



Republic of the Philippines
 Province of Cavite
 City of Bacoor



5th SANGGUNIANG PANLUNGSOD

COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation		PCO-2023-069–REVIEW LETTER NO. 2864 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOR FOR FY 2023 AMOUNTING TO FOUR BILLION ONE HUNDRED FIFTY MILLION PESOS (PHP4,150,000,000.00).	PCO-2023-069	
V E N U E	Special Session, Session Hall, Sangguniang Panlungsod Bacoor City, Cavite		D A T E / T I M E	March 1, 2023 10:00 A.M.

COMMITTEE REPORT NO. FBA-115-S-2023

The approved **ANNUAL GENERAL FUND BUDGET FOR FY 2023** of the City of Bacoor amounting to **FOUR BILLION ONE HUNDRED FIFTY MILLION PESOS (Php4,150,000,000.00)** was recommended to be *Returned To Its Originator* for rectification of discrepancies/inconsistencies indicated in the findings and observations of Provincial Budget Office thru the Committee Report No. 144-11SP 2023 of the Committee on Finance, Budget and Appropriations, Sangguniang Panlalawigan, Province of Cavite.

The particular budget items (summarized) for revision and/or correction are as follows:

X X X

4. Office of the Mayor

- Training for NGO Women – inconsistencies in the amount reflected on LBP Forms 2 and 4;

5. Certain units under the Office of the Mayor must presented right after LBP Form 4;

6. Bacoor Public Market

- The PPA description and the Major Final Output in LBP Form 4 is not aligned with the Object of Expenditure – Insurance Expense in LBP Form 2;



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

7. Business Permit and Licensing Office

- Inconsistency in the amount reflected in LBP Forms 4 and 2
- PPAs for 030-002-003 are different in AIP

8. DRRMO

- Incomplete presentation of PPAs in AIP and LBP Form 4
- In AIP, the funding requirement for operation is under Capital Outlay while in LBP Form 2 it is under MOOE

9. PESO

- AIP Reference code for GAD Program are inconsistent
- Difference in the amount of funding requirement for Operational Programs and Services and GAD Programs under LBP Form 4

10. Housing

- The PPA for Pre-Relocation Phase must not be included in LBP Form 4 since the funding source is a Trust Fund
- Review of the Major Final Output (LBP Form 4) and Expected Output (AIP)

11. E-Governance Department

- Inconsistency in the amount for MOOE under LBP Forms 2 and 4
- PPAs for procurement has no appropriation for capital outlay and office supplies
- Submission of ordinance for the creation of the department

12. Office of the Vice Mayor

- Incomplete PPAs
- Review of the Expected Output (AIP) and Major Final Output (LEP)

13. Office of the Sangguniang Panlungsod

- In AIP, the intended for Administrative Services is under Human Research Management Support

14. Human Resource and Management Department

- Completion of Performance/Output Indicator and Target for the Budget Year
- Proper use of account title consistent with COA Circular 2015-009

15. City Planning and Development Coordinator

- For completion of Column 3,4 and 5 in LBP Form 4

16. Local Civil Registrar

- Review of PPAs-General Administrative Services is under Operations

17. GSO

- Indicate the Mandate of the Office
- Clarify the Object of Expenditure for Professional Services, Janitorial Services and Security Services



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

18. City Budget Office

- Identification of projects and activities under Administrative Services
- Identified PPAs under Administrative Services must be under Operation

19. City Accounting Office

- Review AIP Codes on AIP and LBP Form 4

20. City Tourism Office

- Inconsistency in AIP Reference Code LBP Form 4 and AIP Reference Code in AIP
- Proper use of account title pursuant to COA Circular 2015-00921.

21. City Assessor's Office

- PPAs in LBP Form 4 are not included in AIP
 - Mailing of Owner's Copy of Tax Declaration
 - Preparation of Monthly Reports
 - Preparation of Accomplishment Report, Quarterly Report
- Inconsistency the amount of Training Expenses under LBP Forms 2 and 4
- Clarification on the use of Other Professional Services
- Proper use of account title pursuant to COA Circular 2015-009

22. City Information Office

- The program for Office Equipment must be Capital Investment Program and must presented in the last part of LBP Form 4

23. City Service Welfare and Development Office

- Inconsistency in AIP Reference Code between AIP and LBP Form 4
- In LBP Form 4 003-015-00 the program is identified as Scholarship Program while different program was indicated in AIP

24. City Population Office

- Proper use of account title pursuant to COA Circular 2015-009

25. City Agriculture

- Proper use of account title pursuant to COA Circular 2015-009

26. Office of the City Veterinary

- AIP Reference Code-002-004-000, PPAs 4(a), 4c) are not in AIP

27. CENRO

- Presentation of PPAs in LBP Form 4 must be consistent with PPAs in AIP

28. Office of the Building Official

- The PPAs for Operation must not be presented in LBP Form 4. Only PPAs for appropriation must be included.

30. Special Purpose Appropriation

- 30.1 Miscellaneous Personnel Benefit Fund



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

- Longevity Pay is incentive given to Public Health Workers;
- Loyalty Pay is granted to all Officials and employees in the government who rendered ten (10) years of continuous and satisfactory service in the government;
- Other Personnel Benefits – Loyalty Pay and Performance-Based Bonus

30.2 5% LDRRMF

- As per Annex E2 and AIP the amount of Php12,000,000.00 must be appropriated for training expense. (Appropriated amount is Php3,000,000.00 only)

30.3 20% Development Fund

- Inconsistencies between AIP and LBP Form2A as to expense class

	AIP	LEP
MOOE	170,682,050.00	201,682,050.00
Capital Outlay	180,332,000.00	149,332,000.00
Total	351,014,050.00	351,014,050.00

30.4 Various Local Government Affairs

- Limit the use of Welfare Goods in LDRRMF
- Pauper's Burial Assistance must be Donation

30.5 POPS

- Inconsistencies between AIP and LBP Form 2A as to Expense Class

	AIP	LEP
MOOE	138,620,000.00	136,620,000.00
Capital Outlay	28,400,000.00	30,400,000.00

