



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
Tel. No. 707-8075 (Admin) * 435-7698 (Board Member) * 709-0121 (Legislative Division)
OFFICE OF THE SANGGUNIANG PANLALAWIGAN

**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 11th DAY OF MARCH 2025**

PRESENT:

Hon. Valentino Miguel J. Alonso
Hon. Rommel T. Debulgado
Hon. Araceli T. Somosa
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.
Hon. Andrew Gerard L. Montelibano
Hon. Jose Benito A. Alonso
Hon. Rita Angela S. Gatuslao
Hon. Jeffrey T. Tubola
Hon. Richard Julius L. Sablan
Hon. Mayvelyn L. Madrid

Temporary Presiding Officer
Member - 1st District
Member - 1st District
Member - 2nd District
Member - 3rd District
Member - 4th District
Member - 5th District
Member - 6th District
Member – ABC Rep.
Member – SKF Rep.

ON OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer
Hon. Samson C. Mirhan
Hon. Manuel Frederick O. Ko
Hon. Andrew Martin Y. Torres
Hon. Anthony Dennis J. Occeño
Hon. Julius Martin D. Asistio

Vice Governor
Member - 2nd District
Member - 3rd District
Member - 4th District
Member - 5th District
Member - PCL Rep.

**RESOLUTION NO. 0307
Series of 2025**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 02, SERIES OF 2024
OF THE MUNICIPALITY OF MURCIA, NEGROS OCCIDENTAL APPROVING THE 2025
ANNUAL BUDGET OF THE SAID MUNICIPALITY IN THE AMOUNT OF FOUR
HUNDRED SIXTEEN MILLION TWENTY TWO THOUSAND THREE HUNDRED
NINETY FIVE PESOS (P416,022,395.00)**

WHEREAS, thereby presented to the Board for review and appropriate action is Appropriation Ordinance No. 02, series of 2024 of the Municipality of Murcia, Negros Occidental appropriating the amount of Four Hundred Sixteen Million Twenty Two Thousand Three Hundred Ninety Five Pesos (P416,033,395.00) as the 2025 Annual Budget of the said municipality that was submitted to the Sangguniang Panlalawigan on December 12, 2024;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A 7160, otherwise known as the Local Government Code of 1991, CY 2016 Updated Budget Operations Manual for Local Government Units, implementing circulars and other issuances as pre-reviewed and endorsed by the Local Finance Committee through the Provincial Budget Office;

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, and unanimously seconded by all members present,

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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 02, series of 2024 of the Municipality of Murcia, Negros Occidental appropriating the amount of Four Hundred Sixteen Million Twenty Two Thousand Three Hundred Ninety Five Pesos (P416,033,395.00) as the 2025 Annual Budget of the said municipality subject to the following conditions:

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

Final NTA per LBM No. 90-A	-	P383,924,120.00
Indicative NTA per LBM No. 90	-	<u>384,161,693.00</u>
DECREASE		(-P237,573.00)

Considering that the 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 adjusted NTA shares, in accordance with pertinent provisions of RA 7160 and other budgeting rules and regulations;

2. The Annual Investment Program (AIP) should be prepared and approved during the fiscal year before the calendar for Budget Preparation as provided under Article 410 of the Implementing Rules and Regulations of R.A. No. 7160. As further set forth under Section 10 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. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular 12, series of 2022; CSC Memorandum Circular 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 conform with Local Budget Circular No. 137 dated July 13, 2021 of the Department of Budget and Management. Creation of positions shall be subject to the condition, among others
4. The utilization of the 20% Development Fund shall be 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 embodied in the Local Development Plan and/or public investment program formulated and prioritized by the Local Development Council and approved by the local sanggunian as provided under section 454(d) of the Implementing Rules and regulations of RA No. 7160;

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5. The utilization of Local Disaster Risk and Reduction Management Fund shall be in accordance with the implementing Rules and Regulations of R.A. 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;
6. The appropriations under the Gender and Development (GAD) Plan and Budget shall support GAD PPAs pursuant to RA No. 7192, RA No. 9710, and Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2016-01 dated January 12, 2016;
7. The municipality shall identify, tag, and prioritize its climate change PPAs in accordance with the DBM-Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015. 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;
8. 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;
9. Pursuant to Section 51 of RA No. 9165, LGUs shall appropriate a substantial portion of their respective annual budgets 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. Relative thereto, LGUs may refer to DILG MC No. 2021-044 dated April 14, 2021 for the lost of anti-illegal drug programs and/or activities that they may prioritize and implement;
10. The items for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC 1991. Furthermore, disbursement of Donations under the office/s other than the Mayor's Office shall be under the general supervision of the Local Chief Executive per Section 455 of the 1991 LGC;
11. 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 in accordance with section 17(b)(2)(iv) of RA No. 7160, and subject to the guidelines provided under DILG Memorandum Circular No. 140 dated September 29, 2023;

