



Republic of the Philippines
Province of Sorsogon
CITY OF SORSOGON



Office of the Sangguniang Panlungsod

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION VIA ZOOM TELECONFERENCING
OF THE SEVENTH CITY COUNCIL HELD AT THE OFFICE OF THE SECRETARY TO THE
SANGGUNIANG PANLUNGSOD ON SEPTEMBER 21, 2021.

PRESENT:

MARK ERIC C. DIONEDA
City Vice Mayor Presiding Officer

BACON DISTRICT

Hon. Jo Abegail C. Dioneda
Hon. Melchor P. Atutubo
Hon. Hilario D. Dioneda
Hon. Danilo A. Deladia

EAST DISTRICT

Hon. Mary Ellen D. Jamisola
Hon. Franco Eric O. Ravanilla
Hon. Joven Francis J. Laura

WEST DISTRICT

Hon. Nestor J. Baldon
Hon. Fernando David H. Duran, III
Hon. Rebecca D. Aquino
Hon. Erwin J. Duana

EX-OFFICIO MEMBERS

Hon. Ma. Teresa D. Perdigon
Hon. Lorenz S. Abenion

ABSENT:

Hon. Ralph Walter R. Lubiano- on Official Business

Resolution No. 257 Series of 2021

(Author: Hon. Nestor J. Baldon)

**RESOLUTION APPROVING THE HEREUNDER STATED SUPPLEMENTAL AND BARANGAY
ANNUAL BUDGETS OF VARIOUS BARANGAYS OF BACON DISTRICT SORSOGON CITY**

WHEREAS, as mandated by law and under the existing internal rules, annual budgets and any appropriation of funds within the jurisdiction of the City of Sorsogon, shall pass before the Sangguniang Panlungsod for further review and approval;

WHEREAS, the above stated budget show strict compliance in substance with the Commission on Audit budgeting laws, rules and regulations, and the same was in accordance with the mandate of implementing circulars of the City Government of Sorsogon;

WHEREAS, the members of the Sangguniang Panlungsod, after thorough study and scrutiny on the items appropriated thereto and after formal deliberation respecting the internal rules, has finally decided to pass said barangay budget/s;

NOW THEREFORE, on motion of **Hon. Nestor J. Baldon**, duly seconded by

Hon. Lorenz S. Abenion, resolve as it is hereby resolved to approve the hereunder stated Barangay budgets of various barangays in Sorsogon City with their corresponding appropriations subject however to the following condition/s also hereunder stipulated:

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget, FY 2021	Balete, Bacon District	₱ 35,000.00
2. Barangay Supplemental Budget, FY 2021	Poblacion, Bacon District	₱ 99,430.80

1. That the reprogramming of some PPAs under 20% Development Fund CY 2021 shall be subject appropriated and utilized only for those projects/programs identified in Annual/Supplemental Investment Program CY 2021 and must be accordance with the guidelines under DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 (Revised Guidelines on the Appropriation and Utilization of Twenty Percent (20%) of the Annual Internal Revenue Allotment for Development Projects) dated November 4, 2020.
2. That the disbursement of all appropriations herein authorized shall be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
3. In view thereof, this Supplemental Budget may consider operative of the fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, CITY BUDGET OFFICE and OFFICE OF THE ACCOUNTANT for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it’s entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with all existing budgeting laws, rules and regulations shall be the responsibility of the Barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget, FY 2021	Sta. Cruz, Bacon District	₱ 121,491.85

1. That the surplus from the 20% Development Fund CY 2020 shall be appropriated only for those PPAs identified in Annual/Supplemental Investment Program CY 2021 and must be accordance with the guidelines under DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 (Updated Guidelines On The Appropriation and Utilization of the 20% of The Annual Internal Revenue Allotment (IRA) for Developments Projects) dated February 22, 2017 and DBM-DILG Joint Memorandum Circular (JMC) No. 1 (Additional Guidelines On The Utilization of the 20% Of The Annual Internal Revenue Allotment For The Development Projects in View Of The Corona Virus Disease 2019 Situation) dated March 27,2020 and DBN-DOF-DILG Joint Memorandum (JMC) No. 1 (Revised Guidelines on the Appropriation and Utilization of Twenty Percent (20%) of the Annual Internal Revenue Allotment for Development Projects) dated November 4, 2020.
2. That the disbursement of all appropriations herein authorized shall be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
3. In view thereof, this Supplemental Budget may consider operative of the fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, CITY BUDGET OFFICE and OFFICE OF THE ACCOUNTANT for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it’s entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with all existing budgeting laws, rules and regulations shall be the responsibility of the Barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget, FY 2021	Salvacion, Bacon District	₱ 10,000.00

