



Republic of the Philippines
Province of Cagayan
City of Tuguegarao



Office of the Secretary to the Sanggunian

March 30, 2021

Dr. Rosalinda P. Callang
Secretary to the Sanggunian
Sangguniang Panlalawigan, Province of Cagayan
Capitol Hills, Tuguegarao City

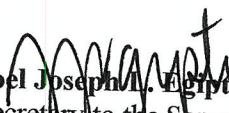
Madam:

Pursuant to Section 54 of the Local Government Code, we are now submitting for review and action the attached legislative measures enacted by the Sangguniang Panlungsod during the 80th Regular Session on March 23, 2021 to wit:

- **APPROPRIATION ORDINANCE NO. 02-08-2021** – AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 OF TUGUEGARAO CITY FOR 2021 FOR FY 2017 AND FY 2018 EXCISE TAX UTILIZATION
- **CITY RESOLUTION NO. 145-08-2021** – RESOLUTION ADOPTING AND APPROVING CITY DEVELOPMENT COUNCIL (CDC) RESOLUTION NO. 09-2021 TITLED “RESOLUTION ENDORSING TO THE EIGHTH TUGUEGARAO CITY COUNCIL THE AMENDMENT OF CDP CY 2019-2025, ELA AND LDIP CY 2019-2022 AND ADP CY 2021 TO INCLUDE THE CONSTRUCTION OF COOPERATIVE MULTI-PURPOSE BUILDING”
- **CITY RESOLUTION NO. 146-08-2021** – RESOLUTION ADOPTING AND APPROVING CITY DEVELOPMENT COUNCIL (CDC) RESOLUTION NO. 07-2021 TITLED “RESOLUTION ENDORSING TO THE EIGHTH TUGUEGARAO CITY COUNCIL THE APPROVAL OF THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM CY 2021 FOR FY 2017 EXCISE TAX UTILIZATION” AND CITY DEVELOPMENT COUNCIL (CDC) RESOLUTION NO. 10-2021 TITLED “RESOLUTION ENDORSING TO THE EIGHTH TUGUEGARAO CITY COUNCIL THE APPROVAL OF THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM FOR CY 2021 FOR FY 2018 EXCISE TAX UTILIZATION”
- **CITY RESOLUTION NO. 147-08-2021** – RESOLUTION ADOPTING AND APPROVING CITY DEVELOPMENT COUNCIL (CDC) RESOLUTION NO. 08-2021 TITLED “RESOLUTION ENDORSING TO THE EIGHTH TUGUEGARAO CITY COUNCIL THE APPROVAL OF THE FY 2017 EXCISE TAX UTILIZATION” AND CITY DEVELOPMENT COUNCIL (CDC) RESOLUTION NO. 11-2021 TITLED “RESOLUTION ENDORSING TO THE EIGHTH TUGUEGARAO CITY COUNCIL THE APPROVAL OF THE FY 2018 EXCISE TAX UTILIZATION”

Thank you.

Yours truly,


Joel Joseph M. Empleo, Ph.D.
Secretary to the Sanggunian

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Republic of the Philippines
 PROVINCE OF CAGAYAN
 City of Tuguegarao
EIGHTH CITY COUNCIL



EXCERPTS FROM THE MINUTES OF THE 80th REGULAR SESSION
 OF THE EIGHTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN
 HELD ON MARCH 23, 2021, 9:00 A.M., TUESDAY
 AT THE SANGGUNIANG PANLUNGSOD SESSION HALL

PRESENT:

- | | |
|---------------------------------|--|
| Hon. Bienvenido C. De Guzman II | City Vice Mayor/Presiding Officer |
| Hon. Imogen Claire M. Callangan | Sangguniang Panlungsod Member (via Teleconferencing) |
| Hon. Gilbert S. Labang | Sangguniang Panlungsod Member |
| Hon. Danilo L. Baccay | Sangguniang Panlungsod Member (via Teleconferencing) |
| Hon. Ronaldo S. Ortiz | Sangguniang Panlungsod Member |
| Hon. Arnel T. Arugay | -do- |
| Hon. Winnoco R. Abraham | -do- |
| Hon. Grace B. Arago | -do- |
| Hon. Raymund P. Guzman | Sangguniang Panlungsod Member (via Teleconferencing) |
| Hon. Karina S. Gauani | Sangguniang Panlungsod Member |
| Hon. Victor V. Perez | Sangguniang Panlungsod Member (via Teleconferencing) |
| Hon. Gil G. Pagulayan | Ex Officio Member |
| Hon. Karen L. Taguinod | -do- |

