



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. Rommel T. Debulgado	Member - 1 <sup>st</sup> District
Hon. Araceli T. Somosa	Member - 1 <sup>st</sup> District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 <sup>nd</sup> District
Hon. Samson C. Mirhan	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. Valentino Miguel J. Alonso	Member - 6 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member-PCL
Hon. Mayvelyn L. Madrid	Member - SK
Hon. Richard Julius L. Sablan	Member - ABC

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**RESOLUTION NO. 0487**  
Series of 2024

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 08, SERIES OF 2023 OF THE MUNICIPALITY OF HINIGARAN, NEGROS OCCIDENTAL, COVERING THE 2024 ANNUAL BUDGET FOR THE GENERAL FUND AND LOCAL ECONOMIC ENTERPRISE OF THE SAID MUNICIPALITY IN THE AMOUNT OF THREE HUNDRED FIFTY ONE MILLION NINE HUNDRED FIFTY TWO THOUSAND FOUR HUNDRED NINETY TWO PESOS (P351,952,492.00) AND THIRTY THREE MILLION TWO HUNDRED FIFTY THOUSAND PESOS (P33,250,000.00), RESPECTIVELY**

**WHEREAS**, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the 2024 Annual Budget for the General Fund and Local Economic Enterprise of the Municipality of Hinigaran with a total appropriations of P351,952,492.00 and P33,250,000.00, respectively, enacted by the Sangguniang Panlungsod per Appropriation Ordinance No. 08, 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,



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**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve Appropriation Ordinance No. 08, series of 2023 of the Municipality of Hinigaran, Negros Occidental approving the 2024 Annual Budget for the General Fund and Local Economic Enterprise of the said municipality with a total appropriations of P351,952,492.00 and P33,250,000.00, respectively, subject to the posting requirements under Section 59 of LGC of 1991 and subject further to the following conditions and reminders:

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

Final NTA per LBM No. 87-A -	P292,776,540.00
NTA per Annual Budget -	<u>P292,682,492.00</u>
INCREASE	94,048.00

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 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;
3. The disbursement of the appropriation for Miscellaneous Personnel Benefits shall be strictly in accordance with the specific laws and issuances on compensation and benefits;
4. The disbursement of the appropriation for Other Personnel Benefits (PEI, Anniversary Bonus, Loyalty) shall strictly be in accordance with the specific laws and guidelines issued for the purpose;
5. the purchase and specifications of the motor vehicles shall be subject to the provisions of Administrative Order No. 14, dated December 10, 2028; Budget Circular No. 2022-1 dated February 11, 2022 and BC No. 2022-1A dated March 1, 2023 of the DBM;
6. 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;



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7. the utilization of the 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;
8. 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 and that the same shall be reviewed and endorsed by the DILG;
9. the grant of Magna Carta Benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD JC No. 1, dated December 27, 2018;
10. the grant of Magna Carta Benefits to Public Health Workers (PHWs) shall be subject to the guidelines prescribed under DBM-DOH Joint Circular No. 1, series of 2012 dated November 29, 2012, as amended DBM-DOH JC no. 1 dated July 15, 2016;
11. the grant of Honoraria shall be in accordance to the provisions prescribed under Budget Circular Nos. 2004-5, 2004-5A, 2007-1, 2007-2 and 2007-3 of the DBM, as may be applicable;
12. pursuant to Section 12 of RA 11861 provides that the cities and municipalities shall allocate a monthly cash subsidy of One Thousand Pesos (P1,000.00) for solo parents earning minimum wage and below in accordance with Section 17 (b)(2)(iv) of RA 7160 and the guidelines to be issued by the DILG for the purpose;
13. pursuant to DBM-Climate Change Commission (CCC)- DILG JMC No. 2015-01 dated July 23, 2015, the municipality shall identify, tag, and prioritize its Climate Change PPAs in accordance with the DBM-Climate Change. 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;
14. pursuant to Section 4 of RA 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 the CBMS;
15. pursuant to Section 51 of RA 9165, the municipality shall appropriate a substantial amount 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;



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16. the municipality shall maintain a special account in the General Fund for the Local Economic Enterprise (LEE). The appropriations for PS of LEEs shall be charged to their respective budgets. Each LEEs shall have its own separate Annual Operating Budget (AOB). PPAs of LEEs included in the AIP.

The profits or income derived from the operation of LEE are applied as follows;

- a. the costs of improvement, repair and other related expenses of the LEE shall be deducted from the income from the operation of the said LEE.
- b. The balance thereof shall first be applied for the return of advances or loans made; and
- c. Any excess shall form part of the GF of LGU.

17. the FY 2022 Annual Budget of the municipality shall be prepared consistent with the Revised Chart of Accounts for LGUs as prescribed under COA Circular No. 2015-009 dated December 1, 2015;

**RESOLVED FURTHER**, that the above-stated reminders 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 municipal government.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

  
**HON. JEFFREY P. FERRER**  
Vice Governor

ATTESTED:

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

Copy for: all concerned  
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