

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 FEBRUARY 18, 2023.

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

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:

NONE

Resolution No. 121, Series of 2023

(Author: Hon. Nestor J. Baldon)

RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY AND SK ANNUAL BUDGETS OF VARIOUS BARANGAYS OF EAST 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 budget/s;

NOW THEREFORE, on motion of **Hon. Nestor J. Baldon**, duly seconded **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 SK Annual Budget , FY 2023	Polvorista, East District	₱ 1,282,772.50

1. That the appropriation and grant of honorarium to SK Officials shall conform to DBM Circular No. 148 dated December 23, 2022 and shall be included in Comprehensive Barangay Youth Development Plan (CBYDP) and Annual Barangay Youth Investment Program (ABYIP) of the SK, and shall be subject to pertinent budgeting, accounting and auditing laws, rules and regulations. The amount to be allocated for Personal Services shall not be more than twenty-five percent (25%) of the SK funds.
2. That the appropriation and utilization of SK Funds must be in accordance with DBM-DILG National Youth Commission (NYC) J MC 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. That the programs, projects and activities (PPs) identified to be implemented under this SK Annual Budget are only those indicated in the approved CY 2023 Annual Barangay Youth Investment Program (ABYIP). Further strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment/reversion during Budget Execution.
4. The unexpended balances in the SK budget(s) 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 shall be appropriated only for those PPAs identified in the approved Annual Barangay Youth Investment Program (ABYIP) CY 2023.
5. All procurement of goods, supplies, equipment and other capital outlays 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 Project Procurement Management Plan (PPMP) or Annual Procurement Plan (APP) and Annual Barangay Youth Investment Plan (ABYIP) duly approved by the SK Chairman and SK Council.
6. That 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.
7. 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 Sanggunia ng Kabataan 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.

8. That the implementation of PPAs under this Annual Budget shall take effect upon approved dated of the Resolution by the SK Council.

9. That the disbursement of SK funds is utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA No. 9184) and other pertinent laws and subject to cash availability of Sangguniang Kabataan funds and copies of the annual budget be furnished to the COA, DILG and City Budget Office for their information and reference.

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 SK Annual Budget , FY 2023	Abuyog, East District	₱ 831,654.41
1. Barangay SK Annual Budget , FY 2023	Balogo, East District	₱ 1,352,217.02

1. That the appropriation and grant of honorarium to SK Officials shall conform to DBM Circular No. 148 dated December 23, 2022 and shall be included in Comprehensive Barangay Youth Development Plan (CBYDP) and Annual Barangay Youth Investment Program (ABYIP) of the SK, and shall be subject to pertinent budgeting, accounting and auditing laws, rules and regulations. The amount to be allocated for Personal Services shall not be more than twenty-five percent (25%) of the SK funds.

2. That the appropriation and utilization of SK Funds must be in accordance with DBM-DILG National Youth Commission (NYC) J MC 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. That the programs, projects and activities (PPs) identified to be implemented under this SK Annual Budget are only those indicated in the approved CY 2023 Annual Barangay Youth Investment Program (ABYIP). Further strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment/reversion during Budget Execution.

4. The unexpended balances in the SK budget(s) 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 shall be appropriated only for those PPAs identified in the approved Annual Barangay Youth Investment Program (ABYIP) CY 2023.

5. All procurement of goods, supplies, equipment and other capital outlays 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 Project Procurement Management Plan (PPMP) or Annual Procurement Plan (APP) and Annual Barangay Youth Investment Plan (ABYIP) duly approved by the SK Chairman and SK Council.

6. That 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.

7. 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 Sanggunia ng Kabataan 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.

8. That the implementation of PPAs under this Annual Budget shall take effect upon approved dated of the Resolution by the SK Council.

9. That the disbursement of SK funds is utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA No. 9184) and other pertinent laws and subject to cash availability of Sangguniang Kabataan funds and copies of the annual budget be furnished to the COA, DILG and City Budget Office for their information and reference.

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 SK Annual Budget , FY 2023	Bibincahan, East District	₱ 2,181,852.00

1. That the appropriation and grant of honorarium to SK Officials shall conform to DBM Circular No. 148 dated December 23, 2022 and shall be included in Comprehensive Barangay Youth Development Plan (CBYDP) and Annual Barangay Youth Investment Program (ABYIP) of the SK, and shall be subject to pertinent budgeting, accounting and auditing laws, rules and regulations. The amount to be allocated for Personal Services shall not be more than twenty-five percent (25%) of the SK funds.

2. That the appropriation and utilization of SK Funds must be in accordance with DBM-DILG National Youth Commission (NYC) J MC 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 provisions of RA No. 9184 (Government Procurement Act) and its Revised IRR. Further, all procurement shall be included in the Project Procurement Management Plan (PPMP) or Annual Procurement Plan (APP) and Annual Barangay Youth Investment Plan (ABYIP) duly approved by the SK Chairman and SK Council.
4. That 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.
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 Sanggunia ng Kabataan 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 programs, projects and activities (PPs) identified to be implemented under this SK Annual Budget are only those indicated in the approved CY 2023 Annual Barangay Youth Investment Program (ABYIP). Further strict observance of the planning and budgeting guidelines shall be strengthened to reduce and minimize the realignment/reversion during Budget Execution.
7. That the implementation of PPAs under this Annual Budget shall take effect upon approved dated of the Resolution by the SK Council.
- 9 That the disbursement of SK funds is utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA No. 9184) and other pertinent laws and subject to cash availability of Sangguniang Kabataan funds and copies of the annual budget be furnished to the COA, DILG and City Budget Office for their information and reference.

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 Annual Budget , FY 2023	Abuyog, East District	₱ 6,930,143.00

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 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.
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 procurement/acquisition of motor vehicles shall conform to DBM Budget Circular No. 2019-3 dated May 16, 2019 and DBM Budget Circular No. 2022-1 dated February 11, 2022.
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 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.
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 program, 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.

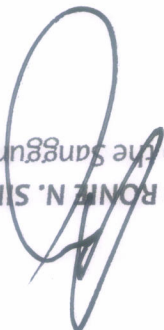
Accordingly, the said Appropriation Ordinance is declared operative in its entirety and it is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provision of law.

Adjustment in the appropriation should be made in case of overdraft or imminence thereof before the end of the fiscal year.

Date Approved: **February 28, 2023**

I HEREBY CERTIFY to the correctness of the foregoing resolution.

NEREO RONIL N. SIPOY
Assistant Secretary to the Sangguniang Panlungsod



ATTESTED:

MARK ERIC C. DIONEDA
City Vice Mayor/ Presiding Officer

