



Republic of the Philippines  
**PROVINCE OF ISABELA**  
City of Ilagan  
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## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 93<sup>rd</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JULY 09, 2024.

**PRESENT:**

ED CHRISTIAN S. GO	OIC Vice Governor and Presiding Officer Protempore
MARCO PAOLO A. MERIS	Member (6th District) & Floor Leader Protempore
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	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)
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

**O.B.:**

RAMON JUAN N. REYES, JR. Member (3rd District)

**S.L.:**

DELFINITO EMMANUEL L. ALBANO Member (1st District)

### **RESOLUTION NO. 2024-25-08**

Series of 2024

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-003 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF ONE MILLION TWO HUNDRED SIXTEEN THOUSAND NINE HUNDRED THIRTY SEVEN PESOS AND 11/100 (P1,216,937.11) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2024-003, an Ordinance approving Supplemental Budget No. 2 of the Municipality of Naguilian, Isabela for Calendar Year 2024, in the amount of **ONE MILLION TWO HUNDRED SIXTEEN THOUSAND NINE HUNDRED THIRTY SEVEN PESOS AND 11/100 (P1,216,937.11)** from the Savings on the Share of the Municipality of Naguilian, Isabela on the collection of Burley and Native Tobacco Excise Tax for Calendar Years 2018, 2019 and 2020, 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;

**WHEREAS**, the subject Appropriation Ordinance shows substantial compliance with the budgetary requirements and general limitations set forth under Republic Act No. 7160;

***Nagkaisa para sa Isabela***

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**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-003 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF ONE MILLION TWO HUNDRED SIXTEEN THOUSAND NINE HUNDRED THIRTY SEVEN PESOS AND 11/100 (P1,216,937.11) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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**NOW THEREFORE,** on motion of **SP Member VICTOR G. DY** duly seconded:

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

**RESOLVED,** to declare Appropriation Ordinance No. 2024-003 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 Savings in Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2018 amounting One Million One Hundred Sixty Three Thousand Sixty Six Pesos and 79/100 (P1,163,066.79) 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 Savings Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2019 amounting to Eight Thousand Six Hundred Eight Seven Pesos and 26/100 (P8,687.26) 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 utilization of the project to be funded from the Savings in Local Government share in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2020 amounting to Forty Five Thousand One Hundred Eighty Three Pesos and 06/100 (P45,183.06), 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.

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-003 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF ONE MILLION TWO HUNDRED SIXTEEN THOUSAND NINE HUNDRED THIRTY SEVEN PESOS AND 11/100 (P1,216,937.11) OF THE MUNICIPALITY OF NAGUILIAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**RESOLVED FURTHERMORE**, 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**, to furnish a copy of this Resolution 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.

**Approved and Adopted, July 09, 2024.**

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

**ATTY. FRANCIS JAMES E. MEER**  
Secretary to the Sangguniang Panlalawigan

**ATTESTED/ APPROVED:**

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