



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 17TH DAY 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. Nicholas M. Yulo	Member - 4 th District
Hon. Patricia Paula M. Alonso-Valderrama	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SKF Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

ON OFFICIAL BUSINESS:

Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep

RESOLUTION NO. 0371
Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 25-04 OF THE CITY OF SAN CARLOS, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET FOR THE GENERAL FUND IN THE AMOUNT OF ONE BILLION SEVEN HUNDRED SEVENTY TWO MILLION NINE HUNDRED SIXTY EIGHT THOUSAND FIVE HUNDRED THIRTY PESOS (₱1,772,968,530), AND FOUR HUNDRED SIX MILLION NINE HUNDRED NINETY FIVE THOUSAND EIGHT HUNDRED THIRTY ONE PESOS (₱406,995,831.00) FOR THE OPERATION OF THE LOCAL ECONOMIC ENTERPRISES

WHEREAS, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2026 Annual Budget of the City San Carlos, Negros Occidental, with a total appropriation of One Billion Seven Hundred Seventy Two Million Nine Hundred Sixty Eight Thousand Five Hundred Thirty Pesos (₱1,772,968,530), and Four Hundred Six Million Nine Hundred Ninety Five Thousand Eight Hundred Thirty One Pesos (₱406,995,831.00) for the Operation of the Local Economic Enterprises per Appropriation Ordinance No. 25-04;

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;



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NOW THEREFORE, on motion of Hon. Laurence Marxlen J. de la Cruz, unanimously seconded by all the members present,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare operative in its entirety effective January 1, 2026, the Appropriation Ordinance No. 25-04 of the City of San Carlos, Negros Occidental, subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following conditions and reminders:

1. The disbursement of appropriation under Other Personnel Benefits (Compensation Adjustment Fund) for the implementation of the Third Tranche of the Modified Salary Schedule for Local Government Personnel shall be pursuant to the provisions of the Executive 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, s2024, RA No. 7160, and the applicable provisions of Department of Budget and Management Local Budget Circular that will be issued;
2. The grant and disbursement of the appropriations for Other Personnel Benefits, Other Personnel Benefits (Achievement Incentives), and Other Personnel Benefits (Compensation Adjustment Fund) shall be made only upon the issuance of an Administrative Order from the Office of the President and/or Budget Circular to be issued by the Department of Budget and Management 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 (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 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, and that an Ordinance was already enacted prior to the provision of the necessary appropriations;
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 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;
6. The utilization of Local Disaster Risk Reduction and Management Fund (LDRRMF) shall be in accordance with R.A. No. 10121 and its Implementing

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- 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;
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 strengthening and implementation of the programs of the Local Councils for the Protection of Children (LCPC) shall be made pursuant to RA No. 9344;
 9. 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, the municipality 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 the anti-illegal drug programs and/or activities that they may prioritize and implement;
 11. That Section 12 of RA No. 11861, provides that a monthly allocation for cash subsidy of One Thousand Pesos (₱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 the guided by the 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 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);
 14. The disbursement of the appropriation for the reception and entertainment shall be subject to 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



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- 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, BC No. 2013-1 dated April 12, 2013 and BC 2016-2 dated March 29, 2016;
 16. 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, as amended by DBM-DoH Joint Circular No. 1 dated July 15, 2016;
 17. The payment of the Magna Carta Benefits for 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 dated December 27, 2018;
 18. The appropriations 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 and Appointment 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.
 19. The payment of Honorarium to city government personnel shall be in accordance with Budget Circular No. 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 appropriation for Night Shift Differential shall be in accordance with R.A. No. 11701, item 6.o of DOH-DBM JC No. 1 dated November 29, 2012, and CSC-DBM-GCG Joint Circular No. 1 dated August 1, 2023;
 21. 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, S.2015 dated November 25, 2015;
 22. 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;
 23. 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



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- and Management, the specific rates per position is indicated in Annex B of the same;
24. The payment of Uniform/Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024 of the Department of Budget and Management and the General Appropriations Act of 2026;
 25. The grant of Loyalty Pay shall be pursuant to Civil Service Commission MC No. 6 dated March 1, 2002;
 26. The payment of Midyear bonus shall be pursuant to Budget Circular No. 2017-2 dated May 8, 2017 and BC No. 2019-4 dated July 5, 2019 of the Department of Budget and Management;
 27. The grant of Medical Allowance shall be pursuant to Budget Circular (BC) No. 2024-6 dated December 12, 2024 of the Department of Budget and Management and the General Appropriations Act of 2026;
 28. The city is enjoined to establish a Community-Based Monitoring System (CBMS), per Section 4 of R.A 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 need of each sector of the community and shall provide the needed funds thereof;
 29. 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;
 30. 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;
 31. 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;
 32. 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;
 33. The appropriation for Welfare Goods under the various offices shall be disbursed for goods issued/distributed to people affected by calamities/disasters/ground conflicts such as canned goods, blankets, mats, kitchen utensils, flashlights and other similar items. This also includes the cost of food served to people affected by

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calamities/disasters/ground conflicts per COA Circular No. 2015-009 dated December 1, 2025. Furthermore, considering the nature of the item of expenditure, the disbursement of the same shall be under the general supervision of the Local Chief Executive;

34. The payment of Quarter Allowance under the Office of the Mayor shall be guided by specific DBM circulars issued for the purpose;
35. In the operation of their Local Economic Enterprise (LEE), the city government is reminded of the ff:
 - 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;
 - 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 enactment by the Sanggunian; and
 - i. Compliance to other applicable laws, rules, and regulations.



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36. The local government unit 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 Local Government Code, which provides that, "every ordinance enacted by the Sangguniang Panlalawigan, Sangguniang Panlungsod, or Sangguniang Bayan shall be presented to the provincial governor or city or municipal mayor, as the case may be. If the LGE concerns approves the same, he shall affix his signature on each and every page thereof"...xxx; and
37. 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 the 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, and compliance with the existing laws, rules and regulations shall be the responsibility of the City Government;

RESOLVED FINALLY, that the review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law, and that 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. MARK ANGEL O. ASCALON
Provincial Secretary

Copy for all concerned
@jpvresords

