



**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE 28<sup>th</sup> REGULAR SESSION OF THE 12<sup>th</sup> SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR, HELD AT SB SESSION HALL ON MARCH 13, 2023.**

**Present:**

|                                   |                        |
|-----------------------------------|------------------------|
| <b>HON. LORENZO S. ALCANTARA</b>  | - Municipal Vice Mayor |
| <b>HON. ARNOLD L. FLORES</b>      | - SB Member            |
| <b>HON. FREDERICK R. BALANDRA</b> | - SB Member            |
| <b>HON. HERMES B. CABALES</b>     | - SB Member            |
| <b>HON. MA. GEMMA C. ALBISO</b>   | - SB Member            |
| <b>HON. RHOLLY A. LABANG</b>      | - SB Member            |
| <b>HON. ROMEO G. LIGAN</b>        | - SB Member            |
| <b>HON. JELITO R. PEÑONAL</b>     | - SB Member            |
| <b>HON. JEZIEL R. DAGUPAN</b>     | - SKF President        |
| <b>HON. ROMEO D. PARILA</b>       | - IPMR                 |

**Absent:**

|                                  |                          |
|----------------------------------|--------------------------|
| <b>HON. RONALDO D. ENCABO</b>    | - SB Member – Sick Leave |
| <b>HON. JESSIE NIEL C. PAULO</b> | - ABC President – O.B    |

**RESOLUTION NO. 0157-2023**

**DECLARING VALID AND OPERATIVE THE ANNUAL BUDGET OF BARANGAY CUATRO-CUATRO, DUMALINAO, ZAMBOANGA DEL SUR FOR THE CALENDAR YEAR 2023, AMOUNTING TO TWO MILLION ONE HUNDRED SIXTY FIVE THOUSAND TWO HUNDRED SIXTY-SEVEN PESOS (PHP2, 165, 267.00), SUBJECT TO ALL ACCOUNTING AND AUDITING RULES AND PROCEDURES.**

**WHEREAS**, presented for consideration and appropriate action is the Annual Budget of Barangay Cuatro-Cuatro, Dumalinao, Zamboanga del Sur for Calendar Year 2023, amounting to Two Million One Hundred Sixty Five Thousand Two Hundred Sixty-Seven Pesos (Php2, 165, 267.00) with approved Appropriation Ordinance No. 02, 2022 dated November 15, 2022;

**WHEREAS**, programs, projects and activities reflected in the budget documents are in conformity with existing laws, rules, and regulations set forth on Book III, Chapter 4, Section 391 paragraph (a). Sub-paragraph (3) of the Local Government Code of 1991 which states that:

(3) Enact Annual and Supplemental Budget in accordance with the provision of this Code;

**WHEREAS**, Annual Budget for Calendar Year 2023 of Barangay Cuatro-Cuatro was thoroughly reviewed by the Committee on Budget, Finance, and Appropriation



thru technical assistance and recommendation of the Local Finance Committee and found to be in order and had complied with all the budgetary requirements of the Local Government Code of 1991;

**WHEREAS**, items appropriated under Appropriation Ordinance No. 02, 2022 of Barangay Cuatro-Cuatro is hereby considered operative in its entirety;

**WHEREAS**, after careful review and exhaustive deliberation, and after finding the same to be proper and order;

**NOW, THEREFORE**, premises above-considered, on motion by **HON. ARNOLD L. FLORES** the body resolved, as it hereby resolves to declare valid and operative the Annual Budget of Barangay Cuatro-Cuatro, Dumalinao, Zamboanga del Sur for Calendar Year 2023, amounting to Two Million One Hundred Sixty Five Thousand Two Hundred Sixty-Seven Pesos (Php2, 165, 267.00), subject to all accounting and auditing rules and procedures.


**LET** the copy of this resolution be furnished to concern offices and/or officials for reference, guidance and appropriate action.

**DONE** this 13<sup>th</sup> day of MARCH 2023, at Dumalinao, Zamboanga del Sur.

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

  
**ATTY. MAYUS RYAN D. ANDO**  
SB Secretary

Attested and approved by:

