



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 109th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON NOVEMBER 12, 2024.

PRESENT:

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Protempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
EDGAR R. CAPUCHINO	Member (2nd 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
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

O.B.:

MARY GRACE D. ARREOLA	Member (3rd District)
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RESOLUTION NO. 2024-41-02

Series of 2024

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 03, S-2022 (SUPPLEMENTAL BUDGET NO. 02-2022) IN THE AMOUNT OF ONE HUNDRED SEVEN MILLION ONE HUNDRED THOUSAND TWO HUNDRED SIXTY FIVE PESOS & 50/100 (P107,100,265.50) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 03, S-2022, an Ordinance authorizing Supplemental Budget No. 2 for FY 2022, to fund various projects amounting to **ONE HUNDRED SEVEN MILLION ONE HUNDRED THOUSAND TWO HUNDRED SIXTY FIVE PESOS & 50/100 (P107,100,265.50)** from the Share of the FY 2019 Native and Burley Tobacco Excise Tax (Tranches 1 and 2) under RA No. 8240 as amended by RA No. 10351 for the allocation of various appropriations and payment of expenditures of the Municipality of Reina Mercedes, Isabela, 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;

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

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 03, S-2022 (SUPPLEMENTAL BUDGET NO. 02-2022) IN THE AMOUNT OF ONE HUNDRED SEVEN MILLION ONE HUNDRED THOUSAND TWO HUNDRED SIXTY FIVE PESOS & 50/100 (P107,100,265.50) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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. 03, S-2022 of the Municipality of Reina Mercedes, 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 2019 amounting to Sixty Four Million Two Hundred Seven Thousand One Hundred Fifty Five Pesos & 50/100 (P64,207,155.50) – First Tranche and One Hundred Seven Million One Hundred Thousand Two Hundred Sixty Five Pesos & 50/100 (P107,100,265.50) – Second Tranche, shall adhere with the provisions of LBM No. 84, dated November 22, 2021, on 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;
2. The 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. 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.”

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:

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PURPOSE	OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Purchase of 4 Tractors, 200 Units Automatic Sprayer and 42 units Walking Type Agricultural Tractor	Agricultural & Forestry Equipment 1-06-05-040	1-07-05-040
Purchase of 1 Dumptruck	Construction & Heavy Equipment 1-06-05-080	1-07-05-080
Concreting & Rehabilitation of Barangay Roads	Road Networks 1-06-03-010	1-07-03-010
Construction of School Buildings & Child Development Center	School Buildings 1-06-04-020	1-07-04-020
Construction of 2 Storey Barangay Health Station	Hospitals & Health Centers 1-06-04-030	1-07-04-030
Rehabilitation of Tallungan Triangle Park	Parks, Plazas & Monuments 1-06-03-090	1-07-03-090

RESOLVED FURTHER, to require the Municipality of Reina Mercedes, Isabela to comply with the herein conditions.


RESOLVED FURTHERMORE, to inform the Municipality of Reina Mercedes, 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 MARIA LOURDES P. RESPICIO-SAGUBAN**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Reina Mercedes, Isabela through the **Honorable ANTHONY P. RESPICIO**, Municipal Vice-Mayor.

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 03, S-2022 (SUPPLEMENTAL BUDGET NO. 02-2022) IN THE AMOUNT OF ONE HUNDRED SEVEN MILLION ONE HUNDRED THOUSAND TWO HUNDRED SIXTY FIVE PESOS & 50/100 (P107,100,265.50) OF THE MUNICIPALITY OF REINA MERCEDES, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

Approved and Adopted, November 12, 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