



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. 009, Series of 2022

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

RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY ANNUAL/SUPPLEMENTAL and SK ANNUAL BUDGETS OF VARIOUS BARANGAYS OF BACON 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:

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 2, FY 2021	Cabarbuhan, Bacon District	₱ 23,400.00
2. Barangay Supplemental Budget No. 06, FY 2021	Osiao, Bacon District	₱ 55,000.00
3. Barangay Supplemental Budget No. 1, FY 2021	San Jose, Bacon District	₱ 55,000.00
4. Barangay Supplemental Budget No. 2, FY 2021	Sta. Cruz, Bacon District	₱ 27,995.00

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 it's entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 07, FY 2021	Osiao, Bacon District	₱ 110,000.00
2. Barangay Supplemental Budget No. 02, FY 2021	San Juan, Bacon District	₱ 41,250.00
3. Barangay Supplemental Budget No. 05, FY 2021	San Roque, Bacon District	₱ 135,000.00

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 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.

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 it's entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 002-08 , FY 2021	Del Rosario, Bacon District	₱ 34,500.00

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 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.

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Supplemental Budget No. 02 , FY 2021	San Vicente, Bacon District	₱ 100,000.00

1. That “savings” amounting to P101, 214. 00 shall refer to portions or balances of any programmed appropriation in this Act free from any obligation or encumbrance which are still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.

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.

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 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.

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Supplemental Budget No. 02 , FY 2021	Balete, Bacon District	₱ 55,000.00

1. That “savings” amounting to P 55,000.00 shall refer to portions or balances of any programmed appropriation in this Act free from any obligation or encumbrance which are still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.

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 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.

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Supplemental Budget No. 05, FY 2021	Gatbo, Bacon District	₱ 225,887.90

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.

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Supplemental Budget No. 001-08, FY 2021	Del Rosario, Bacon District	₱ 22,000.00
2. Barangay Supplemental Budget No. 03, FY 2021	Salvacion, Bacon District	₱ 20,000.00
3. Barangay Supplemental Budget No. 02, FY 2021	Sugod, Bacon District	₱ 22,000.00

1. That the reprogramming of some PPAs under 5% Barangay Disaster Risk Reduction Fund CY 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))

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.

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Supplemental Budget No. 04, FY 2021	Gatbo, Bacon District	₱ 32,380.00
2. Barangay Supplemental Budget No. 12-012, FY 2021	STO. Domingo, Bacon District	₱ 81,500.00

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 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.

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 it's entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 2 , FY 2021	Poblacion, Bacon District	₱ 256,731.04

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 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.

3. 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.

4. 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)

5. 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.

6. 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.

7. 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.

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Supplemental Budget No. 01, FY 2021	San Juan, Bacon District	₱ 55,000.00

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

2. That "savings" amounting to P 12, 091. 44 shall refer to portions or balances of any programmed appropriation in this Act free from any obligation or encumbrance which are still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.

3. 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.

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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 01, FY 2021	Sto. Niño, Bacon District	₱ 500,000.00

1. That appropriation and utilization of share in national wealth must be in accordance with Section 294, RA No. 7160; Article 391, IRR No. 7160.
2. The unexpended balance from National Wealth from CY 2014-2020 shall be appropriated and utilized only for those PPAs identified in the approve Annual/Supplemental Investment Program CY 2021.
3. 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 and must be in accordance with Section 75, Chapter 7, Book VI of Executive Order No. 292 (Admin Code of 1987), and section 17 (b) of the General Provision of Republic Act No. 9970 (FY 2010 General Appropriations Act)
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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay SK Supplemental Budget No. 02, FY 2021	Poblacion, Bacon District	₱ 115,000.00

1. The "savings" refer to portions or balances of any programmed appropriation in this Act free from any obligation or encumbrance which are still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.
2. That the programs, projects, and activities to be funded under the supplemental budget should be consistent with the Supplemental/Annual Barangay Youth Investment Program (ABYIP) of SK.
3. The implementation and procurement of goods, services and equipment and other capital outlay projects 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/Supplemental Barangay Youth Investment Program duly approved by the SK Chairperson together with SK Council.

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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget No.004, FY 2021	Caricaran, Bacon District	₱ 4,721,941.00

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.

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 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.

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 55% limitation on Personal Services.

8. 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.

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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget No. 02, FY 2021	Bato, Bacon District	₱ 4,010,862.00

2. 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.
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 and utilization of appropriation for 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 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.
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 55% limitation on Personal Services.
8. 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.
9. 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.
10. 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.

11. 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget No. 7, FY 2022	Gatbo, Bacon District	₱ 4,596,105.00

3. 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 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.

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 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.

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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget No. 5 , FY 2021	Osiao, Bacon District	₱ 5,776,039.00
1. Barangay Annual Budget No. 004, FY 2021	Sto. Domingo, Bacon District	₱ 3,434,845.00

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.

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 and utilization of appropriation for 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 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.
7. 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.
8. That the account code must be properly used and indicated to each programs, projects and activities using the Manual on Financial Management for the barangays as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.
9. That the programs, projects and activities identified to be implemented under the Barangay Annual Budget are only those indicated in the approved CY. 2021 Annual Investment Program. Further, strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment during Budget Execution.
10. 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