

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF BUDGET AND MANAGEMENT DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNME

#### JOINT MEMORANDUM CIRCULAR NO. \_\_\_\_\_ Date: \_\_\_\_\_December 20, 2019

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To : All Punong Barangays, Members of the Sangguniang Barangays, Barangay Treasurers, Barangay Secretaries, and All Others Concerned

Subject : GUIDELINES ON THE ESTABLISHMENT AND GRANT OF YULETIDE SOCIAL ASSISTANCE PROGRAM FOR ALL BARANGAY OFFICIALS AND FUNCTIONARIES FOR FISCAL YEAR 2019

#### 1.0 LEGAL BASIS

Executive Order (EO) No. 99 dated December 6, 2019<sup>1</sup> was issued to enjoin all *Sangguniang Barangays* (SBs) to establish a Yuletide Social Assistance Program (YSAP) for all barangay officials and functionaries for Fiscal Year (FY) 2019.

Section 3 of said EO mandates the Department of the Interior and Local Government (DILG) and the Department of Budget and Management (DBM) to jointly issue the appropriate guidelines to effectively carry out and implement the EO.

#### 2.0 PURPOSE

This Joint Memorandum Circular (JMC) is being issued to prescribe the guidelines on the establishment of the YSAP for FY 2019, and the specific criteria and parameters for the determination of the barangay officials and functionaries qualified thereunder.

### 3.0 GENERAL GUIDELINES

- 3.1 All barangays are enjoined to establish a YSAP for FY 2019 through the enactment of an ordinance by their respective SBs.
- 3.2 The funding requirements of the YSAP for FY 2019 shall be charged against the available and unencumbered funds of the barangay, subject to existing budgeting, accounting, and auditing laws, rules and regulations.

Enjoining All Sangguniang Barangays to Establish Yuletide Social Assistance Program for All Barangay Officials and Functionaries for Fiscal Year (FY) 2019

- 3.3 Consistent with Section 321 of the Local Government Code of 1991 (Republic Act [RA] No. 7160), the SB shall enact an appropriation ordinance authorizing a supplemental budget for the provision of the funding requirements of the YSAP for FY 2019.
- 3.4 The supplemental budget to be passed by the SB shall be supported by funds actually available as certified by the barangay treasurer or covered by new revenue source(s), in accordance with Section 321 of RA No. 7160.
- 3.5 If the barangay is operating under a re-enacted budget, the SB shall not be allowed to enact an appropriation ordinance authorizing a supplemental budget, consistent with Section 323 of RA No. 7160.
- 3.6 The following barangay officials and functionaries shall be beneficiaries of the YSAP for FY 2019:
  - 3.6.1 All elective and appointive barangay officials, including the SK Chairperson; and
  - 3.6.2 Barangay functionaries, which include: (i) SK Treasurer, SK Secretary, and SK *Kagawads*; and (ii) other personnel and workers designated or engaged by the barangay performing official functions and duties, and whose compensation are sourced from barangay funds.
- 3.7 The amount of the YSAP that may be granted to barangay officials and functionaries shall be determined by the SB based on fund availability, upon coordination with the barangay treasurer. Such amount shall not exceed the monthly basic compensation being received by the barangay personnel concerned.

In the case of barangay functionaries not receiving regular monthly basic compensation, the SB shall determine the amount of the YSAP.

In determining the amount of the YSAP, the SB shall exercise prudence and judicious use of barangay funds, and ensure that the expenditure is reasonable and will not, in any way, adversely affect the delivery of services to the public.

- 3.8 The beneficiaries of the YSAP for FY 2019 must have rendered at least four (4) months of service as of November 30, 2019 and must still be in the service as of November 30, 2019.
- 3.9 The beneficiaries of the YSAP who have rendered less than four (4) months of service as of November 30, 2019 shall be entitled to a pro-rated amount of YSAP, as follows:

Length of Service	Percentage of the YSAP
3 months but less than 4 months	40%
2 months but less than 3 months	30%
1 month but less than 2 months	20%
Less than 1 month	10%

3.10 The payment of the YSAP for FY 2019 shall be made not earlier than December 20, 2019.

## 4.0 **RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability for the proper implementation of this JMC shall rest upon the Punong Barangay and other barangay officials concerned. The responsible officials shall be held liable for any payment not in accordance with the provisions of this JMC, without prejudice to the refund by the beneficiaries concerned of any excess or unauthorized payments.

## 5.0 MONITORING

The DILG, through the National Barangay Operations Office, and the DBM, through the Local Government and Regional Coordination Bureau, shall monitor the implementation of the YSAP for FY 2019.

# 6.0 **ITEMS FOR RESOLUTION**

Interpretation of the provisions of this JMC shall be referred to the DBM and DILG for joint resolution.

# 7.0 SEPARABILITY CLAUSE

If any provision of this JMC is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

### 8.0 **EFFECTIVITY**

This JMC shall take effect immediately.

WENDEL E. AVISADO Secretary, DBM

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Secretary, DILG



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