



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 77<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 12, 2024.

PRESENT:

ED CHRISTIAN S. GO	Member (2 <sup>nd</sup> District) & 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.:	
DELFINITO EMMANUEL L. ALBANO	Member (1st District)

**RESOLUTION NO. 2024-09-02**

Series of 2024

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 05-2023 (SUPPLEMENTAL BUDGET NO. 04-2023) IN THE AMOUNT OF FIFTEEN MILLION THREE HUNDRED TWO THOUSAND SIX HUNDRED PESOS (P15,302,600.00) OF THE MUNICIPALITY OF BURGOS, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 05-2023, an Ordinance authorizing the appropriation of Supplemental Budget No. 04-2023 in the amount of **FIFTEEN MILLION THREE HUNDRED TWO THOUSAND SIX HUNDRED PESOS (P15,302,600.00)** from the remaining balance of the share of the Municipality of Burgos, Isabela on the collection of Burley and Native Tobacco Excise Taxes for Calendar Year 2020, was submitted to this office 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. 05-2023 (SUPPLEMENTAL BUDGET NO. 04-2023) IN THE AMOUNT OF FIFTEEN MILLION THREE HUNDRED TWO THOUSAND SIX HUNDRED PESOS (P15,302,600.00) OF THE MUNICIPALITY OF BURGOS, 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 EDGAR R. CAPUCHINO** duly seconded:

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

**RESOLVED**, to declare Appropriation Ordinance No. 05-2023 (Supplemental Budget No. 04 FY 2023) of the Municipality of Burgos, 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 2020 amounting to Fifteen Million Three Hundred Two Thousand Six Hundred Pesos (P15,302,600.00), shall adhere with the provisions of LBM No. 86, dated December 14, 2022;
2. The appropriation for the following account should be properly classified to its 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 and ACCOUNT CODE ON LEP</b>	<b>COA CIRCULAR 2015-009</b>
Construction of Barangay Health Center at Brgy. Dalig, Burgos	Building <b>1-07-04-010</b>	Hospitals and Health Centers <b>1-07-04-030</b>

3. That 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 No. 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*

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*total share for cooperative programs, livelihood projects, and financial support for registered tobacco farmers.”*

**RESOLVED FURTHER**, to require the Municipality of Burgos, Isabela to comply with the herein conditions.

**RESOLVED FURTHERMORE**, to inform the Municipality of Burgos, 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 ISIS DOMINIQUE T. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Burgos, Isabela through the **Honorable RUBEN A. GRAGASIN**, Municipal Vice-Mayor.

**Approved and Adopted, March 12, 2024.**

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

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

**ATTESTED:**

  
**ED CHRISTIAN S. GO**  
Presiding Officer Protempore