



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 25th DAY OF MARCH 2025***

PRESENT:

Hon. Jeffrey P. Ferrer	Vice Governor/Presiding Officer
Hon. Valentino Miguel J. Alonso	Member - 6 th District
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. Richard Julius L. Sablan	Member – ABC Rep.
Hon. Mayvelyn L. Madrid	Member – SKF Rep.

ON OFFICIAL BUSINESS:

Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Jose Benito A. Alonso	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 Rep.

**RESOLUTION NO. 0354
Series of 2025**

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2024-001, OF THE CITY OF SAGAY, NEGROS OCCIDENTAL APPROVING THE 2025 ANNUAL BUDGET OF THE SAID CITY IN THE AMOUNT OF ONE BILLION FOUR HUNDRED EIGHTY FOUR MILLION FIFTY TWO THOUSAND SEVEN HUNDRED EIGHT PESOS (P1,484,052,708.00) FOR THE GENERAL FUND AND SIXTY MILLION EIGHT HUNDRED FORTY FIVE THOUSAND TWO HUNDRED SIXTY FOUR PESOS (P60,845,264.00) FOR THE ECONOMIC ENTERPRISE MANAGEMENT OFFICE

WHEREAS, thereby presented to the Board for review and appropriate action is Appropriation Ordinance No. 2024-001 of the City of Sagay, Negros Occidental appropriating the amount of One Billion Four Hundred Eighty Four Million Fifty Two Thousand Seven Hundred Eight Pesos (P1,484,052,708.00) for the General Fund and Sixty Million Eight Hundred Forty Five Thousand Two Hundred Sixty Four Pesos (P60,845,264.00) for the Economic Enterprise Management Office of the said city that was submitted to the Sangguniang Panlalawigan on December 27, 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;

3



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(Page 2 of SP Res. No. 0354, Series of 2025)

NOW, THEREFORE, on motion of Hon. Rommel T. Debulgado, and unanimously seconded by all members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 2024-001 of the City of Sagay, Negros Occidental appropriating the amount of One Billion Four Hundred Eighty Four Million Fifty Two Thousand Seven Hundred Eight Pesos (P1,484,052,708.00) for the General Fund and Sixty Million Eight Hundred Forty Five Thousand Two Hundred Sixty Four Pesos (P60,845,264.00) for the Economic Enterprise Management Office of the said city subject to the following conditions:

1. The utilization of 5% Local Disaster Risk and Reduction Management Fund (LDRRMF) shall be in accordance with RA No. 10121 and its implementing Rules and Regulations, 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 city should be reviewed by the Office of the Civil Defense pursuant to Sec. 9(e) of RA No. 10121;
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;
3. In case of abolition of positions and creation of new ones resulting from the abolition of existing positions in the career service, such abolition or creation shall be made in accordance with the pertinent provisions of the LGC and civil service laws, rules and regulations;
4. Discretionary Funds shall be disbursed only for public purposes to be supported by appropriate vouchers and subject to such guidelines as may be prescribed by law. No amount shall be appropriated for the same purpose except as authorized in Section 325 of the LGC;
5. 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;

3.



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(Page 3 of SP Res. No. 0354, Series of 2025)

6. The Gender and Development (GAD) Plan and Budget shall be prepared 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, and the same shall be reviewed and endorsed by the Department of the Interior and Local Government;
7. One percent of the NTA of the municipality shall be allocated/attribution on the strengthening and implementation of the programs of the LCPC pursuant to RA No. 9344;
8. 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;
9. Monthly cash subsidy for Solo Parents pursuant to RA No. 8972 as amended by RA No. 11861, "An Act Granting Additional Benefits to Solo Parents";
10. The disbursement of Donations in the amount of Four Million Two Hundred Thousand Pesos (P4,200,000.00) under the Office of the Mayor and Sangguniang Panlungsod shall be made under the general supervision of the Local Chief Executive pursuant to Section 455 of the 1991 LGC. Items for Donations shall be used solely for public purpose pursuant to Section 305(b), 335 and 351 of the LGC;
11. 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;
12. The disbursement of the appropriation for Other Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and benefits, subject to the Personal Services Limitation prescribed under Section 325(a) of the 1991 Local Government Code;
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, series of 1998 Budget Circular NO. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016
14. 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;

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(Page 4 of SP Res. No. 0354, Series of 2025)

15. The payment for Magna Carta benefits for Social Welfare (PSWs) shall be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular (JC) No. 1 dated December 27, 2018;
16. The payment of Overtime Pay shall be pursuant to CSC-DBM Joint Circular No. 2, dated November 25, 2015;
17. 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;
18. The payment of Representation and Transportation Allowance shall be pursuant to National Budget No. 593 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC;
19. 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;
20. 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;
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. That Section 54 of the Local Government Code provides that every ordinance enacted by the Sangguniang Bayan shall be represented to the municipal mayor, as the case may be. If the LCE concerned approved the same, he shall affix his signatures on each and every page thereof;
23. The city 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;
24. Pursuant to Section 4 of RA 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 encourage to provide the needed funds for the implementation of its mandates and functions relative to CBMS;



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(Page 5 of SP Res. No. 0354, Series of 2025)

25. The disbursement of the appropriation for Representation Expenses in the amount of Three Million Pesos (P3,000,000.00) in the Office of the City mayor and Three Hundred Sixty Thousand Pesos (P360,000.00) in the Office of the Sangguniang Panlungsod, shall be strictly in accordance with the provision of Section 343 of the 1991 Local Government Code, which states that "No money shall be appropriated, used, or paid for entertainment or reception except of

visiting dignitaries of foreign governments or foreign missions, or when expressly authorized by the President in specific case;"

26. The city shall maintain a special account in the General Fund (GF) for the Local Economic Enterprise (LEE). The appropriations for PS of LEEs shall be charged to their respective budgets. Each LEE shall have its own separate Annual Operating Budget (AOB). PPAs of LEE is included in the AIP. The profits or income derived from the operation of LEE are applied as follows:

1. The costs of improvement, repair and other related expensed 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; and
3. Any excess shall form part of the GF of LGU.

Moreover, the budgetary requirement for the LDRRMF under Section 324(d) of the LGC, as amended by RA No. 10121 will not apply to the LEE budget because the LEE income is specific for LEE operations and not for regular LGU operations;

27. The FY 2025 Annual Budget of the city 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.

3.





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(Page 6 of SP Res. No. 0354, Series of 2025)


ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. JEFFREY P. FERRER
Provincial Vice Governor/ Presiding Officer 

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary 