



Office of the Vice Mayor/Sangguniang Bayan, 2<sup>nd</sup> Fl., Alonzo Bldg., Second Bld., Zone II, Pinaragayan, Cebu City  
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1. The appropriations for development projects under the 20% Development Fund shall be in accordance with DBM-DOF and DILG 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;

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 Philhealth Circular No. 009, series of 2019 and DBM Circular Letter No. 2022-6 dated April 6, 2022;

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 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);



Republic of the Philippines  
Province of Oriental Mindoro  
Municipality of Pinalatayan

# OFFICE OF THE SANGGUNIANG BAYAN

Office of the Vice Mayor/Sangguniang Bayan, 2nd Floor, Kurupog Bldg., West Bldg., Zone III, Pinalatayan, Oriental Mindoro  
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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  | 3,858,264.00       |
| Actual Obligation FY 2021 | 3,237,343.96 (84%) |

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.

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 Sabang approved under Appropriation Ordinance No. 001-2023 involving the Four Million Four Hundred Two Thousand Six Hundred Twenty-Nine (Php4,402,629.00) Pesos of Barangay Sabang, 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 29<sup>th</sup> day of May 2023 on motion of Hon. Rio S. Mercene and seconded by all Sangguniang Bayan Members present.

Certified Correct:

**ATTY. MIRASOL J. SANTOS**  
Secretary to the Sangguniang Bayan

Attested:

**HON. MAURO P. HELERA**  
Temporary Presiding Officer, SB Member

Approved:

**HON. ARISTEO APASAN-BALDOS, JR.**  
Municipal Mayor  
JUN 01 2023