



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 SANGGUNIANG PANLUNGSOD SESSION HALL, CABID AN, EAST DISTRICT, SORSOGON CITY ON JANUARY 4, 2022.

**PRESENT:**

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

**BACON DISTRICT**

Hon. Melchor P. Atutubo-via zoom

**EAST DISTRICT**

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

**WEST DISTRICT**

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

**EX-OFFICIO MEMBERS**

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

**ABSENT:**

Hon. Jo Abegail C. Dioneda-on official business  
Hon. Hilario D. Dioneda- on official business  
Hon. Danilo A. Deladia- on official business

## *Resolution No. 008, Series of 2022*

(Author: **Hon. Nestor J. Baldon**)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY ANNUAL/SUPPLEMENTAL BUDGETS OF VARIOUS BARANGAYS OF WEST DISTRICT 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 by **Hon. Franco Eric O. Ravanilla**, 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>
1. Barangay Supplemental Budget No. 4 , FY 2021	Barayong, West District	₱ 7,655.00

1. That the unexpended balance from the General Fund CY 2020 shall be appropriated only for those PPAs identified in the approve 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 1, FY 2021	Barayong, West District	₱ 200,000.00
2. Barangay Supplemental Budget No. 05 , FY 2021	Barayong, West District	₱ 59,547.25
3. Barangay Supplemental Budget , FY 2021	Salvacion, West District	₱ 211,613.00

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 be considered operative as 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 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 3, FY 2021	Bucalbucalan, West District	₱ 100,000.00
2. Barangay Supplemental Budget No. 5 , FY 2021	Bulabog, West District	₱ 55,000.00
3. Barangay Supplemental Budget No. 006, FY 2021	Pangpang, West District	₱ 110,000.00
4. Barangay Supplemental Budget No. 2 , FY 2021	Peñafrancia, West District	₱ 70,951.18
5. Barangay Supplemental Budget No. 5 , FY 2021	Rizal, West District	₱ 55,000.00
6. Barangay Supplemental Budget No. 05 , FY 2021	Talisay, West District	₱ 85,810.00

1. That the reversion of previously authorized appropriation should not prejudice its original intent nor jeopardize valid claimant, if there is any it must be accordance with R.A 7160-Section 322.

2. That the appropriation and utilization of SRI must be in accordance with the Department of Budget and Management (DBM) issued Budget Circular No. 2021-4 (Guidelines on the Grant of Service Recognition Incentive to Government Employees for FY 2021) dated December 28, 2021 and must be subject to the fifty-five percent (55%) limitation on Personal Services.

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.

3. In view thereof, this Supplemental Budget may be considered operative as 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 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 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 2021	Pamurayan, West District	₱ 55,000.00

1. That the reversion of previously authorized appropriation should not prejudice its original intent nor jeopardize valid claimant, if there is any it must be accordance with R.A 7160-Section 322.

2. That the appropriation and utilization of PEI must be in accordance with the Department of Budget and Management (DBM) issued Budget Circular No. 2017-4 (Guidelines on the Grant of Productivity Enhance Incentive to Government Employees) must be subject to the fifty-five percent (55%) limitation on Personal Services.

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.

4. In view thereof, this Supplemental Budget may be considered operative as 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 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 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. 4 , FY 2021	Gimaloto, West District	₱ 345,000.00

1. That the unexpended balance from the General Fund CY 2020 shall be appropriated only for those PPAs identified in the approve Annual/Supplemental Investment Program CY 2021.

2. That the unexpended balance from the 20% Development Fund CY 2020 shall be appropriated and utilized in accordance with the guidelines under DBM-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 the Development Projects) dated November 4, 2020. Priority development project must be properly identified and included in their respective duly approved Barangay Development Plan and Annual/Supplemental Investment Programs FY 2021 and must be observed the procedural requirements under Section 287 of RA 7160.

3. That the appropriation of 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.

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.

5. 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 03 , FY 2021	Macabog, West District	₱ 153,544.25

1. That the appropriation of 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.

2. That the share of 10% Sangguniang Kabataan fund must be in accordance with (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019, item 3.2.3)

3. That the reprogramming of some PPA's under 5% Barangay Disaster Risk Reduction Fund C.Y 2021 shall be appropriated and utilized only for those projects/programs identified in Annual/Supplemental Investment Program CY 2021 and must be in accordance with NDRRMC-DILG-DBM JMC No. 2013-1 dated March 25, 2013 (Allocation and Utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF) shall be disbursed in accordance with the existing rules and regulations for the purpose.

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.



5. 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget , FY 2022	San Isidro, West District	₱ 3,882,533.00
2. Barangay Annual Budget , FY 2022	Tugos, West District	₱ 5,792,887.00

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 R.A. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) per cent 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. That the appropriation of 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 and must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.

7. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.

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 55% limitation on Personal Services.

9. 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.

10. 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.

11. 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.

12. 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 the annual budget together with the resolution must be furnished to the COA, DILG, City Budget Office and Office of the City Accountant for their information and guidance.

Accordingly, the said Appropriation Ordinance is declared operative in it's entirely 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.

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

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 2022	Pamurayan, West District	₱ 4,548,398.00

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 R.A. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) per cent 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 conform 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. That the appropriation and utilization of PEI must be accordance with Department of Budget and Management (DBM) issued Budget Circular No. 2017-4 ( Guidelines on the grant of Productivity Enhancement Incentive (PEI) to government personnel) must be subject to the fifty five percent (55%) limitation on Personal Services.

7. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.

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 55% limitation on Personal Services.

9. 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.

10. 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.

11. 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.



12. 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 the annual budget together with the resolution must be furnished to the COA, DILG, City Budget Office and Office of the City Accountant for their information and guidance.

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.

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

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 2022	Piot, West District	₱ 5,477,515.00

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 R.A. 7160. The total annual appropriations for personal services of barangay for one (1) fiscal year shall not exceed fifty-five (55%) per cent 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 share of 10% Sangguniang Kabataan fund must be in accordance with (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019, item 3.2.3)

4. That the appropriation and utilization of the 5% Barangay Disaster Risk Reduction and Management Fund shall conform with the provision of R.A No. 10121. (Philippines Disaster Risk Reduction and Management Act of 2021) and its 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.

5. 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.

6. 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.

7. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.
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 55% limitation on Personal Services.
9. 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.
10. 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.
11. 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.
12. 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 the annual budget together with the resolution must be furnished to the COA, DILG, City Budget Office and Office of the City Accountant for their information and guidance.

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.

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

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

Date Approved: **January 4, 2022**

**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