



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

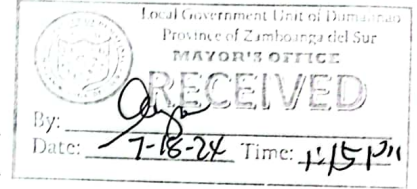


OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 79TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR, HELD AT SB SESSION HALL ON JULY 8, 2024.

Present:

- | | |
|-------------------------------------|-----------------|
| HON. WILFREDO L. MALONG, SR. | - Vice Mayor |
| HON. RONALDO D. ENCABO | - SB Member |
| HON. ARNOLD L. FLORES | - SB Member |
| HON. HERMES B. CABALES | - SB Member |
| HON. RHOLLY A. LABANG | - SB Member |
| HON. MA. GEMMA C. ALBISO | - SB Member |
| HON. ROMEO G. LIGAN | - SB Member |
| HON. JELITO R. PEÑONAL | - SB Member |
| HON. JOEL L. FAMOR | - ABC President |
| HON. JUSTONY G. SULATORIO | - SKF President |
| HON. ROMEO D. PARILA | - IPMR |



Absent:

- | | |
|-----------------------------------|-------------------|
| HON. FREDERICK R. BALANDRA | - SB Member – S.L |
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RESOLUTION NO. 0356-2024

DECLARING VALID AND OPERATIVE THE ANNUAL BUDGET OF SEBUCAO, DUMALINAO, ZAMBOANGA DEL SUR FOR THE CALENDAR YEAR 2024, AMOUNTING TO THREE MILLION FIVE HUNDRED FIFTEEN THOUSAND FORTY-FOUR PESOS (PHP3, 515, 044.00), SUBJECT TO ALL ACCOUNTING AND AUDITING RULES AND PROCEDURES.

WHEREAS, presented for consideration and appropriate action is the Annual Budget of Barangay Sebucao, Dumalinao, Zamboanga del Sur for CY 2024, amounting to Three Million Five Hundred Fifteen Thousand Forty-Four Pesos (Php3, 515, 044.00), with approved Barangay Appropriation Bill No. 24-1;

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 Sebuciao 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. 24-1 of Barangay Sebuciao 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 Sebuciao, Dumalinao, Zamboanga del Sur for the Calendar Year 2024, amounting to Three Million Five Hundred Fifteen Thousand Forty-Four Pesos (Php3, 515, 044.00), 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 8th 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 Sebucao

The CY 2024 Annual Budget of the General Fund of **Barangay Sebucao, Dumalinao, Zamboanga del Sur**, authorized under Brgy. Appropriation Bill no. 24-1 dated November 3, 2023. It has total resources in the amount of **Php 3,515,044.00**.

Breakdown as follows;

SOURCES OF FUNDS:

INCOME:

Taxes – Real Property Taxes	Php	75,000.00
Community Taxes		3 5,000.00
NTA		3,280,044.00
Certification, Clearances & Filing Fees		80,000.00
Municipal Aid		1,000.00
Provincial Aid		10,000.00
Misc. Income		4,000.00

TOTAL AVAILABLE RESOURCES FOR APPROPRIATIONS Php 3,515,044.00

	Provided	Shoud be
LESS: APPROPRIATION		
Personal Services	Php 1,942,202.23	1,942,202.23
MOOE	144,564.09	144,564.09
20% Economic Development Fund	656,008.80	656,088.80
10% SK Fund	350,000.00	350,004.40
5% Calamity Fund/LDRRMF	175,000.00	175,002.20
5% GAD Fund	175,000.00	175,002.20
1% Senior Citizen/PWD Fund	35,000.44	35,000.44
1% BCPC Fund	35,000.44	35,004.44
TOTAL EXPENDITURES	<u>Php 3,512,776.00</u>	<u>3,512,864.80</u>
UNAPPROPRIATED BALANCE	<u>Php 2,268.00</u>	<u>2,179.20</u>

