



Republic of the Philippines  
Province of Oriental Mindoro  
MUNICIPALITY OF BULALACAO

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**OFFICE OF THE SANGGUNIANG BAYAN**

*Municipal Building, Poblacion, Bulalacao, 5214, Oriental Mindoro*

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF BULALACAO, ORIENTAL MINDORO HELD ON JANUARY 27, 2017 AT THE SANGGUNIANG BARANGAY SESSION HALL, BARANGAY MILAGROSA, BULALACAO, ORIENTAL MINDORO

**PRESENT:**

- |                                |   |                             |
|--------------------------------|---|-----------------------------|
| Hon. Tulay M. Caring           | - | Temporary Presiding Officer |
| Hon. Dexter R. Gonzales        | - | Sang. Bayan Member          |
| Hon. Dennes M. Faner           | - | -do-                        |
| Hon. German S. Acosta          | - | -do-                        |
| Hon. Edezer F. Acheron         | - | -do-                        |
| Hon. Guillermo G. Salas, Jr.   | - | -do-                        |
| Hon. Elpidio N. Contreras, Jr. | - | -do-                        |
| Hon. Edwin C. Acheron          | - | -do-                        |
| Hon. Teresita S. Bantugan      | - | -do-                        |

**ABSENT:**

- |                        |   |                                 |
|------------------------|---|---------------------------------|
| Hon. Ramon G. Magbanua | - | Municipal Vice Mayor – O.B.     |
| Hon. Enrico C. Villas  | - | Pangulo, Liga ng mga Brgy-O.B.. |

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**SPECIAL ORDINANCE NO. 17-01-04**

**SPECIAL ORDINANCE ADOPTING THE GUIDELINES ON THE HARMONIZATION OF LOCAL PLANNING, INVESTMENT PROGRAMMING, REVENUE ADMINISTRATION, BUDGETING, AND EXPENDITURE MANAGEMENT PRESCRIBED BY THE DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT, NATIONAL ECONOMICS AND DEVELOPMENT AUTHORITY, DEPARTMENT OF BUDGET AND MANAGEMENT, AND DEPARTMENT OF FINANCE THRU JOINT MEMORANDUM CIRCULAR NO. 1, SERIES OF 2007, SETTING RELATED POLICIES AND PENALTIES FOR VIOLATION HEREOF**

- SPONSORS: SB MEMBER DEXTER R. GONZALES**  
**CHAIRPERSON: COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION**  
**SB MEMBER EDWIN C. ACERON**  
**CHAIRPERSON: COMMITTEE ON GOOD GOVERNMENT**  
**CO-SPONSORS: SB MEMBER DENNES M. FANER**  
**SB MEMBER GERMAN S. ACOSTA**

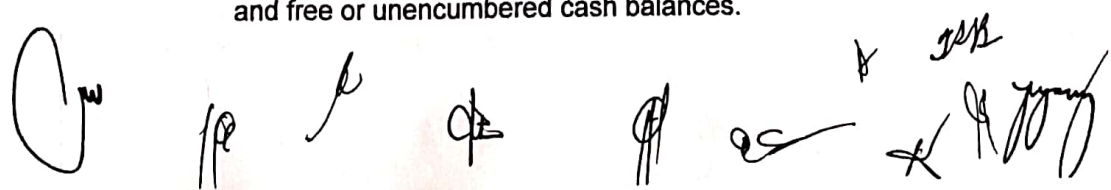
**BE IT ORDAINED** by the Sangguniang Bayan of Bulalacao, Oriental Mindoro:

**SECTION 1. Statement of Policy.** It is the policy of the Local Government Unit of Bulalacao, Oriental Mindoro (LGU Bulalacao) to formulate plans and budget in accordance with the Local Government Code (LGC) and other laws, and related policies taking into considerations the national, regional and provincial plans and directions so as to ensure sustainable, relevant and acceptable development undertakings that will benefit the people.

