

SALIENT FEATURES OF LBC 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

Jerdy Mercene

LEGAL BASES

ADDITIONAL
HONORARIUM

HONORARIUM OF SK
OFFICIALS

ROLES



Legal Bases



SB 2124

The Bill



RA 11768

The Law



LBC 148

The IRR




SB 2124

The Bill

Senate Bill 2124

June 2021

A photograph of Sen. Sonny Angara, a man with dark hair wearing a dark blue jacket over a light blue shirt, is shown from the chest up. He is gesturing with his right hand while speaking. A small water bottle is visible on the table in front of him.

"The **issue of honoraria** or in this case, the **lack of it**, has been cited as **one of the main reasons why fewer people want to join the SK**. We recognize the importance of getting the youth involved in local governance and how this experience contributes to their development as future leaders **so we should provide them with all the support we can give.**"

Sen. Sonny Angara
Chairperson of the Committee on Youth
Author of SB 2124
Bicameral Conference Committee Report

Legal Bases



SB 2124

The Bill



RA 11768

The Law



LBC 148

The IRR



RA 11768

The Law

Republic Act 11768

Strengthening the SK Reform Act of 2015

The **SK members**, including the SK **treasurer** and **secretary**, **shall receive a monthly honorarium** XXX

XXX

The DBM shall issue the necessary guidelines implementing this provision.



Legal Bases



SB 2124

The Bill



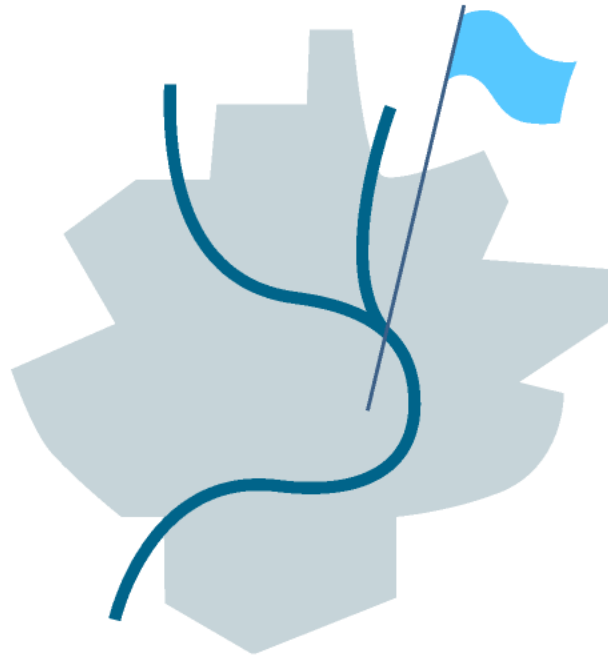
RA 11768

The Law



LBC 148

The IRR



LBC 148

The IRR

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a monthly honorarium**



DBM Secretary Amenah Pangandaman

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a monthly honorarium**

FUNDING SOURCE



DBM Secretary Amenah Pangandaman

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a monthly honorarium**

FUNDING SOURCE

SCHEDULE OF PAYMENT



DBM Secretary Amenah Pangandaman

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a**
monthly honorarium

FUNDING SOURCE

SCHEDULE OF PAYMENT

AMOUNT



DBM Secretary Amenah Pangandaman

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a monthly honorarium**

FUNDING SOURCE

SCHEDULE OF PAYMENT

AMOUNT

PURPOSE



DBM Secretary Amenah Pangandaman

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a monthly honorarium**

FUNDING SOURCE

SCHEDULE OF PAYMENT

AMOUNT

PURPOSE

LIMITATIONS



DBM Secretary Amenah Pangandaman

Local Budget Circular No. 148

Implementing Guidelines on the Grant of Honorarium to SK Officials

December 23, 2022

SK Officials shall each **receive a monthly honorarium**

FUNDING SOURCE

SCHEDULE OF PAYMENT

AMOUNT

PURPOSE

LIMITATIONS

REQUIREMENTS



DBM Secretary Amenah Pangandaman

Legal Bases



SB 2124

The Bill



RA 11768

The Law



LBC 148

The IRR

Legal Bases



SB 2124

The Bill



RA 11768

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LBC 148

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Grant of Honorarium to SK Officials



GRANT

LIMITATIONS

REQS

Grant of Honorarium

SK Officials shall
receive a **monthly
honorarium**

Item 3.1.1 of LBC 148

Funding Source

Schedule of
Payment

Amount

Purpose

Funding Source

🌀 Chargeable against the **SK FUNDS**

10%

of the **general fund** of the barangay



Proceeds from the **fund raising activities**

Grant of Honorarium

SK Officials shall
receive a **monthly
honorarium**

Item 3.1.1 of LBC 148

Funding Source

Schedule of
Payment

Amount

Purpose

Schedule of Payment

🌐 At the END OF THE
MONTH



“(6) The Sangguniang Kabataan members, including the Sangguniang Kabataan treasurer and secretary, shall receive a monthly honorarium, chargeable against the Sangguniang Kabataan funds, in addition to any other compensation provided by this Act and shall be granted at the end of every regular monthly Sangguniang Kabataan meeting: *Provided*, That the monthly honorarium shall not exceed the monthly compensation received by their Sangguniang Kabataan chairperson: *Provided, further*, That not more than twenty-five percent (25%) of the Sangguniang Kabataan funds shall be allocated for personnel services. The DBM shall issue the necessary guidelines implementing this provision.

Grant of Honorarium

SK Officials shall
receive a **monthly
honorarium**

Item 3.1.1 of LBC 148

Funding Source

Schedule of
Payment

Amount

Purpose

Amount



BASED ON:

- 🚫 attendance at SK meetings, deliberations, & official activities of the SK
- 🚫 actual work and/or attendance vs. the work and/or meeting schedule or performance standards

SHALL NOT EXCEED:

- 🚫 The rate equivalent to SG9 S1 of the salary schedule implemented by the city/municipality where the barangay belongs
- 🚫 The monthly compensation received by the SK chairperson

Grant of Honorarium

SK Officials shall
receive a **monthly
honorarium**

Item 3.1.1 of LBC 148

Funding Source

Schedule of
Payment

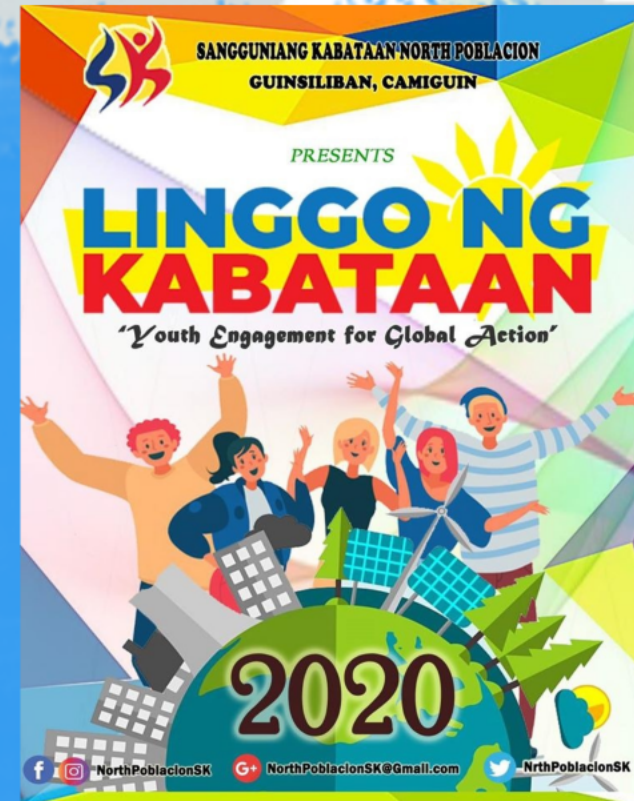
Amount

Purpose

PURPOSE

To compensate the performance of their **DUTIES**

- 🎨 Formulate the CBYDP
- 🎨 Approve AB & SB
- 🎨 Promulgate Resolutions
- 🎨 Hold fund-raising activities



Grant of Honorarium

SK Officials shall
receive a **monthly
honorarium**

Item 3.1.1 of LBC 148

Funding Source

Schedule of
Payment

Amount

Purpose

Grant of Honorarium to SK Officials



GRANT

LIMITATIONS

REQS

Limitations

MONTHLY HONORARIUM

≤ SG9 S1

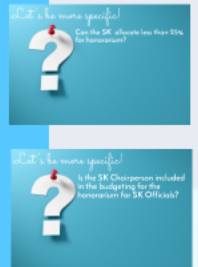
≤ monthly compensation received
by the SK chairperson

PS

≤ 25% of the SK funds

MYB, YEB, CUA, & OTHER UNAUTHORIZED BENEFITS

x allowed



Let's be more specific!



