



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 SESSION HALL ON DECEMBER 07, 2021**

**PRESENT:**

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

**BACON DISTRICT**

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

**EAST DISTRICT**

Hon. Mary Ellen D. Jamisola  
Hon. Franco Eric O. Ravanilla

**WEST DISTRICT**

Hon. Nestor J. Baldon  
Hon. Erwin J. Duana

**EX-OFFICIO MEMBERS**

Hon. Lorenz S. Abenion

**ABSENT:**

Hon. Melchor P. Atutubo – Sick Leave  
Hon. Ralph Walter R. Lubiano  
Hon. Fernando David H. Duran, III – on Official Business  
Hon. Ma. Teresa D. Perdigon – on Official Business  
Hon. Joven Francis J. Laura – on Official Business  
Hon. Rebecca D. Aquino – on Official Business

***Resolution No. 401, Series of 2021***

(Author: Hon. Nestor J. Baldon)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY SUPPLEMENTAL, ANNUAL AND SK SUPPLEMENTAL BUDGETS OF VARIOUS BARANGAYS OF EAST 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 supplemental budgets;

**NOW THEREFORE**, on motion of **Hon. Nestor J. Baldon**, duly seconded by **Hon. Lorenz S. Abenion**, resolve as it is hereby resolved to approve the hereunder stated Barangay Supplemental and SK Supplemental Budgets of various barangays of Bacon District, 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 Supplemental Budget No. 02, of 20% Development Fund, FY 2021	Buhatan, East District	₱ 50,000.00

1. That the reprogramming of some PPAs under 20% Development Fund CY 2021 shall be appropriated and utilized only for those projects/programs identified in Barangay Development Plan (BDP) and 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 the 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 consider operatives 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 its 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 provision of law.

Compliance with all existing 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 2021	Marinas, East District	₱ 60,535.49

1. That the unexpended balance from the General Fund CY 2020 shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2021.
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 its 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 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	Marinas, East District	₱ 126,239.38

1. That the unexpended balance from the 20% Development Fund CY 2020 shall be appropriated and utilize in accordance with the guidelines under DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 (Revised Guidelines on the Appropriation and Utilization of the Twenty Percent (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 respective duly approved Barangay Development Plan and Annual/Supplemental Investment Programs FY 2021 and must observed the procedural requirements under Section 287 of RA 7160.
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 its 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 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	Sulucan, East District	₱ 33,000.00

1. The savings amounting to ₱ 33,000.00 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. The implementation of the 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 Sections 325 (a) and 331 (b) of R.A. No. 7160.

- 3. That the disbursement of all appropriations herein authorized shall be subject to the accounting and auditing rules and regulations and subject to cash availability of barangay funds.
- 4. In view thereof, this Supplemental Budget may consider 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 its 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 provision of law.

Compliance with all existing laws, rules and regulations shall be the responsibility of the Sangguniang Kabataan of barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 01 of Sangguniang Kabataan, FY 2021	San Juan – Roro, East District	₱ 130,000.00

- 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 the SK
- 3. That the disbursement of all appropriations herein authorized shall be subject to the accounting and auditing laws, rules and regulations (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019) and subject to cash availability of SK funds.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety in compliance with the priority programs, projects, and activities identified under Section 20 (c) of RA No. 10742, and with other existing laws, rules and regulations and copies of the Supplemental Budget must be furnished to the COA, DILG and City Budget Office and for their information.

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 laws, rules and regulations shall be the responsibility of the Sangguniang Kabataan of barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 01 of Sangguniang Kabataan, FY 2021	Cabid-an, East District	₱ 1, 636,857.03

1. Unexpended balances in the SK budget shall revert to the general fund of SK at the end of the fiscal year and shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Barangay Annual Youth Investment Program CY 2021 thru subsequent approval of the SK Council.
2. That the disbursement of all appropriations herein authorized shall be subject to the accounting and auditing laws, rules and regulations (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019) and subject to cash availability of SK funds.

Accordingly, the said Appropriation Ordinance is declared operative in its entirety in compliance with the priority programs, projects, and activities identified under Section 20 (c) of RA No. 10742, and with other existing laws, rules and regulations and copies of the Supplemental Budget must be furnished to the COA, DILG and City Budget Office and for their information.

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 laws, rules and regulations shall be the responsibility of the Sangguniang Kabataan of barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget, FY 2022	San Juan, East District	₱ 7,736,735.00

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 the PS limitation of barangay under Section 331 (b) of R.A. No. 7160.
2. The appropriation and utilization of the 20% Development Fund must be in accordance with the guidelines under DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 (Revised Guidelines on the Appropriation and Utilization of the Twenty Percent (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 respective duly approved Barangay Development Plan and Annual Investment Programs (AIP) FY 2022 and must observed the procedural requirements under Section 287 of R.A. 7160.
3. The appropriation and utilization of the 5% Barangay Disaster Risk Reduction and Management Fund shall conform with the provisions of RA No. 10121 (Philippine Disaster Risk Reduction and Management Act of 2010) and its IRR and NDRRMC-DBM-DILG Joint Memorandum Circular No. 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 regulations 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, 2018 and must be subject to the Personal Services limitation budgets pursuant to Sections 325 (a) and 331 (b) of RA No. 7160.
5. The implementation and utilization of 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 budgets pursuant to Sections 325 (a) and 331 (b) of RA No. 7160.



6. 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 fifty five percent (55%) limitation on Personal Services of barangay.
7. 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.
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 (APP) duly approved by the Barangay Chairman.
9. The account code must be properly use and indicated to each program, projects and activities (PPAs) using the Manual on Financial Management for the barangays as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.
10. The programs, projects and activities identified to be implemented under this Barangay Annual Budget are only those indicated in the approved CY 2022 Annual Investment Program (AIP). 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 appropriations 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 provisions 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 laws, rules and regulations shall be the responsibility of the barangay.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget, FY 2022	Sulucan, East District	₱ 3,496,345.00

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 the PS limitation of barangay under Section 331 (b) of R.A. No. 7160.
2. The appropriation and utilization of the 20% Development Fund must be in accordance with the guidelines under DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 (Revised Guidelines on the Appropriation and Utilization of the Twenty Percent (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 respective duly approved Barangay Development Plan and Annual Investment Programs (AIP) FY 2022 and must observed the procedural requirements under Section 287 of R.A. 7160.

3. The appropriation and utilization of the 5% Barangay Disaster Risk Reduction and Management Fund shall conform with the provisions of RA No. 10121 (Philippine Disaster Risk Reduction and Management Act of 2010) and its IRR and NDRRMC-DBM-DILG Joint Memorandum Circular No. 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 regulations 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, 2018 and must be subject to the Personal Services limitation budgets pursuant to Sections 325 (a) and 331 (b) of RA No. 7160.
5. The implementation and utilization of 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 budgets pursuant to Sections 325 (a) and 331 (b) of RA No. 7160.
6. 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 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 (APP) duly approved by the Barangay Chairman.
8. The account code must be properly use and indicated to each program, projects and activities (PPAs) using the Manual on Financial Management for the barangays as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.
9. The programs, projects and activities identified to be implemented under this Barangay Annual Budget are only those indicated in the approved CY 2022 Annual Investment Program (AIP). 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 appropriations 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 provisions 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 laws, rules and regulations shall be the responsibility of the barangay.

Date Approved: **December 07, 2021**

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

  
**ROYAN E. DOMASIAN**  
Secretary to the Sangguniang Panlungsod

Attested:

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