



Republic of the Philippines
 PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
 South Wing, Provincial Capitol Building
 South Capitol Road, Bacolod City, Negros Occidental 6100
 Tel. Nos. 435-7698 * 433-4894 * 707-8075

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 10TH DAY OF MARCH 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. Hadji P. Trojillo	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
Hon. Mayvelyn L. Madrid	Member - SK
On Official Business:	
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Julius Martin D. Asistio	Member-PCL

RESOLUTION NO. 0304
 Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-05 OF THE CITY OF CADIZ, NEGROS OCCIDENTAL, COVERING THE 2026 ANNUAL BUDGET FOR THE GENERAL FUND OF THE SAID CITY IN THE AMOUNT OF TWO BILLION SEVEN HUNDRED FORTY NINE THOUSAND SEVEN HUNDRED TWO PESOS (P2,000,749,702.00) AND TEN MILLION ONE HUNDRED THOUSAND PESOS (P10,100,000.00) FOR THE OPERATION OF THE CITY ECONOMIC ENTERPRISE DEPARTMENT (CEED), A SPECIAL ACCOUNT UNDER THE GENERAL FUND

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the 2026 Annual Budget of the City of Cadiz, Negros Occidental for the General Fund with a total appropriation of P2,000,749,702.00 and P10,100,000.00 for the Operation of the City Economic Enterprise Department (CEED), a special account under the General Fund, enacted by the Sanggunian Panlungsod per Appropriation Ordinance No. 2025-05;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. No. 7160, otherwise known as the Local Government Code of 1991, and Joint Circular No. 93-2 of the Commission on Audit and the Department of Budget and Management dated June 8, 1993 and other implementing circulars and issuances, as pre-reviewed and endorsed by the Provincial Budget Officer and the Local Finance Committee;

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

NOW, THEREFORE, on motion of Hon. Sixto Teofilo Roxas V. Guanzon, Jr., unanimously seconded by all the members present,



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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve Appropriation Ordinance No. 2025-05 of the City of Cadiz covering the 2026 Annual Budget for the General Fund of the said city with a total appropriation of P2,000,749,702.00 and P10,100,000.00 for the Operation of the City Economic Enterprise Department (CEED), a special account under the General Fund, and considered operative in its entirety effective January 1, 2026 subject to the posting requirement under Section 59 of LGC 1991 and further subject to the following conditions and reminders:

1. The FY 2026 National Tax Allotment (NTA) of the city was adjusted under LBM No. 92-A dated August 27, 2025 of the DBM, to wit:

Final NTA per LBM No. 92A -	P1,846,372,508.00
Indicative NTA per LBM No. 90 -	<u>P1,854,828,702.00</u>
DECREASE	(8,456,194.00)

Considering that the Annual Budget of the city has been prepared/approved based on the indicative NTA shares under LBM No. 90 dated June 9, 2025, the city is hereby enjoined to adopt appropriate measures resulting from the adjusted NTA shares, in accordance with the pertinent provisions of RA 7160 and other budgeting rules and regulations.

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

- Section 5.0 – Implementation of the Second Tranche of the Updated Salary Schedule in LGUs

“The implementation of the Second Tranche of the Updated Salary Schedule in the LGUs shall be subject to the authorization from their respective Sanggunian, as provided under Sections 447(a), and 468(a) of RA 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 the period not less than one (1) year from the date of the approval of the appropriation ordinance authorizing the supplemental budget or augmentation or on the date fixed therein by the sanggunian, subject to the pertinent provisions of RA 7160.
- 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.



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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 the pertinent provisions of EO No. 64, series of 2024, RA 7160, and the applicable provisions of this Circular.

3. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under CSC MC 12, series of 2022; CSC MC 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 with LBC No. 137 dated July 13, 2021 of the DBM. Creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
4. The creation of new positions and the implementation of salary increase or adjustments shall in no case be made retroactive;
5. the utilization of the 20% Development Fund shall be disbursed in accordance with the general policies prescribed under 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 lumpsum, 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 provide under Section 454(d) of the IRR of RA 7160;
6. the utilization of the Local Disaster Risk Reduction and Management Fund shall be in accordance with the provisions of RA 10121 and its IRR, COA Circular No. 2012-02 dated September 12, 2012 and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013, furthermore, LDRRM Plan of the city should be reviewed by the Office of the Civil Defense pursuant to Section 7(e) of RA 10121;
7. the annual budget of the city shall include PPAs that can be attributed and built-in within the budget level for Gender and Development (GAD) Plan and Budget pursuant to RA 7192, RA 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;
8. the allocation of one percent (1%) of the NTA for the strengthening and implementation of the programs of the Local Councils for the Protection of Children (LCPC) shall be made pursuant to Section 15 of RA 9344;
9. the allocation 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;

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10. 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. Relative thereto, LGUs may refer to DILG MC No. 2021-044 dated April 14, 2021 for the list of anti-illegal drug programs and/or activities that they may prioritize and implement;
11. Section 12 of RA 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 RA 7160 and guided by DILG MC No. 140 dated September 29, 2023;
12. the items for Donations shall be spent solely for public purpose pursuant to Section 305(b), 335 and 351 of 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;
13. 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 No. 2022-1 dated February 11, 2022 and BC No. 2022-1A dated March 1, 2023 of the DBM;
14. the disbursement of the appropriation for Reception and Entertainment shall strictly be in accordance with the provisions of Section 343 of the LGC 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 laws or for the reception of visiting dignitaries of foreign governments or foreign missions or when expressly authorized by the President in specific cases";
15. the grant of Terminal Leave Benefits shall be in accordance with CSC Omnibus Rules on Leave pursuant to CSC MC No. 41, series of 1998, BC No. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
16. the payment for Magna Carta Benefits to Public Health Workers (PHWs) shall be in accordance with the DBM-DOH JC No. 1 dated November 29, 2012, as amended by DBM-DOH JC No.1 dated July 15, 2016;
17. the payment for Magna Carta Benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD JC No. 1, dated December 27, 2018;
18. 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.

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[Signature]



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19. the payment of Honorarium to city government personnel shall be in accordance with the Budget Circular Nos. 2007-1 and 2007-2 of the DBM 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;
20. the disbursement of appropriation for Night Shift Differential shall be in accordance with RA 11701, item 6.0 of DOH-DBM JC No. 1, dated November 29, 2012, and CSC-DBM-GCG JC No. 1, dated August 1, 2023;
21. the disbursement of the appropriation for Overtime Pay shall be subject to policies and guidelines of the Joint Circular No. 2, series of 2015 dated November 25, 2015 of the CSC and DBM;
22. the payment of PERA shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011 of the DBM;
23. the payment of RATA shall be pursuant to LBC No. 157 dated May 3, 2024 of the DBM, the specific rates per position is indicated in Annex B of the same LBC;
24. the payment of Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024 of the DBM and GAA of 2026;
25. the grant of PEI under the Other Bonuses and Allowances account shall be made only upon the issuance of a Administrative Order from the Office of the President and/or Budget Circular to be issued by the DBM for the purpose;
26. the grant of Loyalty Pay shall be pursuant to CSC MC No. 6, dated March 1, 2002;
27. 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;
28. the grant of Medical Allowance shall be pursuant to BC No. 2024-6 dated December 12, 2024 of the DBM and the GAA of 2026;
29. the city is enjoined to establish a Community-Based Monitoring System (CBMS), per Section 4 of RA 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;
30. 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 in accordance with the DBM-Climate Change. 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;
31. the purchase of goods, infrastructure projects and consulting services shall be made in accordance with the provisions of RA 9184 and its 2016 revised IRR;

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32. The disbursement of the appropriation for Other Personnel Benefits and Miscellaneous Personnel Benefits shall be strictly 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;
33. 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 30% of the total amount allocated for Peace & Order Program (POP), enumerated per Section 3.23 of the said circular, of the LGU as approved by the Peace & Order Council;
34. The disbursement of the appropriation Provident/Welfare Fund contribution shall be subject to the rules, regulations and procedure prescribed under BC No. 2008-3 dated June 20, 2008 of the DBM and other related issuances authorizing the grant of the said fund;
35. The disbursement of the appropriation for Food Supplies Expense under various offices and programs shall be disbursed for foods issued to hospital/rehabilitation of patients, jail inmates, and the like per COA Circular No. 2015-009 dated December 1, 2025;
36. The payment of Quarter Allowance under the Office of the Mayor shall be guided by specific DBM circulars issued for the purpose;
37. In the operation of the local economic enterprise, the city government is reminded of the:
 - a. The LGU shall maintain a special account in the General Fund (GF) for the LEE;
 - b. Salaries, wages, representation, and transportation allowances of LEE officials and employees shall not be included in the annual or supplemental budget in the computation of the maximum amount for PS of the LGU;
 - c. The appropriations for PS of LEEs shall be charged to their respective budgets;
 - d. LEE official or employee is not allowed a salary rate higher than the maximum fixed for the position or other positions of equivalent rank;
 - e. Each LEE shall have its own separate Annual Operating Budget;
 - f. PPAs of the LEE shall be included in the Annual Investment Program;
 - g. The profits or income derived from the operation of the LEE shall be applied as follows:
 - The cost of improvement, repair and other related expenses of the LEE shall be deducted from the income from the operation of the said LEE;



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- The balance thereof shall first be applied for the return of advance or loans made: and
 - Any excess shall form part of the General Fund of the LGU.
- h. The AOB of each LEE is presented separately in the Local Expenditure Program which shall be included for enactment by the sanggunian; and
- i. Compliance to other applicable laws, rules and regulations.
38. The LGU is reminded that the Local Chief Executive (LCE), upon approving the AO, shall sign in every page thereof pursuant to Section 54(a) of the LGC, which provides that, “every ordinance enacted by the Sangguniang Panlalawigan, Sangguniang Panlungsod, or Sangguniang Bayan shall be presented to the provincial governor, or city of municipal mayor, as the case may be. If the LCE concerned approves the same, he shall affix his signature on each and every pages thereof... xxx”; and
39. the FY 2026 Annual Budget of the city shall be prepared consistent with the Revised Chart of Accounts for LGUs as prescribed under COA Circular No. 2015-009 dated December 1, 2015;

RESOLVED FURTHER, that the above-stated reminders and other appropriations under the Annual Budget shall be subject to other issuances not specifically mentioned herein and the disbursement shall 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, and that adequate provisions for basic services and facilities specifically enumerated under Section 17 of the Local Government Code of 1991 as reiterated in Local Budget Memorandum No. 87 and 87-A dated June 9, 2023, respectively, by the DBM shall be the responsibility of the city government.

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

ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. JOSE BENITO A. ALONSO
Vice Governor

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary