



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 NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 25TH DAY OF MARCH 2025.

Present:

Hon. Jeffrey P. Ferrer	Vice Governor/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. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SK
Hon. Richard Julius L. Sablan	Member - ABC
On Official Business:	
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Julius Martin D. Asistio	Member-PCL

RESOLUTION NO. 0352
 Series of 2025

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 02, SERIES OF 2024 OF THE MUNICIPALITY OF VALLADOLID, NEGROS OCCIDENTAL, COVERING THE 2025 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID MUNICIPALITY IN THE TOTAL AMOUNT OF TWO HUNDRED THIRTY FOUR MILLION PESOS (P234,000,000.00)


WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the 2025 Annual Budget for the General Fund of the Municipality of Valladolid with a total appropriation of P234,000,000.00, enacted by the Sangguniang Panlungsod per Appropriation Ordinance No. 02, series of 2024;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. No. 7160, otherwise known as the Local Government Code of 1991, Budget Operations Manual for Local Government Units 2008 Edition and other implementing circulars and issuances;

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, unanimously seconded by all the members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 02, series of 2024 of the Municipality of Valladolid, Negros Occidental approving the 2025 Annual Budget for the General Fund of the said municipality with a total appropriation of P234,000,000.00, and considered operative in its entirety effective January 1, 2025 subject to the following conditions and reminders:

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

Final NTA per LBM No. 90-A -	P182,354,162.00
Indicative NTA per LBM No. 90 -	<u>P182,591,736.00</u>
DECREASE	(237,574.00)

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 appropriate measures resulting from the adjustment of its FY 2025 NTA shares, in accordance with the pertinent provisions of RA 7160 and other budgeting rules and regulations.

2. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under CSC MC 12, series of 2022; CSC MC 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 be consistent with the IOS-LGU under LBC No. 137 dated July 13, 2021 of the DBM;
3. 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.
4. Pursuant to Section 4.2.3 of LBC No. 163 dated February 27, 2025 of the DBM, vacant and new positions shall be adequately provided with corresponding appropriations for salaries, authorized allowances and benefits and fixed personnel expenditures, to back up their legal existence; otherwise, said positions should 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;
5. The disbursement of the appropriation for Other Personnel Benefits (OPB), OPB (PEI), OPB (SRI), OPB (PBB), OPB (IBES) shall strictly be in accordance with the specific laws/issuances on compensation and benefits issued for the purpose;
6. the payment for Magna Carta Benefits to Public Health Workers (PHWs) shall be in accordance with the DBM-DOH JC No. 1 dated November 29, 2012, as amended by DBM-DOH JC No.1 dated July 15, 2016;
7. the payment for Magna Carta Benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD JC No. 1, dated December 27, 2018;



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8. the purchase and specifications of the motor vehicles shall be subject to the provisions of Administrative Order No. 14, dated December 10, 2028; Budget Circular No. 2022-1 dated February 11, 2022 and BC No. 2022-1A dated March 1, 2023 of the DBM;
9. the utilization of the 20% Development Fund shall be disbursed in accordance with the general policies prescribed under 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 IRR of RA 7160;
10. the utilization of the Local Disaster Risk Reduction and Management Fund shall be in accordance with the provisions of RA 10121 and its IRR, COA Circular No. 2012-02 dated September 12, 2012 and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013, furthermore, LDRRM Plan of the city should be reviewed by the Office of the Civil Defense pursuant to Section 7(e) of RA 10121;
11. 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 30% of the total amount allocated for Peace & Order Program (POP), enumerated per Section 3.23 of the said circular, of the LGU as approved by the Peace & Order Council;
12. the Gender and Development (GAD) Plan and Budget shall be prepared pursuant to RA 7192, RA 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;
13. one percent of the NTA of the municipality shall be allocated / attributed on the strengthening and implementation of the programs of the LCPC pursuant to RA No. 9344;
14. pursuant to DBM-Climate Change Commission (CCC)- DILG JMC No. 2015-01 dated July 23, 2015, the municipality shall identify, tag, and prioritize its Climate Change PPAs in accordance with the DBM-Climate Change. Moreover, as required under item 5.1.5 of the same JMC, the city shall submit an electronic copy of the tagged AIP to the CCC;
15. Section 12 of RA 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, as mandated in Section 17 (b)(2)(iv) of RA 7160 and guided by DILG MC No. 140 dated September 29, 2023;
16. the appropriations for Donations shall be spent solely for public purpose pursuant to Section 305(b), 335 and 351 of LGC of 1991;



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17. the appropriations for Honoraria shall be spent in accordance with the provisions prescribed under BC Nos. 2004-5, 2004-5A, 2007-1, 2007-2 and 2007-3 of the DBM, as may be applicable;
18. the payment of Overtime Pay shall be in accordance with the provisions of Joint Circular No. 2, series of 2015 dated November 25, 2015 of the CSC and DBM;
19. pursuant to Section 4 of RA 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 encourage to provide the needed funds for the implementation of its mandates and functions relative the CBMS;
20. PERA shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011 of the DBM;
21. RATA 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;
22. Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and the pertinent general provision in the Annual GAA;
23. 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;
24. the grant of Terminal Leave Benefits and Monetization of Leave Credits shall be in accordance with CSC Omnibus Rules on Leave pursuant to CSC MC No. 41, series of 1998, DBM BC No. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
25. Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997 – not exceeding P3,000.00 for every milestone year;
26. the FY 2025 Annual Budget of the municipality shall be prepared consistent with the Revised Chart of Accounts for LGUs as prescribed under COA Circular No. 2015-009 dated December 1, 2015;

RESOLVED FURTHER, that the above-stated reminders and other appropriations under the Annual Budget shall be subject to other issuances not specifically mentioned herein and the disbursement shall be made strictly in accordance with applicable budgeting, accounting and auditing rules and regulations and the provisions of the Government Procurement Reform Act (RA 9184) and other pertinent laws, and that adequate provisions for basic services and facilities specifically enumerated under Section 17 of the Local Government Code of 1991 as reiterated in Local Budget Memorandum No. 87 and 87-A dated June 9, 2023, respectively, by the DBM shall be the responsibility of the municipal government.

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



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ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. JEFFREY P. FERRER
Vice Governor 

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary 