



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
South Wing, Provincial Capitol Building
South Capitol Road, Bacolod City, Negros Occidental 6100
Tel. Nos. 435-7698 * 447-5657 * 707-8075

***EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NEGROS OCCIDENTAL
HELD IN THE CITY OF BACOLOD ON THE 20th DAY OF FEBRUARY, 2024***

PRESENT:

Hon. Valentino Miguel J. Alonso	Temporary Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer	Vice Governor
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Richard Julius L. Sablan	Member - ABC Rep.

**RESOLUTION NO. 0307
Series of 2024**

***RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2023-06 OF THE CITY
OF ESCALANTE, NEGROS OCCIDENTAL APPROVING THE 2024 ANNUAL GENERAL
FUND BUDGET OF THE SAID CITY IN THE AMOUNT OF NINE HUNDRED THIRTY
FIVE MILLION FIVE HUNDRED NINETY FOUR THOUSAND EIGHT HUNDRED
EIGHTY FOUR PESOS (P935,594,884.00)***

WHEREAS, thereby presented to the Board for review and appropriate action is the Appropriation Ordinance No. 2023-06 of the City of Escalante, Negros Occidental for the 2024 Annual General Fund Budget of the said city amounting to Nine Hundred Thirty Five Million Five Hundred Ninety Four Thousand Eight Hundred Eighty Four Pesos (P935,594,884.00) that was submitted to the Sangguniang Panlalawigan on December 13, 2023;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A 7160, otherwise known as the Local Government Code of 1991, CY 2016 Updated Budget Operations Manual for Local Government Units, implementing circulars and other issuances as pre-reviewed and endorsed by the Local Finance Committee through the Provincial Budget Office;

WHEREAS, in view of the foregoing, the SP Committee on Finance recommends approval of the same;

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NOW, THEREFORE, on motion of Hon. Rommel T. Debulgado, and unanimously seconded by all members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 2023-06, of the City of Escalante, Negros Occidental for the 2024 Annual General Fund Budget of the said municipality amounting to Nine Hundred Thirty Five Million Five Hundred Ninety Four Thousand Eight Hundred Eighty Four Pesos (P935,594,884.00) subject to the following conditions:

1. The National Tax Allotment (NTA) of the city was adjusted under Local Budget Memorandum (LBM) No. 87-A dated December 28, 2023 of the Department of Budget and Management, to wit:

Final NTA per LBM No. 87-A	-	P799,829,430.00
Indicative NTA per LBM No. 87	-	<u>801,734,749.00</u>
DECREASE		<u>(P1,905,318.00)</u>

Considering that the Annual Budget of the city has been prepared/approved based on the indicative NTA shares under LBM No. 87 dated June 9, 2023, the city is hereby enjoined to adopt the appropriate measures resulting from the adjusted NTA shares, in accordance with pertinent provisions of RA 7160 and other budgeting rules and regulations;

2. The Annual Investment Program (AIP) should be prepared and approved during the fiscal year before the calendar for Budget Preparation as provided under Article 410 of the Implementing Rules and Regulations of R.A. No. 7160. As further set forth under Section 10 of DILG-NEDA-DBM-DoF Joint Memorandum Circular No. 1, series of 2016, dated November 18, 2016, the approval of the AIP shall be on or before June 7 of every year;
3. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular 12, series of 2022; CSC Memorandum Circular No. 24, series of 2017 as amended by CSC MC No. 14, series of 2018; Budget Circular No. 2019-1; DBM Budget Circular No. 2019-1 dated February 22, 2019, and other existing guidelines and policies;
4. The Utilization of the 20% Development Fund shall be in accordance with the general policies prescribed under Joint Memorandum Circular (JMC) No. 1 of the DBM, DoF and DILG dated November 4, 2020 and shall proceed from itemized appropriations for specific development projects/activities embodied in the Local Development Plan and/or public investment program formulated and prioritized by the Local Development Council and approved by the local Sanggunian as provided under section 454(d) of the Implementing Rules and regulations of RA No. 7160;

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5. The utilization of 5% Local Disaster Risk and Reduction Management Fund shall be in accordance with the implementing Rules and Regulations of R.A. 10121, COA Circular No. 2012-02 dated September 12, 2012 and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013. Furthermore, the LDRRM Plan of the municipality should be reviewed by the Office of the Civil Defense pursuant to Sec. 9(e) of R.A. No. 10121;
6. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to RA No. 7192, RA No. 9710 and Philippine Commission on Women-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016 and that the same shall be reviewed and endorsed by the DILG;
7. The disbursement of the appropriation for Other Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and benefits and subject to the Personal Services Limitation prescribed under section 325(a) of the 1991 Local Government Code;
8. The grant of Productivity Enhancement Incentive (PEI) at rates not exceeding P5,000.00 shall be subject to the guidelines prescribed by Budget Circular No. 2017-4 dated December 4, 2017 of the Department of Budget and Management (DBM)
9. The disbursement and appropriation for Overtime Pay shall be subject to the policies and guidelines of the CSC and DBM Joint Circular No. 1, series of 2015 dated November 25, 2015;
10. The appropriation for Food Supplies Expense (5-02-03-050) shall be used to record cost of food issued to hospital/rehabilitation patients, jail inmates, and the like per COA Circular No. 2015-009 dated December 1, 2015;
11. The grant of Honoraria shall be in accordance to the provisions prescribed under Budget Circular Nos. 2004-5, 2004-5, 2004-5A, 2007-1, 2007-2, and 2007-3 of the Department of Budget and Management;
12. The utilization and disbursement of appropriations for Confidential Expenses shall be subject to the provisions of the Guidelines on the Entitlement, Release, Use, Reporting and Audit of Confidential and/or Intelligence Funds per Joint Circular 2015-01 dated January 8, 2015 of the COA, DBM, DILG, GC for GOCCs and DND and it should not exceed thirty (30%) of the total annual amount allocated for Peace and Order program (POP) of the LGU as approved by the Peace and Order Council;
13. The disbursement of the appropriation for Representation Expenses in the amount of P100,000.00 in the Office of the City Mayor shall strictly be in accordance with the provision of Section 343 of the Local Government Code of 1991, which states that "No money shall be appropriated, used, or paid for entertainment or reception of visiting dignitaries of foreign governments or foreign missions, or when expressly authorized by the President in specific cases;"

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14. The disbursement of Donations shall be made under the general supervision of the Local Chief Executive and the same shall be spent solely for public purposes pursuant to sections 305(b), 335, and 351 of the LGC of 1991;
15. The grant of Hazard Pay of Social Welfare Development Officers should be in accordance with the provisions of DBM-DSWD Joint memorandum Circular No. 1, series of 2018;
16. Section 4 of RA No. 11315 provides that Community-Based Monitoring System (CBMS) shall be established and instituted in every city and municipality as an economic and social tool for the formulation and implementation of poverty alleviation and development programs that are specific, targeted and responsive to the basic needs of each sector of the community, hence, the city is encouraged to provide the needed funds for the implementation of its mandates and functions relative to CBMS;
17. Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of One Thousand Pesos (P1,000.00) shall be granted to solo parents earning minimum wage and below in accordance with section 17(b)(2)(iv) of RA No. 7160, and subject to the guidelines provided under DILG Memorandum Circular No. 140 dated September 29, 2023;
18. The FY 2024 Annual Budget of the municipality shall be prepared consistent with the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit (COA) Circular NO. 2015-009 dated December 1, 2015;

RESOLVED FURTHER, that the above reminders, conditions, and other appropriations under this Annual Budget shall be subject to other issuance not specifically mentioned herein and the disbursement be made strictly in accordance with the applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA 9184), and other pertinent laws.

RESOLVED FURTHERMORE, that adequate provisions for basic services and facilities specifically those enumerated under section 17 of the 1991 Local Government Code and other provisions reiterated in Local Budget memorandum No. 87 dated June 9, 2023 of the Department of Budget and Management shall be the responsibility of the municipal government.

RESOLVED FINALLY, that compliance with the existing laws, rules and regulations shall be the responsibility of the city government.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

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CERTIFIED CORRECT:


HON. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer

ATTESTED:


JESSICA E. ALOVERA
Legislative Staff Officer V

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