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**SEC. DEFINITION OF TERMS.**

- a. Annual Budget – refers to the financial plan embodying the revenue and expenditures for one (1) fiscal year.
- b. Annual Investment Program (AIP) – for planning and investment programming purposes, constitutes the annual slice of the LDIP, referring to the indicative yearly expenditure requirements of the LGU of Bulalacao's programs, projects and activities (PPAs) to be integrated into the annual budget. For budgeting purposes, constitute the total resource requirements for the budget year, including the detailed annual allocation of each PPA in the annual slice of the LDIP and the regular operational budget items broken down into Personal Services, Maintenance and Other Operating Expenses and Capital Outlay.
- c. Comprehensive Development Plan (CDP) – the document that pertains to the multi-sectoral plan of the LGU of Bulalacao, which embodies the vision, sectoral goals, objectives, development strategies and policies within the term of officials and the medium-term and medium-term of officials. It contains corresponding PPAs which serve as primary inputs to investment programming and subsequent budgeting and implementation of projects for growth and development.
- d. Local Development Council (LDC)- the expanded body mandated by law to assist the Sangguniang Bayan in setting the direction of economic and social development, and in coordinating development efforts within the jurisdiction of the Municipality.
- e. Local Development Investment Program (LDIP) – a basic document lining the local plan to the budget. It contains a prioritized list of PPAs which are derived from the CDP, matched with financing resources, and to be implemented annually within a three (3) to six (6) year period. The first three (3) years of the LDIP shall be firmed up along the priorities of the incumbent local chief executive.
- f. Local Finance Committee (LFC)- the body composed of the Municipal Planning and Development Coordinator (MPDC), the Municipal Budget Officer (MBO), the Municipal Treasurer, and the Municipal Accountant, mandated by law to recommend to the Municipal Mayor the level of the annual expenditures and the ceilings of spending for economic, social and general services based on the approved CDP.
- g. Provincial Development and Physical Framework Plan (PDPFP) – the plan document of the Provincial Government of Oriental Mindoro which contains the long-term vision of the Province and identifies development goals, strategies, objectives/targets and corresponding PPAs which serve as primary inputs to provincial investment programming and subsequent budgeting and plan implementation.
- h. Resources- this word refers to revenues, gross borrowings and free or unencumbered cash balances.

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- i. Revenue- refers to the cash inflow which does not increase the liability of the government.
- j. Supplemental Budget- refers to additional budget contained in an appropriation ordinance enacted only after the annual budget had been approved by the Sangguniang Bayan.

**SEC. 3. COMPLIANCE TO POLICIES OF OVERSIGHT AGENCIES.**

The LGU of Bulalacao shall comply with existing and future policies on local planning, investment programming, budgeting, revenue administration, and expenditure management set forth by the Department of Interior and Local Government (DILG), National Economic and Development Authority (NEDA), Department of Budget and Management (DBM), and Department of Finance (DOF). Through the LFC, it shall update itself with related issuances from those agencies.

**SEC. 4. SYNCHRONIZATION OF LOCAL PLANNING, INVESTMENT PROGRAMMING, REVENUE ADMINISTRATION, BUDGETING AND EXPENDITURE MANAGEMENT.**

- a. On the basis of the guidelines issued by DILG, NEDA, DBM and DOF and in line with Sections 470 (d) (2 and 5), 475 (b) (5), and 476 (b) (5) of the LGC, the MPDC, Municipal Budget Officer and Municipal Treasurer shall update the respective planning databases including among others the socio economic, physical resources, time series revenue and expenditure data and project profiles/status from January to March every year. Based on these data, the MPDC shall proceed with the analysis of the planning environment from April to May of every year. On preparation for the convening of the LDC after elections, the MPDC shall also formulate the guidelines for reconstituting the LDC and the mechanism for choosing Sangguniang Bayan- accredited private sector representatives.
- b. In line with Section 444 (b) (1) (ii) of the Local Government Code, the Municipal Mayor shall convene the expanded LDC not later than the first week of July every 3-6 years to sustain the formulation or updating of the CDP.
- c. On the basis of the planning guidelines issued by DILG and NEDA and pursuant to Section 106 of the LGC, the CDP shall be prepared following a process of analysis of the existing situation, goal, strategies and objective/target setting and culminating in the identification of strategic PPAs. The LGU of Bulalacao shall align/harmonize the plans with national development goals taking into consideration its resource endowments, financial capability and distinct development needs.
- d. Pursuant to Section 109 (a) (1-3) of the LGC, the LDC shall also prioritize and, in coordination with the LFC, match the PPAs with available financing resources in the process formulating the multi-year LDIP. The LFC shall, as necessary, provide measures to generate additional revenues to finance the LDIP pursuant to Section 316 (b) of the LGC.
- e. The LDC shall cull out the AIP from the current slice of the LDIP, which upon approval by the Sanggunian, shall serve as the basis for preparing the executive budget. The LDC shall endorse the AIP to the Local Budget Officer for the budget preparation and in determining the annual budgetary allocations for PPAs vis-à-vis allocations for other purposes as indicated in the AIP summary form.



- f. In succeeding years prior to the next preparation/updating of the CDP as provided in Section 4.a of this Ordinance. The LDC in consultation with the LFC shall update the LDIP and cull out an AIP as input to the annual budget preparation. The LDIP updating shall be on account of outcomes of PPAs implemented in the previous year, changes in the planning environment and financing conditions, among others.
- g. Local budgeting activities shall proceed following the DBM's issuance of the Local Budget Memorandum providing among others the initial Internal Revenue Allotment (IRA) share and other special shares or revenue sources, the guidelines in the preparation of local budgets, including submission of the comparative statements of income and expenditure.

These activities shall be in accordance with the steps, procedures, processes and forms indicated in the most recent Local Budget Operations Manual for LGUs and/or other issuances by the DBM, provided that in AIP Forms 1-4, or its equivalent or substitute in future issuances of the DBM, the LGU of Bulalacao's vision, strategic directions, specific objectives and policy directions shall be culled out from the CDP and the PPAs shall be taken from the current slice of the approved or updated LDIP.

**SEC. 5. SYNCHRONIZED LOCAL PLANNING AND BUDGETING CALENDAR (SLPBC).**

- a. The LGU of Bulalacao and all its officials, employees and workers shall observe, implement, respect and uphold this calendar:

Period Covered	Activity	Output/s	Actor/s
1 <sup>st</sup> week of January	Provincial Planning and Development Office (PPDO) sets guidelines for data gathering	Guidelines for data gathering	Provincial Planning and Development Coordinator (PPDC)
January to March	Updating of planning and budgeting database (socioeconomic, physical resources, time series revenue and expenditure data, project profile/status among others)	Updating planning, budgeting and financial database	Municipal Planning and Development Coordinator (MPDC), Municipal Budget Officer (MBO), Municipal Treasurer, Office Heads, National Government Agencies (NGAs), and Regional Line Agencies (RLAs).
April to May	Analysis of the planning environment for plan preparation/review/updating	Draft situational analysis and assessment of plan implementation	MPDC, NGAs, LRAs
April to May	Updating of appropriate AIP in the LDIP as input to budgeting	Indicative AIP (the first year of the LDIP in the case of election year)	LDC, MPDC

