



Republic of the Philippines
Province of Oriental Mindoro
MUNICIPALITY OF PINALAY

OFFICE OF THE SANGGUNIANG BAYAN

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RESOLUTION NO. 051-2023

RESOLUTION DECLARING OPERATIVE THE GENERAL FUND ANNUAL BUDGET FOR CALENDAR YEAR 2023 OF BARANGAY PAPANAYAN, PINAMALAYAN, ORIENTAL MINDORO IN THE AMOUNT OF EIGHT MILLION FOUR HUNDRED SIXTY-FIVE THOUSAND AND FORTY-SIX (PHP8,465,046.00) PESOS.

WHEREAS, the General Fund Annual Budget of Barangay Papanayan, Pinamalayan, Oriental Mindoro for CY 2023, approved under **Barangay Appropriation Ordinance No. 009-2022** which appropriated the sum of Eight Million Four Hundred Sixty-Five Thousand and Forty-Six (PHP 8,465,046.00) Pesos.

WHEREAS, it appears that this budget has not yet exceeded the Personal Services cost set forth in RA 7160, as shown below:

Total Income Next Preceding Year 2021		Total Realized Income Next Preceding Year 2021	
Less: Non-recurring Revenues	Php	7,368,783.10	
		1,000.00	
		7,367,783.10	
		55%	X
		4,052,280.71	
Less: PS Appropriation for 2022		4,051,800.00	
Less: Waived Item under LBC 98			
Cash Gift & Year End Bonus		-62,000.00	
		3,989,800.00	
Excess/Still Allowable for PS Appropriation	Php	62,480.71	
		=====	

WHEREAS, this body deemed it proper to declare the General Fund Annual Budget of Barangay Papanayan, Pinamalayan, Oriental Mindoro for CY 2023 as operative provided the following recommendations stipulated in Local Finance Committee report and other relevant rules and regulation are strictly observed and complied with:

1. The appropriations for development projects under the 20% Development Fund shall be in accordance with DBM-DOF and DILG-DBM Joint Memorandum Circular No. 1 dated November 4, 2020;
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 approved BDRMC 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;
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;
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;

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 DBM Circular Letter No. 2020-04 dated February 27, 2020 and PhilHealth Circular 2020-0005 dated February 19, 2020;
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. The appropriations for Barangay Councils for the Protection of Children (BCPC) shall be in accordance with Section 15 of RA 9344 and its Implementing Rules and Regulations (IRR) in accordance with Memorandum Circular No. 2012-120 dated July 4, 2012;
11. The grant of Productivity Enhancement Incentive (PEI) shall be in accordance with the Budget Circular No. 2017-4 dated December 4, 2017 Guidelines on the Grant of Productivity Enhancement Incentive (PEI) to Government Employees for Fiscal Year (FY) 2017 and Years Thereafter;
12. That the account titles and codes used shall be in accordance with COA Circular No. 2015-009 dated December 1, 2015 entitled "Prescribing the Use of the Manual on Financial Management for Barangays";
13. Procurement of goods and services, infrastructure projects and consulting services shall be in accordance with the provision of Good Government Procurement Reform Act (R.A. No. 9184) and its Implementing Rules and Regulations (IRR);
14. Corrections in the computation in Barangay Budget Preparation Form No. 1 (BBPF) a. The vertical computation of the expenses for the year 2021 do not tally with that of the estimated income to wit:
Estimated Income AB 2021 7,680,611.00
Supp. Budget No. 01 FY 2021 (20%) 123,984.00
Supp. Budget No. 01 FY 2021 (MOOE & CO 885,411.00
TOTAL 8,690,006.00
Actual Obligations 6,621,602.93 (76%)
b. No retired officials applied on the date of disbursement of Terminal Leave Benefits reflected at RAO 2022 under PS first semester of CY 2022 as query during budget review with the Barangay Treasurer;
c. There was excess payment of some items under MOOE 2021 and 2022 first semester without submission of Supplemental Budget or Realignment of Funds before the payment of such excess obligation.
15. 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);
16. 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;
17. Commission on Audit (COA) rules and regulations shall always be strictly adhered to relative to the disbursement of funds provided in this budget.



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

NOW THEREFORE, BE IT RESOLVED to declare the General Fund Annual Budget of Barangay Papandayan approved under Appropriation Ordinance No. 009-2022 involving the amount of Eight Million Four Hundred Sixty-Five Thousand and Forty-Six (P8,465,046.00) Pesos of Barangay Papandayan, this municipality as operative effective January 01, 2023.

RESOLVED FURTHER, that copies of this Resolution be furnish to the Municipal Budget Officer, Municipal Accountant and the Municipal Treasurer, this municipality for their information and guidance.

UNANIMOUSLY APPROVED this 13th day of February 2023 on motion of Hon. Rio S. Mercene and seconded by all Sangguniang Bayan Members present.

HON. RIO S. MERCENE SB Member

HON. ANGELO MARLO D. MADRID SB Member

HON. ANJUNE A. ZAMORA SB Member

HON. GEOFFREY PAUL A. UMBAO SB Member

HON. ANTONIO VICTOR R. OLYMPIA ABC President/SB Member

HON. JOVEN S. VELASCO SKMF President/SB Member

HON. NAPOLEON M. MANGARING SB Member

HON. EDWIN G. HERNANDEZ SB Member

HON. MAURO P. HELERA SB Member

HON. DUNNILL MARCELO M. DELMO V SB Member

Attested:

MIRASOL J. SANTOS

Secretary to the Sanggunian

Certified Correct:

HON. RODOLFO M. MAGSINO

Municipal Vice Mayor, Presiding Officer

Approved:

HON. ARISTEO APASAN-BALDOS, JR.

Municipal Mayor

FEB 16 2023