



Republic of the Philippines
Region IX
Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO



OFFICE OF THE SANGGUNIANG BAYAN

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

Present:

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

Absent:

HON. RONALDO D. ENCABO	- SB Member – Sick Leave
HON. JESSIE NIEL C. PAULO	- ABC President – O.B

RESOLUTION NO. 0159-2023

DECLARING VALID AND OPERATIVE THE ANNUAL BUDGET OF BARANGAY MAMA, DUMALINAO, ZAMBOANGA DEL SUR FOR THE CALENDAR YEAR 2023, AMOUNTING TO TWO MILLION FIVE HUNDRED EIGHTY FIVE THOUSAND NINE HUNDRED PESOS (PHP2, 585, 900.00), SUBJECT TO ALL ACCOUNTING AND AUDITING RULES AND PROCEDURES.

WHEREAS, presented for consideration and appropriate action is the Annual Budget of Barangay Mama, Dumalinao, Zamboanga del Sur for Calendar Year 2023, amounting to Two Million Five Hundred Eighty Five Thousand Nine Hundred Pesos (Php2, 585, 900.00) with approved Appropriation Bill No. 2- 2021-2023 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 Mama 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 Bill No. 2- 2021-2023 of Barangay Mama 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 Mama, Dumalinao, Zamboanga del Sur for Calendar Year 2023, amounting to Two Million Five Hundred Eighty Five Thousand Nine Hundred Pesos (Php2, 585, 900.00), 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 **13th** 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	mama		Annex E	2022		2023	
1	PUNONG BARANGAY	14	10,037.00	4,717.39	47.00%	5,018.50	50.00%
2	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
3	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
4	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
5	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
6	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
7	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
8	BARANGAY KAGAWAD	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
9	SK CHAIRMAN	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
10	BARANGAY SECRETARY	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
11	BARANGAY TREASURER	10	7,951.00	3,736.97	47.00%	3,975.50	50.00%
12	ACCOUNTING CLERK	4	5,217.00	2,451.99	47.00%	2,608.50	50.00%
13	DAY CARE WORKER	6	6,085.00	2,859.95	47.00%	3,042.50	50.00%
14	BARANGAY HEALTH WORKER	4	5,217.00	2,451.99	47.00%	2,608.50	50.00%
15	BARANGAY HEALTH WORKER	4	5,217.00	2,451.99	47.00%	2,608.50	50.00%
16	BARANGAY HEALTH WORKER	4	5,217.00	2,451.99	47.00%	2,608.50	50.00%
17	BARANGAY HEALTH WORKER	4	5,217.00	2,451.99	47.00%	2,608.50	50.00%
18	BARANGAY NUTRITION SCHOLAR	4	5,217.00	2,451.99	47.00%	2,608.50	50.00%
19	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
20	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
21	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
22	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
23	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
24	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
25	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
26	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
27	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
28	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
29	BANTAY BAYAN	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
30	BANTAY DAGAT	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
31	BANTAY DAGAT	1	4,066.00	1,911.02	47.00%	2,033.00	50.00%
	Monthly Requirement		179,792.00	84,502.24	14.57	89,896.00	50.00%
	Annual Requirement		2,157,504.00	1,014,026.88	174.84	1,078,752.00	50.00%

Prepared by:


DESIREE GRACE T. BINARAO
 Administrative Assistant IV

Noted by:


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 Mama

The CY 2023 Annual Budget of the General Fund of Barangay Mama , Dumalinao, Zamboanga del Sur, authorized under Appropriation Bill no. 2- 2021-2023, dated November 15,2022 has a total resources in the amount of **Php 2,585,900.00.**

Breakdown as follows;

SOURCES OF FUNDS:

INCOME:

Taxes – Real Property Taxes	Php	15,000.00
Community Taxes		5,000.00
IRA		2,521,900.00

Other Specific Income:

Certification, Clearances & Filing Fees		12,000.00
Business Taxes		5,000.00
Watercollection		5,000.00
Registration of Boat		6,000.00
Misc. Income		5,000.00
Municipal Aid/ Subsidy from LGU		1,000.00
Financial Assistance from LGU		10,000.00

TOTAL AVAILABLE RESOURCES FOR APPROPRIATIONS Php 2,585,900.00

LESS: APPROPRIATIONS:

Personal Services	Php	1,252,709.98
MOOE		206,500.00
20% Economic Development Fund		504,380.00
10% SK Fund		256,990.00
5% Calamity Fund/LDRRMF		128,495.00
5% GAD Fund		128,690.00
1% Senior Citizen/PWD Fund		25,699.00
1% BCPC Fund		25,699.00
1% BPOPS		25,699.00

TOTAL EXPENDITURES Php 2,554,861.98

UNAPPROPRIATED BALANCE Pho 31,038.02

FINDINGS AND RECOMMENDATIONS

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

1. That, the proposed Annual Budget is 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 1,252,709.98** is within the 55% Personal Services(PS) cap limitation. Worthy to note also that everyone among the 31 personnel is equally implementing LBC 74 at 50% thereof.
3. That, the **20% Economic Development Fund (EDF)** in the amount of **Php 504,380.00 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 256,990.00** be disbursed solely for 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 Members including Sk Treasurer and Secretary for Youth Development projects and empowerment purposes, plans and programs as provided by duly approved 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 and 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.

That, the 5% LDRRMF appropriation in the amount of Php 128,495.00 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."

That, the amount of Php 128,690.00 is provided which is over by P195.00 from the adapted figure in Resolution No. 10-86 series of (2023) of which be construed as typographical error amounting to P128,495.00. Please note, that an adaption was done for the supposed GAD PLAN 2023 formulated by the GAD Focal Point System (GFPS) which had not been attached hereto and no endorsement was made from the Department of Interior and Local Government (DILG). This should 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.


Along this line the GAD Plan should be endorsed by the DILG, to ensure alignment of PPAs.

That, the amount of Php 25,699.00 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. The Plans for this fund is only from the Senior Citizens, and the plan from the Persons with Disability is nowhere to be found nor an adaption is made.

8. That, the amount of Php 22,699.00 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 206,500.00 should specifically aligned with the provisions of R.A. 7160, otherwise known as the Local Government Code of 1992, and also ensure 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 J. GEMINA, MBA
Municipal Treasurer


ELMA FE E. MA- BRAVO, CPA
Municipal Accountant