



REPUBLIC OF THE PHILIPPINES
PROVINCE OF ORIENTAL MINDORO
MUNICIPALITY OF PINAMALAYAN

MUNICIPAL BUDGET OFFICE

OFFICE OF THE SANGGUNIAN: BAYAN

Telephone No: (043) 284-3147 Email add: vicemayorsoffice@pinamalayan.gov.ph

FILED # : 836

DATE: 16-25-19
TIME: 1:30

RESOLUTION NO. 211-2019

RESOLUTION APPROVING THE GENERAL FUND ANNUAL BUDGET FOR CY 2019 OF BARANGAY PAMBISAN MALAKI, PINAMALAYAN, ORIENTAL MINDORO IN THE AMOUNT OF TWO MILLION FOUR HUNDRED NINETY-THREE THOUSAND AND SIX HUNDRED EIGHTY-EIGHT (PhP2,493,688.00) PESOS.

WHEREAS, the General Fund Annual Budget of Barangay Pambisan Malaki, Pinamalayan, Oriental Mindoro for CY 2019, approved under Barangay Appropriation Bill No.2018-004 which appropriated the sum of Two Million Four Hundred Ninety-Three Thousand and Six Hundred Eighty-Eight (PhP2,493,688.00) Pesos.

WHEREAS, it appears that this budget has not yet exceeded the 55% budgetary cap under RA 7160, as shown below:

Total income Next Preceding Year 2017	Php		2,068,883.55
Less: Non-recurring Revenues			4,000.00
Total Realized Income Next Preceding Year 2017			2,064,883.55
		X	55%
55% Thereof Ceiling for PS			1,135,685.95
Less: PS Appropriation for 2019	Php	1,093,264.00	
Less: Waived Item under LBC 98			
Cash Gift & Year End Bonus		-62,000.00	1,031,264.00
Excess/Still Allowable for PS Appropriation	Php		104,421.95
		=====	

NOW THEREFORE:

On motion of Hon. Arnoldo M. Madrid and seconded by all SB members present –

RESOLVED as it is **HEREBY RESOLVED** to approve as it is hereby approving the Barangay Appropriation Bill No.2018-004 embodying the General Fund Barangay Annual Budget for CY 2019 involving the amount Two Million Four Hundred Ninety-Three Thousand and Six Hundred Eighty-Eight (PhP2,493,688.00) Pesos of Barangay Pambisan Malaki, Pinamalayan, Oriental Mindoro. In view of the above it reveals that the Appropriation Bill shows substantial compliance with the budgetary requirements of R.A. 7160 and other budgeting and accounting law, rules and regulations, and therefore this budget maybe declared operative effective **January 01, 2019**, subject, however, to the following conditions, to wit:

1. The appropriations for development projects under the 20% Development Fund shall be consistent with the allowed capital expenditures per DILG-DBM Joint Memorandum Circular No. 2017-01 dated February 22, 2017;
2. The allocation of the 10% SK Funds shall be in accordance with R.A. No. 10632 and its Implementing Rules and Regulations (IRR) and in accordance with DBM-DILG-NYC Joint Memorandum Circular No.1, s.2019 dated January 23, 2019;
3. The appropriation for Barangay Disaster Risk Reduction and Management Fund shall be in accordance with the approved BDRRM Plan of the Barangay per Republic Act 10121 and in accordance with Item 5.1.3 of COA Circular No. 2012 – 002 dated September 12, 2012, which states:

“5.1.3. The release and use of the LDRRMF shall be supported by the following:

5.1.3.1. Local Sanggunian Resolution and the declaration of state of calamity for the Quick Response Fund.

[Signatures of officials]



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5.1.3.2. LDRRMF Investment Plan for projects and activities listed in the approved plan as incorporated in the local development plan and annual work and financial plan.”

