



Republic of the Philippines
Province of Cavite
CITY OF BACOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD



COMMITTEE ON FINANCE AND BUDGET APPROPRIATION
And
COMMITTEE ON BARANGAY AFFAIRS

JOINT COMMITTEE REPORT
NO. FBA2-116-S-2026 (6th SP)

Received by: Janet Pring
Date: 25 MAY 2026
Time: 2:05 PM

Subject: (FROM BARANGAY QUEEN'S ROW EAST) - BARANGAY RESOLUTION NO. 010, SERIES OF 2026 ENTITLED: "A RESOLUTION APPROVING THE RELOCATION OF THE ASPHALTING ROAD PROJECT FROM BLK. 1 PENTECOSTAL TO QUEEN VICTORIA STREET, BARANGAY QUEENS ROW EAST, CITY OF BACOR, CAVITE, AND AUTHORIZING THE REALIGNMENT OF THE 20% DEVELOPMENT FUND AMOUNTING TO ONE MILION PESOS (PHP1,000,000.00) - PCR 465-2028 dated May 18, 2026

Referred to the Joint Committee on the 43rd Regular Session of 6th 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 It superseded prior issuances on the subject and emphasizes key principles for local government units (LGUs), as follows: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.

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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.

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.

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FINDINGS:

1. The request for relocation of project has the same project title to be implemented within the same barangay and does not change the amount of fund.
2. During the joint committee hearing held on May 19, 2026, it has been established by the City Budget Office that the relocation of barangay project within the same barangay, with the same project file and with the same amount of fund does not require the processing and approval of realignment of fund

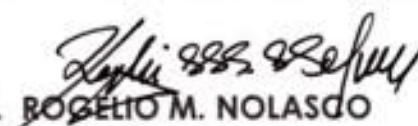
RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO APPROVE** the resolution authorizing the relocation of the asphaltting road project within the same **BARANGAY QUEENS ROW EAST, CITY OF BACOOR, CAVITE**, under the same approved 20% Development Fund amounting to **ONE MILLION PESOS (PHP1,000,000.00)**, subject to existing DBM budget circulars/issuances, accounting and auditing rules and regulations.

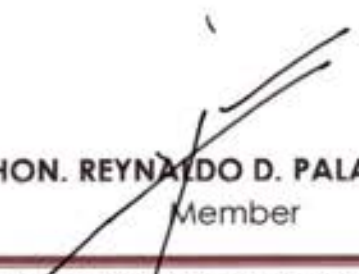
WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this 21st day of May 2026 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE AND BUDGET APPROPRIATION


HON. ROGELIO M. NOLASCO
Chairman

(Acting City Vice Mayor)
HON. CATHERINE S. EVARISTO
Vice Chairperson


HON. REYNALDO D. PALABRICA
Member


HON. RICARDO F. UGALDE
Member

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THE COMMITTEE ON BARANGAY AFFAIRS


HON. RANDY C. FRANCISCO
Chairman


HON. HORACIO M. BRILLANTES, JR.
Vice Chairman


HON. LEVY M. TELA
Member

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