- Honoraria for PLEB must be transferred to MOOE
- Other Maintenance and Operating Expenses in the amount of Php8,870,000.00 must be reviewed
- Proper use of account titles pursuant to COA Circular 2015-009

31. On Maintenance and Other Operating Expenses

- The use of Other Maintenance and Operation Expenses (OMOE) for the following Offices must be reviewed so as to identify the proper account titles that will be used in the execution of the PPAs;
- The Other Maintenance and Operating Expenses shall include only the costs of services, which cannot be classified under any other account name and shall in no case be utilized or used for payment of salaries and/or other remunerations of personnel;



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

	Amount
Office of the Mayor	5,500,000.00
Management Information System	900,000.00
Tourism Development Unit	1,000,000.00
System Development Unit	800,000.00
Strike General Management Unit	100,000.00
DRRMO	100,000.00
PESO	1,000,000.00
Office of the Vice Mayor	2,000,000.00
Accounting	80,000.00
City Health Office	300,000.00
CENRO	150,000.00

32. LBP Form 2

- Object of Expenditure
 - Present the total amount only for each account title

33. Organizational Outcome for the following offices:

- Business Permit and Licenses
- Housing and Urban Development and Resettlement Department
- E-Commerce Department
- Office of the Sangguniang Panlungsod
- City Planning and Development Coordinator
- GSO

34. Name of offices must be consistent.

35. Revision of Summaries:

- Proposed New Appropriation, by Object of Expense and by Sector
- Proposed New Appropriation, by Office



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

During the hearing, the Honorable Members of the Committee and the resource persons noted and discussed the discrepancies and inconsistencies between Local Expenditure Program (LEP) and Annual Investment Program (AIP), the lapses on the use of LBP Forms and entries, and the inconsistencies in the amount of expenditures.

The City Budget Officer was then requested to explain the effect of *Return To Its Originator* on the annual budget, the possible remedies and the actions taken to address the issue.

Ms. Elvinia Guerrero, City Budget Officer informed the Honorable Members of the Committee that they have properly acted on the issue. The narratives in the budget were revised and the particular items subject of the findings were rectified. The City Budget Officer further explained that her Office made an earlier coordination and meetings with the Provincial Budget Officer, as well as with the concerned city officials, upon their receipt of the photocopy of the Sangguniang Panlalawigan letter dated February 16, 2023 relative to the subject findings and observations. However, there is a need to wait for the official approval of the corrected Annual Investment Program (AIP) of the City of Bacoor before her Office could implement the final revisions/corrections in the budget which is subject to the approval of the Sangguniang Panlungsod prior to its submission with the Committee on Finance, Budget and Appropriations of Sangguniang Panlalawigan, Province of Cavite for its consideration.

Accordingly, with the information that the Annual Investment Program (AIP) had been officially approved by the Provincial Planning and Development Office, Province of Cavite, the revised/corrected Annual Budget of the City of Bacoor for FY2023 amounting to **FOUR BILLION ONE HUNDRED FIFTY MILLION PESOS (PHP4,150,000,000.00)** may now be submitted for approval of the Sangguniang Panlalawigan, Province of Cavite of the amendments, revisions and corrections after the same is duly approved by the Sangguniang Panlungsod.

RECOMMENDATION:

In view of the foregoing, the Honorable Members of this Committee hereby recommend **TO APPROVE** the City Ordinance authorizing and approving the amendments, revisions and corrections instituted in the ANNUAL GENERAL FUND BUDGET FOR FY2023 of the City of Bacoor in the total amount of **FOUR BILLION ONE HUNDRED FIFTY MILLION PESOS (PHP4,150,000,000.00)** in compliance with the findings and observations of the Committee on Finance, Budget and Appropriations of the Sangguniang Panlalawigan, Province of Cavite.



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this day of March 2023 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

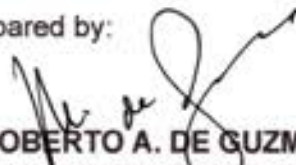

HON. COUN. ROGELIO M. NOLASCO
Chairman


HON. COUN. CATHERINE S. EVARISTO
Vice Chairperson


HON. COUN. REYNALDO D. PALABRICA
Member


HON. COUN. VICTORIO L. GUERRERO, JR
Member

Prepared by:


ROBERTO A. DE GUZMAN
Local Legislative Staff Assistant I



Republic of the Philippines
 Province of Cavite
 City of Bacoor



5th SANGGUNIANG PANLUNGSOD

COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation		PCO-2023-069 – REVIEW LETTER NO. 2864-2023 FROM THE SANGGUNIANG PANLALAWIGAN	PCO-2023-069	
V E N U E	Session Hall, Sangguniang Panlungsod, City of Bacoor Cavite	RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOR FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35 ITEMS FOR REVISION.	D A T E / T I M E	February 28, 2023 10:00 A.M.

**MINUTES OF COMMITTEE HEARING
 NO. FBA-115-S-2023**

Present:

Committee on Finance, Budget and Appropriation

- Hon. Coun. Rogelio M. Nolasco - Chairman
- Hon. Coun. Reynaldo D. Palabrica - Member
- Hon. Coun. Victorio Guerrero Jr. - Member

Resource Persons:

- Ms. Rachele Alcantara - City Human Resources Development
- Dr. Ella Mae Gandia - City Veterinary Office
- Ms. Ma. Theresa B. Calo - City Environment & Natural Resources
- Ms. Ma. Theresa Cameros - City Civil Registrar Office
- Ms. Shirley Anne G. Gomez - City Business Permit & Licensing
- Ms. Elvinia S. Guerrero - City Budget Office
- Atty. Jessie A. Salvador - City Administrator Office
- Mr. Allan G. Chua - City Agriculture Office
- Mr. Edwin Guinto - City Tourism Development Office
- Mr. Sean Solis - City General Services Office
- Ms. Felicidad C. De Castro - City Social Welfare Development
- Atty. Jesson G. Labao - City Administrator Office

MINUTES OF COMMITTEE HEARING NO. **FBA-115-2023** – REVIEW LETTER NO. 2864-2023
 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF
 THE CITY OF BACOR FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35
 ITEMS FOR REVISION.



