



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 121<sup>st</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON MARCH 04, 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.B.:**

MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
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**RESOLUTION NO. 2025-08-14**

Series of 2025

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 50-2024 (SUPPLEMENTAL BUDGET NO. 05, FY 2024) IN THE TOTAL AMOUNT OF TWO MILLION FIFTEEN THOUSAND ONE HUNDRED SIXTY EIGHT PESOS & 53/100 (P2,015,168.53) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS,** Appropriation Ordinance No. 50-2024, an Ordinance authorizing Supplemental Budget No. 5, FY 2024, involving the total amount of **TWO MILLION FIFTEEN THOUSAND ONE HUNDRED SIXTY EIGHT PESOS & 53/100 (P2,015,168.53)** from the Share from FY 2021 Collections of Excise Tax under RA No. 8240 as amended by RA No. 10351, and as further amended by RA No. 11346 and from the 20% Fire Code Fees share of LGUs in the proceeds collected in FYs 2014, 2015 and 2022, for the allocation of various appropriation and payment of expenditures of the Municipality of Delfin Albano, Isabela, 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, general limitations and other pertinent provisions set forth under Republic Act No. 7160;

***Nagkaisa para sa Isabela***

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 50-2024 (SUPPLEMENTAL BUDGET NO. 05, FY 2024) IN THE TOTAL AMOUNT OF TWO MILLION FIFTEEN THOUSAND ONE HUNDRED SIXTY EIGHT PESOS & 53/100 (P2,015,168.53) OF THE MUNICIPALITY OF DELFIN ALBANO, 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. 50-2024 (Supplemental Budget 05 FY 2024) of the Municipality of Delfin Albano, 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 20% share in the proceeds collected in FYs 2014, 2015 and 2022 from Fire Code Fees chargeable against FY 2024 GAA under RA No. 11975 amounting to a total of Sixty Nine Thousand Three Hundred Ten Pesos & 53/100 (P69,310.53), shall adhere with the provisions of DOF-DBM-DILG Joint Circular No. 2015-01, dated February 12, 2015, on the Guidelines on the Release of the Twenty Percent (20%) LGU Share from Fire Code Revenues, as amended by DBM-DILG-DOF Joint Circular No. 1, s. 2023, dated April 17, 2023, the Revised Guidelines on the Release of the Twenty Percent (20%) Shares of Local Government Units (LGUs) in the Fire Code Fees;
2. The utilization of the projects to be funded from the Fiscal Year 2021 Local Government share on the Burley and Native Tobacco Excise Tax amounting to One Million Nine Hundred Forty Five Thousand Eight Hundred Fifty Eight Pesos (P1,945,858.00) 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 Collections 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. 10351, and as Further Amended by RA No. 11346, Chargeable Against the Allocations to Local Government Units (ALGU) under the FY 2023 General Appropriations Act (GAA), Republic Act No. 11936;
3. 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. 2.3.4 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."*

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 50-2024 (SUPPLEMENTAL BUDGET NO. 05, FY 2024) IN THE TOTAL AMOUNT OF TWO MILLION FIFTEEN THOUSAND ONE HUNDRED SIXTY EIGHT PESOS & 53/100 (P2,015,168.53) OF THE MUNICIPALITY OF DELFIN ALBANO, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

4. The Amount in words in Section 2 of Appropriation Ordinance No. 50-2024 must be consistent with the amount indicated in figures.

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

**RESOLVED FURTHERMORE**, to inform the Municipality of Delfin Albano, 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 ARNOLD EDWARD P. CO**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Delfin Albano, Isabela through the **Honorable THOMAS A. PUA, JR.**, Municipal Vice-Mayor.

**Approved and Adopted, March 04, 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