



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 ON NOVEMBER 08, 2022 HELD AT THE CITY HALL, CABID-AN, EAST DISTRICT, SORSOGON CITY.

PRESENT:

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

WEST DISTRICT

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

EAST DISTRICT

Hon. Maria Theresa S. Gonzalez
Hon. Lester R. Lubiano
Hon. Mark Jayson D. Jamisola
Hon. Angelu Magda P. Ravanilla

BACON DISTRICT

Hon. Jo Abegail C. Dioneda
Hon. Reynaldo C. Taladtad
Hon. Glenn P. Olbes
Hon. Danilo A. Deladia

EX-OFFICIO MEMBERS

Hon. Bessie C. Diaz

ABSENT :

Hon. Renalene Mae J. Duka – on sick leave

Resolution No. 361, Series of 2022

(Author: Hon. Nestor J. Baldon)

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY GOVERNMENT OF SORSOGON FOR FISCAL YEAR 2023 FOR A TOTAL AMOUNT OF ONE BILLION EIGHT HUNDRED THREE MILLION TWO HUNDRED EIGHTY SEVEN THOUSAND TWO HUNDRED FORTY AND 03/100 PESOS ONLY (P1,803,287,240.03) COVERING THE VARIOUS EXPENDITURES FOR THE PURPOSE, AUTHORIZING THE LOCAL CHIEF EXECUTIVE AND PRESIDING OFFICER OF THE SANGGUNIANG PANLUNGSOD OF THIS CITY TO AUGMENT ANY ITEM IN THE APPROVED ANNUAL BUDGET OF RESPECTIVE OFFICES UNDER THE EXECUTIVE AND LEGISLATIVE FROM THE SAVINGS IN OTHER ITEMS WITHIN THE SAME CLASS OF THEIR RESPECTIVE APPROPRIATIONS WITHOUT FURTHER PASSING OF AN ORDINANCE (R.A. 7160 SECTION 336. USE OF APPROPRIATED FUNDS AND SAVINGS) AND TO ENTER INTO CONTRACT/AGREEMENT FOR THE IMPLEMENTATION THEREOF.

WHEREAS, it is mandated by law that local government units shall prepare their respective Annual Performance Budgets that would address in the basic services and facilities needed by their constituents;

WHEREAS, the Annual Performance Budget for Fiscal Year 2023 is aimed to sustain the valuable and vital programs and services that are still going through and proposed rehabilitation works that are basically vital for the city and its constituents;

WHEREAS, the 2023 budget of the City of Sorsogon retains an adequate, steady level of Service to the community and its constituent's despite of economic uncertainty.

WHEREAS, authorizing the City Mayor to enter into "all" contracts or agreements for the implementation of projects, programs and activities incorporated in the Budget.

WHEREAS, after judicious scrutiny thereof, it is found out that the Sorsogon City 2023 Budget Complies with the provisions of R. A. 7160 (Local Government Code of 991), all mandatory provisions being provided for;

NOW THEREFORE, on motion of **Hon. Nestor J. Baldon** duly seconded by **Hon. Jo Abegail C. Dioneda**, resolve as it hereby done to enact:

Appropriation Ordinance No. 16, Series of 2022

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY GOVERNMENT OF SORSOGON FOR FISCAL YEAR 2023 FOR A TOTAL AMOUNT OF ONE BILLION EIGHT HUNDRED THREE MILLION TWO HUNDRED EIGHTY SEVEN THOUSAND TWO HUNDRED FORTY AND 03/100 PESOS ONLY (P1,803,287,240.03) COVERING THE VARIOUS EXPENDITURES FOR THE PURPOSE, AUTHORIZING THE LOCAL CHIEF EXECUTIVE AND PRESIDING OFFICER OF THE SANGGUNIANG PANLUNGSOD OF THIS CITY TO AUGMENT ANY ITEM IN THE APPROVED ANNUAL BUDGET OF RESPECTIVE OFFICES UNDER THE EXECUTIVE AND LEGISLATIVE FROM THE SAVINGS IN OTHER ITEMS WITHIN THE SAME CLASS OF THEIR RESPECTIVE APPROPRIATIONS WITHOUT FURTHER PASSING OF AN ORDINANCE (R.A. 7160 SECTION 336. USE OF APPROPRIATED FUNDS AND SAVINGS) AND TO ENTER INTO CONTRACT/AGREEMENT FOR THE IMPLEMENTATION THEREOF.

BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD IN REGULAR SESSION ASSEMBLED:

SECTION 1 BUDGET APPROVAL

The Annual Budget of the City Government of Sorsogon for Fiscal Year 2023 in the total amount of (P1,803,287,240.03,) covering the various expenditures for the operation of the City government for the Year 2023 is hereby approved.

The budget documents consisting of the following are incorporated herein and made integral part of this ordinance:

1. Budget of Expenditures and Sources of Financing
2. Annual Investment Program
3. Personnel Schedule by Office.

SECTION 2 SOURCES OF FUNDS

Resources available for appropriation herein shall be derived from local revenue collectibles, The National Tax Allocation (NTA) shares, per Local Budget Memorandum (LBM) No. 82 – A, dated August 19, 2021.

