



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 SEVENTH CITY COUNCIL HELD AT THE SESSION HALL ON JANUARY 21, 2020.

PRESENT:

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

BACON DISTRICT

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

EAST DISTRICT

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

WEST DISTRICT

Hon. Nestor J. Baldon
Hon. Erwin J. Duana
Hon. Fernando David H. Duran III

EX-OFFICIO MEMBERS

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

ABSENT: Hon. Rebecca D. Aquino – Official Business

Resolution No. 036, 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. Nestor J. Baldon**, 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---------------------------------|-------------------------|---------------|
| Barangay Annual Budget, FY 2020 | Barayong, West District | 2,178,895.00 |
| Barangay Annual Budget, FY 2020 | Macabog, West District | 4,343,415.00 |

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 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.
4. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
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/13th 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 date 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 the 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---------------------------------|------------------------|---------------|
| Barangay Annual Budget, FY 2020 | Buhatan, East District | 4,230,884.00 |

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 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.
4. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
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 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. 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.
8. 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---------------------------------|-----------------------|---------------|
| Barangay Annual Budget, FY 2020 | Rawis, Bacon District | 2,471,531.00 |
| Barangay Annual Budget, FY 2020 | Abuyog, East District | 5,309,836.00 |

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 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.
4. That the utilization of SK Fund must be in accordance with DILG Memorandum Circular No. 2017-57 dated April 03, 2017.
5. That the implementation and payment of Mid-Year Bonus must be in accordance with Budget Circular (BC) No. 2017-2 dated May 8, 2017 and must be subject to the Personal Services limitation budgets pursuant to Sections 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the 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 Sections 325 (a) and 331 (b) of R.A. No. 7160.
7. 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 (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.

| PARTICULARS | BARANGAY | AMOUNT |
|---------------------------------|----------------------------|---------------|
| Barangay Annual Budget, FY 2020 | Sta. Lucia, Bacon District | 1,775,390.00 |
| Barangay Annual Budget, FY 2020 | Bato, Bacon District | 2,795,014.00 |

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 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.
4. That the utilization of SK Fund must be in accordance with DBM-DILG-NYC Joint Memorandum Circular No. 1, Series of 2019 dated January 23, 2019.
5. The implementation and payment 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 budget pursuant to Sections 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the 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 Sections 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---------------------------------|----------------------------|---------------|
| Barangay Annual Budget, FY 2020 | Bitan-o, West District | 3,983,677.00 |
| Barangay Annual Budget, FY 2020 | Sta. Cruz, Bacon District | 2,246,564.00 |
| Barangay Annual Budget, FY 2020 | San Isidro, Bacon District | 3,439,972.00 |

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 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.
4. That the utilization of SK Fund must be in accordance with DBM-DILG-NYC Joint Memorandum Circular No. 1, Series of 2019 dated January 23, 2019.
5. The implementation and payment 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 budget pursuant to Sections 325 (a) and 331 (b) of R.A. No. 7160.
6. That the implementation for the 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 Sections 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---------------------------------|-------------------------|---------------|
| Barangay Annual Budget, FY 2020 | San Juan, East District | 5,623,972.00 |

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 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.
4. That the utilization of SK Fund must be in accordance with DBM-DILG-NYC Joint Memorandum Circular No. 1, Series of 2019 dated January 23, 2019.
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 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. 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 (55%) percent limitation on Personal Services.
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 the 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.

| PARTICULARS | BARANGAY | AMOUNT |
|--|-------------------------|---------------|
| Brgy. Supplemental Budget No. 19, Series of 2019 | Gatbo, Bacon District | 22,409.00 |
| Brgy. Supplemental Budget No. 06, Series of 2019 | San Juan, East District | 110,000.00 |

| | | |
|--|------------------------|-----------|
| Brgy. Supplemental Budget No. 03, Series of 2019 | Bulabog, West District | 60,214.04 |
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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 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 the employees.
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 Budget Office and Office of the City Accountant for their information.
4. 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.

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.

| PARTICULARS | BARANGAY | AMOUNT |
|--|-----------------------------|---------------|
| Brgy. Supplemental Budget No. 04, Series of 2019 | Balogo, East District | 87,000.00 |
| Brgy. Supplemental Budget No. 02, Series of 2019 | Bucalbucalan, West District | 509,472.00 |
| Brgy. Supplemental Budget No. 002-09, Series of 2019 | Del Rosario, Bacon District | 97,555.36 |
| Brgy. Supplemental Budget No. 04, Series of 2019 | San Juan, Bacon District | 439,961.21 |
| Brgy. Supplemental Budget No. 003, Series of 2019 | Cabid-an, East District | 60,000.00 |
| Brgy. Supplemental Budget No. 002, Series of 2019 | Peñafrancia, West District | 110,000.00 |

1. That the utilization of 20% Development Fund 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 observed the procedural requirements under RA 7160, and in accordance with the approved FY 2019 AIP.
2. 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.
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.

