



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 - 1st District
Hon. Araceli T. Somosa	Member - 1st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2nd District
Hon. Samson C. Mirhan	Member - 2nd District
Hon. Andrew Gerard L. Montelibano	Member - 3rd District
Hon. Valentino Miguel J. Alonso	Member - 6th 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 - 3rd 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 - 5th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

RESOLUTION NO. 0359
Series of 2025

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2024-003 OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL, COVERING THE FY 2025 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID CITY IN THE AMOUNT OF ONE BILLION ONE HUNDRED NINETY MILLION FIVE HUNDRED SIXTY FOUR THOUSAND THREE HUNDRED SIXTY PESOS (P1,190,564,360.00)

WHEREAS, thereby presented to the Board for review and appropriate action is the FY 2025 Annual Budget for the General Fund of the City of Sipalay, Negros Occidental with a total appropriation of One Billion One Hundred Ninety Million Five Hundred Sixty Four Thousand Three Hundred Sixty Pesos (P1,190,564,360.00), enacted by the Sangguniang Panlungsod of the said city per Appropriation Ordinance No. 2024-003;

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, with Budget Operations Manual for Local Government Units, 2023 Edition and with 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 effective January 1, 2025, the Appropriation Ordinance No. 2024-003 of the City of Sipalay, Negros Occidental, subject to the posting requirements under Section 59 of the Local Government Code of 1991 and subject further to the following conditions and reminders:

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 10.3.3 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, and Creation of Positions shall be consistent with the rules and regulations established under Civil Service Commission MC 12, s.2022; CSC MC No. 24, s.2017, as amended by CSC MC No. 14, s.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;
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 Department of Budget and Management, Department of Finance and Department of Interior and Local Government 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 Implementing Rules and Regulations (IRR) of R.A. No. 7160;
4. 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 city should be reviewed by the Office of the Civil Defense pursuant to Section 9(e) of R.A. No. 10121;
5. pursuant to Section 51 of R.A. 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 list of anti-illegal drug programs and/or activities that they may prioritize and implement;

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[Signature]



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6. Section 12 of R.A. 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, as mandated in Section 17(b)(2)(iv) of R.A. No. 7160 and the guided by Department of Interior and Local Government (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, appropriations for Donations shall be appropriately lodged under the Office of the Local Chief Executive per Section 455 of the 1991 LGC;
8. 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);
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, S. 1998, Budget Circular (BC) No. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
10. The payment for Magna Carta for Public Health Workers (PHWs) 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 (PSWs) shall be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular No. 1 dated December 27, 2018;
12. 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, series of 2015 dated November 25, 2015;
13. 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;
14. 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;
15. 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;
16. the payment of Productivity Enhancement Incentive shall be pursuant to Circular Letter No. 2024-17 dated December 4, 2024 of Department of Budget and Management;





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17. 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;
18. 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;
19. 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;
20. the disbursement of the appropriation for Other Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and personal benefits and that a copy of the Revised Plantilla of Personnel shall be furnished to the Provincial Budget Office, in case of Salary Adjustments;
21. 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;
22. Strict adherence in the period as to the submission of Appropriation Ordinance to the Sangguniang Panlalawigan for review per Section 56(a) of Republic Act 7160, which states that: *"Review of Component City and Municipal Ordinances or Resolutions by the Sangguniang Panlalawigan. (a) Within three (3) days after approval, the secretary to the sanggunian panlungsod or sangguniang bayan shall forward to the sangguniang panlalawigan for review, copies of approved ordinances and the resolutions approving the local development plans and public investment programs formulated by the local development councils"*.
23. 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 stated reminders, 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.







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RESOLVED FURTHERMORE, that adequate provisions for basic services and facilities specifically those enumerated under Section 17 of the Local Government Code of 1991 as reiterated in Local Budget Memorandum Nos. 90 and 90-A dated June 13, 2024 and December 27, 2024, respectively, by the Department of Budget and Management shall be the responsibility of the City Government.

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

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

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

ATTESTED:

ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary