

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 JANUARY 17, 2023.

PRESENT:

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

WEST DISTRICT

Hon. Peter Joseph J. Ravanilla
Hon. Nestor J. Baldon
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
Hon. Renalene Mae J. Duka

ABSENT:

Hon. Bryan J. Pingul – on official business

Resolution No. 025, Series of 2023

(Author: Hon. Nestor J. Baldon)

RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY ANNUAL AND 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. Nestor J. Baldon**, duly seconded by **Hon. Jo Abegail C. Dioneda**, 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 Supplemental Budget No. 06, FY 2022	Peñafrancia, West District	₱ 94,060.33

1. The “savings” refers to portion or balances of any programmed appropriation in this Act from any obligation or encumbrance which are still available after the completion of final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.
2. 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.
3. That the appropriation and grant/payment of Service Recognition (SRI) must be in conformity with the Department of Budget and Management (DBM) issued Budget Circular No. 2022-4 (Guidelines on the grant of Service Recognition Incentive to Government Employees for FY. 2022) dated December 20, 2022 and must be subject to the fifty-five percent (55%) limitation on the Personal Services of the Barangay.
4. The programs and projects and activities identified to be implemented under this Supplemental Budget are only those indicated in the CY 2022 Annual/Supplemental Investment Program duly approved by the Barangay Chairman.
5. 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 its entirety subject to some conditions.

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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget , FY 2023	Pangpang, West District	₱ 11,728,263.00

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. That the positions other than those for the mandatory barangay officials may be created in the barangay and may be compensated in the form of salary or honorarium at the discretion of the barangay government concerned. The creation of positions and the

allocation of rate or salary grade must be in conformity with the DBM Local Budget Circular No. 137 dated July 13, 2021.

3. 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.

4. 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.

5. That the appropriation of PEI must be in accordance with Department of Budget and Management (DBM) issued budget Circular No. 2017-04 (Guidelines on the grant of Productivity Enhancement Incentives (PEI) to government personnel) and must be subject to the fifty-five percent (55%) limitation on Personal Services.

6. 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.

7. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.

8. The total annual appropriations for personal services of the barangay for one fiscal year shall not exceed fifty-five percent of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331).

9. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007.

10. That the lump sum appropriation such other maintenance and other operation expenses and the like shall have the detailed list of project/activities and should be broken down into specific object of expenditures and identified with proper account names prescribed by the Commission on Audit. The same should also be subject to Section 305 (b) which provides that the local government fund and monies shall be spent solely for the public purposes, and cannot be utilized/used for the payment of honoraria and/or enumerations of personnel and Section 335 of P.A 7160 which prohibits the use of public funds for religious and private purposes.

11. That the implementation and utilization of appropriation for Senior Citizens/Person with Disability shall conform with DSWD-DBM Joint Circular No. 2003-01 dated April 28, 2003.

12. The tangible items below Fifty Thousand Pesos (P 50,000.00) should be accounted as semi expendable property, in accordance to COA Circular No. 2022-004 dated May 31, 2022.

13. 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.

14. The share of 10% Sangguniang Kabataan must be in accordance with (DBM,DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019 3.2.3).

15. 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.

16. 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.

17. 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.

18.. 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.

19. 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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget , FY 2023	Barayong, West District	₱ 2,597,846.00

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 the pertinent provisions of LBC No. 85 dated April 23, 2007.
5. The total annual appropriations for personal services of the barangay for one fiscal year shall not exceed fifty-five percent of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331).
6. 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.
7. The share of 10% Sangguniang Kabataan must be in accordance with (DBM,DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019 3.2.3).
8. 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.
9. 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.
10. 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.
11. 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.
12. 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget , FY 2023	Piot, West District	₱ 4,818,935.00

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.

3. The implementation and utilization 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 and utilization 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 implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.

5. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007.

6. The tangible items below Fifty Thousand Pesos (P 50,000.00) should be accounted as semi expendable property, in accordance to COA Circular No. 2022-004 dated May 31, 2022.

7. That the lump sum appropriation such other maintenance and other operation expenses and the like shall have the detailed list of project/activities and should be broken down into specific object of expenditures and identified with proper account names prescribed by the Commission on Audit. The same should also be subject to Section 305 (b) which provides that the local government fund and monies shall be spent solely for the public purposes, and cannot be utilized/used for the payment of honoraria and/or enumerations of personnel and Section 335 of P.A 7160 which prohibits the use of public funds for religious and private purposes.

8. The total annual appropriations for personal services of the barangay for one fiscal year shall not exceed fifty-five percent of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331).

9. 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.

10. The share of 10% Sangguniang Kabataan must be in accordance with (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019 3.2.3).

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget, FY 2023	Bitan-o, West District	₱ 4,956,534.00

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 and utilization 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 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 pursuant to Section 325 (a) and 331 (b) of R.A No. 7160.
4. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.
5. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007.
6. The appropriation and payment for insurance benefits of barangay officials shall conform with R.A No. 6942.
7. The total annual appropriations for personal services of the barangay for one fiscal year shall not exceed fifty-five percent of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331).
8. That the implementation and utilization of appropriation for Senior Citizens/Person with Disability shall conform with DSWD-DBM Joint Circular No. 2003-01 dated April 28, 2003.
9. That the lump sum appropriation such other maintenance and other operation expenses and the like shall have the detailed list of project/activities and should be broken down into specific object of expenditures and identified with proper account names prescribed by the Commission on Audit. The same should also be subject to Section 305 (b) which provides that the local government fund and monies shall be spent solely for the public purposes, and cannot be utilized/used for the payment of honoraria and/or enumerations of personnel and Section 335 of P.A 7160 which prohibits the use of public funds for religious and private purposes.
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. The share of 10% Sangguniang Kabataan must be in accordance with (DBM,DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019 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.

16. 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 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.

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget , FY 2023	Rizal, West District	₱ 6,014,207.65

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 and utilization 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. 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 pursuant to Section 325 (a) and 331 (b) of R.A No. 7160.

4. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.
5. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007.
6. The appropriation and payment for insurance benefits of barangay officials shall conform with R.A No. 6942.
7. The total annual appropriations for personal services of the barangay for one fiscal year shall not exceed fifty-five percent of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331).
8. That the implementation and utilization of appropriation for Senior Citizens/Person with Disability shall conform with DSWD-DBM Joint Circular No. 2003-01 dated April 28, 2003.
9. The tangible items below Fifty Thousand Pesos (P 50,000.00) should be accounted as semi expendable property, in accordance to COA Circular No. 2022-004 dated May 31, 2022.
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. The share of 10% Sangguniang Kabataan must be in accordance with (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019 3.2.3).
12. 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 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.

16. 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

PARTICULARS	BARANGAY	AMOUNT
1. Barangay Annual Budget , FY 2023	Macabog, West District	₱ 5,976,798.00

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 and utilization 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. 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 pursuant to Section 325 (a) and 331 (b) of R.A No. 7160.

4. That the implementation and payment of contributions in Philhealth must be in accordance with Budget Circular No. 2019-08 dated July 3, 2019 must be subject to the fifty-five percent (55%) limitation on Personal Services of Barangay.

5. That the grant of annual leave benefits of barangay should adhere to the pertinent provisions of LBC No. 85 dated April 23, 2007.

6. That the salaried Sangguniang Panlungsod official/s, ex officio members representing the Liga ng mga Barangay and the Federation of the Sngguniang Kabataan shall be allowed to collect the minimum monthly honoraria (P 1,000 for Liga ng mga Barangay President) and (P 600 for SK Federation President) only pursuant to LBC No. 66 and 66a from barangay government which they represent, in line with the Constitutional prohibition on the receipt of double compensation. They shall not be entitled to the adjustments in honoraria in their respective barangays.

7. The total annual appropriations for personal services of the barangay for one fiscal year shall not exceed fifty-five percent of the total annual income actually realized from local sources during the next preceding fiscal in accordance with RA 7160 (section 331).

8. That the implementation and utilization of appropriation for Senior Citizens/Person with Disability shall conform with DSWD-DBM Joint Circular No. 2003-01 dated April 28, 2003.

9. The tangible items below Fifty Thousand Pesos (P 50,000.00) should be accounted as semi expendable property, in accordance to COA Circular No. 2022-004 dated May 31, 2022.

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. The share of 10% Sangguniang Kabataan must be in accordance with (DBM,DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019 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.

16. 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

Date Approved: **January 17, 2023**

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