



Republic of the Philippines  
Province of Sorsogon  
**CITY OF SORSOGON**



## *Office of the Sangguniang Panlungsod*

**EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE 7<sup>th</sup> CITY COUNCIL HELD AT THE SESSION HALL ON JANUARY 14, 2020.**

**PRESENT:**

**HON. MARK ERIC C. DIONEDA**  
City Vice Mayor/Presiding Officer

CITY BUDGET OFFICE  
SORSOGON CITY  
Received by: *Syphani*  
Date Received: 02-06-2020  
Time Received: 11:20 am

### BACON DISTRICT

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

### EAST DISTRICT

Hon. Ralph Walter R. Lubiano  
Hon. Mary Ellen D. Jamisola  
Hon. Franco Eric O. Ravanilla  
Hon. Joven G. Laura

### WEST DISTRICT

Hon. Erwin J. Duana  
Hon. Rebecca D. Aquino

### EX-OFFICIO MEMBERS

SK Federation President Lorenz S. Abenion  
ABC President Ma. Teresa D. Perdigon

**ABSENT:** Hon. Nestor J. Baldon  
Hon. Fernando David H. Duran III  
Hon. Hilario D. Dioneda

## *Resolution No.010, Series of 2020*

(Unanimously Proposed)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY ANNUAL/SUPPLEMENTAL BUDGET OF VARIOUS BARANGAYS IN THE CITY OF SORSOGON.**

*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 supplemental budgets;

Now Therefore, on motion of **Hon. Joven G. Laura**, duly seconded and unanimously approved, resolved as it is hereby resolved to approve the hereunder stated Barangay supplemental/annual budgets of various barangays in Sorsogon City with their corresponding appropriations subject however to the following condition/s also hereunder stipulated.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget, FY 2020	Sawanga, Bacon District	₱ 2,775,886.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with LBC No. 108 dated February 24, 2016 and subject to the PS limitation under Section 331 (b) of R.A. No. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
2. That the implementation for development projects funded out of the 20% IRA should follow the identified priorities under Joint Memorandum Circular No. 2011-1 of the DILG and the DBM dated April 13, 2011 and must be in accordance with Section 287. R.A. No. 7160 and must be properly approved by the Barangay Development Council and must be observed the procedural requirements under R.A. 7160 and accordance with the approved FY 2013 AIP.
3. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
4. That the Utilization of 5% calamity fund must be in accordance with COA Circular No. 2014-002 dated April 15, 2014 and under Section 21 of the Republic Act (RA) No. 10121 and pursuant to NDRRMC-DBM-DILG Joint Memo Circular No. 2013-01.
5. That the implementation and payment of Mid-Year Bonus for 2016 must be in accordance with Budget Circular (BC) No. 2016-3 dated April 28, 2016 and must be subject to the Personal Services limitation pursuant to Section 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the appropriation for Year End Bonus/13<sup>th</sup> Month Pay 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.

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 appropriation 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 Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget, FY 2020	Bon-ot, Bacon District	₱ 1,877,375.82
2. Barangay Annual Budget, FY 2020	Jamislagan, Bacon District	1,837,982.64
3. Barangay Annual Budget, FY 2020	Sto. Domingo, Bacon District	2,381,697.00
4. Barangay Annual Budget, FY 2020	San Isidro, West District	2,605,572.00

5.Barangay Annual Budget, FY 2020	Osiao, Bacon District	4,339,769.00
-----------------------------------	-----------------------	--------------

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with LBC No. 108 dated February 24, 2016 and subject to the PS limitation under Section 331 (b) of R.A. No. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
2. That the implementation for development projects funded out of the 20% IRA should follow the identified priorities under Joint Memorandum Circular No. 2011-1 of the DILG and the DBM dated April 13, 2011 and must be in accordance with Section 287. R.A. No. 7160 and must be properly approved by the Barangay Development Council and must be observed the procedural requirements under R.A. 7160 and accordance with the approved FY 2013 AIP.
3. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
4. That the Utilization of 5% calamity fund must be in accordance with COA Circular No. 2014-002 dated April 15, 2014 and under Section 21 of the Republic Act (RA) No. 10121 and pursuant to NDRRMC-DBM-DILG Joint Memo Circular No. 2013-01.
5. That the implementation and payment of Mid-Year Bonus for 2016 must be in accordance with Budget Circular (BC) No. 2016-3 dated April 28, 2016 and must be subject to the Personal Services limitation pursuant to Section 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the appropriation for Year End Bonus/13<sup>th</sup> Month Pay 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.
7. Philhealth must be in accordance with Philhealth Circular No. 2019-08 dated July 3, 2019.

