



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 THE PROVINCE OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD ON THE 10TH DAY OF MARCH, 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. 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:	
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

RESOLUTION NO. 0305
 Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 02, SERIES OF 2025 OF THE MUNICIPALITY OF MURCIA, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET AMOUNTING TO FOUR HUNDRED SEVENTY MILLION NINETY THREE THOUSAND THIRTY FOUR PESOS (P470,093,034.00) FOR GENERAL FUND AND SEVENTEEN MILLION FIVE HUNDRED FIFTY FIVE THOUSAND ONE HUNDRED NINETY PESOS (P17,555,190.00) FOR ECONOMIC ENTERPRISE

WHEREAS, thereby presented to the Board for review and appropriate action is the FY 2026 Annual Budget of the Municipality of Murcia, Negros Occidental, covering the FY 2026 Annual Budget amounting to Four Hundred Seventy Million Ninety Three Thousand Thirty Four Pesos (P470,093,034.00) for General Fund and Seventeen Million Five Hundred Fifty Five Thousand One Hundred Ninety Pesos (P17,555,190.00) for Economic Enterprise, enacted by the Sangguniang Bayan per Appropriation Ordinance No. 02, Series of 2025;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, its Implementing Rules and Regulation, Budget Operations Manual for Local Government Units, 2023 Edition and implementing circulars and other issuances, as pre-reviewed and endorsed by the Provincial Budget Office 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. Andrew Gerard L. Montelibano and unanimously seconded by all the members present;

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THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare operative in its entirety effective January 1, 2026, the Appropriation Ordinance No. 02, Series of 2025 of the Municipality of Murcia, Negros Occidental, subject to the posting requirements under Section 59 of the Local Government Code of 1991 and subject further to the following reminders and conditions:

1. 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 7160. Moreover, under Section 10 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;
2. The Human Resource, Position Classification and Staffing Actions 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;

In cases 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 RA No. 7160 and the civil service laws, rules, and regulations. (Sec. 325.d).

3. The disbursement of the appropriation for Other Personnel Benefits Salary Adjustment-Third Tranche Salary increase, SRI & PEI) shall only be made upon issuance by Administrative Order and/or DBM Budget Circular prescribing guidelines for the purpose;
4. 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 and 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 RA No. 7160;

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5. The utilization of Local Disaster Risk Reduction and Management Fund shall be in accordance Republic Act No. 10121 and its Implementing Rules and Regulations, Commission on Audit Circular No. 2012-02 dated September 12, 2012 and National Disaster Risk Reduction and Management Council-Department of Budget and Management-Department of Interior and Local Government JMC No. 2013-1 dated March 25, 2013. Furthermore, the Local Disaster Risk Reduction and Management Plan of the city shall be reviewed by the Office of the Civil Defense pursuant to Section 9(e) of Republic Act No. 10121;
6. The appropriations under the Gender and Development (GAD) Plan and Budget shall support GAD PPAs pursuant to Republic Act No. 7192, Republic Act No. 9710 and Philippine Commission on Women (PCW)-DILG-DBM-NEDA JMC No. 2013-01, as amended by PCW-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016;
7. The Municipality 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 Municipality shall submit an electronic copy of the tagged AIP to the CCC;
8. 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 DBM;
9. Pursuant to Section 51 of RA 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. 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 implemented;
10. 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;
11. Section 12 of Republic Act 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 Republic Act No. 7160 and guided by Department of Interior and Local Government (DILG) MC No. 140 dated September 29, 2023;
12. The appropriations for Magna Carta Benefits of Public Health Workers 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;



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13. The appropriations for Magna Carta Benefits of Public Social Workers shall be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) JC No. 1 dated December 27, 2018;
14. The disbursement of the appropriation for the Representation Expenses 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";
15. The grant of Terminal Leave Benefits and Monetization of Leave Credits shall be in accordance with the 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 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:
 - (a) Employees under contractual or casual appointment are entitled to the same benefits enjoyed by regular employees; and
 - (b) 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.
17. The payment of Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011 of the DBM;
18. The Representation and Transportation Allowance shall be pursuant to Local Budget Circular (LBC) No. 157 dated May 3, 2024, the specific rates per position in indicated in Annex B of the same LBC;
19. The disbursement of Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and pertinent general provision in the Annual General Appropriation Act (GAA);
20. The 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;
21. The grant of Productivity Enhancement Incentive shall be pursuant to Circular Letter No. 2024-17 dated December 4, 2024 of the DBM;
22. The Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997 – not exceeding P3,000.00 for every milestone year;

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23. The disbursement of Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002 – P10,000.00 for the first ten (10) years in government service and P5,000.00 for the succeeding every five (5) years thereafter;
24. The disbursement of the appropriation for Overtime Pay shall be subject to the policies and guidelines of the Civil Service Commission and DBM Joint Circular No. 2, Series of 2015 dated November 25, 2015;
25. The grant of Medical Allowance shall be pursuant to Budget Circular No. 2024-6 dated December 12, 2024 of the Department of Budget and Management and pertinent general provisions in the 2026 GAA;
26. In the operation of their local economic enterprise, the municipal government is reminded of the following:
 - 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 Personal Services of the LGU;
 - c. The appropriations for Personal Services 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 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:
 - I. The costs of improvement, repair and other related expenses of the LEE shall be deducted from the income from operation of the said LEE;
 - II. The balance thereof shall first be applied for the return of advances or loans made; and
 - III. 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 the enactment by the Sanggunian; and
 - i. Compliance to other applicable laws, rules and regulations.



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27. The FY 2026 Annual Budget of the Municipality shall be prepared consistent with the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit (COA) 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 utilization and 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 (Republic Act No. 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 and other provisions as reiterated in Local Budget Memorandum Nos. 92 and 92-A dated June 9, 2025 and August 27, 2025, respectively, of the Department of Budget and Management shall be the responsibility of the Municipal Government.

RESOLVED FINALLY, that 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