



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. 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. 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 - SKF Rep.

**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. 0375**  
 Series of 2026

**RESOLUTION APPROVING APPROPRIATION ORDINANCE NO. 06, SERIES OF 2025 OF THE MUNICIPALITY OF VALLADOLID, NEGROS OCCIDENTAL ENTITLED: “AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF VALLADOLID IN THE TOTAL AMOUNT OF TWO HUNDRED SIXTY FOUR MILLION PESOS (PHP264,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL 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. 06, Series of 2025 of the Municipality of Valladolid, Negros Occidental entitled: “AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF VALLADOLID IN THE TOTAL AMOUNT OF TWO HUNDRED SIXTY FOUR MILLION PESOS (Php264,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE”;

*WHEREAS*, the pre-review thereof shows apparent compliance with the same law, its Implementing Rules and Regulations, Budget Operations Manual for Local Government Unit 2023 Edition, and implementing circulars and other issuances except for the excess appropriation for Personal Services in the amount of P 24,697,314.67 as computed below:



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Total Income from Regular Sources in the Next Preceding Fiscal Year (FY 2024)	184,327,455.80
Multiply by	45%
PS Ceiling Limitation	82,947,355.11
Less: PS Total Annual Appropriation (FY 2026)	114,978,171.90
Excess over PS Limitation	(32,030,816.79)
Add: Waived Items	
Terminal Leave Benefits	7,273,502.12
Monetization	60,000.00
<b>Excess Over PS Limitation</b>	<b>( 24,697,314.67)</b>

**WHEREAS**, the Municipality Government having exceeded its Personal Services (PS) Ceiling prescribed under Sec. 325(a) of the Local Government Code 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 Appropriations Act (RA No. 12314);

**WHEREAS**, said Appropriation Ordinance is therefore recommended for **approval and declared inoperative in part** effective January 1, 2026 in view of the above, subject to the requirements under Section 59 of LGC and subject further to the following reminders and conditions:

- 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)*
  - *Performance Based Bonus (PBB)*
  - *Other Personnel Benefits (Service Recognition Incentive)*
  - *Other Personnel Benefits*
  - *Gratuity Pay*
- The 20% Development Fund shall be utilized and 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.*
- Human Resource, Position Classification, Staffing Actions and Creation of positions 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 be consistent with the IOS-LGU under LBC No. 137 dated July 13, 2021.*



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4. *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:*
  - 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.*
5. *Pursuant to Section 4.2.3 of Local Budget Circular No. 163 dated February 27, 2025 of the Department of Budget and Management (DBM), vacant and new positions shall be adequately provided with corresponding appropriations for salaries, authorized allowances and benefits, and fixed personnel expenditures, to back up their legal existence; otherwise, said positions should deemed abolished. Furthermore, instruction no. 4 under page 64 of the 2023 Budget Operations Manual instructs that only funded vacant positions shall be included in the Plantilla, unfunded vacant positions shall be removed/ deleted from the plantilla.*
6. *The payment for Magna Carta Benefits of Public Health Workers shall be in accordance with the DBM- Department of Health (DOH) JC No. 1 dated November 29, 2012 as amended by DBM-DOH JC No. 1 dated July 15, 2016.*
7. *The grant of Magna Carta benefits to Social Welfare Development Officers shall be in accordance with the provisions of DBM-DSWD Joint Circular No. 1, dated December 27, 2018.*
8. *The purchase and specifications of motor vehicles shall be subject to the provision 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).*
9. *The utilization of Local Disaster Risk Reduction and Management Fund 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 municipality should be reviewed by the Office of the Civil Defense pursuant to Sec. 9(e) of R.A. No. 10121.*
10. *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.*



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11. *At least five percent (5%) of the total LGU budget appropriations authorized under the annual budget shall correspond to activities supporting GAD programs, projects and activities (PPAs). The Gender and Development (GAD) Plan and Budget shall be prepared 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 same shall be reviewed and endorsed by the DILG.*
12. *One percent of the NTA of the municipality shall be allocated/ attributed on the strengthening and implementation of the programs of the LCPC pursuant to RA No. 9344.*
13. *Pursuant to DBM-Climate Change Commission (CCC) - DILG JMC No. 2015-01 dated July 23, 2015, the municipality shall identify, tag, and prioritize its 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.*
14. *Section 12 of RA No. 11861 provides that a monthly allocation for cash subsidy of One Thousand Pesos (P 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 guided by Department of the Interior and Local Government (DILG) Memorandum Circular No. 140 dated September 29, 2023.*
15. *The appropriation for Donations shall be spent solely for public purpose pursuant to Sections 305 (b), 335 and 351 of the LGC.*
16. *The appropriation for Honoraria shall be spent in accordance with the provisions prescribed under Budget Circular No. 2004-5, 2004-5A, 2007-1, 2007-2 and 2007-3 of the Department of Budget and Management, as may be applicable.*
17. *The payment of Overtime Pay shall be in accordance with the provisions of Joint Circular No. 2, s. 2015 dated November 25, 2015 of the Civil Service Commission and the Department of Budget and Management.*
18. *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 encourage to provide the needed funds for the implementation of its mandates and functions relative to CBMS.*
19. *Personnel Economic Relief Allowance shall be pursuant to BC Nos. 2009-3 dated August 18, 2009 and 2011-2 dated September 26, 2011.*



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20. *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.*
21. *Uniform/ Clothing Allowance shall be pursuant to BC No. 2024-1 dated April 4, 2024, and the pertinent general provision in the annual General Appropriations Act.*
22. *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.*
23. *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.*
24. *Anniversary Bonus shall be pursuant to LBC No. 65 dated March 3, 1997 – not exceeding P 3,000.00 for every milestone year.*
25. *The grant of Medical Allowance shall be pursuant to Budget Circular (BC) No. 2024-6 dated December 12, 2024 and the pertinent general provision in the annual General Appropriations Act (GAA).*
26. *The FY 2026 annual budget the municipality shall be consistent with the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit (COA) Circular No. 2015-009 dated December 1, 2015.*

**WHEREAS**, the above stated reminders, limitations, 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 1991 Local Government Code and other provisions reiterated in Local Budget Memorandum (LBM) No. 92 dated June 9, 2025 and LBM No. 92-A dated August 27, 2025 by the Department of Budget and Management shall be the responsibility of the municipality government;

**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;

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

**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to approve Appropriation Ordinance No. 06, Series of 2025 of the Municipality of Valladolid,



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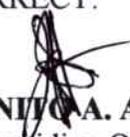
Negros Occidental entitled: "AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE MUNICIPALITY OF VALLADOLID IN THE TOTAL AMOUNT OF TWO HUNDRED SIXTY FOUR MILLION PESOS (Php264,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR FISCAL YEAR (FY) 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE";

**FURTHER RESOLVED**, compliance with the existing laws, rules and regulations shall be the responsibility of the Municipality.

**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