



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 2ND DAY OF APRIL 2024.

Present:

Hon. Jeffrey P. Ferrer	Vice Governor / 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. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SK
Hon. Richard Julius L. Sablan	Member - ABC
On Official Business:	
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Julius Martin D. Asistio	Member-PCL

RESOLUTION NO. 0451
Series of 2024

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 3, SERIES OF 2023 OF THE CITY OF TALISAY, NEGROS OCCIDENTAL, COVERING THE 2024 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID CITY IN THE AMOUNT OF ONE BILLION FIFTY MILLION PESOS (P1,050,000,000.00)

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the 2024 Annual Budget for the General Fund of the City of Talisay with a total appropriation of P1,050,000,000.00, enacted by the Sangguniang Panlungsod per Appropriation Ordinance No. 3, series of 2023;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. No. 7160, otherwise known as the Local Government Code of 1991, Budget Operations Manual for Local Government Units 2008 Edition and other implementing circulars and issuances;

WHEREAS, in view of the foregoing, the SP Committee on Budget and Finance recommends approval 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. 3, series of 2024 of the City of Talisay, Negros Occidental approving the 2024 Annual Budget for the General Fund of the said city with a total appropriations of P1,050,000,000.00, except for the excess appropriation for discretionary purpose of the local Chief Executive in the amount of P292.144.56, as computed below:



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Actual Receipts derived from basic real property tax in the next preceding year:

Basic Real Property Tax -2022	
Real Property Tax, CY	P41,476,060.10
Real Property Tax, PY	<u>7,507,462.92</u>
Total	P48,983,523.02
Multiply by 2%	<u>x 0.02</u>
Maximum Allowable Amount	P 970,670.00
Appropriations	<u>1,271,815.02</u>
Balance / (excess appropriation)	(P292,144.56)

Pursuant to Section 325(h) of the LGC, the annual appropriations for discretionary purposes of the Local Chief Executive shall not exceed 2% of the actual receipts derived from basic real property tax in the next preceding year. Discretionary funds shall be disbursed only for public purposes to be supported by appropriate vouchers and subject to such guidelines as may be prescribed by law. No amount shall be appropriated for the same purpose except as authorized in Section 325 of the LGC.

Accordingly, said Appropriation Ordinance is recommended for approval and declared inoperative in part, in reference to the above matter, as of the date of its stated effectivity subject to the posting requirements under Section 59 of LGC of 1991 and shall further be subject to the following conditions and reminders:

1. The FY 2024 National Tax Allotment (NTA) of the city was adjusted pursuant to LBM No. 87-A dated December 28, 2023 of the DBM, to wit:

Final NTA per LBM No. 87-A -	P839,155,241.00
Indicative NTA per LBM No. 87 -	<u>P841,083,215.00</u>
DECREASE	(P 1,927,974.00)

Considering 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 appropriate measures resulting from the adjusted NTA shares, in accordance with the pertinent provisions of RA 7160 and other budgeting rules and regulations.

2. The AIP shall be prepared and approved during the fiscal year before the calendar for preparation as provided under Art. 410 of the IRR of RA 7160. As further provided under Section 10.3.3 of DILG-NEDA-DBM-FOF JMC No. 1, series of 2016 dated November 18, 2016, the approval of the AIP shall be on or before June 1 of every year;
3. Strict adherence in the period as to the submission of AOs to the Sangguniang Panlalawigan for review per Section 56(a) of RA 7160, which states that: "Review of component city and municipality ordinances or resolutions by the Sangguniang Panlalawigan- (a) within three (3) days after approval, the Secretary to the Sanggunian Panlungsod or Sangguniang Bayan shall forward to the Sangguniang Panlalawigan for review, copies of approved ordinances and the resolutions approving the local development plans and public investment programs formulated by the local development councils;



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4. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under CSC MC 19, series of 1991; CSC MC No. 24, series of 2017, as amended by CSC MC No. 14, series of 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 of the DBM;
5. the utilization of the 20% Development Fund shall be disbursed in accordance with the general policies prescribed under 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 Sangguniang Panlungsod as provided under Section 454(d) of the IRR of RA 7160;
6. the utilization of the 5% Local Disaster Risk Reduction and Management Fund shall be in accordance with the provisions of RA 10121 and its IRR, COA Circular No. 2012-02 dated September 12, 2012 and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013, furthermore, LDRRM Plan of the city should be reviewed by the Office of the Civil Defense pursuant to Section 7(e) of RA 10121;
7. the Gender and Development (GAD) Plan and Budget shall be prepared pursuant to RA 7192, RA 9710 and Philippine Commission on Women-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016;
8. in accordance with the DBM-Climate Change Commission (CCC)- DILG JMC No. 2015-01 dated July 23, 2015, the city shall identify, tag, and prioritize its respective Climate Change PPAs. Moreover, as required under item 5.1.5 of the same JMC, the city shall submit an electronic copy of the tagged AIP to the CCC;
9. expenditures for the community-based Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome (HIV/AIDS) prevention and care services pursuant to RA No. 8504 shall be identified, by attribution, in the General Fund Annual Budget;
10. the appropriations for Donations under the Offices of the Mayor, BJMP, City Social Welfare and Development Office, City Agriculture Office and City Cooperative Office Administrator shall be spent solely for public purpose pursuant to Section 305(b), 335 and 351 of LGC 1991 and shall be under the general supervision of the Local Chief Executive per Section 455 of the said law;
11. the purchase and specifications of the motor vehicles shall be subject to the provisions Administrative Order No. 14 dated December 10, 2018, Budget Circular No. 2022-1 dated February 11, 2022 and BC No. 2022-1A dated March 1, 2023 of the DBM;
12. the purchase of goods, infrastructure projects and consulting services shall be made in accordance with the provisions of RA 9184 and its 1016 Revised IRR;
13. Section 12 of RA 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, as mandated in Section 17 (b)(2)(iv) of RA 7160 and guided by DILG MC No. 140 dated September 29, 2023;

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14. the appropriations for Health Worker Benefits shall be in accordance with DBM-DOH Joint Circular No. 1, series of 2012 dated November 29, 2012, as amended by DBM-DOH Joint Circular No. 1 Dated July 15, 2016;
15. the appropriation of Magna Carta Benefits of Social Welfare Development Officers shall be in accordance with DBM-DSWD JMC No. 1, series of 2018;
16. 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 30% of the total amount allocated for Peace & Order Program (POP), enumerated per Section 3.23 of the said circular, of the LGU as approved by the Peace & Order Council;
17. the disbursement of the appropriation for Miscellaneous and Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and personal benefits and that a copy of the Revised Plantilla of Personnel shall be furnished to the Provincial Budget Office, in case of salary adjustments;
18. the payment of Honorarium to city government personnel shall be in accordance with BC Nos. 2007-1 and 2007-2 of the DBM while those involved in government procurement shall be in accordance with the provisions of BC Nos. 2004-5 and 2007-3 dated October 7, 2005 and November 29, 2007, respectively of the DBM;
19. the disbursement of the appropriation for Overtime Pay shall be subject to the policies and guidelines of the CSC and DBM JC No. 1, series of 2015 dated November 25, 2015;
20. the appropriation of Food Supplies Expenses (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. 2025-0009 dated December 21, 2015;
21. the payment of Productivity Enhancement Incentive shall be subject to item 6.0 of BC No. 2017-4 dated December 4, 2017 of the DBM;
22. the disbursement of the appropriation for Representation Expenses in the amount of P560,000.00 under the Office of the Mayor and P171,000.00 in the Office of the Sangguniang Panlungsod shall be subject to Section 343 of the 1991 Local Government Code which states that "no money shall be appropriated, used or paid for entertainment or reception except to the extent of the representation allowances authorized by laws or for the reception of visiting dignitaries of foreign governments or foreign missions or when expressly authorized by the President in specific cases";
23. the FY 2024 Annual Budget of the city shall be prepared consistent with the Revised Chart of Accounts for LGUs as prescribed under COA Circular No. 2015-009 dated December 1, 2015;



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RESOLVED FURTHER, that the above-stated reminders, limitations, conditions and other appropriations under the Annual Budget shall be subject to other issuances not specifically mentioned herein and the disbursement shall be made strictly in accordance with applicable budgeting, accounting and auditing rules and regulations and the provisions of the Government Procurement Reform Act (RA 9184) and other pertinent laws, and that adequate provisions for basic services and facilities specifically enumerated under Section 17 of the Local Government Code of 1991 as reiterated in Local Budget Memorandum No. 87 and 87-A dated June 9, 2023, respectively, by the DBM shall be the responsibility of the city government.

RESOLVED FINALLY, 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. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary

Note: The Presiding Officer, Hon. Jeffrey P. Ferrer, relinquished the chair to the Temporary Presiding Officer, Hon. Valentino Miguel J. Alonso.