  
**LORENZO S. ALCANTARA**  
Vice Mayor - Presiding Officer



| Item No | BARANGAY CUATRO-CUATRO     | SG | LBC 74       | 2022       |        | 2023       |        | Suggested Rate |
|---------|----------------------------|----|--------------|------------|--------|------------|--------|----------------|
|         |                            |    | Annex E      |            |        |            |        | at 42.93%      |
| 1       | PUNONG BARANGAY            | 14 | 10,037.00    | 4,525.62   | 45.09% | 4,525.62   | 45.09% | 4,308.88       |
| 2       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 3       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 4       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 5       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 6       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 7       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 8       | BARANGAY KAGAWAD           | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 9       | SK CHAIRMAN                | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 10      | BARANGAY SECRETARY         | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
| 11      | BARANGAY TREASURER         | 10 | 7,951.00     | 3,388.64   | 42.62% | 3,388.64   | 42.62% | 3,413.36       |
|         | ACCOUNTING CLERK           | 4  | 5,217.00     |            |        |            |        |                |
| 12      | DAY CARE WORKER            | 6  | 6,085.00     | 2,620.94   | 43.07% | 2,620.94   | 43.07% | 2,612.29       |
| 13      | BARANGAY HEALTH WORKER     | 4  | 5,217.00     | 2,196.09   | 42.09% | 2,196.09   | 42.09% | 2,239.66       |
| 14      | BARANGAY HEALTH WORKER     | 4  | 5,217.00     | 2,196.09   | 42.09% | 2,196.09   | 42.09% | 2,239.66       |
| 15      | BARANGAY HEALTH WORKER     | 4  | 5,217.00     | 2,196.09   | 42.09% | 2,196.09   | 42.09% | 2,239.66       |
| 16      | BARANGAY NUTRITION SCHOL   | 4  | 5,217.00     | 2,196.09   | 42.09% | 2,196.09   | 42.09% | 2,239.66       |
| 17      | COLLECTOR                  | 4  | 5,217.00     | 2,196.09   | 42.09% | 2,196.09   | 42.09% | 2,239.66       |
| 18      | UTILITY                    | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 19      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 20      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 21      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 22      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 23      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 24      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 25      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 26      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 27      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
| 28      | BANTAY BAYAN               | 1  | 4,066.00     | 1,767.26   | 43.46% | 1,767.26   | 43.46% | 1,745.53       |
|         | WATER MAINTENANCE          | 1  | 4,066.00     |            |        |            |        |                |
|         | <i>monthly requirement</i> |    | 175,726.00   | 71,453.27  | 12.03  | 71,453.27  |        | 71,453.98      |
|         | <i>Annual requirement</i>  |    | 2,108,712.00 | 857,439.24 | 144.35 | 857,439.24 |        | 857,447.76     |

Prepared by:

*Desiree Grace T. Binarao*  
**DESIREE GRACE T. BINARAO**  
 Administrative Assistant (I)

Noted by:

*Jose Felix A. Pasay*  
**JOSE FELIX A. PASAY**  
 Senior Administrative Asst. IV

Republic of the Philippines  
**PROVINCE OF ZAMBOANGA DEL SUR**  
Municipality of Dumalinao  
**LOCAL FINANCE COMMITTEE**

**Brief for:**

**The Chairman Committee on Finance and Appropriation  
Sangguniang Bayan  
Dumalinao, Zamboanga Del Sur**

**Subject: REVIEW ON ANNUAL BUDGET 2023 of Barangay Cuatro- Cuatro**

The CY 2023 Annual Budget of the General Fund of **Barangay Cuatro-Cuatro, Dumalinao, Zamboanga del Sur**, authorized under Appropriation Bill no. 2- S'2022, dated November 15,2022 has a total resources in the amount of **Php 2,165,267.00** . Breakdown as follows;

**SOURCES OF FUNDS:**

**INCOME:**

|                                    |     |              |
|------------------------------------|-----|--------------|
| <b>Taxes</b> – Real Property Taxes | Php | 25,000.00    |
| Community Taxes                    |     | 4,000.00     |
| NTA                                |     | 2,077,267.00 |

**Other Specific Income:**

|  |  |           |
|--|--|-----------|
| Certification, Clearances & Filling Fees |  | 24,000.00 |
| Business Permits                         |  | 4,000.00  |
| Waterbill                                |  | 25,000.00 |
| Parking Fee                              |  | 5,000.00  |
| Municipal Aid/ Subsidy from LGU          |  | 1,000.00  |

**TOTAL AVAILABLE RESOURCES FOR APPROPRIATIONS Php 2,165,267.00**

**LESS: APPROPRIATIONS:**

|                               |     |            |
|-------------------------------|-----|------------|
| Personal Services             | Php | 986,532.04 |
| MOOE                          |     | 286,922.82 |
| 20% Economic Development Fund |     | 415,453.40 |
| 10% SK Fund                   |     | 216,527.00 |
| 5% Calamity Fund/LDRRMF       |     | 108,263.35 |
| 5% GAD Fund                   |     | 108,263.35 |
| 1% Senior Citizen Fund        |     | 21,652.67  |
| 1% BCPC Fund                  |     | 21,652.67  |

**TOTAL EXPENDITURES Php 2,165,267.00**

**FINDINGS AND RECOMMENDATIONS**

The Barangay Annual Budget of **Barangay Cuatro- Cuatro for CY 2023** as proposed is hereby recommended **OPERATIVE**, subject to the following provisions, conditions;

1. That, the proposed Annual Budget is recommended in **full force and effect**, provided that budgets shall be operationalized with approved Barangay Development Plans and Annual Investment Plans.
2. That, the cost of Personal Services in the amount of **Php 986,532.04** is within the 55% Personal Services(PS) cap limitation. The rates of honoraria of each personnel must strictly adhere to its uniformity of percentage under LBC 74 or LBC 149 Sections 8.1 and 8.2 to read as " *The maximum honoraria rates prescribed for barangay officials and employees under LBC 63 and LBC 137 may be adjusted following salary schedule adopted by the municipality where the barangays belong, subject to PS limitation, if funds are not sufficient and sustainable to implement the honoraria rates authorized, it may be adjusted at lower rates but at a uniform percentage of the rates for all barangay officials and employees*".

