



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 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. Atty. Hope Marey B. Depasucat	Member - 3 <sup>rd</sup> District
Hon. Andrew Gerard L. Montelibano	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. 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. Mayvelyn L. Madrid	Member - SKF Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

*ON OFFICIAL BUSINESS:*

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

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**RESOLUTION NO. 0374**  
**Series of 2026**

***RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 2025-04 OF THE CITY OF HIMAMAYLAN, NEGROS OCCIDENTAL, COVERING THE FY 2026 ANNUAL BUDGET FOR THE GENERAL FUND IN THE AMOUNT ONE BILLION FOUR HUNDRED EIGHTY TWO MILLION FIVE HUNDRED THIRTY FIVE THOUSAND PESOS (₱1,482,535,000.00)***

***WHEREAS***, thereby presented for review and appropriate action of the Sangguniang Panlalawigan is the FY 2026 Annual Budget of the City of Himamaylan, Negros Occidental, with a total appropriation of One Billion Four Hundred Eighty Two Million Five Hundred Thirty Five Thousand Pesos (₱1,482,535,000.00) per Appropriation Ordinance No. 2025-04;

***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;

***NOW THEREFORE***, on motion of Hon. Rita Angela S. Gatuslao, 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



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Ordinance No. 2025-04 of the City of Himamaylan, Negros Occidental, subject to the posting requirements under Section 59 of LGC 1991 and subject further to the following conditions and reminders:

1. The FY 2026 National Tax Allotment (NTA) of the City was adjusted under Local Budget Memorandum (LBM) No. 92A dated August 27, 2025 of the Department of Budget and Management, to wit:

Final NTA per LBM No. 92A	- ₱1,442,485,071.00
Initial NTA per LBM No. 92	- <u>₱1,452,104,921.00</u>
DECREASE	- <u>(₱9,619,850.00)</u>

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

2. The Annual Investment Program (AIP) shall be prepared and approved during the fiscal year before the calendar for budget preparation as provided under Article 410 of the Implementing Rules and Regulations of R.A. No. 7160. Moreover, under the 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;
3. The adoption of the Salary Schedule for a First (1<sup>st</sup>) Class City by the City Government shall be in accordance with the provisions of Local Budget Circular (LBC) No. 165 dated July 18, 2025 of the Department of Budget and Management (DBM);
4. The disbursement of appropriation under Other Personnel Benefits (partly earmarked for Salary Standardization Law) 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. 65, Series of 2024, RA No. 7160, and the applicable provisions of Department of Budget and Management Local Budget Circular that will be issued;
5. 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;
6. The creation of new positions and the implementation of salary increase or adjustments shall in no case be made retroactive;

*[Handwritten signatures and initials]*



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7. 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;
8. The utilization of Local Disaster Risk Reduction and Management Fund (LDRRMF) 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 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;
9. 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;
10. 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;
11. 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;
12. 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 implemented;
13. 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;
14. 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;



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15. 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);
16. 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;
17. 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;
18. 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;
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 the appropriation for the payment of Overtime Pay shall be subject to the policies and guidelines of the CSC-DBM JC No. 2, s2015 dated November 25, 2015;
21. The payment of Personnel Economic Relief Allowance shall be pursuant to Local 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 BC No. 2024-1 dated April 4, 2024 of the Department of Budget and Management and the General Appropriations Act;
24. 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 of the DBM;
25. The grant of Medical Allowance shall be pursuant to Budget Circular (BC) No. 2024-6 dated December 12, 2024 of the DBM and the General Appropriations Act of 2026;
26. 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

Two handwritten signatures in black ink, one on the left and one on the right, appearing to be official signatures.



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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;

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;
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 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;
30. 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;
31. 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 review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

**RESOLVED FINALLY**, 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 and 92-A and 92-B, dated June 9, 2025, August 27, 2025 and December 26, 2025, respectively, by the Department of Budget and Management, and that compliance with the existing laws, rules and regulations shall be the responsibility of the City Government.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.



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*CERTIFIED CORRECT:*

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

*ATTESTED:*

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

*Copy for all concerned  
@jpvresords*