



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 67th REGULAR SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON DECEMBER 12, 2023.

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
DANTE G. HALAMAN	Member, LnB Federation President
ADRIAN PHILIP S. BAYSAC	Member, Agricultural Workers Sector Representative
LOURDES S. PANGANIBAN	Member, Women's Sectoral Representative
MARGARETTE U. CHIN	Member, Indigenous Cultural Communities Sector Representative
EVYNN JAY C. DIAZ	Member, Labor Sector Representative

RESOLUTION NO. 2023-44-10

Series of 2023

A RESOLUTION AUTHORIZING HONORABLE GOVERNOR RODOLFO T. ALBANO III TO FILE ON BEHALF OF THE PROVINCIAL GOVERNMENT OF ISABELA A REQUEST FOR THE WRITE-OFF OF ITS DORMANT RECEIVABLE ACCOUNTS, CASH ADVANCES, AND FUND TRANSFERS TO THE COMMISSION ON AUDIT (COA), THROUGH AUDIT TEAM LEADER MME. LILIBETH A. LOPEZ AND/OR SUPERVISING AUDITOR MR. MENJORIE MARK O. DICLAS

Sponsor: HON. EDWARD S. ISIDRO

Chairperson, Committee on Finance and Appropriations

WHEREAS, Article IX, par. D, Sections 2(1) and 2(2) of the 1987 Philippine Constitution grants the Commission of Audit the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, and the exclusive authority, subject to limitations, to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate

Nagkaisa para sa Isabela

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accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties;

WHEREAS, Article IX, Section 4 of the 1987 Philippine Constitution mandates the Commission on Audit to submit to the President and the Congress, within the time fixed by law, an annual report covering the financial condition and operation of the Government, its subdivisions, agencies, and instrumentalities, including government-owned or controlled corporations, and non-governmental entities subject to its audit, and recommend measures necessary to improve their effectiveness and efficiency;

WHEREAS, a prelude to the preparation of the Annual Financial Report of the Province of Isabela is the regular cleaning of accounts, part of which is the write-off of dormant receivable accounts that remained non-moving for ten years or more, despite diligent efforts and the exhaustion of all remedies to collect the same;

WHEREAS, the Provincial Government of Isabela has dormant receivable accounts that remain inactive or non-moving for ten years or more the settlement and collectability of which can no longer be ascertained. These accounts have demandable amounts totalling One Hundred Ninety Million Eight Hundred Five Thousand Eight Hundred Sixty Five and 81/100 Pesos (Php190,805,865.81) which are categorized as follows:

Statement of Receivables – Others	324,981.68
Statement of Receivables from Cash Advances	1,563,697.75
Statement of Loans Receivables from Individuals/NGOs	<u>188,917,186.38</u>
	190,805,865.81

WHEREAS, the Commission on Audit made a recommendation that the Provincial Government of Isabela write-off such accounts;

WHEREAS, COA Circular No. 2016-005 prescribes the “Guidelines and Procedures on the Write-off of Dormant Receivable Accounts, Unliquidated Cash Advances, and Fund Transfers of National Government Agencies, Local Government Units and Government-Owned and Controlled Corporations”;

WHEREAS, Section 8.2 of the said circular provides that the “Head of the government entity shall file a request for authority to write-off dormant receivable accounts, unliquidated cash advances, and fund transfers to the COA Audit Team Leader (ATL) and/or Supervising Auditor (SA).”;

WHEREAS, Section 465(b)(1)(vi) of R. A. No. 7160 empowers the Governor to represent the Province in all its transactions and sign on its behalf all contracts and such other documents upon the issuance of an authority by the Sangguniang Panlalawigan;

A RESOLUTION AUTHORIZING HONORABLE GOVERNOR RODOLFO T. ALBANO III TO FILE ON BEHALF OF THE PROVINCIAL GOVERNMENT OF ISABELA A REQUEST FOR THE WRITE-OFF OF ITS DORMANT RECEIVABLE ACCOUNTS, CASH ADVANCES, AND FUND TRANSFERS TO THE COMMISSION ON AUDIT (COA), THROUGH AUDIT TEAM LEADER MME. LILIBETH A. LOPEZ AND/OR SUPERVISING AUDITOR MR. MENJORIE MARK O. DICLAS

WHEREAS, considering that the write-off of dormant receivable accounts by the Provincial Government of Isabela promotes compliance with relevant government auditing and accounting laws, rules, and regulations, and is authorized by law, this August Body determined that granting the Honorable Governor the authority to request such write-off from the Commission on Audit is proper and necessary;

WHEREAS, this resolution shall not be construed as condonation or extinguishment of the obligations of the debtors of the Provincial Government of Isabela whose accounts will be covered by the write-off of dormant receivable accounts. Consequently, the Provincial Government of Isabela shall continue to pursue all legal means for the collection of such amounts;

WHEREFORE, upon motion of the Honorable Edward S. Isidro, duly approved and seconded in a session duly assembled, it was –

RESOLVED, AS IT HEREBY RESOLVES, TO PASS A RESOLUTION AUTHORIZING HONORABLE GOVERNOR RODOLFO T. ALBANO III TO FILE ON BEHALF OF THE PROVINCIAL GOVERNMENT OF ISABELA A REQUEST FOR THE WRITE-OFF OF ITS DORMANT RECEIVABLE ACCOUNTS, CASH ADVANCES, AND FUND TRANSFERS TO THE COMMISSION ON AUDIT (COA), THROUGH AUDIT TEAM LEADER MME. LILIBETH A. LOPEZ AND/OR SUPERVISING AUDITOR MR. MENJORIE MARK O. DICLAS

RESOLVED FINALLY, that a copy of this resolution be furnished to Honorable Governor Rodolfo T. Albano III, and the Provincial Accountant, Mme. Antonieta M. Bulan, for their information.

Approved and Adopted, December 12, 2023.

**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