Republic of the Philippines
Province of Cavite
City of Bacoor

Mr. Lodgene Asuncion	-	City E-Governance Office
Atty. Marius D. Sumira	-	City Legal Office
Dr. Ivy Marie C. Yrastorza	-	City Health Office
Mr. Abbey Charles Gawaran	-	City Accounting Office
Mr. Arman Albesa	-	Office of Vice Mayor Representative
Engr. Jicky Jutba	-	City Engineering Office
Engr. Felicito Mejia	-	Office of Building Official
Ms. Emilie D. De Castro	-	City Population Office

Hon. Coun. Nolasco: introduced the presence of Committee Members, Hon. Coun. Reynaldo D. Palabrica, Hon. Coun. Victorio Guerrero, Jr. and acknowledge the presence of the Resource Persons.

Hon. Coun. Rogelio M. Nolasco: "So, kaya po tayo nagpatawag dahil ang atin pong budget ay bumalik at nauna po ang AIP for the information po ng body. Actually, ito po ay na i hearing na po namin last week si Mam Elvinia at kailangan lang po na mapa agenda sa atin na Back to Originator. Ang nauna po natin ay ang AIP, kailangang ma pa approve po muna ang AIP bago natin syempre ma pa approved ang budget. Ayon din po sa ating Planning Department, ngayong umaga na I submit na uli kasi meron pa pong kaunting dipirensiya ang AIP kaya nasa Trese ngayon yung taga planning. Kaya po itong Budget naman po ang dapat nating pag usapan dahil isa po ito sa compliance for the approval. So, siguro po kailangang si Mam Elvie ang magpaliwanag kung ano ang sitwasyon natin."

Ms. Elvinia Guerrero: "Magandang umaga po sa lahat, iyun pong mga comments and observations ng Committee on Budget and Appropriation ng Sangguniang Panlalawigan na i reflect na po natin dito sa Local Expenditures Program sa ngayon hindi pa po ma i sa submit muna kasi kailangan munang matapos yung AIP natin kasi yun pong mga PPA's na sinubmit o ginawa ng bawat department na nasa AIP yun rin po ang dapat na nasa LBP Form ng ating Annual Budget."

"Dito po sa kanilang mga comments nagawa na po natin ito isa isa, at na check na po namin, meron nga lang pong mga minor changes kasi, katulad po ng mga PPA's na ginamit ng mga department halimbawa ang title ay Training pero ang budget nila, ay ang account expense na ginamit nila ay Other Supplies kasi ang materiales na bibilhin ay meals pinapa change ng Sanggunian into Training expense, yun po na check na namin."

"At doon naman po sa mga offices na merong budget na under employee, very particular sila kung ano yung i cha charge doon katulad po ng sa Office of Vice Mayor ang expenses na naka charge ng OVM under MOOE ay yung mga meals para sa visitors ni Vice Mayor pinapapalitan na po sa amin na dapat ay under Representation Expenses. Katulad din po doon sa other expenses accounts naayos na po namin."

"Doon naman po sa mga Title ng Offices napuna nila na hindi consistent ang ating mga Forms tulad ng AIP, LBP Form 2, LBP Form 4, at sa Plantilla, ang ginawa po namin nag reconcile kami ng HR at ibinase namin siya doon sa Official Title na nasa City Charter



Republic of the Philippines
Province of Cavite
City of Bacoor

natin. Kaya po magbabago din yung ating Appropriation Ordinance para po mabago din yung mga Official Titles ng ating mga Offices.”

“Doon po sa ibang offices na nag submit ng LBP Form 4 na hindi po kumpleto yung mga Mandate, Organizational Outcome pina fill up pong lahat sa amin kasi kailangan daw po ay walang blanko, yun po ang nangyari.”

Hon. Coun. Palabrica: “Mr. Chairman, siguro po ang maganda nating gawin kasi medyo viral at malaking apekto sa ating Annual budget, “Return to Originator” from Sangguniang Panlalawigan, malaking apekto nito sa programa natin kasi maraming ma pepending. Mas maganda kung makukumpleto natin yung final draft or corrected version of this particular Annual Budget Ordinance siguro i ano muna natin pa check muna natin before we finally submit to the Sangguniang Panlalawigan para mapa ikli natin ang proseso kasi ma de delay tayo. I assume na na konsulta na naman siguro natin sila ano? So, ang ma re resolve na lang natin dito kung magiging panibagong Ordinance or the same Ordinance lang kasi kinorrect lang naman natin because of some technicalities, some errors or corrections to be resolved. I think on that matter that will be resolved in the Special Council Session or Council Meeting.”

Ms. Elvinia Guerrero: “Dito po sa binigay nyong copy ng City Ordinance na **2023-069**, An Ordinance Authorizing the Annual Budget of the City of Bacoor, doon po kasi sa ating original Annual Budget ay **Appropriation Ordinance No. 247-2022** siya dated November 28, 2022 then na approved by our City Mayor Dated Dec. 1, 2022, pero dito po magiging 2023 pero hindi po siya Appropriation Ordinance nakalagay po dito Bacoor City Ordinance.”

Hon. Coun. Palabrica: “But, it is the same subject matter, Annual Budget of the City of Bacoor, kaya nga bakit? For me, the same Ordinance, of course it is the function of the Sangguniang Panlalawigan to review and approved the Budget Ordinances from different LGU’s within the Provinces. Ngayon, nagkataon na may mga error tayo kinorrect lang natin yung mga errors eh bakit tayo nagkaroon ng panibagong Ordinance? Ang isang problema tulad ng nabanggit ko kanina before tayo mag start ng hearing may mga na post na kayo at ang reference number ay yung previous, the Original one and it was already posted in our website baka magkaroon tayo ng problema later on. Para sa akin, ang paningin ko it is the same Appropriation Ordinance eh, kailangan bang baguhin? kinorrect lang natin we should resubmit after our correction. Para sa akin, this is the correct procedure we should follow or steps to be followed. Matanong lang natin kay City Budget Officer, yun bang naka prepare na nating corrected version ng budget ay napa check na natin sa Sangguniang Panlalawigan para hindi na pabalik balik?”

