



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. 2024-25-11** Series of 2024

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-02 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF FOUR MILLION EIGHTY SEVEN THOUSAND NINE HUNDRED FIFTY TWO PESOS (P4,087,952.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 2024-02, an Ordinance approving Supplemental Budget No. 02 of the Municipality of Benito Soliven, Isabela for Calendar Year 2024, in the amount of **FOUR MILLION EIGHTY SEVEN THOUSAND NINE HUNDRED FIFTY TWO PESOS (P4,087,952.00)** from the Share of the Municipality of Benito Soliven, Isabela on the collection of Burley and Native Tobacco Excise Tax for Calendar Year 2021, 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 Ordinance shows substantial compliance with the budgetary requirements and general limitations set forth under Republic Act No. 7160;

***Nagkaisa para sa Isabela***

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-02 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF FOUR MILLION EIGHTY SEVEN THOUSAND NINE HUNDRED FIFTY TWO PESOS (P4,087,952.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

**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. 2024-02 of the Municipality of Benito Soliven, 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 2021 amounting to Four Million Eighty Seven Thousand Nine hundred Fifty Two Pesos (P4,087,952.00) shall adhere with the provisions of LBM No. 89, dated November 10, 2023 on the Guidelines on the release and utilization of the shares of Local Government Units (LGUs) from the FY 2021 and prior years' collection of Excise Tax on locally manufactured Virginia-type cigarettes under Republic Act (RA) No. 7171, and Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as amended by RA No. 11346, chargeable against the allocations to Local Government Units under the FY 2023 General Appropriations Act (GAA), RA No. 11936;
2. 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. 2.3.4 of LBM No. 89 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."*

3. 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:

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-02 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF FOUR MILLION EIGHTY SEVEN THOUSAND NINE HUNDRED FIFTY TWO PESOS (P4,087,952.00) OF THE MUNICIPALITY OF BENITO SOLIVEN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS**

<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>
Construction of Drainage Canal at Yeban Sur for P315,000.00	Road Network <b>1-07-03-010</b>	Flood Control System <b>1-07-03-020</b>

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

**RESOLVED FURTHERMORE,** to inform the Municipality of Benito Soliven, 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.

**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