



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 10TH DAY OF 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. Patricia Paula M. Alonso-Valderrama | Member - 4 th District |
| Hon. Nicholas M. Yulo | Member - 4 th District |
| Hon. Rita Angela S. Gatuslao | Member - 5 th District |
| Hon. Genaro G. Alvarez, IV | Member - 6 th District |
| Hon. Jeffrey T. Tubola | Member - 6 th District |
| Hon. Richard Julius L. Sablan | Member - ABC Rep. |
| Hon. Mayvelyn L. Madrid | Member - SKF Rep. |

ON OFFICIAL BUSINESS:

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| Hon. Hadji P. Trojillo | Member - 5 th District |
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ABSENT (On Leave):

- | | |
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| Hon. Julius Martin D. Asistio | Member - PCL Rep. |
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RESOLUTION NO. 0220
 Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 05, SERIES OF 2025 OF THE MUNICIPALITY OF TOBOSO, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET AMOUNTING TO TWO HUNDRED FIFTY SIX MILLION SIX HUNDRED EIGHTY SEVEN THOUSAND FIVE HUNDRED THIRTY FOUR PESOS (P256,687,534.00) FOR THE GENERAL FUND, FIVE MILLION TWO HUNDRED NINETY TWO THOUSAND EIGHT HUNDRED THIRTY THREE PESOS (P5,292,833.00) FOR THE LOCAL ECONOMIC ENTERPRISE – WATER, AND THREE MILLION FIVE HUNDRED NINETEEN THOUSAND SIX HUNDRED THIRTY THREE PESOS (P3,519,633.00) FOR THE LOCAL ECONOMIC ENTERPRISE – PUBLIC MARKET, SPECIAL ACCOUNTS UNDER THE GENERAL FUND

WHEREAS, thereby presented to the Board for review and appropriate action is the FY 2026 Annual Budget of the Municipality of Toboso, Negros Occidental amounting to Two Hundred Fifty Six Million Six Hundred Eighty Seven Thousand Five Hundred Thirty Four Pesos (P256,687,534.00) for the General Fund, Five Million Two Hundred Ninety Two Thousand Eight Hundred Thirty Three Pesos (P5,292,833.00) for the Local Economic Enterprise – Water, and Three Million Five Hundred Nineteen Thousand Six Hundred Thirty Three Pesos (P3,519,633.00) for the Local Economic Enterprise – Public Market, Special Accounts under the General Fund, enacted by the Sangguniang Bayan per Appropriation Ordinance No. 05, Series of 2025;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. 7160, otherwise known as the Local Government Code of 1991, its Implementing Rules and Regulation, Budget Operations Manual for Local Government Units,






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2023 Edition and implementing circulars and other issuances, as pre-reviewed and endorsed by the Provincial Budget Office and the Local Finance Committee;

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

NOW, THEREFORE, on motion of Hon. Araceli T. Somosa 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, 2026, the Appropriation Ordinance No. 05, Series of 2025 of the Municipality of Toboso, 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 disbursement of the following appropriations shall only be made upon the issuance of an Administrative Order from the Office of the President and implementing guidelines from the Department of Budget and Management:
 - a. Productivity Enhancement Incentive (PEI)
 - b. Service Recognition Incentive (SRI)
 - c. Other Personnel Benefits (OPB)
 - d. Gratuity Pay to COS and JO workers
2. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission (CSC) Memorandum Circular (MC) No. 12, Series of 2022; CSC MC No. 24, Series of 2017, as amended by CSC MC No. 14, Series of 2018, Local Budget Circular (LBC) No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies. Position Titles and Salary Grades shall conform with LBC No. 137 dated July 13, 2021 of the Department of Budget and Management;
3. The creation of new positions and salary increase shall be in no case be made retroactive;
4. 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 Department of Budget and Management (DBM), Department of Finance (DOF) and Department of Interior and Local Government (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 Sangguniang Panlungsod as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of RA No. 7160;



