



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 15<sup>TH</sup> DAY OF APRIL 2025*

**PRESENT:**

Hon. Jeffrey P. Ferrer	Vice-Governor/Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 <sup>st</sup> District
Hon. Araceli T. Somosa	Member - 1 <sup>st</sup> District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 <sup>nd</sup> District
Hon. Samson C. Mirhan	Member - 2 <sup>nd</sup> District
Hon. Manuel Frederick O. Ko	Member - 3 <sup>rd</sup> District
Hon. Andrew Gerard L. Montelibano	Member - 3 <sup>rd</sup> District
Hon. Jose Benito A. Alonso	Member - 4 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District
Hon. Richard Julius L. Sablan	Member - ABC Rep.

**ON OFFICIAL BUSINESS:**

Hon. Andrew Martin Y. Torres	Member - 4 <sup>th</sup> District
Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Anthony Dennis J. Occeño	Member - 5 <sup>th</sup> District
Hon. Valentino Miguel J. Alonso	Member - 6 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member - PCL Rep.
Hon. Mayvelyn L. Madrid	Member - SK Rep.

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**RESOLUTION NO. 0431**  
**Series of 2025**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 03, SERIES OF 2024 OF THE MUNICIPALITY OF TOBOSO, NEGROS OCCIDENTAL COVERING THE FY 2025 ANNUAL BUDGET OF THE SAID MUNICIPALITY AMOUNTING TO TWO HUNDRED TWENTY FIVE MILLION THREE HUNDRED THIRTY THOUSAND SEVEN HUNDRED SIXTEEN PESOS (₱225,330,716.00) FOR THE GENERAL FUND, FOUR MILLION EIGHT HUNDRED FORTY ONE THOUSAND SEVEN HUNDRED EIGHTY SIX PESOS (₱4,841,786.00) FOR THE LOCAL ECONOMIC ENTERPRISE-WATER, AND THREE MILLION TWO HUNDRED NINETY THREE THOUSAND NINE HUNDRED THIRTY FIVE PESOS (₱3,293,935.00) FOR THE LOCAL ENTERPRISE-PUBLIC MARKET**

**WHEREAS**, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2025 Annual Budget of the Municipality of Toboso, Negros Occidental in the amount of Two Hundred Twenty Five Million Three Hundred Thirty Thousand Seven Hundred Sixteen Pesos (₱225,330,716.00) for the General Fund, Four Million Eight Hundred Forty One Thousand Seven Hundred Eighty Six Pesos (₱4,841,786.00) for the Local Economic Enterprise-Water, and Three Million Two Hundred Ninety Three Thousand Nine Hundred Thirty Five Pesos (₱3,293,935.00) for the Local Enterprise-Public Market, enacted by the Sangguniang Bayan per Appropriation Ordinance No. 03. 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;





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**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. 03, Series of 2024 of the Municipality of Toboso, Negros Occidental, subject to the posting requirements under Section 59 of LGC, and subject to the following reminders and conditions:

1. The FY 2025 National Tax Allotment of the municipality was adjusted pursuant to Local Budget Memorandum (LBM) No. 90-A dated December 26, 2024 of Department of Budget and Management, to wit:

Final NTA per LBM No. 90-A	212,128,863.00
Initial NTA per LBM No. 90	<u>212,366,437.00</u>
Increase	(237,574.00)

Considering that the Annual Budget of the municipality has been prepared based on the indicative NTA shares under LBM, No. 90 dated June 13, 2024, the municipality is hereby enjoined to adopt the appropriate measures resulting from the adjusted NTA shares, in accordance with pertinent provisions of R.A. No. 7160 and other budgeting rules and regulations.

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. That Section 56 in relation to Section 327 of the Local Government Code provides that within three (3) days after approval of the Ordinance authorizing the annual or supplemental appropriations, the Secretary to the Sanggunian shall forward the said Ordinance to the appropriate reviewing authority.
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 conform with Local Budget Circular No.137 dated July 13, 2021 of the Department of Budget and Management.
5. The disbursement of the appropriations for Other Personnel Benefits shall be disbursed strictly in accordance with the existing issuances on compensation and benefits.
6. The payment for Magna Carta Benefits of Public Health Workers shall be in accordance with DBM-Department of Health (DoH) JC No. 1 dated November 29, 2012, as amended by DBM –DoH JC No. 1 dated July 15, 2016.
7. The appropriations for Magna Carta Benefits for Public Social Workers shall be in accordance with the provisions of DBM-DSWD Joint Circular No. 1 dated December 27, 2018.