1. That the reversion of previously authorized appropriation should not prejudice its original intent nor jeopardize valid claimant, if there is any and it must be accordance with R.A 7160-Section 322.
2. That the disbursement of all appropriations herein authorized shall be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
3. In view thereof, this Supplemental Budget may consider operative of the fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, CITY BUDGET OFFICE and OFFICE OF THE ACCOUNTANT for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it’s entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with all existing budgeting laws, rules and regulations shall be the responsibility of the Barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget, FY 2021	Bon-ot, Bacon District	₱ 25,695.56

1. That unexpended balance from the General Fund CY 2020 shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2021.
2. That the disbursement of all appropriations herein authorized shall be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
3. In view thereof, this Supplemental Budget may consider operative of the fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, CITY BUDGET OFFICE and OFFICE OF THE ACCOUNTANT for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it’s entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with all existing budgeting laws, rules and regulations shall be the responsibility of the Barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget , FY 2021	San Vicente, West District	₱ 2,962,033.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with NBC No. 579 dated January 24, 2020 and subject to the PS limitation under Section 331 (b) of RA No. 7160. The total annual appropriations for personal services of barangay for (1) fiscal year shall not exceed fifty-five percent (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
2. That the appropriation and utilization of the 20% Development fund must be in accordance with the guidelines under DFM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 (Revised Guidelines on the Appropriation and Utilization of the 20% of the Annual Internal Revenue Allotment for Development Projects dated November 4,2020. Priority development project must be properly identified and included in their perspective duly approved Barangay Development Plan and Annual Investment Programs (AIP) F.Y 2021 and must be observed the procedural requirements under Section 287 of RA 7160.
3. That the appropriation and utilization of the 5% Barangay Disaster Risk Reduction and Management Fund shall confirm with the provision of R.A No. 10121. (Philippines Disaster Risk Reduction and Management Act of 2021) and it's IRR and NDRRMC-DBM-DILG Joint Memorandum Circular 2013-1 (Allocation and Utilization of the Local Disaster Risk Reduction and Management Fund) dated March 25, 2013 And shall be disbursed in accordance with the existing rules and regulation for the purpose.
4. The implementation of Mid-year Bonus , must be in accordance with Budget Circular No. 2017-2 dated May 8, 2017 and must be subject to the Personal Services limitation budgets pursuant to Section 325 (a) and 331 (b) of R.A No. 7160.
5. That the implementation for appropriation for Year-End Bonus and Cash Gift must be in accordance with Budget Circular (BC) No. 2016-4 dated April 28,2016 and shall be subject to the Personal Services limitation pursuant to Section 325 (a) and 331 (b) of R.A No. 7160.
6. All procurement of goods, services and equipment shall be subject to the pertinent provisions of RA No. 9184 (Government Procurement Act) and its Revised IRR. Further, all procurement shall be included in the annual Procurement Plan duly approved by the Barangay Chairman.
7. That the programs, projects and activities identified to be implemented under this Annual Performance Budget are only those specifically indicated in duly approved CY 2021 Annual Investment Program (AIP).
8. That the account code must be properly used and indicated to each programs, projects and activities using the Manual on Financial Management for the barangays as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.
9. That the programs, projects and activities identified to be implemented under the Barangay Annual Budget are only those indicated in the approved CY. 2021 Annual Investment Program. Further, strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment during Budget Execution.

Adjustment in the appropriation should be made in case of overdraft or imminence thereof before the end of the fiscal year.

That the disbursement of all appropriations herein authorized should be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay

funds and copies of it must be furnished to the COA, DILG, City Budget Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it's entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with all existing budgeting laws, rules and regulations shall be the responsibility of the Barangay.

Date Approved: **September 21, 2021**

I HEREBY CERTIFY to the correctness of the foregoing resolution.


ROVAN E. DOMASIAN
Secretary to the Sangguniang Panlungsod

Attested:


MARK ERIC C. DIONEDA
City Vice Mayor/Presiding Officer