



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 22<sup>ND</sup> DAY OF JULY, 2025***

**PRESENT:**

Hon. Jose Benito A. Alonso	Vice Governor/Presiding Officer
Hon. Araceli T. Somosa	Member - 1 <sup>st</sup> District
Hon. Laurence Marxlen J. Dela 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. 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. Hadji P. Trojillo	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 - SK Rep.

**ON OFFICIAL BUSINESS:**

Hon. Rita Angela S. Gatuslao	Member - 5 <sup>th</sup> District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Julius Martin D. Asistio	Member - PCL Rep.

**RESOLUTION NO. 0736  
Series of 2025**

***RESOLUTION DISAPPROVING APPROPRIATION ORDINANCE NO. 2025-01, OF  
THE MUNICIPALITY OF HINOBA-AN, NEGROS OCCIDENTAL ENTITLED: "AN  
ORDINANCE APPROVING THE 2025 GENERAL FUND SUPPLEMENTAL BUDGET  
NO. 1 OF THE SAID MUNICIPALITY IN THE TOTAL AMOUNT OF ONE HUNDRED  
FIFTY THREE THOUSAND SIX HUNDRED SIXTY FIVE PESOS (P153,665.00) AS AN  
APPROPRIATION FOR THE SALARY DIFFERENTIAL OF ACCOUNTANT III  
POSITION***

***WHEREAS***, thereby presented to the Board for review and appropriate action is the Appropriation Ordinance No. 2025-01, of the Municipality of Hinoba-an, Negros Occidental approving the 2025 General Fund Supplemental Budget No. 1 of the said Municipality in the total amount of One Hundred Fifty Three Thousand Six Hundred Sixty Five Pesos (P153,665.00) that was submitted to the Sangguniang Panlalawigan for review on May 28, 2025;

***WHEREAS***, the appropriation under the subject Appropriation Ordinance is for the salary differential claim from October 16, 2018 to December 31, 2020 of Accountant III under the Office of the Municipal Accountant in view of SB Resolution No. 2025-034;

***WHEREAS***, the position of Accountant III, along with the other positions in the local government unit, was already re-allocated pursuant to the Department of Budget and Management (DBM) Local Budget Circular (LBC) No. 2009-92 and DBM Circular No. 2020-4 and provided with appropriation by virtue of Municipal Appropriation Ordinance No. 2020-04;

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**WHEREAS**, Sections 6 and 7 of Hinoba-an Municipal Ordinance No. 2020-04 provides that:

*Section 6. The Local Government Unit of Hinoba-an acknowledge and adopts the Department of Budget and Management (DBM) Local Budget Circular (LBC) No. 2009-92 and 2009-92A re: Reallocation of classes of positions under occupational medicine and health service – Nursing group and Financial Service Accounting Group;*

*Section 7. The LGU of Hinoba-an also adopted DBM Circular No. 2020-4 dated July 17, 2020 with the subject: Upgrading the entry level of Nurse positions in the Municipal Rural Health Unit*

**WHEREAS**, DBM Budget Circular No. 2018-4 entitled: “Index of Occupational Services, Occupational Groups, Classes and Salary Grades, CY 2018 edition,” as referenced under SB Resolution No. 2025-034, provides that a separate updated IOS shall be issued to LGUs in view of the peculiarity of their position classification plan (Section 3);

**WHEREAS**, given the preceding background information, the provision of appropriation relative to the salary differential of reallocated positions covering the prior years before the adoption of LBC Nos. 2009-92, and DBM Circular No. 2020-4 by the Sangguniang Bayan of the Municipality of Hinoba-an cannot be made in view of the provision of Section 325(g) of the Local Government Code of 1991, which states that: “(g) the creation of new positions and salary increase or adjustments shall in no case be made retroactive;”

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

**NOW, THEREFORE**, on motion of Hon. Laurence Marxlen J. Dela Cruz, and unanimously seconded by all members present,

**THE SANGGUNIANG PANLALAWIGAN RESOLVED**, as it hereby resolves, to disapprove Appropriation Ordinance No. 2025-01, of the Municipality of Hinoba-an, Negros Occidental approving the 2025 General Fund Supplemental Budget No. 1 of the said Municipality in the total amount of One Hundred Fifty Three Thousand Six Hundred Sixty Five Pesos (P153,665.00) in reference of Section 325(g) of the Local Government Code of 1991.

**ADOPTED UNANIMOUSLY.**

This resolution shall take effect immediately upon approval.

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CERTIFIED CORRECT:

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





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ATTESTED:

  
**ATTY. MAKI ANGEL O. ASCALON**

Provincial Secretary

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