| PARTICULARS | BARANGAY | AMOUNT |
|---|-----------------------|---------------|
| Resolution No. 01, Series of 2019 SK Fund | Rawis, Bacon District | 218,106.70 |

1. That the utilization of SK Fund must be in accordance with DBM-DILG-NYC Joint Memorandum Circular No. 1, Series of 2019 date January 23, 2019.
2. That the disbursement of all appropriation herein authorized shall 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 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---|---------------------------|---------------|
| Brgy. Supplemental Budget No. 02, Series of 2019 | San Jose, Bacon District | 9,000.00 |
| Brgy. Supplemental Budget No. 001, Series of 2019 | San Roque, Bacon District | 41,917.53 |
| Brgy. Supplemental Budget No. 001, Series of 2019 | Sto. Niño, Bacon District | 49,000.00 |
| Brgy. Supplemental Budget No. 01, Series of 2019 | Gimaloto, West District | 25,000.00 |
| Brgy. Supplemental Budget No. 002, Series of 2019 | Pamurayan, West District | 43,000.00 |

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 in accordance with R.A. 7160 – Section 322.
2. 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 Budget Office and Office of the City Accountant for their information.
3. 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.

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.

| PARTICULARS | BARANGAY | AMOUNT |
|---|----------------------------|---------------|
| Brgy. Supplemental Budget No. 01, Series of 2019 | Polvorista, East District | 99,167.50 |
| Brgy. Supplemental Budget No. 006, Series of 2019 | Sto. Domingo, Bacon Dist. | 55,000.00 |
| Brgy. Supplemental Budget No. 004, Series of 2019 | Salvacion, Bacon District | 25,387.51 |
| Brgy. Supplemental Budget No. 03, Series of 2019 | Burabod, East District | 110,000.00 |
| Brgy. Supplemental Budget No. 05, Series of 2019 | Sta. Cruz, Bacon District | 39,996.00 |
| Brgy. Supplemental Budget No. 06, Series of 2019 | Sawanga, Bacon District | 27,500.00 |
| Brgy. Supplemental Budget No. 12, Series of 2019 | Bon-ot, Bacon District | 33,735.81 |
| Brgy. Supplemental Budget No. 03, Series of 2019 | Bucalbucalan, West Dist. | 210,000.00 |
| Brgy. Supplemental Budget No. 02, Series of 2019 | Sta. Lucia, Bacon District | 37,950.00 |
| Brgy. Supplemental Budget No. 02, Series of 2019 | Caricaran, Bacon District | 65,600.00 |
| Brgy. Supplemental Budget No. 01, Series of 2019 | Salvacion, Bacon District | 87,979.76 |
| Brgy. Supplemental Budget No. 004, Series of 2019 | Macabog, West District | 101,065.00 |
| Brgy. Supplemental Budget No. 005, Series of 2019 | Macabog, West District | 40,088.00 |
| Brgy. Supplemental Budget No. 04, Series of 2019 | Caricaran, Bacon District | 52,978.00 |
| Brgy. Supplemental Budget No. 001, Series of 2019 | Del Rosario, Bacon Dist. | 108,627.27 |
| Brgy. Supplemental Budget No. 01, Series of 2019 | Cabid-an, East District | 275,087.01 |

1. 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.
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 the employees.
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 Budget 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---|--------------------------|---------------|
| Brgy. Supplemental Budget No. 004, Series of 2019 | Del Rosario, Bacon Dist. | 48,850.55 |
| Brgy. Supplemental Budget No. 01, Series of 2019 | San Pascual, Bacon Dist. | 33,998.95 |

1. 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.
2. That the utilization of SK Fund must be in accordance with DBM-DILG-NYC Joint Memorandum Circular No. 1, Series of 2019 date January 23, 2019.

3. 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.
4. 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 the employees.
5. 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 Budget 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.

| PARTICULARS | BARANGAY | AMOUNT |
|--|-----------------------|---------------|
| Brgy. Supplemental Budget No. 06, Series of 2019 | Bogña, Bacon District | 100,896.05 |

1. That the use of utilized balance of 5% Calamity Fund must be accordance with COA Circular 2012-002 dated September 12, 2012 under Section 5 (5.1.13).
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 considered operative as of the date fixed in its enabling ordinance 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 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.

| PARTICULARS | BARANGAY | AMOUNT |
|---|--------------------------|---------------|
| Brgy. Supplemental Budget No. 02, Series of 2019 | Salog, East District | 105,425.00 |
| Brgy. Supplemental Budget No. 002, Series of 2019 | Macabog, West District | 41,332.05 |
| Brgy. Supplemental Budget No. 01, Series of 2019 | Almendras/Cogon, ED | 189,000.00 |
| Brgy. Supplemental Budget No. 02, Series of 2019 | Panlayaan, West District | 139,898.41 |

1. 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.

2. 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 Budget 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 21, 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