



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 APRIL 19, 2022.

**PRESENT:**

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

**BACON DISTRICT**

Hon. Jo Abegail C. Dioneda  
Hon. Danilo A. Deladia

**EAST DISTRICT**

Hon. Mary Ellen D. Jamisola  
Hon. Franco Eric O. Ravanilla  
Hon. Joven Francis J. Laura

**WEST DISTRICT**

Hon. Erwin J. Duana  
Hon. Rebecca D. Aquino

**EX-OFFICIO MEMBERS**

Hon. Lorenz S. Abenion

**ABSENT:**

Hon. Hilario D. Dioneda – on official business  
Hon. Ralph Walter R. Lubiano – on official business  
Hon. Nestor J. Baldon – on official business  
Hon. Fernando David H. Duran, III- on official business  
Hon. Ma. Teresa D. Perdigon- on official business  
Hon. Melchor P. Atutubo – sick leave

***Resolution No. 171, Series of 2022***

(Author: Hon. Joven Francis J. Laura)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY  
SUPPLEMENTAL/ANNUAL AND SK ANNUAL 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 barangay budgets;

**NOW THEREFORE**, on motion of **Hon. Joven Francis J. Laura**, 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:

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay SK Annual Budget No. 02, FY 2022	Basud, West District	₱ 719,133.55
2. Barangay SK Annual Budget No. 01, FY 2022	Macabog, West District	₱ 1,410,041.40
3. Barangay SK Annual Budget No. 01, FY 2022	Peñafrancia, West District	₱ 1,490,849.64

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 strengthen 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. 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.
5. 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.
6. 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 Kabtaan 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.

7. 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 02, FY 2022	Piot, West District	₱ 889,450.66

1. That the unexpended balance from 20% Development CY 2021 fund shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2022.

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. 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 entirely subject to some conditions the subject to some condition and subject to the posting requirement under Section 59of R.A No. 7160 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Supplemental Budget No. 01, FY 2022	Piot, West District	₱ 212,464.18

1. That the unexpended balance from General Fund 2021 fund shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2022.
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. 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 subject to some conditions the subject to some condition and subject to the posting requirement under Section 59 of R.A No. 7160 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.

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay Annual Budget No. 009, FY 2022	Bucalbucalan, West District	₱ 5,470,688.00

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 pertinent provision of LBC No. 85 dated April 23, 2007 and must be subject to the fifty five percent (55%) limitation of barangay on Personal Services.

5. That the implementation and payment of contribution in Philhealth must be in accordance with Philhealth Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty five percent (55%) limitation of barangay on Personal Services.
6. The insurance benefits of barangay officials must be in accordance with RA No. 6942.
7. 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.
8. 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.
9. The appropriation and utilization of share in national wealth must be in accordance with Section 294, RA No. 7160; Article 391, IRR of RA No. 7160.
10. 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.
11. 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).
12. 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.
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.
- 16y. 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: **April 19, 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