



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 119th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON FEBRUARY 18, 2025.

PRESENT:

FAUSTINO G. DY III	Vice Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ED CHRISTIAN S. GO	Member (2nd 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)
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
CATHERINE JOY L. LEGASPI	Member, SK Federation President

O. L.:

MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
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RESOLUTION NO. 2025-06-10

Series of 2025

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-15 (SUPPLEMENTAL BUDGET NO. 02, S. 2024) IN THE AMOUNT OF TWELVE MILLION TWO HUNDRED TWENTY SEVEN THOUSAND FIVE HUNDRED SEVENTEEN PESOS (P12,227,517.00) OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 2024-15, an Ordinance authorizing Supplemental Budget No. 2, S. of 2024 appropriating the amount of **TWELVE MILLION TWO HUNDRED TWENTY SEVEN THOUSAND FIVE HUNDRED SEVENTEEN PESOS (P12,227,517.00)** from the un-appropriated balance of the share of the Municipality of Cabatuan, 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;

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 DELFINITO EMMANUEL L. ALBANO** duly seconded:

Nagkaisa para sa Isabela



THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Appropriation Ordinance No. 2024-15 (Supplemental Budget No. 2, s. 2024) of the Municipality of Cabatuan, 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 Twelve Million Two Hundred Twenty Seven Thousand Five Hundred Seventeen Pesos (P12,227,517.00), 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;
2. The proposed projects must 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. 2.3.3 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 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:

PURPOSE	OBJECT OF EXPENDITURE & ACCOUNT CODE ON LEP	OBJECT OF EXPENDITURE & ACCOUNT CODE AS PER COA CIRCULAR 2015-009
Livelihood Assistance to Tobacco Farmers (100 heads of Large Cattle)	Donations 5-02-99-990	Donations 5-02-99-080

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-15 (SUPPLEMENTAL BUDGET NO. 02, S. 2024) IN THE AMOUNT OF TWELVE MILLION TWO HUNDRED TWENTY SEVEN THOUSAND FIVE HUNDRED SEVENTEEN PESOS (P12,227,517.00) OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

RESOLVED FURTHER, to require the Municipality of Cabatuan, Isabela to comply with the herein conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to inform the Municipality of Cabatuan, 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 CHARLTON L. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Cabatuan, Isabela through the **Honorable BENJAMIN ISABELO R. DY**, Municipal Vice-Mayor.

Approved and Adopted, February 18, 2025.

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

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

ATTESTED/ APPROVED:

FAUSTINO G. DY III
Vice Governor & Presiding Officer