It is noted however, that the rates hereto referred (please see attached computation matrix under LBC 74 are of different rates at various percentages as follows:

Punong barangay SG 14 at 45.09%; Kagawad, SK , Secretary and Treasurer SG 10 at 42.62%; Day Care Worker SG 6 at 43.07%; BHW and BNS SG4 at 42.09%; Bantay Bayan and Utility Worker SG 1 at 43.46%.

3. That, the **20% Economic Development Fund (EDF)** in the amount of **Php 415,453.40 as mandated under Section 287 of RA No. 7160** and shall be spent or disbursed solely in accordance to the guidelines of the **DBM-Department of Finance-DILG Joint Memorandum Circular No. 1 Series of 2020 dated Nov.4,2020 "GUIDELINES ON THE APPROPRIATION AND UTILIZATION OF THE 20% OF THE INTERNAL REVENUE ALLOTMENT FOR DEVELOPMENT PROJECTS"** of which the **Barangay Development Council (BDC)** shall programmed the **Priority Development Projects** of the barangay thru a resolution and duly approved and adopted by the Sangguniang Barangay.
4. That, the **10% Sangguniang Kabataan Fund (SKF)** allocation in the amount of **Php 216,527.00** be disbursed solely with a separate book of accounts from the barangay funds. That not more than 25% of SK Funds shall be allocated for personnel services for SK officials with SG 9 only under LBC 148, datd December 23, 2022 to be provided within the Youth Development projects and empowerment purposes, plans and programs duly approved through SK Resolutions and must be under the supervisions and administered by the Sanggunian Kabataan under DBM –DILG –NYC JMC # 1 s. 2019 dated 9/23/2019 and DBM-LBC 148 other guidelines that maybe issue for the implementation of RA 11768.

The disbursements of SK Funds shall be included in the Comprehensive Barangay Youth Development Plan and Annual Barangay Youth Investment Program of the SK and shall be subject to SK Planning and Budgeting process pursuant to DBM-DILG-NYC JMC Circular No. 1, s 2019 dated Jan. 23, 2019 and DILG MC No. 2019-151 dated Sept. 10, 2019 and shall be subject to the pertinent budgeting, accounting and auditing laws, rules and regulations.

5. That, the **5% LDRRMF** appropriation in the amount of **Php 108,263.35** shall be used to support disaster risk management activities such as, Pre-Disaster preparedness programs and activities, Relief and recovery programs in the communities or areas stricken by disaster, calamities, epidemics or complex of emergencies on the locality as provided under item 4.0 of the NDRRMC-DBM –DILG JMC # 1 S 2013 DATED 3/25/2013 on the Utilization of Local Disaster Risk Reduction and Management Fund and under Section 21 of RA No. 10121, Rule 18 of its Implementing Rules and Regulations(IRR).


**COA Cir. 2012-002 states that:**


**“A Local Disaster Risk and Reduction Management program (LDRRMP) for the DRRM program shall be prepared annually. It shall present the 30% allocation for QRF in lump sum and the allocation for disaster mitigation, prevention and preparedness with the details as to project and activities to be funded. The LDRRMFP shall also include under a separate caption, the list of projects and activities charged to the unexpended LDRRMF of previous years.”**

6. That, the amount of **Php 108,263.35** be disbursed in conformity with the approved GAD Plans and Programs of the Barangay as provided under the the guidelines on the utilization of its appropriations as provided on the RA 7192, RA 9710 and PCW,DILG, DBM, NEDA JMC 2016-01 dated 1/12/2016.
7. That, the amount of **Php 21,652.67** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Senior Citizens and Persons with Disabilities pursuant to RA 9994 and RA 9442.
8. That, the amount of **Php 21,652.67** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Barangay Council for the Protection of Childrens (BCPC) Funds RA 9344.
9. And, that all procurements of the above appropriations and all other appropriation items such as Maintenance and Other Operating Expenditures (MOOE) in the amount of **Php 286,922.82** must strictly adhere to applicable provisions of the law, specifically by the provisions of **R.A. 7160**, otherwise known as the Local Government Code of 1992, and also the compliance on the provisions under **R.A. 9184**, the Government Procurement Reform Act and its Rules and Regulations and should be part or entered on the ANNUAL PROCUREMENT PLAN (APP) of the Barangay, subject however to the usual Budgeting, Accounting and Auditing Rules and Regulations.

**Submitted by the Local Finance Committee;**

  
**DINAH S. FUENTES, CPA**  
Municipal Budget Officer

  
**ARTCHUNY Y. OZARAGA ,CE,EnP**  
MPDC

  
**GUALBERTO U. GEMINA, MBA**  
Municipal Treasurer

  
**ELMA FE E. MA- BRAVO, CPA**  
Municipal Accountan