



Republic of the Philippines  
Province of Ilocos Sur  
**MUNICIPALITY OF NARVACAN**

**OFFICE OF THE SANGGUNIANG BAYAN 2019-2022**

Vice Mayor/Presiding Officer:

HON. PABLITO V. SANIDAD, SR.

Sangguniang Bayan Members:

HON. EDNA C. SANIDAD

HON. JOSEPH A. TEJADA

HON. JOVENNIANO B. AMPO, JR.

HON. CHARITO C. VILORIA

HON. BERNADETTE C. LIM

HON. LORETO C. CABALLES

HON. EMILIANO C. CLARIN

HON. REINA ALEXA V. ANTOLIN

ABC President:

HON. ROMULO C. REA

SK Federated President:

HON. JOEMAR GREY A. CABICO

Attested:

MARIBEL C. CORRALES  
SB Secretary

Approved:

HON. LUIS "CHAVIT" C. SINGSON  
Municipal Mayor

EXCERPTS FROM THE MINUTES OF THE THIRD SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF NARVACAN, ILOCOS SUR HELD ON NOVEMBER 14, 2019 AT THE MUNICIPAL SESSION HALL

**RESOLUTION NO. 48-SS**  
Series of 2019

**A RESOLUTION ALLOWING THE LOCAL GOVERNMENT UNIT OF NARVACAN, ILOCOS SUR TO CLOSE AND TERMINATE PNB CHECKING ACCOUNT 223370001451 AND TRANSFER THE WHOLE AMOUNT THEREIN WITH THE LAND BANK OF THE PHILIPPINES AND EMPOWERING THE HONORABLE LUIS 'CHAVIT' SINGSON, MUNICIPAL MAYOR OR THE MUNICIPAL ADMINISTRATOR PABLO F. SANIDAD II AND MRS. GEMMA A. CABANTING, MUNICIPAL TREASURER-OIC AS OFFICIAL SIGNATORIES**

**WHEREAS**, the Land Bank of the Philippines has been designated as an official depository with full authority to maintain deposits of the Government, its branches, subdivisions and instrumentalities;

**WHEREAS**, at present, there exists a checking account at the Philippine National Bank under PNB Account No. 223370001451 that needs to be terminated and closed to follow the mandate on maintaining one official depository bank;

**WHEREAS**, that the said PNB Account shall be closed and the whole amount plus interest, if any, shall be transferred and deposited to the Land Bank of the Philippines- Narvacan Branch being the official depository bank of LGU Narvacan under LBP Account No. 3242-1009-63;

**NOW THEREFORE**, for and in consideration of the foregoing premises, be it **RESOLVED AS IT IS HEREBY RESOLVED** by the Sangguniang Bayan of Narvacan, Ilocos Sur to allow the Local Government Unit of Narvacan, Ilocos Sur to close and terminate PNB Checking Account 223370001451 and transfer the whole amount therein with the Land Bank of the Philippines and empowering the Honorable Luis 'Chavit' Singson Municipal Mayor or the Municipal Administrator Pablo F. Sanidad II, and Mrs. Gemma A. Cabanting, Municipal OIC-Treasurer as official signatories;

**RESOLVED FURTHER** that copies of this Resolution be forwarded to all persons and parties concerned for their information and appropriate action.

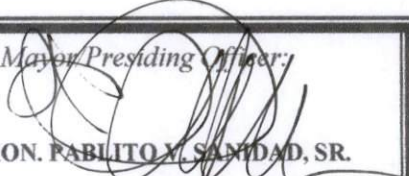
**PASSED AND APPROVED.**



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SB Secretary

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Municipal Mayor

EXCERPTS FROM THE MINUTES OF THE THIRD SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF NARVACAN, ILOCOS SUR HELD ON NOVEMBER 14, 2019 AT THE MUNICIPAL SESSION HALL

**RESOLUTION NO. 47-SS**  
Series of 2019

**RESOLUTION AUTHORIZING THE LOCAL GOVERNMENT UNIT OF NARVACAN, ILOCOS SUR TO OPEN A SPECIAL ACCOUNT IN THE LAND BANK OF THE PHILIPPINES-NARVACAN BRANCH FOR LGU NARVACAN'S SHARE FROM THE BURLEY AND NATIVE TOBACCO EXCISE TAX PURSUANT TO R.A. 8240, AS AMENDED BY REPUBLIC ACT NO. 10351 AND EMPOWERING THE HONORABLE LUIS 'CHAVIT' SINGSON, MUNICIPAL MAYOR OR THE MUNICIPAL ADMINISTRATOR PABLO F. SANIDAD II, AND MRS. GEMMA A. CABANTING, MUNICIPAL TREASURER-OIC AS OFFICIAL SIGNATORIES**

**WHEREAS**, pursuant to the provisions of RA 8240, as amended by Republic Act No. 10352, LGU NARVACAN is one of the direct beneficiary of the proceeds from the collection of Excise Taxes on locally manufactured Burley and Native Tobacco;

**WHEREAS**, the individual shares of the beneficiary LGUs were computed based on their respective volumes of production and trade acceptances, as reflected in the certifications issued by the National Tobacco Administration and endorsed by the Department of Agriculture;

**WHEREAS**, as mandated by Art. VI, Sec. 29 (3), 1987 Constitution which provides that, "all money collected on any tax levied for a special purpose shall be treated as a special fund and paid out for such purpose only";

**WHEREAS**, paragraph M3.6, Local Budget Memorandum No. 71, September, 21, 2015 upholds that "the municipal share of tobacco excise taxes under R.A. 7171 and R.A. 8240 are TRUST funds – the fund shall be treated as TRUST by the beneficiary cities and municipalities";

**WHEREAS**, the above is consistent with the provisions under P.D. 1445, Sec. 3(3) which states that "Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received";



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Municipal Mayor

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**WHEREAS**, as justified under R.A. 7160 of the Local Government Code, Sec. 309 – Special Funds – There shall be maintained in every provincial, city or municipal treasurer the following funds:

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(b) TRUST FUNDS shall consist of private and public monies which have officially come into the possession of the local government or of a local government official as trustee, agent or administrator, or which have been received as a guaranty for the fulfillment of some obligation. A trust fund shall only be used for the specific purpose for which it was created or for which it came into the possession of the local government unit.

and

Section 310 – Separation of Books and Depository Accounts – Local accountants and treasurers shall maintain SEPARATE BOOKS AND DEPOSITARY ACCOUNTS, respectively, for each fund in their custody or administration under such rules and regulations as the Commission on Audit may prescribe;

**WHEREAS**, the **Honorable Luis 'Chavit' Singson**, Municipal Mayor or Municipal Administrator Pablo F. Sanidad II and Mrs. Gemma A. Cabanting, Municipal Treasurer–OIC shall be the official signatories in all banking transactions concerning R.A. 8240 Account of the Local Government Unit of Narvacan, Ilocos Sur with the Land Bank of the Philippines – Narvacan Branch;

**NOW THEREFORE**, the Sangguniang Bayan of Narvacan, Ilocos Sur, in session assembled and on motion duly seconded, **RESOLVED AS IT IS HEREBY RESOLVED** to authorize the Local Government Unit of Narvacan, Ilocos Sur to open a special account in the Land Bank of the Philippines-Narvacan Branch for LGU Narvacan's share from the Burley and Native Tobacco excise tax pursuant to R.A. 8240, as amended by Republic Act No. 10351 and empowering the Honorable Luis 'Chavit' Singson, Municipal Mayor or the Municipal Administrator Pablo F. Sanidad II, and Mrs. Gemma A. Cabanting, Municipal Treasurer–OIC as official signatories.

**RESOLVED FURTHER** that copies of this Resolution be forwarded to all agencies and parties concerned for their information and appropriate action.

**PASSED AND APPROVED.**



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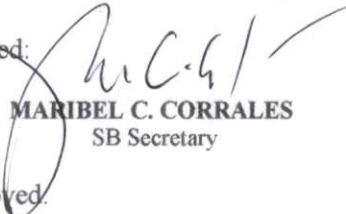
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**RESOLUTION NO. 46-SS**  
Series of 2019

**A RESOLUTION REALIGNING THE AMOUNT OF NINE MILLION PESOS (PHP 9,000,000.00) FROM THE UNUTILIZED PROGRAMS/PROJECTS/ACTIVITIES OF FY 2019 20% DEVELOPMENT FUND FOR FUNDING OF TOURISM & SOCIO-CULTURAL ACTIVITIES AS RECOMMENDED BY THE MUNICIPAL DEVELOPMENT COUNCIL**

**WHEREAS**, the Municipal Development Council (MDC) of the Municipality of Narvacan, Ilocos Sur has presented to the Sangguniang Bayan, the unutilized balances of FY 2019 20% Development Fund amounting to NINE MILLION PESOS (Php 9,000,000.00);

**WHEREAS**, it has been agreed that the Municipality intends to intensify the Tourism and Socio-Cultural Programs/Projects/Activities of the Municipality;

**WHEREAS**, the said funds amounting to NINE MILLION PESOS (Php 9,000,000.00) from the unutilized balances of FY 20% shall be realigned for the conduct of Tourism & Socio-Cultural Programs/Projects/Activities of the Municipality of Narvacan, Ilocos Sur, which was not included in the identified programs funded by the 20% Development Fund;

**NOW THEREFORE**, on motion duly seconded, **BE IT RESOLVED, AS IT IS HEREBY RESOLVED**, to realign the amount of Nine Million Pesos (Php 9,000,000.00) from the unutilized programs/projects/activities of FY 2019 20% Development Fund for funding of Tourism & Socio-Cultural Activities as recommended by the Municipal Development Council;

**PASSED AND APPROVED.**