Can the SK allocate less than 25% for honorarium?

Let's be more specific!



Can the SK allocate less than 25% for honorarium?

Answer: YES. The 25% is the maximum percentage allowable for the allocation of honoraria. Thus, it is possible to allocate less than 25%.

Let's be more specific!



Is the SK Chairperson included
in the budgeting for the
honorarium for SK Officials?

Let's be more specific!



Is the SK Chairperson included in the budgeting for the honorarium for SK Officials?

Answer: NO. Per Sec. 3.1.2 of LBC 148 SK chairperson shall no longer be entitled to receive any honorarium from the regular SK funds (except those funded by higher-level LGUs)

Grant of Honorarium to SK Officials

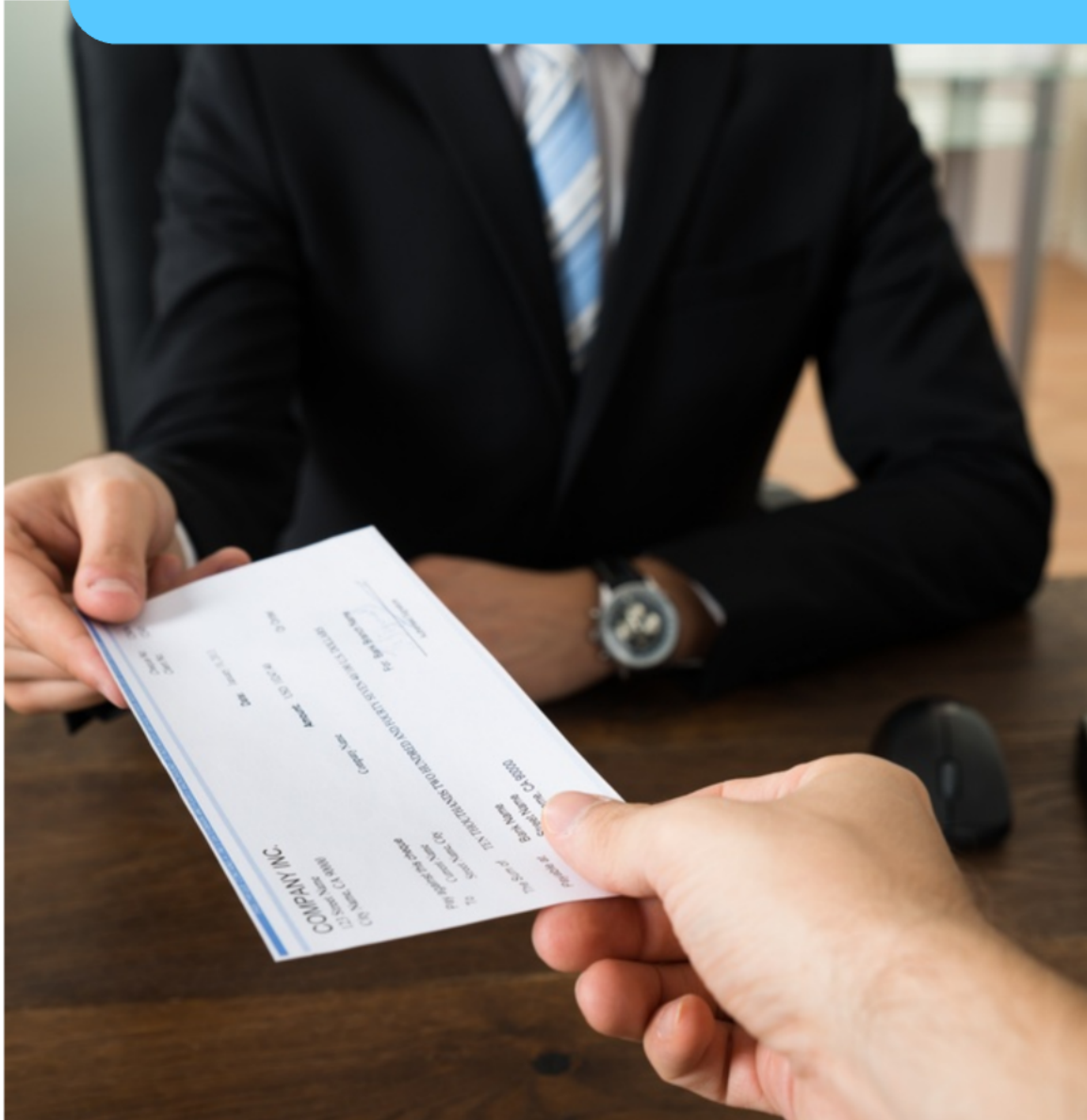


GRANT

LIMITATIONS

REQS

Requirements



Grant of honorarium to SK Officials shall be:

- Included in the **CBYDP** and **ABYIP**
- Subject to the SK **planning & budgeting** process
- Shall be subject to pertinent budgeting, accounting & auditing laws, rules, & regulations
- Shall be monitored by the **Budget Monitoring Officer**



Let's be more specific!



There are vacant positions in your council. Do you still need to budget their honorarium?

Let's be more specific!



There are vacant positions in your council. Do you still need to budget their honorarium?

Answer: YES. Per Sec. 3.1.8 of LBC No. 148, the total honorarium to be included in the SK AB shall cover **SK Officials**, whether the **SK** position is filled or unfilled.

Grant of Honorarium to SK Officials



GRANT

LIMITATIONS

REQS

SALIENT FEATURES OF LBC 148

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ROLES



Additional Honorarium from the LGUs

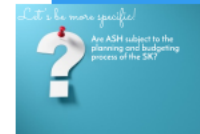
*LGUs may provide **additional honorarium** as well as **social welfare contributions & hazard pay (ASH)** to SK Chairperson & the elected & appointed members*

Reqs

Limitations

Requirements

- 🔥 Request of SK Officials, through a letter by the SK Chairperson
- 🔥 Fulfillment of the requirements set forth and agreed upon by the LGU and SK in the MOA or contract
- 🔥 Attendance to SK meetings, deliberations and official activities of the SK



Let's be more specific!



Are ASH subject to the
planning and budgeting
process of the SK?

Let's be more specific!



Are ASH subject to the planning and budgeting process of the SK?

Answer: NO, per Item 3.2.10 of LBC 148

Additional Honorarium from the LGUs

*LGUs may provide **additional honorarium** as well as **social welfare contributions & hazard pay (ASH)** to SK Chairperson & the elected & appointed members*

Reqs

Limitations

Limitations



- 🚩 Additional honorarium of **SK Officials**
 \leq honoraria of **Barangay Officials**
- 🚩 Total honorarium for **SK Chairperson**
 \leq honorarium of **Sanggunian**
Barangay members

Additional Honorarium from the LGUs

*LGUs may provide **additional honorarium** as well as **social welfare contributions & hazard pay (ASH)** to SK Chairperson & the elected & appointed members*

Reqs

Limitations

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LEGAL BASES

ADDITIONAL
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OFFICIALS

ROLES



A hand in a dark suit sleeve is holding a black chess king piece. The background is a stylized, colorful map of a city with various buildings and streets. The text 'Roles of SK & LGUs' is written in large blue letters at the top right.

Roles of SK & LGUs

Roles of
LGU

Roles of
SK

Roles of SK




Allocate an amount for PS which should not be more than 25% of the SK funds

Provide an honorarium in the SK Annual Budget which cover SK Officials

ASH shall be accounted/recorded in the Registry of Specific Purpose Fund Commitments, Payments & Balances

Record SK Officials honorarium in appropriate registers maintained by SK Treasurer

Monitor the honorarium given to SK Officials in a budget registry for PS

A hand in a grey suit sleeve is holding a black chess king piece over a stylized city map background. The map features various colored buildings and streets. The text 'Roles of SK & LGUs' is prominently displayed in the upper right.

Roles of SK & LGUs

Roles of
LGU

Roles of
SK

Roles of the LGU

The grant of ASH shall be taken up as **financial subsidy** to SK in the books of account of the LGU


The grant of ASH shall be included in the **Annual Investment Program** of the LGUs

Observe funding priorities in the grant of ASH to SK Chairperson & the elected & appointed members

Ensure that the **grant must not significantly affect** the capability to allocate adequate funds for the delivery of basic services/facilities & implement development projects

Establish a mechanism or system to ensure that the Honorarium of the SK Officials and SK Chairperson **shall not exceed** the honorarium of SK Chairperson and Sangguniang Barangay



A hand in a dark suit jacket is holding a black chess king piece. The background is a stylized, colorful map of a city with various buildings and streets. The text 'Roles of SK & LGUs' is written in large blue letters at the top right.

Roles of SK & LGUs

Roles of
LGU

Roles of
SK

SALIENT FEATURES OF LBC 148

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