



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:**

**HON. ROMEO D. PARILA** - IPMR – O.B

**RESOLUTION NO. 0353-2024**

**DECLARING VALID AND OPERATIVE THE ANNUAL BUDGET OF REBOKON, DUMALINAO, ZAMBOANGA DEL SUR FOR THE CALENDAR YEAR 2024, AMOUNTING TO FIVE MILLION TWO HUNDRED TEN THOUSAND SIX HUNDRED EIGHTY-THREE PESOS AND NINETEEN CENTAVOS (PHP5, 210, 683.19), SUBJECT TO ALL ACCOUNTING AND AUDITING RULES AND PROCEDURES.**

**WHEREAS**, presented for consideration and appropriate action is the Annual Budget of Barangay Rebokon, Dumalinao, Zamboanga del Sur for CY 2024, amounting to Five Million Two Hundred Ten Thousand Six Hundred Eighty-Three Pesos and Nineteen Centavos (Php5, 210, 683.19), 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 Rebokon 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 Rebokon 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 Rebokon, Dumalinao, Zamboanga del Sur for the Calendar Year 2024, amounting to Five Million Two Hundred Ten Thousand Six Hundred Eighty-Three Pesos and Nineteen Centavos (Php5, 210, 683.19), 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 Rebokon**

The CY 2024 Annual Budget of the General Fund of Barangay Rebokon, Dumalinao, Zamboanga del Sur, authorized under Prog. Appropriation Bill no. 01 Series of 2022, dated September 22, 2022 has a total resources in the amount of **Php 5,210,683.19**.

Breakdown as follows;

**SOURCES OF FUNDS:**

**INCOME:**

Taxes – Real Property Taxes	Php	121,085.13
Community Taxes		7,050.50
<b>Permit Fees</b>		<b>27,555.00</b>
Clearance & Certificates		45,425.00
NTA		4,955,182.00
Misc. Income		4,125.00
Cemetery /Burial Fees		3,190.00
Boat Registration		5,863.50
Pantionl		4,000.00
Misc. Income		4,125.00
Receipts from REWASA Waterworks System		13,597.06
<b>TOTAL AVAILABLE RESOURCES FOR APPROPRIATIONS</b>	<b>Php</b>	<b><u>5,210,683.19</u></b>

**LESS: APPROPRIATION**

	<b>Provided</b>	<b>Should be</b>
Personal Services	Php 2,752,300.00	Php 2,658,677.65
MOOE	295,839.55	295,839.55
20% Economic Development Fund	991,036.40	991,036.40
10% SKF	520,655.81	521,068.31
5% Calamity Fund/LDRRMF	260,532.09	260,532.09
5% GAD Fund	260,532.09	260,532.09
1% Senior Citizen	26,053.41	26,053.41
1 % PWD Fund	26,053.41	26,053.41
1% BCPC	52,160.83	52,160.83
1% BADAC	52,160.83	52,160.83
<b>TOTAL EXPENDITURES</b>	<b>Php 5,210,324.42</b>	<b>Php <u>5,144,114.27</u></b>
<b>UNAPPROPRIATED APPROPRIATION</b>	<b>Php <u>358.77</u></b>	<b>Php 66,568.92</b>

## FINDINGS & RECOMMENDATION

1. Take note : That your 2024 Barangay Annual Budget is erroneously appropriation under Brgy. Appropriation Bill no.01 series of 2022,dated September 22,2022 which is enacted earlier within 2022.

2. That, the cost of Personal Services in the amount of **Php 2,658,677.65** is **within the 55% Personal Services (PS) cap limitation.**

- a. Based on the Annual Budget the computation for PS Appropriation is miscalculated thus it is being overstated breakdown as follows:

Personnel Services:	Submitted Budget	Findings
Peace and Order Services (Brgy. Tanod)	Php 360,000.00	360,000.00
Punong Barangay	123,707.67	123,707.67
Barangay Kagawad	755,758.50	755,758.50
SK Chairman	107,797.08	107,797.08
IP Representative	107,797.08	107,797.08
Brgy. Secretary	107,797.08	107,797.08
Brgy . Treasurer	107,797.08	107,797.08
VAW Officer	60,000.00	60,000.00
Brgy. Nutrition Scholar	128,600.78	128,600.78
Brgy . Health Worker	128,600.78	128,600.78
Brgy. Day Care Worker	131,314.86	131,314.86
Brgy. Mid Year Bonus	100,139.92	100,139.92
Brgy. Officials 13 <sup>th</sup> month pay	100,139.92	100,139.92
Brgy. Officials Cash Gift	60,000.00	60,000.92
Terminal Leave	143,626.92	143,626.92
UTILITY	36,000.00	36,000.00
Brgy.. Public Cemetery Maintenance	39,600.00	36,000.00
Brgy. Deputize Collector	36,000.00	36,000.00
Brgy. Messenger	12,000.00	12,000.00
Brgy. Chief Tanod	12,000.00	12,000.00
Purok President Incentives	66,000.00	
<b>TOTAL PERSONNEL SERVICES Php</b>	<b>2,724,677.65</b>	<b>Php2,658,677.65</b>

-----  
 b. That the appropriation of Php 66,000.00 for Purok Incentives has no legal basis to be part under Personnel Services

c. That the incentives given to purok presidents must have mechanics and included in the program design formulated and should be part in the MOOE



3. That, the **20% Economic Development Fund (EDF)** in the amount of **Php 991,036.40** 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.