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5. The utilization of 5% Local Disaster Risk Reduction and Management Fund shall be in accordance Republic Act No. 10121 and its Implementing Rules and Regulations, Commission on Audit Circular No. 2012-02 dated September 12, 2012 and National Disaster Risk Reduction and Management Council-Department of Budget and Management-Department of Interior and Local Government JMC No. 2013-1 dated March 25, 2013. Furthermore, the Local Disaster Risk Reduction and Management Plan of the city shall be reviewed by the Office of the Civil Defense pursuant to Section 9(e) of Republic Act No. 10121;
6. At least five percent (5%) of the total Local Government Unit appropriations authorized under the annual budget shall correspond to activities supporting Gender and Development (GAD) programs, projects, and activities (PPAs). (Republic Act No. 7192, Republic Act No. 9710, Philippine Commission on Women (PCW)-DILG-DBM-NEDA JMC No. 2013-01, as amended by PCW-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016);
7. The one percent (1%) of the NTA of the municipality shall be allocated to the strengthening and implementation of the programs of the Local Council for the Protection of Children (Section 15 of Republic Act No. 9344);
8. The utilization of appropriations for Confidential Expenses shall be subject to the provisions of the Guidelines on 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 GOCCs and DND and it shall 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;
9. The Municipality shall identify, tag, and prioritize its climate change PPAs in accordance with the DBM-Climate Change Commission (CCC) JMC No. 2015-01 dated July 23, 2015. Moreover, as required under item 5.1.5 of the same JMC, the Municipality shall submit an electronic copy of the tagged AIP to the CCC;
10. Section 4 of Republic Act 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 CBMS;
11. Section 12 of Republic Act 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 Republic Act No. 7160 and guided by Department of Interior and Local Government (DILG) MC No. 140 dated September 29, 2023;
12. The appropriation for Donations shall be spent solely for public purposes pursuant to Section 305(b), 335 and 351 of the LGC of 1991.

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13. 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 DBM;
14. 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, pursuant to Section 343 of the 1991 LGC;
15. The grant of Terminal Leave Benefits and Monetization of Leave Credits shall be in accordance with the CSC MC No. 41, Series of 1998, BC No. 2013-1 dated April 12, 2013, and BC No. 2016-2 dated March 29, 2016;
16. The payment for Magna Carta Benefits of Public Health Workers 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;
17. The appropriations for Magna Carta Benefits of Public Social Workers shall be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) JC No. 1 dated December 27, 2018;
18. The appropriation for wages of Casual/Contractual shall be subject to pertinent budgeting, accounting and auditing rules and regulations, and to the provisions of CSC's 2017 Omnibus Rules on Appointments and other Human Resource Actions;
19. The payment of Overtime Pay shall be subject to the policies and guidelines of the Civil Service Commission and DBM Joint Circular No. 2, Series of 2015 dated November 25, 2015;
20. Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011 of the DBM;
21. Representation and Transportation Allowance shall be pursuant to Local Budget Circular (LBC) No. 157 dated May 3, 2024 of the DBM, the specific rates per position in indicated in Annex B of the same LBC;
22. Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and pertinent general provision in the Annual General Appropriation Act;
23. The disbursement of Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002 – P10,000.00 for the first ten (10) years in government service and P5,000.00 for the succeeding every five (5) years thereafter;
24. 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;



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25. The Anniversary Bonus shall be pursuant to LBC No. 65 dated March 6, 1997 – not exceeding P3,000.00 for every milestone year;
26. The grant of Medical Allowance shall be pursuant to Budget Circular issued by the Department of Budget and Management;
27. The FY 2026 Annual Budget of the Municipality shall be 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 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 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.

RESOLVED FURTHER, that the above stated 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 (Republic Act No. 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 and other provisions as reiterated in Local Budget Memorandum Nos. 92 and 92-A dated



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June 9, 2025 and June 9, 2025, respectively, of 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. JOSE BENITO A. ALONSO
Vice-Governor/Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary