



Republic of the Philippines  
Province of Sorsogon  
**CITY OF SORSOGON**



*Office of the Sangguniang Panlungsod*

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION VIA ZOOM TELECONFERENCING  
OF THE SEVENTH CITY COUNCIL HELD AT THE OFFICE OF THE SECRETARY TO THE  
SANGGUNIANG PANLUNGSOD ON OCTOBER 19, 2021.

**PRESENT:**

**HON. JOVEN FRANCIS J. LAURA**  
City Councilor/ Temporary Presiding Officer

**BACON DISTRICT**

Hon. Jo Abegail C. Dioneda  
Hon. Melchor P. Atutubo  
Hon. Hilario D. Dioneda  
Hon. Danilo A. Deladia

**EAST DISTRICT**

Hon. Ralph Walter R. Lubiano  
Hon. Mary Ellen D. Jamisola  
Hon. Franco Eric O. Ravanilla

**WEST DISTRICT**

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

**EX-OFFICIO MEMBERS**

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

**ABSENT:**

Hon. Mark Eric C. Dioneda - on Official Business

***Resolution No. 303 Series of 2021***

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

**RESOLUTION APPROVING THE HEREUNDER STATED SUPPLEMENTAL AND SK ANNUAL  
BUDGETS OF VARIOUS BARANGAYS OF WEST DISTRICT SORSOGON CITY**

**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 budget/s;

**NOW THEREFORE**, on motion of **Hon. Nestor J. Baldon**, duly seconded **Hon. Ma. Teresa D. Perdigon** 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, FY 2021	Guinlajon, West 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 BDRRMP and must be in accordance with NDRRMC-DILG-DBM JMC No. 2013-1 dated March 25, 2013 (Allocation and Utilization of the Local Risk Reduction and Management Fund).

2. That the disbursement of all appropriations herein authorized shall be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds.

3. In view thereof, this Supplemental Budget may consider operative of the fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, CITY BUDGET OFFICE and OFFICE OF THE ACCOUNTANT for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it’s entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget, FY 2021	Barayong, West District	₱ 19, 000.00

1. All the procurement of goods, services and equipment shall be subject to the subject to the pertinent provisions of R.A 9184 (Government Procurement Act) and Its Revised IRR. Further, all procurement shall be included in the Annual Procurement Plan duly approved by the Barangay Captain.

2. That the programs, projects and activities identified to be implemented under this Supplemental Budget are only those indicated in the approved CY 2021 Annual/Supplemental Investment Program.

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 consider operative of the fixed in its enabling ordinance and copies of it must be furnished to the COA, DILG, CITY BUDGET OFFICE and OFFICE OF THE ACCOUNTANT for their information.

Accordingly, the said Appropriation Ordinance is declared operative in it’s entirely, subject to the posting requirement under Section 59 of R.A. No. 7160.

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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Sk Annual Budget , FY 2021	Pamurayan, West District	₱ 501,519.45

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) and Annual Barangay Youth Investment Program ( ABYIP) CY 2021.

2. That the 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. However, unexpended balances capital outlays shall continue and remain valid until fully spent, reverted, or the project is completed. Reversion of such balances shall not be allowed unless obligations therefor have been fully paid or otherwise settled.

3. 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.

4. 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.

5. That the disbursement of all appropriations herein authorized should be subject to the usual accounting and auditing rules and regulations and subject to cash availability of Sangguniang Kabataan fund and copies if it must be furnished to the COA, City Budget Office and Office of the Accountant for their information.

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.

Date Approved: **October 19, 2021**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.

  
**ROYAN E. DOMASIAN**

Secretary to the Sangguniang Panlungsod

Attested:

  
**HON. JOVEN FRANCIS J. LAURA**

City Councilor/ Temporary Presiding Officer