



COMMITTEE ON FINANCE AND BUDGET APPROPRIATION

COMMITTEE REPORT NO. FBA2-126- 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 MAMBOG 4, CITY OF BACOR, CAVITE FOR FISCAL YEAR 2026. PCR 510-2026** dated July 6, 2026

Referred to this Committee on the 50th Regular Session of the 6th Sangguniang Panlungsod the above-subject matter for appropriate action and recommendation.

BARANGAY MAMBOG IV

SUPPLEMENTAL INVESTMENT PROGRAM NO. 1

The proposed Supplemental Investment Program (SIP) No. 1 of Barangay **Mambog IV** was examined and reviewed by the City Planning and Development Coordinator's Office (CPDC) and the City Budget Office and was found to be consistent with the provisions of **Republic Act No. 7160** and other existing budgeting rules, regulations and issuances.

During the committee hearing, **Punong Barangay Robert G. Nolasco** explained that the Supplemental Investment Program amounting to **Two Million Five Hundred Twenty Thousand Pesos (P2,520,000.00)** shall be utilized for the following:

- Provision for Electricity Expense;
- Provision for Gasoline Expenses;
- Purchase of one (1) All-Terrain Vehicle (ATV);
- Installation of Streetlights at Mambog IV Proper; and
- Renovation and Extension of the Kitchen at the Multi-Purpose Hall.

The Punong Barangay further explained that the proposed purchase of an **All-Terrain Vehicle (ATV)** was intended to replace the planned purchase of a motorcycle, citing that an ATV is safer, more durable, and more practical for barangay operations. He likewise stated that the installation of additional streetlights is intended to address



the longer stretch of the barangay's main road using **200-watt lighting fixtures mounted on tapered lamp posts**, in line with the City's priority of improving public lighting.

During the deliberation, the Committee inquired whether the proposed purchase of an ATV is allowable under existing government budgeting rules. The representative from the **City Budget Department** clarified that the purchase is **allowable** and is properly classified under **Capital Outlay as a motor vehicle**.

The Committee likewise discussed the issue regarding the registration of the ATV considering its exemption from registration with the Land Transportation Office (LTO). Questions were raised regarding the documentary requirements that may be required by the Accounting Office and Commission on Audit (COA).

The Budget representative explained that while disbursement and documentary requirements fall under the jurisdiction of the Accounting Office, the Supplemental Budget Form had already been reviewed and signed by the Accounting Office. Councilor **Randy C. Francisco** likewise manifested that he had previously purchased an ATV for barangay use during the past two years and that the matter had already been clarified with the Commission on Audit, which confirmed that no issue exists regarding such purchase. Punong Barangay **Robert G. Nolasco** also informed the Committee that they had consulted the Commission on Audit, which likewise approved the proposed acquisition.

The Committee likewise confirmed that the Supplemental Investment Program and supporting documents had already been **checked and reviewed by the City Planning and Development Coordinator's Office** prior to their submission to the Sangguniang Panlungsod.

SUPPLEMENTAL BUDGET NO.1

The attached documents to support the proposed Supplemental Budget No. 1 of Barangay **Mambog 4**, amounting to **Two Million Five Hundred Twenty Thousand Pesos (P2,520,000.00)** 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.

The Committee noted that the Supplemental Budget shall be funded from **available savings** and allocated as follows:



Maintenance and Other Operating Expenses (MOOE) – ₱300,000.00

- Electricity Expense – ₱100,000.00
- Fuel, Oil and Lubricants Expense – ₱200,000.00

Capital Outlay – ₱2,220,000.00

- Purchase of One (1) All-Terrain Vehicle (ATV) – ₱220,000.00
- Installation of Streetlights at Mambog IV Proper – ₱1,000,000.00
- Renovation and Extension of the Kitchen at the Multi-Purpose Hall – ₱1,000,000.00

TOTAL APPROPRIATION: ₱2,520,000.00

The Committee likewise noted the recommendation of the **City Budget Office** that the purchase of the motor vehicle shall remain subject to the provisions of **DILG Memorandum Circular No. 2022-105**, while all disbursements shall remain subject to existing accounting and auditing rules and regulations.
Attachment:

- Photocopies of letters from Barangay **Mambog IV** 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** (SB 1), Series of 2026.
- Photocopy of barangay appropriation ordinance authorizing Supplemental Budget No. 1 for MOOE and Capital Outlay in the total amount of **TWO MILLION FIVE HUNDRED TWENTY THOUSAND PESOS (₱2,520,000.00)**.
- 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.



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Province of Cavite
CITY OF BACOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD



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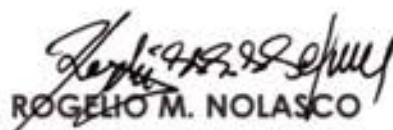
RECOMMENDATION:

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 **Mambog IV**, subject to existing accounting and auditing rules and regulations, including the applicable provisions of DILG Memorandum Circular No. 2022-105 governing the purchase of motor vehicles.

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

Signed this 13th 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

Prepared by:


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Administrative Aide

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