



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 MARCH 22, 2022.

PRESENT:

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

BACON DISTRICT

Hon. Danilo A. Deladia

EAST DISTRICT

Hon. Ralph Walter R. Lubiano
Hon. Franco Eric O. Ravanilla
Hon. Joven Francis J. Laura

WEST DISTRICT

Hon. Nestor J. Baldon
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. Mary Ellen D. Jamisola – on official business
Hon. Hilario D. Dioneda- on official business
Hon. Fernando David H. Duran, III – on official business
Hon. Erwin J. Duana- on official business
Hon. Melchor P. Atutubo – sick leave

Resolution No. 128, Series of 2022

(Author: Hon. Nestor J. Baldon)

**RESOLUTION APPROVING THE HEREUNDER STATED SK ANNUAL AND
SUPPLEMENTAL 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. Rebecca D. Aquino**, 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. 01, FY 2022	San Roque, Bacon District	₱ 50,000.00

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 training/seminar to be conducted must be properly identified and included in the Capacity Development Agenda duly approved by the Punong Barangay.

3. The programs and activities (PPAs) identified to be implemented under this Supplemental Budget are only those indicated in the approved CY 2022 Annual/Supplemental Investment Program (AIP).

4. 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 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, 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 Budget No. 01, FY 2022	Sto. Niño, Bacon District	₱ 592,245.98

1. That the appropriation and utilization of SK Fund must be in accordance with DBM-DILG-National Youth Commission (NYC) JMC No. 1 dated January 23, 2019 and priority should be given to Youth Development and Empowerment Programs, Projects and Activities in accordance with the Philippine Youth Development Plan and Local Youth Development Plan, as embodied in the approved Comprehensive Barangay Youth Development Plan (CBYDP).

2. Unexpended balances in the SK budgets shall revert to the general fund of the SK at the end of the fiscal year, and shall not thereafter be available for expenditure except by subsequent approval of the SK.

3. The budget cycle of the SK budget/s shall be synchronized with that of the barangay. As such, the SK chairperson shall submit the proposed SK annual budget to the SK members **not later than the 16th day of October** of the current year for budget authorization purposes.

4. That the programs, projects and activities (PPAs) identified to be implemented under this SK Annual Budget are only those indicated in the approved CY 2022 Annual Barangay Youth Investment Program (ABYIP). Further strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment/reversion during Budget Execution.

5. All procurement of goods, supplies, equipment and other capital outlays shall be subject to the pertinent provision of R.A No. 9184 (Government Procurement Act) and its Revised IRR. Further, all procurement shall be included in the Annual Procurement Plan (APP) and Annual Investment Plan (AIP) duly approved by the Barangay Chairman.

6. 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.

7. All regular operating expenses pertaining to the activities of the SK, including the SK counterpart on expenses related to the celebration of the Linggo ng Kabataan, and payment of annual dues for the Pederasyon ng mga Sangguniang Kabataan as may be provided in the SK's Internal Rules of Procedures, shall be charged against the SK Funds, subject to the applicable budgeting, accounting, and auditing laws, rules and regulations.

8. That the disbursement of SK Funds is utilized strictly in accordance with applicable budgeting, accounting and auditing rules and regulations, and the provision of the Government Procurement Reform Act (R.A No. 9184) and other pertinent laws and subject to cash availability of Sangguniang Kabataan 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.

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

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay SK Budget No. 01, FY 2022	Bato, Bacon District	₱ 667,191.90
2. Barangay SK Budget No. 01, FY 2022	Sugod, Bacon District	₱ 510,051.50
3. Barangay SK Budget No. 01, FY 2022	Sawanga, Bacon District	₱ 544,395.30
4. Barangay SK Budget No. 01, FY 2022	Poblacion, Bacon District	₱ 1,024,609.58

1. That the appropriation and utilization of SK Fund must be in accordance with DBM-DILG-National Youth Commission (NYC) JMC No. 1 dated January 23, 2019 and priority should be given to Youth Development and Empowerment Programs, Projects and Activities in accordance with the Philippine Youth Development Plan and Local Youth Development Plan, as embodied in the approved Comprehensive Barangay Youth Development Plan (CBYDP).

