



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 3RD DAY FEBRUARY 2026

PRESENT:

Hon. Jose Benito A. Alonso	Vice-Governor/Presiding Officer
Hon. Laurence Marxlen J. de la Cruz	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Arthur Christopher D. Marañon	Member - 2 nd District
Hon. Atty. Hope Marey B. Depasucat	Member - 3 rd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Nicholas M. Yulo	Member - 4 th District
Hon. Patricia Paula M. Alonso-Valderrama	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SKF Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

ABSENT:

Hon. Julius Martin D. Asistio (On-Leave)	Member - PCL Rep
------------------------------------------	------------------

RESOLUTION NO. 0194
Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-10 OF THE CITY OF LA CARLOTA, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET OF THE SAID CITY IN THE AMOUNT OF NINE HUNDRED EIGHTY SEVEN MILLION FOUR HUNDRED TWENTY NINE THOUSAND SEVEN HUNDRED FORTY FOUR PESOS (₱987,429,744.00)

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2026 Annual Budget of the City of La Carlota, Negros Occidental, with a total appropriation of Nine Hundred Eighty Seven Million Four Hundred Twenty Nine Thousand Seven Hundred Forty Four Pesos (₱987,429,744.00), enacted by the Sangguniang Panlungsod per Appropriation Ordinance No. 2025-10;

WHEREAS, the above-mentioned budget shows substantial 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;

WHEREAS, in view of the foregoing, the SP Committee on Finance recommends approval of the same;

NOW THEREFORE, on motion of Hon. Nicholas M. Yulo, 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, 2026, the Appropriation



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. 0194, Series of 2026)

Ordinance No. 2025-10 of the City of La Carlota, Negros Occidental, subject to the posting requirements under Section 59 of LGC 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. Moreover, 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 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. Creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
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 Sangguniang Panlungsod 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 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 appropriation for Gender and Development (GAD) shall be pursuant to R.A. 7192, R.A. No. 9710 and Philippine Commission on Women-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016, and the GAD Plan and Budget same shall be reviewed and endorsed by the Department of the Interior and Local Government (DILG);
6. The City shall provide funds for programs, projects and activities (PPAs) to address the problem of illegal drugs and 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 pursuant to Section 51 of R.A. 9165;
7. The City shall allocate a monthly cash subsidy of One Thousand Pesos (₱1,000.00) to solo parents earning minimum wage and below as mandated in Section 17(b) (2) (iv) of R.A. No. 7160, and guided by DILG MC No. 140 dated September 29, 2023;



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. 0194, Series of 2026)

8. The items for Donations shall be spent solely for public purpose pursuant to Section 305 (b), 335 and 351 of 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;
9. 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;
10. The disbursement of the appropriation for the reception and entertainment shall be subject to Section 343 of the Local Government Code of 1991 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";
11. 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;
12. The grant of Magna Carta for Public Health Workers (PHWs) shall be in accordance with the DBM-Department of Health (DOH) JC No. 1 dated November 29, 2012, as amended by DBM-DOH JC No. 1 dated July 15, 2016.
13. The payment 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;
14. The appropriations 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 and Appointment and Other Human Resource Actions, as follows: (1) Employees under contractual or casual appointment are entitled to the same benefits enjoyed by regular employees; and (2) 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 city government personnel shall be in accordance with Budget Circular No. 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 DBM Joint Circular No. 2, Series of 2015 dated November 25, 2015;



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. 0194, Series of 2026)

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 BC No. 2024-1 dated April 4, 2024, of the Department of Budget and Management;
20. The payment of Mid-Year bonus shall be pursuant to Budget Circular No. 2017-2 dated May 8, 2017 and BC No. 2019-4 dated July 5, 2019 of the Department of Budget and Management;
21. 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;
22. The city 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 need of each sector of the community and shall provide the needed funds thereof;
23. 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;
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 appropriations for Other Personnel Benefits, Other Personnel Benefits (Achievement Incentives), and Other Personnel Benefits (Compensation Adjustment Fund) 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 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;
27. The FY 2026 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.



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. 0194, Series of 2026)

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.

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. JOSE BENITO A. ALONSO
Vice Governor

ATTESTED:


ATTY. MARK ANGEL O. ASCALON
Provincial Secretary

Copy for all concerned
@jpvresords