



SANGGUNIANG PANLALAWIGAN

*SP Building Gov. Augusto G. Ortiz Drive corner Gov. Salvador C. Escudero, Sr. Drive,
Capitol Compound, Brgy. Burabod, East District, Sorsogon City-4700*

EXCERPT FROM THE JOURNAL OF THE 120th REGULAR SESSION OF THE 11TH PROVINCIAL BOARD ON OCTOBER 28, 2024 AT THE SP SESSION HALL, SANGGUNIANG PANLALAWIGAN BUILDING, GOV. AUGUSTO G. ORTIZ DRIVE COR. GOV. SALVADOR C. ESCUDERO, SR. DRIVE, CAPITOL COMPOUND, BRGY. BURABOD, EAST DISTRICT, SORSOGON CITY.

PRESENT:

Hon. Krunimar Antonio D. Escudero II, Vice Governor/Presiding Officer

1ST DISTRICT

Hon. John Ryan C. Dioneda
Hon. Maria "Nini" O. Ravanilla
Hon. Ralph Walter R. Lubiano
Hon. Edmundo A. Atutubo
Hon. Rommel John C. Mella

2ND DISTRICT

Hon. Ramil M. Robles
Hon. Benito L. Doma
Hon. Roland R. Afionuevo
Hon. Eduardo E. Ong Jr.

EX-OFFICIO

Hon. Ramon B. Escudero – Provincial President, Philippine Councilors League
Hon. Jose Arturo D. Enano – Provincial President, Liga ng mga Barangay
Hon. Karl Marx H. Lozada – Provincial President, Sangguniang Kabataan Federation

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RESOLUTION NO. 497-2024

RESOLUTION DISAPPROVING MATNOG APPROPRIATION ORDINANCE NO. 2024-01, ENTITLED: "AN ORDINANCE APPROVING SUPPLEMENTAL BUDGET NO. 1 APPROPRIATING THE AMOUNT OF THREE HUNDRED THOUSAND (P300,000.00) PESOS TO BE TAKEN FROM THE ADVERTISING EXPENSES AT THE OFFICE OF THE SANGGUNIANG BAYAN FOR THE PURCHASE OF TRANSFORMER TO BE USED FOR THE LEGISLATIVE BUILDING."

WHEREAS, submitted to the Sangguniang Panlalawigan of Sorsogon was Matnog Appropriation Ordinance No. 2024-01 for review and appropriate action;

WHEREAS, the Annual Performance Budget for CY-2024 of Matnog was declared invalid through SP Resolution No. 743-2023 dated December 27, 2023. Consequently, the Annual Budget of the preceding year shall be deemed reenacted and shall remain in force and effect until the approval of the annual appropriations for CY-2024;

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**OFFICE OF THE
SANGGUNIANG BAYAN
MATNOG, SORSOGON
RECEIVED**
DATE: 11-22-24 TIME: 9:44
SIGNATURE: [Signature]

**OFFICE OF THE
MUNICIPAL MAYOR
RECEIVED**
BY: [Signature]
DATE: 11/22/24 9:31
MATNOG

WHEREAS, in case of reenacted budget, there will be no creation, no filling of positions, no new programs, projects and activities. The increase in the Internal Revenue Allotment (IRA) allocation for the year cannot be utilized since the same is not covered by an appropriation ordinance, and non-recurring activities cannot be undertaken no matter how vital they may be (*DILG Opinion No. 3, s. 2013*);

WHEREAS, new items of appropriations not found in the Executive Budget, particularly the appropriations for the Purchase of Transformer to be used by the LGU's legislative building, amounting to P300,000.00 in this case, is prohibited under Art. 415 of the Implementing Rules and Regulations (IRR) of R.A. No. 7160, otherwise known as the Local Government Code of 1991;

NOW, THEREFORE, on motion of Hon. Edniundo A. Atutubo, duly seconded by Hon. Benito L. Doma, the Board **RESOLVED**, as it is hereby **DONE**, to **DISAPPROVE MATNOG APPROPRIATION ORDINANCE NO. 2024-01, ENTITLED: "AN ORDINANCE APPROVING SUPPLEMENTAL BUDGET NO. 1 APPROPRIATING THE AMOUNT OF THREE HUNDRED THOUSAND (P300,000.00) PESOS TO BE TAKEN FROM THE ADVERTISING EXPENSES AT THE OFFICE OF THE SANGGUNIANG BAYAN FOR THE PURCHASE OF TRANSFORMER TO BE USED FOR THE LEGISLATIVE BUILDING."**

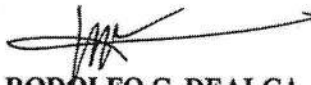
RESOLVED FURTHER, to inform the municipality that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

LET COPIES of this resolution be furnished Mayor Cattleya M. So and the Sangguniang Bayan of Matnog, Sorsogon for their information and guidance.

APPROVED.

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I HEREBY CERTIFY to the correctness of the foregoing.


