



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 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. 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. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SKF Rep.
ON OFFICIAL BUSINESS:	
Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

RESOLUTION NO. 0372
 Series of 2026

RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 01, SERIES OF 2025 OF THE MUNICIPALITY OF PULUPANDAN, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET FOR THE GENERAL FUND AMOUNTING TO ONE HUNDRED EIGHTY THREE MILLION FOUR HUNDRED THREE THOUSAND FIVE HUNDRED FIFTY NINE PESOS (P183,403,559.00)

WHEREAS, thereby presented to the Board for review and appropriate action is the FY 2026 Annual Budget for the General Fund of the Municipality of Pulupandan, Negros Occidental amounting to One Hundred Eighty Three Million Four Hundred Three Thousand Five Hundred Fifty Nine Pesos (P183,403,559.00), enacted by the Sangguniang Bayan per Appropriation Ordinance No. 01, Series of 2025;

WHEREAS, the above-mentioned budget shows apparent compliance in substance with the provisions of R.A. 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, except for the excess appropriation for Personal Services in the amount of Two Million Six Thousand Nine Hundred Three Pesos and Forty Six Centavos (P2,006,903.46), as computed below:

Total Income from Regular Sources in the Next Preceding Fiscal Year (2024)	P137,400,021.21
Multiply by:	45%
PS Ceiling Limitation	61,830,009.54
Less: PS Total Annual Appropriation (2026)	69,836,913.00
Excess Over PS Limitation	(8,006,903.46)
Add: Waived Items	6,000,000.00
Excess Over PS Limitation	(2,006,903.46)



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WHEREAS, the Municipal Government of Pulupandan, having exceeded its Personal Services (PS) Ceiling prescribed under Section 325(a) of the Local Government Code (LGC) of 1991, can no longer appropriate for new and/or additional PS cost until such time the PS Cap is observed except to provide for those specifically waived items enumerated under Section 102 of the General Provisions of the FY 2026 General Appropriation Act (Republic Act No. 12314);

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

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

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to approve and declare inoperative in part effective January 1, 2026 for having exceeded its Personal Services (PS) Ceiling, the Appropriation Ordinance No. 01, Series of 2025 of the Municipality of Pulupandan, Negros Occidental, subject to the posting requirements under Section 59 of the LGC of 1991 and subject further to the following reminders and conditions:

1. The implementation of First Tranche Salary Adjustment pursuant to Executive Order No. 60 shall be in accordance with the guidelines prescribed under Local Budget Circular (LBC) No. 160 dated August 12, 2024. Further, the same shall be contingent on the authorization from their respective Sanggunian, subject to pertinent provisions of Executive Order No. 64, Series of 2024, Republic Act (RA) No. 7160, and the applicable provisions of LBC No. 160;
2. That Section 54 of the LGC provides that every ordinance enacted by the Sangguniang Bayan shall be presented to the municipal mayor, as the case may be. If the Local Chief Executive concerned approves the same, he shall affix his signature on each and every page thereof;
3. The Human Resource, Position Classification and Staffing Actions shall be consistent with the rules and regulations established under Civil Service Commission (CSC) Memorandum Circular (MC) No. 12, Series of 2022; CSC MC No. 24, Series of 2017, as amended by CSC MC No. 14, Series of 2018, 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 (DBM);
4. 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 Department of 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 embodied in the Local Development Plan and/or public investment program formulated and prioritized by the Local Development Council and approved by the Sanggunian 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 5% Local Disaster Risk Reduction and Management Fund shall be in accordance RA No. 10121 and its Implementing Rules and Regulations, Commission on Audit (COA) 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 (NDRRMC-DBM-DILG) 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 municipality shall provide the needed funds for the implementation of Section 4 of RA Act No. 11315, which provides that Community-Based Monitoring System (CBMS) shall be established and instituted in every city and municipality 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;
7. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to RA No. 7192, RA No. 9710 and Philippine Commission on Women (PCW)-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016 and that the same shall be endorsed by the DILG;
8. One percent (1%) of the NTA shall be allocated for the strengthening and implementation of the programs of the Local Council for the Protection of Children pursuant to Section 15 of Republic Act No. 9344;
9. The grant of 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;
10. The grant of Magna Carta Benefits to Public Social Workers shall be in accordance with DBM-Department of Social Welfare and Development (DSWD) JC No. 1 dated December 27, 2018;
11. The disbursement of the appropriation for Other Personnel Benefits (OPB) shall be strictly in accordance with the existing issuances on compensation and benefits, and subject to the Personal Services Limitation prescribed under Section 325(a) of the 1991 LGC;
12. Pursuant to Section 12 of RA No. 11861, a monthly cash subsidy of One Thousand Pesos (P1,000.00) shall be allocated for solo parents earning minimum wage and below in accordance with Section 17(b)(2)(iv) of RA No. 7160, subject to the guidelines provided under and guided by DILG MC No. 2023-140 dated September 29, 2023;
13. The appropriation for Donations shall be spent solely for public purposes pursuant to Section 305(b), 335 and 351 of the LGC of 1991;
14. The grant of Hazard Pay of Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD JMC No. 1, Series of 2018;

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15. The grant of Terminal Leave Benefits 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 payment of Overtime Pay shall be subject to the policies and guidelines of the CSC and DBM JC No. 2, Series of 2015 dated November 25, 2015;
17. The appropriation 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 appropriation for Representation and Transportation Allowance 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;
19. The appropriation for 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 grant of Medical Allowance shall be in accordance with the provisions of BC No. 2024-6 dated December 12, 2024 of the DBM and pertinent general provisions in the 2026 GAA;
21. The disbursement of Mid-year Bonus shall be made 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;
22. The FY 2026 Annual Budget of the Municipality shall be consistent with the Revised Chart of Accounts for Local Government Units as prescribed under CoA Circular No. 2015-009 dated December 1, 2015.

RESOLVED FURTHER, that the above reminders, conditions 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 (RA No. 9184) and other pertinent laws.

RESOLVED FURTHERMORE, that adequate provisions for basic services and facilities specifically those enumerated under Section 17 of the LGC of 1991 and other provisions reiterated in Local Budget Memorandum Nos. 92 and 92-A dated June 9, 2025 and August 27, 2025, respectively, and 92-B dated December 26, 2025 of the DBM shall be the responsibility of the municipal government.

RESOLVED FINALLY, that this Resolution 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 municipal government.

ADOPTED UNANIMOUSLY.





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This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

A handwritten signature in black ink, appearing to be "Jose Benito A. Alonso".

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

ATTESTED:

A large, stylized handwritten signature in black ink, appearing to be "Maki Angel O. Ascalon".

ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary