



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 10<sup>TH</sup> DAY OF MARCH 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. Andrew Gerard L. Montelibano	Member - 3 <sup>rd</sup> District
Hon. Atty. Hope Marey B. Depasucat	Member - 3 <sup>rd</sup> District
Hon. Nicholas M. Yulo	Member - 4 <sup>th</sup> District
Hon. Patricia Paula M. Alonso-Valderrama	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. Jeffrey T. Tubola	Member - 6 <sup>th</sup> District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

**OFFICIAL BUSINESS:**

Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

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**RESOLUTION NO. 0306**  
 Series of 2026

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 06, SERIES OF 2025 OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED SIXTY-ONE MILLION NINE HUNDRED THREE THOUSAND SIXTY-TWO PESOS (Php161,903,062.00) TO COVER THE CY 2026 GENERAL FUND ANNUAL BUDGET OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL TO BE MADE AVAILABLE AS APPROPRIATION OF THE MUNICIPAL GOVERNMENT"**

*WHEREAS*, thereby presented for appropriate action of the Sangguniang Panlalawigan of the Province of Negros Occidental is Appropriation Ordinance No. 06, Series of 2025 of the Municipality of San Enrique, Negros Occidental entitled: "AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED SIXTY-ONE MILLION NINE HUNDRED THREE THOUSAND SIXTY-TWO PESOS (Php161,903,062.00) TO COVER THE CY 2026 GENERAL FUND ANNUAL BUDGET OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL TO BE MADE AVAILABLE AS APPROPRIATION OF THE MUNICIPAL GOVERNMENT";

*WHEREAS*, the pre-review thereof 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;



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**WHEREAS**, said Appropriation Ordinance is therefore **recommended for approval and declared operative in its entirety effective January 1, 2026** subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following conditions and reminders:

1. *The National Tax Allotment (NTA) of the municipality has decreased pursuant to Local Budget Memorandum (LBM) No. 92-A dated August 27, 2025 of the Department of Budget and Management, to wit:*

*Adjusted NTA per LBM No. 92-AP 152,362,209.00*  
*Indicative NTA per LBM No. 92P 153,903,062.00*  
**DECREASE            P (1,540,853.00)**

*Considering that the Annual Budget of the municipality has been prepared based on the indicative NTA shares under LBM No. 92 dated June 9, 2025, the municipality is hereby enjoined to adopt the appropriate measures resulting from the adjusted NTA shares, in accordance with the pertinent provisions of R.A. No 7160 and other budgeting rules and regulations;*

2. *The implementation of 2<sup>nd</sup> Tranche Salary Adjustment pursuant to the 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 applicable provisions of this Circular."*

*In addition, implementation of the 3<sup>rd</sup> Tranche Salary Adjustment shall be held in abeyance pending issuance of Budget Circular from DBM prescribing guidelines for the purpose.*

3. *The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular No. 12, s. 2022; CSC Memorandum Circular 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.*



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*Position Titles and Salary Grades shall conform with Local Budget Circular No. 137 dated July 13, 2021 of the Department of Budget and Management;*

4. *Creation of new position shall be subject to the legislative action of the Sanggunian pursuant to Section 447 (a) (1) (viii) of the LGC and shall be in no case be made retroactive pursuant to Section 325 of the Local Government Code(LGC).*
5. *The disbursement of the appropriations for Productivity Enhancement Incentive (PEI), and Service Recognition Incentive (SRI) and Collective Negotiation Agreement shall be made upon issuance of Administrative Order from the Office of the President and Budget Circular from DBM prescribing guidelines for the purpose.*
6. *The payment 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;*
7. *The appropriation for Magna Carta benefits for Public Social Workers should be in accordance with the provisions of DBM-Department of Social Welfare and Development (DSWD) Joint Circular No. 1 dated December 27, 2018;*
8. *The 20% Development Fund shall be utilized and 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 the 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, 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. 7160;*
9. *The utilization of 5% Local Disaster Risk Reduction and Management Fund 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 LDDRM Plan of the Municipality shall be reviewed by the Office of the Civil Defense pursuant to Section 9(e) of RA No. 10121;*



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10. *The utilization and disbursement of 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, GOCC's and DND and it should not exceed thirty percent (30%) of the total annual amount of Peace and Order Program (POP) of the LGU approved by the Peace and Order Council.*
11. *Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of One Thousand Pesos (P 1,000.00) shall be granted to solo parents earning minimum wage and below, as mandated in Section 17 (b)(2)(iv) of RA No. 7160 and guided by Department of the Interior and Local Government (DILG) Memorandum Circular No. 140 dated September 29, 2023;*
12. *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;*
13. *The appropriation for Donations shall be spent solely for public purpose pursuant to Sections 305 (b), 335 and 351 of the LGC;*
14. *The purchase and specifications of motor vehicle shall be subject to the provision s 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.*
15. *The grant of Terminal Leave Benefits and Memorandum of Leave Credits shall be in accordance with the CSC Memorandum Circular No. 41, s. 1998, BC No.2013-1 dated April 12, 2013, and BC No. 2016-2 dated March 29, 2016.*
16. *Personnel Economic Relief Allowance shall be pursuant to BC nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011.*
17. *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.*
18. *The disbursement of Uniform and Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and pertinent general provision in the Annual General Appropriation Act.*
19. *Loyalty Pay shall be pursuant to CSC MC No. 6 dated March 1, 2002-P10,000.00 for the first 10 years in government service and P5,000.00 for the succeeding every five (5) years thereafter*



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20. *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 AIP Reference Code is vital to ensuring the Plan-Budget Linkage. The code assigned to each PPA facilitates validation of whether or not the PPAs funded in the budget are the same PPAs prioritized in the AIP. Hence, the municipality is enjoined to indicate the corresponding AIP Reference Code for each PPAs in the Local Budget Preparation Form No. 4 (Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets), as provided under the Budget Operations Manual for Local Government Units, 2023 Edition.*
22. *The utilization and disbursement of appropriations for Confidential Expenses shall be subject to the provisions of the Guidelines on 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 (30%) percent of the total annual amount allocated for Peace and Order Program (POP) of the LGU as approved by the Peace and Order Council;*
23. *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;*

**WHEREAS**, the above 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 (R.A.9184) and other pertinent laws;

**WHEREAS**, adequate provisions for the 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-A dated August 27, 2025 and 92 December 26, 2025 shall be the responsibility of the Municipal Government;

**WHEREAS**, in view of the foregoing, the SP Committee on Finance, finding the documents to be in order, deemed it best to approve the same;

**NOW THEREFORE**, on motion of Hon. Patricia Paula M. Alonso-Valderrama, unanimously seconded by all members present;

**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve Appropriation Ordinance No. 06, Series of 2025 of the Municipality of San Enrique, Negros Occidental entitled: "AN ORDINANCE APPROPRIATING THE AMOUNT OF ONE HUNDRED SIXTY-ONE MILLION NINE HUNDRED THREE THOUSAND SIXTY-TWO PESOS (Php161,903,062.00) TO COVER THE CY 2026 GENERAL FUND ANNUAL BUDGET OF THE MUNICIPALITY OF SAN ENRIQUE, NEGROS OCCIDENTAL TO BE MADE AVAILABLE AS APPROPRIATION OF THE MUNICIPAL GOVERNMENT"



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**FURTHER RESOLVED**, compliance with the existing law, rules and regulations shall be the responsibility of the municipality;

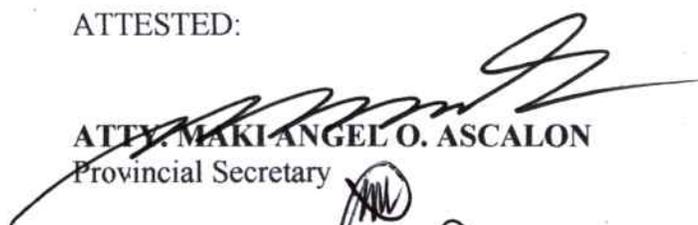
**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

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

ATTESTED:

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