June 1 to 15 or 1 <sup>st</sup> week of August during election year	Preparation of AIP Summary Form for the budget year	AIP Summary Form	MPDC, MBO
Not later than 1 <sup>st</sup> week of August	Approval of AIP	AIP for the budget year	Sangguniang Bayan
1 <sup>st</sup> week of July during election year	Reconstitution of LDC based on initial guidelines, including, mechanism for choosing private sector representatives, prepared by MPDC	Timetable and tasking for plan preparation/updating	Local Chief Executive (LCE)
Whole month of July	Formulation of development vision, goals, strategies, objectives/targets and identification of PPAs	Vision, goals, strategies, objectives/targets and PPAs	LDC, MPDC, Office heads, NGAs, RLAs
	Harmonization and complementation of development vision, goals and strategic direction between the PGOM and LGU of Bulalacao	Harmonized vision, goals and strategic direction	PGOM and LGU of Bulalacao
	Approval of CDP	CDP	Sangguniang Bayan
June to July 1-31 during election year	Identification of areas for complementation of PPAs between the PGOM and LGU of Bulalacao	Joint program and projects	PPDC and MPDC, NGAs, RLAs
	Prioritization of PPAs	Prioritized PPAs	LDC, LFC, NGAs, RLAs
	Matching of PPAs with available financing resources and determination of additional revenue sources to finance the PPAs	LDIP, revenue generation measures	LDC, LFC, NGAs, RLAs
	Approval of LDIP	Approved LDIP	Sangguniang Bayan
June 16-30 or 1 <sup>st</sup> week of July during election year	Issuance of Budget Call	Budget Call	LCE
July 1-15	Submission of LCE of certified 3-year statement of income and expenditures	Certified statement of income and expenditures.	Municipal Treasurer
		Department budget ceilings	Office heads
On or before September 1-15	Submission to the Punong Barangay of statement of income and expenditure for the ensuing year	Statement of income and expenditure	Barangay Treasurer
July 1-15	Preparation and submission of budget proposals	Budget proposals	Office heads
July 16-August 31	Technical budget hearing of proposals	Reviewed budget proposals	LFC

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September 16-30	Consolidation of budget proposals into the Local Expenditure Program and preparation of Budget and Sources of Financing (BESF)	Local Expenditure Program and BESF	LFC
Not later than October 16	Preparation of the budget message and submission of executive budget to the Sanggunian	Budget message and executive budget	LCE
October 17 onwards	Enactment of local annual budget	Local appropriations ordinance	Sangguniang Bayan
Within 3 days from approval of local budget	Submission of the annual or supplemental budgets to Sangguniang Panlalawigan	Local appropriation ordinance	Sangguniang Bayan
Within 90 days from approval of local budget	Review of the annual or supplemental budgets	Reviewed budget	Sangguniang Panlalawigan
Within 10 days from approval of barangay budget	Submission of the annual or supplemental budgets of barangays to Sangguniang Bayan	Barangay budget	Sangguniang Barangay
Within 60 days from approval of annual or supplemental budgets	Review of the annual or supplemental budgets of barangays	Reviewed budget	Sangguniang Bayan through the Municipal Budget Office
Year-round	Implementation/execution of annual budget		LCE and office heads

- b. During the preparation of the PDPFP and CDP, the MPDC shall coordinate with the PPDC following the SLPBC in order to ensure consistency of vision and strategic directions and to facilitate the complementation of PPAs as may be necessary.
- c. As far as practicable, the LGU of Bulalacao shall develop and undertake joint program and projects with the Provincial Government of Oriental Mindoro and shall seek financial assistance from the same in implementing programs and projects that have significant impact on the province as a whole. When feasible and consistent with the CDP, the LGU of Bulalacao may also provide counterpart resources to implement programs and projects initiated by the province.
- d. The MPDC shall coordinate with national and regional line agencies for technical inputs and guidance for the purpose of dovetailing sectoral targets in the CDP and LDIP. Such coordination may be institutionalized through the participation of national and regional line agencies in the LDC sectoral or functional committees. To reduce the number of plans, the MPDC shall integrate sectoral requirements into the CDP and LDIP.
- e. The MPDC shall coordinate to provide venues for national and regional line agencies' interface in local planning, investment programming, revenue administration, budgeting and expenditure management during these various stages of the planning cycle:

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- i. Updating of planning database (January-March of every year);
- ii. Analysis of planning environment (April-May of every year);
- iii. Formulation of development vision, goals and strategic direction (every after 3-6 years);
- iv. Identification and prioritization of PPAs (July of every year);
- v. Identification of areas of complementation of PPAs (July of every year);
- vi. Budget preparation, authorization and review (July to December).

**SEC. 6. Other Plans.** The participatory, relevant, up-to-date, transparent and encompassing formulation of all other plans shall be harmonized and in accordance with the CDP and LDIP and shall be undertaken through the initiative and leadership of the herein assigned office, council or group. In addition, the Local Chief Executive may create a technical working group or equivalent board or may assign employee or a group of employees who shall focus on a particular plan formulation.

Action Plan for the Protection of Children	Municipal Social Welfare and Development Office (MSWDO) & Municipal council for the Protection of Children (MCPC).
Aquatics and Fisheries Management Plan	Municipal Agriculture Office (MAO) and Municipal Fisheries and Aquatic Resources Management Council (MFARMC)
Annual Culture and Arts Plan	Municipal Tourism Office and Municipal Tourism Council (MTC)
Local Poverty Reduction Action Plan	Local Poverty Reduction Action Team
Local Coconut Development Plan	Municipal Agriculture Office (MAO)
Local Disaster Risk Reduction and Management Plan	Local Disaster Risk Reduction and Management Office (LDRRMO) and Local Disaster Risk Reduction and Management Council (LDRRMC)
Food Security Plan	MAO
Forest Management Plan	Municipal Environment and Natural Resources Office (MENRO)
Gender and Development Plan	MSWDO
Integrated Area Community Public Safety Plan	Municipal Police Station (MPS) and Local Peace and Order Council (LPOC)
Local Entrepreneurship Development Plan	Municipal Treasury Office and Office of the Municipal Mayor
Sustainable Area Development Plan	Municipal Planning and Development Office (MPDO)
Local Tourism Plan	Municipal Tourism Office & MTC
Small and Medium Term Enterprise Development Plan	MPDO and Office of the Municipal Mayor
Strategic Agricultural Development Zone	MAO & Farmer's Associations
Solid Waste Management Plan	Mun. Solid Waste Management Board
Watershed Management Plan	MENRO
Ancestral Domain Sustainable Development and Protection Plan	Municipal Indigenous People Development Advisory Council

Plan for Persons with Disabilities	MSWDO, Association of Persons with Disabilities
Forest Land Use Plan	MENRO
Local Climate Change Action Plan	LDRRMO & LDRRMC
Peace and Order Public Safety Plan	MPS and LPOC
Nutrition Action Plan	Municipal Nutrition Action Office and Municipal Nutrition Council
Information & Communication Technology Plan	Office of the Municipal Mayor
Local Shelter Plan	Local Housing Board
Plan for the Elderly	MSWDO & Municipal Association of Senior Citizens
Plan for Health & Family Planning	Municipal Health Office & Local Health Board
Coastal Management Plan	MAO and MFARMC
Information Strategic and Management Plan	Office of the Municipal Mayor
People's Plan	Office of the Municipal Mayor
Business Development Plan	Office of the Municipal Mayor
Capacity Development Agenda/Human Resource Management Development Plan	Human Resource Management Office
Comprehensive Land Use Plan	CLUP Technical Working Group

The Local Chief Executive or his duly authorized representative shall undertake measures necessary in creating, organizing or reorganizing the assigned office, council or group, in case it is not yet existent or not functioning as to this purpose, or in assigning the task to a related office. At least six (6) months before the expiry of each plan, unless otherwise prescribed by laws or policies, the concerned office, council, group or employee/s shall conduct activities for plan updating. The concerned office, council, group or employee/s shall ensure that the plans and their updates are submitted to the Sangguniang Bayan of Bulalacao for its adoption or approval in due time.

The Municipal Planning and Development Office shall render technical assistance in all appropriate planning stages and shall coordinate with the Department of Interior and Local Government thru the Municipal Local government Operations Office (MLGOO) for technical, technological and any practical assistance.

There shall be annual allocation to defray plan formulation expenses like but not limited to, payment for consultancy and facilitating services, workshop venue, and advertisement and purchase of supplies, materials and meals and snacks under the maintenance and other operating expenses of the assigned office. The concerned head of office shall submit budget proposal regarding expenses for plan formulation and related activities to the Municipal Budget Officer within July 1-15 every year. The fund allocated for this purpose shall not be allowed for realignment and not be certified as savings unless the plan shall have been completed already or its formulation shall have been deferred because of a compelling and lawful reason.

**SEC. 7. Orientation.** Within thirty (30) days after the approval of this Ordinance, the MPDO with assistance from MLGOO shall conduct an orientation activity to ensure smooth implementation. The concerned municipal and barangay officials, officers and employees shall be invited to attend said activity.

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Attendance to this orientation and the cyclical functions specifically stated herein shall be included in the Office Performance Commitment and Review (OPCR) and individual Performance Commitment and Review (IPCR) of the offices, officers and employees of the LGU of Bulalacao as mentioned in this Ordinance.

**SEC. 8. Penalty.** Any official, officer or employee who disregards or neglects or cause to disregards or neglect the implementation of this Ordinance shall be administratively dealt with and such shall be a ground for suspension or dismissal subject to the pertinent provisions of the Civil Service Laws and Rules, he Local Government Code, and other laws.



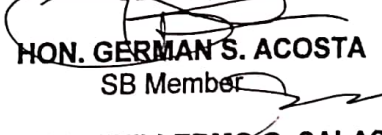
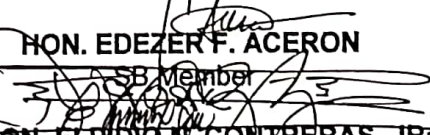
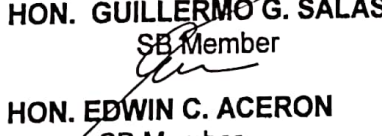
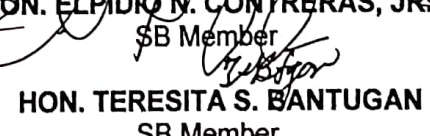


**SEC. 9. Implementing Rules and Regulations.** Within ninety (90) days after the approval of this Ordinance, the Office of the Municipal Mayor thru the Municipal Administrator shall prepare and disseminate the Implementing Rules and Regulations of this Ordinance (IRR).

**SEC. 10. Repealing Clause.** Any Ordinance inconsistent with the provisions of this Ordinance is hereby repealed or modified accordingly.

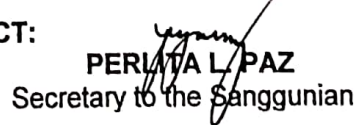
**SEC. 11. Separability Clause.** If any provision of this Ordinance s declared invalid, the remainder or any provision hereof not affected thereby shall remain in force and effect. Higher laws or policies inconsistent with the provisions of this Ordinance shall prevail.

**SEC. 12. Effectivity.** This Ordinance shall take effect immediately after the approval of the Municipal Mayor. A copy of the approved ordinance shall be given to offices, councils, groups, and incumbents of positions mentioned herein and shall be posted in bulletin board at the entrance of the municipal hall and in at least two (2) other conspicuous places in the Local Government Unit of Bulalacao.

**ENACTED** this 27<sup>th</sup> day of January, 2017, Bulalacao, Oriental Mindoro.

 <b>HON. DEXTER R. GONZALES</b> SB Member	 <b>HON. DENNES M. FANER</b> SB Member
 <b>HON. GERMAN S. ACOSTA</b> SB Member	 <b>HON. EDEZER F. ACERON</b> SB Member
 <b>HON. GUILLERMO G. SALAS, JR.</b> SB Member	 <b>HON. ELPIDIO N. CONTRERAS, JR.</b> SB Member
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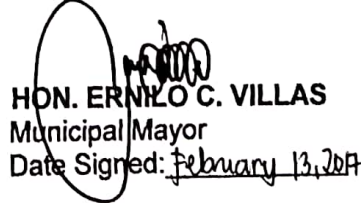
**CERTIFIED TRUE AND CORRECT:**

  
**PERLITA L. PAZ**  
Secretary to the Sanggunian

**ATTESTED:**

  
**HON. TULAY M. CARING**  
IPs Representative/Temporary Presiding Officer

**APPROVED:**

  
**HON. ERNILO C. VILLAS**  
Municipal Mayor  
Date Signed: February 13, 2017