



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 18<sup>TH</sup> DAY OF FEBRUARY, 2026*

**PRESENT:**

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

**ON OFFICIAL BUSINESS:**

Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District

**ABSENT (On Leave):**

Hon. Julius Martin D. Asistio	Member - PCL Rep.
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**RESOLUTION NO. 0249**  
 Series of 2026

***RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-005 OF THE MUNICIPALITY OF MOISES PADILLA, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID MUNICIPALITY IN THE AMOUNT OF TWO HUNDRED SIXTY SEVEN MILLION SEVEN HUNDRED SEVENTY THREE THOUSAND ONE HUNDRED THIRTY NINE PESOS (P267,773,139.00)***

***WHEREAS***, thereby presented to the Board for review and appropriate action is the FY 2026 Annual Budget for the General Fund of the Municipality of Moises Padilla, Negros Occidental with a total appropriation of Two Hundred Sixty Seven Million Seven Hundred Seventy Three Thousand One Hundred Thirty Nine Pesos (P267,773,139.00) per Appropriation Ordinance No. 2025-005;

***WHEREAS***, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. 7160, otherwise known as the Local Government Code (LGC) of 1991, and its Implementing Rules and Regulation (IRR), with Budget Operations Manual for Local Government Units, 2023 Edition and other implementing circulars and issuances, as pre-reviewed and endorsed by the Provincial Budget Office and the Local Finance Committee, **except for the excess in Personal Services (PS) appropriation** of the municipality, as computed hereunder, prescribed under Section 325(a) of the LGC of 1991:

  




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Income from Regular Sources	
– next preceding year (2024)	<u>P 196,659,244.40</u>
45% thereof	P 88,496,659.98
Amount Appropriated for BY 2026	<u>96,156,307.04</u>
PS Appropriation Excess net of Waived Items	(P 7,659,647.06)
Add: Waived Items – Terminal Leave Benefits	<u>6,160,000.00</u>
Final PS Appropriation Excess	<u>(P 1,499,647.06)</u>

**WHEREAS**, the Municipality of Moises Padilla is henceforth precluded from appropriating new and/or additional PS Cost to eliminate the excess except to provide for those specifically waived items in accordance with Section 102 of the FY 2026 General Appropriations Act (RA 12314);

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

**NOW, THEREFORE**, on motion of Hon. Hadji P. Trojillo and unanimously seconded by all the members present,

**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve and declare inoperative in part, in reference to the above matter, effective January 1, 2026, Appropriation Ordinance No. 2025-005 of the Municipality of Moises Padilla, subject to the posting requirements under Section 59 of LGC of 1991 and subject further to the following conditions and reminders:

1. The implementation of the Second Tranche of the Modified Salary Schedule for Local Government Personnel pursuant to Executive Order (EO) No. 64 shall be in accordance with the provisions of Local Budget Circular (LBC) No. 165 dated July 18, 2025 of the Department of Budget and Management (DBM) with emphasis on the following sections:

- Section 5.0 – Implementation of the Second Tranche of the Updated Salary Schedule in Local Government Units

The implementation of the Second Tranche of the Updated Salary Schedule in the Local Government Units shall be subject to the authorization from the Sanggunian, as provided under Sections 447(a), 458(a), and 468(a) of Republic Act (RA) No. 7160 xxx”;

- Section 5.1  
The new salary rates shall be in accordance with the Second Tranche Monthly Salary Schedule for Local Government Personnel, as presented in Annexes A-1 to A-7.
- Section 5.5  
Implementation of the Second Tranche Salary Schedule shall be effective for a period not less than one (1) year from the date of approval of the appropriation ordinance authorizing the supplemental budget or augmentation or on the date fixed therein by the Sanggunian concerned, subject to the pertinent provisions of RA No. 7160.



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- Section 13.0 – Effectivity

The LGU may implement the Second Tranche of the Updated Salary Schedule provided it has already implemented the First Tranche Salary Schedule under EO No. 64, for a minimum of one (1) year.

