



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 19<sup>TH</sup> DAY OF MARCH 2024.

Present:

Hon. Araceli T. Somosa	Temporary Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 <sup>st</sup> District
Hon. Samson C. Mirhan	Member - 2 <sup>nd</sup> District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 <sup>nd</sup> District
Hon. Manuel Frederick O. Ko	Member - 3 <sup>rd</sup> District
Hon. Andrew Gerard L. Montelibano	Member - 3 <sup>rd</sup> District
Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> 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 <sup>th</sup> District
Hon. Andrew Martin Y. Torres	Member - 4 <sup>th</sup> District
Hon. Anthony Dennis J. Occeño	Member - 5 <sup>th</sup> District
Hon. Valentino Miguel J. Alonso	Member - 6 <sup>th</sup> District
Hon. Mayvelyn L. Madrid	Member - SK

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**RESOLUTION NO. 0420**  
Series of 2024

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 004, SERIES OF 2023 OF THE MUNICIPALITY OF MANAPLA, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE APPROVING THE CALENDAR YEAR 2024 ANNUAL BUDGET OF THE MUNICIPALITY OF MANAPLA, NEGROS OCCIDENTAL, IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION SIX HUNDRED FOURTEEN THOUSAND FOUR HUNDRED TEN PESOS (P235,614,410.00)"**

**WHEREAS**, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is Appropriation Ordinance No. 004, Series of 2023 of the Municipality of Manapla, Negros Occidental entitled: "AN ORDINANCE APPROVING THE CALENDAR YEAR 2024 ANNUAL BUDGET OF THE MUNICIPALITY OF MANAPLA, NEGROS OCCIDENTAL, IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION SIX HUNDRED FOURTEEN THOUSAND FOUR HUNDRED TEN PESOS (P235,614,410.00)";

**WHEREAS**, the same has been pre-reviewed by the Local Finance Committee and 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;

**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:



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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>204,463,586.00</i>
<i>Indicative NTA per LBM No. 87</i>	<i>204,414,410.00</i>
<b><u>Increase</u></b>	<b><u>49,176.00</u></b>

*Considering that the Annual Budget of the municipality has understated in the indicative NTA shares under LBM No. 87 dated June 9, 2023 in the Receipts Portion of LBO 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. No. 7160 and other budgeting rules and regulations;*

2. *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 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;*
3. *The utilization of Local Disaster Risk Reduction and Management Fund shall be in accordance with RA 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 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;*
4. *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;*
5. *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;*



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6. *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 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;*
7. *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 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;*
8. *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; Local 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;*
9. *The disbursement of the appropriation for Other Personnel Benefits and provision for Compensation Adjustment shall strictly be in accordance with the existing laws and issuances on compensation and benefits.*
10. *Expenditures for the community-based Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome (HIV/AIDS) prevention and care services pursuant to R.A. No. 8504 shall be identified by attribution in the General Fund Annual Budget;*
11. *The grant of Magna Carta Benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD Joint Memorandum Circular No. 1, series of 2018;*
12. *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;*
13. *The payment of Overtime Pay shall be in accordance with the provisions of Joint Circular No. 1 s2015 dated November 25, 2015 of the Civil Service Commission and the Department of Budget and Management;*
14. *The purchase and specifications of motor vehicles shall be subject to the provision 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 (DBM);*



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15. *The appropriation for Donations shall be spent solely for public purpose pursuant to Section 305(b), 335 and 351 of the LGC;*
16. *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;*
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 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 2023 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. 85 dated June 15, 2022, 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. 004, Series of 2023 of the Municipality of Manapla, Negros Occidental entitled: "AN ORDINANCE APPROVING THE CALENDAR YEAR 2024 ANNUAL BUDGET OF THE MUNICIPALITY OF MANAPLA, NEGROS OCCIDENTAL, IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FIVE MILLION SIX HUNDRED FOURTEEN THOUSAND FOUR HUNDRED TEN PESOS (P235,614,410.00)";

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



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**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



Copy for: all concerned  
FY 2024 RES-ORD