



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:

| | |
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| 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 (O.L.):

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| Hon. Julius Martin D. Asistio | Member - PCL Rep. |
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RESOLUTION NO. 0222
 Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-04 OF THE MUNICIPALITY OF HINOBA-AN, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE APPROVING THE 2026 ANNUAL GENERAL FUND BUDGET OF THE SAID MUNICIPALITY IN THE AMOUNT OF FOUR HUNDRED TWELVE MILLION FIVE HUNDRED FIFTY THOUSAND THREE HUNDRED SIXTY-SIX PESOS (P412,550,366.00)"

WHEREAS, thereby presented for appropriate action of the Sangguniang Panlalawigan of the Province of Negros Occidental is Appropriation Ordinance No. 2025-04 of the Municipality of Hinoba-an, Negros Occidental entitled: "AN ORDINANCE APPROVING THE 2026 ANNUAL GENERAL FUND BUDGET OF THE SAID MUNICIPALITY IN THE AMOUNT OF FOUR HUNDRED TWELVE MILLION FIVE HUNDRED FIFTY THOUSAND THREE HUNDRED SIXTY-SIX PESOS (P412,550,366.00)";

WHEREAS, the same shows apparent compliance with the same law, its Implementing Rules and Regulations, CY 2023 Budget Operations Manual for Local Government Unit and implementing circulars and other issuances;

WHEREAS, it is recommended for approval and considered operative in its entirety effective January 1, 2026 subject to the posting requirements under Section 59 of LGC and to the following conditions and reminders:



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1. *The municipality used the FY 2026 indicative National Tax Allocation (NTA) per Local Budget Memorandum (LBM) No. 92 dated June 9, 2025, in the amount of P400,250,366.00 on the preparation of its FY 2026 Annual Budget. However, this was adjusted to P405,180,431.00 per LBM No. 92-A dated August 27, 2025. The municipality is therefore reminded that LBM No. 92-A was issued to inform the LGUs of their adjusted NTA shares for FY 2026 which shall be used as basis on the preparation of its FY 2026 Annual Budget and to fully allocate for the budgetary requirements prescribed under RA 7160 and other relevant laws and policies;*
2. *The disbursement of the following appropriations shall only be made upon issuance of an Administrative Order from the office of the President and Budget Circular from the DBM prescribing guidelines for the purpose:*
 - *Performance Enhancement Incentive (PEI)*
 - *Performance Based Bonus (PBB)*
 - *Compensation Adjustment Fund*
3. *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 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, 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 R.A. No. 7160;*
4. *The utilization and disbursement of Local Disaster Risk Reduction and Management Fund shall be in accordance with the implementing Rules and Regulations of R.A. No. 10121, 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 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 of the NTA of the municipality shall be allocated/ attributed on the strengthening and implementation of the programs of the LCPC pursuant to RA No. 9344;*
7. *The municipality shall allocate/ attribute funds for PPAs for Community-based Human Immunodeficiency Virus/ Acquired Immune Deficiency Syndrome (HIV/AIDS);*



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8. *The municipality shall allocate/ attribute funds for PPAs for Senior Citizens and PWDs that will address their needs (RA No. 7432, as amended by RA No. 9994 and RA No. 7876) and (RA No. 7277 as amended by RA Nos. 9442 and 10070, and Batas Pambansa Blg. 344);*
9. *The municipality shall allocate/ attribute funds for PPAs to address the Problem of Illegal Drugs (Section 51 of RA No. 9165 and its IRR);*
10. *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;*
11. *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; Local Budget Circular No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies;*
12. *Pursuant to Manual on Position Compensation and Classification as prescribed under Circular Letter No. 2007-6 dated February 19, 2007, in classifying positions, LGUs shall be guided by the IOS-LGU under LBC No. 137 dated July 13, 2021. All positions in the LGUs shall be allocated to their proper position titles and salary grades in accordance with the IOS-LGU;*
13. *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 expressly authorized by the President in specific cases pursuant to Section 343 of the LGC;*
14. *In accordance with the DBM- Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015, the municipality 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;*
15. *Pursuant to Section 12 of RA No. 11861, cities and municipalities shall allocate a monthly cash subsidy for Solo Parents earning minimum wage and below in accordance with Section 17(b) (2) (iv) of RA No. 7160, and DILG Memorandum Circular No. 2023-140 dated September 29, 2023;*
16. *Section 4 of RA 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;*
17. *The grant of Terminal Leave Benefits and Monetization of Leave Credits shall be in accordance with CSC Omnibus Rules on Leave pursuant to CSC MC No. 41, s. 1998, BC No. 2013-1 dated April 12, 2013, and BC No. 2016-2 dated March 29, 2016;*



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18. *Representation and Transportation Allowance shall be pursuant to National Budget Circular No. 593 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC;*
19. *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 (GAA);*
20. *The grant of Medical Allowance shall be pursuant to Budget Circular (BC) No. 2024-6 dated December 12, 2024 and the pertinent general provision in the annual General Appropriations Act (GAA);*
21. *The grant of Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997 – not exceeding P 3,000.00 for every milestone year;*
22. *The appropriation for Magna Carta Benefits of Public Health Workers 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;*
23. *The grant of Hazard Pay to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD Joint Memorandum Circular No. 1, series of 2018;*
24. *The payment of Overtime and Night Pay shall be in accordance with the provisions of Joint Circular No. 1 s2015 dated November 25, 2015 of the Civil Service Commission and the Department of Budget and Management; and pursuant to DOH-DBM JC No. 1 dated November 29, 2012 and CSC-DBM-GCG JOC No. 1 dated August 1, 2023;*
25. *Pursuant to DILG MC No. 2013-98 dated September 10, 2013 and DILG MC No. 2017-133 dated September 29, 2017, the municipality is encouraged to allocate funds for PPAs on culture, arts, and cultural heritage which shall be sourced from the annual cultural development plans crafted and approved by the local culture and arts council;*
26. *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;*
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;*

WHEREAS, the above stated reminders, limitations, 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;



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WHEREAS, 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.

WHEREAS, in view of the foregoing, the SP Committee on Finance, deemed it best to approve the same;

NOW THEREFORE, on motion of Hon. Genaro G. Alvarez, IV, unanimously seconded by all members present;

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 2025-04 of the Municipality of Hinoba-an, Negros Occidental entitled: "AN ORDINANCE APPROVING THE 2026 ANNUAL GENERAL FUND BUDGET OF THE SAID MUNICIPALITY IN THE AMOUNT OF FOUR HUNDRED TWELVE MILLION FIVE HUNDRED FIFTY THOUSAND THREE HUNDRED SIXTY-SIX PESOS (P412,550,366.00)";

FURTHER RESOLVED, 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. MARI ANGEL O. ASCALON
Provincial Secretary