



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 127th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 22, 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
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

RESOLUTION NO. 2025-14-01

Series of 2025

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 003-2024 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF FORTY EIGHT MILLION SEVEN HUNDRED THIRTY THOUSAND FIVE HUNDRED FIFTEEN PESOS (P48,730,515.00) OF THE CITY OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

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

WHEREAS, Appropriation Ordinance No. 003-2024, an Ordinance authorizing Supplemental Budget No. 02 for Calendar Year 2024 of the City of Ilagan, Isabela, in the amount of **FORTY EIGHT MILLION SEVEN HUNDRED THIRTY THOUSAND FIVE HUNDRED FIFTEEN PESOS (P48,730,515.00)** from the Share of LGUs from the CY 2022 Collections of Tobacco Excise Tax under RA No. 8240 as amended by RA No. 10351, and as further amended by RA No. 11346 for the implementation of various projects of the City Government of Ilagan, 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 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. 003-2024 (Supplemental Budget No. 02 CY 2024) of the City of Ilagan, 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 in the Burley and Native Tobacco Excise Tax for the Fiscal Year 2022 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), RA No. 11975;
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. 2.3.3 of LBM No. 91 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 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;
4. Supplemental Budget Number shall be indicated in the Title of the Appropriation Ordinance;
5. The amount written in words does not correspond with the amount written in numbers on Section 3 of Appropriation Ordinance No. 003-2024. Further, the total project amount under Section 3.1 Appropriations by Office, Program, Project Activity (PPA) and performance Indicator does not correspond with the total amount of the Source of Fund of the Supplemental Budget. *Typographical errors should be avoided especially in the budget documents which are considered legal documents;*

A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 003-2024 (SUPPLEMENTAL BUDGET NO. 02 CY 2024) IN THE AMOUNT OF FORTY EIGHT MILLION SEVEN HUNDRED THIRTY THOUSAND FIVE HUNDRED FIFTEEN PESOS (P48,730,515.00) OF THE CITY OF ILAGAN, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO CONDITIONS

RESOLVED FURTHER, to require the City of Ilagan, Isabela to comply with the herein review findings and/or conditions and notify this body of actions taken thereon.

RESOLVED FURTHERMORE, to inform the City of Ilagan, 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 JOSEMARIE L. DIAZ**, City Mayor, and to the Sangguniang Panlungsod of the City of Ilagan, Isabela through the **Honorable KIRYLL S. BELLO**, City Vice-Mayor.

Approved and Adopted, April 22, 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