



COMMITTEE ON FINANCE AND BUDGET APPROPRIATION

COMMITTEE REPORT NO. FBA2-125- S-2026 (6th SP)

Subject: **A RESOLUTION APPROVING THE SUPPLEMENTAL INVESTMENT PROGRAM NO. 1 (SIP #1) AND SUPPLEMENTAL BUDGET NO. 1 (SB# 1) OF BARANGAY BAYANAN, CITY OF BACOOR, CAVITE FOR FISCAL YEAR 2026.** PCR 497-2026 dated June 29, 2026

Referred to this Committee on the 49th Regular Session of the 6th Sangguniang Panlungsod the above-subject matter for appropriate action and recommendation.

BARANGAY BAYANAN

SUPPLEMENTAL INVESTMENT PROGRAM NO. 1

The proposed Supplemental Investment Program (SIP) No. 1 of **Barangay Bayanan**, amounting to **FOUR HUNDRED THOUSAND PESOS (P400,000.00)**, has been examined and reviewed by the City Budget Office and was found to be in conformity with the provisions of **Republic Act No. 7160** and existing budgetary rules, regulations, and issuances.

During the committee hearing, the resource persons from the City Planning and Development Coordinator Office, City Accounting and Internal Audit Department and City Budget Department were invited, and properly clarified and verified the following:

- The Supplemental Investment Program is funded from the barangay's available **savings/unappropriated surplus** amounting to **FOUR HUNDRED THOUSAND PESOS (P400,000.00)**.
- The proposed appropriations are intended to support the operational requirements of the barangay through the purchase of:
 - Furniture and fixtures – **P150,000.00**
 - Barangay uniforms – **P150,000.00**
 - Two-way radios – **P100,000.00**



- The Committee sought clarification regarding the classification of the proposed purchase of **two-way radios**. The City Budget Department explained that the acquisition was properly charged under **Maintenance and Other Operating Expenses (MOOE) as Other Supplies and Materials Expense**, since the cost is determined on a **per-unit basis** and does not exceed the capitalization threshold prescribed under existing government accounting rules. Accordingly, the expenditure need not be classified as **Capital Outlay**.

SUPPLEMENTAL BUDGET NO.1

The attached documents to support the proposed Supplemental Budget No. 1 of Barangay **BAYANAN** will readily show that it has been examined and reviewed by the concerned City Accounting and Internal Audit Department and City Budget Department, and that the same is in conformity with the provisions of **Republic Act No. 7160** and existing budget circulars/issuances.

Attachment:

- Photocopies of letters from Barangay **BAYANAN** addressed to the Sangguniang Panlungsod, Bacoor City, requesting for the approval of their Supplemental Investment Program No.1 and Supplement Budget No. 1.
- Photocopy of barangay resolution approving the Supplemental Investment Program No. 1 (SIP 1) for Supplemental Budget No. 1, Series of 2026.
- Photocopy of barangay appropriation ordinance authorizing Supplemental Budget No. 1 for MOOE and Capital Outlay in the total amount of **FOUR HUNDRED THOUSAND PESOS (P400,000.00)**.
- Photocopy of Statement of Funding Sources, FY 2026 duly certified, as correct, by the Barangay Treasurer and Atty. Marvie Kate Encarnado, Department Head-City Accounting and Internal Audit Department.



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



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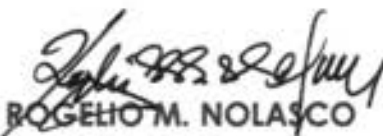
RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Committee hereby recommend **TO APPROVE** the barangay resolution approving the Supplemental Investment Program No. 1 and the corresponding appropriation ordinance authorizing the Supplemental Budget No. 1 of Barangay **BAYANAN**, subject to existing accounting and auditing rules and regulations.

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

Signed this 6th day of July 2026 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE AND BUDGET APPROPRIATION


HON. ROGELIO M. NOLASCO
Chairman

ACTING CITY MAYOR
HON. CATHERINE S. EVARISTO
Vice Chairperson


HON. REYNALDO D. PALABRICA
Member


HON. RICARDO F. UGALDE
Member

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