Ms. Elvinia Guerrero: “Kasi po kinorrect nila yung ating Local Expenditure Program mayroong mga sulat sulat at may mga comments, sinunod na po namin siya kaya po kinorrect na namin siya kung baga yung other MOOE naitransfer na namin sa Training expenses, other MOOE to Representation Expenses at saka kinorrect na rin po



Republic of the Philippines
Province of Cavite
City of Bacoor

Atty. Jesson Labao: "Magandang Umaga po, I would like to submit as info. to the Honorable Committee Members of Finance, Budget and Appropriation of Sangguniang Panlungsod. I have here a copy of **DILG Opinion no. 73-A** dated **October 30, 2019**, sa submit ko lang po ito as an input document for your discussion on Committee level at Sangguniang Panlungsod. Because this pertains for the procedure of review ng Provincial Government to a Component City, so naka set forth dito ang limitations ng powers ng Sangguniang Panlalawigan to review, ang review process nila with the Annual Budget ng isang Component City and Municipalities under their jurisdiction. Also, in connection with that issue on whether or not to pass another Ordinance, tama naman po si Hon. Coun. Reynaldo Palabrica this will be discussed by Sangguniang Panlungsod itself. But I think the issue what we have to consider also is do we need to inquire or pass a resolution to the SP inquiring whether or not this returned ng budget natin is constructive disapproval nila but since itemized siya 35 items lang sila, it should be construed as a disapproval in part, not a whole. So if it is in part, can we proceed with the other items ng budget without delaying other items unaffected by the observations? So naandito din po yan sa DILG opinion na ito kasi ang power ng Sangguniang Panlalawigan to review is limited only to the requirements of the budget as stipulated in Sections 324 and 325 of RA 7160. Ito po iyong aking legal documents as reference for SP to consider. Can we request to the Sangguniang Panlungsod to discuss whether or not the returned of budget of City of Bacoor is it in whole or in part, kasi kung gagawin natin ang process na ito 35 items it will take time, if we put in a table for discussion baka naman in part lang siya so we can proceed or we consider as approve na yung mga unaffected items duly in acted local budget of City of Bacoor."

Hon. Coun. Palabrica: "Sa totoo lang hindi malinaw itong Ordinance ng Panlalawigan if it is partially disapproved or totally disapproved."

Hon. Coun. Nolasco: "Any other opinion po?"

Atty. Jesson Labao: "Kay Ate Elvie, ready na po ba tayo? Okey na po ba ang 35 items na iyan? Kumpleto na po bang lahat? Pwede na po ba tayong mag comply?"

Ms. Elvinia Guerrero: "Naka ready na po siya inaantay lang po yung sa AIP kasi hanggang ngayon po kasi meron pang mga changes sa AIP hanggang ngayon kaya po inaantay po naming ma approve muna ang AIP."

Atty. Jesson Labao: "Mr. Chair, another input, tama po si Hon. Coun. Palabrica this is the same ordinance we have to clarify dahil nga if we will construed na in part disapproval lang nila baka pwede na tayong mag proceed na mag submit ng Supplemental kasi naka bitin ang ating Supplemental pag uusapan pa siguro ng Committee at SP kung kailangang mag submit ng isang resolution lang sa Sangguniang Panlalawigan submitting yung ating corrected items na 1 to 35 and other resolution submitting Supplemental Budget kasi we are treating their corrections as partial disapproval so approve na yung budget without asking na sa kanila hindi na tayo



Republic of the Philippines
Province of Cavite
City of Bacoor

magiintay sa action nila doon sa ating correction. That's why we are submitting our Supplemental Budget."

Ms. Elvinia Guerrero: "Yung under budget ng Supplemental Budget ay inaapprove po siya ng Sangguniang Panlungsod through Appropriation Ordinance hindi po siya resolution."

Atty. Jesson Labao: "What I mean po ay, we are treating this Ordinance as partially approved that's why we are treating na approved na, this is for consideration of course ng Sanggunian kasi may partial approval na. Ang dami po kasi naming naka pending ngayon including sa mga highways, Manpower requirements natin and of course mga projects naka pending kasi wala tayong ma sa submit na Supplemental Ordinance, yun lang po."

Hon. Coun. Nolasco: "Ang problema po Atty. Ang ating AIP hindi pa na aapprove, actually ongoing pa po inaayos na nila tinawagan ko po ang Planning Department nasa Provincial po siya this morning kasi meron pa pong bagong revision, last Thursday after the hearing 10 minutes after the hearing tumawag na po ang Provincial na approve na pero after an hour tumawag uli at may correction uli. Mas mabuti po sigurong intayin natin yung approval ng AIP at kung maiayos na natin ito saka po natin appruban ang Budget. Salamat po,"

The hearing adjourned at 10:39 A.M.

Prepared by:

EDGARDO B. NOLASCO
Staff Clerk

Attested by:

Hon. Coun. ROGELIO M. NOLASCO
Chairman
Committee on Finance, Budget and Appropriations

5TH SANGGUNIANG PANLUNGSOD



Republic of the Philippines
Province of Cavite
City of Bacoor



5th SANGGUNIANG PANLUNGSOD

COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation		PCO-2023-069 - REVIEW LETTER NO. 2864-2023 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOR FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35 ITEMS FOR REVISION.	PCO-2023-069	
V E N U E	Session Hall Sangguniang Panlungsod, City of Bacoor, Cavite,		D A T E / T I M E	February 28, 2023 10:00 A.M.

**ATTENDANCE OF HEARING
NO. FBA-115-S-2022**

NAME	CONTACT NUMBER	SIGNATURE
HON. ROSELIO "BOK" M. NOLASCO		
HON. REYNALDO PALABRICA		
HON. VICTORIO GUERRERO, JR.		
Rachelle Alcantara		
DR. EVA MAE SANDIA	0917 523 0564	
MA. YANISA B. Celo		
MA. THERESA CAMBRAS		
Shirley Anne G. Gomez		
ELVINA S. GUERRERO		
JESSIE A. VALADORA	09289890868	
ALLAN B. CAYAN	09357247613	
EDWIN QUINTA	09915994221	

ATTENDANCE OF HEARING NO. FBA-115-S-2022
REVIEW LETTER NO. 2864-2023 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOR FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35 ITEMS FOR REVISION.



Republic of the Philippines
Province of Cavite
City of Bacoor



5th SANGGUNIANG PANLUNGSOD

COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation		PCO-2023-069 - REVIEW LETTER NO. 2864-2023 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOOR FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35 ITEMS FOR REVISION.	PCO-2023-069	
VENUE	Session Hall 2 nd floor Sangguniang Panlungsod		DATE/TIME	February 28, 2023 10:00 A.M.

NOTICE OF COMMITTEE HEARING (RECEIVING COPY)
NO. FBA-115-S-2023

NAME	DATE RECEIVED	CONTACT NUMBER	SIGNATURE
HON. REYNALDO PALABRICA	02/27/23	322	<i>[Signature]</i>
HON. VICTORIO GUERRERO	02/27/23		<i>[Signature]</i>
HON. CATHERINE EVARISTO	02/27/23		<i>[Signature]</i>
MR. ROLANDO VOCALAN	02/27/2023	303	<i>[Signature]</i>
ENGR. JICKY JUTBA	2/27/23	318	<i>[Signature]</i>
MR. EDWIN B. GUINTO	2/27/23	481-9115	<i>[Signature]</i>
MR. CHARLES ABBEY GAWARAN	2/27/23	302	<i>[Signature]</i>
HON. ROWENA B. MENDIOLA	02/27/23	4814100 Loc. 313	<i>[Signature]</i>
MS. NATIVIDAD L. OPLE	2/27/2023	407	<i>[Signature]</i>
MR. ABRAHAM DE CASTRO	2-27-2023	307	<i>[Signature]</i>
ATTY. KHALID ATEGA, JR.	2-27-2023	310	<i>[Signature]</i>
ATTY. JESSON LABAO	2/27/2023	405	<i>[Signature]</i>
MR. LODGENE ASUNCION	2/27/23	409	<i>[Signature]</i>
MS. ELVINIA GUERRERO	2/27/2023	404	<i>[Signature]</i>
MS. EMILIE DE CASTRO	2-27-2023	(040) 481-4147	<i>[Signature]</i>
MS. RHOWENA ALCANTARA	2-27-2023	316	<i>[Signature]</i>



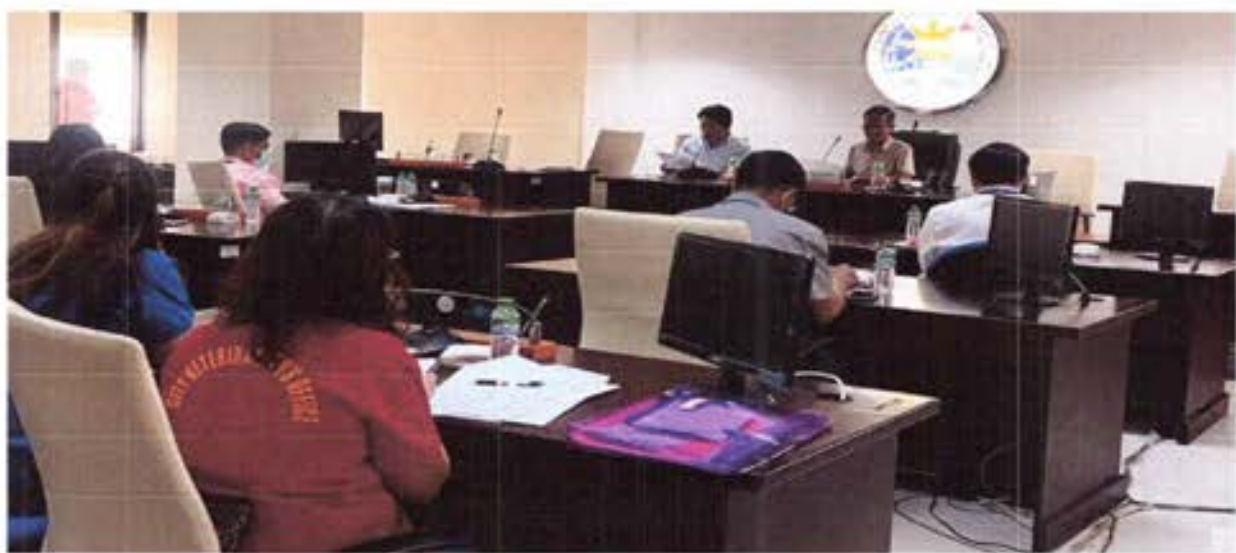
Republic of the Philippines
Province of Cavite
City of Bacoor



PICTURES OF COMMITTEE HEARING OF FBA-115-S-2023- REVIEW LETTER NO. 2864-2023 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOR FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35 ITEMS FOR REVISION.



Republic of the Philippines
Province of Cavite
City of Bacoor



PICTURES OF COMMITTEE HEARING OF FBA-115-S-2023- REVIEW LETTER NO. 2864-2023 FROM THE SANGGUNIANG PANLALAWIGAN RETURNING THE ANNUAL BUDGET OF THE CITY OF BACOOO FOR FY 2023 AMOUNTING TO PHP 4,150,000,000.00 DUE TO 35 ITEMS FOR REVISION.



Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

February 16, 2023

ATTY. KHALID A. ATEGA, JR.
Sanggunian Secretary
Sangguniang Panlungsod of Bacoor
This Province

Dear Atty. Atega:

This refers to **Appropriation Ordinance No. 247-2022 Series of 2022, An Ordinance Authorizing The Annual Budget Of The City Of Bacoor, Province Of Cavite For Fiscal Year 2023 In The Amount Of Four Billion One Hundred Fifty Million Pesos (Php4,150,000,000.00) Covering The Various Expenditures For The Operation Of The Bacoor City Government For Calendar Year 2023 And Appropriating The Necessary Funds For The Said Purpose**, transmitted to this office for review.

Please be informed that the same was referred to the Committee on Finance, Budget and Appropriations, which submitted Committee Report No. 144-11SP 2023, a portion of which reads:

*Has considered the same and has the honor to report it back to the Sangguniang Panlalawigan with the recommendation that the same be **RETURNED TO ITS ORIGINATOR**, after having been reviewed by this Committee with the technical assistance of the Provincial Budget Office. The Appropriation Ordinance is hereby recommended for return to Bacoor City for compliance and submission of the following:*

1. Review the date of approval of Annual Investment Program and Local Expenditure Program for 2023. Pursuant to Section 305 (i) of RA 7160, the local budgets shall operationalize approved local development plans;
2. On Receipt Programs
 - Classify the receipt from loans and borrowings as NR or Non-Recurring Receipts;
3. Clarification on Other Bonuses and Allowances (Special Achievement Gratuity Bonus);
4. Office of the Mayor
 - LBP Form 4 - Training for NGO Women requires P5,840,000.00 while the Training Expenses in LBP Form 2 is P2,500,000.00 only.
 - o Capacity Development Program for employees-
 - In AIP, the funding requirement for Capacity Development Expenses must be transferred to 001-003-000;

(Official Business)

HON. ATHENA BRYANA D. TOLENTINO

HON. MAURITO C. SISON

HON. DAVEY CHRISTIAN R. CHUA

HON. ROMEL B. ENRIQUEZ

HON. RAMON VICENTE H. BAUTISTA

HON. EDWIN E. MALVAR

HON. ARNEL M. CANTIMBUHAN

HON. NICKANOR N. AUSTRIA, JR.

HON. FULGENCIO C. BELA CUESTA, JR.

HON. AIDEL PAUL G. BELAMIDE

HON. MARCOS C. AMUTAN

HON. JERRY J. SALAZAR

HON. CRISPIN DINGO D. REMULLA

HON. RATMUNDO A. DEL ROSARIO

HON. REYNIEL A. RAMBON

HON. IBENE P. BENCITO

HON. FRANCISCO PAOLO P. CRISOSTOMO

HON. FRANCISCO M. BARZAGA

HON. TOM CARLO M. ARDEMER

Certified Correct:

MICHELLE F. ALCID
Provincial Board Secretary

Attested by:

HON. SHERMAN S. JARD
Pro-Tempore /Presiding Officer

Date Signed: February 16, 2023
RL# 2864-2023



Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

Page 2: EXCERPTS, 28th Regular Session
February 13, 2023 RL No. 2864-2023

5. LBP Form 2 for certain units under the Office of the Mayor must be presented right after the LBP Form 4;

6. Bacoor Public Market

- The PPA description (Administration and Support to Operation) and the Major Final Output (administered the operation of market) in LBP Form 4 is not aligned with the Object of Expenditure - Insurance Expense in LBP Form 2;

7. Business Permit and Licensing Office

- LBP Form 4 is inconsistent with LBP Form 2

	LBP Form 4	LBP Form 2
Training Expense	150,000.00	100,000.00

- PPAs for 030-002-003 is different in AIP;

8. DRRMO

- Incomplete presentation of PPAs in AIP and LBP Form 4;
- In AIP, the funding requirement of ₱ 6,550,000.00 for operation is under Capital Outlay while in LBP Form 2, it is under MOOE;

9. PESO

- The AIP Reference code for GAD Programs are inconsistent with AIP;
- LBP Form 4, the funding requirement for Operational Programs and Services must be ₱ 1,250,000.00 and for GAD Programs, ₱ 1,750,000.00;

10. Housing

- The PPA for Pre-Relocation Phase must not be included in LBP Form 4 since the funding source is Trust Fund;
- Review the Major Final Output (LBP Form 4) and Expected Output (AIP);

11. E-Governance Department

- Inconsistency in the amount for MOOE – LBP Form 4 - ₱2,950,007.00 and LBP Form 2 - ₱2,950,000.00;
- PPAs description under 002-001-002, Procurement of office supplies, materials and equipment;
 - o There is no appropriation for capital outlay and office supplies;
- Submission of ordinance for the creation of department;

(Official Business)

HON. ATHENA BRYANA D. TOLENTINO

HON. MAURITO C. SISON

HON. DAVEY CHRISTIAN R. CHUA

HON. ROMEL B. ENRIQUEZ

HON. RAMON VICENTE H. BAUTISTA

HON. EDWIN E. MALVAR

HON. ARNEL M. CANTIMBUHAN

HON. NICKANOR X. AUSTRIA, JR.

HON. FULGENCIO C. BELA CUESTA, JR.

HON. AIDEL PAUL G. DELAMIDE

HON. MARCOS C. AMUTAN

HON. KERRY J. GALAZAR

HON. CRISPIN DIEGO D. REMULLA

HON. RAYMUNDO A. DEL ROSARIO

HON. REYNIEL A. AMBON

HON. IRENE P. BENCITO

HON. FRANCISCO PAOLO P. CRISOSTOMO

HON. FRANCISCO R. BARZAGA

HON. TOM CARLO M. ARDEMER

Certified Correct:

MICHELLE F. ALCID
Provincial Board Secretary

Attested by:

HON. SHERMAN S. JARO
Pro-Tempore /Presiding Officer

Date Signed: February 13, 2023
RL# 2864-2023



Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

Page 3: EXCERPTS, 28th Regular Session
February 13, 2023 RL No. 2864-2023

12. Office of Vice Mayor
 - Incomplete PPAs
 - Review Expected Output (AIP) and Major Final Output (LEP);
13. Office of the Sangguniang Panlungsod
 - In AIP, the amount of ₱ 26,990,000.00 intended for Administrative Services is under Human Research Management Support;
14. Human Resource and Management Department
 - For completion of Performance/Output Indicator and Target for the Budget Year;
 - Refer to COA Circular 2015-009 (Revised Chart of Accounts for LGUs) for proper use of account titles;
15. City Planning and Development Coordinator
 - For completion of columns 3, 4 and 5 in LBP Form 4;
16. Local Civil Registrar
 - Review of PPAs
 - o General Administrative Services is under Operations;
17. GSO
 - Indicate the Mandate of the Office;
 - Clarification in the Object of Expenditures for Other Professional Services, Janitorial Services and Security Services;
18. City Budget Office
 - Identification of projects and activities under Administrative Services;
 - Identified PPAs under Administrative Services must be under Operation;
19. City Accounting Office
 - Review AIP Codes on AIP and LBP Form 4;
20. City Tourism Office
 - AIP Reference Code in LBP Form 4 are inconsistent with AIP Reference Code in AIP;
 - Refer to COA Circular 2015-009 (Revised Chart of Accounts for LGUs) for proper use of account titles;

