



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 78<sup>TH</sup> REGULAR SESSION OF THE 12<sup>TH</sup> SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR, HELD AT SB SESSION HALL ON JULY 1, 2024.**

**Present:**

<b>HON. WILFREDO L. MALONG, SR.</b>	- Vice Mayor
<b>HON. RONALDO D. ENCABO</b>	- SB Member
<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. RHOLLY A. LABANG</b>	- SB Member
<b>HON. MA. GEMMA C. ALBISO</b>	- SB Member
<b>HON. ROMEO G. LIGAN</b>	- SB Member
<b>HON. JELITO R. PEÑONAL</b>	- SB Member
<b>HON. JOEL L. FAMOR</b>	- ABC President
<b>HON. JUSTONY G. SULATORIO</b>	- SKF President

**Absent:**

<b>HON. ROMEO D. PARILA</b>	- IPMR – O.B
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**RESOLUTION NO. 0352-2024**

**DECLARING VALID AND OPERATIVE THE ANNUAL BUDGET OF METOKONG, DUMALINAO, ZAMBOANGA DEL SUR FOR THE CALENDAR YEAR 2024, AMOUNTING TO TWO MILLION TWO HUNDRED SIXTY-TWO THOUSAND EIGHT HUNDRED FOUR PESOS (PHP2, 262, 804.00), SUBJECT TO ALL ACCOUNTING AND AUDITING RULES AND PROCEDURES.**

**WHEREAS**, presented for consideration and appropriate action is the Annual Budget of Barangay Metokong, Dumalinao, Zamboanga del Sur for CY 2024, amounting to Two Million Two Hundred Sixty-Two Thousand Eight Hundred Four Pesos (Php2, 262, 804.00), with approved Barangay Appropriation Bill No. 1 Series of 2023;

**WHEREAS**, Section 447, (a), (1), (i), Article III, Title II of the Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that the sangguniang bayan shall review all ordinances approved by the sangguniang barangay and executive orders issued by the punong barangay to determine whether these are within the scope of the prescribed powers of the sanggunian and of the punong barangay;

**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 2024 of Barangay Metokong 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 Barangay Appropriation Bill No. 1 Series of 2023 of Barangay Metokong 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. HERMES B. CABALES**, the body resolved, as it hereby resolves to declare valid and operative the Annual Budget of Barangay Metokong, Dumalinao, Zamboanga del Sur for the Calendar Year 2024, amounting to Two Million Two Hundred Sixty-Two Thousand Eight Hundred Four Pesos (Php2, 262, 804.00), 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 1<sup>ST</sup> day of JULY 2024, at Dumalinao, Zamboanga del Sur.

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

  
**DARRYLLE ANGELOU A. DALID, MPA, JD**  
Secretary to the Sanggunian

Attested and approved by:

  
**WILFREDO L. MALONG, SR.**  
Vice Mayor- Presiding Officer



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 2024 of Barangay Metokong**

The CY 2024 Annual Budget of the General Fund of Barangay Metokong, Dumalinao, Zamboanga del Sur, authorized under Brgy. Appropriation Bill no. 001 Series of 2023, dated October 7, 2023 has a total resources in the amount of **Php 2,262,804.00**.

Breakdown as follows;

**SOURCES OF FUNDS:**

**INCOME:**

Taxes – Real Property Taxes	Php	7,000.00
Community Taxes		6,000.00
NTA		2,221,804.00
Certification, Clearances & Filing Fees		7,000.00
Subsidy from LGU		1,000.00
Share in Pumpboat Registration		6,000.00
Share in Agal-Agal, Bunsod, fishnet		4,000.00
Provincial Aid		10,000.00

**TOTAL AVAILABLE RESOURCES FOR APPROPRIATIONS Php.....2,262,804.00**

**LESS: APPROPRIATIONS:**

	<b>Provided</b>	<b>Should be</b>
Personal Services	Php 1,143,162.20	Php 1,143,162.20
MOOE	139,387.08	139,387.08
20% Economic Development Fund	444,360.80	444,360.80
10% SK Fund	224,707.98	225,180.40
5% Calamity Fund/LDRRMF	112,353.99	112,590.20
5% GAD Fund	112,353.99	112,590.20
1% Senior Citizen Fund	5,617.70	5,629.51
1 % PWD	5,617.70	5,629.51
1% BCPC Fund	22,470.80	22,518.04
1% BADAC	22,470.80	22,470.80
<b>TOTAL EXPENDITURES</b>	<b>Php.....2,243,738.44</b>	<b>2,244,872.24</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>Php 19,065.56</b>	<b>17,931.76</b>