Furthermore, the LGU will implement the Second Tranche of the Updated Salary Schedule for a period not less than one (1) year.

Finally, the LGUs' implementation of the Second Tranche shall be contingent on the authorization from their respective Sanggunian, subject to pertinent provisions of EO No. 64, Series of 2024, RA No. 7160, and the applicable provisions of this Circular.

2. The Annual Investment Program (AIP) shall 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 Section 10.3.3 of DILG-NEDA-DBM-DOF Joint Memorandum Circular (JMC) No. 1, Series of 2016, dated November 18, 2016, the approval of the AIP shall be on or before June 7 of every year;
3. 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 Memorandum Circular (CSC MC) No. 12, s. 2022; CSC MC No. 24, s. 2017 as amended by CSC MC No. 14, s. 2018; Local Budget Circular (LBC) No. 53; Budget Circular (BC) 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. Creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
4. Creation of new positions and the implementation of salary increase or adjustments shall in no case be made retroactive;
5. the utilization of Local Disaster Risk Reduction and Management Fund shall be in accordance with R.A. 10121, specifically Section 21 and its implementing Rules and Regulations, CoA Circular No. 2012-02 dated September 12, 2012 and NDRRMC-DBM-DILG JMC 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 Section 9(e) of R.A. No. 10121;
6. the utilization of the 20% Development Fund shall be 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, 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

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the Local Development Council and approved by the Sangguniang Bayan as provided under Section 454(d) of the Implementing Rules and Regulations (IRR) of R.A. No. 7160;

7. The Annual Budget of the municipality 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 Republic Act (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;
8. The allocation of one percent (1%) of the National Tax Allotment (NTA) for the strengthening and implementation of the programs of the Local Councils for the Protection of Children (LCPC) shall be made pursuant to RA No. 9344;
9. 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;
10. pursuant to Section 51 of R.A. No. 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;
11. 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;
12. Section 12 of R.A. 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 R.A. No. 7160 and guided by Department of Interior and Local Government (DILG) Memorandum Circular No. 140 dated September 29, 2023;
13. The items for Donations shall be spent solely for public purposes pursuant to Section 305(b), 335 and 351 of the LGC of 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;
14. 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);

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15. The disbursement of the appropriation for the reception and entertainment shall be subject to Section 343 of the 1991 LGC 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;
16. 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;
17. The payment for Magna Carta for Public Health Workers (PHWs) 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;
18. The payment for Magna Carta Benefits for Public Social Workers (PSWs) shall be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular No. 1 dated December 27, 2018;
19. 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: (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;
20. the disbursement of the appropriation for Overtime Pay shall be subject to the policies and guidelines of the CSC and DBM Joint Circular No. 2, series of 2015 dated November 25, 2015;
21. 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;
22. 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;
23. the payment of Uniform/Clothing Allowance shall be pursuant to Budget Circular No. 2024-1 dated April 4, 2024 of the Department of Budget and Management and the pertinent general provisions in the 2026 GAA;
24. The grant of Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002;

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25. the payment of Mid-Year Bonus shall be pursuant to Budget Circular No. 2017-2 dated May 8, 2017 and Budget Circular No. 2019-4 dated July 5, 2019 of the Department of Budget and Management;
26. The grant of Medical Allowance shall be pursuant to Budget Circular No. 2024-6 dated December 12, 2024 of the DBM and the pertinent general provisions in the 2026 GAA;
27. the disbursement of the appropriation for Other Personnel Benefits and 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;
28. the municipality 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;
29. 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;
30. 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;
31. 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 Circular No. 2015-009 dated December 1, 2015.

**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 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 (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 municipal government.

**RESOLVED FINALLY**, that this Resolution does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law and that compliance with the existing laws, rules and regulations shall be the responsibility of the municipality.

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***ADOPTED UNANIMOUSLY.***

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

A handwritten signature in black ink, appearing to read "Jose Benito A. Alonso".

**HON. JOSE BENITO A. ALONSO**  
Vice-Governor/Presiding Officer

ATTESTED:

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