FINDINGS AND RECOMMENDATION

1. That, the cost of Personal Services in the amount of **Php 1,942,202.23** is **not** exceeded in the 55% Personal Services (PS) cap limitation, shall strictly be disbursed in accordance to the budgeting, accounting and auditing rules and regulations. You are implementing 85% of LBC 74, Annex E.
2. That, the **20% Economic Development Fund (EDF)** in the amount of **Php 656,008.80** 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) had programmed the **Priority Development Projects** of the barangay thru a resolution and duly approved and adopted by the Sangguniang Barangay.
3. That, the **10% Sangguniang Kabataan Fund (SKF)** allocation in the amount of **Php 350,000.00** which **should be Php 350,004.40** 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 ; the deficient amount of P4.40 should be accordingly augmented.
4. That, the **5% LDRRMF** appropriation in the amount of **Php 175,000.00** should 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.

COA Cir. 2012-002 states that:

"A Local Disaster Risk and Reduction Management program (LDRRMF) 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 LDRRMF shall also include under a separate caption, the list of projects and activities charged to the unexpended LDRRMF of previous years."

Deficiency of P2.20 must be accordingly augmented. Take note also that in approving the LDRRMF an LDRRM Council Resolution is enough and be adopted by the Sangguniang Barangay thru an SB Resolution and an Appropriation No. 06 series of 2023.

5. That, the amount of **Php 175,000.00** should be disbursed in conformity with the approved GAD Plans and Programs of the Barangay as provided under guideline 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.

Deficiency of P2.20 must be accordingly augmented. GFPS Resolution in programming the GAD Fund is required and not an Appropriation No. 04 series 2023 dated November 3, 2023.

6. That, the amount of **Php 35,000.44** be disbursed for the purpose/purposes appropriated for the expenditures intended for the Senior Citizens and PWD respectively in accordance to RA 9994 and RA 9442 within their specific plans and budget for the ensuing year as respectively approved by them separately and be adopted through the BDC and Barangay Council;

Please take note that Appropriation No. 02 series of 2023, dated November 3, 2023 is passed wherein it is said to be enacted by the Senior Citizen during an assumed Senior Citizen meeting, however, be observant on the attendees of the said meeting. Noted are the presence of the Barangay Officials, emphasizing the presence of its representatives from different sectors including the Senior Citizens President, Treasurer, member, NGO and 2 from the religious sectors. Please review the process. A Resolution from the Senior Citizens and PWD associations respectively are enough to approve their respective plans and be submitted to the BDC to be included in the AIP formulation for the Year and not necessarily as Appropriation No. 2.

7. That, the amount of **Php 35,004.44** should be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Barangay Council for the Protection of Children (BCPC) Funds RA 9344 approved under Resolution No. 03 series of 2023, dated November 3, 2023;

8. That all procurements of the above appropriations and all other appropriation items should be 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.

Reminders:

1. Resolutions programming the following are needed from the following local bodies and councils:
 - a. 20% EDF – Barangay Devt Council, adopted by SB thru SB Reso
 - b. AIP - Barangay Devt Council, adopted by SB thru SB Reso
 - c. BDP, BDIP- Barangay Devt Council adopted by Sangguniang Barangay thru Reso
2. 5% GAD Fund- GAD Focal Point System adopted by SB thru Reso, endorsed to DILG
3. 10% SKF- SK Programming with Reso, submitted to Sangguniang Bayan for review
4. 5% LRMF- Programming thru Reso by LDRRMC, adopted by Sangguniang Brgy
5. 1% for SC and PWD: Reso from SC, Reso from PWD, adopted by Sangguniang Brgy
6. BNAP- Programming by BNC thru Reso, adopted by SBrgy
7. BPOPS-BADAC: Programming from BPOC thru Reso adopted by SBrgy

Or Resolutions from different councils and committees, forwarded and discussed at BDC Meeting thru a Resolution and endorsed to Sangguniang Barangay for adoption all in one.

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 Accountant