



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

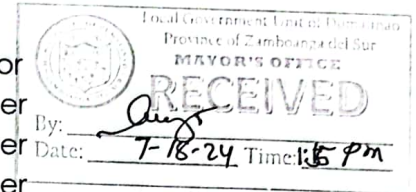


OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 78TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR, HELD AT SB SESSION HALL ON JULY 1, 2024.

Present:

HON. WILFREDO L. MALONG, SR.	- Vice Mayor
HON. RONALDO D. ENCABO	- SB Member
HON. ARNOLD L. FLORES	- SB Member
HON. FREDERICK R. BALANDRA	- 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



Absent:

HON. ROMEO D. PARILA - IPMR – O.B

RESOLUTION NO. 0346-2024

DECLARING VALID AND OPERATIVE THE ANNUAL BUDGET OF BAG-ONG SILAO, DUMALINAO, ZAMBOANGA DEL SUR FOR THE CALENDAR YEAR 2024, AMOUNTING TO TWO MILLION FOUR HUNDRED SIXTY-SIX THOUSAND TWO HUNDRED THIRTY SIX PESOS (PHP2, 466, 236.00), SUBJECT TO ALL ACCOUNTING AND AUDITING RULES AND PROCEDURES.

WHEREAS, presented for consideration and appropriate action is the Annual Budget of Barangay Bag-ong Silao, Dumalinao, Zamboanga del Sur for CY 2024, amounting to Two Million Four Hundred Sixty-Six Thousand Two Hundred Thirty Six Pesos (Php2, 466, 236.00), with approved Barangay Appropriation Bill No. 001 S. 2024;

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 Bag-ong Silao 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. 001 S. 2024 of Barangay Bag-ong Silao 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 Bag-ong Silao, Dumalinao, Zamboanga del Sur for the Calendar Year 2024, amounting to Two Million Four Hundred Sixty-Six Thousand Two Hundred Thirty Six Pesos (Php2, 466, 236.00), 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 1ST 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 Bagong Silao

The CY 2024 Annual Budget of the General Fund of Barangay Bagong Silao, Dumalinao, Zamboanga del Sur, authorized under Brgy. Appropriation Bill no. 001 S. 2024 dated January 8, 2024 has a total resources in the amount of **Php 2,466,236.00.**

Breakdown as follows;

SOURCES OF FUNDS:

INCOME:

Taxes – Real Property Taxes	Php	15,457.00
Community Taxes		7,650.00
Clearance & Certificates		30,000.00
NTA		2,385,279.00
Permit Fees		5,540.00
Rent Income/Facilities		2,310.00
Pumpboat Registration		19,000.00

TOTAL AVAILABLE RESOURCES FOR APPROPRIATIONS Php 2,466,236.00

LESS: APPROPRIATION

	Provided		Should Be	
Personal Services	Php 1,225,328.40	Php	1,194,398.00	@50%
MOOE	220,790.00		220,790.00	ok
20% Economic Development Fund	493,247.20		493,247.20	ok
10% SK Fund	246,623.60		246,623.60	ok
5% Calamity Fund/LDRRMF	123,311.80		123,311.80	ok
5% GAD Fund	123,311.80		123,311.80	ok
1% Senior Citizen/PWD Fund	24,662.36		24,662.36	ok
1% BCPC	24,662.36		24,662.36	ok
TOTAL EXPENDITURES	Php 2,481,937.52		<u>2,451,007.12</u>	
<u>APPROPRIATION over REVENUES (Php 15,701.52)</u>				
Unappropriated balance after adjustments			<u>15,228.88</u>	

FINDINGS & RECOMMENDATION

1. That, the cost of Personal Services in the amount of **Php 1,225,328.40** though **within** the 55% Personal Services (PS) cap limitation, *however*, all in all total appropriations of **P2,481,937.52** exceeded by **P15,701.52** which is deduced as due to your irregular application of increased rates of honoraria.

By this alone, this Annual Budget is defective and could will be declared **inoperative in toto**. May this be revised and please take heed of the suggested recommendation to follow.

Noted that your 2024 Annual Budget had indicated an increase of honoraria under Personal Services, however such increase is not in accordance with budgeting rules under LBC 149 Section 8.2 "**to increase at a uniform percentage when funds are not available**." (See attached separate sheet of PS computation of rates.) Be informed that in 2023 your respective honoraria is at 50%; applied uniformly. Take note that by 2024 you attempted to increase the rates for Kagawad to 53% but accordingly decreased the rates of the Utility and Bantay Bayan to 49.99%. We hereby recommend to apply uniformly your percentage rate of honoraria as applied in 2023.

2. That, the **20% Economic Development Fund (EDF)** in the amount of **Php 493,247.20** 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"** and **JMC 01 dated April 27, 2023** 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 and be accordingly included in its AIP 2024.

3. That, the **10% Sangguniang Kabataan Fund (SKF)** allocation in the amount of **Php 246,623.60** 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 as amended under LBC No. 148 dated December 23, 2022.

4. That, the **5% LDRRMF** appropriation in the amount of **Php 123,311.80** 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 RA 10121, 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 (LDRRMFP) 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 amount of **Php 123,311.80** be disbursed in 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 amount of **Php 12,331.18** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Senior Citizens RA 9994 ;
7. That the amount of **Php 12,331.18** be disbursed for the purpose/ purposes as appropriated for the expenditures intended for the PWD RA 9442 . .
8. That, the amount of **Php 24,612.48** 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.
9. That all procurements of the above appropriations and all other appropriation items for procurement should be in 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


ARTCHUNTY Y. OZARAGA, CE, EnP

MPLCC



GUALBERTO U. GEMINA, MBA
Municipal Treasurer


ELMA FEE. EMA- BRAVO, CPA
Municipal Accountant

BAGONG-SILAO		LBC 74 Annex E			SUGGESTED RATE		
		2023	percentage	2024	percentage	50%	
PUNONG BARANGAY	14	10,037.00	5,018.50	50.00%	5,018.50	50.00%	5,018.50
BARANGAY KAGAWAD	10	7,951.00	3,975.50	50.00%	4,214.03	53.00%	3,975.50
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BARANGAY KAGAWAD	10	7,951.00	3,975.50	50.00%	4,214.03	53.00%	3,975.50
SK CHAIRMAN	10	7,951.00	3,975.50	50.00%	4,214.03	53.00%	3,975.50
BARANGAY SECRETARY	10	7,951.00	3,975.50	50.00%	4,214.03	53.00%	3,975.50
BARANGAY TREASURER	10	7,951.00	3,975.50	50.00%	4,214.03	53.00%	3,975.50
ACCOUNTING CLERK	4	5,217.00	2,608.50	50.00%	2,608.50	50.00%	2,608.50
DAY CARE WORKER	6	6,085.00	3,042.50	50.00%	3,042.50	50.00%	3,042.50
BARANGAY HEALTH WORKER	4	5,217.00	2,608.50	50.00%	2,608.50	50.00%	2,608.50
BARANGAY HEALTH WORKER	4	5,217.00	2,608.50	50.00%	2,608.50	50.00%	2,608.50
BARANGAY NUTRITION SCH	4	5,217.00	2,608.50	50.00%	2,608.50	50.00%	2,608.50
UTILITY	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
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BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
BANTAY BAYAN	1	4,066.00	2,033.00	50.00%	2,032.50	49.99%	2,033.00
monthly requirement		161,226.00	82,646.00	51.26%	85,025.30	52.74%	82,646.00
yearly requirement		1,934,712.00	991,752.00	51.26%	1,020,303.60	52.74%	991,752.00
			TLB		65,000.00		65,000.00
			13TH MONTH		85,025.10		82,646.00
			CASH GIFT		55,000.00		55,000.00
			TOTAL		1,225,328.70		1,194,398.00

Prepared by:

 DESIREE GRACET BINARAO
 Admin Asst II

Noted by

 JOSE FELIX A. PASAY
 Admin. Officer IV/MBO II