



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 11<sup>th</sup> 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 - 1<sup>st</sup> District  
Member - 1<sup>st</sup> District  
Member - 2<sup>nd</sup> District  
Member - 3<sup>rd</sup> District  
Member - 4<sup>th</sup> District  
Member - 5<sup>th</sup> District  
Member - 6<sup>th</sup> 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 - 2<sup>nd</sup> District  
Member - 3<sup>rd</sup> District  
Member - 4<sup>th</sup> District  
Member - 5<sup>th</sup> District  
Member - PCL Rep.

**RESOLUTION NO. 0309  
Series of 2025**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 04, SERIES OF 2024  
OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL APPROVING  
THE 2025 ANNUAL BUDGET OF THE SAID MUNICIPALITY IN THE AMOUNT OF  
ONE HUNDRED FORTY ONE MILLION SIX HUNDRED SIXTY SEVEN THOUSAND  
TWO HUNDRED THIRTEEN PESOS (P141,667,213.00)**

**WHEREAS**, thereby presented to the Board for review and appropriate action is Appropriation Ordinance No. 04, series of 2024 of the Municipality of San Enrique, Negros Occidental appropriating the amount of One Hundred Forty One Million Six Hundred Sixty Seven Thousand Two Hundred Thirteen Pesos (P141,667,213.00) as the 2025 Annual Budget of the said municipality that was submitted to the Sangguniang Panlalawigan on December 20, 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. 04, series of 2024 of the Municipality of San Enrique, Negros Occidental appropriating the amount of One Hundred Forty One Million Six Hundred Sixty Seven Thousand Two Hundred Thirteen Pesos (P141,667,213.00) 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 28, 2024 to wit:

Final NTA per LBM No. 90-A	-	P133,429,640.00
Indicative NTA per LBM No. 90	-	<u>133,667,213.00</u>
<b>DECREASE</b>		<b>(-P237,573.00)</b>

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. That Section 56 in relation with Section 327 of the Local Government Code provides that within three (3) days after approval of the Ordinance authorizing the annual or supplemental appropriations, the Secretary to the Sanggunian shall forward the said Ordinance to the appropriate reviewing authority;
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.
4. The disbursement of the appropriation for Other Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and benefits;
5. 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;

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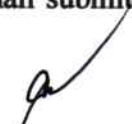




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6. The appropriation for Magna Carta benefits for Public Social Workers should be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular (JC) No. 1 dated December 27, 2018;
7. The utilization of 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;
8. The utilization of 5% 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 LDDRM Plan of the Municipality shall be reviewed by the Office of the Civil Defense pursuant to Section 9C of RA No. 10121;
9. 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 thirty (30%) of the total annual amount allocated for Peace and Order program (POP) of the LGU as approved by the Peace and Order Council;
10. The grant of Productivity Enhancement Incentive (PEI) at rates not exceeding P5,000 shall be subject to the guidelines prescribed by Budget Circular to be issued by the Department of Budget and Management (DBM) for the purpose;
11. Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of 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;
12. 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;

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13. Section 4 of RA 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 CBMS;
14. The appropriations for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC 1991;
15. 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;
16. The Personnel Economic Relief Allowance (PERA) shall be pursuant to Budget Circular (BC) Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011;
17. 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
18. 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;
19. Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002-P10,000 for the first 10 years in government service and P5,000.00 for the succeeding every five (5) years thereafter;
20. 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;
21. 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-LGI 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;
22. The AIP Reference Code is vital to ensuring the Plan-Budget Linkage. The code assigned to each PPA facilitates validation of whether or not the PPAs funded in the budget are the same PPAs prioritized in the AIP. Hence, the municipality is enjoined to indicate the corresponding AIP Reference Code for each PPAs in the Local Budget Preparation Form No. 4 (Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets), as provided under the Budget Operations Manual for Local Government Units, 2023 Edition;

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23. 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.

CERTIFIED CORRECT:

  
**HON. VALENTINO MIGUEL J. ALONSO**  
Temporary Presiding Officer

ATTESTED:

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