



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 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. Nicholas M. Yulo	Member - 4 th District
Hon. Patricia Paula M. Alonso-Valderrama	Member - 4 th District
Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SKF Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

ON OFFICIAL BUSINESS:

Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District

ABSENT:

Hon. Julius Martin D. Asistio (On-Leave)	Member - PCL Rep
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RESOLUTION NO. 0251
Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-001 OF THE CITY OF SAGAY, NEGROS OCCIDENTAL, COVERING THE 2026 ANNUAL BUDGET OF THE GENERAL FUND AND ECONOMIC ENTERPRISE MANAGEMENT OFFICE OF THE SAID CITY IN THE AMOUNT OF ONE BILLION SIX HUNDRED NINETY NINE MILLION SEVEN HUNDRED THIRTY FIVE THOUSAND NINE HUNDRED TWO PESOS (P1,699,735,902.00), AND FIFTY SEVEN MILLION SEVEN HUNDRED FIFTY THOUSAND PESOS (P57,750,000.00), RESPECTIVELY

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the 2026 Annual Budget of the City of Sagay, Negros Occidental, with a total appropriation of One Billion Six Hundred Ninety Nine Million Seven Hundred Thirty Five Thousand Nine Hundred Two Pesos (P1,699,735,902.00) for the General Fund, and Fifty Seven Million Seven Hundred Fifty Thousand Pesos (P57,750,000.00) for the Economic Enterprise Management Office, per Appropriation Ordinance No. 2025-001;

WHEREAS, the above-mentioned budget shows substantial compliance with the same law, its Implementing Rules and Regulations, with Budget Operations Manual for Local Government Units, 2023 Edition with implementing circulars and other issuances;

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

NOW THEREFORE, on motion of Hon. Arthur Christopher D. Marañon, unanimously seconded by all the members present,

THE SANGGUNIAN PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare operative in its entirety effective January 1, 2026, the Appropriation Ordinance No. 2025-001 of the City of Sagay, Negros Occidental, subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following conditions and reminders:

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 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. Position Titles and Salary Grades shall be consistent with the IOS-LGU under LBC No. 137 dated July 13, 2021.
3. In case of abolition of positions and creation of new ones resulting from the abolition of existing positions in the career service, such abolition or creation shall be made in accordance with pertinent provisions of the LGC and civil service laws, rules and regulations.
4. The disbursement of the appropriation for Other Personnel Benefits 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.
5. The utilization of 5% Local Disaster Risk Reduction and Management Fund (LDRRMF) shall be in accordance with R.A. 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 Section 9(e) of R.A. No. 10121.

6. 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.
7. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to R.A. No. 7192, RA No. 9710, and Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2016-01 dated January 12, 2016, and the same shall be reviewed and endorsed by the Department of the Interior and Local Government (DILG).
8. One percent of the NTA shall be allocated/ attributed on the strengthening and implementation of the programs of the LCPC pursuant to RA No. 9344.
9. 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.
10. Monthly cash subsidy for Solo Parents pursuant to RA No. 8972 as amended by RA No. 11861 "An act granting additional benefits to Solo Parents."
11. The disbursement of Donations appropriated under the offices of the Mayor and the Sangguniang Panlungsod shall be made under the general supervision of the Local Chief Executive pursuant to Section 455 of the Local Government Code of 1991 and shall be used solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC.
12. The purchase and specification 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).
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, BC No. 2013-1 dated April 12, 2013 and BC 2016-2 dated March 29, 2016.





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14. The payment of the Magna Carta Benefits of Public Health Workers shall be subject to the guidelines prescribed under Department of Budget and Management (DBM) –Department of Health (DOH) Joint Circular No. 1, s. 2012 dated November 29, 2012.
15. The appropriation of Magna Carta Benefits to Social Welfare Development Officers shall be provided pursuant to DBM-DSWD Joint Circular No. 1 series of 2018.
16. The payment of Overtime Pay shall be pursuant to CSC-DBM JC No. 2 dated November 25, 2015.
17. Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011.
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.
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. Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002- P 10,000.00 for the first ten (10) years in government service and P 5,000.00 for the succeeding every five (5) years thereafter.
22. 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.
23. The city shall identify, tag, and prioritize its climate change PPAs in accordance with the DBM-Climate Change Commission (CCC) – DILG JMC No. 2015-01 dated July 23, 2015. Moreover, as required under item 5.1.5 of the same JMC, the city shall submit an electronic copy of the tagged AIP to the CCC.
24. Pursuant to Section 4 of RA No. 11315, 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 city is encourage to provide the needed funds for the implementation of its mandates and functions relative to CBMS.
25. The disbursement of the appropriation for *Representation Expenses* in the amount of Three Million Pesos (Php3,000,000.00) in the Office of the City Mayor and Three Hundred Sixty Thousand Pesos (Php360,000.00) in the Office

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of the Sangguniang Panlungsod, shall be strictly in accordance with the provision of 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 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".

26. The city shall maintain a special account in the General Fund (GF) for the Local Economic Enterprise (LEE). The appropriations for PS of LEEs shall be charged to their respective budgets. Each LEE shall have its own separate Annual Operating Budget (AOB). PAs of LEE is included in the AIP. The profits or income derived from the operation of LEE are applied as follows:
- a. The costs of improvement, repair and other related expenses of the LEE shall be deducted from the income from the operation of the said LEE;
 - b. The balance thereof shall first be applied for the return of advances or loans made; and
 - c. Any excess shall form part of the GF of LGU.

Moreover, the budgetary requirement for LDRRMF under Section 324(d) of the LGC, as amended by RA No. 10121 will not apply to the LEE budget because the LEE income is specific for LEE operations and not for regular LGU operations.

27. The FY 2026 annual budget of the City 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, 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.

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 city government.

RESOLVED FINALLY, that compliance with the existing laws, rules and regulations shall be the responsibility of the city government.

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.



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CERTIFIED CORRECT:

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

HON. JOSE BENITO A. ALONSO
Vice Governor

ATTESTED:

A large, stylized handwritten signature in black ink, appearing to be "Maklangel O. Ascalon".
ATTY. MAKLANGEL O. ASCALON
Provincial Secretary
Two small handwritten initials or marks in black ink, possibly "MA" or "AS".

Copy for all concerned
@jpvresords