



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 21, 2023.

PRESENT:

JO ABEGAIL C. DIONEDA
OIC- City Vice Mayor/ Temporary 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. Lester R. Lubiano
Hon. Angelu Magda P. Ravanilla

BACON DISTRICT

Hon. Reynaldo C. Taladtad
Hon. Glenn P. Olbes
Hon. Danilo A. Deladia

EX-OFFICIO MEMBERS

Hon. Renalene Mae J. Duka

ABSENT:

Hon. Mark Eric C. Dioneda – Acting City Mayor
Hon. Maria Theresa S. Gonzalez – on official business
Hon. Mark Jayson D. Jamisola -on leave
Hon. Bessie C. Diaz – on official business

Resolution No. 175, Series of 2023

(Author: Hon. Nestor J. Baldon)

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. Nestor J. Baldon**, 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:

| PARTICULARS | BARANGAY | AMOUNT |
|---|---------------------------|---------------|
| 1. Barangay Supplemental Budget No. 01, FY 2023 | Almendras-Cogon, District | ₱ 281,665.45 |

1. That the unexpended balance from the General Fund CY 2021 shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2023.

2. 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 Barangay Chairman.

3. 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 provision 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, 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.

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

| PARTICULARS | BARANGAY | AMOUNT |
|---|-------------------------|----------------|
| 1. Barangay Supplemental Budget No. 01, FY 2023 | San Juan, East District | ₱ 1,854,252.76 |

1. The unexpended balances in the SK budget CY 2022 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 programs, projects and activities (PPAs) identified in the approved Annual/Supplemental Barangay Youth Investment Program (ABYIP) CY 2023 and priority should be given to Youth Development and Empowerment Programs, Projects and Activities.

2. That the appropriation and utilization of SK Funds shall conform to the DBM-DILG-National Youth Commission (NYC) Joint Memorandum Circular No. 1 dated January 23, 2019.

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 Barangay Chairman.

4. 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 provision 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, 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.

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

| PARTICULARS | BARANGAY | AMOUNT |
|---|-------------------------|---------------|
| 1. Barangay Supplemental Budget No. 01, FY 2023 | San Juan, East District | ₱ 803, 682.02 |

1. That the unexpended balance from the General Fund CY 2021 shall be appropriated only for those PPAs identified in the approved Annual/Supplemental Investment Program CY 2023.

2. 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 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 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.

6. 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).

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

8. 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 Indicative Annual Procurement Plan APP/ Project Procurement Management (PPMP) and Annual/Supplemental Investment Plan (AIP) CY 2023 duly approved by the Barangay Chairman.

9. 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.

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 | Burabod, East District | ₱ 588,792.85 |
| 1. Barangay SK Annual Budget , FY 2023 | Buhatan, East District | ₱ 1,560,257.20 |

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 Handbook on Financial Transactions of the SK as prescribed by Commission on Audit 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.

9. That the implementation PPAs 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 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 21, 2023**

I HEREBY CERTIFY to the correctness of the foregoing resolution.


ROYAN E. DOMASIAN
Secretary to the Sangguniang Panlungsod

ATTESTED:


JO ABEGAN C. DIONEDA
OIC- City Vice Mayor/ Temporary Presiding Officer