Particulars	Account Code	Income Classification	Past Year (Actual)	(Actual and Estimate)	Budget Year (Proposed)
1	2	3	4	7	8
I. Beginning Cash Balance			-	-	-
II. Receipts					
A. Local Sources					
Tax Revenue					
Tax Revenue - Individual and Corporation					
Professional Tax	4-01-01-020	R	149,400.00	1,000,000.00	4,000,000.00
Community Tax	4-01-01-050	R	1,326,837.77	3,500,000.00	3,500,000.00
Tax Revenue - Property					
Real Property Tax - Basic	4-01-02-040	R	24,651,184.33	45,000,000.00	60,000,000.00
Discount on RPT Basic	4-01-02-041	R	(3,295,793.70)		
Special Education Tax	4-01-02-050				
Discount on Special Education Tax	4-01-02-051	NR			
Real Property Transfer Tax	4-01-02-080	R	2,387,214.09	10,000,000.00	16,499,716.00
Tax Revenue - Goods and Services					
Business Tax	4-01-03-030	R	69,635,784.27	120,000,000.00	150,000,000.00
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040	R	572,206.97	1,500,000.00	1,500,000.00
Tax on Delivery Trucks and Vans	4-01-03-050	R	861,960.00	3,000,000.00	4,000,000.00
Amusement Tax	4-01-03-060	R	2,560.00	2,500,000.00	3,000,000.00
Tax Revenue - Others					
Other Taxes	4-01-04-990	R	3,550,489.68	25,000,000.00	52,000,000.00
Tax Revenue - Fines and Penalties					

Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	4-01-05-010	R	13,885.16	2,500,000.00	2,500,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020	NR	2,687,736.00	5,500,000.00	7,220,726.39
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	4-01-05-030			1,000,000.00	4,500,000.00
Tax Revenue - Fines and Penalties - Other Taxes	4-01-05-040			1,000,000.00	4,500,000.00
Total Tax Revenue			102,543,464.57	221,500,000.00	313,220,442.39
Service and Business Income					
Service Income					
Permit Fees	4-02-01-010	R	10,258,862.76	40,000,000.00	80,000,000.00
Registration Fees	4-02-01-020	NR	511,456.60	7,000,000.00	10,500,000.00
Registration Plates, Tags and Stickers Fees	4-02-01-030	R	402,279.41	4,654,074.00	9,587,426.61
Clearance and Certification Fees	4-02-01-040	R	1,506,094.22	7,000,000.00	15,000,000.00
Supervision and Regulation Enforcement Fees	4-02-01-070	NR	937,410.01	4,000,000.00	8,000,000.00
Inspection Fees	4-02-01-100	R	5,486,537.07	11,000,000.00	20,000,000.00
Verification and Authentication Fees	4-02-01-110	NR	171,753.87	2,000,000.00	7,000,000.00
Processing Fees	4-02-01-130	NR	431,972.00	2,000,000.00	7,000,000.00
Occupation Fees	4-02-01-140	R	720,550.00	2,500,000.00	3,000,000.00
Fishery Rentals, Fees and Charges	4-02-01-150			500,000.00	2,000,000.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160	R	88,380.00	750,000.00	1,587,500.00
Fines and Penalties - Service Income	4-02-01-980			500,000.00	1,500,000.00
Other Service Income	4-02-01-990			6,000,000.00	10,000,000.00
Business Income					
Affiliation Fees	4-02-02-020			300,000.00	300,000.00

Rent Income	4-02-02-050	NR	1,410,064.17	8,000,000.00	15,750,000.00
Transportation System Fees	4-02-02-070	R	73,063.80		
Road Network Fees	4-02-02-080	R		100,000.00	3,000,000.00
Parking Fees	4-02-02-120	R	3,585.00	3,000,000.00	5,331,250.00
Receipts from Market Operations	4-02-02-140	R	4,507,353.77	11,000,000.00	15,000,000.00
Receipts from Slaughterhouse Operation	4-02-02-150	R	4,590,930.05	12,000,000.00	15,000,000.00
Receipts from Cemetery Operations	4-02-02-160	NR	4,530.00	15,005.00	15,000.00
Sales Revenue	4-02-02-180				
Garbage Fees	4-02-02-190	R	1,921,550.00	8,000,000.00	10,000,000.00
Hospital Fees	4-02-02-200	R	362,221.46	3,000,000.00	5,000,000.00
Interest Income	4-02-02-220	R	159,495.05	2,500,000.00	2,500,000.00
Fines and Penalties - Business Income	4-02-02-980	NR	2,296,526.10	2,500,000.00	3,331,250.00
Other Business Income	4-02-02-990			8,000,000.00	26,300,000.00
Total Service and Business Income			35,844,615.34	146,319,079.00	276,702,426.61
B. External Sources					
Tax Revenue					
Share from National Taxes					
National Tax Allotment (NTA)	4-01-06-010	R	882,495,177.00	1,216,451,889.00	1,040,432,500.00
Share from National Wealth	4-01-06-030	R			7,000,000.00
Total Tax Revenue			882,495,177.00	1,216,451,889.00	1,047,432,500.00
Transfers, Assistance and Subsidy					
Assistance and Subsidy					
Transfers					

Total Transfers, Assistance and Subsidy				-	-	-
Shares, Grants and Donations						
Share						
Share from PAGCOR	4-04-01-010	R				1,000,000.00
Share from PCSO	4-04-01-020	R	2,550,904.50	7,900,000.00		7,900,000.00
Grants and Donations						
Grants and Donations in Cash	4-04-02-010			3,000,000.00		3,500,000.00
Grants and Donations in Kind	4-04-02-020	NR	913,059.00	3,000,000.00		3,500,000.00
Total Shares, Grants and Donations			3,463,963.50	13,900,000.00		15,900,000.00
C. Other Income						
Transfers, Assistance and Subsidy						
Assistance and Subsidy						
Subsidy from National Government	4-03-01-010		1,471,308.26			15,000,000.00
Subsidy from Local Government Units	4-03-01-020					110,000,000.00
Subsidy from General Fund Proper/ Other Special Accounts	4-03-01-050					5,000,000.00
Transfers						
Transfers from General Fund of LGU Counterpart/Equity Share	4-03-02-010	NR				
Total Transfers, Assistance and Subsidy			1,471,308.26	-		130,000,000.00
Gains						
Other Gains						
Other Gains				2,000,000.00		6,031,871.03
Total Gains				-	2,000,000.00	6,031,871.03
Miscellaneous Income						
Miscellaneous Income						
Miscellaneous Income	4-06-01-010		752,395.26	5,000,000.00		14,000,000.00

Total Miscellaneous Income			752,395.26	5,000,000.00	14,000,000.00
Other Non-Operating Income					
Sale of Assets					
Total Other Non-Operating Income			-	-	-
Total Receipts					
Total Available Resources			1,026,570,923.93	1,605,170,968.00	1,803,287,240.03

SECTION 3 APPROPRIATION OF FUNDS

The total amount of **ONE BILLION EIGHT HUNDRED THREE MILLION TWO HUNDRED EIGHTY SEVEN THOUSAND TWO HUNDRED FORTY AND 03/100 PESOS ONLY (P1,803,287,240.03)** is hereby appropriated for a various expenditure under the General Public Services, Economic Services, Social Services and Other Services for the implementation of priority programs, projects and activities of the City Government of Sorsogon for CY-2023.

SECTION 4 PROVISIONS ON BUDGETARY REQUIREMENTS

This budget complies with the budgetary requirements and general limitations provided under R.A. No. 7160 otherwise known as the Local Government Code of the Philippines.

SECTION 5 USE OF SAVINGS AND AUGMENTATION

In accordance with Section 336 of Republic Act. 7160 the Local Government of 1991, the Mayor and the Presiding Officer of the Sanggunian are authorized to augment any item in the approve annual budget for their respective offices in other item within the approve annual budget for their respective office from saving in other item within the same expenses class of their respective offices from saving in other item within the same expenses class of their respective appropriations.

For the purpose, **“SAVING”** refers to portion or balances of any programmed appropriation free from any obligation or encumbrance, still available after the satisfactory completion or unavailable circumstances or abandonment of the work, activity or purposed for which for the appropriation is authorized, or arising from unpaid

compensation and related cost pertaining to vacant position and leaves of absence without pay.

“AUGMENTATION” implements the existence in the budget of an item, project, and activity or purposed with an appropriation which, upon implementation or subsequent evaluation of needed resources, is determined to be deficient.

SECTION 6 PRIORITY IN THE USE OF PERSONAL SERVICES SAVINGS

Priority shall be given to the personnel benefits of local employees in the used of Personal Services saving.

SECTION 7 AUTHORITY OF THE CITY MAYOR

The City Mayor is hereby authorized to implement programs and projects identified in this Annual Budget without need of prior authorization from the Sangguniang Panlungsod.

SECTION 8 SEPARABILITY CLAUSE

If for any reason, any section or provisions of the Appropriation Ordinance is disallowed in Budget Review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and effect.

SECTION 9 EFFECTIVITY

The provisions of this Appropriation Ordinance shall take effect on **January 1, 2023**.

ENACTED: This 8th day of **NOVEMBER 2022** at the Office of the Secretary to the Sangguniang Panlungsod, City Hall Compound, Cabid-an, East District, Sorsogon City.

**I HEREBY CERTIFY
THAT THIS IS A TRUE AND ACCURATE COPY
OF THE ORDINANCE DULY ENACTED
BY THE SANGGUNIANG PANLUNGSOD**


ROVAN E. DOMASIÁN
Secretary to the Sangguniang Panlungsod

WEST DISTRICT


Hon. Peter Joseph J. Ravanilla


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EX-OFFICIO MEMBERS


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Hon. Glenn P. Olbes

Hon. Danilo A. Deladid

ABSENT:

Hon. Renalene Mae J. Duka – on sick leave


MARK ERIC C. DIONEDA
City Vice Mayor/Presiding Officer

APPROVED:

MA. ESTER E. HAMOR
City Mayor

Date signed: _____