(Official Business)
HON. ATHENA BRYANA D. TOLENTINO
HON. MAURITO C. SISON
HON. DAVEY CHRISTIAN R. CHUA
HON. ROMEL B. ENRIQUEZ
HON. RAMON VICENTE H. BAUTISTA
HON. EDWIN E. MATVAR
HON. ARNEL M. CANTIMBUHAN
HON. NICKANOR K. AUSTRIA, JR.
HON. FULGENCIO C. BELA CUESTA, JR.
HON. AIDEL PAUL G. BELAMIDE
HON. MARCOS C. AMUTAN
HON. REBBY J. SALAZAR
HON. CRISPIN DIEGO D. REMULLA
HON. RAYMUNDO A. DEL ROSARIO
HON. REYNIEL A. AMBON
HON. IRENE P. BENCITO
HON. FRANCISCO PAOLO P. CRISOSTOMO
HON. FRANCISCO R. BARZAGA
HON. TOM CARLO M. ARDEMER
Certified Correct:
MICHELLE F. ALDID
Provincial Board Secretary
Attested by:
HON. SHERMAN S. JARO
Pro-Tempore / Presiding Officer
Date Signed: February 13, 2023
RL# 2864-2023



Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

Page 4: EXCERPTS, 28th Regular Session
February 13, 2023 RL No. 2864-2023

21. City Assessor's Office

- PPAs in LBP Form 4 are not included in AIP;
 - o 2-a - Mailing of Owner's Copy of Tax Declaration
 - o 3 - Preparation of Monthly Reports
 - o 4 - Preparation of Accomplishment Reports, Quarterly Reports
- Training Expenses in LBP Form 4 is ₱ 400,000.00 but ₱50,000.00 only in LBP Form 2;
- Clarification on the use of Other Professional Services;
- Refer to COA Circular 2015-009 (Revised Chart of Accounts for LGUs) for proper use of account titles;

22. City Information Office

- The program for Office Equipment must be Capital Investment Program and must be presented in last part of LBP Form 4;

23. City Service Welfare and Development Office

- Inconsistency in AIP Reference Code between AIP and LBP Form 4
- LBP Form 4 under 003-015-000 - it is Scholarship Program while in AIP it is a different program;

24. City Population Office

- Refer to COA Circular 2015-009 (Revised Chart of Accounts for LGUs) for proper use of account titles;
 - o Training Expenses

25. City Agriculture

- Refer to COA Circular 2015-009 (Revised Chart of Accounts for LGUs) for proper use of account titles;

26. Office of the City Veterinary

- AIP Reference Code - 002-004-000, PPAs 4(a), 4(b) and 4(c) are not in AIP;

27. CENRO

- Presentation of PPAs in LBP Form 4 must be consistent with the PPAs in AIP;

28. City Engineering Office

- Presentation of PPAs in LBP Form 4 must be consistent with the PPAs in AIP;

29. Office of the Building Official

- The PPAs for Operation must not be presented in LBP Form 4. Only PPAs for appropriation must be included.

(Official Business)

HON. ATHENA BRYANA D. TOLENTINO

HON. MAURITO C. SISON

HON. DAVEY CHRISTIAN R. CHUA

HON. ROMEL B. ENRIQUEZ

HON. RAMON VICENTE H. BAUTISTA

HON. EDWIN E. MALVAR

HON. ARNEL M. CANTIMBUHAN

HON. NICKANOR N. AUSTRIA, JR.

HON. FULGENCIO C. BELA CUESTA, JR.

HON. AIDEL PAUL G. BELAMIDE

HON. MARCOS C. AMUTAN

HON. KERRY J. SALAZAR

HON. CRISPIN DIEGO D. REMULLA

HON. RAYMUNDO A. DEL ROSARIO

HON. REYNIEL A. RAMBON

HON. IBENE P. BENCITO

HON. FRANCISCO PAOLO P. CRISOSTOMO

HON. FRANCISCO R. BARZAGA

HON. TOM CARLO M. ARDEMER

Certified Correct

MICHELLE L. ALCID

Provincial Board Secretary

Attested by

HON. SHERMAN S. LARO

Pro-Tempore /Presiding Officer

Date Signed: February 13, 2023
RL# 2864-2023





Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

Page 5: EXCERPTS, 28th Regular Session
February 13, 2023 RL No. 2864-2023

30. Special Purpose Appropriation

30.1. Miscellaneous Personnel Benefits Fund

- Longevity Pay is incentive given to Public Health Workers;
- Loyalty Pay is granted to all officials and employees in the government who rendered ten (10) years of continuous and satisfactory service in the government;
- Other Personnel Benefits - Loyalty Pay and Performance-Based Bonus

30.2. 5% LDRRMF

- As per Annex E2 and AIP the amount of P12,000,000.00 must be appropriated for training expense. (Appropriated amount is P3,000,000.00 only)
- Complete signatories in Annex E2;

30.3. 20% Development Fund

Inconsistencies between AIP and LBP Form 2A as to expense class:

	AIP	LEP
MOOE	170,682,050.00	201,682,050.00
Capital Outlay	180,332,000.00	149,332,000.00
Total	351,014,050.00	351,014,050.00

30.4. Various Local Government Affairs

- Limit the use of Welfare Goods in LDRRMF
- Pauper's Burial Assistance must be Donation;

30.5. POPS

- Inconsistency between AIP and LBP Form 2A as to Expense Class.

