



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 121st REGULAR SESSION OF THE 11th 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. 2025-08-15

Series of 2025

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-22 (SUPPLEMENTAL BUDGET NO. 06, S. 2024) IN THE AMOUNT OF EIGHTEEN MILLION SIX HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED SEVEN PESOS (P18,636,807.00) 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. 2024-22, an Ordinance authorizing Supplemental Budget No. 6, S. of 2024, appropriating the amount of **EIGHTEEN MILLION SIX HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED SEVEN PESOS (P18,636,807.00)** from the share of the Municipality of Cabatuan, Isabela on the collection of Burley and Native Tobacco Excise Taxes for Calendar Year 2022, 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



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. 2024-22 (Supplemental Budget No. 06, 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 project to be funded from the Local Government share on the Burley and Native Tobacco Excise Tax for the Fiscal Year 2022 amounting to Eighteen Million Six Hundred Thirty Six Thousand Eight Hundred Seven Pesos (P18,636,807.00) shall adhere with the provisions of LBM No. 91, dated August 29, 2024, on the Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUs) from the FY 2022 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 2024 General Appropriations Act (GAA), Republic Act No. 11975;
2. 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
Financial Assistance to Tobacco Farmers (232 Tobacco Farmers @ P35,000.00 each)	Donations 5-02-99-990	Donations 5-02-99-080

3. 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;

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

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 2024-22 (SUPPLEMENTAL BUDGET NO. 06, S. 2024) IN THE AMOUNT OF EIGHTEEN MILLION SIX HUNDRED THIRTY SIX THOUSAND EIGHT HUNDRED SEVEN PESOS (P18,636,807.00) OF THE MUNICIPALITY OF CABATUAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS

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, 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