



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	Temporary Presiding Officer
Hon. Rommel T. Debulgado	Member - 1st District
Hon. Araceli T. Somosa	Member - 1st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2nd District
Hon. Andrew Gerard L. Montelibano	Member - 3rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5th District
Hon. Jeffrey T. Tubola	Member - 6th District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

ON OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer	Vice-Governor/Presiding Officer
Hon. Samson C. Mirhan	Member - 2nd District
Hon. Manuel Frederick O. Ko	Member - 3rd District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

RESOLUTION NO. 0310
Series of 2025

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2024-03 OF THE MUNICIPALITY OF CAUAYAN, NEGROS OCCIDENTAL, COVERING THE FY 2025 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID MUNICIPALITY IN THE AMOUNT OF FIVE HUNDRED THIRTY MILLION SIX HUNDRED SIXTY THREE THOUSAND SEVEN HUNDRED EIGHTEEN PESOS (P530,663,718.00)

WHEREAS, thereby presented to the Board for review and appropriate action is the FY 2025 Annual Budget for the General Fund of the Municipality of Cauayan, Negros Occidental with a total appropriation of Five Hundred Thirty Million Six Hundred Sixty Three Thousand Seven Hundred Eighteen Pesos (P530,663,718.00), enacted by the Sangguniang Bayan per Appropriation Ordinance No. 2024-03;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. 7160, otherwise known as the Local Government Code (LGC) of 1991, Budget Operations Manual for Local Government Units, 2023 Edition and implementing circulars and other issuances, as pre-reviewed and endorsed by the Provincial Budget Office and the Local Finance Committee;

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 and unanimously seconded by all the members present;

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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare operative in its entirety as of the date of its stated effectivity, the Appropriation Ordinance No. 2024-03 of the Municipality of Cauayan, Negros Occidental, subject to the posting requirements under Section 59 of the LGC of 1991 and subject further to the following reminders and conditions:

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

Final NTA per LBM No. 90-A	-	P 508,276,473.00
Indicative NTA per LBM No. 90	-	508,514,045.00
DECREASE	-	<u>(P 237,572.00)</u>

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 unappropriated balance of P10,282.00 cannot be used as source of fund for supplemental budget per Sec. 321 of R.A. 7160;
3. The Human Resource, Position Classification and Staffing Actions and Creation 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 No. 14, s. 2018; Budget Circular No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies. Moreover, creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
4. The utilization of 20% Development Fund shall be utilized and disbursed in accordance with the provisions of 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 Sanggunian as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. No. 7160;
5. The utilization 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 Section 9(e) of R.A. No. 10121;



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6. 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;
7. Pursuant to DBM-Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015, the municipality shall identify, tag, and prioritize its 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;
8. Pursuant to Section 4 of R.A. No. 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 encouraged to provide the needed funds for the implementation of its mandates and functions relative to CBMS;
9. Pursuant to Section 12 of R.A. No. 11861, 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 R.A. No. 7160, and the guidelines to be issued by the DILG for the purpose;
10. 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 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;
11. The appropriation for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC;
12. The purchase and specification 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);
13. 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, S. 1998, BC No. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
14. The grant of Magna Carta Benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD Joint Circular No. 1 dated December 27, 2018;



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15. The grant of Magna Carta Benefits to 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;
16. The appropriation for wages-Casual/Contractual shall be subject to pertinent budgeting, accounting and auditing rules and regulations, and to the following provisions of CSC'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 or a casual employee perform the duties and responsibilities of the vacant plantilla position.
17. Pursuant to Section 4.2.3 of Local Budget Circular No. 163 dated February 27, 2025 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 black up their legal existence; otherwise, said positions should be deemed abolished. Furthermore, instruction no. 4 under page 64 of the 2023 Budget Operations Manual instructs that only funded vacant positions shall be included in the Plantilla, unfunded vacant positions shall be removed/deleted from the plantilla;
18. The grant of Honorarium to municipal government personnel shall be in accordance with Budget Circular Nos. 2007-1 and 2007-2 of the Department of Budget and Management, while those involved in government procurement shall be in accordance with the provisions of Budget Circular Nos. 2004-5A and 2007-3 dated October 7, 2005 and November 29, 2007, respectively of the DBM;
19. Night Shift Differential shall be in accordance with R.A. No. 11701, item 6.0 of DOH-DBM JC No. 1 dated November 29, 2012, and CSC-DBM-GCG JC No. 1 dated August 1, 2023;
20. The payment of Overtime Pay shall be in accordance with the provisions of Joint Circular No. 2, s. 2015 dated November 25, 2015 of the Civil Service Commission and the Department of Budget and Management;
21. Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011;
22. Representation and Transportation Allowance shall be pursuant to LBC No. 157 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC;
23. Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and the pertinent general provision in the annual General Appropriations Act;

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24. The grant of Productivity Enhancement Incentive (PEI) at rates not exceeding P5,000.00 shall be subject to the guidelines prescribed by Budget Circular to be issued by the Department of Budget and Management (DBM) for the purpose;
25. Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002 – P10,000.00 for the first 10 (10) years in government service and P5,000.00 for the succeeding every five (5) years thereafter;
26. 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;
27. The disbursement of the appropriation for Other Personnel Benefits/ Bonuses/ Allowances/Incentives and Compensation Adjustment Fund shall strictly be in accordance with the existing laws/issuances on compensation and benefits, subject to Personal Services Limitation under Section 325(a) of the 1991 Local Government Code;
28. The appropriation for Medico Legal Allowance in the Municipal Health Office shall be in accordance with Section 4, Rule XIII of R.A. No. 7305 and Joint Circular No. 1, S. of 2012 dated November 29, 2012 of the Department of Budget and Management and the Department of Health;
29. The grant of Gratuity Pay for Contract of Service (COS) and Job Order (JO) Workers in Government shall only be made upon issuance of an Executive Order and Budget Circular for the purpose;
30. 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 1991 Local Government Code as reiterated in Local Budget Memorandum (LBM) No. 90 dated June 13, 2024 and LBM No. 90-A dated January 9, 2025 issued 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 municipal government.

ADOPTED UNANIMOUSLY.



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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