



## COMMITTEE ON FINANCE AND BUDGET APPROPRIATION

COMMITTEE REPORT  
NO. FBA2-037- S-2025 (6<sup>th</sup> SP)

Office of the Sangguniang Panlungsod  
Received by: Jenif Pring  
Date: 22 SEP 2025  
Time: 14:38

Subject: REQUEST FOR APPROVAL OF RESOLUTION FROM BARANGAY MOLINO 3, BACOOR CITY, CAVITE: BARANGAY RESOLUTION NO. 056-2025 ENTITLED: "A RESOLUTION REALIGNING OF DECLOGGING FROM 20% DEVELOPMENT FUND FOR FISCAL YEAR 2025, TO VARIOUS PROGRAM, PLANS AND ACTIVITIES AMOUNTING TO ONE MILION PESOS (PHP1,000,000.00) OF BARANGAY MOLINO 3". - **PCR 148-2025** dated September 15, 2025

Referred to this Committee on the 11<sup>th</sup> Regular Session of 6<sup>th</sup> Sangguniang Panlungsod the above-subject matters for appropriate action and recommendation.

### REFERENCE:

#### DBM-DOF-DILG JMC No. 1, s. 2020

The circular provides the revised guidelines on the appropriation and utilization of the 20% of the Annual Tax Allocation, formerly the Internal Revenue Allocation (IRA), and also known as the 20% Development Fund (DF). It supersedes prior issuances on the subject and emphasizes key principles for local government units (LGUs), as follows:

**Alignment with development plans** - Funds must be used for priority development projects that are aligned with the LGU's local development plans, Annual Investment Program (AIP), and national development goals.

**List of allowable projects** - The circular includes a list of specific projects and programs that can be charged against the 20% DF.

**Prohibited expenditures** - The circular reiterates which expenditure items are strictly prohibited from being funded by the 20% Development Fund, such as personal services expenditures (salaries and wages), administrative expenses, and other non-capital expenditures.

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Further, the Committee has taken into consideration the objects and/or the items that must reflect in the writing of the barangay Resolution, to wit:

#### **Necessity and Urgency**

Clearly state the urgent need or new program that necessitates the budget realignment.

#### **Source of Funds**

Identify the exact budget item or savings from which the funds will be transferred.

#### **Recipient Project/Activity**

Clearly define the new project or activity that will receive the realigned funds.

#### **Legal Basis**

Reference the relevant section of the Local Government Code of 1991 or other local ordinances that allow for such realignments.

#### **Certifications**

Ensure proper certifications from the Barangay Treasurer and Accountant are included, confirming fund availability.

#### **Unanimous Approval**

The resolution should be unanimously adopted by the Sangguniang Barangay to signify complete agreement.

#### **FINDINGS:**

During the Committee hearing held on September 17, 2025, the following issues were clarified and verified:

1. The representative from the City Budget Department manifested that the realignment of fund has been reviewed and in order, including the form and substance of the barangay resolution.
2. The representative from the City Planning and Development Coordinator Office manifested that the new projects that will receive the realigned funds are in order and within the approved Annual Investment Program of the barangay.

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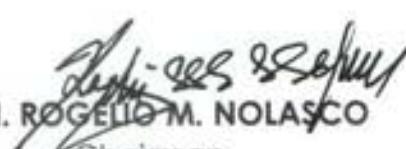
**RECOMMENDATION:**

In view of the foregoing, the Honorable Members of the Committee hereby recommend **TO APPROVE** Resolution No. 056-S-2025 of Barangay MOLINO 3, Bacoor City, Cavite, which approves the realigning of the barangay 20% development fund from the intended Declogging of Canals to new projects involving the amount of **ONE MILLION PESOS (Php1,000,000.00)**, subject further to existing laws, accounting and auditing rules and regulations.

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

Signed this day of September 2025 at the City of Bacoor, Cavite.

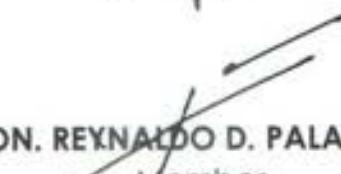
**THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION**

  
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**HON. CATHERINE S. EVARISTO**

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Member

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