



Republic of the Philippines
House of Representatives
Quezon City, Metro Manila



Nineteenth Congress
Second Regular Session

HOUSE BILL NO. 2764

Introduced by Representative Antonio “Ony” A. Ferrer

EXPLANATORY NOTE

This bill seeks to strengthen the fiscal administration in barangays by professionalizing the position of barangay treasurers and creating a position for barangay bookkeepers, amending for the purpose Republic Act No. 7160, as amended, otherwise known as the “*Local Government Code of 1991*.”

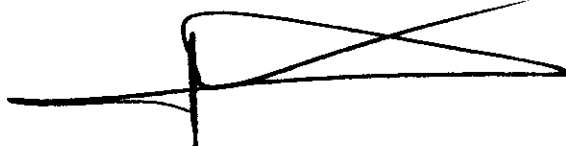
Improving the fiscal administration of local government units (LGUs) in the Philippines is key to enhancing public service delivery, transparency, and local autonomy. With an efficient and professional fiscal administration, LGUs can improve tax collection efficiency

This measure introduces additional qualification requirements for barangay treasurers in recognition of their role as custodians of public funds and the fiduciary responsibilities inherent to their position. Recognizing the vital role of barangay treasurers as frontline financial administrators in local governance elevates their position, strengthens their capacity, and provides fair and improved compensation. By doing so, it will foster greater efficiency, ensure fiscal transparency, and promote accountability and good governance at the level of the barangay.

Under this bill, the position of barangay bookkeeper is also created to assist the barangay treasurers in the barangay fiscal administration. Barangay treasurers and bookkeepers must possess

relevant educational and professional qualifications such as bachelor's degree. Barangay treasurers and bookkeepers must be able to maintain accurate financial and ensure compliance with fiscal regulations.

In view of the foregoing, the immediate passage of this bill is earnestly sought.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned above the printed name.

ANTONIO "ONY" A. FERRER



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AN ACT

**STRENGTHENING THE BARANGAY FISCAL ADMINISTRATION
BY PROFESSIONALIZING THE POSITION OF BARANGAY
TREASURERS AND CREATING A POSITION FOR BARANGAY
BOOKKEEPERS, AMENDING FOR THE PURPOSE REPUBLIC ACT
NO. 7160, AS AMENDED, OTHERWISE KNOWN AS THE “LOCAL
GOVERNMENT CODE OF 1991”**

*Be it enacted by the Senate and House of Representatives of the Philippines in
Congress assembled:*

SECTION 1. Section 395 of Republic Act No. 7160, as amended, is
further amended to read as follows:

“SECTION 395. Barangay Treasurer: Appointment,
Qualifications, Powers and Duties. – xxx.

“(a) The barangay treasurer shall be appointed by the
punong barangay with the concurrence of the majority of all the

1 sangguniang barangay members. [~~The appointment of the barangay~~
2 ~~treasurer shall not be subject to attestation by the Civil Service~~
3 ~~Commission.~~]

4 “(b) The barangay treasurer shall be of legal age, **OF GOOD**
5 **MORAL CHARACTER**, a qualified voter, [~~and~~] an actual resident
6 of the barangay concerned[~~], HOLDER OF A BACHELOR’S~~
7 **DEGREE OR HAS COMPLETED A SPECIAL COURSE OR**
8 **TRAINING MANDATED BY THE DEPARTMENT OF THE**
9 **INTERIOR AND LOCAL GOVERNMENT (DILG).**

10 “(c) xxx.

11 “(d) xxx.

12 “(e) The barangay treasurer shall:

13 “(1) xxx;

14 “xxx;

15 “(6) xxx;

16 “(7) Plan and attend to the rural postal circuit within
17 his jurisdiction; [~~and~~]

18 “(8) **MAINTAIN, UPDATE, AND COMPLETE**
19 **ACCURATE FINANCIAL RECORDS;**

20 “(9) **ENSURE COMPLIANCE OF THE**
21 **BARANGAY WITH THE FISCAL REGULATIONS;**
22 **AND**

1 “[(8)] (10) Exercise such other powers and perform
2 such other duties and functions as may be prescribed by law or
3 ordinance.

4 **“(F) THE BARANGAY TREASURER IS ENTITLED**
5 **TO AN HONORARIUM EQUIVALENT TO THE SALARY OF**
6 **AN ADMINISTRATIVE OFFICER II, OR AT LEAST**
7 **SALARY GRADE 15 SUBJECT TO THE APPLICABLE RATE**
8 **OF PAY IN THE CITY OR MUNICIPALITY CONCERNED.”**

9 SEC. 2. A new section, denominated as Section 395-A , is inserted after
10 Section 395 of the same Act to read as follows:

11 **“SEC. 395-A. *BARANGAY BOOKKEEPER.* – THERE SHALL BE**
12 **A BARANGAY BOOKKEEPER IN EVERY BARANGAY WHICH**
13 **SHALL BE APPOINTED BY THE *PUNONG BARANGAY* WITH THE**
14 **CONCURRENCE OF THE MAJORITY OF ALL THE *SANGGUNIANG***
15 ***BARANGAY* MEMBERS.**

16 **“THE BARANGAY BOOKKEEPER SHALL ASSIST THE**
17 **BARANGAY TREASURER IN THE FISCAL ADMINISTRATION AND**
18 **IN THE PERFORMANCE OF DUTIES ENUMERATED UNDER**
19 **SECTION 395 OF THIS ACT.**

20 **“THE BARANGAY BOOKKEEPER SHALL HAVE THE SAME**
21 **QUALIFICATIONS AS THE BARANGAY TREASURER.**

1 **“THE BARANGAY BOOKKEEPER IS ENTITLED TO**
2 **RECEIVE AN HONORARIUM EQUIVALENT TO ONE SALARY**
3 **GRADE LOWER THAN THE HONORARIUM OF THE BARANGAY**
4 **TREASURER.”**

5 SEC. 3. Within sixty (60) days from the effectivity of this Act, the
6 Secretary of the Interior and Local Government shall issue the necessary rules
7 and regulations for the effective implementation of this Act.

8 SEC. 4. If any provision of this act is declared invalid or
9 unconstitutional the remaining provisions not affected shall remain in full force
10 and effect.

11 SEC. 5. All laws, decrees, executive orders, rules and regulations and
12 other issuances, or parts thereof, inconsistent with the provisions of this Act, are
13 hereby repealed, amended or modified accordingly.

14 SEC. 6. This Act shall take effect fifteen (15) days after its publication
15 in the *Official Gazette* or in a newspaper of general circulation.

16 Approved,