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Office of Vice Mayor/Sangguniang Bayan 2nd Floor Municipal Building, Madrid Blvd., Pinamayan, Oriental Mindoro

11 Resolution No. 267-2023



operative provided the recommendations stipulated in Local Finance Committee report and other relevant rules and regulation are strictly observed and complied with:

1. That the account titles and codes used shall be in accordance with COA Circular No. 2015-011 dated December 1, 2015 entitled "Prescribing the Use of the Manual on Financial Management for Barangays";
2. 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);

3. Barangay Budget Form No. 1 showed as follows:
  - a. Partial implementation of PPA's for FY 2021 and non-implementation of SK Budget for FY 2022 due to non-submission of Annual Budget; and
  - b. There were excess payments of Traveling Expenses, Office Supplies Expenses and Other Maintenance and Other Operating Expenses under MOOE 2021 without submission of Supplemental Budget or Realignment of Funds for the payment of such obligations.

4. The Sangguniang Kabataan Chairperson is advised to go through the Standard Operating Procedures in the Planning and Budgeting process and submit the General Fund Sangguniang Kabataan Annual Budget on time in compliance with Section 3.3.2.4 of DILG, DBM and NYC Joint Memorandum Circular No. 1, s. of 2019 dated January 23, 2019 "the budget cycle of the SK shall be synchronized with that of the barangay. As such, the SK Chairperson shall submit the proposed SK Annual Budget to the SK Members not later than the 16<sup>th</sup> day of October of the current year for the budget authorization purposes" Section 3.3.3.4 "the SK Secretary shall submit the SK Annual/Supplemental Budget to the Sangguniang Panlungsod or Sangguniang Bayan, through the City/Municipal Budget Officer, within ten (10) days upon approval thereof and Section 20 of R.A. 10742 (d) "the Sangguniang Bayan shall, within the sixty (60) days upon receipt hereof, review the Annual Budget and supplements budget of the Sangguniang Kabataan on their compliance in the immediately provision and other existing laws, rules and regulations";

5. Section 20 (c) of IRR "all SK Funds shall be allocated in an Annual Budget, and if the funds allow, in a Supplemental Budget in accordance with the adopted Annual Barangay Investment Program. Both the Comprehensive Barangay Youth Development Plan and Annual Barangay Investment Program shall give priority to programs, projects and activities that will promote and ensure the equitable access to quality education, environmental protection, climate change adaptation, disaster risk reduction and resiliency, youth employment and livelihood, health and anti-drug abuse, gender sensitivity, sport development and capability building which emphasizes leadership training";

6. Local Budget Circular No. 148 dated December 23, 2022, "Implementing Guidelines on the Grant of Honorarium to SK Officials pursuant to RA No. 11768" shall be used as implementing guidelines in the granting of honorarium to SK Officials;

- a. Section 4 of RA No. 11768, amending Section 16 of the SK Reform Act of 2015 (RA No. 10742, "the Sangguniang Kabataan members, including the Sangguniang Kabataan Treasurer and Secretary, shall receive a monthly honorarium, chargeable against the Sangguniang Kabataan Funds, in addition to any other compensation provided by this Act and shall be granted at the end of every regularly monthly



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF ORIENTAL MINDORO  
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OFFICE OF THE SANGGUNIANG BAYAN

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Sangguniang Kabataan meeting: Provided, further, that not more than twenty-five percent (25%) of the Sangguniang Kabataan Funds shall be allocated for Personnel Services."

7. The grant of honorarium to SK Officials shall be included in the CBYDP and ABYP of the SK and shall be subject to the SK Planning and Budgeting process pursuant to DBM-DILG-NYC Joint Memorandum Circular No. 01, S 2019 dated January 23, 2019 and DILG Memorandum Circular No. 2019-151 dated September 10, 2019;

8. SK's are strongly advised to observe funding priorities in the determination of the amount of honorarium to be given to the entitled SK's officials. It must be understood that the SK's shall prioritize in the allocation of funds the delivery and implementation of local youth development and empowerment programs, projects and activities (PPA's) pursuant to Section 20 of RA No. 10742, as amended by Section 6 of RA No. 11768;

9. It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provision of law;

10. Commission on Audit (COA) rules and regulations shall always be strictly adhered to relative to the disbursement of funds provided in this budget; and

11. Compliance with the above conditions imposed in this budget shall be the sole responsibility of the Sangguniang Kabataan Chairperson concerned.

**WHEREAS**, this body deemed it proper to declare the General Fund Sangguniang Kabataan Annual Budget for CY 2023 of Barangay Calingag, Pinamalayan, Oriental Mindoro in the amount of Seven Hundred Sixty-Seven Thousand Five Hundred Thirty-One (PHP 767,531.00) Pesos as operative provided the recommendations stipulated in Local Finance Committee report and other relevant rules and regulation are strictly observed and complied with.

**NOW THEREFORE, BE IT RESOLVED** by the 1<sup>st</sup> Sangguniang Bayan of Pinamalayan, Oriental Mindoro to declare operative the General Fund Sangguniang Kabataan Annual Budget for CY 2023 of Barangay Calingag, this municipality approved under SK Resolution No. 3 S. 2023.

**UNANIMOUSLY APPROVED** this 16<sup>th</sup> day of October 2023 at Pinamalayan, Oriental Mindoro on motion of Hon. Rio S. Mercene seconded by all Sangguniang Bayan Members present.

I hereby certify that the foregoing Resolution was duly approved by the Sangguniang Bayan during its Regular Session held on to the 16<sup>th</sup> day of October 2023.

**ATTY. MIRASOL J. SANTOS**

Secretary to the Sangguniang Bayan

Attested by:

**HON. RODOLFO M. MAGSINO**

Municipal Vice Mayor, Presiding Officer