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12. The disbursement of the appropriation for Other Personnel Benefits (Salary Adjustment) shall strictly be in accordance with the existing laws/issuances on compensation and benefits;
13. The payment for Magna Carta Benefits of Public Health Workers shall be in accordance with DBM-Department of Health (DOH) Joint Circular (JC) No. 1 dated November 29, 2012, as amended by DBM-DOH JC No. 1 dated July 15, 2016;
14. 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 Circular (JC) No. 1 dated December 27, 2018;
15. The disbursement of the appropriation for Representation Expenses shall strictly be in accordance with the provision of Section 343 of the 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 when expressly authorized by the President in specific cases;
16. The grant of Terminal Leave Benefits and Monetization of Leave Credits shall be in accordance with CSC Omnibus Rules on Leave pursuant to CSC Memorandum Circular No. 41, series of 1998 Budget Circular NO. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016
17. The appropriation for Wages – Casual/Contractual shall be subject to pertinent budgeting, accounting, and auditing rules and regulations, and to the following provisions for Civil Service Commission's 2017 Omnibus Rules on Appointments and Other Human Resource Actions, as follows:
 - a. Employees under contractual or casual appointment are entitled to the same benefits enjoyed by regular employees; and
 - b. In no case shall a casual appointment be issued to fill a vacant Plantilla position of a casual employee perform the duties and responsibilities of the vacant Plantilla position
18. The payment of Personnel Economic Relief Allowance shall be pursuant to Budget Circular Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011 of the Department of Budget and Management;
19. The payment of Representation and Transportation Allowance shall be pursuant to Local Budget Circular No. 157 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC;

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20. The payment of Uniform/Clothing Allowance shall be pursuant to Budget Circular No. 2024-1 dated April 4, 2024, and the pertinent general provision in the annual General Appropriations Act;
21. The Mid-Year Bonus shall be pursuant to BC No. 2017-2 dated May 8, 2017 and BC No. 2019-4 dated July 5, 2019 – equivalent to one (1) month basic pay;
22. The grant of Productivity Enhancement Incentive shall be pursuant to Circular Letter No. 2024-17 dated December 4, 2024 of the Department of Budget and Management;
23. The Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997 – not exceeding P3,000.00 for every milestone year;
24. The disbursement of Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002- P10,000.00 for the first ten (10) years in government service and P5,000.00 for the succeeding every five (5) years thereafter;
25. The disbursement of the appropriation for Overtime Pay shall be subject to the policies and guidelines of the CSC and DBM Joint Circular No. 2, dated November 25, 2015;
26. The grant of Medical Allowance shall be pursuant to Budget Circular (BC) No. 2024-6 dated December 12, 2024 of the Department of Budget and Management;
27. In the operation of their local economic enterprise, the municipal government is reminded of the:
 - a. The LGU shall maintain a special account in the General Fund (GF) for the LEE;
 - b. Salaries, wages, representation, and transportation allowances of LEE officials and employees shall not be included in the annual or supplemental budget in the computation of the maximum amount for Personal Services of the LGU;
 - c. The appropriations for Personal Services of LEEs shall be charged to their respective budgets;
 - d. LEE official or employee is not allowed a salary rate higher than the maximum fixed for the position or other positions of equivalent rank;
 - e. Each LEE shall have its own separate Annual Investment Program;
 - f. PPAs of the LEE shall be included in the Annual Investment Program;

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- g. The profits or income derived from the operation of the LEE shall be applied as follows:
 - 1. 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;
 - 2. The balance thereof shall first be applied for the return of advances or loans made
 - 3. Any excess shall form part of the General Fund of the LGU;
- h. The AOB of each LEE is presented separately in the Local Expenditure Program which shall be included for enactment by the Sanggunian; and
- i. Compliance to other applicable laws, rules and regulations.

28. 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 reminders, conditions, and other appropriations under this Annual Budget shall be subject to other issuance not specifically mentioned herein and the disbursement be made strictly in accordance with the applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA 9184), and other pertinent laws.

RESOLVED FURTHERMORE, that adequate provisions for basic services and facilities specifically those enumerated under section 17 of the 1991 Local Government Code and other provisions reiterated in Local Budget memorandum No. 90 and 90-A dated June 13, 2024 and December 27, 2024 respectively, of 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 city government.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.



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CERTIFIED CORRECT:


HON. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary