



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 16<sup>TH</sup> DAY OF APRIL 2024.**

Present:

Hon. Jeffrey P. Ferrer	Vice Governor/Presiding Officer
Hon. Araceli T. Somosa	Member - 1 <sup>st</sup> District
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. Jose Benito A. Alonso	Member - 4 <sup>th</sup> District
Hon. Andrew Martin Y. Torres	Member - 4 <sup>th</sup> District
Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Anthony Dennis J. Occeño	Member - 5 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District
Hon. Valentino Miguel J. Alonso	Member - 6 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member - PCL
Hon. Richard Julius L. Sablan	Member - ABC
Hon. Mayvelyn L. Madrid	Member - SK

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**RESOLUTION NO. 0486**  
**Series of 2024**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2023-004 OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE APPROVING THE ANNUAL GENERAL FUND BUDGET OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL, FOR THE CALENDAR YEAR 2024" AMOUNTING TO ONE BILLION SIXTEEN MILLION FIVE HUNDRED TWENTY THOUSAND FIVE HUNDRED SEVENTY THREE PESOS (P1,016,520,573.00)**

**WHEREAS**, thereby presented for appropriate action of the Sangguniang Panlalawigan of the Province of Negros Occidental is Appropriation Ordinance No. 2023-004 of the City of Sipalay, Negros Occidental entitled: "AN ORDINANCE APPROVING THE ANNUAL GENERAL FUND BUDGET OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL, FOR THE CALENDAR YEAR 2024" AMOUNTING TO ONE BILLION SIXTEEN MILLION FIVE HUNDRED TWENTY THOUSAND FIVE HUNDRED SEVENTY THREE PESOS (P1,016,520,573.00)";

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

**WHEREAS**, said Appropriation Ordinance is 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 the LGC 1991 and subject further to the following conditions and reminders, to wit:

<sup>1</sup> *the final FY 2024 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:*



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Final NTA per LBM No. 87-A	-	P985,649,002.00
Indicative NTA per LBM No. 87	-	<u>987,408,343.00</u>
<b>DECREASE</b>		<b><u>(P1,759,341.00)</u></b>

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 R.A. 7160 and other budgeting rules and regulations.

2. **the Annual Investment Program (AIP) shall 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 provided under Sec. 10.3.3 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. **strict adherence in the period as to the submission of Appropriation Ordinances to the Sangguniang Panlalawigan for review per Section 56(a) of R.A. 7160, which states that: "Review of Component City and Municipal 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;**
4. **pursuant to Section 4.2.3 of Local Budget Circular No. 145 dated March 2, 2022 of the Department of Budget and Management (DBM), vacant and new positions shall be adequately provided with corresponding appropriations for salaries, authorized allowances and benefits, and fixed personnel expenditures, to back up their legal existence; otherwise, said positions should be deemed abolished. Furthermore, note no. 4 under page 64 (instructions on how to fill-up LBPF No. 3 - Plantilla of Personnel) of the 2023 Budget Operations Manual, instructs that only funded vacant positions shall be included in the Plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla;**
5. **the Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular 12, s.2022; CSC Memorandum Circular No. 24, s.2017, as amended by CSC MC No. 14, s2018; 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;**
6. **the submitted annual budget of the city lacks the Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets (LBP Form No. 4) for the following offices:**

Legal	Health - Devolved
CDRRMO	Market & Slaughterhouse
CIO	PESO





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*Pursuant to Sec. 317(b)(3) of R.A. 7160, budgets of department/offices shall include a brief description of the functions, projects and activities for the ensuing fiscal year, expected results for each function, project and activity; and the nature of work to be performed, including the objects of expenditures for each function, project and activity;*

- 7- *the utilization of the 20% Development Fund shall be disbursed in accordance with the general policies prescribed under Joint Memorandum Circular No. 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 Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. 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 city should be reviewed by the Office of the Civil Defense pursuant to Sec. 9(e) of R.A. No. 10121;*
- 9- *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;*
10. *pursuant to Section 51 of RA No. 9165, the City shall appropriate a substantial portion of its annual budget to assist in or enhance the enforcement of said law by giving priority to preventive or educational programs and the rehabilitation or treatment of drug dependents;*
11. *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 their 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;*
12. *expenditures for the community-based Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome (HIV/AIDS) prevention and care services pursuant to R.A. No. 11166 shall be identified, by attribution, in the General Fund Annual Budget;*
- 13- *the appropriations for Donations under the Office of the Sangguniang Panlungsod shall be spent solely for public purpose pursuant to Section 305(b), 335 and 351 of LGC and shall be under the general supervision of the Local Chief Executive per Section 455 of the said law;*



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14. *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 (DBM);*
15. *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, 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;*
16. *the appropriations for Health Workers Benefits 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;*
17. *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 Memorandum Circular (JMC) No. 1 dated December 27, 2018;*
18. *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;*
19. *the disbursement of the 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;*
20. *the payment of Productivity Enhancement Incentive shall be subject to item 6.0 of Budget Circular No. 2017-4 dated December 4, 2017 of the Department of Budget and Management;*
21. *the FY 2024 annual budget of city 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, 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 (RA 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 Nos. 87 and 87-A, dated June 9, 2023 and December 28, 2023, respectively, by the Department of Budget and Management shall be the responsibility of the City Government;



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**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. 2023-004 of the City of Sipalay, Negros Occidental entitled: "AN ORDINANCE APPROVING THE ANNUAL GENERAL FUND BUDGET OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL, FOR THE CALENDAR YEAR 2024" AMOUNTING TO ONE BILLION SIXTEEN MILLION FIVE HUNDRED TWENTY THOUSAND FIVE HUNDRED SEVENTY THREE PESOS (P1,016,520,573.00)";

**FURTHER RESOLVED**, that 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. JEFFREY P. FERRER**  
Vice Governor/Presiding Officer

ATTESTED:

  
**ATTY. MAKI ANGEL O. ASCALON**  
Provincial Secretary