



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 65th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON NOVEMBER 29, 2023.

PRESENT:

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ED CHRISTIAN S. GO	Member (2nd 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. 2023-42-03
Series of 2023

A RESOLUTION DECLARING ORDINANCE NO. 2023-535 (SUPPLEMENTAL BUDGET NO. 04 FY 2023) IN THE AMOUNT OF TWENTY MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS & 50/100 (P20,028,147.50) OF THE CITY OF CAUAYAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Ordinance No. 2023-535, an Ordinance approving Supplemental Budget No. 04 for Fiscal Year 2023 in the amount of **TWENTY MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS & 50/100 (P20,028,147.50)** derived from the share of the City of Cauayan, Isabela on the collection of Burley and Native Tobacco Excise Tax for Calendar Years 2018 and 2019 for the implementation of various PPAs of the City Government of Cauayan, 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. 2023-535 (SUPPLEMENTAL BUDGET NO. 04 FY 2023) IN THE AMOUNT OF TWENTY MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS & 50/100 (P20,028,147.50) OF THE CITY OF CAUAYAN, 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. 2023-535 of the City of Cauayan, 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 Two Million Three Hundred Thirty One Thousand One Hundred Ninety Pesos & 50/100 (P2,331,190.50) 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 Seventeen Million Six Hundred Ninety Six Thousand Nine Hundred Fifty Seven Pesos (P17,696,957.00) 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;
3. The appropriation for the following accounts should be properly classified to specific Object of Expenditure 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
Procurement of assorted vegetable seeds, seedling trays and other materials for tobacco farmers	-	Donations 5-02-99-080
Construction of Warehouse with Solar Dryer	-	Buildings 1-07-04-010
Procurement of 1 unit Farm Tractor (Rotavator)	-	Agricultural and Forestry Equipment 1-07-05-040

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 City of Cauayan, Isabela to comply with the herein review findings/conditions.

RESOLVED FURTHERMORE, to inform the City of Cauayan, 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.

A RESOLUTION DECLARING ORDINANCE NO. 2023-535 (SUPPLEMENTAL BUDGET NO. 04 FY 2023) IN THE AMOUNT OF TWENTY MILLION TWENTY EIGHT THOUSAND ONE HUNDRED FORTY SEVEN PESOS & 50/100 (P20,028,147.50) OF THE CITY OF CAUAYAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

RESOLVED FINALLY, to furnish a copy of this Resolution to the **Honorable CAESAR S. DY JR.**, City Mayor, and to the Sangguniang Panlungsod of the City of Cauayan, Isabela through the **Honorable LEONCIO A. DALIN, JR.**, City Vice Mayor.

Approved and Adopted, November 29, 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