



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 18TH 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. Hadji P. Trojillo	Member - 5 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th 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 th District
Hon. Jeffrey T. Tubola	Member - 6 th District

ABSENT (O.L.):

Hon. Julius Martin D. Asistio	Member - PCL Rep.
-------------------------------	-------------------

RESOLUTION NO. 0250
 Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 05, SERIES OF 2026 OF THE MUNICIPALITY OF ISABELA, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF ISABELA, NEGROS OCCIDENTAL IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY SEVEN MILLION FIVE HUNDRED FOURTEEN THOUSAND SEVEN HUNDRED FIFTEEN PESOS AND 38/100 (P347,514,715.38) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE"

WHEREAS, thereby presented for appropriate action of the Sangguniang Panlalawigan of the Province of Negros Occidental is Appropriation Ordinance No. 05, Series of 2026 of the Municipality of Isabela, Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF ISABELA, NEGROS OCCIDENTAL IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY SEVEN MILLION FIVE HUNDRED FOURTEEN THOUSAND SEVEN HUNDRED FIFTEEN PESOS AND 38/100 (P347,514,715.38) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";

(Handwritten signatures and initials)



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. 0250, Series of 2026

WHEREAS, the pre-review shows apparent compliance with the same law and its implementing Rules and Regulations, CY 2023 Budget Operations Manual (BOM) for Local Government Units, implementing circulars and other issuances;

WHEREAS, said Annual Budget is declared **operative in its entirety effective January 1, 2026** and recommended for approval, subject to the posting requirements under Section 59 of the Local Government Code, and further **subject to the following conditions**:

1. The implementation of the Second Tranche Salary Adjustment pursuant to Executive Order (EO) No. 64, s.2024, shall be in accordance with the guidelines prescribed under Local Budget Circular No. 165, dated July 18, 2025, particularly Section 13.0 thereon which states:

“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 LGU’s implementation of the Second Tranche shall be contingent on the authorization from their respective Sanggunian, subject to the pertinent provisions of EO No. 64, s.2024, RA No. 7160, and the applicable provisions of this Circular.”;

2. The provision of funds under Other Personnel Benefits for the Third Tranche Salary Adjustment shall only be implemented upon the issuance of guidelines from the Department of Budget and Management;
3. 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 R.A. 7160. Furthermore, 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;
4. 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 Department of the Interior and Local Government 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 embodied in the Local Development Plan and/or public investment program formulated and prioritized by the Local Development Council and approved by the local Sanggunian as provided under Section 454(d) of the Implementing Rules and Regulations of RA No. 7160;



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. 0250, Series of 2026

5. the Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission MC 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. Position Titles and Salary Grades shall conform with Local Budget Circular No. 137 dated July 13, 2021 of the Department of Budget and Management;
6. the utilization of 5% 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 Section 9(e) of R.A. No. 10121;
7. the municipality shall provide the needed funds for the implementation of Section 4 of RA No. 11315, which provides that a 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;
8. 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;
9. The disbursement of the appropriation for Other Personnel Benefits (OPB) shall be strictly in accordance with the existing issuances on specific compensation and benefits, and subject to the Personal Services Limitation prescribed under Section 325(a) of the 1991 Local Government Code;
10. Pursuant to Section 12 of RA No. 11861, a monthly cash subsidy of One Thousand Pesos (Php1,000) shall be allocated for solo parents earning minimum wage and below in accordance with Section 17(b)(2)(iv) of RA No. 7160, and subject to the guidelines provided under DILG Memorandum Circular No. 2023-140 dated September 29, 2023;
11. The appropriation for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335, and 351 of the Local Government Code;
12. The purchase and specifications of the motor vehicle 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;
13. 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, s.1998, DBM BC No. 2013-1 dated April 12, 2013, and BC No. 2016-2 dated March 29, 2016;



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. 0250, Series of 2026

14. Appropriations for Magna Carta Benefits of Public Health Workers shall be in accordance with DBM-Department of Health (DOH) JC No. 1 dated November 29, 2012, as amended by DBM-DOH JC No. 1 dated July 15, 2016;
15. Appropriations for Magna Carta Benefits of Public Social Workers should be in accordance with the provisions of DBM-DSWD Joint Circular No. 1 dated December 27, 2018;
16. The disbursement of the appropriation for Reception and Entertainment shall strictly be in accordance with the provision of 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;
17. The appropriation for Honoraria shall be spent in accordance with Budget Circular Nos. 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;
18. The payment of 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;
19. The appropriation of Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011;
20. The appropriation for Representation and Transportation Allowance shall be pursuant to LBC No. 157 dated May 3, 2024, the specific rates per position is indicated in Annex B of the same LBC;
21. The appropriation for 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;
22. the grant of Medical Allowance shall be in accordance with the provisions of Budget Circular No. 2024-6 dated December 12, 2024 of the Department of Budget and Management (DBM) and the pertinent general provision in the General Appropriations Act;
23. The disbursement of Loyalty Pay shall be made pursuant to CSC MC No. 6 dated March 1, 2002 – P10,000 for the first ten (10) years in government service and P5,000 for the succeeding every five (5) years thereafter;
24. The disbursement of Mid-Year Bonus shall be made 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;

Three handwritten signatures in blue ink, appearing to be initials or names, located at the bottom of the page.



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. 0250, Series of 2026

25. the purchase of goods, infrastructure projects and consulting services shall be made in accordance with the provisions of R.A. 9184 and its 2016 revised Implementing Rules and Regulations;
26. The utilization and disbursement of the Confidential Expenses shall be subject to the Guidelines on the Entitlement, Release, Use, Reporting and Audit of Confidential 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;
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 Circular No. 2015-009 dated December 1, 2015;

WHEREAS, the above 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;

WHEREAS, adequate provisions for basic services and facilities specifically those enumerated under Section 17 of the 1991 Local Government Code and other provisions reiterated in Local Budget Memorandum Nos. 92-A dated August 27, 2025 and 92-B dated December 26, 2025 of the Department of Budget and Management shall be the responsibility of the municipal government;

WHEREAS, it is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law;

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

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

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 05, Series of 2026 of the Municipality of Isabela, Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF ISABELA, NEGROS OCCIDENTAL IN THE TOTAL AMOUNT OF THREE HUNDRED FORTY SEVEN MILLION FIVE HUNDRED FOURTEEN THOUSAND SEVEN HUNDRED FIFTEEN PESOS AND 38/100 (P347,514,715.38) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";



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 6 of SP Resolution No. 0250, Series of 2026

FURTHER RESOLVED, compliance with the existing laws, rules and regulations shall be the responsibility of the municipal government.

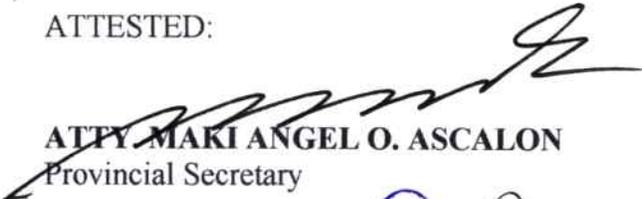
ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. JOSE BENCIO A. ALONSO
Vice Governor / Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary