

HON. JULIUS G. JAMERO
SB Member

HON. JO VINCENT J. MORPOS
SB Member

HON. JULITO C. MANDAC
SB Member

HON. FRANCIS JOERAY T. GUMBAN
SB Member

HON. RHUMER S. BARIOGA
SB Member

HON. DEAN KAISER C. TANGALIN
SB Member

ABSENT
HON. RITCHEL J. RABOY
SB Member

HON. RONALD B. PEPITO SR.
SB Member

HON. DOMINGO M. GINGCO
Ex-Officio Member, LnB

HON. KIRBY TRACY V. ESTILLORE
Ex-Officio Member, SK

JESSY PALON
Secretary to the Sanggunian

HON. EDGARDO G. JAMERO
Municipal Vice Mayor

HON. GERRY T. PAGANAWAN
Municipal Mayor

Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL SUR
Municipality of Dumingag
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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 32nd REGULAR SESSION OF THE 12th SANGGUNIANG BAYAN OF DUMINGAG, ZAMBOANGA DEL SUR HELD AT THE MUNICIPAL SESSION HALL ON MARCH 16, 2025.

OFFICERS/MEMBERS:	POSITION	PRESENT	ABSENT	OB	OL
Hon. Edgardo G. Jamero	Municipal Vice Mayor	—/—	—	—	—
Hon. Julius G. Jamero	SB Member	—/—	—	—	—
Hon. Jo Vincent J. Morpos	SB Member	—/—	—	—	—
Hon. Julito C. Mandac	SB Member	—/—	—	—	—
Hon. Francis Joeray T. Gumban	SB Member	—/—	—	—	—
Hon. Rhumer S. Barioga	SB Member	—/—	—	—	—
Hon. Dean Kaiser C. Tangalin	SB Member	—/—	—	—	—
Hon. Ritchel J. Raboy	SB Member	—	—/—	—	—
Hon. Ronald B. Pepito Sr.	SB Member	—/—	—	—	—
Hon. Domingo M. Gingco	Ex - Officio Member, LnB	—/—	—	—	—
Hon. Kirby Tracy V. Estillore	Ex - Officio Member, SK	—/—	—	—	—

Municipal Ordinance No. 12th-2-2026

AN ORDINANCE CREATING THE PLANTILLA POSITION OF ONE (1) ACCOUNTANT II, (SG-16), IN THE OFFICE OF THE MUNICIPAL ACCOUNTANT (OMA) OF THE LOCAL GOVERNMENT UNIT OF DUMINGAG, ZAMBOANGA DEL SUR AND PROVIDING FUNDS THEREFOR.

Be it ordained by the 12th Sangguniang Bayan of Dumingag, Zamboanga del Sur, in session assembled that:

SECTION 1. TITLE

This ordinance shall be called "An Ordinance creating the plantilla position of one (1) Accountant II, (SG-16) in the Office of the Municipal Accountant (OMA) of the Local Government Unit of Dumingag, Zamboanga del Sur and providing funds therefor."

SECTION 2. LEGAL BASES

- Section 458 (a) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 states that, "The Sangguniang Bayan, as the legislative body of the municipality, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to section 16 of this Code and in the proper exercise of the corporate powers of the municipality as provided for under section 22 of this Code, and shall:
- (viii). "Determine the positions and the salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from municipal funds and provide for expenditures necessary for the proper conduct of programs, projects, services, and activities of the municipal government."
- Article 163 of the Implementing Rules and Regulations (IRR) of the same code provides that, "Every LGU shall design and implement its own organizational structure and staffing pattern taking into consideration its priority needs, service requirements, and financial capabilities consistent with the principles on simplicity, efficiency, economy, effectiveness, dynamism, and public accountability, subject to the minimum standards and guidelines prescribed therefore by Civil Service Commission (CSC)."

SECTION 3. CREATION OF PLANTILLA POSITION

The plantilla position of Accountant II in the Office of the Municipal Accountant is hereby created. It is also ordered that there will be a partial reorganization in the plantilla of

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SB Member

HON. RHUMAR S. BARIAGA
SB Member

HON. DEAN KAISER C. TANGALIN
SB Member

ABSENT
HON. RITCHIE J. RABOY
SB Member

HON. RONALD B. PEPITO SR.
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Municipal Vice-Mayor

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Municipal Mayor

personnel of the local government unit of Dumingag, Zamboanga del Sur to include the created position;

Office	No. of Created Plantilla Position	Plantilla Position	Salary Grade
Office of the Municipal Accountant	1	Accountant II	16/1

The created plantilla position is duly included in the approved Organizational Structure and Staffing Pattern (OSSP) of the municipal government of Dumingag, specifically, Municipal Ordinance No. 11th-20-2024 and in accordance with the provisions thereof governing the creation of plantilla positions.

SECTION 4. QUALIFICATION STANDARDS

The following are the qualification standards that an appointee to the plantilla position of Accountant II must possess:

Education	BS Accountancy/BSC-Accounting/ BS Commerce/BSBA-Accounting
Experience	1 year of relevant experience
Training	4 hours of relevant training
Eligibility	RA 1080 (CPA)

SECTION 5. DUTIES AND RESPONSIBILITIES OF ACCOUNTANT II

- Financial Reporting and Recording:** Maintains, updates, and reviews books of accounts, including general and subsidiary ledgers. They prepare monthly, quarterly, and annual financial statements, such as the Trial Balance (General, SEF, Trust Funds), Statement of Cash Flow, and Statement of Income and Expenses.
- Audit and Compliance:** Reviews disbursement vouchers (DV) to ensure that all supporting documents are complete, correct, and valid before payment. They check compliance with Commission on Audit (COA) rules and LGU financial policies.
- Voucher and Payroll Review:** Reviews payroll for all personnel and prepares/verifies statements of cash advances, liquidation, salary adjustments, and remittances (e.g., BIR, GSIS, HDMF).
- Bank Reconciliation:** Prepares Monthly Bank Reconciliation Statements for all LGU bank accounts to verify accuracy between bank records and LGU books.
- Asset and Expense Accounting:** Records and posts to index cards the details of purchased Property, Plant, and Equipment (PPE), including disposals.
- Administrative and Technical Support:** Assists the Municipal Accountant in reviewing accounting journals prepared by lower-level staff.
- Support for Barangay Accounting:** Prepares financial statements and reports for Barangay LGUs.
- Other duties and responsibilities** as may be assigned by the Municipal Accountant, consistent with the mandate and functions of the office.

SECTION 6. APPROPRIATION

The Municipal Budget Office shall prepare the corresponding budget to cover the salary and other emoluments due to the personnel who will fill the plantilla position as provided for in Section 3 of this Ordinance. Mandatory and statutory compensations shall also be shouldered by the municipal government in which this shall be reflected every year in the

Annual Budget. The amount therefore, is hereby appropriated and shall be taken from the General Fund of the municipal government of Dumingag, Zamboanga del Sur.

SECTION 7. IMPLEMENTING OFFICE

The Human Resource and Management Office (HRMO) is hereby mandated to implement this Ordinance. The office shall ensure that the plantilla position created in the Office of the Municipal Accountant as provided for in Section 3 of this Ordinance and the personnel who will fill this plantilla position are in accordance with the qualification standards set forth by the Civil Service Commission (CSC) and in conformity with the existing policies of the Department of Budget and Management (DBM).

SECTION 8. REPEALING CLAUSE

All ordinances, resolutions, laws of local applications, orders and issuances, as well as pertinent rules and regulations thereof, which are inconsistent with any of the provisions in this Ordinance are hereby repealed or amended accordingly.

SECTION 9. SEPARABILITY CLAUSE

If any section or provision of this Ordinance is declared unconstitutional or invalid, the remaining provisions shall continue to be in full force and effect.

SECTION 10. EFFECTIVITY CLAUSE

This ordinance shall take effect after fifteen (15) days following the completion of its posting requirements in three (3) conspicuous places within the municipality of Dumingag.

Enacted: March 16, 2026

CONCURRED:

SANGGUNIAN BAYAN MEMBERS:

Hon. Julius G. Jamero

Hon. Julito C. Mandac

Hon. Rhumer S. Barioga

Hon. Ritchel J. Raboy

Hon. Domingo M. Gingco

Hon. Jo Vincent J. Morpos

Hon. Francis Joeray T. Gumban

Hon. Dean Kaiser C. Tangalin

Hon. Ronald B. Pepito Sr.

Hon. Kirby Tracy V. Estillore

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED

EDGARDO G. JAMERO
Presiding Officer/Municipal Vice Mayor

APPROVED: MAR 30, 2026

GERRY T. PAGLINAWAN
Municipal Mayor

I hereby certify that the foregoing Ordinance is true and correct.

JESSY PALON
Secretary to the Sanggunian