



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 60th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON OCTOBER 17, 2023.

PRESENT:

| | |
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| FAUSTINO G. DY III | Vice-Governor & Presiding Officer |
| 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 |

ON LEAVE:

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| ED CHRISTIAN S. GO | Member (2nd District) |
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RESOLUTION NO. 2023-37-05
Series of 2023

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 24-b, S-2022 (SUPPLEMENTAL BUDGET NO. 07-2022) IN THE AMOUNT OF ONE HUNDRED EIGHTY MILLION TWO HUNDRED SEVENTY THREE THOUSAND SEVEN HUNDRED EIGHT PESOS (P180,273,708.00) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 24-b, S-2022, an Ordinance authorizing Supplemental Budget No. 7 for FY 2022, to fund various projects amounting to **ONE HUNDRED EIGHTY MILLION TWO HUNDRED SEVENTY THREE THOUSAND SEVEN HUNDRED EIGHT PESOS (P180,273,708.00)** from the Share from from the FY 2018 and 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 Reina Mercedes, 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. 24-b, S-2022 (SUPPLEMENTAL BUDGET NO. 07-2022) IN THE AMOUNT OF ONE HUNDRED EIGHTY MILLION TWO HUNDRED SEVENTY THREE THOUSAND SEVEN HUNDRED EIGHT PESOS (P180,273,708.00) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. 24-b, S-2022 of the Municipality of Reina Mercedes, 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 Seventy Three Million One Hundred Seventy Three Thousand Four Hundred Forty Two Pesos & 50/100 (P73,173,442.50) 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 Seven Million One Hundred Thousand Two Hundred Sixty Five Pesos & 50/100 (P107,100,265.50) 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

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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.”

4. 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:

| PURPOSE | OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP | OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009 |
|---|--|--|
| Concreting & Rehabilitation of Barangay Roads | Road Networks 1-06-03-010 | 1-07-03-010 |
| Construction of School Buildings | School Buildings 1-06-04-010 | 1-07-04-020 |
| Construction of Rural Health Facilities | Hospitals & Health Centers 1-06-04-030 | Hospitals & Health Centers 1-07-04-030 |
| Construction of Lagoon Tourist Center | Parks, Plazas & Monuments 1-06-03-090 | 1-07-03-090 |

RESOLVED FURTHER, to require the Municipality of Reina Mercedes, Isabela to comply with the herein conditions.

RESOLVED FURTHERMORE, to inform the Municipality of Reina Mercedes, 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 MARIA LOURDES P. RESPICIO-SAGUBAN**, Municipal Mayor, and to the Sangguniang Bayan of

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the Municipality of Reina Mercedes, Isabela, through the **Honorable ANTHONY P. RESPICIO**, Municipal Vice-Mayor.

Approved and Adopted, October 17, 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