



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. 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. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SK Rep.

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 Rep.

RESOLUTION NO. 0358
Series of 2025

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 04, SERIES OF 2024, OF THE MUNICIPALITY OF ILOG, NEGROS OCCIDENTAL COVERING THE FY 2025 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID MUNICIPALITY IN THE AMOUNT OF THREE HUNDRED FOUR MILLION ONE HUNDRED EIGHTY THOUSAND PESOS (P304,180,000.00)

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2025 Annual Budget for the General of the Municipality of Ilog, Negros Occidental, with a total appropriation of Three Hundred Four Million One Hundred Eighty Thousand Pesos (P304,180,000.00), enacted by the Sangguniang Bayan per Appropriation Ordinance No. 04, Series of 2024;

WHEREAS, the above-mentioned budget shows apparent compliance with the same law, its Implementing Rules and Regulations, Budget Operations Manual for Local Government Units, 2023 Edition, and implementing circulars and other issuances;

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, unanimously seconded by all the members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare operative in its entirety effective January 1, 2025, the Appropriation Ordinance No. 04, Series of 2024 of the Municipality of Ilog, Negros Occidental, subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following reminders and conditions:

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1. The municipality has understated the FY 2025 National Tax Allotment (NTA) under the Receipts Portion of Local Budget Preparation Form No. 1, Local Budget Memorandum (LBM) No. 90 dated June 13, 2024 was issued by the Department of Budget and Management (DBM) to inform Local Government Units (LGUs) of their indicative FY 2025 NTA shares and the guidelines in the preparation of the FY 2025 Annual Budget. Hence, in the preparation of the annual budget, the LGUs shall use the indicative NTA shares under the LBM issued for the purpose;
2. 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;
3. The utilization of Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. 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 municipality should be reviewed by the Office of the Civil Defense pursuant to Sec.9 (e) of R.A. No. 10121;
4. The human resource, position classification and staffing actions 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 MC No. 14, S. 2018; 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;
5. 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 pertinent provisions of the LGC and civil service laws, rules and regulations;
6. 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;
7. The utilization of the 20% Development Fund shall be utilized and disbursed in accordance with the provisions of Joint Memorandum Circular No. 1 of the Department of Budget and Management, Department of Finance and the Department of Interior and Local Government dated November 4, 2020 and shall proceed with 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 Government Council and approved by the Sangguniang Bayan as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. 7160;
8. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to R.A. 7192, R.A. No. 9710 and Philippine Commission on Women-DILG-DBM-NEDA 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 (DILG);

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9. 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 R.A. No. 9344;
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 No. 2015-01 dated January 8, 2015 of the CoA, DBM, DILG, GC for GOCC 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. Monthly cash subsidy for Solo Parents pursuant to R.A. No. 8972 as amended by R.A. No. 11861 "An Act granting additional benefits to Solo Parents";
12. 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, subject to Personal Services Limitation 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 Civil Service Commission (CSC) Omnibus Rules on Leave pursuant to CSC Memorandum Circular No. 41, S. 1998, DBM BC No. 2023-1 dated April 12, 2013, and BC No. 2016-2 dated March 29, 2016;
14. The payment of the Magna Carta Benefits of Public Health Workers shall be subject to the guidelines prescribed under DBM-Department of Health (DoH) JC No. 1 dated November 29, 2012;
15. The appropriation of Magna Carta Benefits to Social Welfare Development Officers shall be provided pursuant to DBM-DSWD Joint Circular No. 1, Series of 2018;
16. The appropriations 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 and Appointment 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. The payment of Overtime Pay shall be pursuant to CSC - DBM Joint Circular No. 2 dated November 25, 2015;
18. 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;
19. Representation and Transportation Allowance shall be pursuant to National Budget Circular No. 157 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC;



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20. 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;
21. Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002-₱10,000.00 for the first ten (10) years in government service and ₱5,000.00 for the succeeding every five (5) years thereafter.
22. Midyear 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;
23. That Section 54 of the Local Government Code provides that every ordinance enacted by the sangguniang bayan shall be presented to the municipal mayor, as the case may be. If the LCE concerned approves the same, he shall affix his signature on each and every page thereof;
24. 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 Municipality shall submit an electronic copy of the tagged AIP to the CCC;
25. 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 need of each sector of the community, hence, the municipality is encourage to provide the need funds for the implementation of its mandates and functions relative to CBMS;
26. 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 and other appropriations under this Annual Budget shall be subject to other issuances not specifically mentioned herein and the utilization and 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 (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 Local Government Code of 1991 and other provisions reiterated in Local Budget Memorandum No. 90 dated June 13, 2024 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 municipality.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.



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ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary

CERTIFIED CORRECT:


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

Copy for all concerned
@jpv2025resords