



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 EIGHTH CITY COUNCIL
HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL, CABID AN, EAST DISTRICT,
SORSOGON CITY ON AUGUST 9, 2022.

PRESENT:

HON. JO ABEGAIL C. DIONEDA
OIC-City Vice Mayor/ Temporary Presiding Officer

WEST DISTRICT

Hon. Peter Joseph J. Ravanilla
Hon. Bryan J. Pingul
Hon. Ma. Teresa D. Perdigon
Ravanilla

EAST DISTRICT

Hon. Lester R. Lubiano
Hon. Mark Jayson D. Jamisola
Hon. Angelu Magda P.

BACON DISTRICT

Hon. Reynaldo C. Taladtad
Hon. Glenn P. Olbes
Hon. Danilo A. Deladia

EX-OFFICIO MEMBERS

Hon. Bessie C. Diaz
Hon. Renalene Mae J. Duka

ABSENT:

Hon. Mark Eric C. Dioneda – OIC- City Mayor
Hon. Maria Theresa S. Gonzalez – on official business
Hon. Nestor J. Baldon - on official business

Resolution No. 097, Series of 2022

(Author: Hon. Danilo A. Deladia)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY
ANNUAL AND BARANGAY/SK SUPPLEMENTAL 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. Danilo A. Deladia**, duly seconded by **Hon. Glenn P. Olbes**, 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 SK Annual Budget No. 02, FY 2022	Rizal, West District	₱ 734,695.74

1. 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 and it shall be appropriated only for those programs, projects and activities identified in the approved Annual/Supplemental Barangay Youth Investment Program CY 2022.
2. 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).
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 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.
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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 02, FY 2022	Ticol, West District	₱ 344,199.18

1. That the appropriation and utilization of share in national wealth must be in accordance with section 294, R.A No. 7160; Article 391, IRR of R.A 7160.
2. The unexpended balance from National Wealth (Royalty Fund) CY 2021 shall be appropriated and utilized only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2022.
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 and must be in accordance with Section 75, Chapter 7, book IV of Executive Order No. 292. And Section 17 of the general Provision of Republic Act No. 9970.
4. 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 and copies of the supplemental budget 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

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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 04, FY 2022	Pangpang, West District	₱ 100,000.00
1. Barangay Supplemental Budget No. 05, FY 2022	Pangpang, West District	₱ 100,000.00

1. That the reprogramming of some PPAs under 20% Development Fund CY 2021 shall be subject appropriated and utilized only for those projects/programs identified in 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 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 and copies of the supplemental budget 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

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PARTICULARS	BARANGAY	AMOUNT
1. Barangay Supplemental Budget No. 06, FY 2022	Pangpang, West District	₱ 37,674.00

1. That the reversion of previously authorized appropriation should not prejudice its original intent nor jeopardize valid claimant, if there is any and it must be accordance with R.A 7160- Section 322.

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 CY 2022.

3. The utilization of training/seminar expense must be in accordance with Nationall Budget Circular No. 563 dated April 22, 2016.

4. 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 and copies of the supplemental budget 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

Compliance with all existing budgeting 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. 06, FY 2022	Bucalbucalan, West District	₱ 117,936.12

1. That the unexpended balance from the General Fund CY 2021 shall be appropriate only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2022.

2. The utilization of travelling allowance/expense must be in accordance with National Budget Circular No. 563 dated April 22, 2016.

3. The utilization of training/seminar expense must be in accordance with Executive No. 77 dated March 15, 2019.

4. 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 and copies of the supplemental budget 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

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

<u>PARTICULARS</u>	<u>BARANGAY</u>	<u>AMOUNT</u>
1. Barangay Annual Budget No. 04, FY 2022	Basud, West District	₱ 5, 189,597.00

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 Personal should be properly identified before disbursement be made and subject to the existing guidelines on the benefit/s granted to the employees.

5. The appropriation and utilization of insurance benefits of barangay officials must be in accordance with R.A No. 6942.

6. 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 limitation on Personal Services of barangay.
7. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007.
4. That the grant and utilization of appropriation for Personal Enhancement Incentives must be in accordance with Department of Budget Circular No. 2017-4 and must be subject to the fifty-five (55%) limitation of the Barangay on Personal Services.
5. The appropriation and utilization of insurance benefits of barangay officials must be in accordance with R.A No. 6942.
6. That the total annual appropriation for personal services of the barangay for one fiscal year shall not exceed fifty-five percent (55%) of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331)
7. That the procurement/acquisition of motor vehicles must be in accordance with DBM Budget Circular No. 2019-3 dated May 16, 2019 and DBM Budget Circular No. 2022-1 dated February 11, 2022.
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 Supplemental Budget No. 02, FY 2022	Bulabog, West District	₱ 91,144.50

1. That the unexpended balance from the General Fund CY 2021 shall be appropriate only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2022.

2. The utilization of training/seminar expense must be in accordance with Executive No. 77 dated March 15, 2019.

3. 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.

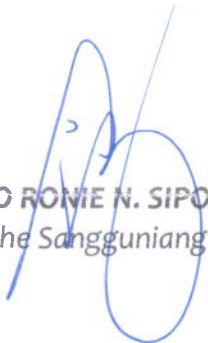
4. That the disbursement of all appropriations herein authorized shall be subject to the usual accounting and auditing rules and regulations and subject to cash availability of barangay funds and copies of the supplemental budget must be furnished to the COA, DILG, City Budget Office and Office of the 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

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

Date Approved: **August 9, 2022**

I HEREBY CERTIFY to the correctness of the foregoing resolution.


NEREO RONIE N. SIROY
Assistant Secretary to the Sangguniang Panlungsod

ATTESTED:


JO ABEGAIL C. DIONEDA
OIC-City Vice Mayor/ Temporary Presiding Officer