## FINDINGS & RECOMMENDATION

1. That, the cost of Personal Services in the amount of **Php 1,143,162.20** is **not** exceeded in the 55% Personal Services (PS) cap limitation, that SK Chairman honorarium shall be provided and appropriated in full amount for the whole year appropriations and shall strictly be disbursed in accordance to the budgeting, accounting and auditing rules and regulations.
2. That, the **20% Economic Development Fund (EDF)** in the amount of **Php 444,360.80** shall be spent or disbursed solely in accordance to the guidelines of the **DBM-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.
3. That, the supposed **10% Sangguniang Kabataan Fund (SKF)** allocation in the amount of **Php 224,707.98** should have been **Php 225,180.40** be disbursed solely for Youth Development projects, 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 RA 11768. ~~(Pls attached the 10% SKF Annual Budget in your Barangay Annual budget.~~
4. That, the supposed **5% LDRRMF** appropriation in the amount of **Php 112,353.99** should have been **Php 112,590.20** 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 the NDRRMC-DBM –DILG JMC # 1 S 2013 DATED 3/25/2013 on the Utilization of Local Disaster Risk Reduction and Management Fund and,

**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."**


5. That, the supposed amount of Php 112,353.99 should have been **Php 112,590.20** be disbursed in the conformity with the approved GAD Plans and Programs of the Barangay as provided under the guidelines on the utilization of its appropriations as provided on the RA 7192, RA 9710 and PCW, DILG-DBM NEDA JMC2016-1 dated 1/12/2016.
6. That, the supposed amount of **Php 5,617.70 should have been Php 5,629.51** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Senior Citizens RA 9994 .
7. That the supposed amount of Php 5,617.70 should have been Php 5,629.51 be disbursed for the purpose/purposes as appropriated for the expenditures intended for the PWD RA 9442.
8. That, the supposed amount of Php 22,470.80 should have been **Php 22,518.20** 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. That, the substantial amount of Php 22,470.80 be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Barangay Anti Drug Council (BADAC), .
10. And, that all procurements of the above appropriations and all other appropriation items shall be 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.
11. That all appropriation with deficiency be augmented through supplemental budget to mention SK, LDRRMF; GAD.

**Submitted by the Local Finance Committee**

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

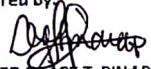
  
**ARTCHUNNY A. OXARAGA, CE, EnP**  
MPDC

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

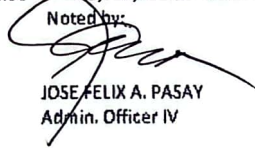
  
**ELMA FEE. EMA- BRAVO, CPA**  
Municipal Accountant

METOKONG	SG	LBC 74 Annex E	2023		2024	
1 PUNONG BARANGAY	14	10,037.00	4,516.65	45.00%	4,516.65	45.00%
2 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
3 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
4 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
5 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
6 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
7 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
8 BARANGAY KAGAWAD	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
9 SK CHAIRMAN	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
10 BARANGAY HEALTH WORKE	4	5,217.00	2,347.65	45.00%	2,347.65	45.00%
11 BARANGAY TREASURER	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
12 IPMR	10	7,951.00	3,577.95	45.00%	3,577.95	45.00%
14 DAY CARE WORKER	6	6,085.00	3,067.45	50.41%	3,067.45	50.41%
15 BARANGAY HEALTH WORKE	4	5,217.00	2,347.65	45.00%	2,347.65	45.00%
16 BARANGAY HEALTH WORKE	4	5,217.00	2,347.65	45.00%	2,347.65	45.00%
17 BARANGAY HEALTH WORKE	4	5,217.00	2,347.65	45.00%	2,347.65	45.00%
18 BARANGAY NUTRITION SCHI	4	5,217.00	2,347.65	45.00%	2,347.65	45.00%
19 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
20 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
21 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
22 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
23 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
24 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
25 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
26 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
27 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
28 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
30 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
31 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
32 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
33 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
34 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
35 BANTAY BAYAN	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
35 UTILITY	1	4,066.00	1,829.70	45.00%	1,829.70	45.00%
<u>monthly requirement</u>		190,839.00	86,206.75	45.17%	86,206.75	45.17%
<b>YEARLY REQUIREMENT</b>		<b>2,290,068.00</b>	<b>1,034,481.00</b>	<b>45.17%</b>	<b>1,034,481.00</b>	<b>45.17%</b>

Prepared by:

  
 DESIREE GRACE T. BINARAO  
 Admin Asst II

Noted by:

  
 JOSE FELIX A. PASAY  
 Admin. Officer IV