN THOUSAND TWENTY TWO PESOS (P4,607,022.00) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Ordinance No. 2023-009, an Ordinance authorizing Supplemental Budget No. 04 S. 2023 of the Municipality of Naguilian, Isabela involving the amount **FOUR MILLION SIX HUNDRED SEVEN THOUSAND TWENTY TWO PESOS (P4,607,022.00)** derived from the share of the Municipality of Naguilian, Isabela on the collection of Burley and Native Tobacco Excise Taxes for Calendar Year 2019 and 2020 of the Local Government 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 ORDINANCE NO. 2023-009 (SUPPLEMENTAL BUDGET NO. 04 FY 2023) IN THE AMOUNT OF FOUR MILLION SIX HUNDRED SEVEN THOUSAND TWENTY TWO PESOS (P4,607,022.00) OF THE MUNICIPALITY OF NAGUILIAN, 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. 2023-009 of the Municipality of Naguilian, 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 2019 amounting to Nine Hundred Sixty Five Thousand Eight Hundred Sixty Five Pesos(P965,865.00) 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 utilization of the project to be funded from the Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2020 amounting to One Million Eight Hundred Twenty Thousand Five Hundred Seventy Eight Pesos and 50/100 (P1,820,578.50) on the First Tranche and One Million Eight Hundred Twenty Thousand Five Hundred Seventy Eight Pesos and 50/100 (P1,820,578.50) on the Second Tranche with total amount of Three Million Six Hundred Forty One Thousand One Hundred Fifty Seven Pesos (P3,641,157.00), shall adhere with the provisions of LBM No. 86, dated December 14, 2022, the Guidelines on the release and utilization of the shares of Local Government Units (LGUs) from the FY 2020 collections of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under Republic Act No. 7171, and Burley and Native Tobacco Excise Taxes pursuant to RA No. 8240, as amended by RA No. 10351, and as further amended by RA No. 11346, chargeable against the Allocations to Local Government Units (ALGU) under the FY 2022 General Appropriations Act (GAA), RA No. 11639;
3. The appropriation for the following account should be properly classified to specific Object of Expenditures and Account Code in accordance with COA Circular No. 2015-009 dated December 1, 2015, on Prescribing the Revised Chart of Accounts for LGUs:

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PURPOSE	OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Improvement of Rural Health Units (Super RHU)	Buildings <b>1-07-04-010</b>	Hospitals and Health Centers <b>1-07-04-030</b>

4. The proposed project 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 No. 84 and 86 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 Naguilian, Isabela to comply with the herein conditions.

**RESOLVED FURTHER**, 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**, that a copy of this Resolution be furnished 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.

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**Approved and Adopted, October 03, 2023.**

**I HEREBY CERTIFY THE CORRECTNESS  
of the foregoing Resolution:**

**ATTY. F  
Secretary to th**

**MES E. MEER  
niang Panlalawigan**

**ATTESTED/ APPROVED:**

A handwritten signature in black ink, consisting of a horizontal line with a small loop at the end and a larger, curved flourish below it.