



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 13<sup>TH</sup> DAY OF MAY, 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. Jose Benito A. Alonso               | Member - 4 <sup>th</sup> District |
| Hon. Andrew Martin Y. Torres             | Member - 4 <sup>th</sup> District |
| Hon. Rita Angela S. Gatuslao             | Member - 5th District             |
| Hon. Anthony Dennis J. Occeño            | Member - 5 <sup>th</sup> District |
| Hon. Valentino Miguel J. Alonso          | Member - 6th District             |
| Hon. Jeffrey T. Tubola                   | Member - 6th District             |
| Hon. Julius Martin D. Asistio            | Member - PCL Rep.                 |
| Hon. Mayvelyn L. Madrid                  | Member - SKF Rep.                 |
| Hon. Richard Julius L. Sablan            | Member - ABC Rep.                 |

ON OFFICIAL BUSINESS:

|                             |                       |
|-----------------------------|-----------------------|
| Hon. Manuel Frederick O. Ko | Member - 3rd District |
|-----------------------------|-----------------------|

**RESOLUTION NO. 0542**

Series of 2025

***RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2024-04 OF THE MUNICIPALITY OF LA CASTELLANA, NEGROS OCCIDENTAL, COVERING THE FY 2025 ANNUAL BUDGET FOR THE GENERAL FUND AMOUNTING TO THREE HUNDRED SEVENTY MILLION NINE HUNDRED TWO THOUSAND EIGHT HUNDRED EIGHTY SEVEN PESOS AND EIGHT CENTAVOS (P370,902,887.08) INCLUSIVE OF THE AMOUNT OF FOURTEEN MILLION NINE HUNDRED SEVENTY TWO THOUSAND ONE HUNDRED NINETY FIVE PESOS AND EIGHT CENTAVOS (P14,972,195.08) FOR THE OPERATION OF THE ECONOMIC ENTERPRISE DIVISION, A SPECIAL ACCOUNT UNDER THE GENERAL FUND***

***WHEREAS***, thereby presented to the Board for review and appropriate action is the FY 2025 Annual Budget for the General Fund amounting to Three Hundred Seventy Million Nine Hundred Two Thousand Eight Hundred Eighty Seven Pesos and Eight Centavos (P370,902,887.08) inclusive of the amount of Fourteen Million Nine Hundred Seventy Two Thousand One Hundred Ninety Five Pesos and Eight Centavos (P14,972,195.08) for the Operation of the Economic Enterprise Division, a special account under the General Fund, enacted by the Sangguniang Bayan per Appropriation Ordinance No. 2024-04;

***WHEREAS***, the above-mentioned budget shows apparent compliance in substance with the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, Budget Operations Manual for Local Government Units, 2023 Edition, and implementing circulars and other issuances, as pre-reviewed and endorsed by the Provincial Budget Office and the Local Finance Committee;





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

Page 2 of SP Resolution No. 0542, Series of 2025

**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,

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

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

|                            |   |                       |
|----------------------------|---|-----------------------|
| Final NTA per LBM No. 90-A | - | P 330,703,899.00      |
| Initial NTA per LBM No. 90 | - | <u>330,941,472.00</u> |
| INCREASE                   | - | <u>(P 237,573.00)</u> |

Considering that the 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 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 provided 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;
3. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular No. 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. The creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
4. 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





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**

Page 3 of SP Resolution No. 0542, Series of 2025

and approved by the Sangguniang Panlungsod as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. No. 7160;

5. 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 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;
6. The Annual Budget of the municipality shall include programs, projects and activities (PPAs) that can be attributed and built-in within the budget level for the Gender and Development (GAD) pursuant to R.A. No. 7192, R.A. No. 9710 and Philippine Commission on Women-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016 and that the GAD Plan and Budget shall be reviewed and endorsed by the DILG;
7. 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;
8. 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 guided by Department of the Interior and Local Government (DILG) Memorandum Circular No. 140 dated September 29, 2023;
9. The items for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC 1991. Furthermore, disbursement of Donations under the office/s other than the Mayor's office shall be under the general supervision of the Local Chief Executive per Section 455 of the 1991 LGC;
10. 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 (DBM);
11. 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 No. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
12. 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;





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**

Page 4 of SP Resolution No. 0542, Series of 2025

13. 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;
14. 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.
15. The payment of Honorarium to municipal government personnel shall be in accordance with Budget Circular Nos. 2007-1 and 2007-2 of the Department of Budget and Management while those involved in government procurement shall be in accordance with the provisions of Budget Circular Nos. 2004-5A and 2007-3 dated October 7, 2005 and November 29, 2007, respectively of the DBM;
16. 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;
17. 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;
18. 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;
19. 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;
20. The grant of Productivity Enhancement Incentive (PEI) shall be subject to the guidelines to be issued by the Department of Budget and Management (DBM) for the purpose;
21. 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;
22. the municipality is enjoined to establish a Community-Based Monitoring System (CBMS) per Section 4 of R.A. No. 11315, 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 and shall provide the needed funds thereof;



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

Page 5 of SP Resolution No. 0542, Series of 2025

23. in accordance with the DBM-Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015, the municipality 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;
24. 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;
25. 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;
26. 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 2015-1 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;
27. The disbursement of the appropriation for Food Supplies Expense under various offices and programs shall be disbursed for food issued to hospital/rehabilitation of patients, jail inmates and the like per 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 following:
  - 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 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:





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

Page 6 of SP Resolution No. 0542, Series of 2025

- i. The costs of improvement, repair, and other related expenses of the LEE shall be deducted from the income from the operation of the said LEE
  - ii. The balance thereof shall first be applied for the return of advances or loans made; and
  - iii. Any Excess shall form part of the General Fund of the LGU.
  - h. The AOB of each LEE is presented separately in the Local Expenditure Program which shall be included for enactment by the Sanggunian; and
  - i. Compliance to other applicable laws, rules and regulations.
29. 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 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 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 as reiterated in Local Budget Memorandum No. 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 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.

CERTIFIED CORRECT:

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

ATTESTED:

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