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ABSENT:

- | | |
|-----------------------------------|---|
| Hon. Maila Rosario T. Que | Sangguniang Panlungsod Member |
| Hon. Mary Marjorie P. Martin-Chan | Sangguniang Panlungsod Member (on Sick Leave) |

APPROPRIATION ORDINANCE NO. 02-08-2021

**AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 OF
 TUGUEGARAO CITY FOR 2021 FOR FY 2017 AND FY 2018
 EXCISE TAX UTILIZATION**

WHEREAS, Section 458 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and Article 99 (2)(i) of the Rules and Regulations Implementing the Local Government Code of 1991 provide that the Sangguniang Panlungsod has the power to “approve annual and supplemental budgets of the City Government and appropriate funds for specific programs, projects, services and activities of the city, or for other purposes not contrary to law, in order to promote the general welfare of the city and its inhabitants;”

WHEREAS, Local Budget Memorandum (LBM) Circular No. 81 dated November 4, 2020 provides the guidelines on the Release and Utilization of the Shares of Local Government Units from FY 2017 Collections of Excise Tax;

WHEREAS, Local Budget Memorandum (LBM) Circular No. 82 dated November 5, 2020 provides the guidelines on the Release and Utilization of the Shares of Local Government Units from FY 2018 Collections of Excise Tax;

WHEREAS, Annex B of LBM No. 81 Shares of Cities and Municipalities from CY 2017 Collection of Burley and Native Tobacco Excise under RA 8240 as amended by RA. 1035 includes Tuguegarao City with a Total Share of Five Million One Hundred Seventy-One Thousand Six Hundred Eighty Pesos (P5,171,680.00);

WHEREAS, Section 2.10 of LBM Circular No. 81 dated November 4, 2020 states that “the shares of the beneficiary LGUs shall be treated as a Special Account under the General Fund of the LGUs to be utilized for the programs and projects enumerated under item 3.0 hereof;”

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WHEREAS, Annex B of LBM No. 82 on Shares of Cities and Municipalities from CY 2018 Collection of Burley and Native Tobacco Excise under RA 8240 as amended by R.A. 10351 includes Tuguegarao City with a Total Share of Seventeen Million Nine Hundred Twenty-Nine Thousand Six Hundred Twelve Pesos (Php17,929,612.00);

WHEREAS, Section 2.4 of LBM Circular No. 82 dated November 5, 2020 on Treatment of Shares of LGUs states that “*the shares of the beneficiary LGUs from tobacco excise taxes shall be treated as a Special Account under the General Fund of the LGUs to be utilized exclusively for programs and projects pursuant to Section 2 of R.A. 7171 and Section 8 of R.A. 8240 as amended by Section 8 of R.A. No. 10351;*”

WHEREAS, the Tuguegarao Tobacco Producers Cooperative has approved the list of programs and projects to be funded under the Excise Tax FY 2017 as per Board Resolution No. 16-2021;

WHEREAS, the Tuguegarao Tobacco Producers Cooperative has approved the list of programs and projects to be funded under the Excise Tax FY 2018 as per Board Resolution No. 16-A-2021;

WHEREAS, City Development Council (CDC) Resolution No. 09-2021 titled “*Resolution Endorsing to the Eighth Tuguegarao City Council the Amendment of CDP CY 2019-2025, ELA and LDIP CY 2019-2022 and ADP CY 2021 to Include the Construction of Cooperative Multi-Purpose Building*” was adopted and approved through City Resolution No. 145-08-2021 by the Eighth City Council during its 80th Regular Session held on March 23, 2021;

WHEREAS, City Development Council (CDC) Resolution No. 07-2021 titled “*Resolution Endorsing to the Eighth Tuguegarao City Council the Approval of Supplemental Investment Program CY 2021 for FY 2017 Collections and Excise Tax*” and City Development Council (CDC) Resolution No. 10-2021 titled “*Resolution Endorsing to the Eighth Tuguegarao City Council the Approval of the Supplemental Annual Investment Program for CY 2021 for FY 2018 Excise Tax Utilization*” were adopted and approved through City Resolution No. 146-08-2021 by the Eighth City Council during its 80th Regular Session held on March 23, 2021;

WHEREAS, City Development Council (CDC) Resolution No. 08-2021 titled “*Resolution Endorsing to the Eighth Tuguegarao City Council the Approval of FY 2017 Excise Tax Utilization*” and City Development Council (CDC) Resolution No. 11-2021 titled “*Resolution Endorsing to the Eighth Tuguegarao City Council the Approval of the FY 2018 Excise Tax Utilization*” were adopted and approved through City Resolution No. 147-08-2021 by the Eighth City Council during its 80th Regular Session held on March 23, 2021;

WHEREAS, the Appropriation Ordinance Authorizing Supplemental Budget No. 02 for CY 2021 in the amount of Twenty-Three Million One Hundred One Thousand Two Hundred Ninety-Two Pesos (P23,101,292.00) to fund programs and projects as contained in CDC Resolution Nos. 07 and 10, series of 2021 was enacted by the Eighth City Council in plenary;

WHEREAS, Supplemental Budget No. 02 of Tuguegarao City for CY 2021 has fully complied with the budgetary requirements and general limitations as provided by RA No. 7160, otherwise known as the Local Government Code of 1991, and other laws.

NOW, THEREFORE, be it **ORDAINED** by the Eighth City Council in session assembled, to enact:

SECTION 1. AUTHORIZATION. Supplemental Budget No. 02 of Tuguegarao City for CY 2021 with a total appropriation of Twenty-Three Million One Hundred One Thousand Two Hundred Ninety-Two Pesos (P23,101,292.00) is authorized to finance the Programs and Projects of Share from Excise Tax FY 2017.

SECTION 2. SOURCE OF APPROPRIATION. The Appropriation shall be sourced out from the Shares from Excise Tax FY 2017 and 2018 amounting to Twenty-Three Million One Hundred One Thousand Two Hundred Ninety-Two Pesos (P23,101,292.00):

SOURCES OF APPROPRIATION

Share from Excise Tax FY 2017	P	5,171,680.00
Share from Excise Tax FY 2018		<u>17,929,612.00</u>
	P	23,101,292.00

SECTION 3. USE OF FUNDS. The amount of Twenty-Three Million One Hundred One Thousand Two Hundred Ninety-Two Pesos (P23,101,292.00) is hereby appropriated for Supplemental Budget No. 02 of Tuguegarao City for CY 2021 as follows:

FOR APPROPRIATION

PROGRAMS AND PROJECTS OF SHARE FROM EXCISE TAX FY 2017

Maintenance and Other Operating Expenses		
Livelihood Projects (Financial Support)		3,733,930.00
Institutional Development (Trainings)		87,750.00
Capital Outlay		
Infrastructure		
- Rehabilitation of Tuguegarao City Agricultural Training Center		1,000,000.00
- Construction of Tobacco Curing Shed		<u>350,000.00</u>
		P 5,171,680.00

PROGRAMS AND PROJECTS OF SHARE FROM EXCISE TAX FY 2018

Maintenance and Other Operating Expense		
Livelihood Projects (Financial Support)		P 10,929,612.00
Capital Outlay		
Infrastructure		
- Construction of Farm to Market Road		4,000,000.00
- Construction of Cooperative Multi-purpose Building		<u>3,000,000.00</u>

GRAND TOTAL P 23,101,292.00

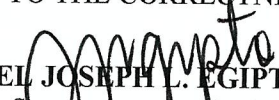
SECTION 4. CONDITION. The disbursements of funds shall be made subject to the usual accounting, auditing and procurement laws, rules and regulations. Any changes in the Programs, Projects and Activities (PPAs) in the utilization of the 2017 and 2018 Excise Taxes shall be subject to the approval of the Sangguniang Panlungsod.

SECTION 5. SEPARABILITY CLAUSE. If for any reason that any section or provision of this ordinance is declared unconstitutional or contrary to other laws and statutes, other sections or provisions hereof which are not affected thereby shall continue to be in full force and effect.


SECTION 6. EFFECTIVITY. This Appropriation Ordinance shall take effect immediately upon its approval.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


JOEL JOSEPH L. EGIPTO, Ph.D.
 Secretary to the Sanggunian

ATTESTED:


HON. BIENVENIDO C. DE GUZMAN II
 City Vice Mayor/Presiding Officer
 Date: March 24, 2021

APPROVED:


HON. ATTY. JEFFERSON P. SORIANO
 City Mayor
 Date: 03-27-2021

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