



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. 0308**  
Series of 2026

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 25-08 OF THE CITY OF BAGO, NEGROS OCCIDENTAL ENTITLED: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE CITY GOVERNMENT OF BAGO, PROVINCE OF NEGROS OCCIDENTAL IN THE AMOUNT OF ONE BILLION NINE HUNDRED FIFTY NINE MILLION TWENTY NINE THOUSAND THREE PESOS (P1,959,029,003.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE CITY 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. 25-08 of the City of Bago, Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE CITY GOVERNMENT OF BAGO, PROVINCE OF NEGROS OCCIDENTAL IN THE AMOUNT OF ONE BILLION NINE HUNDRED FIFTY NINE MILLION TWENTY NINE THOUSAND THREE PESOS (P1,959,029,003.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE CITY GOVERNMENT FOR FISCAL YEAR (FY) 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";

**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 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. No. 7160. Moreover, 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;*
- 2. the disbursement of appropriation under Other Personnel Benefits (Provisions for Salary Increase) for the implementation of the Third Tranche of the Modified Salary Schedule for Local Government Personnel shall be pursuant to the provisions of Executive Order No. 64 and further be in accordance with the guidelines that will be issued by the Department of Budget and Management for the purpose. Moreover, the LGUs' implementation of the Third 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 Department of Budget Management Local Budget Circular that will be issued;*
- 3. the Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission Memorandum Circular 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. Position Titles and Salary Grades shall conform with Local Budget Circular 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. Moreover, the following corrections shall be made to Section 6 of this AO with reference to the newly created permanent positions under the Office of the Mayor:*

*From: 10 Laborer I - Daily SG 1*

*To: 10 Administrative Aide I (Laborer I) SG 1*

- 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 Joint Memorandum Circular (JMC) No. 1 of the Department of Budget and Management (DBM), Department of Finance (DoF), and the Department of the Interior and Local Government (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. 7160;*



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6. *the utilization of 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 NDRRMCDDBM-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 Sec. 9(e) of R.A. No. 10121;*
7. *the Annual Budget of the City shall include programs, projects and activities (PPAs) that can be attributed and built in within the budget level for the Gender and Development (GAD) 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 GAD Plan and Budget shall be reviewed and endorsed by the DILG;*
8. *the allocation of one percent (1%) of the National Tax Allotment (NTA) for the strengthening and implementation of the programs of the Local Councils for the Protection of Children (LCPC) shall be made pursuant to R.A. No. 9344;*
9. *for the community-based Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome (HIV/AIDS) prevention and care services pursuant to R.A. No. 8504 shall be identified, by attribution, in the General Fund Annual Budget;*
10. *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 implement;*
11. *section 12 of RA 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 RA No. 7160 and guided by Department of the Interior and Local Government (DILG) Memorandum Circular 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 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 Department of Budget and Management (DBM);*
14. *the disbursement of the appropriation for the reception and entertainment shall be subject to 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 representations allowance 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 CSC Omnibus Rules on Leave pursuant to CSC Memorandum Circular No. 41, s. 1998 Budget Circular No. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;*



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16. the payment for Magna Carta for Public Health Workers (PHWs) 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;
17. the payment for Magna Carta benefits for Public Social Workers (PSWs) shall be in accordance with the provisions of DBM-Department of Social Welfare, and Development (DSWD) Joint Circular (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 2026 AB City of Bago: AO No. 2025-08 5 appointment be issued to fill a vacant plantilla position or a casual employee perform the duties and responsibilities of the vacant plantilla position;
19. the payment of Honorarium to city government personnel shall be 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;
20. the disbursement of the appropriation for 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;
21. the payment of Personnel Economic Relief Allowance shall be pursuant to Budget Circular Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011 of the Department of Budget and Management;
22. the payment of Representation and Transportation Allowance shall be pursuant to Local Budget Circular No. 157 dated May 3, 2024 of the Department of Budget and Management, the specific rates per position is indicated in Annex B of the same;
23. the payment of Uniform/Clothing Allowance shall be pursuant to Budget Circular No. 2024-1 dated April 4, 2024 of the Department of Budget and Management and the General Appropriations Act of 2026;
24. the payment of Mid-Year Bonus shall be pursuant to Budget Circular No. 2017-2 dated May 8, 2017 and Budget Circular No. 2019-4 dated July 5, 2019 of the Department of Budget and Management;
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 the General Appropriations Act of 2026;
26. the city is enjoined to establish a Community-Based Monitoring System (CBMS), per Section 4 of RA No. 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;
27. 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 their respective climate change PPAs. Moreover, as required under item 5.1.5 of the same JMC, the LGU shall submit an electronic copy of the tagged AIP to the CCC;



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28. the purchase of goods, infrastructure projects and consulting services shall be made in accordance with the provisions of R.A. No. 9184 and its 2016 revised Implementing Rules and Regulations;
29. the disbursement of the appropriation for Other Personnel Benefits shall strictly be 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;
30. 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;
31. the disbursement of the appropriation for Food Supplies Expense under various offices and programs shall be disbursed for food issued to hospital/rehabilitation of patients, jail inmates and the like per COA Circular No. 2015-009 dated December 1, 2015;
32. the FY 2026 annual budget of city 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. As such, the following corrections shall be made to conform with the CoA Circular:

a. proper account classification and titles shall be used under Section 3 - Office of the Local Civil Registrar of the AO with reference to the accounts Postage and Courier Service and Telephone Expenses that were itemized under the Capital Outlay;

b. use of proper account codes for the account Traveling Expenses - Local (TLDC) under Section 3 of the AO - Office of the City Cooperative Development Officer.

**WHEREAS**, 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;

**WHEREAS**, 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. 92, 92A and 92B, dated June 9, 2025, August 27, 2025 and December 26, 2025, respectively, by the Department of Budget and Management shall be the responsibility of the City 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, finding the documents to be in order, deemed it best to approve the same;



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**NOW THEREFORE**, on motion of Hon. Nicholas M. Yulo, unanimously seconded by all members present;

**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve Appropriation Ordinance No. 25-08 of the City of Bago, Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE CITY GOVERNMENT OF BAGO, PROVINCE OF NEGROS OCCIDENTAL IN THE AMOUNT OF ONE BILLION NINE HUNDRED FIFTY NINE MILLION TWENTY NINE THOUSAND THREE PESOS (P1,959,029,003.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE CITY GOVERNMENT FOR FISCAL YEAR (FY) 2026, AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";

**FURTHER RESOLVED**, 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 /Presiding Officer

ATTESTED:

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