



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 73<sup>rd</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON FEBRUARY 13, 2024.

PRESENT:

DELFINITO EMMANUEL L. ALBANO	Presiding Officer Protempore
VICTOR G. DY	Member (4th District) & Floor Leader Protempore
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)
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
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	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
O.B.:	
ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District)

**RESOLUTION NO. 2024-05-08**

Series of 2024

**A RESOLUTION DECLARING ORDINANCE NO. 2023-542 (SUPPLEMENTAL BUDGET NO. 06 FY 2023) IN THE AMOUNT OF FOUR HUNDRED SIX THOUSAND THREE HUNDRED FOURTEEN PESOS & 50/100 (P406,314.50) 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. 2023-542, an Ordinance approving Supplemental Budget No. 06 for Fiscal Year 2023 in the amount of **FOUR HUNDRED SIX THOUSAND THREE HUNDRED FOURTEEN PESOS & 50/100 (P406,314.50)** derived from the share of the City of Cauayan, Isabela on the collection of Burley and Native Tobacco Excise Tax for Calendar Year 2020 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. 2023-542 (SUPPLEMENTAL BUDGET NO. 06 FY 2023) IN THE AMOUNT OF FOUR HUNDRED SIX THOUSAND THREE HUNDRED FOURTEEN PESOS & 50/100 (P406,314.50) 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 LOURDES S. PANGANIBAN** duly seconded:

**THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:**

**RESOLVED**, to declare Appropriation Ordinance No. 2023-542 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 PPAs to be funded from the Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2020 amounting to Four Hundred Six Thousand Three Hundred Fourteen Pesos & 50/100 (P406,314.50) shall adhere with the provisions of LBM No. 86, dated December 14, 2022;
2. 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:

<b>PURPOSE</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE ON LEP</b>	<b>OBJECT OF EXPENDITURE &amp; ACCOUNT CODE AS PER COA CIRCULAR 2015-009</b>
Provision of Financial Support to Tobacco Farmer Beneficiaries	5-02-99-080	Donations <b>5-02-99-080</b>
Procurement of Farm Inputs (Foliar Fertilizer) for Tobacco Farmer Beneficiaries		

3. 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.

**RESOLVED FURTHER**, to require the City of Cauayan, Isabela to comply with the herein review findings/conditions.

**A RESOLUTION DECLARING ORDINANCE NO. 2023-542 (SUPPLEMENTAL BUDGET NO. 06 FY 2023) IN THE AMOUNT OF FOUR HUNDRED SIX THOUSAND THREE HUNDRED FOURTEEN PESOS & 50/100 (P406,314.50) OF THE CITY OF CAUAYAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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**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.

**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 LEONICIO A. DALIN, JR.**, City Vice-Mayor.

**Approved and Adopted, February 13, 2024.**

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

  
**ATTY. FRANCIS JAMES E. MEER**  
Secretary, Sangguniang Panlalawigan

**ATTESTED:**

  
**DELFINITO EMMANUEL L. ALBANO**  
Presiding Officer Protempore