



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 NEGROS OCCIDENTAL HELD IN THE
CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 5TH DAY OF MARCH
2024.**

Present:

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

On Official Business:

Hon. Jeffrey P. Ferrer	Vice Governor/Presiding Officer
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

**RESOLUTION NO. 0360
Series of 2024**

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2023-02 OF THE MUNICIPALITY OF CAUAYAN, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE APPROPRIATING THE AMOUNT OF FOUR HUNDRED FORTY-SEVEN MILLION THREE HUNDRED FIFTY-THREE THOUSAND ONE HUNDRED SIX PESOS (P447,353,106.00) AS EMBODIED IN THE HEREIN APPROVED GENERAL FUND ANNUAL BUDGET FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF CAUAYAN FOR THE PERIOD FROM JANUARY 1, 2024 TO DECEMBER 31, 2024"

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is Appropriation Ordinance No. 2023-02 of the Municipality of Cauayan, Negros Occidental entitled: "AN ORDINANCE APPROPRIATING THE AMOUNT OF FOUR HUNDRED FORTY-SEVEN MILLION THREE HUNDRED FIFTY-THREE THOUSAND ONE HUNDRED SIX PESOS (P447,353,106.00) AS EMBODIED IN THE HEREIN APPROVED GENERAL FUND ANNUAL BUDGET FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF CAUAYAN FOR THE PERIOD FROM JANUARY 1, 2024 TO DECEMBER 31, 2024";

WHEREAS, the pre-review thereof shows apparent compliance with the same law, its Implementing Rules and Regulations, Budget Operations Manual for Local Government Units, 2023 Edition, and implementing circulars and other issuances;

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WHEREAS, said Appropriation Ordinance is therefore recommended for approval and declared operative in its entirety as of the date of its stated effectivity subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following reminders and conditions:

1. The National Tax Allotment (NTA) of the municipality was adjusted pursuant to 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	428,037,108.00
NTA per Annual Budget	<u>427,000,000.00</u>
<u>Increase</u>	<u>1,037,108.00</u>

Considering that in the preparation of the Annual Budget, the municipality has understated the indicative NTA shares under LBM No. 87 dated June 9, 2023 in the Receipts Portion of LBP Form No. 1, the municipality is hereby enjoined to adopt the appropriate measures resulting from the adjusted NTA shares, in accordance with pertinent provisions of R.A. 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 Art. 410 of the Implementing Rules and Regulations of R.A. No. 7160. As further set forth under Sec. 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 (MC) No. 12, s. 2022; CSC MC No. 24, s. 2017, as amended by CSC MC No. 14, s. 2018; Budget Circular No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies. Position Titles and Salary Grades shall be consistent with the IOS-LGU under LBC No. 137 dated July 13, 2021;
4. The disbursement of the appropriation for Other Bonuses/ Allowances/ Incentives shall strictly be in accordance with the existing laws and issuances on compensation and benefits;
5. The grant of Productivity Enhancement Incentive (PEI) at rates not exceeding P 5,000.00 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);
6. The utilization of the 20% Development Fund shall be utilized and disbursed in accordance with the provisions of 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, instead of by lump sum, embodied in the Local Development Plan and/or public investment program formulated and

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- prioritized by the Local Development Council and approved by the Sanggunian as provided under Section 454 (d) of the Implementing Rules and Regulations (IRR) of R.R No. 7160;
7. The utilization of Local Disaster Risk Reduction and 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;
 8. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to R.A. No. 7192, R.A. 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;
 9. 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 No. 2015-01 dated January 8, 2015 of the CoA, DBM, DILG, GC for GOCCs and DND and it should not exceed thirty percent (30%) of the total annual amount allocated for Peace and Order Program (POP) of the LGU as approved by the Peace and Order Council;
 10. The grant of Magna Carta Benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD Joint Circular No. 1 dated December 27, 2018;
 11. The grant of Magna Carta Benefits to Public Health Workers shall be in accordance with DBM- Department of Health (DOH) Joint Circular (JC)No. 1 dated November 29, 2012, as amended DBM-DOH JC No. 1 dated July 15, 2016;
 12. The payment of Overtime shall be in accordance with the provisions of Joint Circular No. 2 dated November 25, 2015 of the Civil Service Commission and the Department of Budget and Management;
 13. The appropriation for Donations shall be spent solely for public purpose pursuant to Section 305(b), 335, and 351 of the LGC;
 14. The grant of Honoraria shall be in accordance with the provisions prescribed under Budget Circular No. 2004-5, 2004-5A, 2007-1, 2007-2 and 2007-3 of the Department of Budget and Management, as may be applicable;

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15. Pursuant to Section 12 of RA No. 11861, cities and municipalities shall allocate a monthly cash subsidy of One Thousand Pesos (P 1,000.00) for Solo Parents earning minimum wage and below in accordance with Section 17(b) (2) (iv) of RA No. 7160, and the guidelines to be issued by the DILG for the purpose;
16. Pursuant to DBM-Climate Change Commission (CCC) - DILG JMC No. 2015-01 dated July 23, 2015, the municipality shall identify, tag, and prioritize its respective climate change PPAs. Moreover, as required under item 5.1.5 of the same JMC, the LGU shall submit an electronic copy of the tagged AIP to the CCC;
17. Pursuant to Section 4 of RA No. 11315, 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 municipality is encourage to provide the needed funds for the implementation of its mandates and functions relative to CBMS;
18. The FY 2024 annual budget 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;

WHEREAS, the above stated reminders, limitations, conditions and other appropriations under this Annual Budget shall be subject to other issuances not specifically mentioned herein and the disbursement be made strictly in accordance with applicable budgeting, accounting and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (R.A. 9184) and other pertinent laws;

WHEREAS, Adequate provisions for basic services and facilities specifically those enumerated under Section 17 of the Local Government Code of 1991 as reiterated in Local Budget Memorandum No. 87 dated June 9, 2023, issued by the Department of Budget and Management shall be the responsibility of the Municipal Government.

WHEREAS, the SP Committee on Finance favorably endorsed the passing of the same;

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

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 2023-02 of the Municipality of Cauayan, Negros Occidental entitled: "AN ORDINANCE APPROPRIATING THE AMOUNT OF FOUR

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FURTHER RESOLVED, compliance with the existing laws, rules and regulations shall be the responsibility of the Municipality.

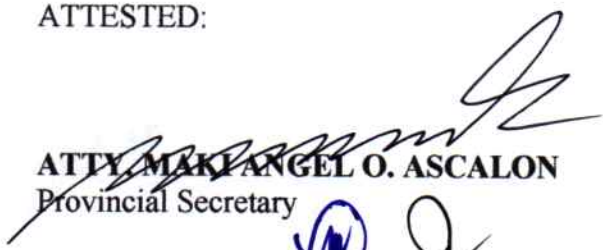
ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. MAYVELYN L. MADRID
Temporary Presiding Officer

ATTESTED:


ATTY. MARK ANGEL O. ASCALON
Provincial Secretary