



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 MARCH 3, 2020.**

**PRESENT:**

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

**BACON DISTRICT**

Hon. Jo Abegail C. Dioneda  
Hon. Melchor P. Atutubo  
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. Rebecca D. Aquino  
Hon. Fernando David H. Duran, III

**EX-OFFICIO MEMBERS**

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

**ABSENT:** Hon. Danilo A. Deladia  
Hon. Erwin J. Duana

## *Resolution No. 055, Series of 2020*

(Unanimously Proposed)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY ANNUAL BUDGETS 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 **Hon. Ralph Walter R. Lubiano**, resolve as it is hereby resolved to approve the hereunder stated Barangay 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>
Barangay Annual Budget, FY 2020	San Pascual, Bacon District	2,629,513.70

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 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 budgets pursuant to Sections 325 (a) and 331 (b) of RA 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 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.
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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
Barangay Annual Budget, FY 2020	Balete, Bacon District	3,560,244.00

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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
Barangay Annual Budget, FY 2020	San Roque, Bacon District	3,767,808.00

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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
Barangay Annual Budget, FY 2020	San Juan, Bacon District	2,958,266.00

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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
Barangay Annual Budget, FY 2020	Buenavista, West District	2,706,790.00

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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
Barangay Annual Budget, FY 2020	Almendras/Cogon, East District	2,780,639.00

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.
8. That the grant of annual 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 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.

Date Approved: **March 3, 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