4. Discretionary Fund shall be disbursed only for public purposes to be supported by appropriate vouchers and subject to such guidelines as may be prescribed by law. No amount shall be appropriated for the same purpose except as authorized under Section 325 (b) of RA 7160;
5. Utilization of GAD budget shall be based on the estimated costs of functions and PPA's translated from the demands/commitments identified in the GAD Plan;
6. Disbursement and payment of Cash Gift and Year-End Bonus shall be in accordance with DBM Budget Circular No. 2016-4 dated April 28, 2016;
7. Payment of Mid-year Bonus shall be subject to the rules and regulations prescribed by the DBM Budget Circular No. 2017-2 dated May 8, 2017;
8. Payment of Philhealth Insurance Premium shall be in accordance with the Philhealth Circular No. 2017-0024 dated September 9, 2017 and DBM Circular Letter No. 2018-03 dated January 16, 2018;
9. Honorarium of Barangay Human Rights Action Officer shall be in accordance with DBM Compensation Policy Guidelines No. 2022-2 dated September 6, 2000;
10. That the account titles and codes used shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015 entitled “Prescribing the Revised Chart of Accounts of Local Government Units”.
11. Procurement of goods and services, infrastructure projects and consulting services shall be in accordance with the provision of Government Procurement Reform Act (R.A. No. 9184) and its Implementing Rules and Regulations (IRR);
12. Corrections in the computation in Barangay Budget Preparation Form No.1 (BESF):
 - a. The vertical computation of the expenses for the year 2017 & 2018 do not tally with that of the estimated income. That action taken on the above said document shall be furnished the SB and the reviewing office the soonest time possible and before the preparation of Supplemental Budget;
 - b. There were excess payments for Training & Seminar Expenses, Other Supplies & Materials Expenses, Barangay Assembly Expenses and Other MOOE under 2018 MOOE (First Semester) based on the expenses refelected at the Registry of Appropriations and Commitments (RAC) 2018.
13. The Punong Barangay is advised to go through the Standard Operating Procedures in the Planning and Budgeting process and submit the General Fund Barangay Annual Budget on time in compliance with Section 333 of Republic Act 7160 (a) “within ten (10) days from its approval, copies of the Barangay Ordinance authorizing the annual appropriations shall be furnished the Sangguniang Panglungsod or the Sangguniang Bayan, as the case maybe, through the city or municipal budget officer” (underscoring ours);
14. It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law;



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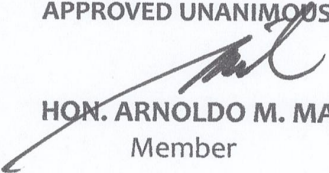
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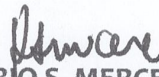
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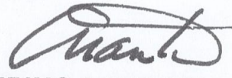
15. Commission on Audit (COA) rules and regulations shall always be strictly adhered to relative to the disbursement of funds provided in this budget; and
16. Compliance with the above conditions imposed in this budget shall be the sole responsibility of the Punong Barangay concerned.

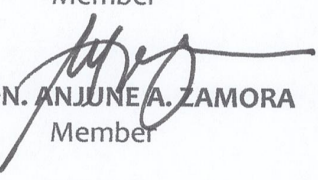
RESOLVED FURTHER that copies of this review action be furnished the Municipal Budget Officer, Municipal Accountant and the Municipal Treasurer, this municipality for their information and guidance.

APPROVED UNANIMOUSLY this 14th day of October 2019

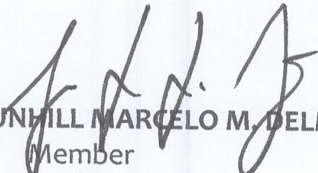

HON. ARNOLDO M. MADRID
Member

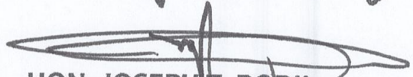

HON. RIO S. MERCENE
Member



HON. SEVERINO J. NARITO
Member



HON. ANJUNE A. ZAMORA
Member

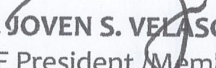
HON. ANTONIO VICTOR R. OLYMPIA
ABC President /Member


HON. DUNHILL MARCELO M. DELMO V
Member

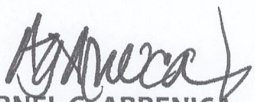

HON. JOSEPH T. RODIL
Member


HON. NAPOLEON M. MANGARING
Member



HON. LEONARDO L. PEDRAZA
Member


HON. JOVEN S. VELASCO
SKMF President /Member


Attested :


ARNEL G. ABRENICA
Secretary to the Sanggunian

Certified Correct :


HON. RODOLFO M. MAGSINO
Municipal Vice Mayor, Presiding Officer

Approved :


HON. ARISTEO A. BALDOS, JR.
Municipal Mayor



Republic of the Philippines
Province of Oriental Mindoro
MUNICIPALITY OF PINAMALAYAN

LOCAL FINANCE COMMITTEE

September 26, 2019

The Honorable Members of the Sanggunian
Municipality of Pinamalayan

Your Honors:

OFFICE OF THE VICE MAYOR

Received by: Jasmin Tugadi

Position: AA - II

Date: 10-7-19 Time: 3:59

We have made a preliminary review of the **General Fund Annual Budget for CY 2019 of Barangay Pambisan Malaki**, Pinamalayan, Oriental Mindoro, approved under **Barangay Appropriation Bill No. 2018-004** which appropriated the sum of **Php2,493,688.00**

