



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 17<sup>TH</sup> DAY OF MARCH, 2026**

**PRESENT:**

Hon. Jose Benito A. Alonso	Vice Governor/Presiding Officer
Hon. Araceli T. Somosa	Member - 1 <sup>st</sup> District
Hon. Laurence Marxlen J. de la Cruz	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. Patricia Paula M. Alonso-Valderrama	Member - 4 <sup>th</sup> District
Hon. Nicholas M. Yulo	Member - 4 <sup>th</sup> District
Hon. Rita Angela S. Gatuslao	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 - SK Rep.
<b>ON OFFICIAL BUSINESS:</b>	
Hon. Hadji P. Trojillo	Member - 5 <sup>th</sup> District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

**RESOLUTION NO. 0373**  
**Series of 2026**

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-03, OF THE MUNICIPALITY OF CAUAYAN, NEGROS OCCIDENTAL APPROVING THE 2026 ANNUAL GENERAL FUND BUDGET OF THE SAID MUNICIPALITY IN THE AMOUNT OF SIX HUNDRED SIX MILLION NINETY FIVE THOUSAND PESOS (P606,095,000.00)**

**WHEREAS**, thereby presented to the Board for review and appropriate action is the Appropriation Ordinance No. 2025-03 of the Municipality of Cauayan, Negros Occidental approving the 2026 Annual General Fund Budget of the said municipality in the amount of Six Hundred Six Million Ninety Five Thousand Pesos (P606,095,000.00) that was submitted to the Sangguniang Panlalawigan for review on December 23, 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, Budget Operations Manual for Local Government Units, 2023 edition and implementing circulars and other issuances as pre-reviewed and endorsed by the Local Finance Committee through the Provincial Budget Office;

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

**NOW, THEREFORE**, on motion of Hon. Genaro G. Alvarez, IV and unanimously seconded by all members present,

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**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve Appropriation Ordinance No. 2025-03 of the Municipality of Cauayan, Negros Occidental approving the 2026 Annual General Fund Budget of the said municipality in the amount of Six Hundred Six Million Ninety Five Thousand Pesos (P606,095,000.00) subject to the posting requirement under Section 59 of the Local Government Code of 1991 and following conditions and reminders:

1. The Annual Investment Program (AIP) should 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 No. 7160. As further provided 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 unappropriated balance of P5,500.00 cannot be used as source of fund for supplemental budget per Sec. 321 of RA 7160;
3. The disbursement of the following appropriations shall only be made upon issuance of an Administrative Order from the Office of the President and Budget Circular from the DBM prescribing guidelines for the purpose:
  - Performance Enhancement Incentive (PEI)
  - Other Personnel Benefits/Bonuses/Allowances/Incentives, Compensation Adjustment Fund
  - Gratuity Pay
4. The Human Resource, Position Classification and Staffing Actions, and Creation of Positions shall be consistent with the Rules and regulations established under Civil Service Commission (CSC) Memorandum Circular 12, series of 2022; CSC Memorandum Circular No. 24, series of 2017, as amended by CSC MC No. 14, series of 2018; Local Budget Circular No. 53; Budget Circular No. 2019-1; and other existing guidelines and policies. Moreover, creation of positions shall be subject to the condition, among others, that the Salary Standardization Law has been fully implemented;
5. The utilization of the 20% Development Fund shall be utilized and disbursed in accordance with the provisions of 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, embodies 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 R.A. No. 7160;

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6. The utilization of Local Disaster Risk and Reduction Management Fund (LDRRMF) shall be in accordance with RA 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 LDRRM Plan of the city should be reviewed by the Office of the Civil Defense pursuant to Sec. 9(e) of RA No. 10121;
7. The Gender and Development (GAD) Plan and Budget shall be prepared pursuant to RA No. 7192, RA No. 9710, and the Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2016-01 dated January 12, 2016 and that the same shall be reviewed and endorsed by the DILG;
8. Pursuant to the DBM-Climate Change Commission (CCC), DILG JMC No. 2015-01 dated July 23, 2015, the municipality shall identify, tag, and prioritize its 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;
9. Pursuant to Section 4 of RA No. 11315, 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, hence, the municipality is encouraged to provide the needed funds for the implementation of its mandates and functions relative to CBMS;
10. Pursuant to Section 12 of RA No. 11861, cities and municipalities shall allocate a monthly cash subsidy of P1,000.00 to solo parents earning minimum wage and below in accordance Section 17 (b)(2)(iv) of RA No. 7160 and the guidelines to be issued by the DILG for the purpose;
11. 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 (30%) of the total annual amount allocated for Peace and Order program (POP) of the LGU as approved by the Peace and Order Council;
12. The appropriations for Donations shall be spent solely for public purpose pursuant to Sections 305(b), 335 and 351 of the LGC;
13. Discretionary funds shall be disbursed only for public purposes to be supported by appropriate vouchers and subject to guidelines as may be prescribed by law. No amount shall be appropriated for the same purpose except as authorized in Section 325 of the LGC;
14. 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);

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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, series of 1998 Budget Circular NO. 2013-1 dated April 12, 2013 and BC No. 2016-2 dated March 29, 2016;
16. The appropriation for Magna Carta benefits for Social Welfare (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;
17. 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;
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 Civil Service Commission’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
19. The grant of Honoraria to municipal 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 provision of BC Nos. 2004-5A and 2007-3 dated October 7, 2005 and November 29, 2007 respectively, of the Department of Budget and Management (DBM);
20. Night Shift Differential shall be in accordance with RA No. 1701, item 6.0 of DOH-DBM Joint Circular No. 1 dated November 29, 2012, and CSC-DBM-GCG Joint Circular No. 1 dated August 1, 2023;
21. The payment of Overtime Pay shall be in accordance with the provisions of Joint Circular No. 2, series of 2015 dated November 29, 2012, and CSC-DBM-GCG Joint Circular No. 1 dated August 1, 2023;
22. Personnel Economic Relief Allowance (PERA) shall be pursuant to Budget Circular (BC) Nos. 2009-3 dated August 18, 2009, and 2011-2 dated September 26, 2011;
23. The 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;
24. The payment of Uniform/Clothing Allowance shall be pursuant to Budget Circular No. 2024-1 dated April 4, 2024, and pertinent general provision in the 2026 General Appropriations Act (GAA);

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25. The grant of Medical Allowance shall be pursuant to Budget Circular No. 2024-6 dated December 12, 2024 of the DBM and pertinent general provisions in the 2026 General Appropriations Act (GAA);
26. Loyalty Pay shall be pursuant to CDC MC No. 6 dated March 1, 2022 – P10,000.00 for the first ten (10) years in government service and P5,000.00 for the succeeding every five (5) years thereafter;
27. The payment of 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
28. The FY 2026 Annual Budget of the 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;

**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 (RA 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 as reiterated in Local Budget Memorandum Nos. 92, 92A, and 92B, dated June 9, 2025, August 25, 2025 and December 26, 2025, respectively, by the DBM shall be the responsibility of the city government.

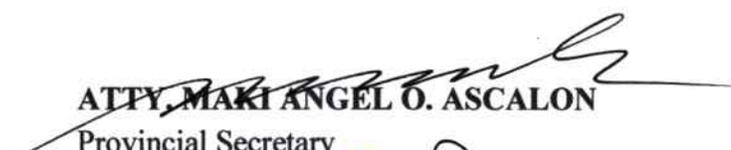
**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

**HON. JOSE BENITO A. ALONSO**  
Vice Governor

ATTESTED:

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