



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 114<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JANUARY 7, 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. 2025-01-01**  
Series of 2025

**A RESOLUTION DECLARING THE APPROPRIATION ORDINANCE NO. 430-2024 (SUPPLEMENTAL BUDGET NO. 05 FY 2024) IN THE AMOUNT OF ONE HUNDRED NINETY TWO MILLION EIGHT HUNDRED FORTY ONE THOUSAND FOUR HUNDRED TWENTY SIX PESOS (P192,841,426.00) OF THE MUNICIPALITY OF AURORA, ISABELA OPERATIVE IN ITS ENTIRETY SUBJECT TO SOME CONDITIONS**

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

**WHEREAS**, Appropriation Ordinance No. 430-2024, an Ordinance authorizing Supplemental Budget No. 05 for Calendar Year 2024 of the Municipality of Aurora, Isabela in the amount of **ONE HUNDRED NINETY TWO MILLION EIGHT HUNDRED FORTY ONE THOUSAND FOUR HUNDRED TWENTY SIX PESOS (P192,841,426.00)** from the share of the Municipality of Aurora, Isabela on the collection of Burley and Native Tobacco Excise Tax for Fiscal Year 2021, 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 Ordinance complies with the budgetary requirements, general limitations and other pertinent provisions 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. 430-2024 as amended by Ordinance No. 434-2024 of the Municipality of Aurora, Isabela **OPERATIVE IN ITS ENTIRETY** subject to the posting requirements under Section 59 of Republic Act No. 7160 and subject further to the following conditions:

1. That the Programs/Projects/Activities (PPAs) shall be in accordance with the program objectives of the Share of LGUs from the FY 2021 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351, and further amended by RA No. 11346 pursuant to Local Budget Memorandum (LBM) No. 89 dated November 10, 2023;
2. The acquisition of motor vehicles shall be subject to the provisions of Budget Circular No. 2022-1 dated February 11, 2022 and Administrative Order (AO) No. 14 dated December 10, 2018;
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.**"*

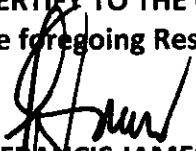
**RESOLVED FURTHER**, to require the Municipality of Aurora, Isabela to comply with the herein conditions.

**RESOLVED FURTHERMORE**, to inform the Municipality of Aurora, 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.

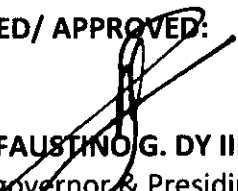
**RESOLVED FINALLY**, to furnish a copy of this Resolution to the **Honorable JOSEPH CHRISTIAN G. UY**, Municipal Mayor, and to the Sangguniang Bayan of the Municipality of Aurora, Isabela through the **Honorable MELVIN S. MARTIN**, Municipal Vice-Mayor.

Approved and Adopted, January 07, 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