



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 NEGROS OCCIDENTAL HELD IN THE  
CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 17<sup>TH</sup> DAY OF JUNE 2025.**

**Present:**

Hon. Valentino Miguel J. Alonso	Temporary Presiding Officer
Hon. Araceli T. Somosa	Member - 1 <sup>st</sup> District
Hon. Rommel T. Debulgado	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. Anthony Dennis J. Occeño	Member - 5 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District
Hon. Richard Julius L. Sablan	Member - ABC
Hon. Mayvelyn L. Madrid	Member - SK

**On Official Business:**

Hon. Jeffrey P. Ferrer	Vice Governor /Presiding Officer
Hon. Andrew Martin Y. Torres	Member - 4 <sup>th</sup> District
Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member-PCL

**RESOLUTION NO. 0634  
Series of 2025**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 04, SERIES OF 2024 OF THE CITY OF VICTORIAS, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE CITY OF VICTORIAS FOR FISCAL YEAR 2025 IN THE AMOUNT OF NINE HUNDRED NINETY TWO MILLION PESOS (P992,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF VICTORIAS CITY GOVERNMENT FOR FISCAL YEAR 2025 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE"**

**WHEREAS**, thereby presented for appropriate action of the Sangguniang Panlalawigan of the Province of Negros Occidental is Appropriation Ordinance No. 04, Series of 2025 of the City of Victorias, Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE CITY OF VICTORIAS FOR FISCAL YEAR 2025 IN THE AMOUNT OF NINE HUNDRED NINETY TWO MILLION PESOS (P992,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF VICTORIAS CITY GOVERNMENT FOR FISCAL YEAR 2025 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";

**WHEREAS**, the pre-review thereof 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**, said Appropriation Ordinance is therefore recommended for approval and considered operative in its entirety effective January 1, 2025 subject to the posting requirements under Section 59 of the LGC of 1991 and subject further to the following conditions:





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1. That Section 56 in relation with 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,
2. The human resource, position classification, staffing actions and creation of positions 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; Local 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;
3. 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.
4. 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;
5. The disbursement of the appropriation for Other Personnel Benefits 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;
6. The utilization of the 20% Development Fund shall be utilized and disbursed in accordance with the provisions of 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 provided under Section 454(d) of the implementing Rules and Regulations (IRR) of R.R No. 7160;
7. 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 city should be reviewed by the Office of the Civil Defense pursuant to Section 9(e) of R.A. No. 10121;
8. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to R.A. No. 7192, RA No. 9710, and Philippine Commission on Women-DILG-DBM-National Economic and Development Authority 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 (1%) of the National Tax Allotment (NTA) of the city shall be allocated/ attributed for the strengthening and implementation of the programs of the Local Council for the Protection of Children (LCPC) pursuant to RA No. 9344;*
10. *The appropriation for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC;*
11. *The disbursement of the appropriation for Representation Expenses in the Office of the City Mayor, shall be strictly in accordance with the provision of Section 343 of the 1991 Local Government Code, which states that "No money shall be appropriated, used, or paid for entertainment or reception except to the extent of the representation allowances authorized by law or for the reception of visiting dignitaries of foreign governments or foreign missions, or when expressly authorized by the President in specific cases";*
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 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;*
13. *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;*
14. *The payment of the Magna Carta Benefits of Public Health Workers shall be subject to the guidelines prescribed under Department of Budget and Management (DBM) – Department of Health (DOH) Joint Circular No. 1, s. 2012 dated November 29, 2012, as amended by DBM-DOH JC No. 1 dated July 15, 2016;*
15. *The appropriation of Magna Carta Benefits to Social Welfare Development Officers shall be pursuant to DBM-DSWD Joint Circular No. 1 dated December 27, 2018;*
16. *The payment of Overtime Pay shall be pursuant to CSC-DBM JC No. 2 dated November 25, 2015;*
17. *The city 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 city shall submit an electronic copy of the tagged AIP to the CCC;*
18. *Pursuant to Section 51 of RA No. 9165, the city shall appropriate a substantial amount 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;*
19. *The grant of Honoraria shall be in accordance with the provisions prescribed under Budget Circular No. 2004-5, 2004-5A, 2007-1, 2007-2 and 2007-3 of the Department of Budget and Management, as may be applicable;*
20. *Pursuant to Section 4 of RA 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 needs of each sector of the community, hence, the city is encourage to provide the needed funds for the implementation of its mandates and functions relative to CBMS;*





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21. *Monthly cash subsidy for Solo Parents pursuant to RA No. 8972 as amended by RA No. 11861 " An act granting additional benefits to Solo Parents;*
22. *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, BC No. 2013-1 dated April 12, 2013 and BC 2016-2 dated March 29, 2016;*
23. *Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011;*
24. *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;*
25. *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;*
26. *Mid-Year 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;*
27. *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 Circular No. 2015-009 dated December 1, 2015;*
28. *In the operation of their local economic enterprise, the city government is reminded of the:*
  - 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; 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 the enactment by the Sanggunian; and*



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i. *Compliance to other applicable laws, rules, and regulations.*

**WHEREAS**, the Committee on Finance, finding all the necessary documents to be in order, deemed it best to approve 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 Appropriation Ordinance No. 04, Series of 2024 of the City of Victorias, Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE CITY OF VICTORIAS FOR FISCAL YEAR 2025 IN THE AMOUNT OF NINE HUNDRED NINETY TWO MILLION PESOS (P992,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF VICTORIAS CITY GOVERNMENT FOR FISCAL YEAR 2025 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";

**RESOLVED FURTHER**, the above 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;

**RESOLVED FURTHERMORE**, adequate provisions for basic services and facilities specifically those enumerated under Section 17 of the 1991 Local Government Code 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 city government;

**RESOLVED FINALLY**, compliance with the existing laws, rules and regulations shall be the responsibility of the city government.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

**HON. VALENTINO MIGUEL J. ALONSO**  
Temporary Presiding Officer

ATTESTED:

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