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 appropriation 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 Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget, FY 2020	Bogna, Bacon District	₱ 2,509,146.00
2.Barangay Annual Budget, FY 2020	Gatbo, Bacon District	3,364,571.00
3.Barangay Annual Budget, FY 2020	Pamurayan, West District	3,043,310.00
4.Barangay Annual Budget, FY 2020	Penafrancia, West District	2,742,807.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with LBC No. 108 dated February 24, 2016 and subject to the PS limitation under Section 331 (b) of R.A. No. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
2. That the implementation for development projects funded out of the 20% IRA should follow the identified priorities under Joint Memorandum Circular No. 2011-1 of the DILG and the DBM dated April 13, 2011 and must be in accordance with Section 287. R.A. No. 7160 and must be properly

approved by the Barangay Development Council and must be observed the procedural requirements under R.A. 7160 and accordance with the approved FY 2013 AIP.

3. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
4. That the Utilization of 5% calamity fund must be in accordance with COA Circular No. 2014-002 dated April 15, 2014 and under Section 21 of the Republic Act (RA) No. 10121 and pursuant to NDRRMC-DBM-DILG Joint Memo Circular No. 2013-01.
5. That the implementation and payment of Mid-Year Bonus for 2016 must be in accordance with Budget Circular (BC) No. 2016-3 dated April 28, 2016 and must be subject to the Personal Services limitation pursuant to Section 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the appropriation for Year End Bonus/13<sup>th</sup> Month Pay 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.
7. Philhealth must be in accordance with Philhealth Circular No. 2019-08 dated July 3, 2019.
8. That the appropriation for Other Personnel Benefits should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to employees.

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 appropriation 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 Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget, FY 2020	Caricaran, Bacon District	₱ 3,216,561.00
2. Barangay Annual Budget, FY 2020	Rizal, West District	5,492,936.62
3. Barangay Annual Budget, FY 2020	Gimaloto, West District	2,176,654.00
4. Barangay Annual Budget, FY 2020	Piot, West District	4,210,265.00
5. Barangay Annual Budget, FY 2020	Salog, East District	3,856,701.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with LBC No. 108 dated February 24, 2016 and subject to the PS limitation under Section 331 (b) of R.A. No. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
2. That the implementation for development projects funded out of the 20% IRA should follow the identified priorities under Joint Memorandum Circular No. 2011-1 of the DILG and the DBM dated April 13, 2011 and must be in accordance with Section 287. R.A. No. 7160 and must be properly approved by the Barangay Development Council and must be observed the procedural requirements under R.A. 7160 and accordance with the approved FY 2013 AIP.
3. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.



4. That the Utilization of 5% calamity fund must be in accordance with COA Circular No. 2014-002 dated April 15, 2014 and under Section 21 of the Republic Act (RA) No. 10121 and pursuant to NDRRMC-DBM-DILG Joint Memo Circular No. 2013-01.
5. That the implementation and payment of Mid-Year Bonus for 2016 must be in accordance with Budget Circular (BC) No. 2016-3 dated April 28, 2016 and must be subject to the Personal Services limitation pursuant to Section 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the appropriation for Year End Bonus/13<sup>th</sup> Month Pay 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.
7. Philhealth must be in accordance with Philhealth Circular No. 2019-08 dated July 3, 2019.
8. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007 and must be subject to the fifty five percent (55%) limitation on Personal Services.

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 appropriation 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 Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget, FY 2020	Cambulaga, West District	₱ 4,914,450.00
2. Barangay Annual Budget, FY 2020	Tugos, West District	4,118,834.76
3. Barangay Annual Budget, FY 2020	Cabid-an, East District	9,508,718.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with LBC No. 108 dated February 24, 2016 and subject to the PS limitation under Section 331 (b) of R.A. No. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
2. That the implementation for development projects funded out of the 20% IRA should follow the identified priorities under Joint Memorandum Circular No. 2011-1 of the DILG and the DBM dated April 13, 2011 and must be in accordance with Section 287. R.A. No. 7160 and must be properly approved by the Barangay Development Council and must be observed the procedural requirements under R.A. 7160 and accordance with the approved FY 2013 AIP.
3. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
4. That the Utilization of 5% calamity fund must be in accordance with COA Circular No. 2014-002 dated April 15, 2014 and under Section 21 of the Republic Act (RA) No. 10121 and pursuant to NDRRMC-DBM-DILG Joint Memo Circular No. 2013-01.
5. That the implementation and payment of Mid-Year Bonus for 2016 must be in accordance with Budget Circular (BC) No. 2016-3 dated April 28, 2016 and must be subject to the Personal Services limitation pursuant to Section 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the appropriation for Year End Bonus/13<sup>th</sup> Month Pay 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.

7. Philhealth must be in accordance with Philhealth Circular No. 2019-08 dated July 3, 2019.
8. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007 and must be subject to the fifty five percent (55%) limitation on Personal Services.
9. That the appropriation for Other Personnel Benefits should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to employees.

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 appropriation 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 Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 02, FY 2019	Marinas, East District	₱ 15,024.75

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 in accordance with R.A. 7160-Section 322.
2. That the disbursement of all appropriation herein authorized should 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 considered operative as of the date fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, City Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety, 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 provision of law.

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

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 01, FY 2019	Rizal, West District	₱ 381,244.97

1. That the disbursement of all appropriation herein authorized should be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
2. That the appropriation for Other Personnel Benefits should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to employees.
3. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007 and must be subject to the fifty five percent (55%) limitation on Personal Services.

- In view thereof, this Supplemental Budget may considered operative as of the date fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, City Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and it is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provision of law.

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

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 08, FY 2019	Bogna, Bacon District	₱ 55,972.08
2. Barangay Supplemental Budget No. 03, FY 2019	San Jose, Bacon District	34,100.00

- That the disbursement of all appropriation herein authorized should be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
- That the appropriation for Other Personnel Benefits should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to employees.
- In view thereof, this Supplemental Budget may considered operative as of the date fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, City Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety and it is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provision of law.

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

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 08, FY 2019	Abuyog, East District	₱ 98,516.80

- 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 in accordance with R.A. 7160-Section 322.
- That the disbursement of all appropriation herein authorized should be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
- That the appropriation for Other Personnel Benefits should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to employees.
- In view thereof, this Supplemental Budget may considered operative as of the date fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, City Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety, 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 provision of law.

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

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 08, FY 2019	Sirangan, East District	₱ 165,000.00

1. That the disbursement of all appropriation herein authorized should be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.
2. That the appropriation for Other Personnel Benefits should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to employees.
3. The Barangay cannot appropriate not more the 55% of the total annual income actually realized from local sources during the next preceding fiscal year. The amount of EIGHTY SIX THOUSAND EIGHT HUNDRED NINETY NINE PESOS & 66/100 (86,899.66) is already Excess over the PS Limitation.
4. In view thereof, this Supplemental Budget may considered operative as of the date fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, City Mayor's Office and Office of the City Accountant for their information.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety, 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 provision of law.

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

Date Approved: **January 14, 2020**

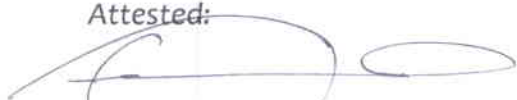
I **HEREBY CERTIFY** to the correctness of the foregoing resolution.



**NOEL G. DREU**

Secretary to the Sangguniang Panlungsod

Attested:



**MARK ERIC C. DIONEDA**

City Vice Mayor/Presiding Officer