



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 20<sup>TH</sup> DAY OF MAY 2025

PRESENT:

Hon. Jeffrey T. Tubola	Temporary 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. Andrew Gerard L. Montelibano	Member - 3 <sup>rd</sup> District
Hon. Jose Benito A. Alonso	Member - 4 <sup>th</sup> District
Hon. Andrew Martin Y. Torres	Member - 4 <sup>th</sup> District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SK Rep.

ON OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer	Vice-Governor
Hon. Manuel Frederick O. Ko	Member - 3 <sup>rd</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.




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RESOLUTION NO. 0573  
Series of 2025

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 1, SERIES OF 2024 OF THE MUNICIPALITY OF PULUPANDAN, NEGROS OCCIDENTAL COVERING THE FY 2025 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID MUNICIPALITY IN THE AMOUNT OF ONE HUNDRED FIFTY EIGHT MILLION TWO HUNDRED TEN THOUSAND EIGHTY FIVE PESOS (P158,210,085.00)**

**WHEREAS**, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2025 Annual Budget for the General Fund of the Municipality of Pulupandan, Negros Occidental, with a total appropriation of One Hundred Fifty Eight Million Two Hundred Ten Thousand Eighty Five Pesos (P158,210,085.00), enacted by the Sangguniang Bayan per Appropriation Ordinance No. 1, Series of 2024;

**WHEREAS**, the above-mentioned budget shows apparent compliance with the same law, its Implementing Rules and Regulations, with Budget Operations Manual for Local Government Units, 2023 Edition with implementing circulars and other issuances, except for the excess appropriation for Personal Services in the amount of P7,030,476.67, as computed below:

Total Income from Regular Sources in the Next Preceding Fiscal Year (2023)	126,128,922.96
Multiply by:	45%
PS Ceiling Limitation	56,758,015.33
Less: PS Total Annual Appropriation (2025)	78,599,492.00
Excess over PS Limitation	(21,841,476.67)
Add: Waived Items	
Terminal Leave Benefits	12,000,000.00
Other Bonuses and Allowances (Medical Allowance)	2,811,000.00
Excess Over PS Limitation	14,811,000.00 ( P7,030,476.67)





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**WHEREAS**, the municipal government, having exceeded its Personal Services (PS) Ceiling prescribed under Section 325(a) of the Local Government Code of 1991, shall refrain from appropriating additional funds for Personal Services except to provide for those specifically waived items enumerated under Section 96 of the General Provisions of the FY 2025 General Appropriations Act (RA No. 12116);

**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 inoperative in part effective January 1, 2025, the Appropriation Ordinance No. 1, Series of 2024 of the Municipality of Pulupandan, Negros Occidental, subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following reminders and conditions;

1. The FY 2025 National Tax Allotment (NTA) of the municipality was adjusted pursuant to 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	₱147,972,512.00
Indicative NTA per LBM No. 90	<u>₱148,210,085.00</u>
Decrease	(₱ 237,573.00)

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 the pertinent provisions of R.A. No. 7160 and other budgeting rules and regulations.

2. 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;
3. The utilization of the 20% Development Fund shall be disbursed in accordance with the general policies prescribed under 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 local sanggunian as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. 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





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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;

5. The Gender and Development (GAD) Plan and Budget shall be prepared 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 same shall be reviewed and endorsed by the DILG;
6. One Percent (1%) of the NTA shall be allocated for the strengthening and implementation of the programs of the Local Council for the Protection of Children pursuant to Section 15, RA No. 9344;
7. The grant of Magna Carta Benefits to 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;
8. The grant of 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;
9. The disbursement of the appropriation for Other Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and benefits, and subject to the Personal Services Limitation prescribed under Section 325(a) of the 1991 Local Government Code;
10. The payment of 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;
11. The grant of Terminal Leave Benefits 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;
12. The appropriation for Representation and Transportation Allowance shall be pursuant to LBC No. 157 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC.
13. The appropriation for Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, the pertinent general provision in the annual General Appropriations Act.
14. The disbursement of Productivity Enhancement Incentive (PEI) shall be subject to the guidelines prescribed for the purpose to be issued by the DBM;
15. The disbursement of 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;
16. The grant of Medical Allowance shall be in accordance with the provisions of Budget Circular (BC) No. 2024-6 dated December 12, 2024 of the Department of Budget and Management (DBM);



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17. 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 No. 2022-1 dated February 11, 2022 and Budget Circular No. 2022-1A dated March 1, 2023 of the DBM;
18. Pursuant to Section 12 of RA No. 11861, a monthly cash subsidy of One Thousand Pesos (₱1,000.00) shall be allocated for solo parents earning minimum wage and below, in accordance with Section 17(b)(2)(iv) of RA No. 7160, and subject to the guidelines provided by the DILG Memorandum Circular No. 2023-140 dated September 29, 2023;
19. The appropriations for Donations shall be spent solely for public purpose pursuant to Section 305 (b), 335 and 351 of LGC;
20. Pursuant to Section 51 of R.A. No. 9165, otherwise known as the Comprehensive Dangerous Drugs Act 2002, the municipality shall appropriate a substantial portion of the annual budget to assist in or enhance the enforcement of the said law by giving priority to preventive or educational programs and the rehabilitation or treatment of drug dependents;
21. 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;
22. 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 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 as 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 municipal government.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

**CERTIFIED CORRECT:**

**HON. JEFFREY T. TUBOLA**  
Temporary Presiding Officer

**ATTESTED:**

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

Copy for all concerned  
@jpv2025resords