4. That, the **10% Sangguniang Kabataan Fund (SKF)** allocation in the amount of **Php 520,655.81** which should have been in the amount of **Php 521,068.31** 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 Budget in your Barangay Annual budget

5. That, the **5% LDRRMF** appropriation in the amount of **Php 260,532.09** 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** .

**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."**


6. That, the amount of **Php 260,532.09** 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 JMC2016-1 dated 1/12/2016**. Be advised that the require fund .

7. That, the amount of **Php 26,053.41** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Senior Citizens RA 9994 and RA 9442 .
8. That, the amount of **Php 26,053.41** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the PWD (RA 9442 ).
9. That, the amount of **Php 52,160.83** 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.
10. That, the amount of **Php 52,160.83** be disbursed for the purpose/purposes as appropriated for the expenditures intended for the Barangay Anti Drug Council (BADAC), . Please be informed that the requirement for the provision BADAC/BPOC is any substantial amount.
11. And, that all procurements of the above appropriations and all other appropriation items shall 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.
12. Thus the deficiency in the SK Fund shall be augmented thru Supplemental Budget .

**Submitted by the Local Finance Committee**

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

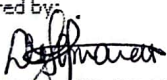
  
**ARTCHONY V. OZARAGA, CE, EnP**  
MPDC

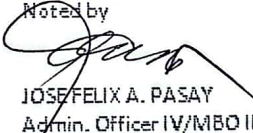
  
**GUALBERTO U. GEMINA, MBA**  
Municipal Treasurer

  
**ELMA F.E. MA- BRAVO, CPA**  
Municipal Accountant



	SG	LBC 74 Annex E	2023	% IMPLEMENTATION	2024	% IMPLEMENTATION
PUNONG BARANGAY	14	10,037.00	10,308.97	92.95%	10,308.97	92.95%
BARANGAY KAGAWAD	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY KAGAWAD	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY KAGAWAD	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY KAGAWAD	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY KAGAWAD	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY KAGAWAD	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
SK CHAIRMAN	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY SECRETARY	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
BARANGAY TREASURER	10	7,951.00	8,997.13	92.95%	8,997.13	92.95%
IP REP	10	7,951.00	8,997.13	92.95%	8,997.13	
DAY CARE WORKER	6	6,085.00	5,471.45	41%	5,471.45	81.36%
DAY CARE WORKER	6	6,085.00	5,471.45	41%	5,471.45	81.36%
BARANGAY HEALTH WORKER	4	5,217.00	2,424.60	46%	4,849.20	92.95%
BARANGAY HEALTH WORKER	4	5,217.00	2,424.60	46%	4,849.20	92.95%
BARANGAY NUTRITION SCH	4	5,217.00	2,424.60	46%	4,849.20	92.95%
BARANGAY NUTRITION SCH	4	5,217.00	2,424.60	46%	4,849.20	92.95%
BANTAY BAYAN	1	4,066.00	2,000.00	46%	3,766.39	92.63%
BANTAY BAYAN	1	4,066.00	1,883.20	45%	1,883.20	92.63%
BANTAY BAYAN	1	4,066.00	1,883.20	45%	1,883.20	92.63%
BANTAY BAYAN	1	4,066.00	1,883.20	46%	1,883.20	92.63%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
BANTAY BAYAN	1	4,066.00	1,883.20	46.32%	1,883.20	46.32%
PUBLIC CEMETERY MAINT	1	4,066.00	3,300.00	81.16%	3,300.00	81.16%
BRGY. HALL MAINT.	1	4,066.00			7,032.80	172.97%
DEPUTIZED COLLECTOR	1	4,066.00			3,000.00	73.78%
BRGY MESSENGER	1	4,066.00			1,000.00	24.59%
BRGY CHIEF TANOD	1	4,066.00			1,000.00	24.59%
TOTAL		211,856.00	161,583.38	76.27%	185,080.97	87.36%
YEARLY REQUIREMENT		2,542,272.00	1,939,000.59	76.27%	2,220,971.66	87.36%

Prepared by:  
  
 DESIREE SORJE T. BINARAO  
 Admin Asst II

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