We have found out that Personal Services cost in this budget has not exceeded the limitation set forth in RA 7160 as shown in the computation below:

Total Income Next Preceding Year 2017	Php	2,068,883.55
Less: Non-recurring Revenues		<u>4,000.00</u>
Total Realized Income Next Preceding Year 2017		2,064,883.55
		x 55%
55% Thereof Ceiling for PS		1,135,685.95
Less: PS Appropriation for 2019	Php 1,093,264.00	
Less: Waived Item Under LBC 98		
Cash Gift & Year-End Bonus		<u>-62,000.00</u>
Excess/Still Allowable for PS Appropriation	Php	<u>104,421.95</u>

It also reveals that the Appropriation Ordinance show substantial compliance with the budgetary requirements of RA 7160 and other budgeting and accounting law, rules and regulations. Therefore, this budget maybe declared operative **effective January 1, 2019**, subject, however, to the following conditions, to wit:

1. The appropriations for development projects under the 20% Development Fund shall be consistent with the allowed capital expenditures per DILG-DBM Joint Memorandum Circular No. 2017-01 dated February 22, 2017;
2. The allocation of the 10% SK Funds shall be in accordance with RA 10632 and its Implementing Rules and Regulations (IRR) and in accordance with DBM-DILG-NYC Joint Memorandum Circular No. 1, s. 2019 dated January 23, 2019;
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"5.1.3. The release and use of the LDRRMF shall be supported by the following:

5.1.3.1. Local Sanggunian Resolution and the declaration of state of calamity for the Quick Response Fund.

5.1.3.2. LDRRMF Investment Plan for projects and activities listed in the approved plan as Incorporated in the local development plan and annual work and financial plan."

4. Discretionary Fund shall be disbursed only for public purposes to be supported by appropriate vouchers and subject to such guidelines as may be prescribed by law. No amount shall be appropriated for the same purpose except as authorized under Section 325 (h) of RA 7160;



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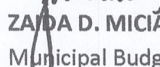
LOCAL FINANCE COMMITTEE

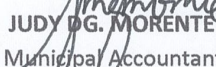
5. Utilization of GAD budget shall be based on the estimated costs of functions and PPA's translated from the demands/commitments identified in the GAD Plan;
6. Disbursement and payment of Cash Gift and Year-end Bonus shall be in accordance with DBM Budget Circular No. 2016-4 dated April 28, 2016;
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8. Payment of Philhealth Insurance Premium shall be in accordance with the Philhealth Circular No. 2017-0024 dated September 9, 2017 and DBM Circular Letter No. 2018-3 dated January 16, 2018;
9. Honorarium of Barangay Human Rights Action Officer shall be in accordance with DBM Compensation Policy Guidelines No. 2022-2 dated September 6, 2000;
10. That the account titles and codes used shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015 entitled "Prescribing the Revised Chart of Accounts of Local Government Units".
11. Procurement of goods and services, infrastructure projects and consulting services shall be in accordance with the provision of Government Procurement Act (R.A. No 9184) and its Implementing Rules and Regulations (IRR);
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 - a. *The vertical computation of the expenses for the year 2017 & 2018 do not tally with that of the estimated income. That action taken on the above said document shall be furnished the SB and the reviewing office the soonest time possible and before the preparation of Supplemental Budget;*
 - b. *There were excess payments for Training & Seminar Expenses, Other Supplies & Materials Expenses, Barangay Assembly Expenses and Other MOOE under 2018 MOOE (First Semester) based on the expenses reflected at the Registry of Appropriations and Commitments (RAC) 2018.*
13. The Punong Barangay is advised to go through the Standard Operating Procedures in the Planning and Budgeting process and submit the General Fund Barangay Annual Budget on time in compliance with Section 333 of Republic Act 7160 (a) "within ten (10) days from its approval, copies of the Barangay Ordinance authorizing the annual appropriations shall be furnished the Sangguniang Panglungsod or the Sangguniang Bayan, as the case maybe, through the city or municipal budget officer" (underscoring ours);
14. It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law;
15. Commission On Audit (COA) rules and regulations shall always be strictly adhered to relative to the disbursement of funds provided in this budget.

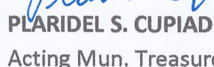
Compliance with the above conditions imposed in this budget shall be the sole responsibility of the Punong Barangay concerned.


For your information and guidance.

Very truly yours,


ZAIDA D. MICIANO
Municipal Budget Officer


JUDY D.G. MORENTE
Municipal Accountant


PLARIDEL S. CUIADO
Acting Mun. Treasurer


EnP ROSENIO A. TORIANO
Municipal Planning &
Development Coordinator

#12-2019

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