



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 MARCH 7, 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. 139, Series of 2023***

(Author: Hon. Nestor J. Baldon)

**RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY SK  
ANNUAL BUDGETS OF VARIOUS BARANGAYS OF BACON 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. Renalene Mae J. Duka**, 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:

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay SK Annual Budget , FY 2023	San Jose, Bacon District	₱ 740,862.04
2. Barangay SK Annual Budget , FY 2023	Sta. Cruz, Bacon District	₱ 491,607.81

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. 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.

4. 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.

5. 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.

6. 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.

7. 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.

8. 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 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:**

**March 7, 2023**

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

  
**ROVANE E. DOMASIAN**

Secretary to the Sangguniang Panlungsod

**ATTESTED:**

  
**MARK ERIC C. DIONEDA**

City Vice Mayor/ Presiding Officer