ATTY. RODOLFO C. DEALCA, JR.
Secretary to the Sangguniang Panlalawigan

ATTESTED:


HON. KRUNIMAR ANTONIO D. ESCUDERO II, MDMG
Vice Governor/Presiding Officer



Republic of the Philippines
MUNICIPALITY OF MATNOG
Province of Sorsogon



OFFICE OF THE SANGGUNIANG BAYAN

September 18, 2024

Transmittal No. 334-2024

Honorable Cattleya M. So
Municipal Mayor
LGU-Matnog, Sorsogon

Dear Honorable So;

Respectfully transmitting the attached subject/s for **approval** purpose/s:

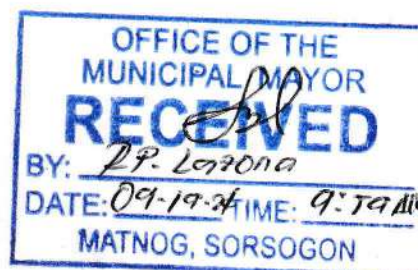
APPROPRIATION ORDINANCE NO. 2024-01

AN ORDINANCE APPROVING SUPPLEMENTAL BUDGET NO. 1 APPROPRIATING THE AMOUNT OF THREE HUNDRED THOUSAND (P300,000.00) PESOS TO BE TAKEN FROM THE ADVERTISING EXPENSES AT THE OFFICE OF THE SANGGUNIANG BAYAN FOR THE PURCHASE OF TRANSFORMER TO BE USED FOR THE LEGISLATIVE BUILDING

Sponsor: Honorable Joseph O. Go

Transmitted by:


JOSEPHINE G. BAUTISTA
SB Secretary



**SUPPLEMENTAL
BUDGET
NO. 1**

CY 2024

**MATNOG,
SORSOGON**

CATTLEYA M. SO
Municipal Mayor

**CERTIFIED STATEMENT OF FUNDING SOURCES
(SUPPLEMENTAL BUDGET)**

Fiscal Year 2024

Municipality: **MATNOG**

Fund/Special Account: **GENERAL**

PARTICULARS	Account	Account Classification (PGCA)	Amount
1.0 New Revenue Sources			
2.0 Savings			
3.0 Realignment/Reversions			
1021 - Sangguniang Bayan Advertising Expenses	5-02-99-030		300,000.00
Total Estimated Income			300,000.00

Certified Correct:


EDEN B. FRIVALDO
Municipal Treasurer


LENIE G. CABILI
Municipal Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION

MATNOG, SORSOGON

CY 2024

Implementing Office	Particulars/ Purpose	Object of Expenditures	Account Code	Amount
1021	Realignment to Capital Outlay for the Purchase of Transformer	Property Plant & Equipment		300,000.00
TOTAL APPROPRIATION				300,000.00

Prepared by:

Approved:


DIONEBEL A. FIGUEROA
Municipal Budget Officer


CATTLEYA M. SO
Municipal Mayor



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 101st REGULAR SESSION OF THE 11th COUNCIL HELD AT SB SESSION HALL, LEGISLATIVE BUILDING, BARANGAY GADGARON, MATNOG, SORSOGON ON AUGUST 19, 2024 AT 9:00 IN THE MORNING.

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|----------|-----------------------------------|--|
| Present: | Honorable Emilio G. Ubaldo, III | Municipal Vice Mayor (Presiding Officer) |
| | Honorable Recto G. Dulay | Municipal Councilor |
| | Honorable Mercy G. Gata | -do- |
| | Honorable Salvador L. Frencillo | -do- |
| | Honorable Evelyn S. Garalde | -do- |
| | Honorable Leopoldo Y. Sabado, Jr. | -do- |
| | Honorable Noli F. Galeria | -do- |
| | Honorable Joseph O. Go | -do- |
| | Honorable Celema L. Morata | ABC President |
| | Honorable Justin John H. Lagadia | SKMF President |

Absent: Honorable Carlos G. Estrelon, Jr. Municipal Councilor

APPROPRIATION ORDINANCE NO. 2024-01

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Sponsor: Honorable Joseph O. Go

BE IT ORDAINED by the Sangguniang Bayan of Matnog, that:

Section 1. Appropriation. The amount of Three Hundred Thousand (P300,000.00) Pesos to be taken from the Advertising Expenses at the Office of the Sangguniang Bayan to be used for the purchase of a transformer for the Legislative Building is hereby appropriated.

Section 2.

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|---|------------|
| A. Statement of Funding Source | |
| Advertising Expenses (Sangguniang Bayan) | 300,000.00 |
| B. Statement of Supplemental Appropriation | |
| Realignment to Capital Outlay for the Purchase of Transformer | 300,000.00 |


Section 3. Effectivity. This Appropriation Ordinance shall take effect upon its approval.

I hereby certify to the correctness of the foregoing.

ATTESTED BY:


JOSEPHINE G. BANTISTA
 SB Secretary

Approved:


EMILIO G. UBALDO, III
 Municipal Vice Mayor/ Presiding Officer


CATLEYA M. SO