



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 14, 2023.

**PRESENT:**

**HON. MARK ERIC C. DIONEDA**  
City Vice Mayor

**HO. NESTOR J. BALDON**  
City Councilor/ Temporary Presiding Officer

**WEST DISTRICT**

Hon. Peter Joseph J. Ravanilla  
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. 151, Series of 2023*

(Author: Hon. Danilo A. Deladia)

### **RESOLUTION APPROVING THE HEREUNDER STATED BARANGAY SUPPLEMENTAL 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. Danilo A. Deladia**, duly seconded **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 Supplemental Budget No. 02, FY 2023	San Juan, East District	₱ 1,554,189.25

1. That the unexpended balance from the 20% Development CY 2022 fund shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2023.

2. 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 2023 and must be observed the procedural requirements under Section 287 of RA 7160.

3. 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 it must be furnished to the COA, DILG, City Budget Office and Office of the City Accountant for their information, guidance and appropriate action.

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.

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

<b>PARTICULARS</b>	<b>BARANGAY</b>	<b>AMOUNT</b>
1. Barangay SK Annual Budget , FY 2023	Sulucan, East District	₱ 314,053.50

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. 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.

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. The responsibility and accountability in the utilization and disbursement of SK funds shall rest upon the SK Officials concerned. It is also the responsibility of the said SK officials to ensure that the SK funds are utilized strictly in accordance with applicable budgeting, accounting and auditing rules and regulations and the provisions of the Government Procurement Reform Act (R.A No. 9184) and other pertinent laws and copies of the annual budget should be furnished to COA, DILIG and City Budget Office for their information and reference.

8. That the implementation of PPA's under this Annual Budget shall take effect upon approved date of the Resolution by the SK Council.

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.

Date Approved: **March 14, 2023**

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

  
**NEREON N. SIROY**  
Assistant Secretary to the Sangguniang Panlungsod

**ATTESTED:**



**NESTOR J. BALDON**  
City Councilor/ Temporary Presiding Officer