



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. Araceli T. Somosa | Member - 1 st District |
| Hon. Laurence Marxlen J. de la Cruz | 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. Andrew Gerard L. Montelibano | Member - 3 rd District |
| Hon. Atty. Hope Marey B. Depasucat | 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 - SK Rep. |
| ON OFFICIAL BUSINESS: | |
| Hon. Hadji P. Trojillo | Member - 5 th District |
| ABSENT (ON-LEAVE): | |
| Hon. Julius Martin D. Asistio | Member - PCL Rep. |

**RESOLUTION NO. 0221
 Series of 2026**

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 07, SERIES OF 2025 OF THE CITY OF SILAY, NEGROS OCCIDENTAL APPROVING THE 2026 ANNUAL GENERAL FUND BUDGET OF THE SAID CITY IN THE AMOUNT OF ONE BILLION FOUR HUNDRED ELEVEN MILLION FIVE HUNDRED FORTY FOUR THOUSAND EIGHTY SEVEN PESOS AND TWENTY FIVE CENTAVOS (P1,411,544,087.25)

WHEREAS, thereby presented to the Board for review and appropriate action is the Appropriation Ordinance No. 07, series of 2025 of the City of Silay, Negros Occidental approving the 2026 Annual General Fund Budget of the said City in the amount of One Billion Four Hundred Eleven Million Five Hundred Forty Four Thousand Eighty Seven Pesos and Twenty Five Centavos (1,411,544,087.25) that was submitted to the Sangguniang Panlalawigan for review on December 9, 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, Budget Operations Manual for Local Government Units, 2023 edition and implementing circulars and other issuances as pre-reviewed and endorsed by the Local Finance Committee through the Provincial Budget Office;

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

NOW, THEREFORE, on motion of Hon. Atty. Hope Marey B. Depasucat and unanimously seconded by all members present,



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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 07, series of 2025 of the City of Silay, Negros Occidental approving the 2026 Annual General Fund Budget of the said City in the amount of One Billion Four Hundred Eleven Million Five Hundred Forty Four Thousand Eighty Seven Pesos and Twenty Five Centavos (1,411,544,087.25) subject to the posting requirement under Section 59 of the Local Government Code of 1991 and 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 Art. 410 of the Implementing Rules and Regulations of RA No. 7160. As further provided under Sec. 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, and Creation of Positions shall be consistent with the Rules and regulations established under Civil Service Commission (CSC) Memorandum Circular 12, series of 2022; CSC Memorandum Circular No. 24, series of 2017, as amended by CSC MC No. 14, series of 2018; Local Budget Circular No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies. Position Titles and Salary Grades shall conform to Local Budget Circular No. 137 dated July 13, 2021 of the DBM. Moreover, 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 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, as supplemented by DBM-DOF-DILG-JMC No. 1 dated April 27, 2023. Moreover, disbursement shall proceed from itemized appropriations for specific development projects/activities, instead of by lump sum, embodies in the Local Development Plan and/or public investment program formulated and prioritized by the Local Development Council and approved by the Sanggunian as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. No. 7160;
4. The utilization of Local Disaster Risk and Reduction Management Fund (LDRRMF) shall be in accordance with RA 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 Sec. 9(e) of RA No. 10121;
5. The Annual Budget of the City 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 RA No. 7192, RA 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;



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6. Pursuant to Section 51 of RA 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;
7. Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of P1,000.00 shall be granted to solo parents earning minimum wage and below, as mandated in Section 17 (b)(2)(iv) of RA No. 7160 and guided by Department of the Interior and Local Government (DILG) Memorandum Circular No. 140 dated September 29, 2023;
8. Expenditures for the community-based Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome (HIV/AIDS) prevention and care services pursuant to RA No. 8504 shall be identified, by attribution, in the General Fund Annual Budget;
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 disbursement of the appropriation for the reception and entertainment shall be subject to 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 representations allowance authorized by law or for the reception of visiting dignitaries for foreign governments or foreign missions, or when expressly authorized by the President in specific cases;
12. 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, series of 1998 Budget Circular NO. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
13. 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;
14. The payment for Magna Carta benefits for Social Welfare (PSWs) shall be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular (JC) No. 1 dated December 27, 2018;
15. 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;

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16. The payment of Personnel Economic Relief Allowance (PERA) shall be pursuant to Budget Circular (BC) Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011 of the DBM;
17. The payment of Representation and Transportation Allowance shall be pursuant to National Budget No. 593 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same;
18. The payment of Uniform/Clothing Allowance shall be pursuant to Budget Circular No. 2024-1 dated April 4, 2024 of the DBM;
19. The payment of Mid-Year Bonus shall be pursuant to BC No. 2017-2 dated May 8, 2017 and BC No. 2019-4 dated July 5, 2019 of the DBM;
20. The city is enjoined to establish a Community-Based Monitoring System (CBMS), per Section 4 of RA 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;
21. 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 its 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;
22. The purchase of goods, infrastructure projects and consulting services shall be in accordance with the provisions of RA No. 9184 and its 2016 revised implementing rules and regulations;
23. The disbursement of the appropriation for Other Personnel Benefits shall strictly be in accordance with the existing laws/issuances on compensation and benefits and that a copy of the Revised Plantilla of Personnel shall be furnished to the Provincial Budget Office, in case of Salary Adjustments;
24. 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 (30%) of the total annual amount allocated for Peace and Order program (POP) of the LGU as approved by the Peace and Order Council;
25. 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;

A handwritten signature in blue ink, consisting of a stylized 'S' followed by a flourish.



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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 (RA 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. 92, 92A, and 92B, dated June 9, 2025, August 25, 2025 and December 26, 2025, respectively, by the DBM shall be the responsibility of the city government.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

HON. JOSE BENITO A. ALONSO
Vice Governor

ATTESTED:

ATTY. MARI ANGEL O. ASCALON
Provincial Secretary