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8. The 20% Development Fund shall be utilized and 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, 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 Sanggunian as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. No. 7160.
9. The utilization of 5% Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. 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 municipality should be reviewed by the Office of the Civil Defense pursuant to Sec.9(e) of R.A. No. 10121.
10. The Gender and Development Budget (RA No. 7192, RA No. 9710, Philippine Commission on Women (PCW), DILG-DBM-National Economic Development Authority (NEDA) JMC- No. 2013-01, as amended by PCW-DILG-DBM-NEDA, JMC No. 2013-1 dated January 12, 2016 provides that LGUs shall formulate their Annual Gender and Development (GAD) Plans and Budgets (GPBs) within the context of their mandates to ensure gender mainstreaming in their policies, programs and projects. GAD planning and budgeting shall be integrated in the regular activities of the LGUs, the cost of implementation of which shall be at least five percent (5%) of their total annual budgets.
11. The One percent (1%) of the NTA of barangays, municipalities and cities shall be allocated to the strengthening and implementation of the programs of the Local Council for the Protection of Children (LCPC) Section 15 of R.A. No. 9344.
12. 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.
13. The grant of Productivity Enhancement Incentive (PEI) at rates not exceeding ₱5,000.00 shall be subject to the guidelines prescribed by the Department of Budget and Management (DBM).
14. Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of One Thousand Pesos (₱1,000.00) shall be granted to solo parents earning minimum wage and below, as mandated in Section 17(b)(2)(iv) of RA No. 7160, and guided by the DILG Memorandum Circular No. 140 dated September 29, 2023.
15. 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 LGU shall submit an electronic copy of the tagged AIP to the CCC.





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16. Pursuant to Section 4 of R.A. No. 11315 provides that 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 the CBMs.
17. The items for Donations shall be spent solely for public purpose pursuant to Section 305 (b), 335 and 351 of LGC.
18. 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;
19. Personnel Economic Relief Allowance shall be pursuant to Budget Circular Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011.
20. Representation and Transportation Allowance shall be pursuant to LBC No. 157 dated May 3, 2024, the specific rates per position is indicated in the Annex B of the same LBC.
21. The disbursement of the Uniform and Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and pertinent general provision in the annual General Appropriations Act.
22. 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.
23. 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;
24. Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997-not exceeding ₱3,000.00 for every milestone year.
25. The disbursement of the appropriation for Overtime Pay shall be subject to the policies and guidelines of the CSC DBM Joint Circular No. 2, Series of 2015 dated November 25, 2015.
26. The grant of Medical Allowance shall be pursuant to Budget Circular (BC) No. 2024-6 dated December 12, 2024 of the Department of Budget and Management.
27. 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.
28. In the operation of their Local Economic Enterprise, the municipal government is reminded of the:

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- a. The LGU shall maintain a special account in the General Fund (GF) for the LEE;
- b. Salaries, wages, representation, and transportation allowances of LEE officials and employees shall not be included in the annual or supplemental budget in the computation of the maximum amount for Personal Services of the LGU;
- c. The appropriations for Personal Services of LEEs shall be charged to their respective budgets;
- d. LEE official or employee is not allowed a salary rate higher than the maximum fixed for the position or other position or other positions of equivalent rank;
- e. Each LEE shall have its own separate Annual Operating Budget;
- f. PPAs of the LEE shall be included in the Annual Investment Program;
- g. The profits or income derived from the operation of the LEE shall be applied as follows:
  - I. The costs of improvement, repair, and other related expenses of the LEE shall be deducted from the income from operation of the said LEE;
  - II. The balance thereof shall first be applied for the return of advances or loans made;
  - III. Any excess shall form part of the General Fund of the LGU.

**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 the basic services and facilities specifically those enumerated under Section 17 of the Local Government Code of 1991 and other provisions as reiterated in Local Budget Memorandum Nos. 90 and 90-A dated June 14, 2024 and January 9, 2025 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 Municipal Government.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

HON. RICHARD JULIUS L. SABLAN  
Temporary Presiding Officer





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**ATTESTED:**

  
**ATTY. MAKI ANGEL O. ASCALON**  
Provincial Secretary

**NOTE: The Presiding Officer, Hon. Jeffrey P. Ferrer relinquished the chair to the Temporary Presiding Officer, Hon. Richard Julius L. Sablan.**

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