



COMMITTEE REPORT

COMMITTEE ON FINANCE, BUDGET, APPROPRIATIONS, AND WAYS AND MEANS

Our committee conducted a committee meeting on October 12, 2022 and discussed the referred agendas assigned to the committee of the undersigned, the following items in the Order of Business, to wit:

- 1. Agenda No. 354 - Supplemental Budget No. 01, for FY 2022 of the Municipality of Abucay, Bataan**, involving a total appropriation of **₱13,599,816.15** for General Fund and **₱27,004.00** for Local Economic Enterprises: Market & Slaughter under **Appropriation Ordinance No. 01, series of 2022**.

Upon preliminary review of the Provincial Budget Office, they found some discrepancy in the allocation of Supplemental Budget No. 01 S. 2022 of the Municipality of Abucay, that instead of **₱13,599,816.15** it should be **₱13,676,861.15**. The subject Appropriation Ordinance was already corrected by the Sangguniang Bayan of Abucay and submitted the same to the Office of the Sangguniang Panlalawigan.

- 2. Agenda No. 391 - Supplemental Budget No. 04, series of 2022 of the Municipality of Morong, Bataan**, involving a total appropriation of **₱21,649,629.00** under **Appropriation Ordinance No. 04, series of 2022**.

Under Section 327 of the Local Government Code of 1991, the Sangguniang Panlalawigan shall review the ordinance authorizing annual or supplemental appropriations of component cities and municipalities in the same manner and within the same period prescribed for the review of other ordinances. The aforementioned appropriation ordinances complied with the requirements set forth by the Local Government Code and the Provincial Budget Officer did not interpose any objection to the same.

In addition, compliance with existing accounting and auditing rules and regulations shall be the sole responsibility of the Municipalities of Abucay and Morong, Bataan, respectively.

- 3. Agenda No. 401 - Municipal Ordinance No. 22-008**, passed by the Sangguniang Bayan of Samal, Bataan, entitled, "AN ORDINANCE GRANTING EXEMPTION IN THE PAYMENT OF FEES OF NEW MICRO-ENTERPRISE, SECURING BUSINESS PERMIT IN THE MUNICIPALITY OF SAMAL, BATAAN FROM SEPTEMBER 2022 TO DECEMBER 2022."

"EXCELLENT PUBLIC SERVICE TOWARDS A BETTER QUALITY OF LIFE FOR ALL"

The power to tax as well as the power to grant tax exemptions is legislative in nature and is expressly lodged at the Office of the Sangguniang Bayan, pursuant to Section 192 of Republic Act 7160 otherwise known as the Local Government Code of 1991.

Upon reviewing the same, we determined that the ordinance was passed within the scope of the prescribed powers of the Sangguniang Bayan of Samal.

We therefore request for the approval of a resolution declaring the validity of **Agenda Nos. 354, 391 and 401** before this Body upon proper suspension of the rules.

Submitted by:


MANUEL N. BELTRAN
Chair


JOMAR L. GAZA J.D.
Vice-Chair 1st District


ROMANO L. DEL ROSARIO
Vice Chair 3RD District


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