



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 \* 433-4894 \* 707-8075

*EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD ON THE 28<sup>th</sup> DAY OF JANUARY 2025*

**PRESENT:**

Hon. Mayvelyn L. Madrid	Temporary 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. Andrew Gerard L. Montelibano	Member - 3 <sup>rd</sup> District
Hon. Manuel Frederick O. Ko	Member - 3 <sup>rd</sup> District
Hon. Jose Benito A. Alonso	Member - 4 <sup>th</sup> District
Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Valentino Miguel J. Alonso	Member - 6 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

**ON OFFICIAL BUSINESS:**

Hon. Jeffrey P. Ferrer	Vice-Governor
Hon. Andrew Martin Y. Torres	Member - 4 <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. Richard Julius L. Sablan	Member - ABC Rep.

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**RESOLUTION NO. 0139**  
**Series of 2025**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2024-05 OF THE MUNICIPALITY OF HINOBA-AN, NEGROS OCCIDENTAL COVERING THE FY 2025 ANNUAL GENERAL FUND BUDGET OF THE SAID MUNICIPALITY AMOUNTING TO THREE HUNDRED FIFTY NINE MILLION FIVE HUNDRED FORTY THREE THOUSAND FOUR HUNDRED EIGHTEEN PESOS (P359,543,418.00)**

**WHEREAS**, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2025 Annual General Fund Budget of the Municipality of Hinoba-an, Negros Occidental, with a total appropriation of Three Hundred Fifty Nine Million Five Hundred Forty Three Thousand Four Hundred Eighteen Pesos (P359,543,418.00), enacted by the Sangguniang Bayan per Appropriation Ordinance No. 2024-05;

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

**WHEREAS**, in view of the foregoing, the SP Committee on 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 and declare operative in its entirety effective January 1, 2025, the Appropriation Ordinance No. 2024-05 of the Municipality of Hinoba-an, Negros Occidental, subject to the posting requirements under Section 59 of LGC 1991 and the following reminders and conditions:

*[Handwritten signatures]*





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1. The FY 2025 National Tax Allotment (NTA) of the municipality has decrease under Local Budget Memorandum (LBM) No. 90-A dated December 26, 2024, viz:

Final NTA per LBM No. 90-A	347,005,845.00
Indicative NTA per LBM No. 90	347,243,418.00
Decrease	(237,573.00)

Considering that the FY 2025 Annual Budget of the municipality has been prepared/approved based on the indicative NTA shares under LBM No. 90 dated June 13, 2024, the municipality is hereby enjoined to adopt the appropriate measures resulting from the adjustment of its FY 2025 NTA shares, in accordance with the pertinent provisions of R.A. No. 7160 and other budgeting rules and regulations.

2. The 20% Development Fund shall be utilized and disbursed in accordance with the general policies prescribed under 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 Sangguniang Panlungsod as provided under Section 454 (d) of the Implementing Rules and Regulations (IRR) of R.A. No. 7160.
3. The utilization and disbursement of Local Disaster Risk Reduction and Management Fund shall be in accordance with the Implementing Rules and Regulations of R.A. No. 10121, 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. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to R.A. No. 7192, R.A. No. 9210 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.
5. One percent of the NTA of the municipality shall be allocated/attribution on the strengthening and implementation of the programs of the LCPC pursuant to R.A. No. 9344.
6. The municipality shall allocate/attribute funds for PPAs for Community-based Human Immunodeficiency Virus Acquired Immune Deficiency Syndrome (HIV/AIDS).
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, GTC 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. The 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. of 2018; Local Budget Circular No. 523; Budget Circular No. 219-1; and other existing guidelines and policies.

*[Handwritten signatures]*





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9. Pursuant to Manual on Position Compensation and Classification as prescribed under Circular Letter No. 2007-6 dated February 19, 2007, in classifying positions, LGUs shall be guided by the IOS-LGU under LBC No. 137 dated July 13, 2021. All positions in the LGUs shall be allocated to their proper position titles and salary grades in accordance with the IOS-LGU.
10. The disbursement of the appropriation for Representation Expenses in the amount of Five Hundred Fifty Thousand (P550,000.00) under the Office of the Mayor shall strictly in accordance with the provision of Section 343 of Local Government Code of 1991, 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 law or for the reception of visiting dignitaries of foreign governments or foreign missions, or expressly authorized by the President in specific cases."
11. In accordance with the DBM-Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015, the municipality 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. Pursuant to Section 12 of R.A. No. 11861, cities and municipalities shall allocate a cash subsidy for Solo Parents earning minimum wage and below in accordance with Section 17(b) (2) (iv) of R.A. No. 7160, and the guidelines to be issued by the DILG for the purpose.
13. Section 4 of R.A. 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 the CBMs.
14. The disbursement of Compensation Adjustment Fund in the amount of P6,400,000.00 shall strictly be in accordance with the existing laws and issuances on compensation and benefits.
15. The grant of Performance Based Bonus (PBB) for Officials and employees of the Municipality shall be subject to the guidelines prescribed for the purpose by the DILG and DBM.
16. Representation and Transportation Allowance shall be pursuant to National Budget Circular No. 593 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC.
17. Uniform/Clothing Allowance shall be pursuant to LBC No. 2024-1 dated April 4, 2024 and the pertinent general provision in the annual General Appropriations Act.
18. The grant of Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997-not exceeding P3,000.00 for every milestone year.

*[Handwritten signatures and initials]*





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19. The grant of Productivity Enhancement Incentive (PEI) at rates not exceeding ₱5,000.00 shall be subject to the guidelines prescribed by the Department of Budget and Management (DBM).
20. Appropriation for Magna Carta benefits of Public Health Workers shall be in accordance with the DBM-Department of Health (DOH) JC No. 1 dated November 29, 2012 as amended by DBM-DOH JC No. 1 dated July 15, 2016.
21. The grant of Hazard Pay to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD Joint Memorandum Circular No. 1, Series of 2018.
22. The payment of Overtime and Night Pay shall be in accordance with the provisions of Joint Memorandum Circular No.; 1, S.2015 dated November 25, 2015 of the Civil Service Commission and the Department of Budget and Management; and pursuant to DOH-DBM JC No. 1 dated November 29, 2012 and CSC-DBM-GCG JOC No. 1 dated August 1, 2023.
23. Pursuant to DILG MC No. 2013-98 dated September 10, 2013 and DILG MC No. 2017-133 dated September 29, 2017, the municipality is encouraged to allocate funds for PPAs on culture, arts, and cultural heritage which shall be sourced from the annual cultural development plans crafted and approved by the local culture and arts council.
24. The FY 2025 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.

**RESOLVED FURTHER**, that 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.

**RESOLVED FURTHERMORE**, that 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. 90 Dated June 13, 2024, by the Department of Budget and Management shall be the responsibility of the Municipal Government.

**RESOLVED FINALLY**, that compliance with the existing laws, rules and regulations shall be the responsibility of the municipality.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

**CERTIFIED CORRECT:**

  
**HON. MAYVELYN L. MADRID**  
Temporary Presiding Officer

**ATTESTED:**

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

Copy for all concerned  
@jpvresords