	AIP	LEP
MOOE	138,620,000.00	136,620,000.00
Capital Outlay	28,400,000.00	30,400,000.00

- Honoraria for PLEB must be transferred to MOOE;
- Other Maintenance and Operating Expenses in the amount of P 8,870,000.00 must be reviewed;
- Refer to COA Circular 2015-009 (Revised Chart of Accounts for LGUs) for proper use of account titles;

(Official Business)

HON. ATHENA BRYANA D. TOLENTINO

HON. MAURITO C. SISON

HON. DAVEY CHRISTIAN R. CHUA

HON. ROMEL B. ENRIQUEZ

HON. RAMON VICENTE H. BAUTISTA

HON. EDWIN E. MALVAR

HON. ARNEL M. CANTIMBUHAN

HON. NICKANOR N. AUSTRIA, JR.

HON. FULGENCIO C. BELA CUESTA, JR.

HON. AIDEL PAUL G. FELAMIDE

HON. MARCOS C. AMUTAN

HON. KERRY J. SALAZAR

HON. CRISPIN DINGDING, REMULLA

HON. RAYMUNDO A. DEL ROSARIO

HON. REYNIEL A. AMBON

HON. IBENE P. BENCITO

HON. FRANCISCO PAOLO P. CRISOSTOMO

HON. FRANCISCO R. BARZAGA

HON. TOMAS D. M. ARDEMER

Certified Correct

MICHELLE F. ALCID

Provincial Board Secretary

Attested by

HON. SHERMAN S. JARO

Pro-Tempore / Presiding Officer

Date Signed: February 24, 2023
RL# 2864-2023





Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

Page 6: EXCERPTS, 28th Regular Session
February 13, 2023 RL No. 2864-2023

31. On Maintenance and Other Operating Expenses (MOOE)

- The use of Other Maintenance and Operation Expenses (OMOE) for the following Offices must be reviewed so as to identify the proper account titles that will be used in the execution of such PPAs;
- The Other Maintenance and Operating Expenses shall include only costs of services, which cannot be classified under any other account name and shall in no case be utilized or used for payment of salaries and/or other remunerations of personnel;

	Amount
Office of the Mayor	5,500,000.00
Management Information System	900,000.00
Tourism Development Unit	1,000,000.00
System Development Unit	800,000.00
Strike General Management Unit	100,000.00
DRRMO	100,000.00
PESO	1,000,000.00
Office of the Vice Mayor	2,000,000.00
Accounting	80,000.00
City Health office	300,000.00
CENRO	150,000.00

32. LBP Form 2

- Object of Expenditure
 - o Present the total amount only for each account title.

33. Organizational Outcome for the following offices:

- o Business Permits and Licenses
- o Housing and Urban Development and Resettlement Department
- o E-Commerce Department
- o Office of the Sangguniang Panglunsod
- o City Planning and Development Coordinator
- o GSO

34. Name of all offices must be consistent. See attached Annex 1;

35. Revision of Summaries:

- Proposed New Appropriation, by Object of Expense and by Sector
- Proposed New Appropriation, by Office

(Official Business)

HON. ATHENA BRYANA D. TOLENTINO

HON. MAURITO C. SISON

HON. DAVEY CHRISTIAN R. CHUA

HON. ROMEL B. ENRIQUEZ

HON. RAMON VICENTE H. BAUTISTA

HON. EDWIN E. MALVAR

HON. ARNEL M. CANTIMBUHAN

HON. NICKANOR L. AUSTRIA, JR.

HON. FULGENCIO C. BELA CUESTA, JR.

HON. ADEL PAUL G. DELAMIDE

HON. MARCOS C. AMUTAN

HON. KERRY J. SALAZAR

HON. CRISPIN DILGO D. REMULLA

HON. RAYMUNDO A. DEL ROSARIO

HON. REYNIEL A. AMBON

HON. IRENE P. BENCITO

HON. FRANCISCO PROER P. CRISOSTOMO

HON. FRANCISCO R. BARZAGA

HON. TOM CARLO M. ARDEMER

Certified Correct

MICHELLE F. ALCID
Provincial Board Secretary

Attested by:

HON. SHERMAN S. PRO
Pro-Tempore / Presiding Officer

Date Signed: February 20, 2023
RL# 2864-2023



Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Trece Martires City

Page 7: EXCERPTS, 28th Regular Session
February 13, 2023 RL No. 2864-2023


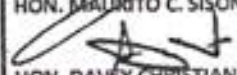



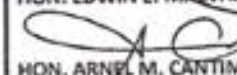
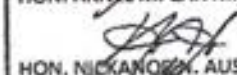







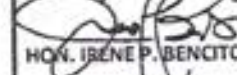
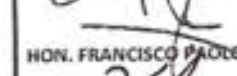



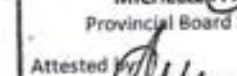
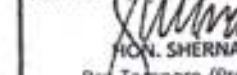
The said committee report was deliberated upon and duly adopted by the 11th Sangguniang Panlalawigan during its 28th Regular Session held on 13 February 2023 at the Sangguniang Panlalawigan Session Hall, Legislative Building, Trece Martires City, Cavite.

Very truly yours, *


MICHELLE F. ALCID
Provincial Board Secretary

MFA/jnc/vin

(Official Business)

HON. ATHENA BRYANA D. TOLENTINO

HON. MAURITO C. SISON

HON. DAVEY CHRISTIAN R. CHUA

HON. ROMEL R. ENRIQUEZ

HON. RAMON VICENTE H. BAUTISTA

HON. EDWIN E. MALVAR

HON. ARNEL M. CANTIMBUHAN

HON. NICKANOR A. AUSTRIA, JR.

HON. FULGENCIO C. BELA CUESTA, JR.

HON. ADEL PAUL G. TELAMIDE

HON. MARCOS C. AMUTAN

HON. KERRY J. SALAZAR

HON. CRISPIN DILGO D. REMULLA

HON. RAYMUNDO A. DEL ROSARIO

HON. REYNIELA AMBON

HON. IBENE P. BENCITO

HON. FRANCISCO PAOLO P. CRISOSTOMO

HON. FRANCISCO R. BARZAGA

HON. TOM CARLO M. ARDEMER

Certified Correct

MICHELLE F. ALCID
Provincial Board Secretary
Attested by

HON. SHERNAN S. JARO
Pro-Tempore / Presiding Officer
Date Signed: February 21, 2023
RL# 2864-2023

