



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 - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th 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
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd 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. 0311
Series of 2025**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2024-006, OF THE
CITY OF HIMAMAYLAN, NEGROS OCCIDENTAL APPROVING THE 2025 ANNUAL
BUDGET OF THE SAID CITY IN THE AMOUNT OF ONE BILLION TWO HUNDRED
NINETY THREE MILLION FOUR HUNDRED EIGHTEEN THOUSAND EIGHT
HUNDRED THIRTY PESOS (P1,293,418,830.00)**

WHEREAS, thereby presented to the Board for review and appropriate action is Appropriation Ordinance No. 2024-006 of the City of Himamaylan, Negros Occidental appropriating the amount of One Billion Two Hundred Ninety Three Million Four Hundred Eighteen Thousand Eight Hundred Thirty Pesos (P1,293,418,830.00) as the 2025 Annual Budget of the said city that was submitted to the Sangguniang Panlalawigan on December 23, 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. 2024-006 of the City of Himamaylan, Negros Occidental appropriating the amount of One Billion Two Hundred Ninety Three Million Four Hundred Eighteen Thousand Eight Hundred Thirty Pesos (P1,293,418,830.00) as the 2025 Annual Budget of the said city subject to the following conditions:

1. 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;
2. 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. Moreover, creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
3. 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;
4. 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;
5. 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;

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6. 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;
7. 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;
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. 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;
10. 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;
11. The payment for Magna Carta benefits for Public Social Workers should be in accordance with DBM-DSWD Joint Circular No. 1 dated December 27, 2018;
12. The payment 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;
13. 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;
14. 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;

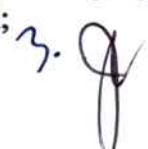

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15. The payment of Representation and Transportation Allowance shall be pursuant to Local Budget Circular No. 157 dated May 3, 2024 of the department of Budget and Management, the specific rates per position is indicated in Annex B of the same;
16. The payment of Uniform/Clothing Allowance shall be pursuant to Budget Circular No. 2024-1 dated April 4, 2024 of the Department of Budget and Management;
17. 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;
18. The payment of Mid-Year Bonus shall be pursuant to Budget Circular No. 2017-2 dated May 8, 2017 and Budget Circular No. 2019-4 dated July 5, 2019 of the Department of Budget and Management;
19. The city is enjoined to establish a, Community-Based Monitoring System (CBMS), per Section 4 of RA No. 11315, 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 and shall provide the needed funds thereof;
20. In accordance with the DBM-Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015, the city 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;
21. The purchase of goods, infrastructure projects and consulting services shall be made in accordance with the provisions of R.A. No. 9184 and its 2016 revised Implementing Rules and Regulations;
22. The disbursement of the appropriation for Other Personnel Benefits and Compensation Adjustment Fund shall strictly be in accordance with the existing laws/issuances on compensation and benefits and that a copy of the Revised Plantilla of Personnel shall be furnished to the Provincial Budget Office, in case of Salary Adjustments;
23. 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;

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24. The disbursement of the appropriation for Food Supplies Expense under various offices and programs shall be disbursed for food issued to hospital/rehabilitation of patients, jail inmates and the like per COA Circular No. 2015-2009 dated December 1, 2015;

25. The FY 2024 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

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