



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 FEBRUARY 2, 2022.

PRESENT:

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

BACON DISTRICT

Hon. Jo Abegail C. Dioneda –via zoom
Hon. Hilario D. Dioneda
Hon. Danilo A. Deladia

EAST DISTRICT

Hon. Mary Ellen D. Jamisola –via zoom
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 –via zoom

EX-OFFICIO MEMBERS

Hon. Ma. Teresa D. Perdigon –via zoom
Hon. Lorenz S. Abenion- via zoom

ABSENT:

Hon. Ralph Walter R. Lubiano - on official business
Hon. Melchor P. Atutubo - sickleave
Hon. Rebecca D. Aquino-on official business

Resolution No. 045, Series of 2022

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

RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY 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 annual budgets;

NOW THEREFORE, on motion of **Hon. Nestor J. Baldon**, duly seconded by **Hon. Danilo A. Deladia**, 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 Annual Budget No. 01, FY 2022	San Jose, Bacon District	₱ 3,721,092.00
2. Barangay Annual Budget No. 01, FY 2022	Sugod, Bacon District	₱ 4,738,999.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with DBM Local Budget Circular No. 132 dated January 06, 2021 and subject to PS limitation of Barangay under Section 331 (b) of R.A No. 7160.

2. 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.

3. 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.

4. 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.

5. The total annual appropriations for Personal Services of a barangay for one fiscal year shall not exceeded 55% of the total annual income actually realized from local sources during the next preceding fiscal year in accordance with RA 7160.

6. 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.

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

8. 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.

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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget No. 006, FY 2022	San Roque, Bacon District	₱ 5,845,947.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with DBM Local Budget Circular No. 132 dated January 06, 2021 and subject to PS limitation of Barangay under Section 331 (b) of R.A No. 7160.

2. 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.

3. 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.

4. 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.

5. The total annual appropriations for Personal Services of a barangay for one fiscal year shall not exceeded 55% of the total annual income actually realized from local sources during the next preceding fiscal year in accordance with RA 7160.

6. 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.

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

8. 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.

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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget No. 006, FY 2022	San Juan, Bacon District	₱ 4,206,930.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with DBM Local Budget Circular No. 132 dated January 06, 2021 and subject to PS limitation of Barangay under Section 331 (b) of R.A No. 7160.

2. 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.

3. 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.
4. 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.
5. That the appropriation and utilization of PEI must be in 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.
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. The total annual appropriations for Personal Services of a barangay for one fiscal year shall not exceed 55% of the total annual income actually realized from local sources during the next preceding fiscal year in accordance with RA 7160.
8. 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.
9. That the share of 10% Sangguniang Kabataan fund must be in accordance (DBM, DILG and NYC JMC. No. 1, s. 2019 dated January 23, 2019, item 3.2.3).
10. 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.
11. 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.
12. 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.
13. 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.

14. 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. 05, FY 2022	Salvacion, Bacon District	₱ 3,401,879.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with DBM Local Budget Circular No. 132 dated January 06, 2021 and subject to PS limitation of Barangay under Section 331 (b) of R.A No. 7160.

2. 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.

3. 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.

4. 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.

5. The total annual appropriations for Personal Services of a barangay for one fiscal year shall not exceeded 55% of the total annual income actually realized from local sources during the next preceding fiscal year in accordance with RA 7160.

6. 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.

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

8. 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.

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 2022	San Niño, Bacon District	₱ 5,343,134.00

1. Payment for honorarium and increase of honorarium of barangay officials must be in accordance with DBM Local Budget Circular No. 132 dated January 06, 2021 and subject to PS limitation of Barangay under Section 331 (b) of R.A No. 7160.

2. 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.

3. 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.

4. 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.

5. 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.
6. The insurance benefits of barangay officials must be in accordance with R.A No. 6942.
7. The total annual appropriations for Personal Services of a barangay for one fiscal year shall not exceeded 55% of the total annual income actually realized from local sources during the next preceding fiscal year in accordance with RA 7160.
8. The appropriation of and utilization of share in national wealth must be in accordance with Section 294, RA No. 7160; Article 391, IRR of RA No. 7160.
9. 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.
10. That the share of 10% Sangguniang Kabataan fund must be in accordance (DBM, DILG and NYC JMC. No. 1, s. 2019 dated January 23, 2019, item 3.2.3).
11. 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.
12. The insurance benefits of barangay officials must be in accordance with R.A No. 6942.
13. 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.
14. 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.
15. 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.
16. 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: **February 2, 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