2. That the programs, projects and activities (PPAs) identified to be implemented under this SK Annual Budget are only those indicated in the approved CY 2022 Annual Barangay Youth Investment Program (ABYIP). Further strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment/reversion during Budget Execution.

3. Unexpended balances in the SK budgets shall revert to the general fund of the SK at the end of the fiscal year, and shall not thereafter be available for expenditure except by subsequent approval of the SK.

4. The budget cycle of the SK budget/s shall be synchronized with that of the barangay. As such, the SK chairperson shall submit the proposed SK annual budget to the SK members **not later than the 16th day of October** of the current year for budget authorization purposes.

5. All procurement of goods, supplies, equipment and other capital outlays shall be subject to the pertinent provision of R.A No. 9184 (Government Procurement Act) and its Revised IRR. Further, all procurement shall be included in the Annual Procurement Plan (APP) and Annual Investment Plan (AIP) duly approved by the Barangay Chairman.

6. 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.

7. All regular operating expenses pertaining to the activities of the SK, including the SK counterpart on expenses related to the celebration of the Linggo ng Kabataan, and payment of annual dues for the Pederasyon ng mga Sangguniang Kabataan as may be provided in the SK's Internal Rules of Procedures, shall be charged against the SK Funds, subject to the applicable budgeting, accounting, and auditing laws, rules and regulations.

8. That the disbursement of SK Funds is utilized strictly in accordance with applicable budgeting, accounting and auditing rules and regulations, and the provision of the Government Procurement Reform Act (R.A No. 9184) and other pertinent laws and subject to cash availability of Sangguniang Kabataan 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.

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

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay SK Budget No. 01, FY 2022	Bogña, Bacon District	₱ 370,538.19

1. That the appropriation and utilization of SK Fund must be in accordance with DBM-DILG-National Youth Commission (NYC) JMC No. 1 dated January 23, 2019 and priority should be given to Youth Development and Empowerment Programs, Projects and Activities in accordance with the Philippine Youth Development Plan and Local Youth Development Plan, as embodied in the approved Comprehensive Barangay Youth Development Plan (CBYDP).

2. That the programs, projects and activities (PPAs) identified to be implemented under this SK Annual Budget are only those indicated in the approved CY 2022 Annual Barangay Youth Investment Program (ABYIP). Further strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment/reversion during Budget Execution.

3. All procurement of goods, supplies, equipment and other capital outlays shall be subject to the pertinent provision of R.A No. 9184 (Government Procurement Act) and its Revised IRR. Further, all procurement shall be included in the Annual Procurement Plan (APP) and Annual Investment Plan (AIP) duly approved by the Barangay Chairman.

4. 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.

5. All regular operating expenses pertaining to the activities of the SK, including the SK counterpart on expenses related to the celebration of the Linggo ng Kabataan, and payment of annual dues for the Pederasyon ng mga Sangguniang Kabataan as may be provided in the SK's Internal Rules of Procedures, shall be charged against the SK Funds, subject to the applicable budgeting, accounting, and auditing laws, rules and regulations.

6. That the disbursement of SK Funds is utilized strictly in accordance with applicable budgeting, accounting and auditing rules and regulations, and the provision of the Government Procurement Reform Act (R.A No. 9184) and other pertinent laws and subject to cash availability of Sangguniang Kabataan 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.

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

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

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

Date Approved: **March 22, 2022**

I HEREBY CERTIFY to the correctness of the foregoing resolution.



NEREO RONIE N. SIROY
Assistant Secretary to the Sangguniang Panlungsod

Attested:



MARK ERIC C. DIONEDA
City Vice Mayor/ Presiding Officer