



OFFICE OF THE SANGGUNIANG BAYAN

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

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE 11th SANGGUNIANG BAYAN OF PINAMALAYAN HELD ON DECEMBER 27, 2023 AT THE SANGGUNIANG BAYAN SESSION HALL, THIS MUNICIPALITY.

PRESENT:

HON. RODOLFO M. MAGSINO	Vice Mayor, Presiding Officer
HON. RIO S. MERCENE	SB Member
HON. DUNHILL MARCELO M. DELMO V	SB Member
HON. ANGELO MARLO D. MADRID	SB Member
HON. MAURO P. HELERA	SB Member
HON. ANJUNE A. ZAMORA	SB Member
HON. EDWIN G. HERNANDEZ	SB Member
HON. JEOFFREY PAUL A. UMBABO	SB Member
HON. NAPOLEON M. MANGARING	SB Member
HON. ANTONIO VICTOR R. OLYMPIA	ABC President/SB Member
HON. DANIELA ALBERT H. MAGSINO	SKMF President/SB Member

RESOLUTION NO. 415-2023

Sponsored by:

COMMITTEE ON FINANCE & APPROPRIATIONS

RESOLUTION DECLARING OPERATIVE THE GENERAL FUND SANGGUNIANG KABATAAN ANNUAL BUDGET FOR CALENDAR YEAR 2023 OF BARANGAY WAWA, PINAMALAYAN, ORIENTAL MINDORO IN THE AMOUNT OF FIVE HUNDRED NINETY-FOUR THOUSAND SIX HUNDRED SIXTY (PHP 594,660.00) PESOS.

WHEREAS the General Fund Sangguniang Kabataan Barangay Annual Budget of Barangay Wawa, Pinamalayan, Oriental Mindoro for CY 2023, was approved under **SK Resolution No. 03-2023** appropriating the amount of Five Hundred Ninety-Four Thousand Six Hundred Sixty (PHP 594,660.00) Pesos.

WHEREAS upon perusal of the Appropriation Ordinance it appears that the allocation of 10% Fund for Sangguniang Kabataan from Annual Barangay Budget amounting to **PHP 5,946,600.00** is in accordance with Section 20 (a) of the SK Reform Act 2015 (R.A. No. 10742) 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 and that the Personal Services cost in this budget has not exceeded the limitation set forth in Section 4 (6) of RA 11768 in accordance with DM Local Budget Circular No. 148 dated December 23, 2022 as shown in the computation below:

Barangay Annual Budget 2023	Php	5,946,600.00
	X	10%
10% Sangguniang Kabataan Fund FOR CY 2023	Php	594,660.00
	X	25%
ALLOWABLE AMOUNT FOR PS APPROPRIATION	Php	148,665.00

WHEREAS, this body deemed it proper to declare the General Fund Sangguniang Kabataan Annual Budget for CY 2023 of Barangay Wawa, Pinamalayan, Oriental Mindoro as 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";



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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 non-implementation of SK Budget for FY 2021 due to non-submission of Annual Budget 2021 and partial implementation of SK Budget FY 2022 for the first semester;
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 Barangay 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 16th 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 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 ABYIP 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;



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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 Wawa, Pinamalayan, Oriental Mindoro in the amount of Five Hundred Ninety-Four Thousand Six Hundred Sixty (**PHP 594,660.00**) 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 11th Sangguniang Bayan of Pinamalayan, Oriental Mindoro to declare operative the General Fund Sangguniang Kabataan Annual Budget for CY 2023 of Barangay Wawa, this municipality approved under SK Resolution No. 03-2023.

UNANIMOUSLY APPROVED this 27th day of December 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 27th day of December 2023.


ATTY. MIRASOL J. SANTOS
Secretary to the Sangguniang Bayan

Attested by:


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