



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 19TH DAY OF MARCH 2024.

Present:

Hon. Araceli T. Somosa	Temporary Presiding Officer
Hon. Rommel T. Debulgado	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. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Richard Julius L. Sablan	Member - ABC
Hon. Julius Martin D. Asistio	Member - PCL

On Official Business:

Hon. Jeffrey P. Ferrer	Vice Governor/Presiding Officer
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. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SK

RESOLUTION NO. 0417
Series of 2024

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 05, SERIES OF 2023 OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED TWENTY MILLION FOUR HUNDRED NINETY FIVE THOUSAND FIVE HUNDRED EIGHTYFOUR PESOS (P 120,495,584.00) TO COVER THE CY 2024 GENERAL FUND ANNUAL BUDGET OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL TO BE MADE AVAILABLE AS APPROPRIATION OF THE MUNICIPAL GOVERNMENT"

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is **Appropriation Ordinance No. 05** of the **Municipality of San Enrique, Negros Occidental** for the **FY 2024 Annual Budget for the General Fund** amounting to **ONE HUNDRED TWENTY MILLION FOUR HUNDRED NINETY FIVE THOUSAND FIVE HUNDRED EIGHTYFOUR PESOS (P 120,495,584.00)** that was submitted to the Sangguniang Panlalawigan on December 28, 2023.

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

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 conditions and reminders:



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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:*

<i>Final NTA per LBM No. 87-A</i>	<i>P 112,513,170.00</i>
<i>Indicative NTA per LBM No. 87</i>	<i>P 112,495,584.00</i>
INCREASE	<u>P 17,586.00</u>

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

2. *That Section 56 in relation with Section 327 of the Local Government Code provides that within three (3) days after approval of the Ordinance authorizing the annual or supplemental appropriations, the Secretary to the Sanggunian shall forward the said Ordinance to the appropriate reviewing authority.*
3. *The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular No. 12, s. 2022; CSC Memorandum Circular No. 24, s. 2017, as amended by CSC MC No. 14, s. 2018; Local Budget Circular No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies. Position Titles and Salary Grades shall conform with Local Budget Circular No. 137 dated July 13, 2021 of the Department of Budget and Management;*
4. *The disbursement of the appropriations for Other Personnel Benefits shall be disbursed strictly in accordance with the existing issuances on compensation and benefits;*
5. *The payment for Magna Carta Benefits of Public Health Workers shall be in accordance with DBM-Department of Health (DoH) Joint Circular (JC) No. 1 dated November 29, 2012, as amended by DBM-DoH JC No. 1 dated July 15, 2016;*
6. *The appropriation for Magna Carta benefits for Public Social Workers should be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular No. 1 dated December 27, 2018;*
7. *The 20% Development Fund shall be utilized and disbursed in accordance with the general policies prescribed under Joint Memorandum Circular No.*

[Handwritten signatures]



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- 1 of the Department of Budget and Management, Department of Finance, and the Department of the Interior and Local Government 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 prioritized by the Local Development Council and approved by the Sangguniang Panlungsod as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. 7160;*
- 8. The utilization of 5% Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. No. 10121 and its Implementing Rules and Regulations, 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 LDDRM Plan of the Municipality shall be reviewed by the Office of the Civil Defense pursuant to Section 9(e) of RA No. 10121;*
 - 9. The utilization and disbursement of appropriations for Confidential Expenses shall be subject to the provisions of the Guidelines on 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%) percent 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 Productivity Enhancement Incentive (PEI) at rates not exceeding P5,000 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);*
 - 11. Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of One Thousand Pesos (P 1,000.00) shall be granted to solo parents earning minimum wage and below, as mandated in Section 17 (b)(2)(iv) of RA No. 7160 and guided by Department of the Interior and Local Government (DILG) Memorandum Circular No. 140 dated September 29, 2023;*
 - 12. The Municipality shall identify, tag, and prioritize its climate change PPAs in accordance with the DBM-Climate Change Commission (CCC)-DILG JMC No. 2015-01 dated July 23, 2015. Moreover, as required under item 5.1.5 of the same JMC, the Municipality shall submit an electronic copy of the tagged AIP to the CCC;*



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13. *The purchase and specifications of the motor vehicles shall be subject to the provisions of Administrative Order No. 14 dated December 10, 2018; Budget Circular (BC) No. 2022-1 dated February 11, 2022 and BC No. 2022-1A dated March 1, 2023, of the Department of Budget and Management;*
14. *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 municipality is encourage to provide the needed funds for the implementation of its mandates and functions relative to CBMS;*
15. *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;*
16. *The AIP Reference Code is vital to ensuring the Plan-Budget Linkage. The code assigned to each PPA facilitates validation of whether or not the PPAs funded in the budget are the same PPAs prioritized in the AIP. Hence, the municipality is enjoined to indicate the corresponding AIP Reference Code for each PPAs in the Local Budget Preparation Form No. 4 (Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets), as provided under the Budget Operations Manual for Local Government Units, 2023 Edition.*

WHEREAS, The above reminders and other appropriations under this Annual Budget shall be subject to other issuances not specifically mentioned herein and the utilization and 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 (R.A.9184) and other pertinent laws;

WHEREAS, provisions for the basic services and facilities specifically those enumerated under Section 17 of the Local Government Code of 1991 and other provisions as reiterated in Local Budget Memorandum Nos. 87 and 87-A dated June 9, 2023 and December 28, 2023, 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;



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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 05, Series of 2023 of the Municipality of San Enrique, Negros Occidental entitled: "AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED TWENTY MILLION FOUR HUNDRED NINETY FIVE THOUSAND FIVE HUNDRED EIGHTYFOUR PESOS (P 120,495,584.00) TO COVER THE CY 2024 GENERAL FUND ANNUAL BUDGET OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL TO BE MADE AVAILABLE AS APPROPRIATION OF THE MUNICIPAL GOVERNMENT";

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

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. ARACELI T. SOMOSA
Temporary Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary